

2025-2026



# CITY OF BAYTOWN

Adopted Budget  
Fiscal Year Ending  
September 30, 2026





# Budget Team

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City Manager

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Economic Development

Special Thanks to  
Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

## *Distinguished Budget Presentation Award*

PRESENTED TO

**City of Baytown  
Texas**

For the Fiscal Year Beginning

**October 01, 2024**

*Christopher P. Morill*

Executive Director

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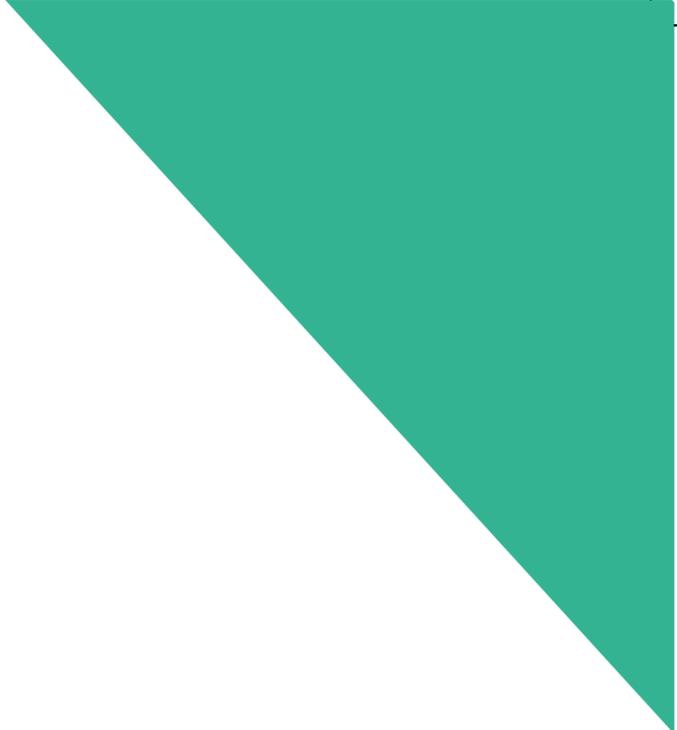
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# Introduction



*Welcome to Baytown!*

The City of Baytown has a wide range of operations, encompassing tax-funded functions typically associated with city government, such as police, fire, parks, health services, library, public works, and other supporting functions. These operations are organized into major fund categories within the City budget. The majority of tax-funded operations are included in the City's General Fund, while departments that generate enough revenue to fund their operations are placed within the Enterprise Funds.

The FY2026 Budget for the City of Baytown continues our commitment to delivering high-quality services that meet the evolving needs of our community. The City's operations span a broad spectrum of public functions, including public safety, infrastructure, health and human services, community enrichment, and administrative support. These services are organized across multiple fund types, including the General Fund for core tax-supported services such as Police, Fire, Parks, Library, and Public Works; Enterprise Funds for self-sustaining operations like Water and Sanitation; and Internal Service Funds for citywide support functions such as Fleet and Warehouse operations.

The City's operations are organized into the following major fund categories:

- **Governmental Funds:** These include the General Fund, which supports core public services such as Police, Fire, Parks, Public Works, and administrative functions. Other governmental funds include the Hotel occupancy Tax Fund, which is legally restricted for specific purposes, and the Debt Service Fund, which is used to pay principal and interest on the City's outstanding general obligation debt.

- **Enterprise Funds:** These funds account for services that operate similarly to private businesses and are primarily funded through user fees. In Baytown, this includes Water, Sewer, Stormwater, Water and Sewer Impact Fees, and Sanitation operations. These funds are self-sustaining and are not subsidized by tax revenue.
- **Central Services Funds (Internal Service Funds):** These funds provide services to other City departments on a cost-reimbursement basis. Examples include Fleet Services, Warehouse, Workers Compensation, and Medical Benefits Funds. By centralizing these services, the City promotes efficiency and consistent cost allocation across departments.
- **Special Revenue Funds:** In addition to grants, this category includes funds dedicated to programs such as Streets Maintenance Sales Tax Fund, Library Special Revenue Fund, Community Development Block Grants (CDBG), and other restricted funding sources.
- **Component Unit Funds:** These include legally separate entities for which the City is financially accountable. Examples include the Baytown Area Water Authority (BAWA), the Baytown Municipal Development District (MDD), and the Tax Increment Reinvestment Zones (TIRZs), CCPD and FCPEMSD. These units play a significant role in economic development and infrastructure investment.

The development of the FY26 Budget reflects a collaborative effort among City Council, executive leadership, department heads, and Finance staff. Grounded in the City's Strategic Plan and guided by community priorities, this document outlines our fiscal objectives, resource allocations, and operational strategies for the upcoming year.

The FY26 Budget not only complies with all applicable financial policies and legal requirements but also strengthens transparency and accountability through enhanced communication and presentation.

Designed as a user-friendly resource, this document explains the City's financial structure, strategic direction, and service delivery framework. It highlights our continued commitment to responsible stewardship of public resources while investing in projects and programs that enhance the quality of life for Baytown residents, today and for generations to come.



Scan the QR code to view the FY26 Budget Book in your smartphone

# PROPERTY TAX

## Annual Comparison

The budget and the tax rate are formally adopted by the City Council during two separate readings of enabling legislation at regularly scheduled Council meetings in late August and in September. The Adopted Budget and tax rate go into effect October 1 for the start of the new fiscal year.

This budget will raise more total property taxes than last year’s budget by an amount of \$1,047,096 which is a 2.51 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,054,248. Total debt obligation for City of Baytown secured by property taxes is \$0.

On September 11, 2025, the City Council members passed the fiscal year 2025-2026 budget ordinance with the following votes:

Member	Vote
Mayor Charles Johnson	Yes
Laura Alvarado	Yes
Sarah Graham	Yes
Kendrick Griffith	Yes
James Franco	Yes
Jacob Powell	Yes
Mike Lester	Yes

On September 25, 2025, the City Council members passed the Tax Rate ordinance adopts the ad valorem tax rate for the City of Baytown, Texas, for the Fiscal Year ending September 30, 2026.

Tax Rate	2025-2026	2024-2025
Property Tax Rate	\$0.69803/\$100	\$0.70042/\$100
No New Revenue Tax Rate	\$0.69803/\$100	\$0.70043/\$100
No New Revenue M&O Tax Rate	\$0.43680/\$100	\$0.45788/\$100
Voter Approval Tax Rate	\$0.77270/\$100	\$0.73743/\$100
Debt Rate	\$0.27339/\$100	\$0.26353/\$100



# TRANSMITTAL LETTER



# Transmittal Letter

August 5, 2025

Honorable Mayor and  
Members of the City Council  
2401 Market Street  
Baytown, Texas 77520

Dear Honorable Mayor Johnson and Members of the City Council,

As we look ahead to another year of progress, it is my responsibility as city manager to present the adopted budget for 2025-2026. This balanced budget reflects the momentum we have built together and reinforces our commitment to serving Baytown with responsibility and vision for the future.

This year's plan maintains a steady property tax rate, preserves healthy reserves, and ensures that essential services remain strong. At the same time, we reaffirmed our commitment to our workforce through a cost of living adjustment that helps sustain the high-quality services our residents rely on.

*Highlights* of the budget (General Fund) include:

Tax rate:	.70042 cents (unchanged from previous budget)
Total expenditures:	\$142,466,473
Total revenue:	\$143,044,178
Total operating costs:	\$135,887,017
Fund balance in reserve:	81 days
Cost of Living Adjustment:	4% for all City employees



While this budget reflects a lean approach to spending, it also recognizes that Baytown is a growing city with expanding needs. To meet those demands, we have included funding for six new firefighter paramedics and the construction of a new Fire Station 2, strengthening our public safety capacity.

This budget also invests in critical infrastructure that will benefit our community for years to come, including the expansion of BAWA East to enhance water distribution, multiple water and sewer line replacement projects, a portion of the Garth Road widening project, and the West Baytown drainage project. These initiatives reflect our commitment to keeping pace with growth while maintaining the quality of life our residents expect.

This adopted budget reflects forward-looking planning. By keeping services reliable, finances stable, and employees supported, we are ensuring Baytown remains on a path toward long-term sustainability and growth.

I want to extend my gratitude to the Finance Department and our director heads for their dedication throughout this process, as well as to you, our elected officials, for your continued leadership. Together, we are building a Baytown that is resilient today and prepared for the opportunities of tomorrow.

Respectfully submitted,



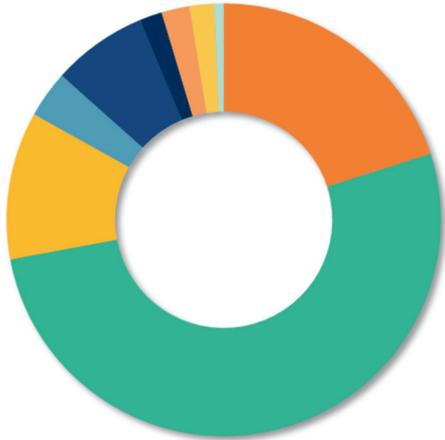
Jason E. Reynolds  
City Manager

# BUDGET OVERVIEW

## Fiscal Year 2025-2026

The City's budget provides estimated revenues and expenditures for programs and services to be provided during the fiscal year, from October 1, 2025, through September 30, 2026. The all funds total budget for FY2026 is \$368,909,736, a 18.2% increase from FY2025.

### GENERAL FUND EXPENDITURES



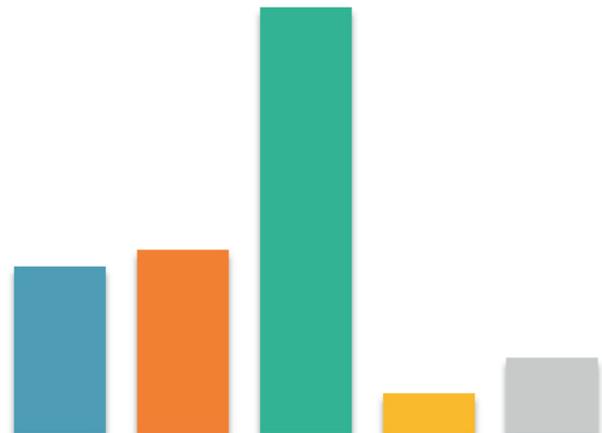
- General Government 20%, \$28,604,000
- Public Safety 52%, \$74,052,294
- Public Works 11%, \$15,739,754
- Health & Welfare 4%, \$4,989,914
- Parks, Culture & Leisure 7%, \$10,100,038
- Library and Culture 2%, \$2,401,018
- Capital Outlays 2%, \$2,969,456
- Transfers Out 2%, \$2,610,000
- Contingency 1%, \$1,000,000

**Total Expenditures \$142,466,473**

### GENERAL FUND REVENUES

- Taxes - Property 19%, \$26,759,130
- Taxes - Sales & Franchise 21%, \$29,417,786
- Other Taxes 48%, \$68,294,063
- Charges for Services & Permits 4%, \$6,379,404
- Other Revenues 9%, \$12,193,795

**Total Revenues \$143,044,178**



### ADOPTED BUDGET

General Fund	\$ 142,466,473
Other Governmental Funds	7,233,697
Enterprise Funds	94,527,567
Central Service Funds	24,888,077
Special Revenue Funds	11,241,822
Debt Service Funds	31,130,860
Component Funds	57,421,239
	<b>\$ 368,909,736</b>

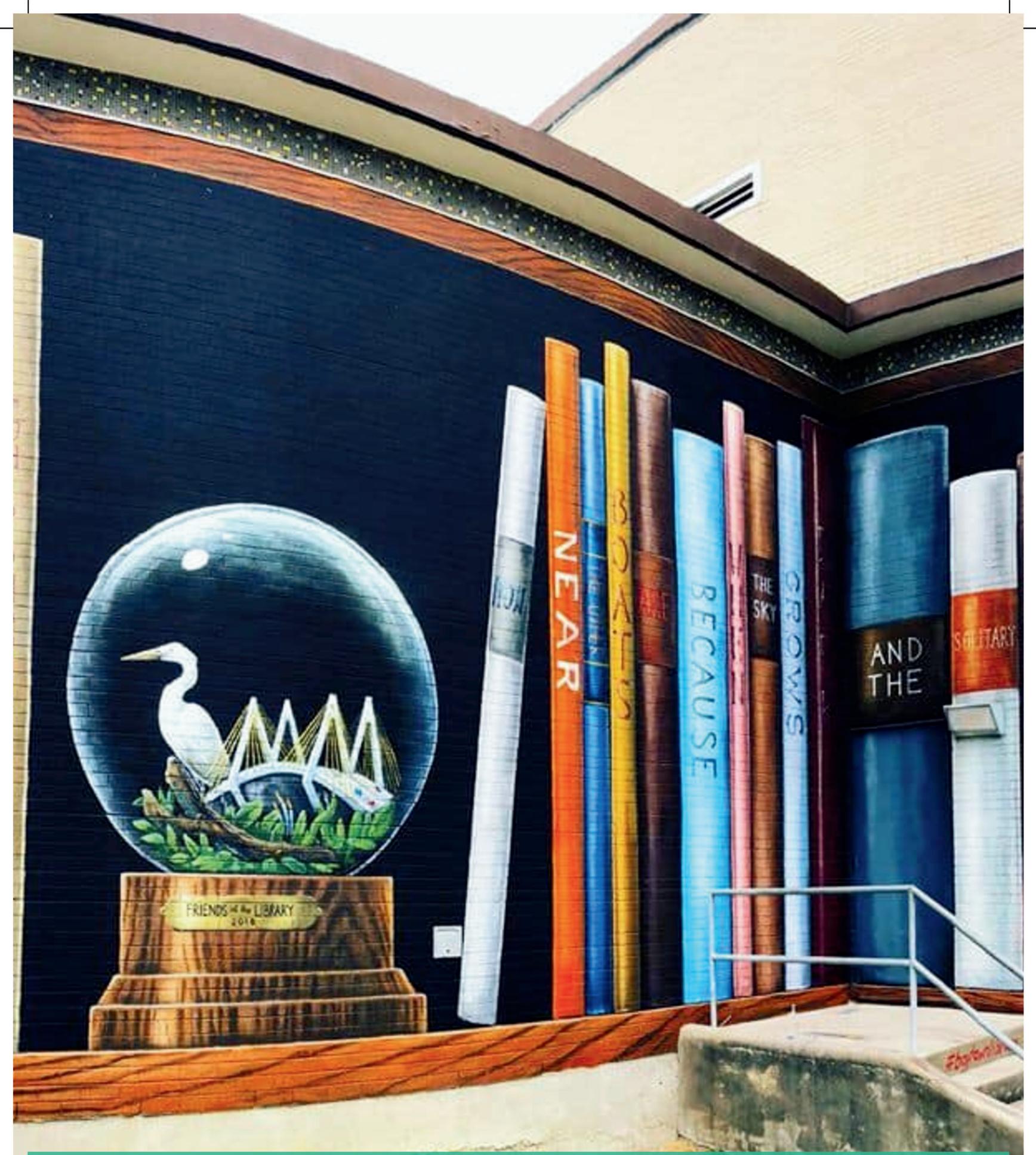
### ADOPTED TAX RATE

Tax Rate	0.69803	per \$100 of Value
M&O Rate	0.42464	per \$100 of Value
I&S Rate	0.27339	per \$100 of Value

### FULL-TIME EQUIVALENTS 992

### WATER & SEWER RATE INCREASE

- Water 4.5%
- Sewer 12.4%



# CITY PROFILE

# CITY COUNCIL

The Mayor and six Council members, acting as the elected representatives of the citizens of Baytown, formulate public policy to meet community needs and assure orderly development in the City.



**Charles Johnson**  
Mayor



**Laura Alvarado**  
District 1



**Sarah Graham**  
District 2



**Kendrick Griffith**  
District 3



**James Franco**  
District 4



**Jacob Powell**  
District 5



**Mike Lester**  
District 6



# BAYTOWN

## As we know it was born



Before World War II, three separate towns developed shoulder-to-shoulder: Baytown, Goose Creek and Pelly. Before the three merged, the area was known as the Tri-Cities.

In December 1945, Pelly adopted a home rule charter and annexed Baytown that was not only contiguous to Pelly but unincorporated as well. Interestingly enough, Baytown had twice the population of Pelly. The three water districts that operated in Baytown opposed the annexation and took Pelly to court. At the time the central question was if a city had the right to annex a water district. It had never happened before. A lower court held in favor of the water districts as did the Texas court of civil appeals. But when the case went to the Texas Supreme Court, the lower court findings were reversed, and Pelly's action was deemed legal.



The next step came in February 1947 with a consolidation election held by the cities of Pelly and Goose Creek. The consolidation forces carried the day by a large majority. Also a part of that election was a straw poll that asked people their preferences for the new city's name. Though Baytown prevailed, other names considered for the new city included Gander City, Lee City, Bay View, Port Humble, San Jacinto, Sterling City, Point Sterling and Sterling Bay.



With that a 15-member commission wrote a new charter that was approved by voters on Jan. 24, 1948. The charter provided for a strong city manager form of government, and the commission hired Bill N. Taylor, an authority on municipal government, to become Baytown's first city manager. Pelly's city hall building on West Main functioned as the new city's center of government until 1963, when the current city hall was constructed.

# BAYTOWN

In 2025 - 2026

Today, Baytown is largely a community centered on industry, including oil, rubber and chemical plants. Home to petrochemical giants, including ExxonMobil and Chevron, Baytown serves an international community through the Port of Houston and Houston Ship Channel which reach 1,053 ports worldwide.



Baytown, as a coastal destination 30 miles east of downtown Houston and 40 miles north of Galveston, is steeped in history and loaded with opportunities to appreciate the great outdoors. If you enjoy the arts, prepare to be wowed!



The Downtown Arts District is home to a plethora of different arts and cultures programs such as the Baytown Little Theater, Lee College Performing Arts Center, Art Gallery of Baytown, and the Baytown Public Art Program. The Baytown Little Theater is a community theater in Baytown run entirely by volunteers. The theater has been in operation for more than 55 years and is one of the longest continuously running community theaters in Texas.

## Local government

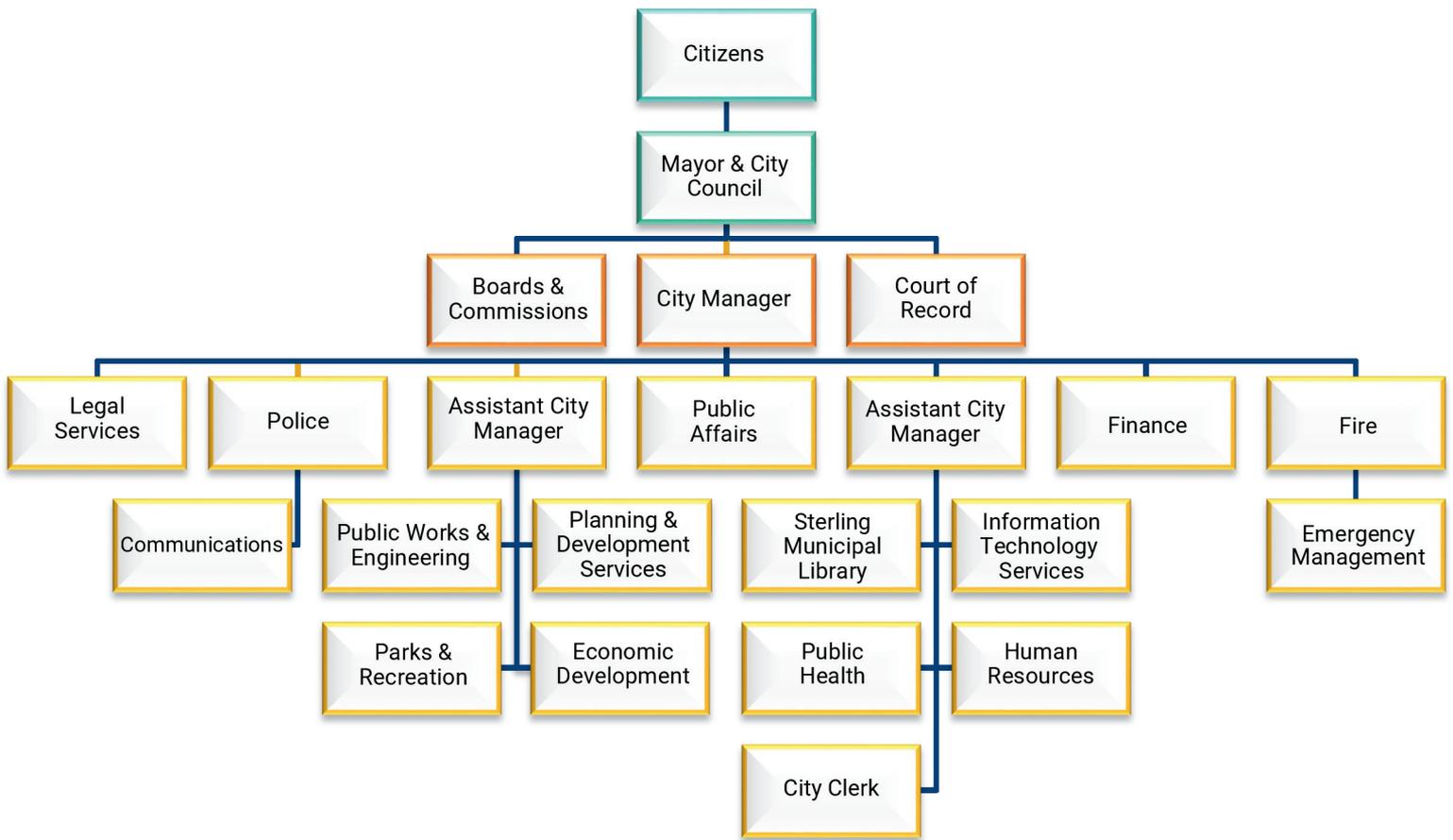
Baytown has a council-manager form of government. Jason Reynolds currently serves as the Baytown City Manager. The city manager is the chief executive and administrative officer of the City, is responsible for general administration of the City's affairs, and serves as a liaison between the policy making and administrative branches of the City government.

Jason Reynolds, City Manager



# ORGANIZATION CHART

## City of Baytown





# OUR CORE Values

## Caring

We demonstrate in all interactions our respect & appreciation for colleagues and customers

## Stewardship

We thoughtfully and responsibly manage the resources entrusted to us

## Innovation

We work proactively to improve processes and services to better serve our customers

## Purpose

Together we enrich lives & build community

## Leadership

We inspire and encourage others

## Collaboration

We pursue greatness by building strong, inclusive partnerships within the organization and the community



# DEMOGRAPHICS

## Population Overview

Baytown is a city located in Chambers County and Harris County Texas. Baytown has a 2024 population of 83,902.

The average household income in Baytown is \$80,494 with a poverty rate of 17.69%. The median age in Baytown is 34 years: 33.7 years for males, and 34.1 years for females.

## Baytown Indicators



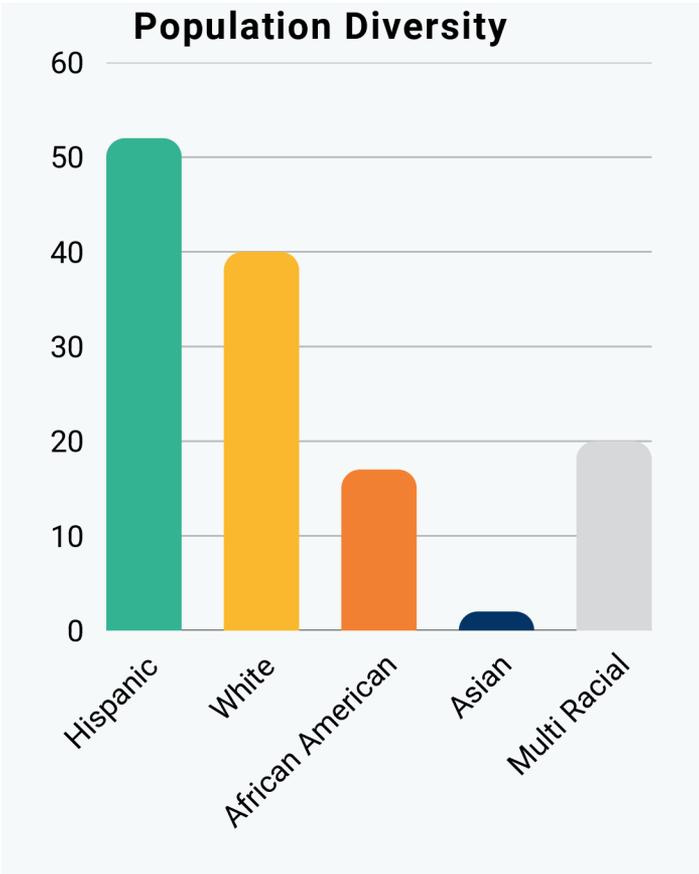
### Age Distribution

- 0-19 years: 27%
- 20-34 years: 23%
- 435-44 years: 13%
- 45-64 years: 22%
- 65+ years: 15%

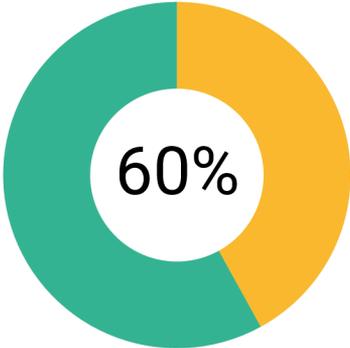
### Gender Distribution

- Male  49.9%
- Female  50.1%

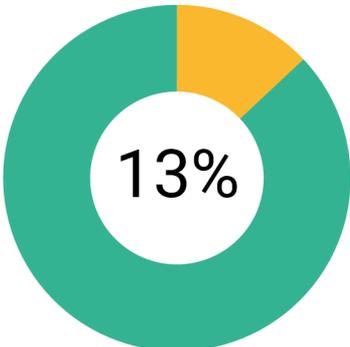
### Population Diversity



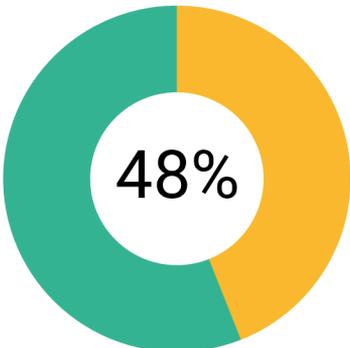
### Household Analysis



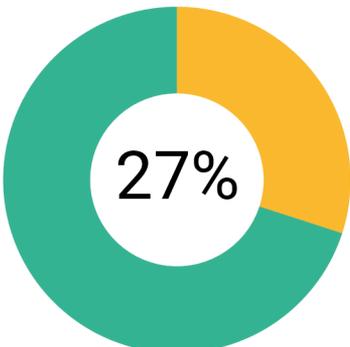
Family Housholds



Senior Living Alone



Married Couples



Singles



### Total Households

**34,250**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.

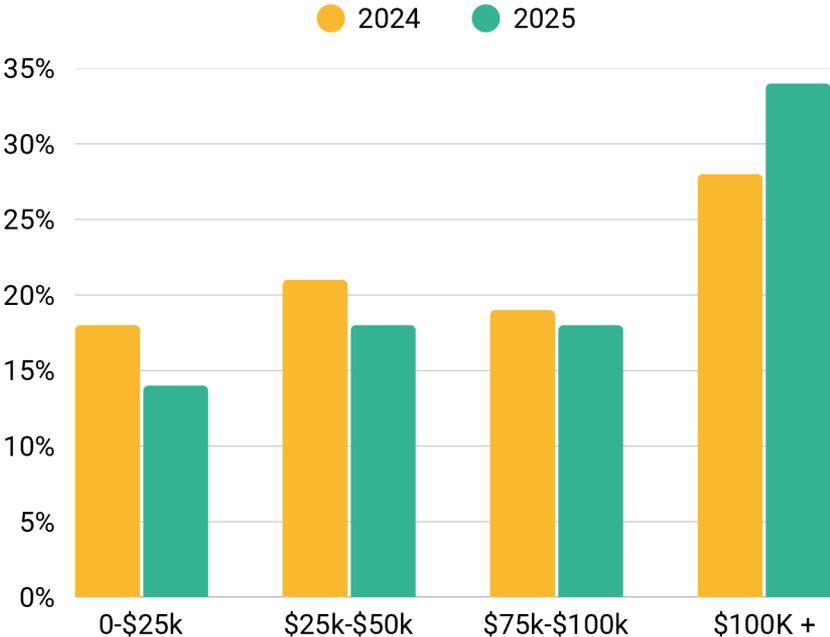


### Daytime Population

**93,467**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

### Household Income Distribution





# STRATEGIC PLAN



# BAYTOWN Strategic Plan



On December 15, 2020 the City Council, Mayor, Administration met for a goal setting retreat at Southshore Harbor Resort. Elected officials led discussions on each of the five areas or directives. Their task was first to begin the identification of initiatives/ideas that could move each directive forward. These initiatives were presented to the general group for discussion. In a subsequent February retreat, the Mayor and Council prioritized these initiatives.



## Council Goal Statement

Elevate Baytown’s reputation and image by enhancing the appearance of our City, promoting our community assets, inspiring quality development, and sustaining a culture of inclusion.



## Mission

To provide high-quality public services, foster community pride, and promote a safe, sustainable, and vibrant Baytown through responsible stewardship of resources and strategic investment in people, infrastructure, and quality of life.



## Vision

Baytown will be a thriving, inclusive, and resilient city where residents, businesses, and visitors enjoy a high quality of life, supported by strong neighborhoods, modern infrastructure, robust public safety, and opportunities for economic and cultural growth.

**CITY’S**

 Economic Prosperity

**STRATEGIC**

 Critical Infrastructure & Traffic Flow

**FOCUS**

 Beautification & Environmental Stewardship

**AREAS:**

 Outdoor Recreation & Amenities

 Building a Connected Baytown

## Strategic objectives, goals and budget connection

### 1. Economic Prosperity

**Objective:** Strengthen Baytown's economic base and ensure sustainable growth.

Goal 1.1: Support business retention, expansion, and recruitment.

Goal 1.2: Invest in workforce development and partnerships with industry.

Goal 1.3: Leverage economic growth to increase local revenues while maintaining affordability.

**FY26 Budget Connection:** Reliance on strong sales tax growth (+6.8%) and stable Industrial District revenues (\$68M) demonstrates the City's economic vitality.

### 2. Critical Infrastructure & Mobility

**Objective:** Invest in reliable, modern infrastructure and improve mobility for all residents.

Goal 2.1: Expand and maintain roadways, drainage, and utility systems.

Goal 2.2: Improve traffic flow and connectivity across the City.

Goal 2.3: Ensure infrastructure investments promote resilience against future demands.

**FY26 Budget Connection:** \$15.7M dedicated to streets, drainage, and facilities, along with capital outlay for fleet and equipment, ensures continued service reliability.

### 3. Beautification & Environmental Stewardship

**Objective:** Enhance Baytown's image and embrace environmental responsibility.

Goal 3.1: Improve the cleanliness and appearance of public spaces and corridors.

Goal 3.2: Support green initiatives and sustainable practices.

Goal 3.3: Preserve and expand natural assets to strengthen community pride.

**FY26 Budget Connection:** Investment in parks, culture, and leisure (\$10.1M) reinforces Baytown's environmental and beautification goals



## Strategic objectives, goals and budget connection

### 4. Outdoor Recreation & Amenities

**Objective:** Expand and enhance recreational, cultural, and leisure opportunities for residents and visitors.

Goal 4.1: Invest in parks, trails, and waterfront access to improve recreational choices.

Goal 4.2: Support cultural programming that enriches community life.

Goal 4.3: Promote events and amenities that attract tourism and strengthen civic pride.

**FY26 Budget Connection:** \$10.1M dedicated to parks, culture, and leisure programs advances quality of life.

### 5. Building a Connected Baytown

**Objective:** Strengthen community trust and inclusion through operational excellence and engagement.

Goal 5.1: Ensure a structurally balanced budget and safeguard reserves.

Goal 5.2: Enhance public safety through funding for personnel and capital replacements.

Goal 5.3: Foster inclusive engagement, ensuring that all residents feel connected to Baytown's progress.

**FY26 Budget Connection:** \$74.1M for police and fire services and an ending fund balance of \$30.1M (81 days) reflect disciplined stewardship





# READER'S GUIDE

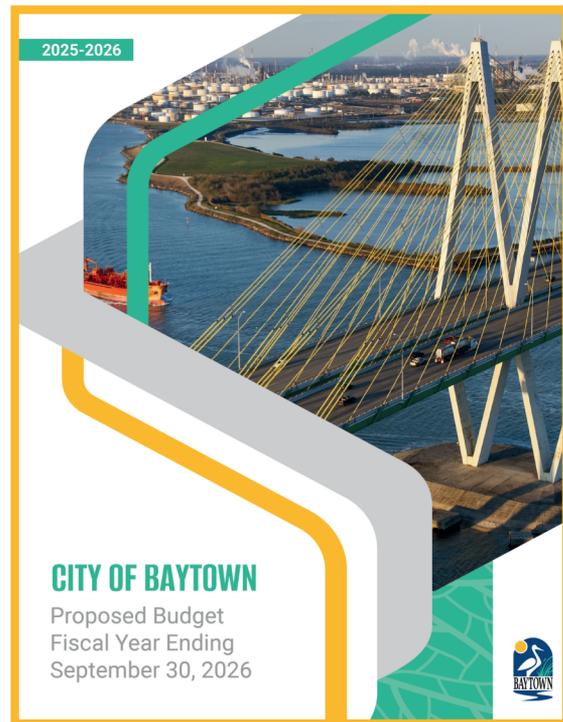
# GUIDE TO THE Budget Document

## OVERVIEW

The Reader's Guide provides an overview of the City of Baytown's budget process and budget documents. The City of Baytown has prepared a budget designed to meet the highest standards of performance in municipal budgeting. Various financial summaries, statistical information and detailed revenue sources are provided to help define the City's goals, purposes and assumptions for projections. The Major Funds are the Governmental Funds and the Proprietary Funds. All appropriations shall lapse at the end of the fiscal year to the extent that they shall not have been expended or lawfully encumbered. Project length financial plans are adopted for all capital project funds.

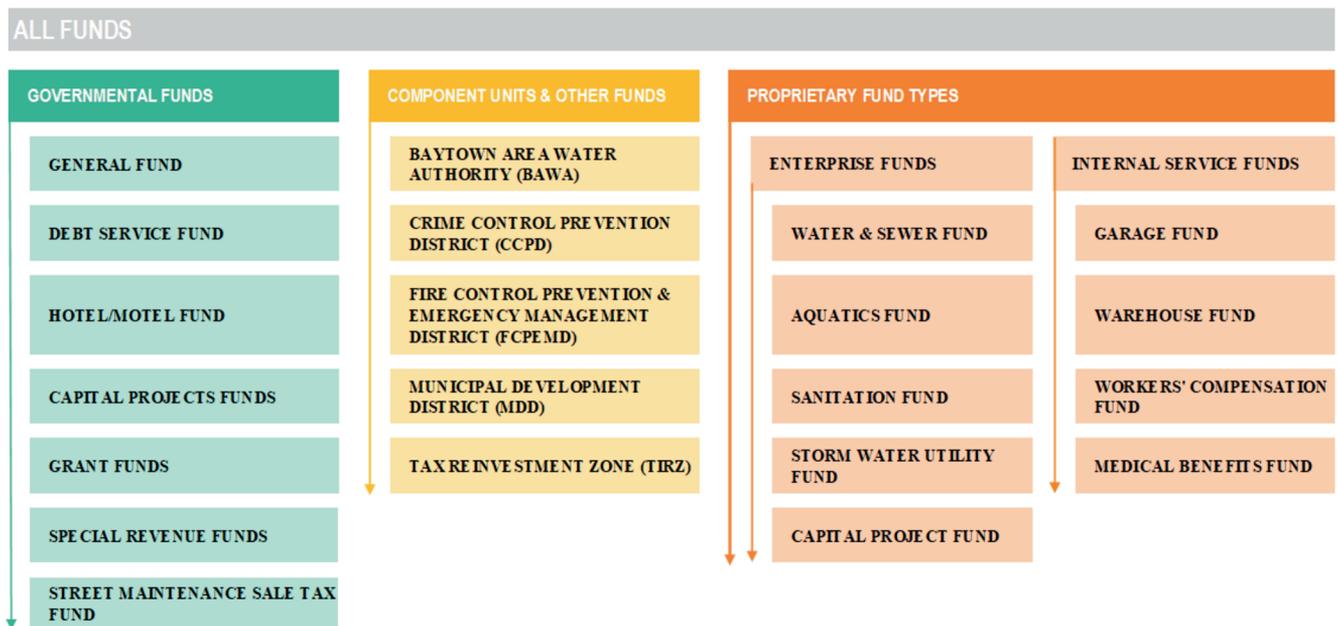
## BUDGET BASIS

The Governmental Fund budgets are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures when used; (2) prepaid insurance and similar items; (3) accumulated unpaid vacation, sick pay and other employee benefit amounts which need not be recognized in the current period and (4) principal and interest on long-term debts which are generally recognized when due. All proprietary fund types are accounted for on a flow of economic resources measurement focus and use the accrual basis of accounting. Revenues are recognized when they are earned and expenses are recognized when they are incurred.

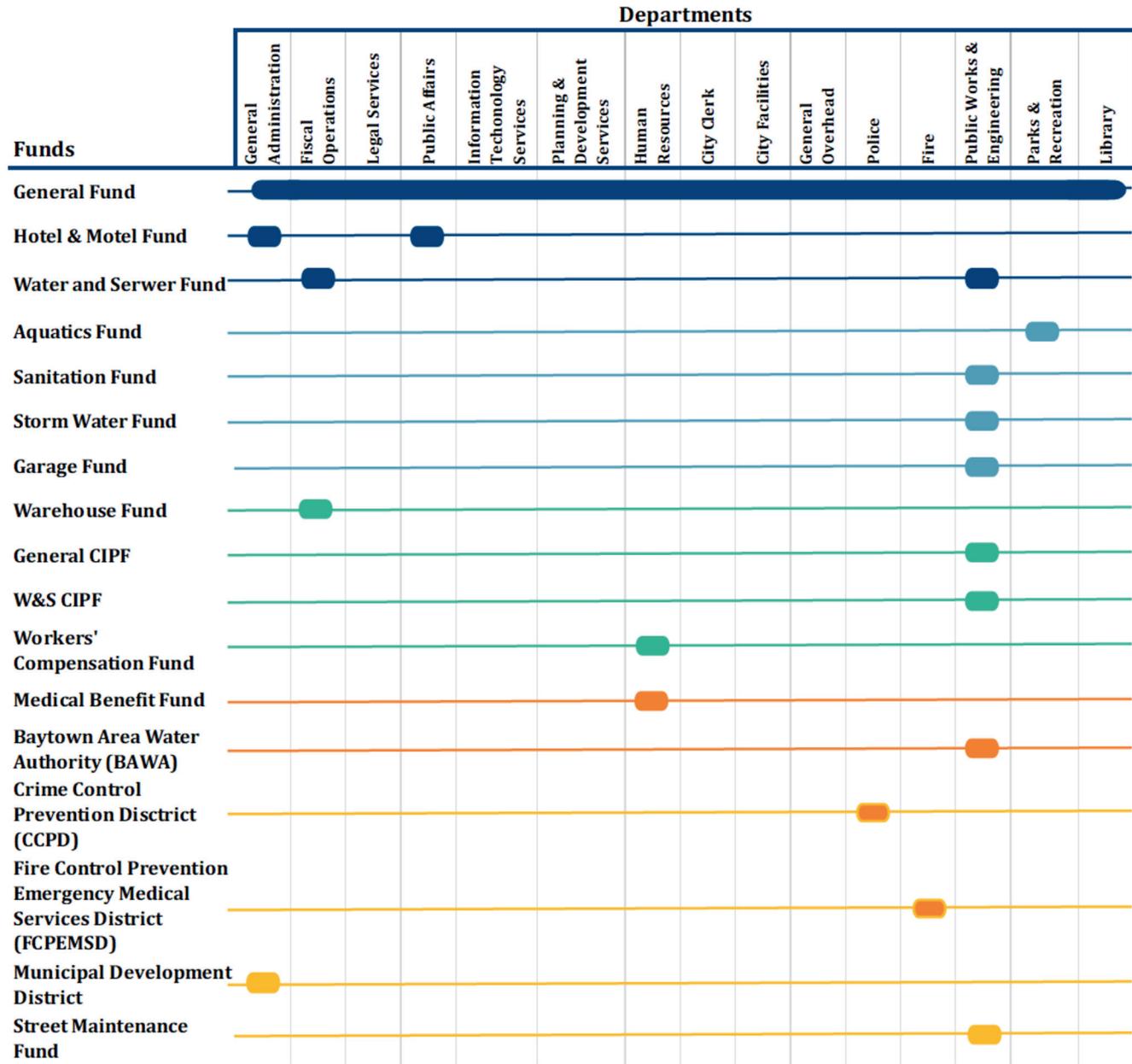


# FINANCIAL STRUCTURE

The financial structure of the budget is organized by funds. The two types of funds utilized in this budget are Governmental and Proprietary. The specific funds that make up the Governmental Fund type are the General Fund, General Debt Service Fund and Hotel/Motel Fund. The Proprietary Fund types are made up of the Aquatics Fund, Water and Sewer Fund, Water and Wastewater Interest and Sinking Fund, Sanitation Fund, Storm Water Utility Fund and Central Services Fund (Garage and Warehouse Operations). Each of the above mentioned funds operate separately and independently from one another; therefore, they are budgeted separately and include separate financial statements. A fund is generally defined as a fiscal and accounting entity, which has its own self-balancing set of accounts recording cash and other financial resources, as well as any liabilities or residual equities or balances. Funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with specific regulations, restrictions or limitations.



# FINANCIAL STRUCTURE BY ACTIVITY



# MAJOR BUDGET PHASES

The City of Baytown’s budget process includes four key phases. The timing and purpose of these phases defines the process.

## 1

### **Budget Priorities**

Through various strategic planning sessions held throughout the year and individual communications to the City Manager, the City Council has provided input concerning the City’s functional areas and the preferred methods of addressing budgetary challenges and revenue shortfalls; operational expenditures related to voter approved referendums; health care cost; sewer capacity/compliance issues and water and sewer rate increases; imaging, traffic, park safety and capital improvements.

## 2

### **Budget Preparation and Training: March-June**

This period serves as a developmental timeline to highlight and include specific instructions for the new budget. Payroll projections are compiled and changes to systematic budget preparation are communicated and training is held.

## 3

### **The Proposed Budget: Late July**

Pursuant to City Charter, the Adopted Budget is required to be submitted to the City Council at least sixty (60) days prior to the beginning of each budget year. (Article V, Section 41 of the City Charter.) This document represents a modified and balanced version of departmental budget requests versus projected revenues. The Adopted Budget document is a product of proposals from the departments and revisions by City Administration and Finance staff.

## 4

### **The Adopted Budget: September**

The Adopted Budget represents a modified version of the Adopted Budget after the public hearing and the City Council’s review in August. Any changes deemed necessary by City Council to funding levels or revenue projections are reflected in the Adopted Budget. Revisions may also be made to reflect any updates to budget information.

# THE BUDGET PROCESS

The City of Baytown uses a hybrid zero based program-oriented budgeting process. Each budgeting division within a department is given a target or "base level" funding based upon the previous year's funding level in which all expenditures must be justified each new fiscal year. With a few exceptions, no new fixed assets or new supplemental program funding requests/positions may be included in base level funding. Any funding request that represents new expenditures and programs, or that is in excess of base level funding, must be submitted as a supplemental program funding request. These supplemental requests may be either a new program or an enhancement to an existing program.

## **1 Budget Training for Support Staff/Budget Guideline Review**

February/March is when the budget guidelines, procedures and forms are reviewed. Changes may be made to the budget process in order to make budget development more efficient and address format requests from staff. More formal budget training is held in April. Departmental staff is convened for any new guidance on the budgetary process. During the training, staff is informed of the use of budgeting concepts, budget processes and the City's budget system.

## **2 Revenue Projection**

The revenue projections for the new fiscal year begin mid-year of the current fiscal year. The Director of Finance, in consultation with department directors and division managers, base revenues upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy and discussions with directly associated staff members. Although beginning earlier, the budget revenue projection occurs concurrently with departmental budget development and extends until the budget is adopted based upon the receipt of any new information.

## **3 Proposed Budget Development**

During the budget development at the division and departmental level, Finance works with managers to analyze requests, provide advice and lend assistance. Budget requests are based upon a base level funding, and any additional funding is made in the form of supplemental program funding requests. The program goals, objectives and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding.

## **4 Proposed Budget Analysis/Compilation**

When division and departmental budget requests are completed, Finance reviews and compiles a preliminary draft of the Adopted Budget. The Director of Finance, City Manager, Assistant City Managers and budget staff meet and review the submitted budgets during a series of meetings. Based on revenue projections and funding requirements, budget programs or supplemental requests are included in the Adopted budget. A total recommended funding level is determined from both base level and supplemental program funding requests Adopted. At this time the funding level is weighed against available resources. A tax rate increase may or may not be recommended depending upon program priorities and issues.

## **5 City Council Budget Study**

The Major Budget Issues Report is prepared by the City Manager for the Adopted Budget, which highlights and summarizes funding requirements, major changes in programs and alternatives for funding. The Major Budget Issues Report is then reviewed and discussed by the Council during the work sessions.

## **6 Public Hearing/Budget Adoption**

A public hearing on the budget is held in August prior to final budget consideration. At the public hearing, the citizens or any other individual may make formal comment either for or against the Adopted Budget. The public also has the opportunity to attend City Council budget work sessions. Budget adoption can occur in August or September after the City Council deliberations and the public hearing. The City Council may take action to modify the Adopted Budget at its discretion. The City Council also adopts a tax rate to support adopted funding levels. Pursuant to City Charter, the Adopted Budget as submitted by the City Manager becomes the Adopted Budget if no action is taken by September 27th. (See Article V, Section 46 contained in the City Charter.)

## **7 Compilation of Adopted Budget/Budget Maintenance**

An Adopted Budget is compiled and published during the first months of the new fiscal year. The Adopted Budget in the form of an amended Adopted Budget is available for public inspection in late August. Ledger amounts are prepared for the new fiscal year prior to October 1.

## ADDITIONAL BUDGET INFORMATION

Budget Maintenance is a year-round activity of division/department directors and Finance. In addition to spending controls such as appropriation level "lock-out" and position control review, any unbudgeted expenses in the capital appropriation unit require authorization via a budget transfer. Other spending control mechanisms include monthly review of expenditures by Finance.

Quarterly budget analysis reports are prepared to present budget versus actual expenditure variances. Staff and the City Council review these reports to identify and communicate any major expenditure variances. If necessary, a budget amendment ordinance is adopted based on the budget analysis report for every quarter.

### Department Program Summaries

Each department is described by narrative information displayed on correct resource and expenditure information in order to give the City Council a well-rounded presentation of each department. Program summaries include the following information.

Program Description	
This section outlines the function and responsibilities performed by the division. It is provided to enable the reader to understand the program elements included in each particular division budget.	
Major Division Goals	Major Division Objectives
Goals describe the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities. Goals are often ongoing and may not be achieved in one year.	Objectives are quantifiable steps toward accomplishing stated goals. They should have a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.
Expenditures	
The summary of expenditures show the category of expenses for each of the division's programs as compared from year to year.	

## **Component Units and Miscellaneous Funds**

The Baytown Area Water Authority (BAWA), Crime Control and Prevention District (CCPD), Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD), Tax Increment Reinvestment Zone (TIRZ), and Municipal Development District (MDD), as outlined in the Component Unit section, are presented to provide a comprehensive view of the City's financial activities. Additionally, other miscellaneous funds are included in the budget to reflect the overall operations of the City.

### **Baytown Area Water Authority (BAWA)**

BAWA operates under a Board of Directors appointed by the City of Baytown. The City exercises oversight authority over BAWA's operations, and as such, it is reported as a component unit of the City.

### **Crime Control and Prevention District (CCPD)**

On November 2, 2021, Baytown citizens voted to continue the CCPD, dedicated to crime reduction programs, supported by a local sales and use tax at the rate of one-eighth of one percent (1/8%). The City Council appoints all members of CCPD's governing board, ensuring alignment with the City's objectives.

### **Fire Control, Prevention, and Emergency Medical Services District (FCPEMSD)**

On the same date, November 2, 2021, citizens also voted to continue the FCPEMSD, focusing on fire safety and emergency medical services. This district is funded through a local sales and use tax of one-eighth of one percent (1/8%). Like CCPD, the City Council appoints all members of FCPEMSD's governing board.

### **Municipal Development District (MDD)**

The MDD was established to levy and manage a sales and use tax of one-half of one percent (1/2%) for economic development projects that enhance the community's economic base. Its boundaries include the portion of Baytown within Harris County, excluding areas in Chambers County. The City Council appoints the MDD governing board members and must approve any debt issued by the district.

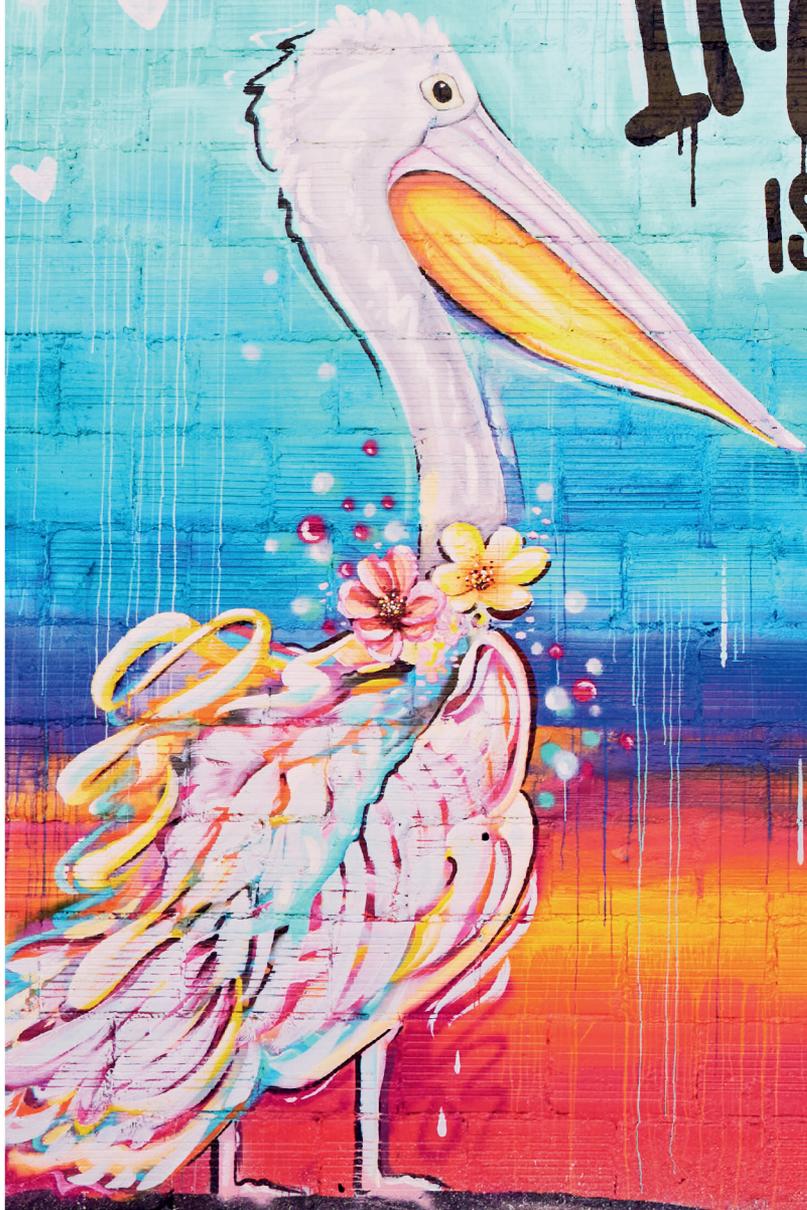
### **Tax Increment Reinvestment Zone (TIRZ)**

The Baytown TIRZ Fund facilitates public improvements and development projects by redistributing tax revenue. This initiative supports sustainable development and enhances the quality of life within the City.

### **Miscellaneous Funds**

The Miscellaneous Funds section includes various funds earmarked for specific purposes. These funds are authorized through grants, contractual arrangements, legislative mandates, or budget appropriations in other funds. Their inclusion provides a complete picture of the City's financial operations and resource allocation.

**IMPOSSIBLE**  
IS JUST AN OPINION.



MURALS BY  
*Whitney*  
EST. 2014

**FINANCIAL POLICIES**

# FINANCIAL POLICIES

## Budget Administration and Development

### **Introduction**

The financial policies of the City of Baytown, Texas, establish the fundamental framework for the City's fiscal management. These policies are developed in accordance with the relevant provisions of the Texas Local Government Code and the Charter of the City of Baytown. Their purpose is to guide the City Council, management, and staff in assessing current operations and considering future programs. These policies are reviewed annually and updated as necessary to reflect changing conditions and circumstances.

### **Budget Period**

The City of Baytown operates on a fiscal year that begins on October 1 and ends on September 30. This period also serves as the budget and accounting year. The term "budget year" refers to the fiscal year for which a budget is adopted and implemented, as specified in Article V, Section 40 of the City Charter. All appropriations expire at the end of the budget year unless expended or legally committed, according to Article VII, Section 70 of the City Charter.

### **Budget Process**

The City of Baytown's budget outlines a comprehensive financial plan for the fiscal year, prepared based on policy priorities. Department Directors are responsible for preparing budgetary decision packages and prioritizing funding as directed by the City Manager.

At least 60 days before the start of each budget year, the City Manager must present a Adopted budget and an explanatory message to the City Council, as required by Sections 50 and 52 of the City Charter. The City Manager gathers revenue and expenditure estimates from each office, department, or agency, reviews them, and may revise them as deemed necessary (City Charter, Article V, Section 41).

The City Council will schedule a public hearing on the budget and publish notice at least 15 days in advance (City Charter, Article V, Section 43). Budget procedures comply with State law under the Truth-in-Taxation process. In case of a tax increase, appropriate notices and public hearings will be held.

## **Budget Administration**

The City of Baytown strives to develop balanced budgets where current resources (revenues plus fund balance) meet or exceed current expenditures. The City avoids budget practices that could compromise future financial stability, such as delaying expenditures, accruing future revenues, or extending short-term debt. The budget will provide for proper maintenance and replacement of capital assets.

The City ensures that current expenditures are funded with current revenues, avoiding the use of long-term debt for operating expenses. Non-recurring resources are allocated to non-recurring expenditures. Where possible, performance measures and productivity indicators will be utilized in the budget. Regular budgetary status reports will be provided.

## **Revenue**

The City aims to maintain a diversified and stable revenue system to protect against short-term fluctuations in any single revenue source. Annual revenue estimates are made using an objective analytical process.

User charges and fees are set to cover the cost of services provided and are periodically adjusted to reflect inflation, program, and policy changes. For Enterprise Funds, user fees and charges are designed to fully support the direct and indirect costs of the activities. Indirect costs include administrative expenses covered by other operating funds.

For General Fund programs, fees are established to support the cost of activities by the users, with adjustments made as necessary to maintain appropriate levels of support. The City will actively pursue property tax collections, monitor appraisal procedures, and ensure that properties are assessed at 100% of full market value.

## **Budget Adoption**

The City Council must adopt the budget by a majority vote of all members, with the final adoption occurring no later than September 27. If no action is taken by this date, the budget Adopted by the City Manager will be considered adopted (City Charter, Article V, Sections 45 and 46).

The budget, budget message, and supporting documents are public records and available for inspection at the City Clerk's office. Sufficient copies will be prepared for distribution to interested parties (City Charter, Article V, Section 42). The City Council may transfer unencumbered appropriation balances between offices, departments, or agencies by resolution (City Charter, Article VII, Section 68). Budget amendments for municipal purposes may be made during the fiscal year, including emergency expenditures for unforeseen conditions.

# FINANCIAL POLICIES

## Budget Administration and Development

### **Budget Adoption (Cont'd)**

Such amendments must be filed with the City Clerk and published (Texas Local Government Code Sec. 102.009 and 102.010).

The City Manager may reduce appropriations for any department, office, or agency as necessary.

### **Reserves**

To maintain fiscal stability, the City maintains an unreserved General Fund balance to address unforeseen emergencies. The target for this fund balance is equivalent of 60 to 90 days of operating expenditures, considering factors such as bond ratings, weather risks, proximity to petrochemical complexes, and advice from the City's financial advisor. Adequate reserves are necessary to account for revenue fluctuations and cash flow needs.

### **Debt**

The City's debt management policy aims to preserve the ability to incur debt at minimal interest rates for infrastructure and economic development without jeopardizing essential City services. Debt financing options include general obligation bonds, certificates of obligation, revenue bonds, lease/purchase agreements, and other instruments permitted under Texas law. Such debt instruments will only be used for capital assets that cannot be funded through current revenues or fund balances.

The City may incur debt by issuing bonds, revenue bonds, notes, certificates of obligation, and other commercial paper to finance capital projects or other legitimate public purposes (City Charter, Article VI, Section 57).

Bonds must be authorized by a Bond Ordinance passed by a majority of the City Council. The issuance of tax bonds requires approval by a majority of qualified voters who are property tax payers, voting in an election called for that purpose (City Charter, Article VI, Section 58).

Debt will not be used for operating expenditures. Tax-supported general obligation bonds or certificates of obligation will be used for essential capital improvements and long-term assets. The overall tax rate will be considered when issuing property tax-backed debt to avoid artificially inflating the rate.

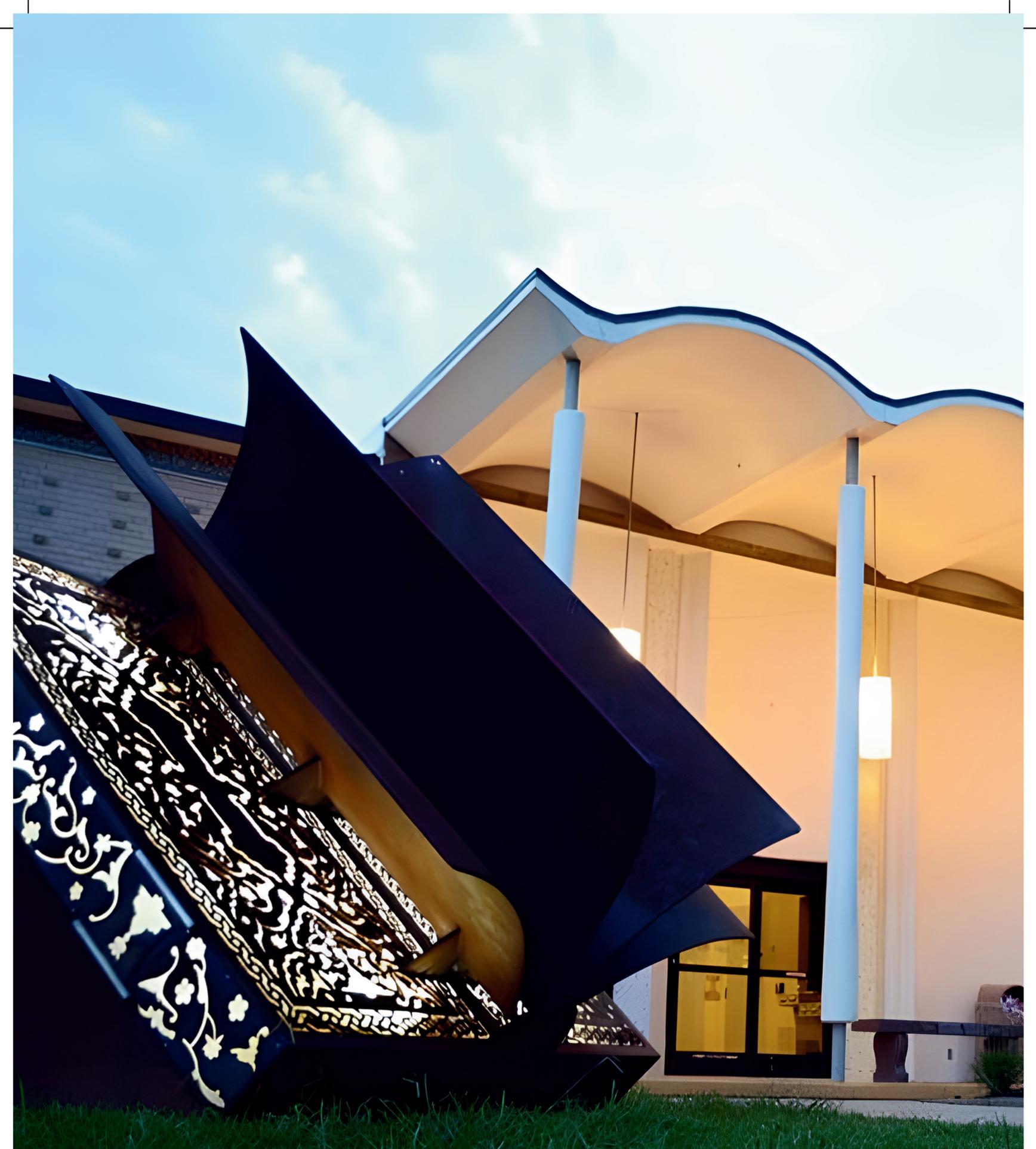
**Debt (Cont'd)**

The City operates under a Home Rule Charter, limiting the maximum tax rate to \$2.50 per \$100 of assessed valuation, as provided by the Texas Constitution (Article XI, Section 5). The legal debt margin is detailed in the Statistical Section.

**Capital**

Capital assets are defined as items with an initial cost of more than \$10,000 and a useful life exceeding one year, including property, plant, equipment, and infrastructure. Assets meeting these criteria are capitalized and recorded in capital asset accounts.

Capital projects involve new construction or extending the life of existing fixed assets. These projects are capitalized when they meet the criteria outlined in the City Charter (Article VI, Section 56).



# EXECUTIVE SUMMARY

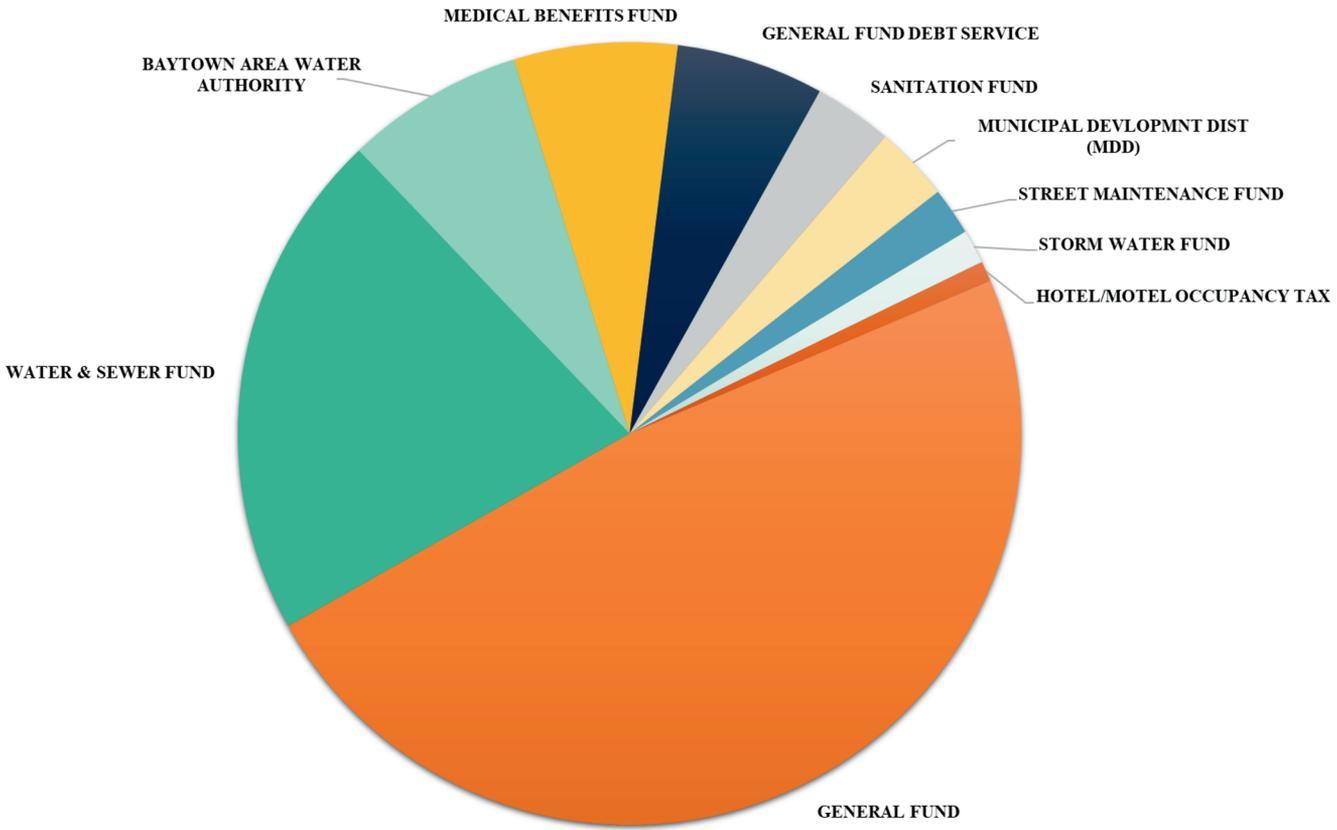
# EXECUTIVE Summary

The Texas Comptroller of Public Accounts has awarded the City of Baytown with the Transparency Star, recognizing the City's efforts to ensure information on the City's traditional finances. The star, awarded through the Comptroller's Transparency Stars Program, is a great achievement by our Finance Department staff who strive to meet the best practices in transparency.



## FY2026 Budget at a Glance

The FY2026 Adopted Budget totals \$368.9 million dedicated to continuing high-quality services to the City's residents and customers. The charts below summarize the percentage allocation of the adopted budget by fund.



# GENERAL FUND

The Fiscal Year 2026 Adopted Budget reflects the City of Baytown's continued commitment to fiscal responsibility, transparency, and strategic investment in core services that enhance residents' quality of life. The City has maintained a structurally balanced General Fund budget while addressing inflationary pressures, workforce competitiveness, and increasing service demands in a growing community.

Total General Fund revenues for FY 2026 are projected at \$143.0 million, representing a 3.5 percent increase from the FY 2025 budget. Expenditures total \$142.5 million, resulting in a modest operating surplus of \$578,000 and an estimated ending fund balance of \$30.1 million, equal to approximately 81 days of operating expenditures.

## Revenue Summary

Total General Fund revenues are projected to increase 3.5 percent from FY 2025, reflecting continued strength in the local economy and stable industrial activity. Taxes remain the primary funding source, comprising nearly 87 percent of total revenues.

## Property Taxes

Property-tax revenue is budgeted at \$26.76 million, a 0.8 percent increase from FY 2025 (\$26.56 million). The City Council adopted the no-new-revenue tax rate of \$0.69803 per \$100 valuation, slightly below last year's \$0.700042.

## Sales and Franchise Taxes

Sales and franchise taxes together total \$29.42 million, up 10.6 percent from FY 2025 (\$26.59 million). Sales-tax growth reflects sustained retail and industrial activity. Franchise-fee collections, included in this category, are budgeted at \$3.49 million, lower than FY 2025 (\$4.08 million).

## Industrial District Payments and EDA

Industrial District Payments and one Economic Development Agreement remain the City's largest single General Fund revenue source, projected at \$68.0 million, or 48 percent of total revenues. These payments derive from 82 Industrial District Agreements with industries in the City's extraterritorial jurisdiction, which provide payments in lieu of taxes in exchange for limited annexation immunity.

## Other Revenues

- **Licenses and Permits:** \$2.90 million, up from \$2.55 million.
- **Intergovernmental:** \$1.44 million, reflecting grant and reimbursement activity.
- **Charges for Services:** \$3.48 million, including ambulance and code-enforcement fees.
- **Fines and Forfeitures:** \$1.29 million.
- **Miscellaneous Revenues:** \$4.26 million, driven by investment income of \$3.20 million.
- **Transfers In:** \$5.21 million, a decrease from \$9.13 million in FY 2025 following completion of one-time transfers.

## Expenditure Summary

Total General Fund expenditures for FY 2026 are \$142.5 million, a 2.2 percent decrease from the FY 2025 budget. The reduction is primarily due to lower non-recurring capital transfers and operational efficiencies achieved through process improvements and strategic vacancy management.

By Expenditure Type:

- **Personnel Services** – \$105.19 million (+2.9 percent): Salaries, benefits, and retirement costs.
- **Supplies** – \$5.09 million (-7.2 percent): Lower one-time supply costs.
- **Maintenance** – \$7.15 million (-25.5%): Reflects the transition from large-scale one-time facility and equipment repairs in FY 2025 to routine maintenance and asset-preservation activities in FY 2026.
- **Services** – \$18.41 million (-15.3 percent): Reduced professional and contractual expenses.
- **Capital Outlay** – \$2.97 million: Funds essential equipment, vehicle, and technology replacements that support operational efficiency across departments.
- **Transfers Out** – \$2.61 million: Represents interfund transfers to support designated programs and capital projects in accordance with the City’s financial plan.
- **Contingency** – \$1.00 million provide flexibility for operational needs.

Expenditures by Function: The FY 2026 General Fund supports all core City operations across eight major functions:

Function	FY 2026 Budget	% of Total Expenditures	Key Services
Public Safety	\$74,052,294	52%	Police, Fire, and Emergency Response operations.
General Government	\$2,860,400	20%	Administration, Finance, Legal, HR, IT, and Planning & Development.
Public Works	\$15,739,754	11%	Street and drainage maintenance, traffic control, engineering, and facilities management.

Function	FY 2026 Budget	% of Total Expenditures	Key Services
Health & Welfare	\$4,989,914	3%	Public health, animal control, and social-service support.
Parks, Culture, & Leisure	\$10,100,038	7%	Recreation programs, park maintenance, aquatics, and community events.
Library & Culture	\$2,401,018	2%	Library services, literacy, and cultural programming.
Capital Outlays	\$2,969,456	2%	Equipment, vehicles, and technology upgrades.
Transfers Out & Contingency	\$3,610,000	3%	Interfund transfers and general contingency funding.

## Financial Position and Outlook

The FY 2026 Adopted Budget continues to align with the City’s prudent financial policies, including maintaining at least a 60-day operating reserve. With a projected 81-day reserve, Baytown is well-positioned to absorb economic shocks, unanticipated expenses, or revenue volatility.

Baytown’s long-term fiscal health is underpinned by three core pillars: a diversified revenue base, disciplined expenditure controls, and a proactive approach to sustainable economic development. Industrial district payments and sales-tax performance remain key drivers of stability, but meaningful upside lies in the City’s strategic growth projects, which are expected to broaden the tax base and catalyze further private investment.

## Growth Projects & Economic Momentum

### San Jacinto Marketplace

The former San Jacinto Mall site is being redeveloped into a 105-acre mixed-use project, with approximately 550,000 square feet of retail, dining, open-space, and future residential, hotel, and office components.

### Project Vector & Entertainment / Sports Vision

Project Vector is an emerging initiative focused on creating a connective framework of entertainment, sports venues, hospitality, and mixed-use investments across Baytown’s key development corridors.

While many project details remain in early stages, the concept is intended to tie together existing nodes of activity (retail hubs, civic centers, transit corridors) under a unified economic development vision.

Together, these projects signal a positive medium-term revenue trajectory that extends beyond the City's traditional industrial base. They illustrate Baytown's commitment to diversifying its economic portfolio and reducing long-term dependence on industrial-district payments as the primary source of General Fund revenue.

Realizing the full potential of these developments will depend on coordinated infrastructure investments, strategic zoning and incentive frameworks, and careful market monitoring to ensure sustainable growth. With these elements in place, Baytown is well-positioned to maintain fiscal stability, expand service capacity, and invest in the next generation of community and economic infrastructure.

### **HOTEL/MOTEL OCCUPANCY TAX FUND**

The Hotel/Motel Fund accounts for revenues and expenditures supported by the 7 percent Hotel Occupancy Tax (HOT) collected from Baytown's lodging establishments. The FY 2026 adopted budget includes \$1.61 million in revenues and \$2.45 million in expenditures, compared to \$1.74 million in revenues and \$3.12 million in expenditures in FY 2025. Revenues are primarily generated from hotel occupancy taxes and investment earnings and are restricted under Texas Tax Code Chapter 351 to activities that promote tourism, conventions, and the hotel industry.

### **CAPITAL REPLACEMENT FUND**

The Capital Replacement Fund provides resources for the scheduled replacement of the City's vehicles, equipment, and technology infrastructure. For FY 2026, the fund includes \$544,906 in revenues and \$4.33 million in expenditures, compared to \$1.77 million in revenues and \$10.45 million in expenditures in FY 2025. Revenues consist primarily of investment earnings, while expenditures include \$2.9 million for machinery and equipment, \$1.1 million for technology and computer equipment, and \$0.4 million for vehicle replacements. The FY 2026 budget reflects the planned replacement of aging assets and modernization of critical systems, supporting operational efficiency and reducing long-term maintenance costs.





## **WATER AND SEWER FUND**

The Water and Sewer Fund operates as an enterprise fund, supporting the City’s water production, distribution, and wastewater treatment services. The FY 2026 Adopted Budget includes \$64.52 million in revenues and \$62.17 million in expenditures, compared to \$58.91 million in revenues and \$62.04 million in expenditures in FY 2025. The increase in revenues reflects system growth and approved rate adjustments of 4.5 percent for water and 12.4 percent for sewer services, necessary to recover higher wholesale costs from the Baytown Area Water Authority (BAWA) and to maintain the City of Baytown’s water and wastewater infrastructure. Major expenditures include personnel costs (\$10.7 million), treatment and chemical supplies (\$19 million), professional services (\$3.7 million), and transfers of \$13.1 million to the Water and Sewer Interest & Sinking Fund for debt service obligations.

The FY 2026 budget focuses on strengthening system reliability, regulatory compliance, and long-term financial sustainability to ensure consistent, high-quality utility service for Baytown’s residents and businesses.

## **AQUATICS FUND**

The Aquatics Fund supports the operations of the City’s waterpark and aquatic facilities, including Pirates Bay Waterpark. In FY 2025, the City entered into a management agreement with a third-party operator to improve operational efficiency. The FY 2026 Adopted Budget includes \$1.35 million in revenues, representing a General Fund transfer to cover remaining management and transition costs, compared to \$6.39 million in revenues in FY 2025 when operations were still City-managed for part of the year. Expenditures total \$750,000, primarily related to professional services and residual oversight activities tied to the management contract. With the operational transition now complete, the Aquatics Fund reflects a reduced City financial obligation and supports the long-term sustainability of Pirates Bay through performance-based contract management.

## **SANITATION FUND**

The Sanitation Fund accounts for residential and commercial solid waste collection, brush and bulk pickup, recycling, and related disposal services. The FY 2026 Adopted Budget includes \$9.96 million in revenues and \$9.56 million in expenditures, compared to \$10.87 million in revenues and \$9.14 million in expenditures in FY 2025. Revenues are derived primarily from sanitation service charges and recycling revenues, with a General Fund transfer of \$600,000 to support capital and contractual obligations. Major expenditures include the household garbage collection contract (\$7.3 million), disposal services (\$475,000), and personnel costs (\$1.3 million). The FY 2026 budget reflects continued investment in reliable and cost-effective waste management while maintaining stable service levels and promoting community recycling and sustainability initiatives.

## **STORMWATER FUND**

The FY 2026 Adopted Budget for the Stormwater Utility Fund totals \$4.98 million in revenues and \$4.16 million in expenditures, compared to \$4.02 million and \$7.20 million, respectively, in FY 2025. Revenues are primarily generated from user fees (\$4.53 million) and a \$450,000 transfer from the Water & Sewer Fund to support capital drainage needs. Expenditures fund regulatory compliance with the Clean Water Act and TCEQ MS4 permit, including \$1.36 million for personnel, \$0.45 million for operations and maintenance, \$0.24 million for professional services, \$78,000 for equipment, and \$1.25 million for debt service (principal and interest). These investments enhance Baytown's drainage infrastructure, support system reliability, and mitigate flood risks through proactive maintenance and strategic coordination with Public Works & Engineering and the City's Capital Improvement Program.



## **SALES TAX STREET MAINTENANCE FUND**

The Street Maintenance Fund is supported by the voter-approved 1/4-cent sales tax dedicated to maintaining and improving Baytown's roadway infrastructure. The FY 2026 Adopted Budget includes \$5.58 million in revenues and \$5.80 million in expenditures, compared to \$4.81 million and \$4.57 million in FY 2025. Revenues are primarily generated from sales tax collections and investment income, while expenditures include \$0.61 million for personnel, \$0.33 million for supplies and maintenance, and \$4.86 million for contractual services and capital improvements related to street overlays, pavement rehabilitation, and right-of-way maintenance. The FY 2026 program continues to support the City's long-term pavement management and capital improvement strategies, ensuring the sustainability and safety of Baytown's roadway network, with any remaining costs funded by restricted reserves dedicated to future street projects.

## **WAREHOUSE FUND**

The FY 2026 Adopted Budget includes \$407,927 in revenues and \$457,469 in expenditures, compared to \$436,781 and \$483,938 in FY 2025. Revenues come mainly from water meter sales and transfers from the Water & Sewer and General Funds, while expenditures fund warehouse operations, personnel, and inventory purchases that support citywide material and equipment needs.

## **FLEET MAINTENANCE FUND**

The FY 2026 Adopted Budget includes \$3.46 million in revenues and \$3.17 million in expenditures, compared to \$3.14 million and \$3.22 million in FY 2025. Revenues come mainly from vehicle repair charges and transfers from the General and Water & Sewer Funds, while expenditures fund fuel, parts, and maintenance to keep the City's fleet operating efficiently.

## **GENERAL DEBT SERVICE FUND**

The General Debt Service Fund provides for the repayment of the City's tax-supported debt, including general obligation bonds and certificates of obligation. The FY 2026 adopted budget includes \$16.6 million in revenues and \$18.0 million in expenditures, compared to \$16.3 million in revenues for FY 2025. Expenditures include \$11.7 million in bond principal, \$5.4 million in interest, and \$0.9 million in professional, fiscal, and issuance costs, with the difference funded through available reserves. This budget continues the City's commitment to timely debt repayment, full compliance with bond covenants, and the preservation of a strong credit position.

## FY26 Supplemental Requests

### General Fund

Fire	Capital Outlays	Five (5) Lucas Chest Compression System	\$	116,000
Human Resources	Services	COMPENSATION STUDY		60,000
Information Technology	Capital Outlays	FORD F150		50,000
Public Works & Engineering	Services	\$950 per benchmark		30,400
Parks & Recreation	Capital Outlays	Crew Cab Truck ( F150 / Chevy 1500)		210,000
Parks & Recreation	Capital Outlays	Single Cab Truck (F150 / Chevy 1500) with Service Body		140,000
Parks & Recreation	Capital Outlays	Case 570 Wheel loader		107,000
Parks & Recreation	Capital Outlays	Bobcat T86 Track Loader		107,000
Parks & Recreation	Capital Outlays	Landscape Trailer		9,000
Parks & Recreation	Personnel	Holiday Hangout Overtime security Part time ( if Needed)		1,000
Parks & Recreation	Personnel	Holiday Hangout Overtime securityFull Time		3,100
Parks & Recreation	Supplies	Games and Activities		5,000
Parks & Recreation	Supplies	Replace Community Center lobby furniture		18,006
<b>General Fund Total</b>			<b>\$</b>	<b>856,505.50</b>

### Sales Tax Street Maintenance Fund

Public Works & Engineering	Capital Outlays	Add 1 Truck to Streets (short on trucks)		60,000
Public Works & Engineering	Capital Outlays	Replace 2013 Concrete Truck #23402		470,000
Public Works & Engineering	Capital Outlays	Replace 2015 Patch Truck		285,000
Public Works & Engineering	Capital Outlays	Replace 2016 Dump Truck #26523		180,000
Public Works & Engineering	Capital Outlays	Replace 29915 2009 Chevrolet in auction yard		60,000
<b>Sales Tax Street Maintenance Fund Total</b>			<b>\$</b>	<b>1,055,000.00</b>

### Water & Sewer Fund

Public Works & Engineering	Capital Outlays	New Vactor Truck, SSO*		540,000
Public Works & Engineering	Capital Outlays	Replace (2) 2005 Chevrolet 1500 Pickup Trucks		120,000
Public Works & Engineering	Capital Outlays	Replace 2009 Pick up-		60,000
Public Works & Engineering	Capital Outlays	Replace totaled out 2012 Utility Truck 52252		186,000
Public Works & Engineering	Maintenance	Repair Polymer System for Belt Press		32,876
Public Works & Engineering	Maintenance	Replace Chlorine and Sodium Bisulfite hoist		30,000
Public Works & Engineering	Maintenance	Replace Grit Classifier		109,614
Public Works & Engineering	Maintenance	Splitter Box Rehab for I&I @Northeast District		65,000
Public Works & Engineering	Services	VODA AI. Predictive analytic water line software		94,500
<b>Water &amp; Sewer Fund Total</b>			<b>\$</b>	<b>1,237,990.00</b>

### Stormwater Fund

Public Works & Engineering	Capital Outlays	Add to trac Unit to our fleet		78,000
Public Works & Engineering	Services	\$950 per benchmark		30,400
<b>Stormwater Fund Total</b>			<b>\$</b>	<b>108,400.00</b>

### Capital Replacement Fund

Internal Service	Capital Outlays	Replace 2000 F-350 Service Truck #110237		115,000
Police	Capital Outlays	2026 Tahoe PPV w/ emergency equipment and installation		297,948
Public Works & Engineering	Capital Outlays	Replace 2008 Gradall		603,000
Public Works & Engineering	Capital Outlays	Replace 2013 12 year old Picker Truck #33577		310,000
Public Health	Capital Outlays	2026 Chevrolet Silverado 1500 Crew cab		43,700
Public Health	Capital Outlays	2026 Toyota Tacoma Double Cab SR 4x2		38,800
Parks & Recreation	Capital Outlays	2025 GENIE GTH-844YEAR - 2025MODEL - GTH844		138,850
Parks & Recreation	Capital Outlays	Bobcat Skid Steer		80,000
Parks & Recreation	Capital Outlays	Case 570N EP Loader		149,500
Parks & Recreation	Capital Outlays	Case580Sv Center Pivot Backhoe Loader		100,000
Parks & Recreation	Capital Outlays	Dump Trailer (2) for hauling landscape material covered		18,695
Parks & Recreation	Capital Outlays	Kubota Mini Excavator KX040-4R1T		71,456
Parks & Recreation	Capital Outlays	TX-1000 Toro Dingo		49,000
<b>Capital Replacement Fund Total</b>			<b>\$</b>	<b>2,015,949.00</b>



# GENERAL FUND SUMMARIES

# BUDGET SUMMARIES

This section provides an overall view of the fiscal status for all of the funds utilized by the City of Baytown.

## SUMMARY OF ALL FUND TYPES COMPARATIVE SCHEDULE OF BUDGETS FOR 2026

	Governmental Fund Types	Proprietary Fund Types	Combined 2025-2026
<b>Revenues</b>			
Taxes	\$ 142,520,217	\$ -	\$ 142,520,217
Licenses & Permits	2,896,320	-	2,896,320
Intergovernmental	1,438,395	2,310,475	3,748,870
Charges for Services	3,483,084	78,208,917	81,692,001
Fines & Forfeitures	1,285,761	1,301,717	2,587,478
Miscellaneous	4,403,649	862,524	5,266,173
Operating Transfers-in	5,213,226	15,672,214	20,885,440
Total Revenues	161,240,652	98,355,847	259,596,499
<b>Expenditures by Classification</b>			
Personnel Services	105,969,488	16,650,292	122,619,780
Supplies	5,122,583	21,827,416	26,949,999
Maintenance	7,150,054	3,753,252	10,903,306
Services	19,102,689	14,480,246	33,582,935
Sundry	45,714	-	45,714
Miscellaneous	-	-	-
Operating Transfers Out	-	-	-
Total Operating	137,390,529	56,711,205	194,101,734
Capital Outlay	3,737,613	996,000	4,733,613
Debt Requirements	17,145,546	13,092,214	30,237,760
Transfers Out	2,960,000	21,573,102	24,533,102
Contingency	1,000,000	1,000,000	2,000,000
Total Expenditures	162,233,687	93,372,521	255,606,209
<b>Excess (Deficit) Revenues Over Expenditures</b>	(993,036)	4,983,326	3,990,290
<b>Fund Balance - Beginning</b>	35,326,339	30,656,640	65,982,979
<b>Fund Balance - Ending</b>	\$ 34,333,303	\$ 35,639,966	\$ 69,973,269

**SUMMARY OF GOVERNMENTAL FUND TYPES  
COMPARATIVE SCHEDULE OF BUDGETS FOR 2026**

	General Fund	Debt Service Fund	Hotel / Motel Fund	Combined 2025-2026
<b>Revenues</b>				
Taxes	\$ 124,470,979	\$ 16,577,128	\$ 1,472,110	\$ 142,520,217
Licenses & Permits	2,896,320	-	-	2,896,320
Intergovernmental	1,438,395	-	-	1,438,395
Charges for Services	3,483,084	-	-	3,483,084
Fines & Forfeitures	1,285,761	-	-	1,285,761
Miscellaneous	4,256,413	9,500	137,736	4,403,649
Operating Transfers-in	5,213,226	-	-	5,213,226
Total Revenues	143,044,178	16,586,628	1,609,846	161,240,652
<b>Expenditures by Classification</b>				
Personnel Services	105,191,929	-	777,559	105,969,488
Supplies	5,088,683	-	33,900	5,122,583
Maintenance	7,150,054	-	-	7,150,054
Services	18,410,637	175,000	517,052	19,102,689
Sundry	45,714	-	-	45,714
Miscellaneous	-	-	-	-
Operating Transfers Out	-	-	-	-
Total Operating	135,887,017	175,000	1,328,511	137,390,529
Capital Outlay	2,969,456	-	768,157	3,737,613
Debt Requirements	-	17,145,546	-	17,145,546
Transfers Out	2,610,000	-	350,000	2,960,000
Contingency	1,000,000	-	-	1,000,000
Total Expenditures	142,466,473	17,320,546	2,446,668	162,233,687
<b>Excess (Deficit) Revenues Over Expenditures</b>				
	577,705	(733,918)	(836,822)	(993,036)
<b>Fund Balance - Beginning</b>	29,570,724	2,535,724	3,219,891	35,326,339
<b>Fund Balance - Ending</b>	\$ 30,148,429	\$ 1,801,806	\$ 2,383,068	\$ 34,333,303

**SUMMARY OF PROPRIETARY FUND TYPES  
COMPARATIVE SCHEDULE OF BUDGETS FOR 2026**

	Enterprise Funds					Internal Service Funds		Combined 2025-2026
	Water & Sewer Fund	Aquatics Fund	Sanitation Fund	Storm Water Utility Fund	WWIS Fund	Garage Fund	Warehouse Operations Fund	
<b>Revenues</b>								
Intergovernmental	\$ 2,310,475	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,310,475
Charges for Services	60,630,704	-	9,959,708	4,981,979	-	2,559,446	77,081	78,208,917
Fines & Forfeitures	1,301,717	-	-	-	-	-	-	1,301,717
Miscellaneous	275,826	-	-	-	585,852	-	847	862,524
Operating Transfers-in	-	1,350,000	-	-	13,092,214	900,000	330,000	15,672,214
<b>Total Revenues</b>	<b>64,518,722</b>	<b>1,350,000</b>	<b>9,959,708</b>	<b>4,981,979</b>	<b>13,678,066</b>	<b>3,459,446</b>	<b>407,927</b>	<b>98,355,847</b>
<b>Expenditures by Classification</b>								
Personnel Services	12,089,006	-	1,204,431	2,137,053	-	908,934	310,869	16,650,292
Supplies	19,298,103	-	81,500	105,940	-	2,206,273	135,600	21,827,416
Maintenance	3,318,252	-	97,000	322,500	-	6,500	9,000	3,753,252
Services	5,234,333	750,000	8,175,099	267,014	-	51,800	2,000	14,480,246
Sundry	-	-	-	-	-	-	-	-
<b>Total Operating</b>	<b>39,939,694</b>	<b>750,000</b>	<b>9,558,030</b>	<b>2,832,507</b>	<b>-</b>	<b>3,173,507</b>	<b>457,469</b>	<b>56,711,205</b>
Capital Outlay	918,000	-	-	78,000	-	-	-	996,000
Construction in Progress	13,092,214	-	-	-	-	-	-	13,092,214
Debt Requirements	7,216,163	-	-	1,246,625	13,110,314	-	-	21,573,102
Transfers Out	1,000,000	-	-	-	-	-	-	1,000,000
Unforeseen/New Initiatives	-	-	-	-	-	-	-	-
<b>Total Expenses</b>	<b>62,166,071</b>	<b>750,000</b>	<b>9,558,030</b>	<b>4,157,132</b>	<b>13,110,314</b>	<b>3,173,507</b>	<b>457,469</b>	<b>93,372,521</b>
<b>Excess (Deficit) Revenues Over Expenses</b>	<b>2,352,651</b>	<b>600,000</b>	<b>401,678</b>	<b>824,847</b>	<b>567,752</b>	<b>285,939</b>	<b>(49,541)</b>	<b>4,983,326</b>
<b>Working Capital- Beginning</b>	<b>14,515,581</b>	<b>(597,542)</b>	<b>(242,477)</b>	<b>(619,204)</b>	<b>17,761,825</b>	<b>(285,597)</b>	<b>124,054</b>	<b>30,656,640</b>
<b>Working Capital - Ending</b>	<b>\$ 16,868,232</b>	<b>\$ 2,458</b>	<b>\$ 159,202</b>	<b>\$ 205,643</b>	<b>\$ 18,329,577</b>	<b>\$ 342</b>	<b>\$ 74,512</b>	<b>\$ 35,639,966</b>

**CONSOLIDATED SUMMARY OF FUND BALANCES/ WORKING CAPITAL  
COMPARATIVE SCHEDULE OF BUDGETS FOR 2026**

	Estimated Fund Balance/ Working Capital* at 10/01/2025	Adopted Revenues	Adopted Expenditures or Expenses	Revenues Over (Under) Expenses/ Expenditures	Projected Fund Balance/ Working Capital* at 09/30/2026
<b><u>Governmental Fund Types:</u></b>					
General Fund	29,570,724	143,044,178	142,466,473	577,705	30,148,429
Debt Service Fund	2,535,724	16,586,628	17,320,546	(733,918)	1,801,806
Hotel/Motel Tax Fund	3,219,891	1,609,846	2,446,668	(836,822)	2,383,068
Total	35,326,339	161,240,652	162,233,687	(993,036)	34,333,303
<b><u>Enterprise Fund Types*:</u></b>					
Aquatics Fund	(597,542)	1,350,000	750,000	600,000	2,458
Water & Sewer Fund	14,515,581	64,518,722	62,166,071	2,352,651	16,868,232
WWIS Fund	17,761,825	13,678,066	13,110,314	567,752	18,329,577
Sanitation Fund	(242,477)	9,959,708	9,558,030	401,678	159,202
Storm Water Utility Fund	(619,204)	4,981,979	4,157,132	824,847	205,643
Total	30,818,183	94,488,474	89,741,546	4,746,928	35,565,112
<b><u>Internal Service Fund Types*:</u></b>					
Garage Fund	(285,597)	3,459,446	3,173,507	285,939	342
Warehouse Fund	124,054	407,927	457,469	(49,541)	74,512
Total	(161,543)	3,867,373	3,630,976	236,397	74,854
<b>Total All Funds</b>	\$ 65,982,979	\$ 259,596,499	\$ 255,606,209	\$ 3,990,290	\$ 69,973,269

\* Fund balance is measured for governmental fund types; for proprietary fund types (consisting of enterprise and internal service funds) working capital is measured. Fund balance equals assets minus liabilities; working capital is defined as current assets minus current liabilities.

**BUDGET SUMMARY COMPARISON  
REVENUE COMPARISON**

	<b>Revised Budget 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Amount of Incr. (Decr.)</b>	<b>Percent of Incr. (Decr.)</b>
<b><u>Governmental Fund Types:</u></b>				
General Fund	\$ 138,203,500	\$ 143,044,178	\$ 4,840,679	3.5%
Debt Service Fund	16,302,086	16,586,628	284,542	1.7%
Hotel/Motel Tax Fund	1,742,577	1,609,846	(132,731)	(7.6%)
Total	<u>156,248,162</u>	<u>161,240,652</u>	<u>4,992,489</u>	<u>3.2%</u>
<b><u>Enterprise Fund Types:</u></b>				
Water & Sewer Fund	58,914,331	64,518,722	5,604,390	9.5%
Aquatics Fund	6,389,341	1,350,000	(5,039,341)	(78.9%)
WWIS Fund	15,707,260	13,678,066	(2,029,194)	(12.9%)
Sanitation Fund	10,867,462	9,959,708	(907,754)	(8.4%)
Storm Water Utility Fund	4,020,476	4,981,979	961,503	23.9%
Total	<u>95,898,870</u>	<u>94,488,474</u>	<u>(1,410,396)</u>	<u>(1.5%)</u>
<b><u>Central Services Fund Types:</u></b>				
Fleet Maintenance Fund	3,135,578	3,459,446	323,868	10.3%
Warehouse Fund	436,781	407,927	(28,853)	(6.6%)
Total	<u>3,572,359</u>	<u>3,867,373</u>	<u>295,014</u>	<u>8.3%</u>
<b>Total All Fund Types</b>	<u><u>\$ 255,719,391</u></u>	<u><u>\$ 259,596,499</u></u>	<u><u>\$ 3,877,108</u></u>	<u><u>1.5%</u></u>

**BUDGET SUMMARY COMPARISON  
EXPENDITURE / EXPENSE COMPARISON**

	<b>Budget 2024-2025</b>	<b>Budget 2025-2026</b>	<b>Amount of Incr. (Decr.)</b>	<b>Percent of Incr. (Decr.)</b>
<b><u>Governmental Fund Types:</u></b>				
General Fund	\$ 145,718,485	\$ 142,466,473	\$ (3,252,012)	(2.2%)
Debt Service Fund	15,268,920	17,320,546	2,051,626	13.4%
Hotel/Motel Tax Fund	3,115,618	2,446,668	(668,950)	(21.5%)
Total	<u>164,103,023</u>	<u>162,233,687</u>	<u>(1,869,336)</u>	<u>(1.1%)</u>
<b><u>Enterprise Fund Types:</u></b>				
Water & Sewer Fund	64,041,441	62,166,071	(1,875,369)	(2.9%)
Aquatics Fund	4,694,884	750,000	(3,944,884)	(84.0%)
WWIS Fund	14,028,082	13,110,314	(917,768)	(6.5%)
Sanitation Fund	9,141,803	9,558,030	416,227	4.6%
Storm Water Utility Fund	7,192,464	4,157,132	(3,035,333)	(42.2%)
Total	<u>99,098,675</u>	<u>89,741,546</u>	<u>(9,357,129)</u>	<u>(9.4%)</u>
<b><u>Central Services Fund Types:</u></b>				
Fleet Maintenance Fund	3,215,984	3,173,507	(217,935)	(1.3%)
Warehouse Fund	483,938	457,469	2,504	(5.5%)
Total	<u>3,699,922</u>	<u>3,630,976</u>	<u>(215,431)</u>	<u>(1.9%)</u>
<b>Total All Fund Types</b>	<u><u>\$ 266,901,619</u></u>	<u><u>\$ 255,606,209</u></u>	<u><u>\$ (11,441,895)</u></u>	<u><u>(4.2%)</u></u>





# GENERAL FUND

## General Fund Summary by Type of Expenditure

	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted 2025-26
<b>Revenues</b>				
Taxes - Property	\$ 28,436,649	\$ 26,558,982	\$ 25,854,232	\$ 26,759,130
Taxes - Sales & Franchise	25,241,696	26,588,226	27,534,460	\$ 29,417,786
Payment In Lieu of Taxes	246,638	350,000	279,828	294,063
Special Assessments	-	-	-	-
Industrial District Taxes	65,858,169	66,000,000	66,508,341	68,000,000
Total Taxes	119,783,152	119,497,208	120,176,862	124,470,979
Licenses & Permits	2,429,748	2,550,039	2,500,000	2,896,320
Intergovernmental	2,040,375	1,038,695	2,095,191	1,438,395
Charges for Services	4,412,451	2,413,976	3,359,945	3,483,084
Fines & Forfeitures	1,552,261	1,216,990	1,400,405	1,285,761
Miscellaneous	4,639,394	2,357,232	4,593,066	4,256,413
Transfers In	6,212,963	9,129,360	9,129,360	5,213,226
Total Revenues	141,070,344	138,203,500	143,254,830	143,044,178
<b>Recurring Expenditures by Type</b>				
Personnel Services	98,815,015	102,223,431	103,663,133	105,191,929
Supplies	4,409,525	5,483,914	5,492,214	5,088,683
Maintenance	9,352,086	9,592,529	9,597,861	7,150,054
Services	15,505,577	21,727,775	18,940,465	18,410,637
Sundry	44,152	46,714	31,845	45,714
Total Operating	128,126,354	139,074,364	137,725,518	135,887,017
<b>Non-Recurring Expenditures</b>				
Capital Outlay	1,553,320	712,551	718,215	2,969,456
Transfers Out	6,957,258	5,285,892	5,285,892	2,610,000
Contingency	-	645,678	387,407	1,000,000
Total Expenditures	136,636,933	145,718,485	144,117,032	142,466,473
<b>Excess (Deficit) Revenues Over Expenditures</b>				
	4,433,411	(7,514,985)	(862,202)	577,705
<b>Fund Balance - Beginning</b>	25,999,515	30,432,926	30,432,926	29,570,724
<b>Fund Balance - Ending</b>	\$ 30,432,926	\$ 22,917,941	\$ 29,570,724	\$ 30,148,429
<b>Days of Operating Expenditures</b>	87	60	78	81

## General Fund Summary by Function

	Actual	Revised Budget	Estimated	Adopted
	2023-24	2024-25	2024-25	2025-26
<b>Revenues</b>				
Taxes - Property	\$ 28,436,649	\$ 26,558,982	\$ 25,854,232	\$ 26,759,130
Taxes - Sales & Franchise	25,241,696	26,588,226	27,534,460	29,417,786
Payment In Lieu of Taxes	246,638	350,000	279,828	294,063
Special Assessments	-	-	-	-
Industrial District Taxes	65,858,169	66,000,000	66,508,341	68,000,000
Total Taxes	<u>119,783,152</u>	<u>119,497,208</u>	<u>120,176,862</u>	<u>124,470,979</u>
Licenses & Permits	2,429,748	2,550,039	2,500,000	2,896,320
Intergovernmental	2,040,375	1,038,695	2,095,191	1,438,395
Charges for Services	4,412,451	2,413,976	3,359,945	3,483,084
Fines & Forfeitures	1,552,261	1,216,990	1,400,405	1,285,761
Miscellaneous	4,639,394	2,357,232	4,593,066	4,256,413
Transfers In	6,212,963	9,129,360	9,129,360	5,213,226
Total Revenues	<u>141,070,344</u>	<u>138,203,500</u>	<u>143,254,830</u>	<u>143,044,178</u>
<b>Expenditures by Function</b>				
General Government	26,618,750	34,056,351	30,754,795	28,604,000
Public Safety	71,311,736	70,353,631	75,336,056	74,052,294
Public Works	12,965,504	16,582,644	14,748,738	15,739,754
Health & Welfare	4,851,673	5,411,576	4,880,461	4,989,914
Parks, Culture & Leisure	9,732,257	10,029,803	9,515,703	10,100,038
Library and Culture	2,646,434	2,640,359	2,489,765	2,401,018
Capital Outlays	1,553,320	712,551	718,215	2,969,456
Transfers Out	6,957,258	5,285,892	5,285,892	2,610,000
Contingency	-	645,678	387,407	1,000,000
Total Expenditures	<u>136,636,933</u>	<u>145,718,485</u>	<u>144,117,032</u>	<u>142,466,473</u>
<b>Excess (Deficit) Revenues</b>				
Over Expenditures	4,433,411	(7,514,985)	(862,202)	577,705
<b>GAAP to budget basis adjustment</b>				
Fund Balance - Beginning	25,999,515	30,432,926	30,432,926	29,570,724
Fund Balance - Ending	<u>\$ 30,432,926</u>	<u>\$ 22,917,940</u>	<u>\$ 29,570,724</u>	<u>\$ 30,148,429</u>

## General Fund Summary by Department

		Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted 2025-26
<b>General Government</b>					
1010	General Administration	\$ 1,505,886	\$ 1,584,980	\$ 1,424,922	\$ 1,371,214
1020	City Clerk	1,080,315	1,290,823	1,055,848	1,242,288
1030	Legal Services	1,304,797	4,148,650	4,073,794	2,738,916
1040	Fiscal Operations	4,746,922	6,053,494	5,549,482	5,423,887
1050	Human Resources	1,285,314	1,732,362	1,578,496	1,598,857
1060	Public Affairs	1,006,491	1,096,447	868,648	1,017,144
1070	ITS	5,654,730	6,224,475	5,996,380	3,750,936
1080	Planning and Development Service	3,819,298	4,783,376	3,839,417	4,026,909
1090	Court of Record	1,708,561	1,607,129	1,402,578	1,783,297
1099	General Overhead	4,506,436	5,534,615	4,965,230	5,650,550
	<b>Total General Government</b>	<b>26,618,750</b>	<b>34,056,351</b>	<b>30,754,795</b>	<b>28,604,000</b>
<b>Public Safety</b>					
2010	Police	39,205,257	37,882,878	40,903,041	40,457,273
2020	Fire	32,106,479	32,470,753	34,433,015	33,595,020
	<b>Total Public Safety</b>	<b>71,311,736</b>	<b>70,353,631</b>	<b>75,336,056</b>	<b>74,052,294</b>
<b>Public Works</b>					
3000	Public Works Administration	649,568	645,500	611,974	638,698
3010	CIP - Project Management	42,752	3,041,613	2,240,588	2,464,838
3011	City Facilities	6,625,374	5,620,263	4,925,329	5,703,520
3012	Streets & Drainage	2,392,299	3,081,404	2,937,186	3,234,789
3013	Traffic Control	2,083,075	2,530,946	2,603,833	2,521,879
3014	Engineering	1,172,435	1,662,920	1,429,827	1,176,030
	<b>Total Public Works</b>	<b>12,965,504</b>	<b>16,582,644</b>	<b>14,748,738</b>	<b>15,739,754</b>
<b>Health &amp; Welfare</b>					
4010	Health & Welfare	4,851,673	5,411,576	4,880,461	4,989,914
<b>Culture &amp; Leisure</b>					
5010	Parks & Recreation	9,732,257	10,029,803	9,515,703	10,100,038
5020	Library	2,646,434	2,640,359	2,489,765	2,401,018
	<b>Total Culture &amp; Leisure</b>	<b>12,378,691</b>	<b>12,670,162</b>	<b>12,005,468</b>	<b>12,501,056</b>
<b>Capital</b>		1,553,320	712,551	718,215	2,969,456
<b>Transfers Out</b>		6,957,258	5,285,892	5,285,892	2,610,000
<b>Contingency</b>		-	645,678	387,407	1,000,000
	<b>General Fund Total</b>	<b>\$ 136,636,933</b>	<b>\$ 145,718,485</b>	<b>\$ 144,117,032</b>	<b>\$ 142,466,473</b>

**General Fund Revenue Detail**

Revenue		Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted 2005-26	Variance
<b>Property Taxes</b>						
40100	Current Yr Property Taxes	\$ 27,458,396	\$ 25,720,760	\$ 25,095,945	\$ 25,914,591	\$ 193,831
40105	Prior Year Property Taxes	294,187	405,591	166,165	408,648	3,057
40110	Penalty & Interest	704,200	432,631	617,457	435,891	3,260
40115	Bankruptcy Interest					-
40120	Tax Refunds - Current Year	(23,907)		(25,336)		-
40125	Tax Refunds - Prior Year	(1,549)		-		-
40130	Excess Tax Proceeds	5,322	-	-		-
	<b>Total Property Tax</b>	<b>28,436,649</b>	<b>26,558,982</b>	<b>25,854,232</b>	<b>26,759,130</b>	<b>200,148</b>
<b>Sales &amp; Use Taxes</b>						
40200	Sales Tax	22,009,521	23,349,444	24,623,768	27,197,732	3,848,288
40305	Mixed Drink Tax	259,090	174,733	176,441	168,126	(6,607)
40310	Bingo Tax	-	-	-	-	-
40205	Rebates (Contra)	(1,069,163)	(1,018,103)	(1,069,166)	(1,437,068)	(418,965)
	<b>Total Sales &amp; Use Tax</b>	<b>21,199,449</b>	<b>22,506,074</b>	<b>23,731,043</b>	<b>25,928,790</b>	<b>3,422,716</b>
<b>Franchise Tax</b>						
40500	Electric Franchise Fees	2,735,511	2,385,112	2,502,907	1,928,255	(456,857)
40505	Nat. Gas Franchise Fees	370,038	405,107	370,038	547,059	141,952
40510	Telephone Franchise Fees	69,948	172,111	69,835	125,603	(46,508)
40515	Cable Franchise Fees	480,359	759,356	480,359	521,242	(238,114)
41604	Solid Waste - Commercial	386,392	360,466	380,280	366,836	6,370
	<b>Total Franchise Tax</b>	<b>4,042,248</b>	<b>4,082,152</b>	<b>3,803,418</b>	<b>3,488,995</b>	<b>(593,157)</b>
<b>Payment in Lieu of Taxes</b>						
40400	Payment In Lieu Of Taxes	246,638	350,000	279,828	294,063	(55,937)
	<b>Total Payment in Lieu of Taxes</b>	<b>246,638</b>	<b>350,000</b>	<b>279,828</b>	<b>294,063</b>	<b>(55,937)</b>
<b>Industrial District Tax</b>						
40405	ED Revenue	9,433,436	9,500,000	9,500,000	9,500,000	-
40405	ID Revenue	56,424,732	56,500,000	57,008,341	58,500,000	2,000,000
	<b>TOTAL TAXES</b>	<b>119,783,152</b>	<b>119,497,208</b>	<b>120,176,862</b>	<b>124,470,979</b>	<b>4,973,771</b>
<b>Licenses &amp; Permits</b>						
42004	Building Permit	1,492,924	1,241,507	1,437,523	1,410,097	168,590
42005	Plumbing Permit	67,018	76,524	73,504	86,916	10,392
42006	Mech & Air Conditioning Permit	26,913	13,003	32,772	14,769	1,766
42007	House moving	900	-	-	-	-
42008	Multi-Family Dwellings	88,396	81,476	53,178	92,540	11,064
42009	Electrical Permit	96,612	107,149	98,238	121,699	14,550
42010	Demolition	5,189	5,206	3,231	5,913	707
42011	Mobile Homes	2,940	639	2,105	726	87
42012	Sign Permit	5,249	3,127	5,205	3,551	425
42013	Contractor Registration	100	87	50	99	12
42014	Gis Fee	232,124	117,290	43,070	133,217	15,927
42015	Garage Sale Permit	-	-	-	-	-
42002	Health Permit	215,645	211,759	220,938	240,514	28,756
42001	Alcoholic Beverage License	43,745	36,295	25,300	41,224	4,929
42003	Waste Collection Permit	940	2,162	920	2,455	294
42016	Pipeline Fees	33,300	51,116	12,800	58,057	6,941
41800	Credit Card Convenience Fee	-	601,800	490,167	683,521	81,721
42017	Oem Permit Fees	1,000	900	1,000	1,022	122
44109	Miscellaneous	116,753	-	-	-	-
	<b>Total Licenses &amp; Permits</b>	<b>2,429,748</b>	<b>2,550,039</b>	<b>2,500,000</b>	<b>2,896,320</b>	<b>346,281</b>

## General Fund Revenue Detail

Revenue		Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted 2005-26	Variance
<b>Intergovernmental</b>						-
48102	FEMA	-	-	-	-	-
48104	Bureau Of Justice	-	-	-	-	-
48202	Tx Dept Of Transportation	-	62,276	-	86,240	23,964
48208	Tx State Library & Arch	20,538	-	-	-	-
48204	Tx Dept of Emergency Mgmt	404,172	-	130,894	-	-
48205	Tx Treasury	13,195	-	64,374	-	-
48210	Tx Dept of Motor Vehicles	12,444	-	19,558	-	-
48304	HGAC	10,325	-	28,082	-	-
48305	Emergency Services	1,579,701	976,419	1,852,284	1,352,155	375,736
	Total Intergovernmental	2,040,375	1,038,695	2,095,191	1,438,395	399,700
<b>Charges for Services</b>						-
41001	Recovery Of Damages	1,101	-	14,781	-	-
41700	Subdivision Filing Fee	127,526	120,140	152,185	152,180	32,040
41801	Vital Statistics	86,990	85,661	95,960	123,599	37,938
41401	Animal Control Fees	5,360	1,635	8,334	2,359	724
41402	Weed Mowing	252,887	155,224	385,823	223,970	68,746
41220	Ambulance Fees	3,272,431	1,674,733	2,251,798	2,437,611	762,878
41104	Mun Ct Cr Card Processing Fee	(10,464)	-	-	-	-
42010	Demolition	85,963	-	4,082	-	-
41702	Interest on Demolition	72,941	-	-	-	-
41210	False Alarm Reg. & Fees	66,176	25,790	87,974	37,212	11,422
41403	Curbs & Drainage	4,176	1,276	5,442	1,841	565
41211	Other Academy Fees	13,320	-	15,613	-	-
	Total Charges for Services	3,978,407	2,064,459	3,021,991	2,978,772	914,313
<b>Cultural &amp; Recreational</b>						-
41501	Facility Rental	149,085	118,527	140,482	171,021	52,494
41002	Special Events Revenue	48,079	50,861	59,232	73,386	22,525
41502	Aquatics	(61)	-	-	-	-
41503	Leisure Programs	79,888	31,906	44,713	46,037	14,131
41504	Athletic Fees	105,356	87,469	54,738	126,208	38,739
41506	Concessions	51,697	60,754	38,789	87,661	26,907
	Total Cultural & Recreational	434,044	349,517	337,955	504,312	154,795
	<b>TOTAL SERVICES CHARGES</b>	4,412,451	2,413,976	3,359,945	3,483,084	1,069,108
<b>Fines &amp; Forfeitures</b>						-
43001	Municipal Court	1,516,900	1,144,369	1,370,345	1,209,036	64,667
43002	Library Fees & Fines	14,226	15,327	131	16,193	866
43004	Motor Carrier Violations	21,136	57,294	29,929	60,532	3,238
45005	Principal - Special Assmt	-	-	-	-	-
	Total Fines & Forfeitures	1,552,261	1,216,990	1,400,405	1,285,761	68,771
<b>Miscellaneous</b>						-
44011	Lease Income	524,362	-	130,507	-	-
41222	Fire Inspection Fees	50,646	43,104	58,557	80,576	37,472
41307	Water Tap Fees	-	-	-	-	-
44101	Sale Of City Property	9,693	125,000	46,043	233,666	108,666
47005	Investment Interest	2,497,952	1,711,452	2,908,380	3,199,268	1,487,816
44103	Interest On Receivables	-	500	-	935	435
44104	Sale - Scrap	406	-	406	-	-
44102	Rental Of Land	241,447	115,785	139,770	216,440	100,655
44105	Phone Commissions	6,463	5,500	2,865	10,281	4,781

**General Fund Revenue Detail**

Revenue		Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted 2005-26	Variance
45005	Principal - Special Assmt	-	-	-	-	-
48704	Contributions - Fire	-	-	-	-	-
48710	Contributions - Misc.	86,113	-	175,910	-	-
48706	Contributions - Community Dev	7,750	-	7,516	-	-
48701	Contributions - Parks	-	-	-	-	-
48705	Contributions - Animal Control	28,008	-	53,238	-	-
48702	Contributions - Library	-	-	-	-	-
48707	Contributions - Muni Court	-	-	-	-	-
47010	Interest Income	11,254	-	7,723	-	-
44111	Insurance Claims	432,074	67,459	373,028	250,000	182,541
44109	Miscellaneous	689,961	288,432	630,858	265,247	(23,185)
44108	PCard Rebate	53,264	-	53,264	-	-
	Total Miscellaneous	4,639,394	2,357,232	4,593,066	4,256,413	1,899,181
	<b>TOTAL REVENUES</b>	134,857,381	129,074,140	134,125,470	137,830,952	8,756,812
<b>Transfers</b>						-
49105	Transfer From Odd Trust&Agency	500,000	500,000	500,000	500,000	-
49116	Transfer From Hotel/Motel	-	300,000	300,000	350,000	50,000
49108	Transfer From Aquatics	250,000	250,000	250,000		(250,000)
49113	Transfer From W & S	1,561,163	3,061,163	3,061,163	3,061,163	0
49119	Transfer From Medical Benefits	3,000,000	-	-		-
49103	Transfer From Mdd	300,000	300,000	300,000	550,000	250,000
49130	Transfer From Capital Repl	-	3,968,920	3,968,920		(3,968,920)
#N/A	From Tirz	-	-	-		-
49104	Transfer From Tirz	251,800	399,277	399,277	402,063	2,786
49110	Transfer From Bawa Operating	350,000	350,000	350,000	350,000	-
	Total Other Financing Sources	6,212,963	9,129,360	9,129,360	5,213,226	(3,916,134)
	<b>TOTAL REVENUES &amp; TRANSFERS</b>	\$ 141,070,344	\$ 138,203,500	\$ 143,254,830	\$ 143,044,178	\$ 4,840,678

## General Fund Service Level Summary

Object	Account Description	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-2025	Adopted Budget 2025-26
51001	Regular Wages	65,572,840	65,254,714	66,732,974	68,026,810
51002	Part Time Wages	1,665,433	1,789,015	1,309,251	1,835,136
51003	Overtime	2,424,414	4,061,935	5,153,393	6,350,466
51004	Temporary Wages	49,040	-	-	-
51006	Mayor & Council	-	-	48,000	48,000
51010	Salary Savings	-	-	-	(4,894,283)
51011	Certification Pay	-	-	-	1,787,197
51013	Additional Pays	-	-	-	64,557
51014	Longevity	-	-	-	321,648
51015	Allowances	935,442	875,506	935,470	224,697
51020	Health Insurance	7,558,763	10,063,898	7,737,915	10,133,053
51025	Icma - Benefit	-	-	15,053	-
51030	Tmrs	12,862,756	12,354,155	13,727,073	13,374,873
51031	Fica	5,138,739	5,113,112	5,282,155	5,244,379
51032	Workers Compensation	1,091,762	1,050,004	1,107,756	1,188,917
51033	Retired Employee Benefits	1,504,825	1,614,093	1,614,093	1,486,478
51040	Employee Incentives	11,000	47,000	-	-
52001	Program Supplies	4,967	-	-	-
52002	Office Supplies	156,982	245,852	241,752	216,310
52003	Postage Supplies	102,137	87,387	85,715	85,292
52004	Motor Vehicle Supplies	1,172,301	1,410,246	1,395,991	1,361,700
52005	Minor Tool & Equip Supplies	243,501	635,363	629,855	531,491
52006	Cleaning & Janitorial Supplies	185,666	216,735	215,246	215,301
52008	Clothing Allowance	43,263	45,021	44,181	47,125
52009	Wearing Apparel	467,706	596,754	584,917	460,754
52011	Computer Equip & Supplies	106,974	119,942	117,721	89,793
52012	Fuel For Generators	3,782	5,000	4,900	5,000
52013	Printing Supplies	238,650	126,304	123,792	102,957
52014	Meeting Supplies	21,331	63,000	61,760	53,700
52015	Educational Supplies	639,626	563,746	552,726	589,088
52016	Furniture & Fixtures	-	-	-	18,006
52017	Identification Supplies	33,362	30,454	29,845	30,454
52020	Library Materials	168,964	210,000	205,800	160,000
52021	Botanical Supplies	113,085	173,010	169,550	190,005
52022	Medical Supplies	326,959	327,969	326,239	342,249
52023	Animal Feed Supplies	63,625	62,672	61,419	62,672
52024	Dock & Pier Supplies	-	-	-	-
52030	Chemical Supplies	271,135	374,845	452,456	313,587
52033	Laboratory Supplies	5,799	6,500	6,370	6,500
52034	Disaster Supplies	583	8,700	8,526	8,700
52035	Street Marking Supplies	-	126,413	126,413	150,000
52101	Supplies Purch For Resale	39,126	48,000	47,040	48,000
52103	Parts Purchase For Resale	-	-	-	-
53001	Land Maintenance	1,474,071	1,495,417	1,465,509	994,929
53002	Building Maintenance	1,103,983	1,235,136	1,230,931	1,449,591
53004	Furniture/Fixtures Maintenance	64,057	63,420	62,152	55,119
53005	Machinery & Equip Maintenance	3,413,596	3,300,043	3,386,417	757,835
53006	Motor Vehicles Maintenance	1,249,719	1,140,309	1,141,812	1,251,033
53007	Vehicle Maintenance	139,635	-	-	-
53008	Books Maintenance	53,835	64,403	63,115	63,978
53009	Computer Maintenance	263,117	297,325	291,379	378,504
53010	Radio & Equip Maintenance	49,482	47,500	46,550	48,220
53011	Recreation Equip Maintenance	296,480	191,347	187,520	459,870
53012	Docks & Piers Maintenance	3,455	24,700	24,206	24,700
53013	Electrical Maintenance	247,410	264,223	258,939	245,700
53020	Streets Sidewalks & Curbs	656,460	935,182	916,478	922,025
53021	Street Sign Maintenance	78,257	254,175	249,092	233,900

Object	Account Description	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-2025	Adopted Budget 2025-26
53022	Storm Drains Maintenance	-	-	-	-
53023	Signal Systems Maintenance	235,227	265,750	260,435	247,850
53024	Barricades Maintenance	22,098	10,000	9,800	15,000
53025	Miscellaneous Maintenance	-	-	-	-
53030	Sanitary Sewers Maintenance	6	3,600	3,528	1,800
53031	Water Distr Sys Maintenance	1,109	-	-	-
53033	Meters & Settings Maintenance	90	-	-	-
54001	Communication	1,035,945	1,199,862	1,015,535	1,072,076
54002	Electric Service	4,352,818	2,900,000	2,225,245	2,900,000
54003	Street Lighting	14,142	25,000	-	25,000
54004	Natural Gas	112,130	111,400	99,138	111,400
54005	Water & Sewer	2,149	2,500	1,942	2,500
54006	Audits	123,455	125,000	128,500	120,865
54007	Professional Services	4,464,146	9,476,071	7,981,917	6,609,526
54008	Advertising	248,760	338,750	215,442	317,025
54009	Outside Contracts	270,377	183,454	252,727	165,257
54010	Janitorial Services	314,522	730,359	406,029	421,075
54015	Wrecker Service	13,663	8,000	8,143	8,000
54017	Education & Training	853,509	1,147,904	922,659	1,126,918
54018	Association Dues	99,079	161,459	103,751	151,237
54019	In-State Investigative Travel	4,562	4,316	4,316	4,316
54020	Support Of Prisoners	49,107	62,562	50,889	62,562
54021	Confidential	21,227	25,000	6,410	25,000
54022	Court Cost	11,068	16,596	9,702	15,096
54023	Industrial Appraisal	(26,795)	14,195	14,195	-
54024	Landfill Fees	56,461	118,009	62,506	96,109
54025	Equipment Rental	860,544	1,075,382	1,165,100	1,033,410
54026	Non City Facility Rental	37,756	39,070	25,045	24,570
54027	Uniform Rental	60,523	64,545	78,721	64,545
54029	Demolition Of Structures	306,972	459,458	433,763	50,000
54031	Vacant Lot Cleaning	140,365	160,000	145,786	160,000
54032	General Liability Insurance	90,285	50,507	45,371	45,000
54033	Law Enforcement Liability	94,042	95,000	95,000	105,000
54034	Deductibles	96,953	160,000	161,049	160,000
54035	Errors & Omissions	72,035	72,000	72,000	80,000
54036	Auto Liability	320,647	340,000	327,182	345,000
54037	Auto Collision	302,740	340,000	340,000	350,000
54038	Auto Catastrophic	-	-	-	-
54039	Mobile Equipment	42,859	44,700	44,700	45,000
54040	Claim Payments	-	-	-	-
54041	Real & Personal Property	726,116	1,096,934	1,096,934	1,335,000
54042	Flood Insurance	71,947	75,000	33,203	100,000
54043	Employee Fraud	4,541	5,000	5,000	5,000
54044	Cyber Insurance	-	-	-	50,000
54045	K-9 Insurance	6,209	6,300	6,300	7,000
54046	Bonds	444	500	634	500
54047	Twc Claims	60,352	55,000	114,490	120,000
54049	Employee Appreciation	-	45,000	64,245	45,000
54050	Elections	106,906	235,000	183,114	185,000
54051	Service Awards	36,280	60,000	32,328	36,000
54052	Staff Development	42,094	70,450	45,312	67,650
54053	Convenience Fee/Bank Charges	-	500,000	882,444	750,000
54098	Interest Expense	-	-	-	-
54099	Miscellaneous	4,640	27,493	33,699	13,000
55001	Administrative Fee	16,328	-	-	-
55002	Medical Services	20,595	46,714	31,845	45,714
55003	Medical Admin Fee	-	-	-	-
55098	Miscellaneous	7,229	-	-	-
55099	Contingency/New Initiative	-	645,678	387,407	1,000,000
56100	Grant Assets < \$10,000	43,610	-	-	-
56200	Land Purchase	-	-	-	-

<b>Object</b>	<b>Account Description</b>	<b>Actual 2023-24</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-2025</b>	<b>Adopted Budget 2025-26</b>
56300	Building & Improvements	93,685	-	-	-
56305	Infrastructure	35,545	-	-	-
56400	Streets Sidewalks & Curbs	-	-	-	-
56405	Signal Systems	62,968	-	-	-
56500	Storm Drains	-	-	-	-
56600	Computer Software	-	10,055	10,055	2,167,456
56700	Machinery & Equipment	297,705	473,492	479,156	402,000
56705	Heavy Equipment	-	-	-	-
56800	Motor Vehicles	202,319	179,004	179,004	400,000
56900	Depreciation	-	-	-	-
56904	Lease Expense	524,362	-	-	-
56906	Lease - Interest	16,418	-	-	-
56907	Lease - Principal	133,822	-	-	-
56909	Lease - Machinery & Equipment	-	-	-	-
56910	Capital Lease Payment	-	-	-	-
56911	Cip - Economic Development	-	-	-	-
56984	Engineering	-	-	-	-
56985	Construction	142,885	50,000	50,000	-
58004	Interest Other Debt Payments	-	-	-	-
58006	Issuance Cost	-	-	-	-
59001	Transfer To General Fund	-	-	-	-
59002	Transfer To Municipal Ct Sec	114,860	118,338	118,338	-
59003	Transfer To Police Spec Rev	429,252	-	-	-
59004	Transfer To Odd Trust & Agency	-	-	-	-
59006	Transfer To Wetland Resrch Ctr	352,521	278,585	278,585	135,000
59007	Transfer To Gf Captl Repl Fund	2,500,000	-	-	-
59008	Transfer To Captl Improv Prog	320,000	-	-	-
59009	Transfer To Gf Debt Service	1,200,000	-	-	-
59010	Transfer To Sanitation Fund	-	1,791,085	1,791,085	600,000
59011	Transfer To Aquatics	65,625	2,631,180	2,631,180	1,350,000
59018	Transfer To W & S Int & Sinkng	-	-	-	-
59019	Transfer To Water & Sewer Cipf	-	-	-	-
59021	Transfer To Fleet	-	390,204	390,204	450,000
59022	Transfer To Warehouse	75,000	76,500	76,500	75,000
59023	Transfer To Fema	-	-	-	-
59024	Transfer To Spec Recreation	1,900,000	-	-	-
59025	Transfer To Bayland Island	-	-	-	-
59034	Transfer To Spec Recr Fund	-	-	-	-
<b>Grand Total</b>		<b>\$ 136,636,933</b>	<b>\$ 145,718,485</b>	<b>\$ 144,117,032</b>	<b>\$ 142,466,473</b>



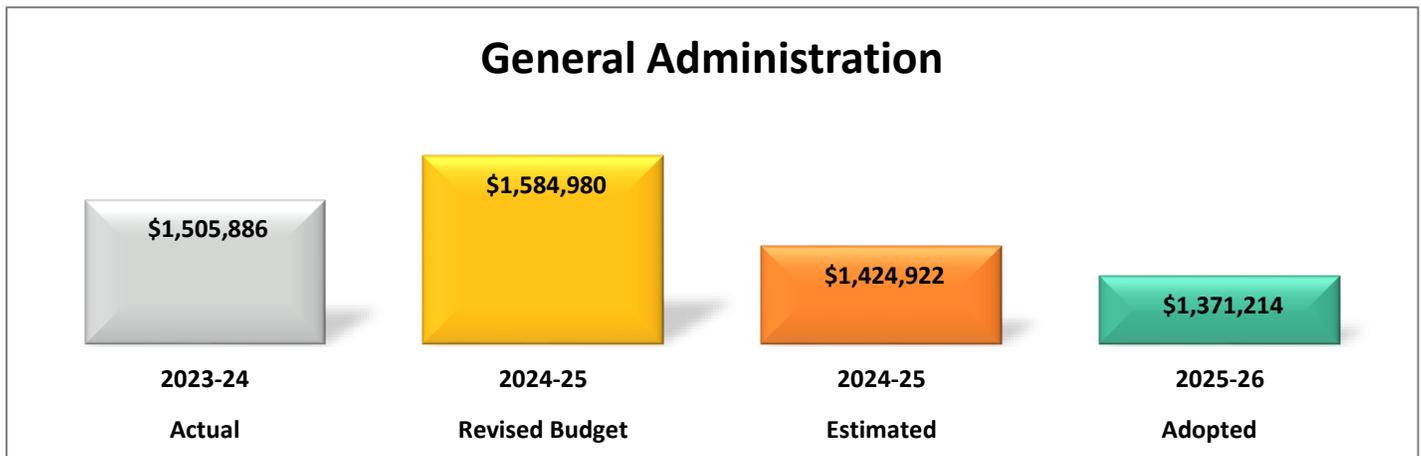
# DEPARTMENT OVERVIEWS

## General Government - Departments Overview

### General Administration

The city manager is the chief executive and administrative officer of the City, is responsible for general administration of the City's affairs, and serves as a liaison between the policy making and administrative branches of the City government. The city manager provides City Council with the information needed to conduct the affairs of the City and coordinate the implementation of their decisions. The city manager and the assistant city managers oversee the operations of all City departments and reviews and updates management policies and regulations.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>CITY ADMINISTRATION</b>						-	0.0%
	51 - Personnel Services	1,304,306	1,268,008	1,223,000	1,217,564	(50,444)	-4.0%
	52 - Supplies	11,987	27,670	27,117	23,070	(4,600)	-16.6%
	53 - Maintenance	916	1,000	980	1,000	-	0.0%
	54 - Services	188,677	288,301	173,825	129,580	(158,721)	-55.1%
<b>Grand Total</b>		<b>\$ 1,505,886</b>	<b>\$ 1,584,980</b>	<b>\$ 1,424,922</b>	<b>\$ 1,371,214</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10100	City Manager	F101	1.00	1.00	1.00	
10100	Assistant City Manager	E91	2.00	2.00	2.00	
10100	Assistant to City Manager	C44	1.00	1.00	1.00	
10100	Executive Assistant	B23	1.00	1.00	1.00	
<b>10100 Total</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>

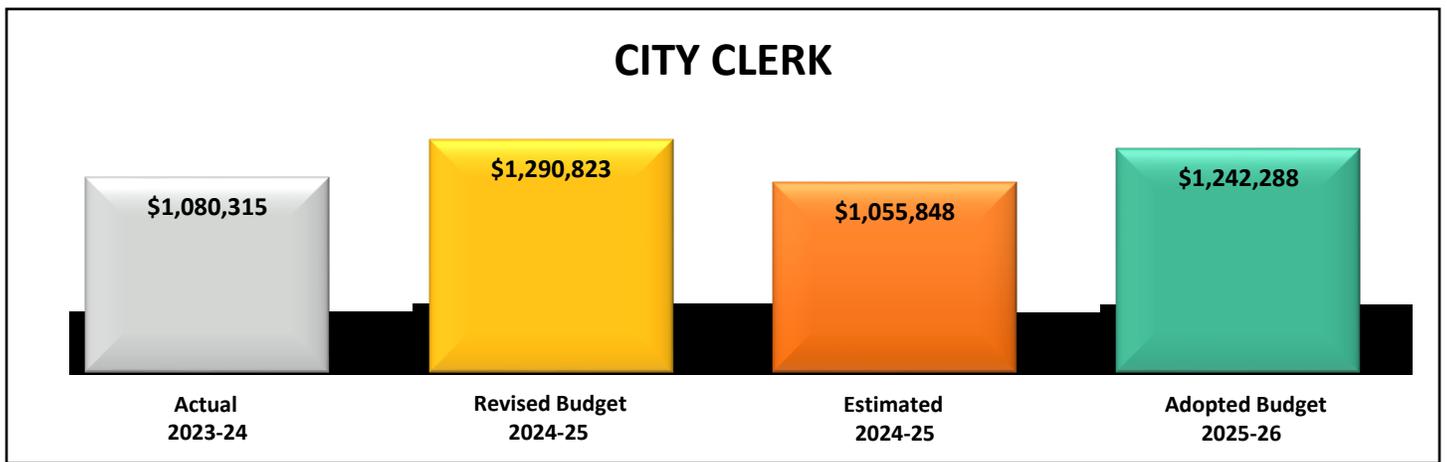
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget	
<b>General Administration</b>		10001000	51006	Mayor & Council	48,000	
		10001000	51031	Fica	3,672	
		10001000	52002	Office Supplies	750	
		10001000	52009	Wearing Apparel	1,000	
		10001000	52014	Meeting Supplies	10,000	
		10001000	52015	Educational Supplies	1,000	
		10001000	54017	Education & Training	30,000	
		10001000	54018	Association Dues	44,000	
		<b>Mayor &amp; Council</b>			<b>138,422</b>	
		City Administration	10001010	51001	Regular Wages	905,170
			10001010	51010	Salary Savings	(60,785)
			10001010	51013	Additional Pays	600
			10001010	51014	Longevity	1,920
			10001010	51015	Allowances	20,400
			10001010	51020	Health Insurance	65,863
			10001010	51030	Tmrs	176,818
			10001010	51031	Fica	54,685
			10001010	51032	Workers Compensation	1,220
			10001010	52002	Office Supplies	4,120
			10001010	52003	Postage Supplies	200
			10001010	52009	Wearing Apparel	500
			10001010	52013	Printing Supplies	500
			10001010	52014	Meeting Supplies	4,000
			10001010	52015	Educational Supplies	1,000
			10001010	53004	Furniture/Fixtures Maintenance	1,000
			10001010	54017	Education & Training	38,800
		10001010	54018	Association Dues	9,780	
		10001010	54052	Staff Development	7,000	
	<b>City Administration</b>				<b>1,232,792</b>	
<b>General Administration</b>					<b>\$ 1,371,214</b>	

## City Clerk

The City Clerk’s Office maintains official City records, administers elections, issues birth and death certificates, assists citizens and departments in search for information, responds to requests for public information, issues various permits, processes recordation requests for various documents. Additionally, the City Clerk serves as the City’s Records Manager, Elections Administrator, Public Information Officer and Local Registrar in accordance with Federal, State and local laws.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>CITY CLERK</b>						-	0.0%
	51 - Personnel Services	855,778	858,037	798,061	890,489	32,451	3.8%
	52 - Supplies	9,284	20,000	19,600	17,000	(3,000)	-15.0%
	53 - Maintenance	9,300	19,000	18,620	17,000	(2,000)	-10.5%
	54 - Services	205,953	393,786	219,567	317,799	(75,987)	-19.3%
<b>Grand Total</b>		<b>\$ 1,080,315</b>	<b>\$ 1,290,823</b>	<b>\$ 1,055,848</b>	<b>\$ 1,242,288</b>		



## Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10210	City Clerk	E81	1.00	1.00	1.00	
10210	Deputy City Clerk	C42	-	1.00	1.00	
10210	Open Government Supervisor	B24	1.00	-	-	
10210	Clerk Records Supervisor	B24	1.00	1.00	1.00	
10210	Clerk Admin Specialist	B23	1.00	1.00	1.00	
10210	Open Government Specialist	B22	1.00	1.00	1.00	
10210	Vital Statistics Specialist	B22	1.00	1.00	1.00	
10210	Administrative Assistant	B22	1.00	-	-	
10210	Administrative Specialist	B21	1.00	1.00	1.00	
10210	Records Specialist	B21	1.00	1.00	1.00	
<b>10210 Total</b>			<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>

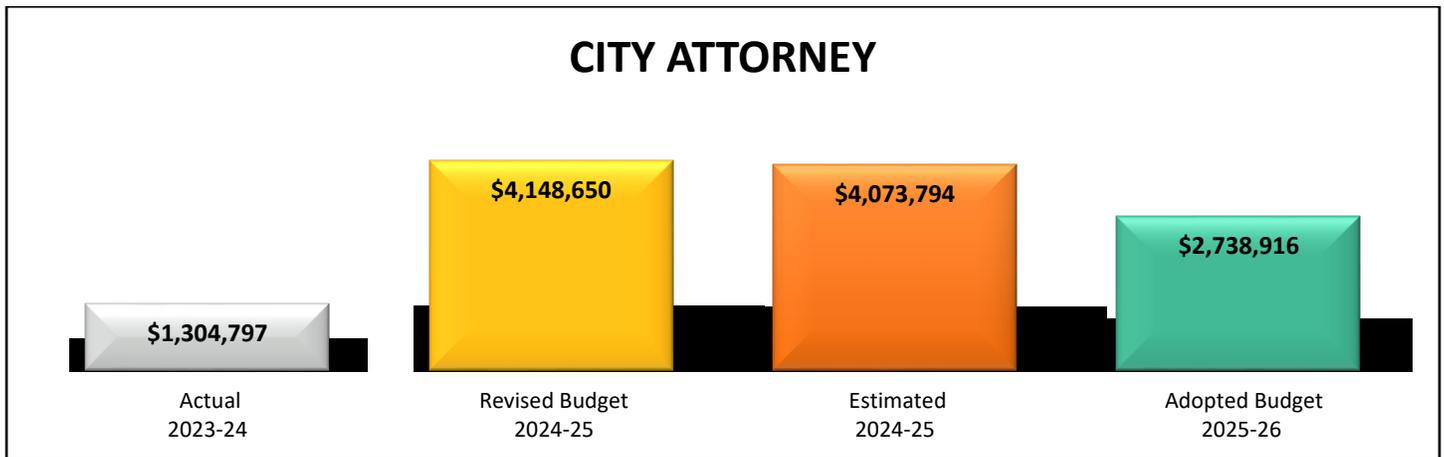
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
City Clerk	City Clerk	10001021	51001	Regular Wages	572,410
			51002	Part Time Wages	78,741
			51003	Overtime	8,500
			51010	Salary Savings	(41,744)
			51013	Additional Pays	600
			51014	Longevity	1,968
			51015	Allowances	5,400
			51020	Health Insurance	105,381
			51030	Tmrs	112,006
			51031	Fica	45,659
			51032	Workers Compensation	1,569
			52002	Office Supplies	10,000
			52003	Postage Supplies	2,000
			52013	Printing Supplies	5,000
			53008	Books Maintenance	17,000
			54007	Professional Services	76,000
			54008	Advertising	25,000
			54017	Education & Training	27,000
			54018	Association Dues	1,799
			54022	Court Cost	1,000
54050	Elections	185,000			
54052	Staff Development	2,000			
<b>City Clerk</b>					<b>1,242,288</b>
<b>City Clerk</b>					<b>\$ 1,242,288</b>

## Legal Services

The Office of the City Attorney shall be a first-tier law firm meeting the highest ethical and professional standards, working cooperatively with elected officials, and city officers, directors, departments, and employees -- as our clients and allies -- to best serve the interests of the residents of the City of Baytown, Texas.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>CITY ATTORNEY</b>						-	0.0%
	51 - Personnel Services	824,103	902,231	855,695	904,637	2,406	0.3%
	52 - Supplies	1,298	1,450	1,429	1,100	(350)	-24.1%
	53 - Maintenance	40,946	40,211	39,407	39,786	(425)	-1.1%
	54 - Services	438,450	3,204,757	3,177,263	1,793,393	(1,111,364)	-34.7%
<b>Grand Total</b>		<b>\$ 1,304,797</b>	<b>\$ 4,148,650</b>	<b>\$ 4,073,794</b>	<b>\$ 2,738,916</b>		



## Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10310	City Attorney	E83	1.00	1.00	1.00	
10310	Assistant City Attorney II/I	C45/C44	3.00	3.00	3.00	
10310	Paralegal	B23	1.00	2.00	2.00	
10310	Legal Assistant	B22	1.00	-	-	
<b>10310 Total</b>			<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>

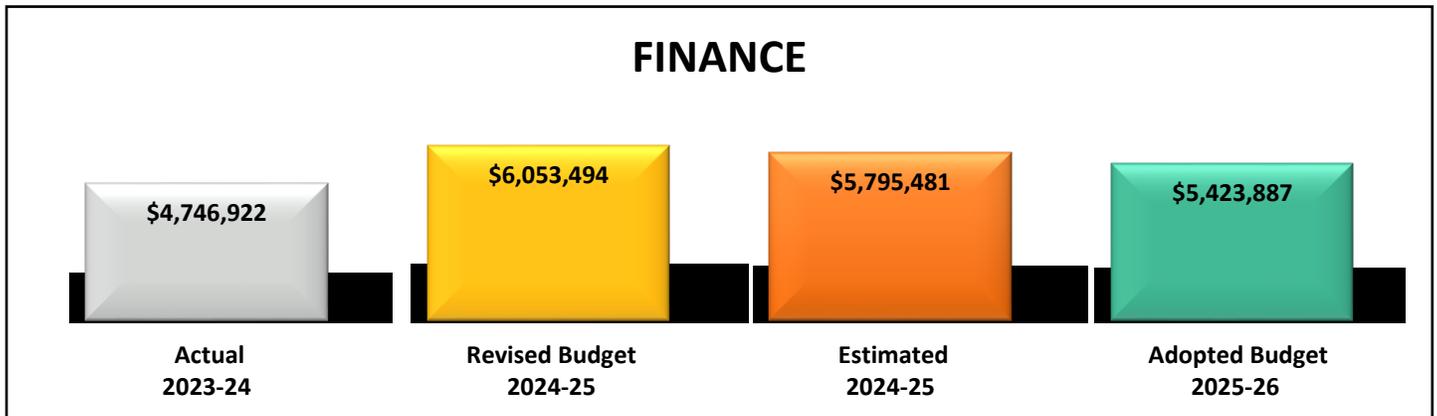
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
City Attorney	City Attorney	10001031	51001	Regular Wages	678,377
			51010	Salary Savings	(46,681)
			51014	Longevity	480
			51015	Allowances	10,800
			51020	Health Insurance	79,036
			51030	Tmrs	132,241
			51031	Fica	49,478
			51032	Workers Compensation	907
			52002	Office Supplies	550
			52003	Postage Supplies	250
			52009	Wearing Apparel	300
			53008	Books Maintenance	39,786
			54007	Professional Services	1,770,000
			54017	Education & Training	15,393
			54018	Association Dues	5,000
			54022	Court Cost	2,000
			54052	Staff Development	1,000
<b>City Attorney</b>					<b>2,738,916</b>
<b>City Attorney</b>					<b>\$ 2,738,916</b>

## Finance

The mission of the Finance Department is to provide fiscal leadership and integrity through prudent, efficient and timely management of the City's financial affairs. The Finance Department serves as a catalyst for informed decision-making and a significant contributor to the overall prosperity and sustainability of our organization and community.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>FINANCE</b>						-	0.0%
	51 - Personnel Services	2,075,035	2,478,312	2,100,414	2,359,470	(118,842)	-4.8%
	52 - Supplies	12,778	29,210	28,626	29,156	(55)	-0.2%
	53 - Maintenance	1,358,344	1,373,326	1,345,859	802,147	(571,179)	-41.6%
	54 - Services	1,284,438	2,172,646	2,320,582	2,233,114	60,468	2.8%
	55 - Sundry	16327.52	-	-	-		
<b>Grand Total</b>		<b>\$ 4,746,922</b>	<b>\$ 6,053,494</b>	<b>\$ 5,795,481</b>	<b>\$ 5,423,887</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10410	Director of Finance	E82	1.00	1.00	1.00	
10410	Assistant Director of Finance	D61	1.00	1.00	2.00	
10410	Assistant Director of Finance/Controller	D61	1.00	1.00	-	
10410	Accounting Manager	C43	1.00	1.00	1.00	
10410	Deputy Controller	C43	1.00	1.00	-	
10410	Budget Manager	C43			1.00	
10410	Accountant II/I	C42/C41	5.75	4.75	4.75	
10410	Sr. Budget Analyst	C42	-	1.00	1.00	
10410	Grant Coordinator	C41	1.00	1.00	1.00	
10410	Payroll Specialist	B24	1.00	1.00	1.00	
10410	Accounting Specialist II/I	B22/B21	2.00	2.00	2.00	
10410	Administrative Assistant	B22	1.00	1.00	1.00	
<b>10410 Total</b>			<b>15.75</b>	<b>15.75</b>	<b>15.75</b>	<b>-</b>
10420	Purchasing Manager	C44	1.00	1.00	1.00	
10420	Contract Coordinator	C42	1.00	1.00	1.00	
10420	Buyer II/I	B24/B22	2.00	2.00	2.00	
<b>10420 Total</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Finance	Financial Services	10001041	51001	Regular Wages	1,422,652
			51003	Overtime	10,667
			51010	Salary Savings	(100,921)
			51014	Longevity	2,220
			51015	Allowances	10,800
			51020	Health Insurance	207,469
			51030	Tmrs	277,565
			51031	Fica	107,967
			51032	Workers Compensation	3,331
			52002	Office Supplies	14,086
			52003	Postage Supplies	11,036
			52009	Wearing Apparel	420
			52013	Printing Supplies	2,864
			52015	Educational Supplies	750
			53004	Furniture/Fixtures Maintenance	500
			54006	Audits	120,865
			54007	Professional Services	773,417
			54017	Education & Training	39,930
			54018	Association Dues	2,643
			54025	Equipment Rental	10,000
54052	Staff Development	5,000			
54053	Convenience Fee/Bank Charges	750,000			
<b>Financial Services</b>					<b>3,673,262</b>

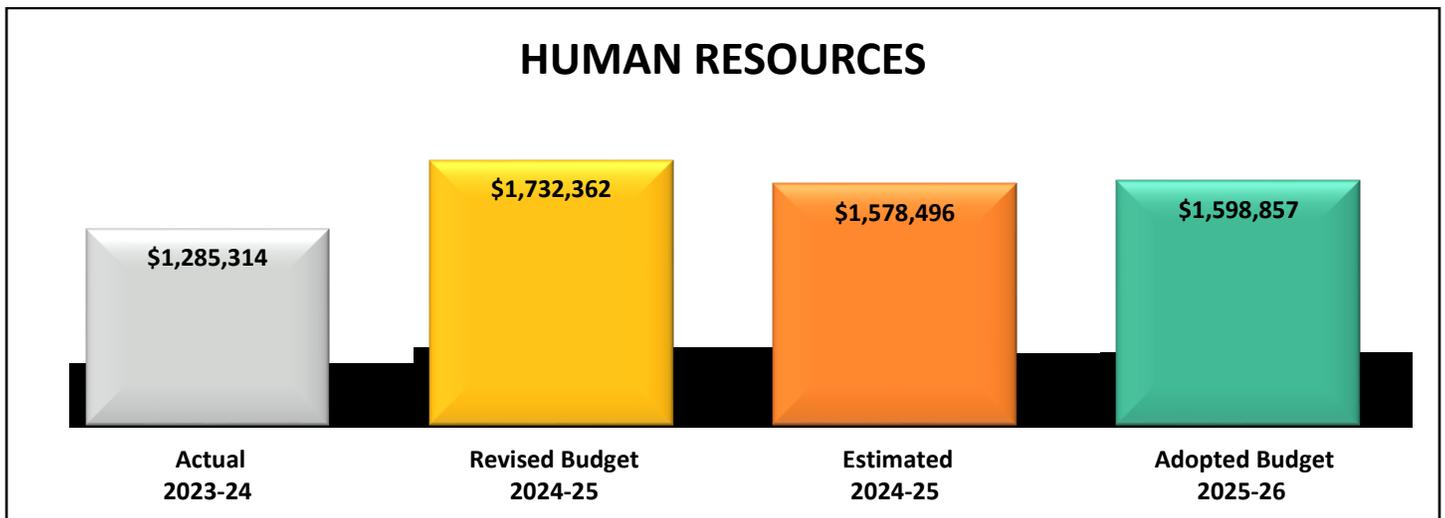
**Department Expense Accounts Detail**

Department	Division	Organization	Account	Description	Adopted Budget
	Purchasing	10001042	51001	Regular Wages	303,899
		10001042	51010	Salary Savings	(21,954)
		10001042	51014	Longevity	192
		10001042	51020	Health Insurance	52,691
		10001042	51030	Tmrs	59,237
		10001042	51031	Fica	23,263
		10001042	51032	Workers Compensation	392
		10001042	53001	Land Maintenance	785,015
		10001042	53002	Building Maintenance	16,632
		10001042	54008	Advertising	37,000
		10001042	54010	Janitorial Services	421,075
		10001042	54017	Education & Training	6,200
		10001042	54018	Association Dues	2,439
		10001042	54027	Uniform Rental	64,545
	<b>Purchasing</b>				<b>1,750,625</b>
<b>Finance</b>					<b>\$ 5,423,887</b>

## Human Resources

Human Resources is committed to supporting and partnering with our employees, to foster a diverse and collaborative culture of growth and innovation.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>HUMAN RESOURCES</b>						-	0.0%
	51 - Personnel Services	1,121,345	1,402,619	1,274,820	1,299,754	(102,865)	-7.3%
	52 - Supplies	39,381	75,985	74,465	63,345	(12,640)	-16.6%
	53 - Maintenance	-	-	-	-	-	0.0%
	54 - Services	110,380	233,758	213,139	216,758	(17,000)	-7.3%
	55 - Sundry	14207.14	20,000	16,072	19,000		
<b>Grand Total</b>		<b>\$ 1,285,314</b>	<b>\$ 1,732,362</b>	<b>\$ 1,578,496</b>	<b>\$ 1,598,857</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10510	Director Human Resources/CS	E82	1.00	1.00	1.00	
10510	Assistant Director of Human Resources	D61	1.00	-	-	
10510	Talent Acquisition Manager	C44	-	1.00	1.00	
10510	HR Manager	C44	1.00	1.00	1.00	
10510	Talent Development Manager	C44	1.00	1.00	1.00	
10510	HR Generalist	C41	1.00	2.00	2.00	
10510	HR Specialist II/I	B24/B23	4.00	3.00	2.00	
10510	Talent Development Specialist	B24	1.00	2.00	2.00	
10510	Administrative Specialist	B21	1.00	1.00	1.00	
<b>10510 Total</b>			<b>11.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>

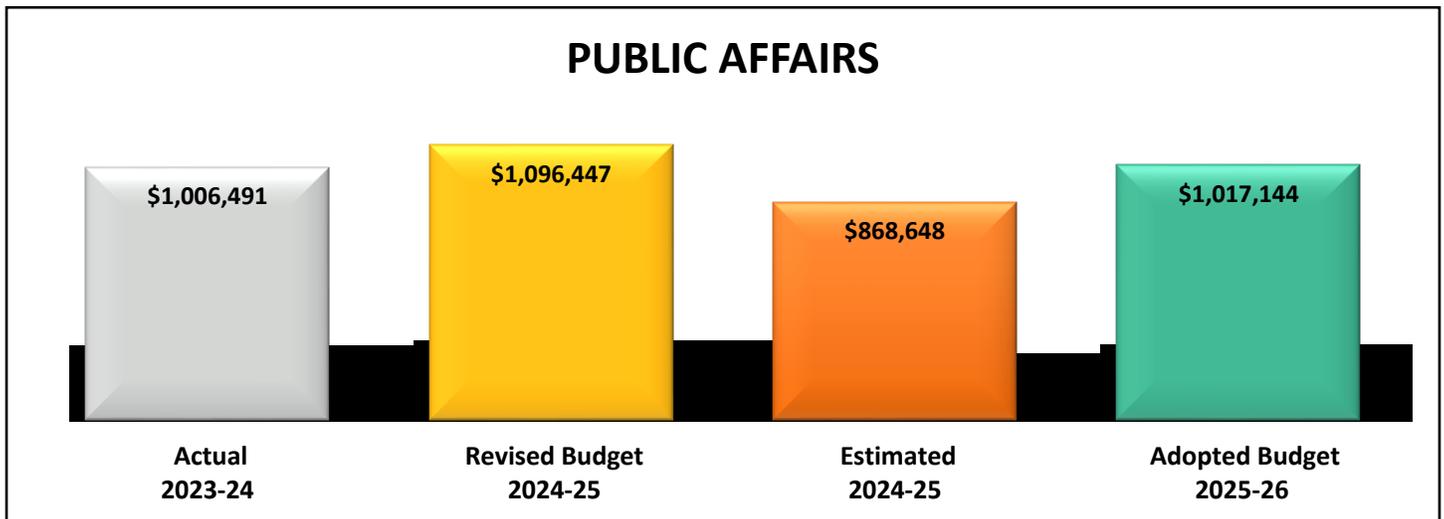
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Human Resources	Human Resources	10001051	51001	Regular Wages	919,871
			51002	Part Time Wages	35,000
			51003	Overtime	1,000
			51010	Salary Savings	(66,047)
			51014	Longevity	4,512
			51015	Allowances	9,000
			51020	Health Insurance	144,899
			51030	Tmrs	180,070
			51031	Fica	70,174
			51032	Workers Compensation	1,275
			52002	Office Supplies	2,350
			52003	Postage Supplies	350
			52009	Wearing Apparel	780
			52015	Educational Supplies	59,865
			54007	Professional Services	147,000
			54008	Advertising	13,000
			54017	Education & Training	21,755
			54018	Association Dues	5,003
			54051	Service Awards	28,000
			54052	Staff Development	2,000
55002	Medical Services	19,000			
<b>Human Resources</b>					<b>1,598,857</b>
<b>Human Resources</b>					<b>\$ 1,598,857</b>

## Public Affairs

The Baytown Public Affairs department serves as the hub for information and relationships to maintain trust and ensure that everyone in the world has the opportunity to hear from or about the City of Baytown.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>PUBLIC AFFAIRS</b>						-	0.0%
	51 - Personnel Services	551,673	604,784	481,256	707,319	102,535	17.0%
	52 - Supplies	113,752	28,600	28,028	18,600	(10,000)	-35.0%
	53 - Maintenance	20	100	98	100	-	0.0%
	54 - Services	341,047	462,963	359,265	291,125	(171,838)	-37.1%
<b>Grand Total</b>		<b>\$ 1,006,491</b>	<b>\$ 1,096,447</b>	<b>\$ 868,648</b>	<b>\$ 1,017,144</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10610	Director of Public Affairs	E81	1.00	0.60	1.00	
10610	Communications & Engagement Manager	C44	-	0.80	1.00	
10610	Public Information Coordinator	C42	1.00	-	-	
10610	Marketing Coordinator	C42	-	0.50	-	
10610	Outreach Coordinator	C41	1.00	1.80	1.00	
10610	Multimedia Coordinator	C41	1.00	0.80	1.00	
<b>10610 Total</b>			<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>(0.50)</b>

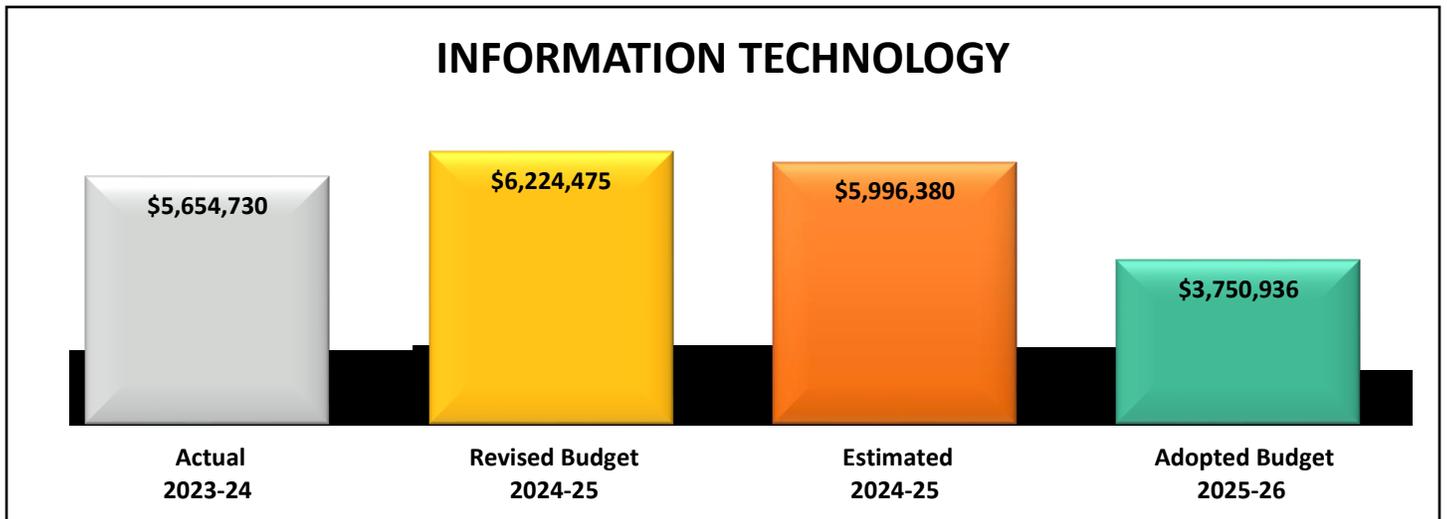
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Public Affairs	Strategic Communications	10001061	51001	Regular Wages	494,135
		10001061	51002	Part Time Wages	40,000
		10001061	51010	Salary Savings	(34,658)
		10001061	51014	Longevity	960
		10001061	51015	Allowances	3,600
		10001061	51020	Health Insurance	65,863
		10001061	51030	Tmrs	96,444
		10001061	51031	Fica	37,244
		10001061	51032	Workers Compensation	3,731
		10001061	52002	Office Supplies	2,000
		10001061	52004	Motor Vehicle Supplies	600
		10001061	52009	Wearing Apparel	800
		10001061	52011	Computer Equip & Supplies	700
		10001061	52013	Printing Supplies	2,000
		10001061	52014	Meeting Supplies	10,500
		10001061	52015	Educational Supplies	2,000
		10001061	53006	Motor Vehicles Maintenance	100
		10001061	54007	Professional Services	152,000
		10001061	54008	Advertising	94,625
		10001061	54017	Education & Training	30,000
10001061	54018	Association Dues	13,500		
10001061	54052	Staff Development	1,000		
<b>Strategic Communications</b>					<b>1,017,144</b>
<b>Public Affairs</b>					<b>\$ 1,017,144</b>

## Information Technology Services

The City of Baytown IT Team securely provides and supports technology infrastructure and systems which enable the organization to function efficiently and effectively- we facilitate communication, engagement, and productivity among city departments and citizens as well as maintain critical systems.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>INFORMATION TECHNOLOGY</b>						-	0.0%
	51 - Personnel Services	1,836,263	2,035,396	1,924,896	1,930,006	(105,391)	-5.2%
	52 - Supplies	12,201	14,250	13,965	13,200	(1,050)	-7.4%
	53 - Maintenance	2,293,896	2,496,166	2,489,696	291,000	(2,205,166)	-88.3%
	54 - Services	1,512,369	1,678,663	1,567,823	1,516,731	(161,932)	-9.6%
<b>Grand Total</b>		<b>\$ 5,654,730</b>	<b>\$ 6,224,475</b>	<b>\$ 5,996,380</b>	<b>\$ 3,750,936</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10710	Director of ITS	E82	1.00	1.00	1.00	
10710	Assistant Director of ITS	D61	1.00	-	-	
10710	Network System Manager/Coordinator IV/II	C44/C43/C42/B24/B23	3.00	3.00	3.00	
10710	Server System Manager/Coordinator IV/III/S	C44/C43/C42/B24/B23	4.00	4.00	4.00	
10710	E-Business Manager/Coordinator IV/III/Spec	C44/C43/C42/B24/B23	2.00	2.00	2.00	
10710	Computer User Support Coordinator/Specialist	C42/B25/B24/B23	6.00	6.00	6.00	
<b>10710 Total</b>			<b>17.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>

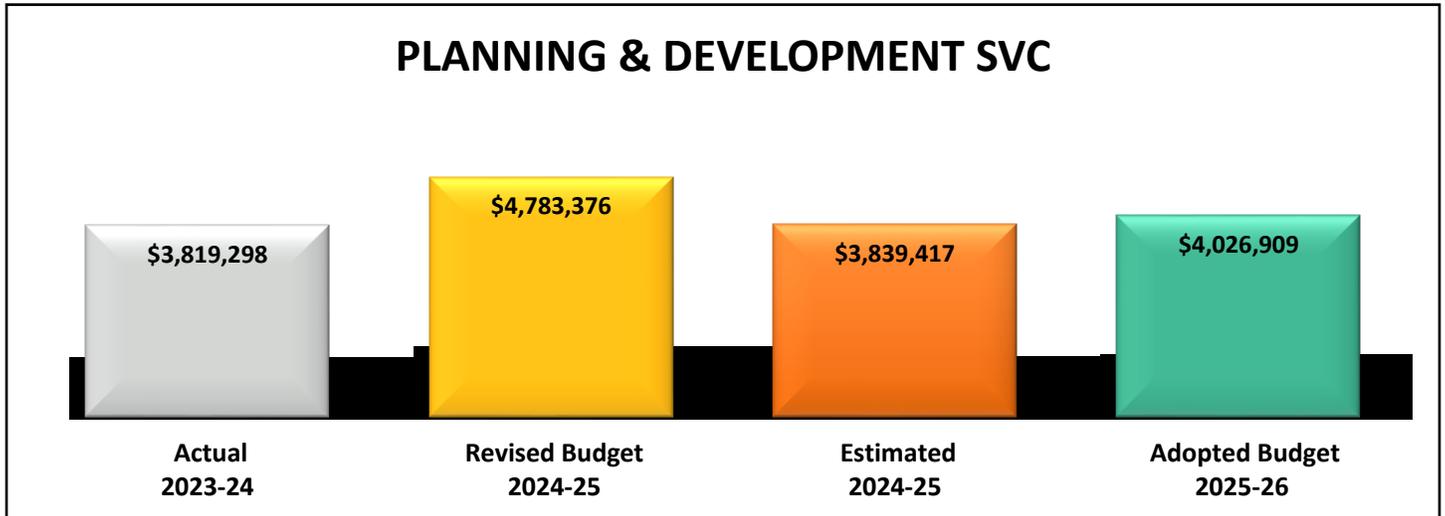
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Information Technology	Information Technology	10001071	51001	Regular Wages	1,354,386
			51003	Overtime	10,000
			51010	Salary Savings	(100,209)
			51014	Longevity	9,167
			51015	Allowances	65,099
			51020	Health Insurance	210,762
			51030	Tmrs	265,620
			51031	Fica	108,053
			51032	Workers Compensation	7,127
			52002	Office Supplies	10,000
			52003	Postage Supplies	200
			52005	Minor Tool & Equip Supplies	3,000
			53009	Computer Maintenance	250,000
			53010	Radio & Equip Maintenance	41,000
			54001	Communication	1,054,531
			54007	Professional Services	20,000
			54017	Education & Training	40,000
			54018	Association Dues	200
			54025	Equipment Rental	400,000
			54052	Staff Development	2,000
<b>Information Technology</b>					<b>3,750,936</b>
<b>Information Technology</b>					<b>\$ 3,750,936</b>

## Planning and Development Services

The Planning & Development Department aims to build trust, partnerships and a thriving community; shaping the future of the residents of our community through responsible development based on planning efforts, implementation of the City's codes, preserving and improving affordable housing, and improving neighborhoods through code enforcement and CDBG.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>PLANNING &amp; DEVELOPMENT SVC</b>						-	0.0%
	51 - Personnel Services	3,052,086	3,515,180	2,831,457	3,215,780	(299,400)	-8.5%
	52 - Supplies	35,335	96,229	94,304	96,229	-	0.0%
	53 - Maintenance	13,875	29,050	28,469	29,050	-	0.0%
	54 - Services	710,772	1,142,916	885,187	685,850	(457,066)	-40.0%
	55 - Sundry	7229.48	-	-	-		
<b>Grand Total</b>		<b>\$ 3,819,298</b>	<b>\$ 4,783,376</b>	<b>\$ 3,839,417</b>	<b>\$ 4,026,909</b>		



Full Time Equivalents

<b>Dept.</b>	<b>Position</b>	<b>Grade</b>	<b>Adopted 2023-24</b>	<b>Adopted 2024-25</b>	<b>Adopted 2025-26</b>	<b>Change</b>
10810	Director of Plan & DS	E83	1.00	1.00	1.00	
10810	Assistant Director of Plan & DS	D61	2.00	2.00	1.00	
10810	Planning Manager	C44	1.00	-	1.00	
10810	Chief Building Official	C45	1.00	1.00	1.00	
10810	Senior Planner	C43	1.00	1.00	1.00	
10810	Deputy Chief Building Official	C43	1.00	1.00	1.00	
10810	Code Enforcement Manager	C43	1.00	1.00	1.00	
10810	Planner II/I	C42/C41	4.00	3.00	3.00	
10810	Permit Case Coordinator	C41	1.00	1.00	1.00	
10810	GIS Coordinator/GIS Specialist II/I	C41/B23/B21	1.00	1.00	1.00	
10810	Plan Review Supervisor	B25	1.00	1.00	1.00	
10810	Plan Review Specialist	B24	1.00	2.00	2.00	
10810	Building Service Inspector IV/III/II/I	B24/B23/B22	10.00	10.00	9.00	
10810	Development Services Specialist	B23	1.00	1.00	1.00	
10810	Planning Specialist	B23	1.00	1.00	1.00	
10810	Administrative Assistant	B22	2.00	2.00	2.00	
10810	Permit Specialist II/I	B21	4.00	4.00	4.00	
<b>10810 Total</b>			<b>34.00</b>	<b>33.00</b>	<b>32.00</b>	<b>(1.00)</b>

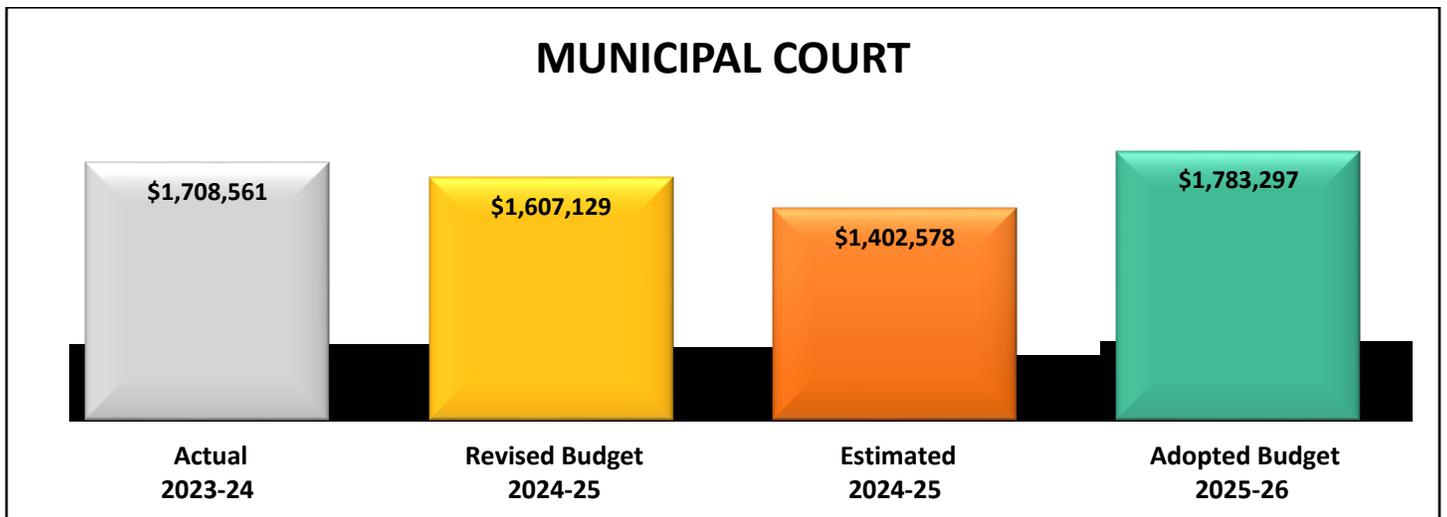
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Planning & Development Svc	Planning & Development Services	10001081	51001	Regular Wages	2,265,819
		10001081	51003	Overtime	15,000
		10001081	51010	Salary Savings	(167,941)
		10001081	51011	Certification Pay	11,700
		10001081	51013	Additional Pays	10,100
		10001081	51014	Longevity	7,584
		10001081	51015	Allowances	22,800
		10001081	51020	Health Insurance	421,524
		10001081	51030	Tmrs	447,106
		10001081	51031	Fica	174,945
		10001081	51032	Workers Compensation	7,142
		10001081	52002	Office Supplies	8,000
		10001081	52003	Postage Supplies	14,136
		10001081	52004	Motor Vehicle Supplies	29,500
		10001081	52005	Minor Tool & Equip Supplies	4,400
		10001081	52006	Cleaning & Janitorial Supplies	500
		10001081	52009	Wearing Apparel	6,750
		10001081	52013	Printing Supplies	17,843
		10001081	52015	Educational Supplies	15,100
		10001081	53004	Furniture/Fixtures Maintenance	11,050
		10001081	53006	Motor Vehicles Maintenance	18,000
		10001081	54003	Street Lighting	25,000
		10001081	54007	Professional Services	497,800
		10001081	54008	Advertising	30,420
		10001081	54017	Education & Training	59,085
		10001081	54018	Association Dues	18,045
		10001081	54029	Demolition Of Structures	50,000
10001081	54052	Staff Development	5,500		
<b>Planning &amp; Development Svc</b>					<b>4,026,909</b>
<b>Planning &amp; Development Svc</b>					<b>\$ 4,026,909</b>

## Municipal Court

The Municipal Court administers fair and impartial justice, ensuring compliance with City ordinances and State laws, contributing to the safety and well-being of our community. It is our desire to assist the public in a positive and friendly manner that assures fair and quality service. The City of Baytown is a Court of Record, handling cases involving Class C misdemeanors, which are punishable by fine only.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>MUNICIPAL COURT</b>						-	0.0%
	51 - Personnel Services	1,525,440	1,411,495	1,229,393	1,575,652	164,157	11.6%
	52 - Supplies	59,966	49,728	48,733	54,970	5,242	10.5%
	53 - Maintenance	10,793	24,224	23,740	15,869	(8,355)	-34.5%
	54 - Services	112,363	121,682	100,712	136,807	15,125	12.4%
<b>Grand Total</b>		<b>\$ 1,708,561</b>	<b>\$ 1,607,129</b>	<b>\$ 1,402,578</b>	<b>\$ 1,783,297</b>		



### Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
10910	Court Administrator	C42	1.00	1.00	1.00	
10910	Senior Court Clerk	B24	3.00	3.00	3.00	
10910	Municipal Court Clerk	B21	9.00	9.00	8.00	
10910	Bailiff	B21	1.00	1.00	1.00	
10910	Juvenile Case Manager	B24	1.00	1.00	1.00	
<b>10910 Total</b>			<b>15.00</b>	<b>15.00</b>	<b>14.00</b>	<b>(1.00)</b>
10920	Senior Marshall	B25	1.00	-	-	
10920	City Marshall	B24	2.00	-	-	
<b>10920 Total</b>			<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
10930	Municipal Court Judge	E81	1.00	1.00	1.00	
<b>10930 Total</b>			<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>

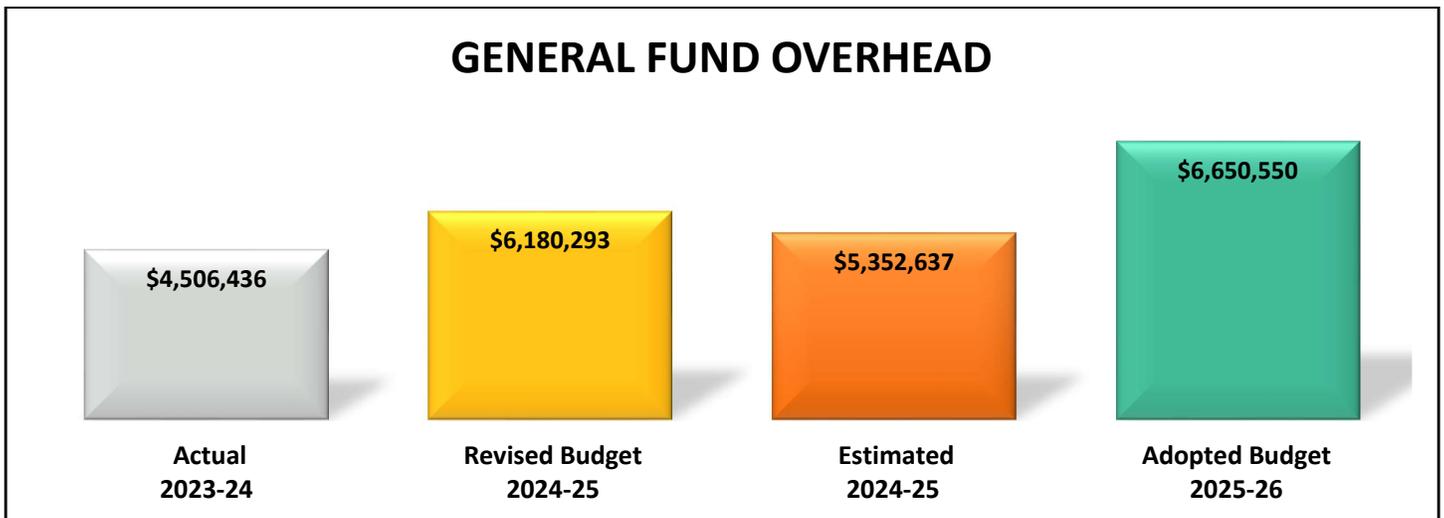
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Municipal Court	Municipal Court	10001091	51001	Regular Wages	799,457
		10001091	51002	Part Time Wages	56,160
		10001091	51003	Overtime	29,840
		10001091	51010	Salary Savings	(61,437)
		10001091	51011	Certification Pay	14,100
		10001091	51013	Additional Pays	5,401
		10001091	51014	Longevity	4,032
		10001091	51015	Allowances	1,800
		10001091	51020	Health Insurance	184,417
		10001091	51030	Tmrs	160,318
		10001091	51031	Fica	63,096
		10001091	51032	Workers Compensation	6,277
		10001091	52002	Office Supplies	12,000
		10001091	52003	Postage Supplies	20,000
		10001091	52006	Cleaning & Janitorial Supplies	8,000
		10001091	52009	Wearing Apparel	2,875
		10001091	52013	Printing Supplies	10,640
		10001091	52015	Educational Supplies	775
		10001091	53004	Furniture/Fixtures Maintenance	15,869
		10001091	54007	Professional Services	39,440
		10001091	54017	Education & Training	19,400
		10001091	54018	Association Dues	960
		10001091	54022	Court Cost	1,796
		10001091	54025	Equipment Rental	12,538
		10001091	54052	Staff Development	3,000
		<b>Municipal Court</b>			
		10001092	51003	Overtime	52,000
		10001092	54007	Professional Services	16,573
<b>Marshal Program</b>					<b>68,573</b>
	Judicial	10001093	51001	Regular Wages	202,116
		10001093	51010	Salary Savings	(13,550)
		10001093	51014	Longevity	1,200
		10001093	51015	Allowances	3,600
		10001093	51020	Health Insurance	13,173
		10001093	51030	Tmrs	39,606
		10001093	51031	Fica	13,775
		10001093	51032	Workers Compensation	272
		10001093	52009	Wearing Apparel	500
		10001093	52015	Educational Supplies	180
		10001093	54007	Professional Services	38,600
		10001093	54017	Education & Training	3,750
		10001093	54018	Association Dues	750
<b>Judicial</b>					<b>303,971</b>
<b>Municipal Court</b>					<b>\$ 1,783,297</b>

## General Fund Overhead

The city manager is the chief executive and administrative officer of the City, is responsible for general administration of the City's affairs, and serves as a liaison between the policy making and administrative branches of the City government. The city manager provides City Council with the information needed to conduct the affairs of the City and coordinate the implementation of their decisions. The city manager and the assistant city managers oversee the operations of all City departments and reviews and updates management policies and regulations.

Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>GENERAL FUND OVERHEAD</b>					-	0.0%
51 - Personnel Services	1,504,825	1,614,093	1,614,093	1,486,478	(127,615)	-8.0%
52 - Supplies	8,070	10,000	10,351	9,000	(1,000)	-10.0%
53 - Maintenance	-	-	-	-	-	0.0%
54 - Services	2,993,541	3,910,522	3,340,786	4,155,072	244,550	6.3%
55- Sundry		645,678	387,407	1,000,000	345,322	35.0%
<b>Grand Total</b>	<b>\$4,506,436</b>	<b>\$6,180,293</b>	<b>\$5,352,637</b>	<b>\$6,650,550</b>		



Department Expense Accounts Detail

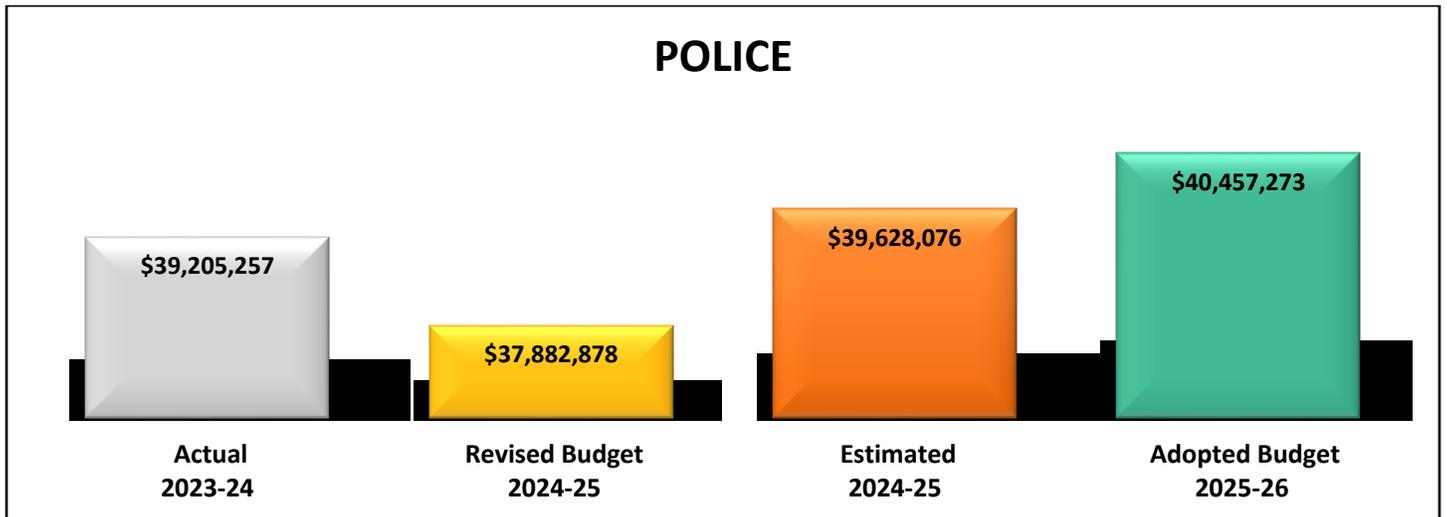
Department	Division	Organization	Account	Description	Adopted Budget
		10001099	51033	Retired Employee Benefits	1,486,478
		10001099	52002	Office Supplies	7,000
		10001099	52003	Postage Supplies	2,000
		10001099	54007	Professional Services	1,160,000
		10001099	54017	Education & Training	40,000
		10001099	54025	Equipment Rental	154,572
		10001099	54032	General Liability Insurance	45,000
		10001099	54033	Law Enforcement Liability	105,000
		10001099	54034	Deductibles	160,000
		10001099	54035	Errors & Omissions	80,000
		10001099	54036	Auto Liability	345,000
		10001099	54037	Auto Collision	350,000
		10001099	54039	Mobile Equipment	45,000
		10001099	54041	Real & Personal Property	1,335,000
		10001099	54042	Flood Insurance	100,000
		10001099	54043	Employee Fraud	5,000
		10001099	54044	Cyber Insurance	50,000
		10001099	54045	K-9 Insurance	7,000
		10001099	54046	Bonds	500
		10001099	54047	Twc Claims	120,000
		10001099	54049	Employee Appreciation	45,000
		10001099	54051	Service Awards	8,000
		10001099	55099	Contingency/New Initiative	1,000,000
		<b>General Fund Overhead</b>			<b>6,650,550</b>
<b>General Fund Overhead</b>					<b>\$ 6,650,550</b>

## Public Safety - Departments Overview

### Police

The mission of the Baytown Police Department is to carry out our sworn duties to protect and serve all citizens of our community by partnering with them to reduce crime and enhance quality of life, with honor, integrity and professionalism.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>POLICE</b>						-	0.0%
	51 - Personnel Services	36,147,117	35,185,044	37,091,241	37,941,462	2,756,418	7.8%
	52 - Supplies	1,168,361	1,341,977	1,315,169	1,342,701	724	0.1%
	53 - Maintenance	1,261,807	619,661	603,764	628,733	9,072	1.5%
	54 - Services	621,584	709,482	602,129	517,663	(191,819)	-27.0%
	55 - Sundry	6388.02	26,714	15,773	26,714		
<b>Grand Total</b>		<b>\$39,205,257</b>	<b>\$ 37,882,878</b>	<b>\$ 39,628,076</b>	<b>\$40,457,273</b>		



## Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
20110	Police Chief	E83	1.00	1.00	1.00	
20110	Assistant Police Chief	PAC	3.00	3.00	3.00	
20110	Police Lieutenant	PLTD/PLTN	11.00	11.00	11.00	
20110	Police Sergeant	PSGD/PSGN	18.00	18.00	18.00	
20110	Patrol Officer	PODA/PONI	138.00	142.00	141.00	
20110	Crime Analyst	C42	1.00	1.00	1.00	
20110	Domestic Violence Coordinator	C41	1.00	1.00	1.00	
20110	Public Information Coordinator	C41	1.00	1.00	1.00	
20110	Mechanic Supervisor	B25	1.00	1.00	1.00	
20110	Detention Supervisor	DS	6.00	6.00	6.00	
20110	Police Records Supervisor	B24	1.00	1.00	1.00	
20110	Property Room Supervisor	B24	1.00	1.00	1.00	
20110	Community Service Supervisor	B24	1.00	1.00	1.00	
20110	Crime Scene Technician	B24	2.00	2.00	2.00	
20110	Police Computer Systems Specialist	B23	1.00	1.00	1.00	
20110	Mechanic	B23	3.00	3.00	3.00	
20110	Administrative Assistant	B22	5.00	5.00	5.00	
20110	Police Accounting Specialist	B22	1.00	1.00	1.00	
20110	Open Records Specialist II	B22	3.00	3.00	3.00	
20110	Community Service Specialist	B22	6.00	6.00	6.00	
20110	Detention Officer/Trainee	DO/DOT	16.00	16.00	16.00	
20110	Administrative Specialist	B21	2.00	2.00	2.00	
20110	Domestic Violence Specialist	B21	1.00	1.00	1.00	
20110	Open Records Specialist I	B21	1.00	1.00	1.00	
20110	Property Room Specialist	B21	4.00	4.00	4.00	
20110	Police Records Technician	B21	3.00	3.00	3.00	
<b>20110 Total</b>			<b>232.00</b>	<b>236.00</b>	<b>235.00</b>	<b>(1.00)</b>
20170	Police Sergeant	PSGD/PSGN	1.00	1.00	1.00	
20170	Patrol Officer	PODA/PONI	2.00	2.00	2.00	
<b>20170 Total</b>			<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
20180	Communications Manager	C44	1.00	1.00	-	
20180	Assistant Communications Manager	C42	1.00	1.00	1.00	
20180	Telecommunications Supervisor	COMS	4.00	4.00	5.00	
20180	Telecommunicator/Trainee	COM/COMT	22.00	22.00	21.00	
<b>20180 Total</b>			<b>28.00</b>	<b>28.00</b>	<b>27.00</b>	<b>(1.00)</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget		
<b>Police</b>	Police Operations	10002011	51001	Regular Wages	23,639,211		
		10002011	51003	Overtime	2,500,500		
		10002011	51010	Salary Savings	(1,714,490)		
		10002011	51011	Certification Pay	613,775		
		10002011	51013	Additional Pays	28,903		
		10002011	51014	Longevity	120,141		
		10002011	51015	Allowances	4,800		
		10002011	51020	Health Insurance	3,108,743		
		10002011	51030	Tmrs	4,527,592		
		10002011	51031	Fica	1,773,057		
		10002011	51032	Workers Compensation	450,554		
		10002011	54007	Professional Services	3,500		
		10002011	54017	Education & Training	30,335		
		<b>Police Operations</b>					<b>35,086,621</b>
				10002012	52005	Minor Tool & Equip Supplies	38,880
		10002012	52009	Wearing Apparel	1,200		
		10002012	52015	Educational Supplies	32,400		
		10002012	52017	Identification Supplies	1,000		
		10002012	52022	Medical Supplies	1,600		
		10002012	52023	Animal Feed Supplies	17,552		
		10002012	53005	Machinery & Equip Maintenance	12,500		
		10002012	54017	Education & Training	133,755		
<b>Police Patrol</b>					<b>238,887</b>		
	Police Support Services	10002013	52002	Office Supplies	28,536		
		10002013	52003	Postage Supplies	13,000		
		10002013	52004	Motor Vehicle Supplies	676,980		
		10002013	52005	Minor Tool & Equip Supplies	25,895		
		10002013	52006	Cleaning & Janitorial Supplies	13,464		
		10002013	52008	Clothing Allowance	42,700		
		10002013	52009	Wearing Apparel	200,900		
		10002013	52013	Printing Supplies	4,000		
		10002013	52014	Meeting Supplies	13,600		
		10002013	53005	Machinery & Equip Maintenance	26,360		
		10002013	53006	Motor Vehicles Maintenance	375,000		
		10002013	53008	Books Maintenance	1,500		
		10002013	53009	Computer Maintenance	125,154		
		10002013	54007	Professional Services	12,433		
		10002013	54015	Wrecker Service	7,000		
		10002013	54017	Education & Training	24,905		
		10002013	54018	Association Dues	9,565		
		10002013	54020	Support Of Prisoners	62,562		
		10002013	54025	Equipment Rental	3,720		
		10002013	55002	Medical Services	24,114		
<b>Police Support Services</b>					<b>1,691,388</b>		
		10002014	52005	Minor Tool & Equip Supplies	7,420		
		10002014	52013	Printing Supplies	2,200		

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10002014	52014	Meeting Supplies	1,500
		10002014	52015	Educational Supplies	20,000
		10002014	53005	Machinery & Equip Maintenance	5,340
		10002014	54008	Advertising	1,000
		10002014	54017	Education & Training	15,095
	<b>Police Crime Prevention</b>				<b>52,555</b>
		10002015	52005	Minor Tool & Equip Supplies	3,940
		10002015	52017	Identification Supplies	28,834
		10002015	53005	Machinery & Equip Maintenance	19,500
		10002015	54017	Education & Training	89,342
		10002015	54019	In-State Investigative Travel	4,316
		10002015	54021	Confidential	25,000
	<b>Police Investigations</b>				<b>170,932</b>
		10002016	52005	Minor Tool & Equip Supplies	3,850
		10002016	52006	Cleaning & Janitorial Supplies	2,800
		10002016	52014	Meeting Supplies	750
		10002016	52015	Educational Supplies	145,800
		10002016	53002	Building Maintenance	4,140
		10002016	53005	Machinery & Equip Maintenance	18,129
		10002016	54005	Water & Sewer	2,500
		10002016	54008	Advertising	18,980
		10002016	54017	Education & Training	21,280
	<b>Police Academy</b>				<b>218,229</b>
	Pd Motor Carrier Enforcement	10002017	51001	Regular Wages	311,595
		10002017	51003	Overtime	3,000
		10002017	51010	Salary Savings	(22,742)
		10002017	51011	Certification Pay	8,700
		10002017	51013	Additional Pays	350
		10002017	51014	Longevity	1,824
		10002017	51020	Health Insurance	39,518
		10002017	51030	Tmrs	62,953
		10002017	51031	Fica	24,722
		10002017	51032	Workers Compensation	6,747
		10002017	52005	Minor Tool & Equip Supplies	3,750
		10002017	52009	Wearing Apparel	2,290
		10002017	52017	Identification Supplies	120
		10002017	53005	Machinery & Equip Maintenance	16,605
		10002017	53006	Motor Vehicles Maintenance	6,000
		10002017	53008	Books Maintenance	692
		10002017	54017	Education & Training	9,925
	<b>Motor Carrier Enforcement</b>				<b>476,049</b>
	Police Communications	10002018	51001	Regular Wages	1,465,758
		10002018	51003	Overtime	270,000
		10002018	51010	Salary Savings	(113,917)
		10002018	51011	Certification Pay	44,101
		10002018	51013	Additional Pays	600

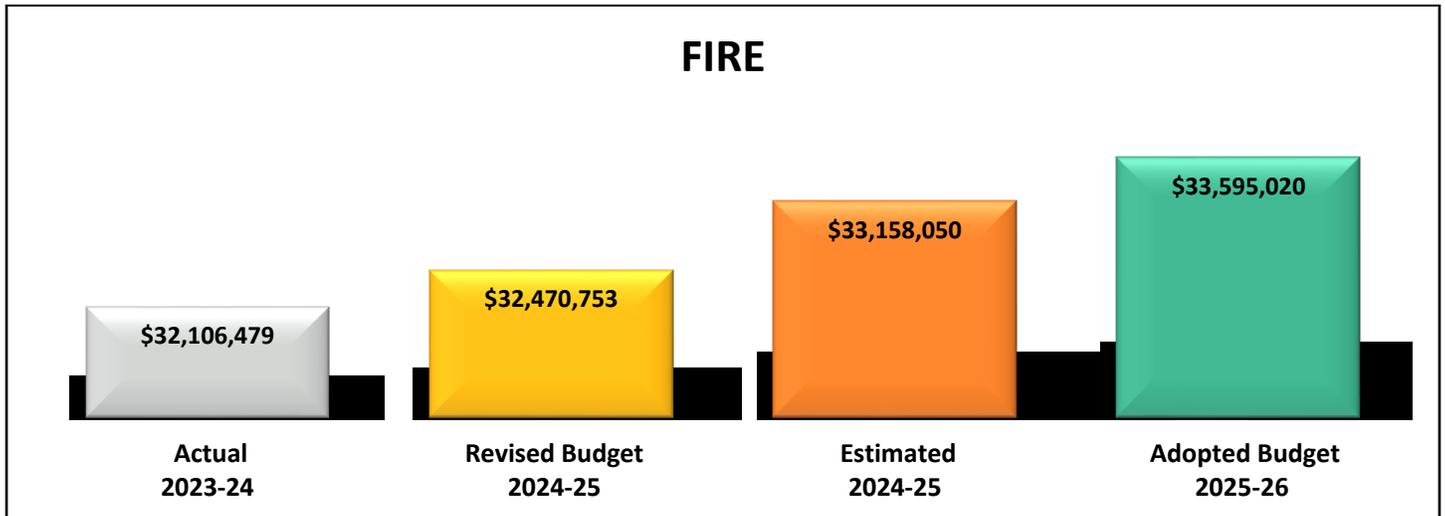
**Department Expense Accounts Detail**

Department	Division	Organization	Account	Description	Adopted Budget
		10002018	51014	Longevity	7,152
		10002018	51015	Allowances	3,600
		10002018	51020	Health Insurance	355,661
		10002018	51030	Tmrs	295,631
		10002018	51031	Fica	116,373
		10002018	51032	Workers Compensation	7,051
		10002018	52002	Office Supplies	3,000
		10002018	52005	Minor Tool & Equip Supplies	4,740
		10002018	53005	Machinery & Equip Maintenance	14,463
		10002018	53009	Computer Maintenance	3,350
		10002018	54007	Professional Services	7,000
		10002018	54017	Education & Training	35,200
		10002018	54018	Association Dues	250
		10002018	55002	Medical Services	2,600
		<b>Police Communications</b>			<b>2,522,613</b>
<b>Police</b>					<b>\$ 40,457,273</b>

## Fire

Serve our community and improve the quality of life of our residents through effective emergency response, hazard mitigation, risk reduction activities, and public engagement.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>FIRE</b>						-	0.0%
	51 - Personnel Services	30,130,082	29,964,072	30,495,198	31,379,354	1,415,283	4.7%
	52 - Supplies	848,163	1,395,392	1,386,332	1,089,168	(306,224)	-21.9%
	53 - Maintenance	790,817	660,700	756,452	690,373	29,673	4.5%
	54 - Services	337,417	450,589	520,068	436,125	(14,464)	-3.2%
	55 - Sundry	-	-	-	-		
<b>Grand Total</b>		<b>\$ 32,106,479</b>	<b>\$ 32,470,753</b>	<b>\$ 33,158,050</b>	<b>\$ 33,595,020</b>		



Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
20210	Fire Chief	E83	1.00	1.00	1.00	
20210	Assistant Fire Chief	FACO	4.00	4.00	4.00	
20210	Battalion Chief	FBCS/FBCO	1.00	1.00	2.00	
20210	Public Information & Education Coordinato	C41	1.00	1.00	1.00	
20210	Fire Captain		-	-	1.00	
20210	Mechanic Supervisor	B25	1.00	1.00	1.00	
20210	Administrative Supervisor	B24	1.00	1.00	1.00	
20210	Mechanic	B23	3.00	3.00	3.00	
20210	Fire Operations Specialist	B23	1.00	1.00	1.00	
20210	Administrative Assistant	B22	1.00	1.00	1.00	
20210	Administrative Specialist	B21	4.00	4.00	4.00	
<b>20210 Total</b>			<b>18.00</b>	<b>18.00</b>	<b>20.00</b>	<b>2.00</b>
20220	Battalion Chief	FBCS/FBCO	1.00	1.00	1.00	
20220	Fire Lieutenant	FLTS/FLTO	2.00	2.00	2.00	
20220	Fire Engineer	FENS/FENO	1.00	1.00	1.00	
<b>20220 Total</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
20230	Battalion Chief	FBCS/FBCO	4.00	4.00	3.00	
20230	Fire Lieutenant	FLTS/FLTO	31.00	31.00	30.00	
20230	Fire Engineer	FENS/FENO	24.00	24.00	24.00	
20230	Firefighter/Paramedic	FFSH/FF80/FFNC	98.00	98.00	104.00	
20230	Non-Fire Paramedic	B24	1.00	1.00	1.00	
<b>20230 Total</b>			<b>158.00</b>	<b>158.00</b>	<b>162.00</b>	<b>4.00</b>
20260	Emergency Mgmt. & Prep Coordinator	C45	1.00	1.00	1.00	
20260	Deputy Emergency Management Coordinato	C43	1.00	1.00	1.00	
<b>20260 Total</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Fire	Fire Admin & Support	10002021	51001	Regular Wages	1,993,290
		10002021	51003	Overtime	10,332
		10002021	51010	Salary Savings	(144,040)
		10002021	51011	Certification Pay	49,200
		10002021	51013	Additional Pays	1,200
		10002021	51014	Longevity	10,175
		10002021	51015	Allowances	6,300
		10002021	51020	Health Insurance	263,453
		10002021	51030	Tmrs	400,093
		10002021	51031	Fica	152,408
		10002021	51032	Workers Compensation	29,557
		10002021	52002	Office Supplies	15,268
		10002021	52003	Postage Supplies	1,800
		10002021	52004	Motor Vehicle Supplies	228,520
		10002021	52005	Minor Tool & Equip Supplies	7,300
		10002021	52006	Cleaning & Janitorial Supplies	26,020
		10002021	52008	Clothing Allowance	3,000
		10002021	52009	Wearing Apparel	3,200
		10002021	52013	Printing Supplies	700
		10002021	52015	Educational Supplies	12,500
		10002021	53002	Building Maintenance	500
		10002021	53004	Furniture/Fixtures Maintenance	500
		10002021	53005	Machinery & Equip Maintenance	11,270
		10002021	53006	Motor Vehicles Maintenance	477,233
		10002021	54007	Professional Services	35,000
		10002021	54009	Outside Contracts	133,125
		10002021	54017	Education & Training	31,465
		10002021	54018	Association Dues	9,710
		10002021	54052	Staff Development	10,000
		<b>Fire Admin &amp; Support</b>			
	Fire Prevention	10002022	51001	Regular Wages	507,959
		10002022	51003	Overtime	10,000
		10002022	51010	Salary Savings	(37,901)
		10002022	51011	Certification Pay	39,300
		10002022	51013	Additional Pays	600
		10002022	51014	Longevity	4,224
		10002022	51020	Health Insurance	52,691
		10002022	51030	Tmrs	107,546
		10002022	51031	Fica	42,234
		10002022	51032	Workers Compensation	9,598
		10002022	52005	Minor Tool & Equip Supplies	16,515
		10002022	52008	Clothing Allowance	1,425
		10002022	52009	Wearing Apparel	3,728
		10002022	52015	Educational Supplies	667
		10002022	52017	Identification Supplies	500
10002022	54017	Education & Training	3,000		

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10002022	54018	Association Dues	153
	<b>Fire Prevention</b>				<b>762,240</b>
	Fire Operations	10002023	51001	Regular Wages	17,758,774
		10002023	51003	Overtime	2,500,000
		10002023	51010	Salary Savings	(1,203,152)
		10002023	51011	Certification Pay	981,002
		10002023	51013	Additional Pays	7,201
		10002023	51014	Longevity	79,343
		10002023	51020	Health Insurance	2,133,968
		10002023	51030	Tmrs	3,579,303
		10002023	51031	Fica	1,405,629
		10002023	51032	Workers Compensation	347,408
		10002023	52005	Minor Tool & Equip Supplies	237,720
		10002023	52009	Wearing Apparel	152,536
		10002023	52015	Educational Supplies	57,020
		10002023	52022	Medical Supplies	254,649
		10002023	52030	Chemical Supplies	13,960
		10002023	53001	Land Maintenance	500
		10002023	53002	Building Maintenance	4,000
		10002023	53004	Furniture/Fixtures Maintenance	4,000
		10002023	53005	Machinery & Equip Maintenance	91,700
		10002023	54007	Professional Services	102,000
		10002023	54017	Education & Training	56,300
	<b>Fire Operations</b>				<b>28,563,861</b>
	Fire Training	10002024	52002	Office Supplies	3,500
		10002024	52005	Minor Tool & Equip Supplies	7,565
		10002024	52006	Cleaning & Janitorial Supplies	2,578
		10002024	52015	Educational Supplies	10,700
		10002024	52030	Chemical Supplies	12,357
		10002024	53001	Land Maintenance	1,000
		10002024	53002	Building Maintenance	500
		10002024	53004	Furniture/Fixtures Maintenance	2,000
		10002024	53005	Machinery & Equip Maintenance	55,650
		10002024	54009	Outside Contracts	3,282
		10002024	54015	Wrecker Service	1,000
		10002024	54024	Landfill Fees	2,060
	<b>Fire Training</b>				<b>102,192</b>
	Emergency Management	10002024	51001	Regular Wages	209,071
		10002024	51003	Overtime	3,500
		10002024	51010	Salary Savings	(14,501)
		10002024	51014	Longevity	192
		10002024	51020	Health Insurance	26,345
		10002024	51030	Tmrs	40,764
		10002024	51031	Fica	16,009
		10002024	51032	Workers Compensation	277
		10002024	52002	Office Supplies	1,200

Department Expense Accounts Detail

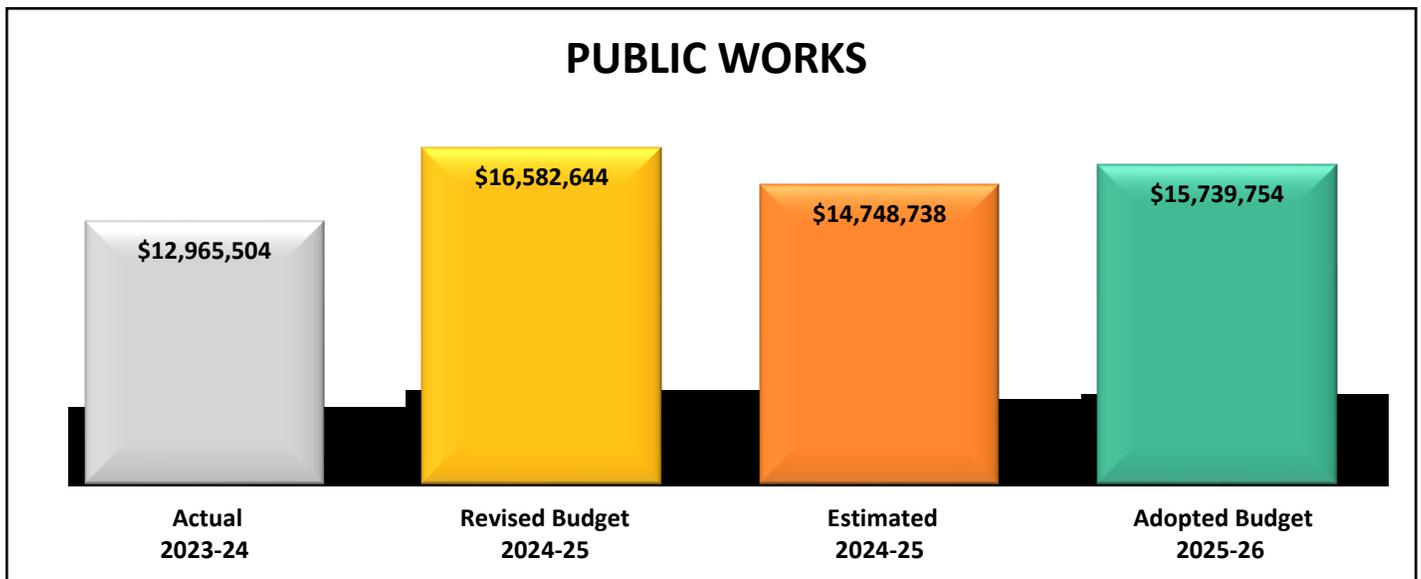
Department	Division	Organization	Account	Description	Adopted Budget
		10002024	52003	Postage Supplies	100
		10002024	52005	Minor Tool & Equip Supplies	720
		10002024	52009	Wearing Apparel	1,300
		10002024	52013	Printing Supplies	920
		10002024	52014	Meeting Supplies	1,000
		10002024	52015	Educational Supplies	1,500
		10002024	52034	Disaster Supplies	8,700
		10002024	53002	Building Maintenance	500
		10002024	53005	Machinery & Equip Maintenance	950
		10002024	53010	Radio & Equip Maintenance	7,220
		10002024	53023	Signal Systems Maintenance	32,850
		10002024	54001	Communication	7,000
		10002024	54009	Outside Contracts	28,850
		10002024	54017	Education & Training	10,380
		10002024	54018	Association Dues	2,500
		10002024	54052	Staff Development	300
		<b>Emergency Management</b>			<b>387,648</b>
<b>Fire</b>					<b>\$ 33,595,020</b>

## Public Works - Department Overview

### Public Works

The Public Works & Engineering team designs, constructs, operates and maintains public infrastructure and assets such as transportation systems; water, wastewater and drainage systems; solid waste services; and, ensures compliance with applicable laws and regulations related to infrastructure residents, businesses, the travelling public as well as Baytown departments and employees to provide safe, reliable, effective infrastructure and superior value in the services we provide.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>PUBLIC WORKS</b>						-	0.0%
	51 - Personnel Services	5,389,965	7,641,860	7,063,883	7,770,953	129,093	1.7%
	52 - Supplies	339,594	479,538	483,200	454,533	(25,005)	-5.2%
	53 - Maintenance	2,449,120	3,235,562	3,203,104	3,136,578	(98,984)	-3.1%
	54 - Services	4,786,825	5,225,684	3,998,551	4,377,690	(847,994)	-16.2%
<b>Grand Total</b>		<b>\$ 12,965,504</b>	<b>\$ 16,582,644</b>	<b>\$ 14,748,738</b>	<b>\$ 15,739,754</b>		



Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
30000	Assistant Director Public Works	D61	1.00	1.00	1.00	
30000	Business & Asset Manager	C43	1.00	1.00	1.00	
30000	Asset Analyst	B23	1.00	1.00	1.00	
30000	Public Works Operations Specialist	B23	1.00	1.00	1.00	
30000	Administrative Specialist	B21	-	1.00	1.00	
30000	Administrative Technician	A13	1.00	-	-	
<b>30000 Total</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
30100	Assistant Director Capital Projects	D61	1.00	1.00	1.00	
30100	Sr. Engineer/Sr. Project Manger/Engineer/P45/C44/C43/C42/C.		7.00	7.00	7.00	
30100	Construction Manager	C44	1.00	1.00	1.00	
30100	Assistant Constuction Manager	C42	1.00	1.00	1.00	
30100	Right of Way Coordinator	C42	1.00	1.00	1.00	
30100	Construction Inspector III/II/I	B25/B24/B23	7.00	6.00	6.00	
30100	Project Coordinator	B23	1.00	2.00	2.00	
30100	Business Analyst	B23	1.00	1.00	1.00	
30100	Contracts Specialist	B23	1.00	1.00	1.00	
<b>30100 Total</b>			<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>
30110	Facilities Supervisor	B25	1.00	1.00	1.00	
30110	Facilities Administrative Specialist	B23	1.00	1.00	1.00	
30110	Facilities Specialist III/II/I	B23/B22/B21	8.00	8.00	8.00	
<b>30110 Total</b>			<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>
30120	Superintendent	C44	1.00	1.00	1.00	
30120	Field Supervisor	B25	1.00	1.00	1.00	
30120	Construction Inspector II	B24	1.00	-	-	
30120	Quality Control Inspector	B23	-	1.00	1.00	
30120	Crew Leader	B23	3.00	2.00	2.00	
30120	Concrete Specialist	B22	6.00	5.00	6.00	
30120	Heavy Equipment Specialist II/I	B22/B21	4.00	4.00	4.00	
30120	Equipment Specialist	B21	3.00	2.00	1.00	
30120	Concrete Technician	A12	1.00	-	-	
<b>30120 Total</b>			<b>20.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>
30130	Superintendent	C44	1.00	1.00	1.00	
30130	Control Systems Coordinator	C41	1.00	1.00	1.00	
30130	Field Supervisor	B25	1.00	1.00	1.00	
30130	Crew Leader	B23	-	1.00	1.00	
30130	Traffic Control Specialist	TRAF	13.00	12.00	12.00	
<b>30130 Total</b>			<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>
30140	Assistant Director/City Engineer	D63	1.00	1.00	1.00	
30140	Engineering Manager	C45	1.00	1.00	1.00	
30140	Sr. Engineer/Sr. Project Manager/Engineer/H5/C44/C43/C42/C.		5.00	3.00	3.00	
30140	Survey/GPS Coordinator	C41	1.00	1.00	1.00	
30140	GIS Coordinator/GIS Specialist II/I	C41/B23/B21	1.00	1.00	1.00	
30140	Plan Review Specialist	B24	2.00	-	-	
30140	Program Specialist	B22	-	1.00	1.00	
30140	Survey/GPS Specialist	B21	1.00	1.00	1.00	
<b>30140 Total</b>			<b>12.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Public Works	Public Works Admin	10003000	51001	Regular Wages	388,878
		10003000	51003	Overtime	9,000
		10003000	51010	Salary Savings	(28,157)
		10003000	51011	Certification Pay	1,200
		10003000	51014	Longevity	1,488
		10003000	51015	Allowances	3,600
		10003000	51020	Health Insurance	65,863
		10003000	51030	Tmrs	76,277
		10003000	51031	Fica	30,230
		10003000	51032	Workers Compensation	494
		10003000	52002	Office Supplies	26,500
		10003000	52003	Postage Supplies	1,000
		10003000	52006	Cleaning & Janitorial Supplies	11,000
		10003000	52009	Wearing Apparel	1,000
		10003000	52015	Educational Supplies	250
		10003000	54017	Education & Training	40,000
		10003000	54018	Association Dues	2,530
		10003000	54025	Equipment Rental	1,695
		10003000	54052	Staff Development	5,850
		<b>Public Works Admin</b>			
	Project Management	10003010	51001	Regular Wages	1,514,624
		10003010	51003	Overtime	51,000
		10003010	51010	Salary Savings	(110,407)
		10003010	51011	Certification Pay	3,300
		10003010	51013	Additional Pays	600
		10003010	51014	Longevity	2,784
		10003010	51015	Allowances	6,000
		10003010	51020	Health Insurance	276,625
		10003010	51030	Tmrs	296,351
		10003010	51031	Fica	116,839
		10003010	51032	Workers Compensation	8,931
		10003010	52002	Office Supplies	2,000
		10003010	52003	Postage Supplies	500
		10003010	52004	Motor Vehicle Supplies	4,000
		10003010	52009	Wearing Apparel	6,400
		10003010	52013	Printing Supplies	1,440
		10003010	53004	Furniture/Fixtures Maintenance	3,200
		10003010	53006	Motor Vehicles Maintenance	5,000
		10003010	54007	Professional Services	250,000
		10003010	54017	Education & Training	22,600
10003010	54018	Association Dues	3,050		
<b>Project Management</b>					<b>2,464,838</b>
	City Facilities	10003011	51001	Regular Wages	561,664
		10003011	51003	Overtime	180,000
		10003011	51010	Salary Savings	(42,715)
		10003011	51013	Additional Pays	600

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10003011	51014	Longevity	2,592
		10003011	51020	Health Insurance	131,726
		10003011	51030	Tmrs	110,034
		10003011	51031	Fica	43,212
		10003011	51032	Workers Compensation	9,246
		10003011	52002	Office Supplies	3,500
		10003011	52004	Motor Vehicle Supplies	10,100
		10003011	52005	Minor Tool & Equip Supplies	24,000
		10003011	52006	Cleaning & Janitorial Supplies	5,000
		10003011	52009	Wearing Apparel	3,500
		10003011	52012	Fuel For Generators	5,000
		10003011	53002	Building Maintenance	1,244,911
		10003011	53005	Machinery & Equip Maintenance	316,250
		10003011	53006	Motor Vehicles Maintenance	8,000
		10003011	54002	Electric Service	2,900,000
		10003011	54004	Natural Gas	111,400
		10003011	54007	Professional Services	45,000
		10003011	54017	Education & Training	30,000
		10003011	54018	Association Dues	500
		<b>City Facilities</b>			<b>5,703,520</b>
	Street Maintenance	10003012	51001	Regular Wages	894,550
		10003012	51003	Overtime	225,000
		10003012	51010	Salary Savings	(69,342)
		10003012	51011	Certification Pay	4,260
		10003012	51013	Additional Pays	600
		10003012	51014	Longevity	6,240
		10003012	51020	Health Insurance	210,762
		10003012	51030	Tmrs	176,421
		10003012	51031	Fica	69,282
		10003012	51032	Workers Compensation	35,944
		10003012	52004	Motor Vehicle Supplies	90,000
		10003012	52005	Minor Tool & Equip Supplies	12,000
		10003012	52009	Wearing Apparel	9,000
		10003012	52030	Chemical Supplies	1,000
		10003012	53006	Motor Vehicles Maintenance	75,000
		10003012	53020	Streets Sidewalks & Curbs	896,267
		10003012	54007	Professional Services	574,805
		10003012	54017	Education & Training	17,000
		10003012	54018	Association Dues	1,000
		10003012	54025	Equipment Rental	5,000
		<b>Street Maintenance</b>			<b>3,234,789</b>
	Traffic & Transportation	10003013	51001	Regular Wages	937,274
		10003013	51003	Overtime	165,000
		10003013	51010	Salary Savings	(72,000)
		10003013	51011	Certification Pay	16,559
		10003013	51013	Additional Pays	600

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10003013	51014	Longevity	6,287
		10003013	51020	Health Insurance	210,762
		10003013	51030	Tmrs	187,148
		10003013	51031	Fica	73,495
		10003013	51032	Workers Compensation	19,794
		10003013	52004	Motor Vehicle Supplies	35,000
		10003013	52005	Minor Tool & Equip Supplies	15,000
		10003013	52006	Cleaning & Janitorial Supplies	1,000
		10003013	52009	Wearing Apparel	7,500
		10003013	52035	Street Marking Supplies	150,000
		10003013	53005	Machinery & Equip Maintenance	3,000
		10003013	53006	Motor Vehicles Maintenance	20,000
		10003013	53013	Electrical Maintenance	120,000
		10003013	53021	Street Sign Maintenance	195,000
		10003013	53023	Signal Systems Maintenance	215,000
		10003013	53024	Barricades Maintenance	15,000
		10003013	54007	Professional Services	160,000
		10003013	54017	Education & Training	40,000
		10003013	54018	Association Dues	458
<b>Traffic &amp; Transportation</b>					<b>2,521,879</b>
	Engineering	10003014	51001	Regular Wages	680,531
		10003014	51003	Overtime	12,000
		10003014	51010	Salary Savings	(49,335)
		10003014	51013	Additional Pays	600
		10003014	51014	Longevity	3,120
		10003014	51015	Allowances	5,400
		10003014	51020	Health Insurance	118,554
		10003014	51030	Tmrs	133,292
		10003014	51031	Fica	52,758
		10003014	51032	Workers Compensation	3,516
		10003014	52002	Office Supplies	4,800
		10003014	52003	Postage Supplies	500
		10003014	52004	Motor Vehicle Supplies	6,000
		10003014	52005	Minor Tool & Equip Supplies	3,950
		10003014	52009	Wearing Apparel	750
		10003014	52011	Computer Equip & Supplies	8,093
		10003014	52013	Printing Supplies	3,400
		10003014	52014	Meeting Supplies	1,350
		10003014	53004	Furniture/Fixtures Maintenance	2,500
		10003014	53005	Machinery & Equip Maintenance	4,200
		10003014	53006	Motor Vehicles Maintenance	13,250
		10003014	54007	Professional Services	125,400

**Department Expense Accounts Detail**

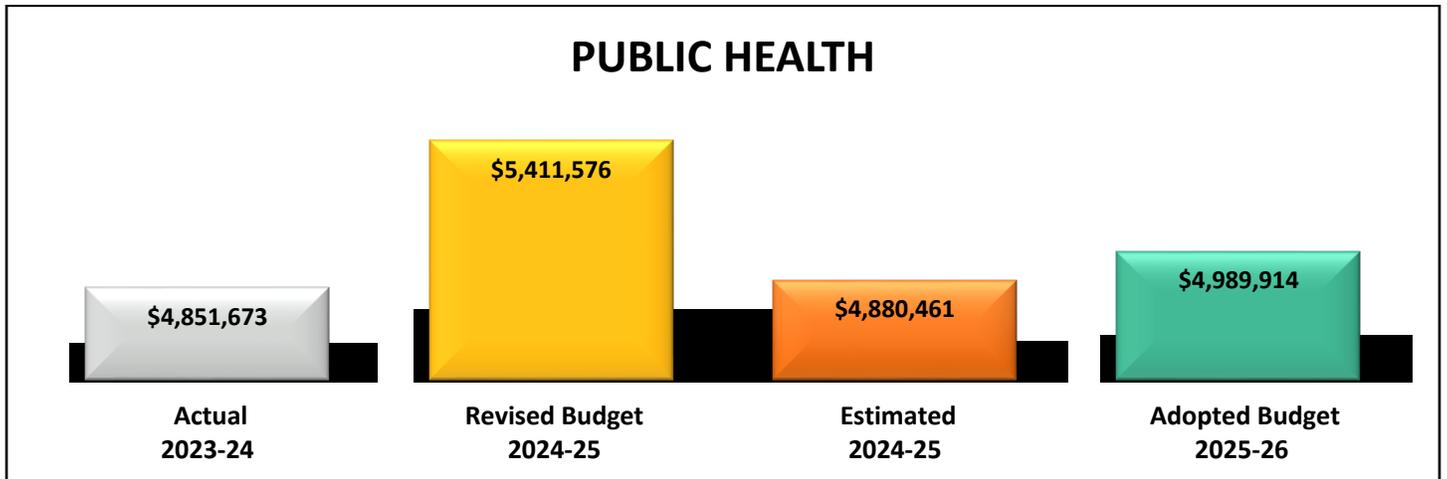
Department	Division	Organization	Account	Description	Adopted Budget
		10003014	54017	Education & Training	36,485
		10003014	54018	Association Dues	3,917
		10003014	54052	Staff Development	1,000
		<b>Engineering</b>			<b>1,176,030</b>
<b>Public Works</b>					<b>\$ 15,739,754</b>

## Public Health & Welfare- Department Overview

### Public Health

The Baytown Health Department provides environmental health services, education, and enforcement of health code regulations in order to promote and protect the health, welfare, and safety of the public from man-made conditions of disease transmission.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>PUBLIC HEALTH</b>						-	0.0%
	51 - Personnel Services	3,907,265	4,318,917	3,809,366	3,974,525	(344,392)	-8.0%
	52 - Supplies	519,093	575,341	649,120	516,120	(59,221)	-10.3%
	53 - Maintenance	88,214	87,393	85,645	113,074	25,681	29.4%
	54 - Services	337,101	429,925	336,330	386,195	(43,730)	-10.2%
	55 - Sundry	-	-	-	-		
<b>Grand Total</b>		<b>\$ 4,851,673</b>	<b>\$ 5,411,576</b>	<b>\$ 4,880,461</b>	<b>\$ 4,989,914</b>		



Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
30000	Assistant Director Public Works	D61	1.00	1.00	1.00	
40110	Director Health	E82	1.00	1.00	1.00	
40110	Assistant Director Health	D61	2.00	2.00	2.00	
40110	Environmental Health Manager	C44	1.00	1.00	1.00	
40110	Neighborhood Protection Manager	C44	1.00	1.00	1.00	
40110	Community Service Manager	C44	1.00	1.00	1.00	
40110	Environmental Health Coord II/1	C42/C41	3.00	3.00	3.00	
40110	Administrative Supervisor	B24	1.00	1.00	1.00	
40110	Community Service Supervisor	B23	1.00	1.00	1.00	
40110	Neighborhood Protection Inspector II/I	B22/B21	7.00	6.00	6.00	
40110	Clean Team Specialist	B21	4.00	2.00	2.00	
40110	Administrative Specialist	B21	1.00	1.00	1.00	
40110	Administrative Technician	A13	1.00	1.00	1.00	
<b>40110 Total</b>			<b>24.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>
40210	Shelter Veterinarian	C45	1.00	-	-	
40210	Adopt & Rescue Service Manager	C44	1.00	1.00	1.00	
40210	Assistant Animal Services Manager	C42	1.00	1.00	1.00	
40210	Animal Control Supervisor	B24	1.00	1.00	1.00	
40210	Volunteer Supervisor	B24	1.00	1.00	-	
40210	Outreach Supervisor	B24	1.00	1.00	1.00	
40210	Veterinarian Technician	B22	1.00	1.00	1.00	
40210	Animal Control Specialist II/I	B22/B21	6.00	6.00	6.00	
40210	Foster Specialist	B21	1.00	1.00	1.00	
40210	Administrative Specialist	B21	1.00	2.00	2.00	
40210	Animal Care Specialist	B21	1.00	1.00	1.00	
40210	Rescue and Volunteer Specialist	B21	2.00	2.00	2.00	
<b>40210 Total</b>			<b>18.00</b>	<b>18.00</b>	<b>17.00</b>	<b>(1.00)</b>
40310	Mosquito Control Supervisor	B25	1.00	1.00	1.00	
40310	Mosquito Control Specialist	B21	2.00	2.00	1.00	
<b>40310 Total</b>			<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Public Health	Environmental Health	10004011	51001	Regular Wages	1,546,075
		10004011	51003	Overtime	15,000
		10004011	51010	Salary Savings	(117,176)
		10004011	51013	Additional Pays	2,400
		10004011	51014	Longevity	7,200
		10004011	51015	Allowances	23,400
		10004011	51020	Health Insurance	289,798
		10004011	51030	Tmrs	304,187
		10004011	51031	Fica	119,375
		10004011	51032	Workers Compensation	9,747
		10004011	52002	Office Supplies	17,000
		10004011	52003	Postage Supplies	12,500
		10004011	52004	Motor Vehicle Supplies	24,000
		10004011	52005	Minor Tool & Equip Supplies	10,000
		10004011	52006	Cleaning & Janitorial Supplies	3,000
		10004011	52009	Wearing Apparel	3,400
		10004011	52013	Printing Supplies	6,000
		10004011	52014	Meeting Supplies	1,200
		10004011	53002	Building Maintenance	4,500
		10004011	53004	Furniture/Fixtures Maintenance	4,000
		10004011	53005	Machinery & Equip Maintenance	16,800
		10004011	53006	Motor Vehicles Maintenance	24,000
		10004011	54007	Professional Services	11,800
		10004011	54017	Education & Training	17,000
		10004011	54018	Association Dues	3,340
		10004011	54022	Court Cost	10,300
		10004011	54024	Landfill Fees	60,000
		10004011	54025	Equipment Rental	6,015
		10004011	54031	Vacant Lot Cleaning	160,000
		10004011	54052	Staff Development	2,500
<b>Environmental Health</b>					<b>2,597,362</b>
	Animal Control	10004021	51001	Regular Wages	882,027
		10004021	51002	Part Time Wages	264,420
		10004021	51003	Overtime	28,750
		10004021	51010	Salary Savings	(67,599)
		10004021	51013	Additional Pays	1,800
		10004021	51014	Longevity	1,776
		10004021	51015	Allowances	3,600
		10004021	51020	Health Insurance	223,935
		10004021	51030	Tmrs	172,516
		10004021	51031	Fica	68,024
		10004021	51032	Workers Compensation	12,698
		10004021	52002	Office Supplies	8,900
		10004021	52003	Postage Supplies	200
		10004021	52004	Motor Vehicle Supplies	19,000
		10004021	52005	Minor Tool & Equip Supplies	7,000

Department Expense Accounts Detail

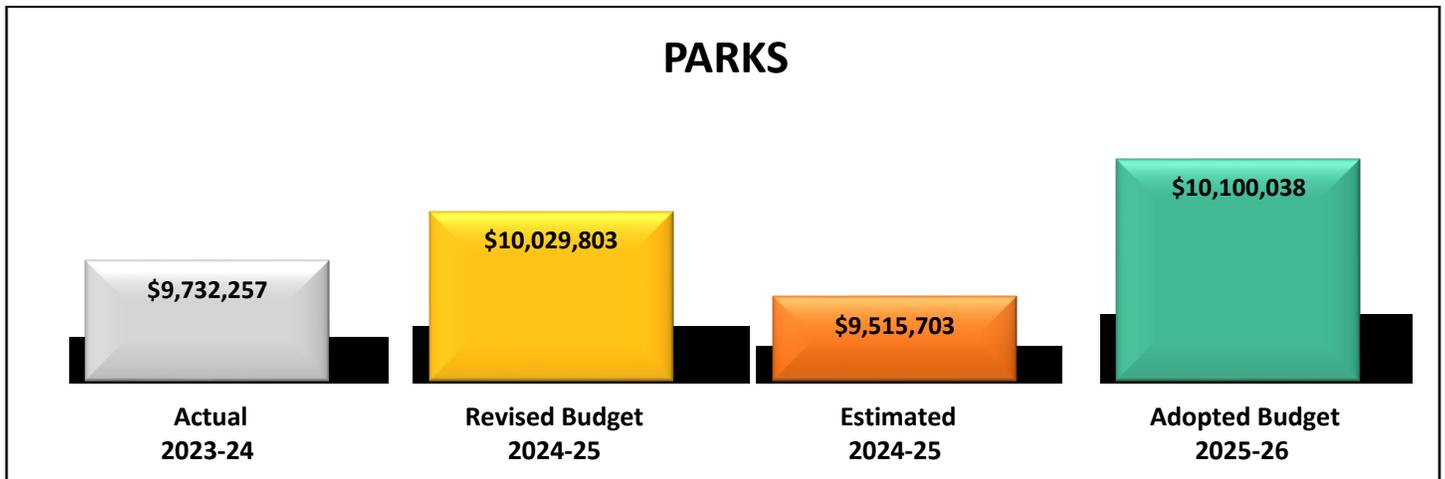
Department	Division	Organization	Account	Description	Adopted Budget
		10004021	52006	Cleaning & Janitorial Supplies	47,200
		10004021	52009	Wearing Apparel	8,000
		10004021	52011	Computer Equip & Supplies	500
		10004021	52013	Printing Supplies	3,500
		10004021	52014	Meeting Supplies	1,800
		10004021	52022	Medical Supplies	86,000
		10004021	52023	Animal Feed Supplies	45,120
		10004021	52030	Chemical Supplies	10,750
		10004021	52033	Laboratory Supplies	6,500
		10004021	53005	Machinery & Equip Maintenance	27,324
		10004021	53006	Motor Vehicles Maintenance	17,950
		10004021	54007	Professional Services	50,615
		10004021	54017	Education & Training	18,900
		10004021	54018	Association Dues	2,000
		10004021	54024	Landfill Fees	10,300
		10004021	54052	Staff Development	2,500
		<b>Animal Control</b>			<b>1,966,006</b>
	Mosquito Control	10004031	51001	Regular Wages	109,198
		10004031	51002	Part Time Wages	15,040
		10004031	51003	Overtime	7,000
		10004031	51010	Salary Savings	(8,316)
		10004031	51014	Longevity	1,008
		10004031	51020	Health Insurance	26,345
		10004031	51030	Tmrs	21,468
		10004031	51031	Fica	8,431
		10004031	51032	Workers Compensation	2,398
		10004031	52002	Office Supplies	900
		10004031	52004	Motor Vehicle Supplies	16,000
		10004031	52005	Minor Tool & Equip Supplies	6,150
		10004031	52006	Cleaning & Janitorial Supplies	600
		10004031	52009	Wearing Apparel	700
		10004031	52013	Printing Supplies	200
		10004031	52030	Chemical Supplies	170,000
		10004031	53005	Machinery & Equip Maintenance	7,000
		10004031	53006	Motor Vehicles Maintenance	11,500
		10004031	54017	Education & Training	5,600
		10004031	54018	Association Dues	755
		10004031	54026	Non City Facility Rental	24,570
		<b>Mosquito Control</b>			<b>426,546</b>
<b>Public Health</b>					<b>\$ 4,989,914</b>

## Culture & Leisure- Department

### Overview Parks and Recreation

The Baytown Parks and Recreation Team is responsible for providing and maintaining fun, safe, and inviting areas throughout the City of Baytown. Together, our team strives to offer our community and guests a combination of new and innovate programs, amenities, educational opportunities, and countless other ways to become involved, learn something new, and help foster a sense of community.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>PARKS</b>						-	0.0%
	51 - Personnel Services	6,365,766	6,820,866	6,255,906	6,491,701	(329,165)	-4.8%
	52 - Supplies	931,780	985,430	965,721	1,078,977	93,547	9.5%
	53 - Maintenance	1,002,090	968,393	965,039	1,347,600	379,208	39.2%
	54 - Services	1,432,621	1,255,115	1,329,038	1,181,760	176,645	14.1%
<b>Grand Total</b>		<b>\$ 9,732,257</b>	<b>\$ 10,029,803</b>	<b>\$ 9,515,703</b>	<b>\$ 10,100,038</b>		



Full Time Equivalents

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
30000	Assistant Director Public Works	D61	1.00	1.00	1.00	
50100	Director Parks & Recreation	E82	1.00	1.00	0.80	
50100	Assistant Director of Parks & Recreation	D61	-	0.50	1.00	
50100	Marketing Coordinator	C41	1.00	1.00	0.50	
50100	BNC Naturalist	C41	1.00	1.00	0.50	
50100	Parks Operations Specialist	B23	1.00	1.00	1.00	
50100	Community Engagement Specialist	B23	-	1.00	0.80	
<b>50100 Total</b>			<b>4.00</b>	<b>5.50</b>	<b>4.60</b>	<b>(0.90)</b>
50110	Superintendent of Recreation	C44	1.00	1.00	1.00	
50110	Athletics Program Coordinator	C41	1.00	1.00	1.00	
50110	Special Events Coordinator	C41	1.00	1.00	1.00	
50110	Building Maintenance Supervisor	B24	1.00	1.00	1.00	
50110	Customer Care Technician	A13	2.00	1.00	1.00	
<b>50110 Total</b>			<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
50120	Superintendent of Parks	C44	1.00	1.00	1.00	
50120	Field Supervisor	B25	4.00	3.00	3.00	
50120	Crewleader	B23	18.00	15.00	15.00	
50120	Parks Maintenance Specialist	B23	1.00	-	-	
50120	Heavy Equipment Specialist I	B21	2.00	2.00	2.00	
50120	Parks Warehouse Specialist	B21	1.00	1.00	1.00	
50120	Engine & Parts Repair Specialist	B21	1.00	1.00	1.00	
50120	Construction Technician	A13	6.00	2.00	2.00	
50120	Grounds Technician	A13	18.00	15.00	15.00	
<b>50120 Total</b>			<b>52.00</b>	<b>40.00</b>	<b>40.00</b>	<b>-</b>
50130	Superintendent of Planning & Construction	C44	1.00	1.00	1.00	
50130	Field Supervisor	B25	-	1.00	1.00	
50130	Crewleader	B23	-	4.00	4.00	
50130	Construction Technician	A13	-	2.00	2.00	
50130	Grounds Technician	A13	-	3.00	3.00	
<b>50130 Total</b>			<b>1.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Parks	Parks Operations	10005010	51001	Regular Wages	479,175
		10005010	51002	Part Time Wages	183,681
		10005010	51003	Overtime	7,510
		10005010	51010	Salary Savings	(38,397)
		10005010	51014	Longevity	2,875
		10005010	51015	Allowances	2,400
		10005010	51020	Health Insurance	72,450
		10005010	51030	Tmrs	106,485
		10005010	51031	Fica	40,577
		10005010	51032	Workers Compensation	10,297
		10005010	52002	Office Supplies	20,350
		10005010	52003	Postage Supplies	405
		10005010	52009	Wearing Apparel	4,500
		10005010	52011	Computer Equip & Supplies	2,400
		10005010	52013	Printing Supplies	14,600
		10005010	52014	Meeting Supplies	7,200
		10005010	52015	Educational Supplies	18,242
		10005010	54007	Professional Services	445,525
		10005010	54008	Advertising	97,000
		10005010	54017	Education & Training	20,095
		10005010	54018	Association Dues	4,520
10005010	54052	Staff Development	15,000		
<b>Parks Operations</b>					<b>1,516,889</b>
	Parks Recreation	10005011	51001	Regular Wages	343,528
		10005011	51002	Part Time Wages	554,922
		10005011	51003	Overtime	28,632
		10005011	51010	Salary Savings	(25,266)
		10005011	51013	Additional Pays	600
		10005011	51014	Longevity	1,392
		10005011	51015	Allowances	2,400
		10005011	51020	Health Insurance	65,863
		10005011	51030	Tmrs	67,307
		10005011	51031	Fica	26,616
		10005011	51032	Workers Compensation	27,564
		10005011	52005	Minor Tool & Equip Supplies	6,000
		10005011	52006	Cleaning & Janitorial Supplies	30,600
		10005011	52009	Wearing Apparel	5,610
		10005011	52013	Printing Supplies	25,150
		10005011	52015	Educational Supplies	194,739
		10005011	52016	Furniture & Fixtures	18,006
		10005011	52101	Supplies Purch For Resale	48,000
		10005011	53002	Building Maintenance	5,500
		10005011	53005	Machinery & Equip Maintenance	6,000
		10005011	53013	Electrical Maintenance	5,000
10005011	54007	Professional Services	68,618		
10005011	54017	Education & Training	10,653		

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10005011	54018	Association Dues	1,545
		10005011	54025	Equipment Rental	55,781
	<b>Parks Recreation</b>				<b>1,574,761</b>
	Parks Maintenance	10005012	51001	Regular Wages	2,010,942
		10005012	51002	Part Time Wages	302,713
		10005012	51003	Overtime	155,552
		10005012	51010	Salary Savings	(159,043)
		10005012	51013	Additional Pays	600
		10005012	51014	Longevity	15,407
		10005012	51015	Allowances	1,200
		10005012	51020	Health Insurance	526,906
		10005012	51030	Tmrs	394,850
		10005012	51031	Fica	157,714
		10005012	51032	Workers Compensation	120,208
		10005012	52004	Motor Vehicle Supplies	220,000
		10005012	52005	Minor Tool & Equip Supplies	53,446
		10005012	52006	Cleaning & Janitorial Supplies	55,039
		10005012	52009	Wearing Apparel	25,665
		10005012	52015	Educational Supplies	3,600
		10005012	52021	Botanical Supplies	108,005
		10005012	52030	Chemical Supplies	95,000
		10005012	53001	Land Maintenance	202,814
		10005012	53002	Building Maintenance	127,008
		10005012	53004	Furniture/Fixtures Maintenance	3,000
		10005012	53005	Machinery & Equip Maintenance	70,750
		10005012	53006	Motor Vehicles Maintenance	200,000
		10005012	53011	Recreation Equip Maintenance	159,870
		10005012	53012	Docks & Piers Maintenance	12,350
		10005012	53013	Electrical Maintenance	95,700
		10005012	53020	Streets Sidewalks & Curbs	19,958
		10005012	53021	Street Sign Maintenance	19,450
		10005012	53030	Sanitary Sewers Maintenance	1,800
		10005012	54007	Professional Services	20,000
		10005012	54017	Education & Training	17,330
		10005012	54018	Association Dues	525
		10005012	54024	Landfill Fees	23,749
		10005012	54025	Equipment Rental	279,089
		10005012	54099	Miscellaneous	6,500
	<b>Parks Maintenance</b>				<b>5,347,697</b>
	Parks Planning	10005013	51001	Regular Wages	589,500
		10005013	51002	Part Time Wages	73,704
		10005013	51003	Overtime	41,684
		10005013	51010	Salary Savings	(45,751)
		10005013	51014	Longevity	2,304
		10005013	51020	Health Insurance	144,899
		10005013	51030	Tmrs	115,283

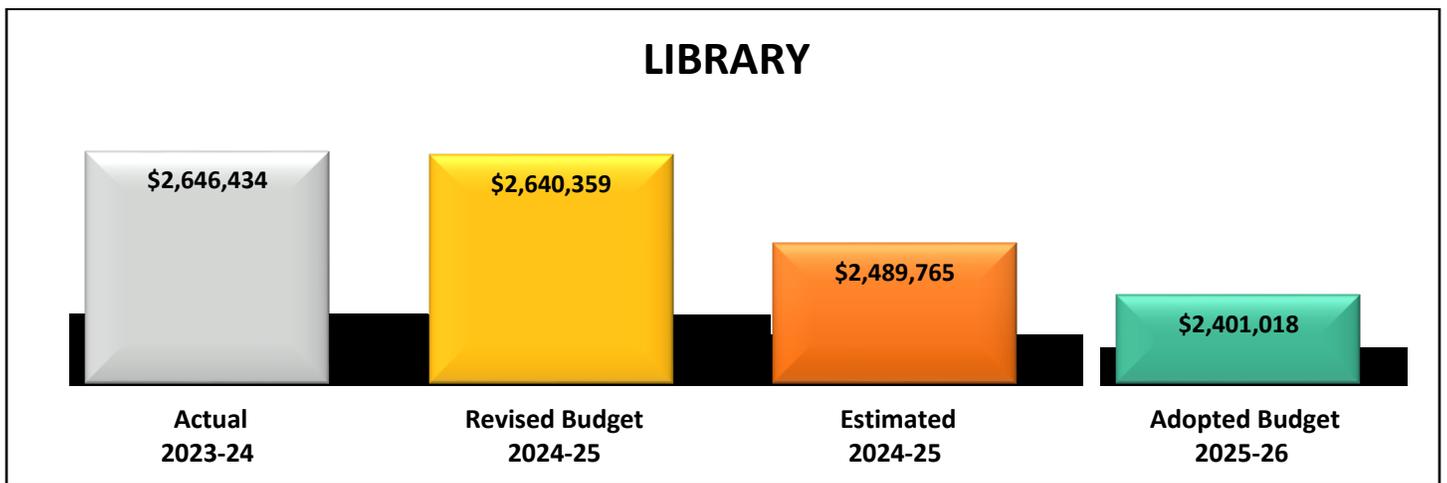
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
		10005013	51031	Fica	46,900
		10005013	51032	Workers Compensation	35,518
		10005013	52004	Motor Vehicle Supplies	2,000
		10005013	52005	Minor Tool & Equip Supplies	22,250
		10005013	52009	Wearing Apparel	5,650
		10005013	52021	Botanical Supplies	82,000
		10005013	52030	Chemical Supplies	10,520
		10005013	53001	Land Maintenance	400
		10005013	53002	Building Maintenance	35,400
		10005013	53004	Furniture/Fixtures Maintenance	1,500
		10005013	53005	Machinery & Equip Maintenance	18,500
		10005013	53011	Recreation Equip Maintenance	300,000
		10005013	53012	Docks & Piers Maintenance	12,350
		10005013	53013	Electrical Maintenance	25,000
		10005013	53020	Strts Sdwlks/Curbs Maintenance	5,800
		10005013	53021	Street Sign Maintenance	19,450
		10005013	54017	Education & Training	5,330
		10005013	54025	Equipment Rental	104,000
		10005013	54099	Miscellaneous	6,500
		<b>Parks Planning</b>			<b>1,660,691</b>
<b>Parks</b>					<b>\$ 10,100,038</b>

## Library

Through the vision and guidance of citizens, a dynamic and caring staff committed to excellence, thoughtfully selected resources, and an inviting facility, Sterling Municipal Library will provide for lifelong learning, open access to information, and a rich and satisfying leisure life.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>LIBRARY</b>						-	0.0%
	51 - Personnel Services	2,223,966	2,202,516	2,064,524	2,046,784	(155,732)	-7.1%
	52 - Supplies	298,481	353,114	346,052	281,515	(71,599)	-20.3%
	53 - Maintenance	31,947	37,744	36,989	37,744	-	0.0%
	54 - Services	92,040	46,985	42,200	34,975	(12,010)	-25.6%
<b>Grand Total</b>		<b>\$ 2,646,434</b>	<b>\$ 2,640,359</b>	<b>\$ 2,489,765</b>	<b>\$ 2,401,018</b>		



### Full Time Equivalent

Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
50200	City Librarian	E81	1.00	1.00	1.00	
50200	Assistant City Librarian	D61	1.00	1.00	-	
50200	Executive Officer Strat Svcs		-	-	1.00	
50200	Lead Librarian	C42	2.00	2.00	2.00	
50200	Community Engagement Manager	C42	1.00	-	-	
50200	Librarian	C41	5.00	5.00	4.00	
50200	Community Engagement Specialist	B24	1.00	-	-	
50200	Administrative Assistant	B22	1.00	1.00	1.00	
50200	Library PC Specialist	B21	1.00	1.00	1.00	
50200	Support Services Specialist	B21	2.00	2.00	2.00	
50200	Customer Service Technician	A13	5.00	5.00	5.00	
50200	Library Technician	A12	1.00	1.00	1.00	
50200	Custodial Technician	A12	1.00	1.00	-	
<b>50200 Total</b>			<b>22.00</b>	<b>20.00</b>	<b>18.00</b>	<b>(2.00)</b>

Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget
Library	Library	10005020	51001	Regular Wages	1,284,896
			51002	Part Time Wages	230,756
			51010	Salary Savings	(94,109)
			51013	Additional Pays	600
			51014	Longevity	9,888
			51015	Allowances	8,700
			51020	Health Insurance	237,108
			51030	Tmrs	252,341
			51031	Fica	108,481
			51032	Workers Compensation	8,124
			52002	Office Supplies	10,000
			52003	Postage Supplies	5,115
			52005	Minor Tool & Equip Supplies	6,000
			52006	Cleaning & Janitorial Supplies	8,500
			52011	Computer Equip & Supplies	78,100
			52013	Printing Supplies	2,000
			52014	Meeting Supplies	800
			52015	Educational Supplies	11,000
			52020	Library Materials	160,000
			53001	Land Maintenance	5,200
			53002	Building Maintenance	6,000
			53004	Furniture/Fixtures Maintenance	6,000
			53005	Machinery & Equip Maintenance	15,544
			53008	Books Maintenance	5,000
			54001	Communication	10,545
			54007	Professional Services	7,000
			54017	Education & Training	13,630
			54018	Association Dues	800
			54025	Equipment Rental	1,000
			54052	Staff Development	2,000
	<b>Library</b>				<b>2,401,018</b>
<b>Library</b>					<b>\$ 2,401,018</b>

## Capital Outlays

Capital outlays are expenses for acquiring or improving long-term assets like buildings, infrastructure, and equipment. They are typically large, non-recurring investments, supporting the city's growth and long-term needs.

Dept	Expense Category	Division	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>CAPITAL OUTLAYS</b>							-	0.0%
<b>56 - CAPITAL OUTLAYS</b>							-	0.0%
		Animal Control	22,506	-	-	-	(22,506)	-100.0%
		City Facilities	111,980	-	-	-	(111,980)	-100.0%
		Fire Operations	150,739	15,000	15,000	139,000	(135,739)	-90.0%
		General Fund Overhead	597,963	-	-	-	(597,963)	-100.0%
		Information Technology	-	-	-	2,217,456	-	100.0%
		Mayor & Council	76,584	50,000	50,000	-	(26,584)	-34.7%
		Parks Maintenance	303,423	426,000	426,000	613,000	122,577	40.4%
		Parks Planning	-	-	-	-	-	0.0%
		Parks Recreation	67,099	-	-	-	(67,099)	-100.0%
		Police Investigations	-	16,992	22,656	-	22,656	0.0%
		Police Support Services	130,528	204,559	204,559	-	-	0.0%
		Street Maintenance	7,600	-	-	-	(7,600)	-100.0%
		Traffic & Transportation	84,898	-	-	-	(84,898)	-100.0%
<b>56 - CAPITAL OUTLAYS Total</b>			<b>1,553,320</b>	<b>712,551</b>	<b>718,215</b>	<b>2,969,456</b>	<b>(835,105)</b>	<b>-53.8%</b>
<b>Grand Total</b>			<b>\$1,553,320</b>	<b>\$712,551</b>	<b>\$718,215</b>	<b>\$2,969,456</b>		

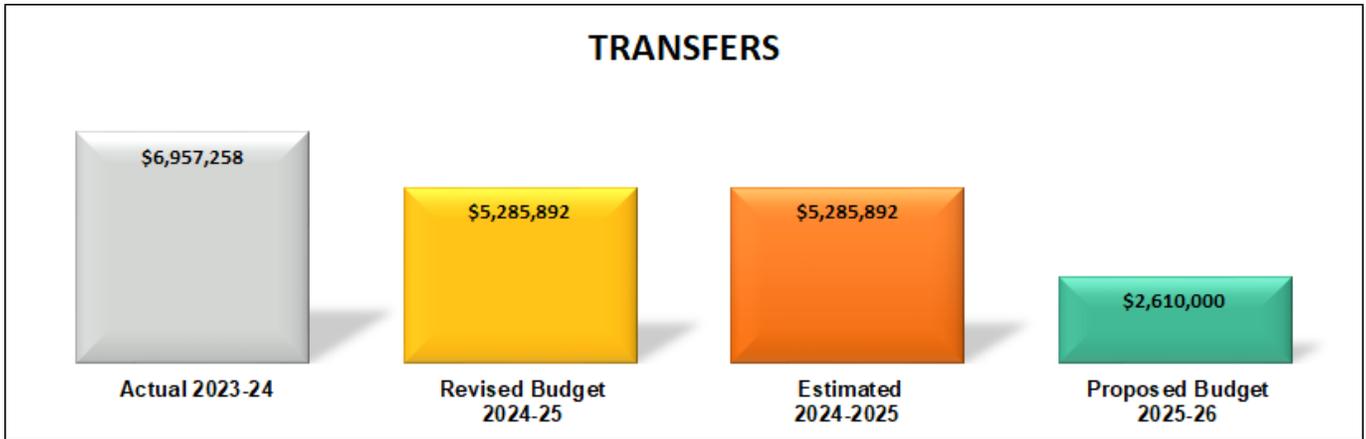
Department Expense Accounts Detail

Department	Division	Organization	Account	Description	Adopted Budget	
Capital Outlays	Information Technology	10001071	56600	Computer Software	2,167,456	
			56800	Motor Vehicles	50,000	
	<b>Information Technology</b>				<b>2,217,456</b>	
	Fire Operations	10002023	56700	Machinery & Equipment	139,000	
				<b>Fire Operations</b>		
	Parks Maintenance	10005012	56700	Machinery & Equipment	263,000	
				56800	Motor Vehicles	350,000
			<b>Parks Maintenance</b>			
	<b>Capital Outlays</b>					<b>\$ 2,969,456</b>

## Transfers

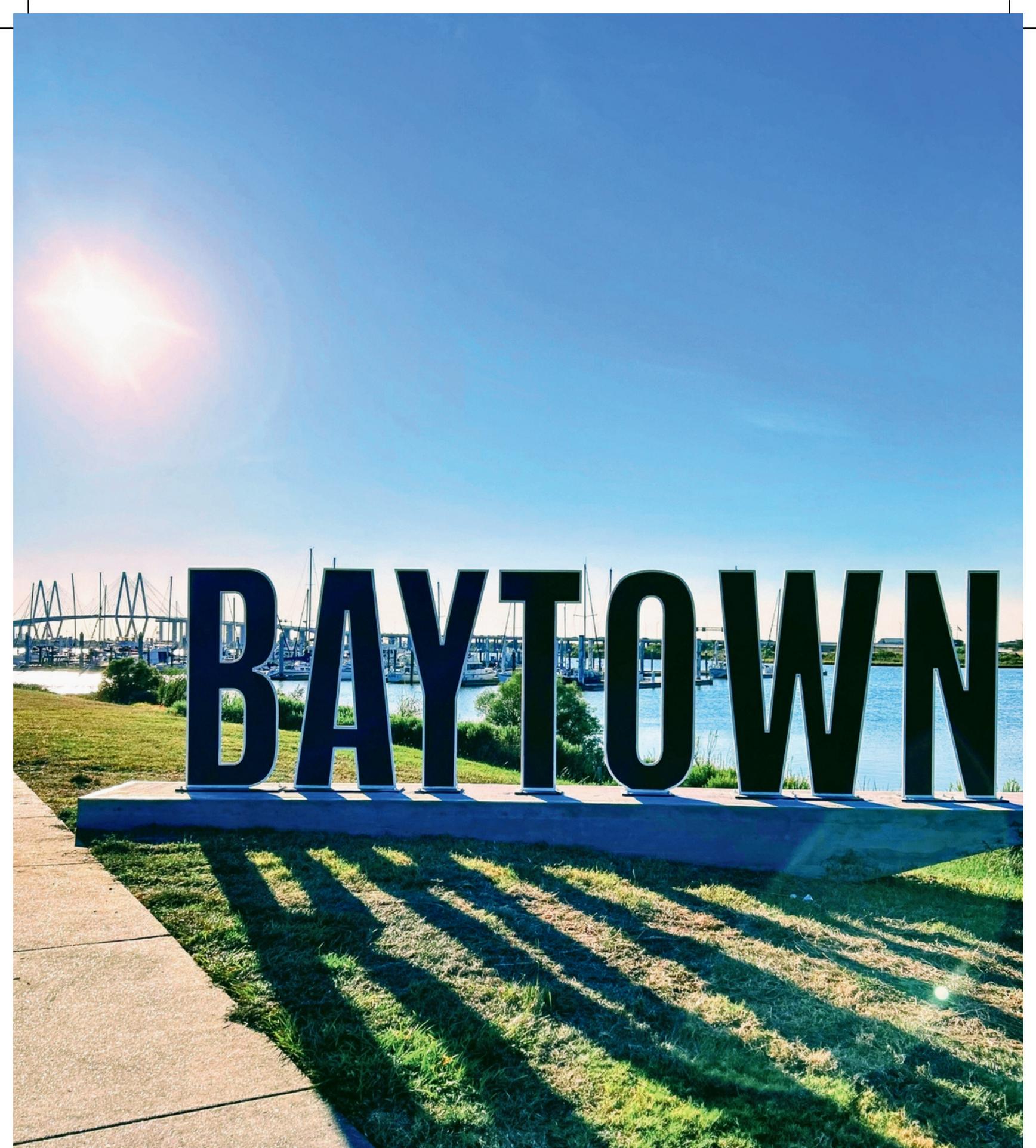
Operating transfers out are funds moved between departments or funds to support operations.

Dept	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26	Variance \$	Variance %
<b>TRANSFERS</b>						-	0.0%
	59 - TRANSFERS	6,957,258	5,285,892	5,285,892	2,610,000	(2,675,892)	-50.6%
<b>Grand Total</b>		<b>6,957,258</b>	<b>5,285,892</b>	<b>5,285,892</b>	<b>2,610,000</b>		



**Department Expense Accounts Detail**

Department	Division	Organization	Account	Description	Adopted Budget
<b>Transfer</b>		10001099	59006	Transfer To Wetland Resrch Ctr	135,000
		10001099	59010	Transfer To Sanitation Fund	600,000
		10001099	59011	Transfer To Aquatics	1,350,000
		10001099	59021	Transfer To Fleet	450,000
		10001099	59022	Transfer To Warehouse	75,000
<b>Transfers Out</b>					<b>2,610,000</b>
<b>Transfers</b>					<b>\$ 2,610,000</b>



# BAYTOWN

**OTHER GOVERNMENTAL FUNDS**

## Other Governmental Funds

### CITY OF BAYTOWN HOTEL OCCUPANCY TAX FUND 2400 BUDGET SUMMARY BY FUND

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Hotel/Motel Occupancy Tax	\$ 1,967,217	\$1,699,577	\$1,443,245	\$1,472,110
Interest Income	93,223	43,000	135,035	137,736
Total Revenues	2,060,440	1,742,577	1,578,281	1,609,846
<b>Expenditures</b>				
Personnel Services	313,065	520,082	447,226	777,559
Supplies	15,777	34,225	21,662	33,900
Maintenance	-	-	-	-
Services	396,935	374,311	250,853	517,052
Grant Partnerships	118,198	400,000	400,000	-
Total Operating	843,975	1,328,618	1,119,741	1,328,511
<b>Non-Recurring Expenditures</b>				
Capital Outlay	-	1,487,000	718,843	768,157
Transfers Out	350,000	300,000	300,000	350,000
Contingency	-	-	-	-
Total Expenditures	1,193,975	3,115,618	2,138,584	2,446,668
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	866,465	(1,373,041)	(560,303)	(836,822)
<b>Fund Balance - Beginning</b>	2,913,729	3,780,194	3,780,194	3,219,891
<b>Fund Balance - Ending</b>	\$ 3,780,194	\$2,407,153	\$3,219,891	\$2,383,068
<b>Days of Operating Expenditures</b>	1635	661	1050	655

**CITY OF BAYTOWN  
CAPITAL REPLACEMENT FUND (CRF) 1200  
BUDGET SUMMARY**

	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-26
<b>Sources</b>				
Operating transfers - GF	\$2,500,000	\$ -	\$ -	\$ -
Operating transfers - Street Maintenance	60,000	60,000	60,000	-
Operating transfers - W&S	460,000	460,000	460,000	-
Operating transfers - Garage	60,000	60,000	60,000	-
Operating transfers - Storm Water Utility	710,000	710,000	710,000	-
Investment Interest	643,529	475,000	742,095	544,906
Total Sources	<u>4,433,529</u>	<u>1,765,000</u>	<u>2,032,095</u>	<u>544,906</u>
Facilities	-	-	1,302,971	-
Police	-	-	-	-
Information Technology	586,746	6,000,000	3,688,919	2,311,081
Machinery & Equipment	701,717	425,900	461,371	1,635,501
Motor Vehicles	752,246	60,000	227,480	380,448
Engineering	-	-	-	-
Transfers	-	-	2,645,947	-
Total Uses	<u>2,040,709</u>	<u>6,485,900</u>	<u>8,326,688</u>	<u>4,327,030</u>
Transfer to General Fund	-	3,968,920	-	-
<b>Net source (use) of resources</b>	<u>2,392,819</u>	<u>(4,720,900)</u>	<u>(6,294,594)</u>	<u>(3,782,124)</u>
<b>Working capital - beginning</b>	<u>11,760,236</u>	<u>14,153,055</u>	<u>14,153,055</u>	<u>7,858,462</u>
<b>Working capital - ending</b>	<u>\$ 14,153,055</u>	<u>\$ 9,432,155</u>	<u>\$7,858,462</u>	<u>\$4,076,337</u>



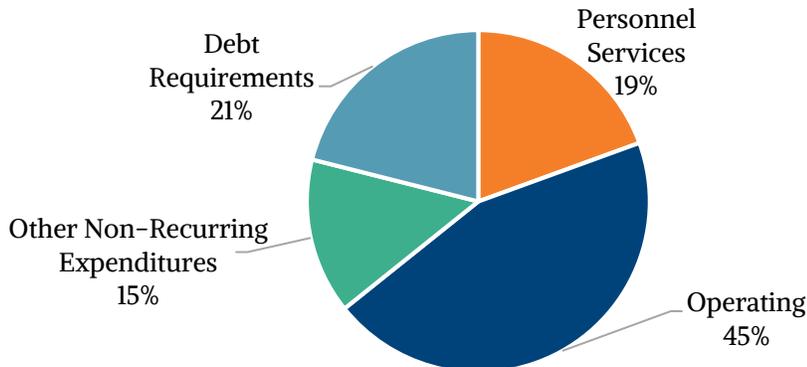


# ENTERPRISE FUNDS

**CITY OF BAYTOWN  
WATER & SEWER FUND 5100  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-2026
<b>Revenues</b>				
Intergovernmental	\$ 2,021,979	\$ 2,310,218	\$ 2,143,298	\$ 2,310,475
Operating Revenues	52,993,925	54,433,338	56,327,707	60,630,704
Non-operating Revenues	955,945	953,794	1,207,530	1,301,717
Miscellaneous	173,402	656,981	207,436	275,826
Transfers In	534,362	560,000	560,000	-
Total Revenues	<u>56,679,613</u>	<u>58,914,331</u>	<u>60,445,970</u>	<u>64,518,722</u>
Personnel Services	11,645,345	12,826,770	11,484,797	12,089,006
Supplies	19,660,672	19,131,945	18,225,353	19,298,103
Maintenance	2,821,920	3,161,093	2,349,015	3,318,252
Services	3,424,972	3,787,417	2,601,108	5,234,333
Sundry	-	-	-	-
Total Operating	<u>37,552,909</u>	<u>38,907,225</u>	<u>34,660,273</u>	<u>39,939,694</u>
<b>Non-Recurring Expenditures</b>				
Capital Outlay	101,028	1,194,971	571,447	918,000
Debt Requirements	10,361,105	13,963,082	13,963,082	13,092,214
Transfers Out	6,921,163	8,976,163	8,976,163	7,216,163
Contingency	-	1,000,000	-	1,000,000
Total Expenditures	<u>54,936,205</u>	<u>64,041,441</u>	<u>58,170,965</u>	<u>62,166,071</u>
<b>Over Expenditures</b>	1,743,409	(5,127,109)	2,275,005	2,352,651
<b>Excess (Deficit) Revenues</b>				
Budget to GAAP Adjustment	99,168			
<b>Working Capital - Beginning</b>	<u>10,398,000</u>	<u>12,240,577</u>	<u>12,240,577</u>	<u>14,515,581</u>
<b>Working Capital - Ending</b>	<u>\$ 12,240,577</u>	<u>\$ 7,113,467</u>	<u>\$ 14,515,581</u>	<u>\$ 16,868,232</u>
<b>Days of Operating Expenditures</b>	119	67	153	154

**Water & Sewer Expenditures by Type**



**CITY OF BAYTOWN**  
**WATER & SEWER FUND 5100**  
**BUDGET SUMMARY BY FUNCTION**

	Actual 2023-2024	Revised Budget 2024-25	Estimated 2024-25	Adopted Budget 2025-2026
<b>Revenues</b>				
Intergovernmental	\$ 2,021,979	\$ 2,310,218	\$ 2,143,298	\$ 2,310,475
Operating Revenues	52,993,925	54,433,338	56,327,707	60,630,704
Non-operating Revenues	955,945	953,794	1,207,530	1,301,717
Miscellaneous	173,402	656,981	207,436	275,826
Transfers In	534,362	560,000	560,000	-
Total Revenues	56,679,613	58,914,331	60,445,970	64,518,722
General Government	4,232,022	5,462,107	3,084,416	5,273,722
Water Operations	22,938,196	22,408,366	21,862,284	22,319,313
Wastewater Treatment	7,826,654	10,098,567	7,794,869	9,224,233
Pollution Control	547,910	649,048	543,935	764,044
Wastewater Collection	2,109,154	2,484,107	1,946,216	4,276,381
Total Operating	37,653,936	41,102,196	35,231,720	41,857,694
Transfer to Other Funds	17,282,268	22,939,245	22,939,245	20,308,377
Total Transfers	17,282,268	22,939,245	22,939,245	20,308,377
Total Expenditures	54,936,205	64,041,441	58,170,965	62,166,071
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	1,743,408	(5,127,110)	2,275,005	2,352,651
Budget to GAAP Adjustment	99,168			
<b>Working Capital - Beginning</b>	10,398,000	12,240,576	12,240,576	14,515,581
<b>Working Capital - Ending</b>	12,240,576	7,113,467	14,515,581	16,868,232

**CITY OF BAYTOWN**  
**WATER & SEWER FUND 5100 REVENUE DETAIL**

<b>Revenue</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
BAWA - Contract Services	\$ 2,021,979	\$ 2,310,218	\$ 2,143,298	\$ 2,310,475
Total Intergovernmental	2,021,979	2,310,218	2,143,298	2,310,475
Sale Of Water	30,007,557	30,672,261	31,808,010	33,239,370
PSLIP Program	141,800	145,154	150,308	159,326
Sewer Service	21,346,286	22,104,942	22,627,064	25,432,819
Penalties	739,614	745,682	783,991	831,030
Pollution Control Fees	758,669	765,299	958,335	968,157
Operating Revenues	52,993,925	54,433,338	56,327,707	60,630,704
Turn-On Fees	955,945	953,794	1,207,530	1,301,717
Water Tap Fees				
Sewer Tap Fees				
Non-operating Revenues	955,945	953,794	1,207,530	1,301,717
Sewer Tap Fees	41,600	44,763	52,548	53,087
Water Tap Fees	74,700	63,998	94,360	95,327
Investment Interest	620,812	544,130	658,061	697,545
Interest Income	9,408	1,090	9,973	10,571
Miscellaneous	81	3,000	85	91
Overages And Shortages	(573,199)	-	(607,591)	(580,794)
Total Miscellaneous	173,402	656,981	207,436	275,826
From 2022 C.O. Bond	474,362			
From Stormwater Fund	-	500,000	500,000	
From Aquatics Fund	60,000	60,000	60,000	-
Total Transfers In	534,362	560,000	560,000	-
<b>Total Revenues</b>	<b>\$ 56,679,613</b>	<b>\$ 58,914,331</b>	<b>\$ 60,445,970</b>	<b>\$ 64,518,722</b>

**CITY OF BAYTOWN**  
**WATER & SEWER FUND 5100**  
**BUDGET SUMMARY BY DEPARTMENT**

<b>Department Name</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>General Government</b>				
Fiscal Operations	\$ 2,636,074	\$ 3,127,473	\$ 2,331,719	\$ 3,133,311
General Overhead	1,595,948	2,334,634	752,697	2,140,411
Total General Government	4,232,022	5,462,107	3,084,416	5,273,722
<b>Water Operations</b>				
Utility Transmission	2,514,575	2,666,566	2,817,067	2,699,997
Water Treatment	2,021,979	2,215,626	2,033,918	2,093,142
Treated Water	18,401,642	17,526,174	17,011,300	17,526,174
Total Water Operations	22,938,196	22,408,366	21,862,284	22,319,313
<b>Wastewater Operations</b>				
Total Wastewater Operations	7,826,654	10,098,567	7,794,869	9,224,233
<b>Wastewater Collection</b>				
Pollution Control	547,910	649,048	543,935	764,044
Utility Construction	2,109,154	2,484,107	1,946,216	4,276,381
Total Wastewater Collection	2,657,064	3,133,155	2,490,151	5,040,425
Total Operations	37,653,936	41,102,196	35,231,720	41,857,694
<b>Transfers Out</b>				
Transfer to Other Funds	17,282,268	22,939,245	22,939,245	20,308,377
Total Transfers	17,282,268	22,939,245	22,939,245	20,308,377
<b>Water &amp; Sewer Fund Total</b>	<b>\$ 54,936,205</b>	<b>\$ 64,041,441</b>	<b>\$ 58,170,965</b>	<b>\$ 62,166,071</b>

**CITY OF BAYTOWN**  
**WATER & SEWER FUND 5100**  
**BUDGET SUMMARY BY ACCOUNT**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	\$ 7,215,735	\$ 7,637,077	7,068,734	\$ 7,432,550
51002	Part Time Wages	-	-	-	-
51003	Overtime	329,431	289,430	399,626	335,630
51004	Extra Help/Temporary	-	10,500	3,053	10,500
51010	Salary Savings	-	-	-	(571,524)
51011	Certification Pay	-	-	-	64,203
51013	Additional Pays	-	-	-	4,801
51014	Longevity	-	-	-	35,952
51015	Allowances	15,709	13,800	15,688	17,400
51020	Health Insurance	1,218,469	1,837,583	1,175,427	1,804,652
51030	TMRS	1,389,713	1,440,239	1,439,473	1,448,970
51031	FICA	540,288	584,236	542,816	559,470
51032	Workers Compensation	125,719	144,778	123,939	145,992
51110	OPEB Expense	-	-	-	-
51033	Retired Employee Benefits	810,280	869,127	716,042	800,411
51112	Actuarial Costs (GASB-68)	-	-	-	-
	<b>Total Personnel Services</b>	<b>11,645,345</b>	<b>12,826,770</b>	<b>11,484,797</b>	<b>12,089,006</b>
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	33,552	34,100	15,445	32,450
52003	Postage Supplies	171,382	264,174	192,003	246,308
52013	Printing Supplies	5,533	3,500	-	3,500
52009	Wearing Apparel	27,656	38,779	23,557	44,250
52004	Motor Vehicle Supplies	203,330	203,000	227,379	210,000
52005	Minor Tools	61,741	74,745	75,568	72,545
52006	Cleaning & Janitorial Sup	8,550	11,000	9,902	11,000
52012	Fuel For Generators	73,680	46,250	75,230	56,250
52030	Chemical Supplies	621,589	849,000	557,399	1,008,402
52022	Medical Supplies	53	400	-	400
52032	Treated Water Supplies	18,401,642	17,526,174	17,011,300	17,526,174
52033	Laboratory Supplies	51,965	80,823	37,571	86,823
	<b>Total Supplies</b>	<b>19,660,672</b>	<b>19,131,945</b>	<b>18,225,353</b>	<b>19,298,103</b>
<b>5300</b>	<b>Maintenance</b>				
53001	Land Maintenance	-	-	-	-
53002	Buildings Maintenance	-	-	9,212	-
53030	Sanitary Sewers Maint	97,457	211,460	106,370	117,500
53031	Water Distrib Sys Maint	318,326	253,977	507,864	300,000
53032	Reservoirs & Wells Maint	7,964	17,700	4,872	18,000
53020	Streets Sidewalks & Curbs	86,471	63,000	32,051	63,000
53005	Machinery & Equip Maint	1,266,033	1,529,118	1,228,201	1,597,490
53004	Furniture/Fixtures Maint	-	-	-	-
53006	Motor Vehicles Maint	357,308	274,063	164,032	293,900
53033	Meters & Settings Maint	618,068	755,500	296,414	856,500
53009	Maintenance On Computers	70,294	56,275	-	71,862
	<b>Total Maintenance</b>	<b>2,821,920</b>	<b>3,161,093</b>	<b>2,349,015</b>	<b>3,318,252</b>

**CITY OF BAYTOWN  
WATER & SEWER FUND 5100  
BUDGET SUMMARY BY ACCOUNT**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5400</b>	<b>Services</b>				
54002	Electric Service	-	-	-	-
54025	Equipment Rental	226,141	399,558	363,369	256,000
54007	Special Services	2,734,256	2,503,781	1,674,715	3,723,871
54018	Association Dues	1,449	5,392	2,602	7,660
54017	Education & Training	81,110	113,977	52,813	119,152
54052	Staff Development	2,622	8,600	5,323	8,600
54012	Disposal Services	379,393	756,109	502,286	1,119,050
	<b>Total Services</b>	<b>3,424,972</b>	<b>3,787,417</b>	<b>2,601,108</b>	<b>5,234,333</b>
<b>5500</b>	<b>Sundry</b>				
55016	Bad Debt-Cutoff Accounts	-	-	-	-
	Depreciation	-	-	-	-
	<b>Total Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total Operating</b>	<b>37,552,909</b>	<b>38,907,225</b>	<b>34,660,273</b>	<b>39,939,694</b>
<b>5600</b>	<b>Capital Outlay</b>				
56700	Machinery & Equipment	48,164	433,465	154,401	540,000
56800	Motor Vehicles	46,471	751,486	417,046	366,000
56909	Capital Lease Payment	6,392	10,020	-	12,000
	<b>Total Capital Outlay</b>	<b>101,028</b>	<b>1,194,971</b>	<b>571,447</b>	<b>918,000</b>
<b>5900</b>	<b>Other Financing Uses</b>				
59001	To General Fund	1,561,163	3,061,163	3,061,163	3,061,163
59007	To General Cap Project Fund	460,000	460,000	460,000	-
59018	To W W I S	10,361,105	13,963,082	13,963,082	13,092,214
59019	To CIPF - Water&Sewer	4,350,000	4,850,000	4,850,000	3,000,000
59021	To Internal Service Fnd	350,000	350,000	350,000	450,000
59022	To Warehouse Operations	200,000	255,000	255,000	255,000
59028	To Stormwater	-	-	-	450,000
	<b>Total Other Financing Uses</b>	<b>17,282,268</b>	<b>22,939,245</b>	<b>22,939,245</b>	<b>20,308,377</b>
<b>5509</b>	<b>Contingencies</b>				
55099	Contingencies	-	1,000,000	-	1,000,000
	<b>Total Contingencies</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>\$ 54,936,205</b>	<b>\$ 64,041,441</b>	<b>58,170,965</b>	<b>\$ 62,166,071</b>

**51001043 UTILITY BILLING - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	\$ 1,198,998	\$ 1,268,455	\$ 1,196,178	\$ 1,284,024
51002	Part Time Wages	-	-	-	-
51003	Overtime	22,623	15,525	13,259	15,525
51004	Extra Help/Temporary	-	10,500	-	10,500
51010	Salary Savings	-	-	-	(94,664)
51011	Certification Pay	-	-	-	1,800
51013	Additional Pays	-	-	-	3,000
51014	Longevity	-	-	-	6,720
51015	Allowances	1,807	1,800	1,743	1,800
51020	Health Insurance	251,378	316,143	231,330	316,143
51030	TMRS	228,117	239,358	232,955	252,372
51031	FICA	87,348	97,037	86,680	99,247
51032	Workers Compensation	10,213	13,202	9,634	11,678
	<b>Total Personnel Services</b>	<b>1,800,483</b>	<b>1,962,020</b>	<b>1,771,779</b>	<b>1,908,146</b>
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	11,556	11,500	6,504	11,350
52003	Postage Supplies	161,185	254,474	180,792	236,108
52004	Motor Vehicle Supplies	19,272	23,000	17,304	30,000
52005	Minor Tools	13,734	25,595	30,938	25,595
52006	Cleaning & Janitorial Sup	2,775	3,000	3,052	3,000
52009	Wearing Apparel	4,261	2,629	1,958	3,100
52013	Printing Supplies	5,533	3,500	-	3,500
	<b>Total Supplies</b>	<b>218,317</b>	<b>323,698</b>	<b>240,548</b>	<b>312,653</b>
<b>5300</b>	<b>Maintenance</b>				
53002	Buildings Maintenance	-	-	81	-
53004	Furniture/Fixtures Maint	-	-	-	-
53006	Motor Vehicles Maint	19,192	23,000	11,567	30,000
53009	Maintenance On Computers	70,294	56,275	-	71,862
53033	Meters & Settings Maint	464,542	665,500	264,745	736,500
	<b>Total Maintenance</b>	<b>554,028</b>	<b>744,775</b>	<b>276,393</b>	<b>838,362</b>
<b>5400</b>	<b>Services</b>				
54001	Communication	-	-	-	-
54002	Electric Service	-	-	-	-
54007	Special Services	52,818	81,918	38,437	53,995
54026	Janitorial Services	-	-	-	-
54017	Education & Training	9,896	14,350	4,210	19,325
54018	Association Dues	532	712	352	830
	<b>Total Services</b>	<b>63,246</b>	<b>96,980</b>	<b>42,999</b>	<b>74,150</b>
	<b>Total Operating</b>	<b>2,636,074</b>	<b>3,127,473</b>	<b>2,331,719</b>	<b>3,133,311</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 2,636,074</b>	<b>\$ 3,127,473</b>	<b>\$ 2,331,719</b>	<b>\$ 3,133,311</b>

**51003099 WATER & SEWER GENERAL OVERHEAD - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	\$ 106,585	\$ 83,547	-	-
51015	Allowances	-	-	-	-
51020	Health Insurance	-	19,759	-	-
51030	TMRS	-	14,888	-	-
51031	FICA	-	6,391	-	-
51032	Workers Compensation	-	923	-	-
51040	Employee Incentives	-	-	-	-
51033	Retired Employee Benefits	810,280	869,127	716,042	800,411
51112	Actuarial Costs (GASB-68)	-	-	-	-
51110	OPEB Expense	-	-	-	-
	<b>Total Personnel Services</b>	<b>916,865</b>	<b>994,634</b>	<b>716,042</b>	<b>800,411</b>
<b>5400</b>	<b>Services</b>				
74001	Communication	-	-	-	-
54007	Special Services	679,083	340,000	36,655	340,000
74022	Audits	-	-	-	-
	<b>Total Services</b>	<b>679,083</b>	<b>340,000</b>	<b>36,655</b>	<b>340,000</b>
	<b>Total Operating</b>	<b>1,595,948</b>	<b>1,334,634</b>	<b>752,697</b>	<b>1,140,411</b>
<b>5509</b>	<b>Contingencies</b>				
55099	Contingencies	-	1,000,000	-	1,000,000
	<b>Total Contingencies</b>	<b>-</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 1,595,948</b>	<b>\$ 2,334,634</b>	<b>\$ 752,697</b>	<b>\$ 2,140,411</b>

**51003160 UTILITY TRANSMISSION - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	1,152,240	1,155,509	1,154,257	1,151,812
51002	Part Time Wages	-	-	-	-
51003	Overtime	97,584	83,000	97,332	102,000
51010	Salary Savings	-	-	-	(90,698)
51011	Certification Pay	-	-	-	10,200
51013	Additional Pays	-	-	-	-
51014	Longevity	-	-	-	6,605
51015	Allowances	1,224	1,440	1,395	1,440
51020	Health Insurance	185,515	295,067	204,291	295,067
51030	TMRS	233,208	218,044	240,943	223,881
51031	FICA	90,985	88,396	90,839	88,250
51032	Workers Compensation	34,846	36,702	34,897	36,702
51040	Employee Incentives	-	-	-	-
	Total Personnel Services	1,795,602	1,878,159	1,823,954	1,825,260
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	3,727	4,300	1,277	1,300
52004	Motor Vehicle Supplies	68,233	65,000	82,774	65,000
52005	Minor Tools	17,459	21,050	24,468	19,050
52009	Wearing Apparel	7,797	9,500	6,422	9,500
52022	Medical Supplies	4	200	-	200
52030	Chemical Supplies	1,236	3,000	3,899	3,000
52032	Treated Water Supplies	-	-	-	-
	Total Supplies	98,456	103,050	118,839	98,050
<b>5300</b>	<b>Maintenance</b>				
53001	Land Maintenance	-	-	-	-
53002	Buildings Maintenance	-	-	9,131	-
53030	Sanitary Sewers Maint	-	-	-	-
53005	Machinery & Equip Maint	12,593	15,468	15,030	15,500
53006	Motor Vehicles Maint	139,316	108,000	60,058	90,000
53020	Streets Sidewalks & Curbs	74,930	50,000	25,565	50,000
53031	Water Distrib Sys Maint	239,985	156,127	455,502	180,000
53032	Reservoirs & Wells Maint	7,964	17,700	4,872	18,000
53033	Meters & Settings Maint	22	-	-	-
	Total Maintenance	474,809	347,295	570,157	353,500
<b>5400</b>	<b>Services</b>				
54002	Electric Service	-	-	-	-
54007	Special Services	102,293	107,437	135,251	199,637
54017	Education & Training	26,534	26,500	20,710	26,500
54018	Association Dues	-	1,050	419	1,050
54025	Equipment Rental	2,323	27,000	11,752	10,000
54052	Staff Development	-	2,100	1,985	-
	Total Services	131,150	164,087	170,116	237,187
	Total Operating	2,500,016	2,492,591	2,683,067	2,513,997

<b>5600</b>	<b>Capital Outlay</b>				
56100	Items < \$10,000	-	-	-	-
56700	Machinery & Equipment	14,559	-	-	-
56800	Motor Vehicles	-	173,976	134,000	186,000
	Total Capital Outlay	<u>14,559</u>	<u>173,976</u>	<u>134,000</u>	<u>186,000</u>
	<b>TOTAL DEPARTMENT</b>	\$ 2,514,575	\$ 2,666,566	\$ 2,817,067	\$ 2,699,997

**51003161 TREATED WATER - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5200</b>	<b>Supplies</b>				
52032	Treated Water Supplies	18,401,642	17,526,174	17,011,300	17,526,174
	Total Supplies	18,401,642	17,526,174	17,011,300	17,526,174
	<b>TOTAL DEPARTMENT</b>	\$ 18,401,642	\$ 17,526,174	\$ 17,011,300	\$ 17,526,174

**51003162 WATER TREATMENT- SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	1,351,637	1,431,250	1,318,882	1,408,742
51002	Part Time Wages	-	-	-	-
51003	Overtime	37,927	45,000	83,145	45,000
51004	Extra Help/Temporary	-	-	-	-
51010	Salary Savings	-	-	-	(107,797)
51011	Certification Pay	-	-	-	18,601
51013	Additional Pays	-	-	-	-
51014	Longevity	-	-	-	7,431
51015	Allowances	3,021	3,120	3,021	3,120
51020	Health Insurance	239,303	318,778	228,326	305,605
51030	TMRS	259,699	270,077	270,282	272,947
51031	FICA	100,368	109,491	102,148	101,582
51032	Workers Compensation	30,025	37,910	28,112	37,910
	Total Personnel Services	2,021,979	2,215,626	2,033,918	2,093,142
<b>5200</b>	<b>Supplies</b>				
52009	Wearing Apparel	-	-	-	-
	Total Supplies	-	-	-	-
	<b>TOTAL DEPARTMENT</b>	\$ 2,021,979	\$ 2,215,626	\$ 2,033,918	\$ 2,093,142

**51003170 WASTEWATER OPERATIONS - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	2,141,490	2,385,660	2,117,273	2,272,589
51003	Overtime	98,535	70,000	123,820	90,000
51004	Temporary Wages	-	-	3,053	-
51010	Salary Savings	-	-	-	(175,220)
51011	Certification Pay	-	-	-	26,400
51013	Additional Pays	-	-	-	600
51014	Longevity	-	-	-	8,669
51015	Allowances	7,247	7,440	7,205	8,640
51020	Health Insurance	345,233	532,175	349,999	532,175
51030	TMRS	419,192	450,174	432,411	444,720
51031	FICA	163,504	182,503	162,852	175,193
51032	Workers Compensation	30,674	35,405	30,542	35,405
	Personnel Services Reimb	-	-	-	-
	<b>Total Personnel Services</b>	<b>3,205,875</b>	<b>3,663,356</b>	<b>3,227,155</b>	<b>3,419,171</b>
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	10,161	11,200	2,669	15,700
52003	Postage Supplies	-	-	-	500
52004	Motor Vehicle Supplies	45,979	50,000	56,558	50,000
52005	Minor Tools	12,613	18,000	11,896	18,000
52006	Cleaning & Janitorial Sup	5,774	8,000	6,851	8,000
52009	Wearing Apparel	5,169	13,000	6,373	18,000
52012	Fuel For Generators	73,680	46,250	75,230	56,250
52030	Chemical Supplies	590,916	804,600	525,000	964,002
52033	Laboratory Supplies	51,965	80,823	37,571	86,823
	<b>Total Supplies</b>	<b>796,257</b>	<b>1,031,873</b>	<b>722,147</b>	<b>1,217,275</b>
<b>5300</b>	<b>Maintenance</b>				
53001	Land Maintenance	-	-	-	-
53002	Buildings Maintenance	-	-	-	-
53030	Sanitary Sewers Maint	-	-	-	-
53005	Machinery & Equip Maint	1,235,553	1,505,000	1,206,239	1,564,490
53006	Motor Vehicles Maint	94,945	75,000	38,014	75,000
53033	Meters & Settings Maint	-	-	-	-
	<b>Total Maintenance</b>	<b>1,330,498</b>	<b>1,580,000</b>	<b>1,244,253</b>	<b>1,639,490</b>
<b>5400</b>	<b>Services</b>				
54002	Electric Service	-	-	-	-
54004	Natural Gas	-	-	-	-
54007	Special Services	1,866,495	1,922,494	1,416,017	1,584,739
54012	Disposal Services	371,893	743,109	500,000	1,106,050
54017	Education & Training	24,007	36,127	14,867	36,127
54018	Association Dues	746	2,230	1,831	4,380
54025	Equipment Rental	221,868	268,558	274,951	205,000
54052	Staff Development	2,622	3,800	1,201	-
	<b>Total Services</b>	<b>2,487,631</b>	<b>2,976,318</b>	<b>2,208,867</b>	<b>2,936,296</b>
	<b>Total Operating</b>	<b>7,820,262</b>	<b>9,251,547</b>	<b>7,402,422</b>	<b>9,212,233</b>

<b>5600</b>	<b>Capital Outlay</b>				
56100	Furniture & Equip <\$10000	-	-	-	-
56300	Other Improvements	-	-	-	-
56700	Machinery & Equipment	-	433,465	154,401	-
56800	Motor Vehicles	-	403,535	238,046	-
56909	Lease - Machinery & Equipment	6,392	10,020	-	12,000
	Total Capital Outlay	<u>6,392</u>	<u>847,020</u>	<u>392,447</u>	<u>12,000</u>
	<b>TOTAL DEPARTMENT</b>	\$ 7,826,654	\$ 10,098,567	\$ 7,794,869	\$ 9,224,233

**51003171 POLLUTION CONTROL - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	338,366	372,185	337,476	380,487
51003	Overtime	1,073	3,105	576	3,105
51010	Salary Savings	-	-	-	(29,242)
51011	Certification Pay	-	-	-	900
51013	Additional Pays	-	-	-	1,200
51014	Longevity	-	-	-	3,360
51015	Allowances	-	-	-	-
51020	Health Insurance	59,277	92,208	60,086	92,208
51030	TMRS	63,245	70,231	65,037	74,001
51031	FICA	24,616	28,472	24,406	27,277
51032	Workers Compensation	4,487	5,397	4,500	5,397
	Personnel Services Reimb	-	-	-	-
	<b>Total Personnel Services</b>	<b>491,065</b>	<b>571,598</b>	<b>492,081</b>	<b>558,694</b>
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	1,185	2,900	3,814	2,900
52003	Postage Supplies	10,197	9,700	11,210	9,700
52004	Motor Vehicle Supplies	4,744	5,000	3,968	5,000
52005	Minor Tools	130	600	13	400
52009	Wearing Apparel	843	1,650	925	1,650
52030	Chemical Supplies	-	200	-	200
	<b>Total Supplies</b>	<b>17,098</b>	<b>20,050</b>	<b>19,931</b>	<b>19,850</b>
<b>5300</b>	<b>Maintenance</b>				
53005	Machinery & Equip Maint	441	2,000	-	-
53006	Motor Vehicles Maint	4,688	3,900	1,777	3,900
	<b>Total Maintenance</b>	<b>5,129</b>	<b>5,900</b>	<b>1,777</b>	<b>3,900</b>
<b>5400</b>	<b>Services</b>				
54007	Special Services	26,106	31,500	27,531	33,500
54012	Disposal Services	7,500	13,000	2,286	13,000
54017	Education & Training	840	6,000	143	6,200
54018	Association Dues	171	300	-	300
54052	Staff Development	-	700	186	8,600
	<b>Total Services</b>	<b>34,617</b>	<b>51,500</b>	<b>30,146</b>	<b>61,600</b>
	<b>Total Operating</b>	<b>547,910</b>	<b>649,048</b>	<b>543,935</b>	<b>644,044</b>
<b>5600</b>	<b>Capital Outlay</b>				
56700	Machinery & Equipment	-	-	-	-
56800	Motor Vehicles	-	-	-	120,000
	<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>120,000</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 547,910</b>	<b>\$ 649,048</b>	<b>\$ 543,935</b>	<b>\$ 764,044</b>

**51003172 UTILITY CONSTRUCTION - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5100</b>	<b>Personnel Services</b>				
51001	Regular Wages	926,420	940,471	944,668	934,895
51003	Overtime	71,689	72,800	81,493	80,000
51010	Salary Savings	-	-	-	(73,904)
51011	Certification Pay	-	-	-	6,300
51013	Additional Pays	-	-	-	-
51014	Longevity	-	-	-	3,168
51015	Allowances	2,409	-	2,324	2,400
51020	Health Insurance	137,764	263,453	101,395	263,453
51030	TMRS	186,251	177,467	197,845	181,048
51031	FICA	73,468	71,946	75,890	67,921
51032	Workers Compensation	15,476	15,239	16,254	18,900
	<b>Total Personnel Services</b>	<b>1,413,476</b>	<b>1,541,376</b>	<b>1,419,868</b>	<b>1,484,181</b>
<b>5200</b>	<b>Supplies</b>				
52002	Office Supplies	6,923	4,200	1,181	1,200
52004	Motor Vehicle Supplies	65,102	60,000	66,775	60,000
52005	Minor Tools	17,805	9,500	8,253	9,500
52009	Wearing Apparel	9,585	12,000	7,879	12,000
52022	Medical Supplies	49	200	-	200
52030	Chemical Supplies	29,437	41,200	28,500	41,200
	<b>Total Supplies</b>	<b>128,902</b>	<b>127,100</b>	<b>112,589</b>	<b>124,100</b>
<b>5300</b>	<b>Maintenance</b>				
53005	Machinery & Equip Maint	17,446	6,650	6,932	17,500
53006	Motor Vehicles Maint	99,166	64,163	52,616	95,000
53020	Streets Sidewalks & Curbs	11,541	13,000	6,486	13,000
53030	Sanitary Sewers Maint	97,457	211,460	106,370	117,500
53031	Water Distrib Sys Maint	78,341	97,850	52,362	120,000
53032	Reservoirs & Wells Maint	-	-	-	-
53033	Meters & Settings Maint	153,504	90,000	31,668	120,000
	<b>Total Maintenance</b>	<b>457,455</b>	<b>483,123</b>	<b>256,435</b>	<b>483,000</b>
<b>5400</b>	<b>Services</b>				
54007	Special Services	7,462	20,432	20,825	1,512,000
54025	Equipment Rental	1,950	104,000	76,667	41,000
54017	Education & Training	19,833	31,000	12,883	31,000
54018	Association Dues	-	1,100	-	1,100
54052	Staff Development	-	2,000	1,950	-
	<b>Total Services</b>	<b>29,245</b>	<b>158,532</b>	<b>112,325</b>	<b>1,585,100</b>
	<b>Total Operating</b>	<b>2,029,078</b>	<b>2,310,131</b>	<b>1,901,216</b>	<b>3,676,381</b>
<b>5600</b>	<b>Capital Outlay</b>				
56510	Water Distribution System	-	-	-	-
56700	Machinery & Equipment	33,606	-	-	540,000
56800	Motor Vehicles	46,471	173,976	45,000	60,000
	<b>Total Capital Outlay</b>	<b>80,077</b>	<b>173,976</b>	<b>45,000</b>	<b>600,000</b>
	<b>TOTAL DEPARTMENT</b>	<b>\$ 2,109,154</b>	<b>\$ 2,484,107</b>	<b>\$ 1,946,216</b>	<b>\$ 4,276,381</b>

**51009002 TRANSFERS OUT - SERVICE LEVEL BUDGET**

<b>Acct#</b>	<b>Acct Description</b>	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-2026</b>
<b>5900</b>	<b>Other Financing Uses</b>				
59001	To General Fund	1,561,163	3,061,163	3,061,163	3,061,163
59007	To General Cap Project Fund	460,000	460,000	460,000	-
59018	To W W I S	10,361,105	13,963,082	13,963,082	13,092,214
59019	To CIPF - Water&Sewer	4,350,000	4,850,000	4,850,000	3,000,000
59021	To Internal Service Fnd	350,000	350,000	350,000	450,000
59022	To Warehouse Operations	200,000	255,000	255,000	255,000
59028	To Stormwater	-	-	-	450,000
	Total Other Financing Uses	17,282,268	22,939,245	22,939,245	20,308,377
	<b>TOTAL DEPARTMENT</b>	\$ 17,282,268	\$ 22,939,245	\$ 22,939,245	\$ 20,308,377
	<b>TOTAL FUND</b>	\$ 54,936,205	\$ 64,041,441	\$ 58,170,965	\$ 62,166,071

Division	Expense Category	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-2025	Adopted Budget 2025-26
UTILITY BILLING	51 - PERSONNEL SERVICES	1,800,483	1,962,020	1,771,779	1,908,146
	52 - SUPPLIES	218,317	323,698	240,548	312,653
	53 - MAINTENANCE	554,028	744,775	276,393	838,362
	54 - SERVICES	63,246	96,980	42,999	74,150
	56 - CAPITAL OUTLAYS	-	-	-	-
	59 - TRANSFERS	-	-	-	-
UTILITY BILLING Total		2,636,074	3,127,473	2,331,719	3,133,311
PUBLIC WORKS ADMIN	51 - PERSONNEL SERVICES	106,585	-	-	-
PUBLIC WORKS ADMIN Total		106,585	-	-	-
W & S OVERHEAD	51 - PERSONNEL SERVICES	810,280	994,634	716,042	800,411
	52 - SUPPLIES	-	-	-	-
	54 - SERVICES	679,083	340,000	36,655	340,000
	55 - SUNDRY	-	1,000,000	-	1,000,000
	56 - CAPITAL OUTLAYS	-	-	-	-
	59 - TRANSFERS	-	-	-	-
W & S OVERHEAD Total		1,489,363	2,334,634	752,697	2,140,411
UTILITY TRANSMISSION	51 - PERSONNEL SERVICES	1,795,602	1,878,159	1,823,954	1,825,260
	52 - SUPPLIES	98,456	103,050	118,839	98,050
	53 - MAINTENANCE	474,809	347,295	570,157	353,500
	54 - SERVICES	131,150	164,087	170,116	237,187
	56 - CAPITAL OUTLAYS	14,559	173,976	134,000	186,000
	59 - TRANSFERS	-	-	-	-
UTILITY TRANSMISSION Total		2,514,575	2,666,566	2,817,067	2,699,997
TREATED WATER	52 - SUPPLIES	18,401,642	17,526,174	17,011,300	17,526,174
TREATED WATER Total		18,401,642	17,526,174	17,011,300	17,526,174
WATER TREATMENT	51 - PERSONNEL SERVICES	2,021,979	2,215,626	2,033,918	2,093,142
	52 - SUPPLIES	-	-	-	-
WATER TREATMENT Total		2,021,979	2,215,626	2,033,918	2,093,142
POLLUTION CONTROL	51 - PERSONNEL SERVICES	491,065	571,598	492,081	558,694
	52 - SUPPLIES	17,098	20,050	19,931	19,850
	53 - MAINTENANCE	5,129	5,900	1,777	3,900
	54 - SERVICES	34,617	51,500	30,146	61,600
	56 - CAPITAL OUTLAYS	-	-	-	120,000
	59 - TRANSFERS	-	-	-	-
POLLUTION CONTROL Total		547,910	649,048	543,935	764,044
WASTEWATER CONSTRUCTION	51 - PERSONNEL SERVICES	1,413,476	1,541,376	1,419,868	1,484,181
	52 - SUPPLIES	128,902	127,100	112,589	124,100
	53 - MAINTENANCE	457,455	483,123	256,435	483,000
	54 - SERVICES	29,245	158,532	112,325	1,585,100
	56 - CAPITAL OUTLAYS	80,077	173,976	45,000	600,000
	59 - TRANSFERS	-	-	-	-
WASTEWATER CONSTRUCTION Total		2,109,154	2,484,107	1,946,216	4,276,381
WASTEWATER TREATMENT	51 - PERSONNEL SERVICES	3,205,875	3,663,356	3,227,155	3,419,171
	52 - SUPPLIES	796,257	1,031,873	722,147	1,217,275
	53 - MAINTENANCE	1,330,498	1,580,000	1,244,253	1,639,490
	54 - SERVICES	2,487,631	2,976,318	2,208,867	2,936,296
	56 - CAPITAL OUTLAYS	6,392	847,020	392,447	12,000
	59 - TRANSFERS	-	-	-	-
WASTEWATER TREATMENT Total		7,826,654	10,098,567	7,794,869	9,224,233
W & S TRANSFERS	59 - TRANSFERS	17,282,268	22,939,245	22,939,245	19,858,377
	60 - TRANSFERS	-	-	-	450,000
W & S TRANSFERS Total		17,282,268	22,939,245	22,939,245	20,308,377
<b>Grand Total</b>		<b>54,936,205</b>	<b>64,041,441</b>	<b>58,170,965</b>	<b>62,166,071</b>

**CITY OF BAYTOWN**  
**AQUATICS FUND 5200**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-26
<b>Revenues</b>				
Facility Rental	\$ 152,877	\$ 206,000	\$ -	\$ -
Aquatics	2,568,451	3,090,000	(265)	-
Concessions	355,056	384,911	-	-
Rentals-Miscellaneous	66,903	51,500	-	-
Miscellaneous	128,029	25,750	25,361	-
From General Fund	65,625	2,631,180	2,631,180	1,350,000
Total Revenues	<u>3,336,941</u>	<u>6,389,341</u>	<u>2,656,276</u>	<u>1,350,000</u>
<b>Expenditures</b>				
Personnel Services	2,172,227	(0)	107,174	-
Supplies	483,504	-	-	-
Maintenance	496,504	78,490	137	-
Services	314,262	4,235,434	1,910,971	750,000
Sundry	901,390	-	-	-
Total Operating	<u>4,367,887</u>	<u>4,313,924</u>	<u>2,018,281</u>	<u>750,000</u>
<b>Non-Recurring Expenditures</b>				
Capital Outlay	-	-	-	-
Debt Service	24,811	70,961	70,961	-
Transfers Out	968,792	310,000	310,000	-
Total Expenditures	<u>5,361,490</u>	<u>4,694,884</u>	<u>2,399,242</u>	<u>750,000</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	(2,024,549)	1,694,457	257,033	600,000
Budget to GAAP Adjustment	1,955,866			
<b>Working Capital - Beginning</b>	(785,892)	(854,575)	(854,575)	(597,542)
<b>Working Capital - Ending</b>	<u>\$ (854,575)</u>	<u>\$ 839,881</u>	<u>\$ (597,542)</u>	<u>\$ 2,458</u>
<b>Days of Operating Expenditures</b>	(71)	71	(108)	1

**CITY OF BAYTOWN**  
**BAYLAND ISLAND OPERATIONS FUND 5300**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
Lease of Facilities	\$ 54,086	\$ 56,000	\$ 58,084	\$ 58,000
Transfers In	-	-	-	-
Total Revenues	<u>54,086</u>	<u>56,000</u>	<u>58,084</u>	<u>58,000</u>
<b>Expenditures</b>				
Supplies	-	5,000	5,000	5,000
Maintenance	-	10,000	10,000	10,000
Services	-	-	-	-
Total Operating	<u>-</u>	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>
<b>Excess (Deficit) Revenues</b>				
Over Expenditures	54,086	41,000	43,084	43,000
Working Capital - Beginning	<u>321,835</u>	<u>375,921</u>	<u>375,921</u>	<u>419,005</u>
Working Capital - Ending	<u>\$ 375,921</u>	<u>\$ 416,921</u>	<u>\$ 419,005</u>	<u>\$ 462,005</u>

**CITY OF BAYTOWN  
SANITATION FUND 5400  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Solid Waste and Recycling Collections	\$ 6,835,493	\$ 9,011,221	\$ 8,120,948	\$ 8,440,611
Recycling Revenue	48,323	50,321	104,107	150,000
Residential Recycling	89	100	736,728	747,779
Miscellaneous	(11,049)	14,736	18,000	21,318
Transfers In	-	1,791,085	1,791,085	600,000
Total Revenues	6,872,855	10,867,462	10,770,868	9,959,708
<b>Expenditures</b>				
Personnel Services	1,141,131	1,221,661	1,089,836	1,204,431
Supplies	70,491	81,500	70,592	81,500
Maintenance	119,770	97,000	80,676	97,000
Services	7,088,672	7,741,642	7,765,430	8,175,099
Sundry	-	-	-	-
Total Operating	8,420,064	9,141,803	9,006,534	9,558,030
<b>Non-Recurring Expenditures</b>				
Capital Outlay	-	-	-	-
Transfers Out	-	-	-	-
Contingency	-	-	-	-
Total Expenditures	8,420,064	9,141,803	9,006,534	9,558,030
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	(1,547,208)	1,725,659	1,764,334	401,678
GAAP adjustment	26,588	-	-	-
<b>Working Capital - Beginning</b>	(486,190)	(2,006,810)	(2,006,810)	(242,477)
<b>Working Capital - Ending</b>	\$(2,006,810)	\$ (281,151)	\$ (242,477)	\$ 159,202
<b>Days of Operating Expenditures</b>	(87)	(11)	(10)	6

**CITY OF BAYTOWN**  
**STORM WATER UTILITY FUND 5500**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b> <b>2023-2024</b>	<b>Revised Budget</b> <b>2024-2025</b>	<b>Estimated</b> <b>2024-2025</b>	<b>Adopted Budget</b> <b>2025-2026</b>
<b>Revenues</b>				
Storm Drainage Fees	\$ 4,183,834	\$ 4,020,476	\$ 4,443,117	\$ 4,531,979
Miscellaneous	(28,875)	-	-	-
Transfer In - W&S	4,156,474	-	-	450,000
Total Revenues	<u>8,311,433</u>	<u>4,020,476</u>	<u>4,443,117</u>	<u>4,981,979</u>
<b>Expenditures</b>				
Personnel Services	1,313,344	2,156,072	1,700,357	2,137,053
Supplies	85,014	108,925	103,479	105,940
Maintenance	248,498	322,500	306,375	322,500
Services	181,695	261,614	261,614	267,014
Sundry	225,662	-	-	-
Total Operating	<u>2,054,212</u>	<u>2,849,111</u>	<u>2,371,825</u>	<u>2,832,507</u>
<b>Non-Recurring Expenditures</b>				
Capital Outlay	-	1,887,603	1,887,603	78,000
Debt Service	301,323	1,245,750	1,245,750	1,246,625
Transfers Out	2,675,000	1,210,000	1,210,000	-
Contingency	-	-	-	-
Total Expenditures	<u>5,030,535</u>	<u>7,192,464</u>	<u>6,715,178</u>	<u>4,157,132</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	3,280,898	(3,171,989)	(2,272,061)	824,847
Budget to GAAP Adjustment	385,664			
<b>Working Capital - Beginning</b>	<u>(2,013,705)</u>	<u>1,652,857</u>	<u>1,652,857</u>	<u>(619,204)</u>
<b>Working Capital - Ending</b>	<u>\$ 1,652,857</u>	<u>\$ (1,519,132)</u>	<u>\$ (619,204)</u>	<u>\$ 205,643</u>
<b>Days of Operating Expenditures</b>	294	(195)	(95)	26

**CITY OF BAYTOWN**  
**WATER AND SEWER IMPACT FEES FUND 5600**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Impact Fees	\$ 4,391,068	\$ 3,294,570	\$ 3,388,988	\$ 3,456,768
Investment Interest	1,055,462	830,000	874,968	892,821
Total Revenues	<u>5,446,530</u>	<u>4,124,570</u>	<u>4,263,956</u>	<u>4,349,589</u>
<b>Expenditures</b>				
Capital Outlay	437,115	26,069,406	15,688,072	15,381,334
Transfer Out	1,000,000	-	-	-
Total Expenditures	<u>1,437,115</u>	<u>26,069,406</u>	<u>15,688,072</u>	<u>15,381,334</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	4,009,415	(21,944,836)	(11,424,116)	(11,031,745)
<b>Working Capital - Beginning</b>	<u>19,373,015</u>	<u>23,382,429</u>	<u>23,382,429</u>	<u>11,958,314</u>
<b>Working Capital - Ending</b>	<u>\$ 23,382,429</u>	<u>\$ 1,437,593</u>	<u>\$ 11,958,314</u>	<u>\$ 926,569</u>



# CENTRAL SERVICE FUNDS

**CITY OF BAYTOWN  
GARAGE FUND 6100  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Departmental Billings - Fuel	\$ 1,879,784	\$ 2,395,374	\$ 2,225,605	\$ 2,559,446
Contributions - Misc	175,057			
Transfer In - General Fund		390,204	\$ 390,204	450,000
Transfer In - Water & Sewer Fund	350,000	350,000	\$ 350,000	450,000
Total Revenues	<u>2,404,842</u>	<u>3,135,578</u>	<u>3,356,013</u>	<u>3,459,446</u>
<b>Expenditures</b>				
Personnel Services	937,011	890,511	839,162	908,934
Supplies	2,105,353	2,199,217	1,742,283	2,206,273
Maintenance	10,244	13,556	13,659	6,500
Services	27,513	52,700	20,112	51,800
Sundry	-	-	-	-
Total Operating	<u>3,080,122</u>	<u>3,155,984</u>	<u>2,615,216</u>	<u>3,173,507</u>
<b>Non-Recurring Expenditures</b>				
Capital Outlay	46,282	-	-	-
Transfers Out - Vehicle Replacement	60,000	60,000	60,000	-
Total Expenditures	<u>3,186,404</u>	<u>3,215,984</u>	<u>2,675,216</u>	<u>3,173,507</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	(781,563)	(80,406)	680,796	285,939
<b>Working Capital - Beginning</b>	<u>(184,831)</u>	<u>(966,393)</u>	<u>(966,393)</u>	<u>(285,597)</u>
<b>Working Capital - Ending</b>	<u>(966,393) \$</u>	<u>(1,046,799) \$</u>	<u>(285,597) \$</u>	<u>342</u>

**CITY OF BAYTOWN**  
**WAREHOUSE OPERATIONS FUND 6200**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Water Meter Sales	\$ 84,181	\$ 105,254	\$ 75,569	\$ 77,081
Dept Billing-Vehicle Repr	783	-	-	-
Miscellaneous	31	27	830	847
From General Fund	75,000	76,500	76,500	75,000
From Water And Sewer Fund	200,000	255,000	255,000	255,000
Total Revenues	359,996	436,781	407,899	407,927
<b>Expenditures</b>				
Personnel Services	245,293	304,338	278,975	310,869
Supplies	9,792	159,100	103,604	135,600
Maintenance	15,023	8,500	2,851	9,000
Services	971	12,000	1,885	2,000
Sundry	14,038	-	-	-
Total Operating	285,117	483,938	387,315	457,469
<b>Non-Recurring Expenditures</b>				
Capital Outlay	-	-	-	-
Total Expenditures	285,117	483,938	387,315	457,469
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	74,879	(47,157)	20,585	(49,541)
<b>Working Capital - Beginning</b>	62,123	103,469	103,469	124,054
GAAP adjustment	(33,533)			
<b>Working Capital - Ending</b>	\$ 103,469	\$ 56,312	\$ 124,054	\$ 74,512

**CITY OF BAYTOWN**  
**MEDICAL BENEFITS FUND 6300**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Dept Billings	\$ 14,393,820	\$ 15,648,431	\$ 14,681,696	\$ 17,310,151
Dept Billings - Dental	401,706	422,950	409,740	416,349
Dept Billings - Vision	117,705	125,000	120,059	125,000
Stop Loss	630,214	-	642,818	-
Retiree Insurance	803,688	780,000	819,762	804,000
Employee Insurance Premium	-	-	-	-
Investment Interest	707,717	4,000	721,871	364,000
Miscellaneous	1,237,141	1,000	1,261,884	1,237,000
Total Revenues	18,291,991	16,981,381	18,657,831	20,256,500
<b>Expenditures</b>				
Supplies	857	1,200	485	1,200
Maintenance	-	-	-	-
Services	755,082	775,369	647,654	851,655
Claim Payments	12,511,804	13,188,811	14,274,147	14,841,616
Administrative Fees	3,071,730	4,343,294	3,600,880	4,224,246
Total Operating	16,339,473	18,308,674	18,523,167	19,918,717
Transfers	-	-	-	-
Total Expenditures	16,339,473	18,308,674	18,523,167	19,918,717
<b>Excess (Deficit) Revenues Over Expenditures</b>	1,952,518	(1,327,293)	134,664	337,783
<b>Fund Balance - Beginning</b>	12,701,382	11,653,900	11,653,900	11,788,564
<b>Fund Balance - Ending</b>	11,653,900	\$ 10,326,607	\$ 11,788,564	\$ 12,126,347

**CITY OF BAYTOWN  
WORKERS COMPENSATION FUND 6400  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Departmental Billings	\$ 1,471,632	\$ 1,452,461	\$ 1,423,981	\$ 1,486,348
Investment Interest	\$ 251,503			254,018
Bank Interest	\$ 1,284	\$ 206,294	\$ 202,249	1,297
Total Revenues	<u>1,724,420</u>	<u>1,658,755</u>	<u>1,626,230</u>	<u>1,741,664</u>
<b>Expenditures</b>				
Personnel Services	107,556	119,686	114,059	96,975
Supplies	75,520	97,000	32,997	104,900
Services	1,960	411,050	640,428	407,510
Sundry	49,788	209,000	257,511	<u>229,000</u>
Total Expenditures	<u>234,825</u>	<u>836,736</u>	<u>1,044,994</u>	<u>838,385</u>
Contingency	-	500,000	-	500,000
Total Expenditures	<u>234,825</u>	<u>1,336,736</u>	<u>1,044,994</u>	<u>1,338,385</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>				
	1,489,595	322,019	581,236	403,279
<b>Fund Balance - Beginning</b>				
	4,103,477	5,588,858	5,588,858	6,170,093
GAAP to budget basis adjustment	(4,214)			
<b>Fund Balance - Ending</b>				
	<u>\$ 5,588,858</u>	<u>\$ 5,910,876</u>	<u>\$ 6,170,093</u>	<u>\$ 6,573,373</u>





# SPECIAL REVENUE FUNDS

**CITY OF BAYTOWN**  
**BAYTOWN NATURE CENTER FUND 2100**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
User Fees	\$ 178,311	\$ 190,720	\$ 166,238	\$ 194,534
Contributions - Misc	37,669	30,880	20,694	31,498
Contributions - HGAC		141,259	77,692	-
Overages/Shortages	102		-	213
Interest Income	1,500		-	1,530
Total Revenues	<u>217,582</u>	<u>362,859</u>	<u>264,624</u>	<u>227,775</u>
<b>Expenditures</b>				
Personnel	-	-	-	-
Supplies	11,411	42,650	9,555	44,400
Maintenance	-	2,000	-	2,000
Services	5,648	9,630	4,179	11,130
Unforeseen / New Initiatives	-			
Total Operating	<u>17,059</u>	<u>54,280</u>	<u>13,734</u>	<u>57,530</u>
Capital Outlay	100,233	323,234	95,000	181,975
Total Expenditures	<u>117,292</u>	<u>377,514</u>	<u>108,734</u>	<u>239,505</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	100,290	(14,655)	155,890	(11,730)
<b>Working Capital - Beginning</b>				
	<u>386,088</u>	<u>486,378</u>	<u>486,378</u>	<u>642,268</u>
<b>Working Capital - Ending</b>				
	<u>\$ 486,378</u>	<u>\$ 471,723</u>	<u>\$ 642,268</u>	<u>\$ 630,538</u>

**CITY OF BAYTOWN  
PUBLIC EDUCATION GOV'T ACCESS (PEG) FUND 2200  
BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
Cable Franchise Fees	\$ 96,072	\$ 134,449	\$ 105,970	\$ 105,970
Miscellaneous Income	\$ -	\$ 3,000	\$ -	\$ 5,570
Interest Income	2,413	-	1,070	-
Transfer from Odd & Trust	841,636	-		
Total Revenues	<u>940,121</u>	<u>137,449</u>	<u>107,040</u>	<u>111,540</u>
<b>Expenditures</b>				
Supplies		9,184	9,184	9,184
Professional Services		12,745	12,745	12,745
Capital Outlay	382,466	439,786	339,942	99,844
Motor Vehicles				
Transfer to PEG	-	-		
Total Expenditures	<u>382,466</u>	<u>461,715</u>	<u>361,871</u>	<u>121,773</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	557,655	(324,266)	(254,831)	(10,233)
<b>Working Capital - Beginning</b>	-	557,655	557,655	302,824
<b>Working Capital - Ending</b>	<u>\$ 557,655</u>	<u>\$ 233,389</u>	<u>\$ 302,824</u>	<u>\$ 292,591</u>

**CITY OF BAYTOWN**  
**POLICE - FEDERAL FORFEITURES FUND 2300**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b> <b>2023-2024</b>	<b>Revised Budget</b> <b>2024-2025</b>	<b>Estimated</b> <b>2024-2025</b>	<b>Adopted Budget</b> <b>2025-2026</b>
<b>Revenues</b>				
Investment Interest	\$ 125	\$ 11,000	\$ 365	\$ 365
Forfeited Revenue	3,203			
Miscellaneous Contributions	25,500	38,000	-	30,000
Total Revenues	<u>28,828</u>	<u>49,000</u>	<u>365</u>	<u>30,365</u>
<b>Expenditures</b>				
Supplies	2,945	3,000	-	5,000
Maintenance	9,221	-	-	15,000
Services		-	-	5,000
Total Operating	<u>12,166</u>	<u>3,000</u>	<u>-</u>	<u>25,000</u>
Motor Vehicles	-	55,000	-	-
Capital Outlay	<u>-</u>	<u>55,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>12,166</u>	<u>58,000</u>	<u>-</u>	<u>25,000</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	16,662	(9,000)	365	5,365
<b>Working Capital - Beginning</b>	<u>75,153</u>	<u>91,815</u>	<u>91,815</u>	<u>92,180</u>
<b>Working Capital - Ending</b>	<u>\$ 91,815</u>	<u>\$ 82,815</u>	<u>\$ 92,180</u>	<u>\$ 97,545</u>

**CITY OF BAYTOWN**  
**POLICE - STATE FORFEITURES FUND 2301**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Investment Interest	\$ -			
Forfeited Revenue	92,997	33,000	33,000	55,000
Miscellaneous Contributions	1,812	-	-	-
Total Revenues	94,809	33,000	33,000	55,000
<b>Expenditures</b>				
Supplies		3,000	-	18,000
Maintenance		-	-	25,000
Services		-	-	10,000
Total Operating	-	3,000	-	53,000
Motor Vehicles	2,994	55,000	-	-
Capital Outlay	2,994	55,000	-	-
Total Expenditures	2,994	58,000	-	53,000
<b>Excess (Deficit) Revenues Over Expenditures</b>	91,815	(25,000)	33,000	2,000
<b>Working Capital - Beginning</b>	63,712	155,527	155,527	188,527
<b>Working Capital - Ending</b>	\$ 155,527	\$ 130,527	\$ 188,527	\$ 190,527

**CITY OF BAYTOWN  
POLICE ACADEMY FUND 2310  
BUDGET SUMMARY BY FUND**

	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated 2024-2025</b>	<b>Adopted Budget 2025-2026</b>
<b>Revenues</b>				
Drug Enforcement Agency	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000
State Grant (Leose)	-	20,000	20,021	20,000
Miscellaneous	31,778	-	-	-
	-	-	-	-
Total Revenues	<u>81,778</u>	<u>45,000</u>	<u>45,021</u>	<u>45,000</u>
<b>Expenditures</b>				
Supplies	-	3,000	3,000	20,000
Maintenance	4,450	-	-	60,000
Services	3,187	20,000	20,000	30,000
Total Operating	<u>7,637</u>	<u>23,000</u>	<u>23,000</u>	<u>110,000</u>
Motor Vehicles	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>7,637</u>	<u>23,000</u>	<u>23,000</u>	<u>110,000</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	74,141	22,000	22,021	(65,000)
<b>Working Capital - Beginning</b>	<u>92,987</u>	<u>167,128</u>	<u>167,128</u>	<u>189,149</u>
<b>Working Capital - Ending</b>	<u>167,128</u>	<u>189,128</u>	<u>189,149</u>	<u>124,149</u>

**CITY OF BAYTOWN**  
**LIBRARY SPECIAL REVENUE FUND 2500**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Intergovernmental Revenue		\$ 43,500	\$ 27,386	\$ 15,000
Misc Contribution	16,605	-	2,500	2,500
Miscellaneous Income	27,191	-	\$ 6,012	-
Interest	386	-	225	-
Total Revenues	\$ 44,182	\$ 43,500	\$ 36,123	\$ 17,500
<b>Expenditures</b>				
Personnel Services	-	-		
Supplies	7,630	15,000	15,000	19,500
Maintenance	-	-		
Services	38,300	32,032	10,632	2,000
Total Operating	45,930	47,032	25,632	21,500
Capital Outlay	-	-	-	-
Unforeseen	-	-	-	-
Total Expenditures	45,930	47,032	25,632	21,500
<b>Excess (Deficit) Revenues Over Expenditures</b>	(1,748)	(3,532)	10,491	(4,000)
<b>Working Capital - Beginning</b>	101,134	99,386	99,386	109,876
<b>Working Capital - Ending</b>	\$ 99,386	\$ 95,854	\$ 109,876	\$ 105,876

**CITY OF BAYTOWN  
MUNICIPAL COURT SPECIAL REVENUE FUND 2600  
BUDGET SUMMARY BY FUND**

	<b>Actual</b> <b>2023-2024</b>	<b>Revised Budget</b> <b>2024-2025</b>	<b>Estimated</b> <b>2024-2025</b>	<b>Adopted Budget</b> <b>2025-2026</b>
<b>Revenues</b>				
Charges for Services	\$ 137,026	\$ 121,519	\$ 139,766	\$ 142,562
Interest on Investments	441	500	100	500
Miscellaneous	957	700	178	700
Transfers in	114,860	118,338	118,338	-
Total Revenues	253,284	241,057	258,382	143,762
<b>Expenditures</b>				
Building Security	70,455	97,811	92,920	13,130
MUC Technology	79,166	98,727	93,791	110,911
RAP Program	5,629	12,890	12,246	3,000
Marshal Training Program	649	-	-	600
Juvenile Case Manager	101,525	103,213	98,052	2,275
Vital Stat Training	1,672	1,000	-	
Jury Fund	-	-		
Total Expenditures	259,095	313,641	297,009	129,916
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	(5,812)	(72,584)	(38,627)	13,845
<b>Working Capital - Beginning</b>	135,665	129,853	129,853	91,226
<b>Working Capital - Ending</b>	\$ 129,853	\$ 57,270	\$ 91,226	\$ 105,071

**CITY OF BAYTOWN**  
**PARK & RECREATION ESCROW SPECIAL REVENUE FUND 2700**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Contributions - Misc.	\$ 37,720	\$ 50,000	\$ 50,000	\$ 50,000
Contributions - Parks		527,704	527,704	
Miscellaneous Billings		-	-	-
Interest Income	1,008			
Total Revenues	38,728	577,704	577,704	50,000
<b>Expenditures</b>				
Supplies	10,000	163,799	165,500	20,000
Services	7,431	45,000	30,000	30,000
Total Operating	17,431	208,799	195,500	50,000
Furniture & Fixtures < \$5000		-		-
Capital		378,541	378,541	-
Total Expenditures	17,431	587,340	574,040	50,000
<b>Excess (Deficit) Revenues Over Expenditures</b>	21,297	(9,636)	3,663	-
<b>Working Capital - Beginning</b>	241,645	262,941	262,941	266,604
<b>Working Capital - Ending</b>	\$ 262,941	\$ 253,305	\$ 266,604	\$ 266,604

**CITY OF BAYTOWN**  
**WETLANDS EDUCATION AND RECREATION CENTER FUND 2720**  
**OPERATIONS**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
Goose Creek CISD	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Lee College	30,000	15,000	15,000	15,000
Contributions	54,866	7,000	53,528	25,000
Miscellaneous	25	-	24	50
Transfer In - General Fund	352,521	352,521	352,521	135,000
Total Revenues	<u>477,412</u>	<u>414,521</u>	<u>461,072</u>	<u>215,050</u>
<b>Expenditures</b>				
Personnel Services	355,508	321,467	258,791	200,077
Supplies	3,336	5,450	1,875	5,450
Maintenance	25	635	38	635
Services	4,794	7,825	2,287	7,897
Total Operating	<u>363,663</u>	<u>335,376</u>	<u>262,992</u>	<u>214,059</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	113,750	79,145	198,080	991
<b>Working Capital - Beginning</b>	<u>(39,966)</u>	<u>73,784</u>	<u>73,784</u>	<u>271,864</u>
<b>Working Capital - Ending</b>	<u>\$ 73,784</u>	<u>\$ 152,929</u>	<u>\$ 271,864</u>	<u>\$ 272,855</u>

**CITY OF BAYTOWN**  
**WETLANDS EDUCATION AND RECREATION CENTER FUND 2730**  
**SPECIAL PROJECTS**  
**BUDGET SUMMARY BY FUND**

	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated 2024-2025</b>	<b>Adopted Budget 2025-2026</b>
<b>Funding Sources</b>				
Contributions	\$ 159,699	\$ 102,794	\$ 126,047	\$ 105,098
Interest Income	1,299	-	1,500	2,000
Total Revenues	<u>160,998</u>	<u>102,794</u>	<u>127,547</u>	<u>107,098</u>
<b>Expenditures</b>				
Personnel Services	52,472	98,201	57,027	90,870
Supplies	25,674	51,550	27,341	51,350
Maintenance	-	800	-	800
Services	37,454	25,949	8,900	65,540
Sundry	-	-	-	-
Total Operating	<u>115,601</u>	<u>176,500</u>	<u>93,269</u>	<u>208,560</u>
<b>Excess (Deficit) Revenues</b>				
Over Expenditures	45,397	(73,706)	34,278	(101,462)
Funds Available - Beginning	<u>298,761</u>	<u>344,158</u>	<u>344,158</u>	<u>378,436</u>
Funds Available - Ending	<u>\$ 344,158</u>	<u>\$ 270,452</u>	<u>\$ 378,436</u>	<u>\$ 276,974</u>

**CITY OF BAYTOWN  
STREET MAINTENANCE SALES TAX FUND 2800  
BUDGET SUMMARY**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Sales Tax	\$5,502,380	\$4,578,708	\$5,032,018	\$5,132,659
Interest on Investments	\$ 402,433	\$ 228,935	\$ 435,042	\$ 443,743
Miscellaneous				
<b>Total Revenues</b>	<u>5,904,814</u>	<u>4,807,643</u>	<u>5,467,060</u>	<u>5,576,402</u>
<b>Expenditures</b>				
Personnel Services	1,178,360	1,635,256	1,088,676	1,564,082
Supplies	72,081	54,400	54,400	54,400
Maintenance	2,629,701	2,817,282	2,873,346	1,752,000
Services	756,173	1,378,500	1,378,362	1,378,500
<b>Total Operating</b>	<u>4,636,316</u>	<u>5,885,438</u>	<u>5,394,784</u>	<u>4,748,982</u>
Capital Outlay	468,854	185,979	185,979	1,055,000
Transfers	60,000	60,000	60,000	-
Unforeseen/New Initiatives		-	-	-
<b>Total Expenditures</b>	<u>5,165,170</u>	<u>6,131,417</u>	<u>5,640,763</u>	<u>5,803,982</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	739,644	(1,323,773)	(173,703)	(227,581)
<b>Working Capital - Beginning</b>	<u>7,246,081</u>	<u>7,985,725</u>	<u>7,985,725</u>	<u>7,812,022</u>
<b>Working Capital - Ending</b>	<u>\$7,985,725</u>	<u>\$6,661,952</u>	<u>\$7,812,022</u>	<u>\$7,584,441</u>

**CITY OF BAYTOWN**  
**COMMUNITY DEVELOPMENT BLOCK GRANT FUND 7102**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
CDBG - Entitlement Program Income	\$ 691,342	\$ 939,817	\$ 939,817	\$ 898,687
Miscellaneous		-		
Transfers In				
Total Revenues	<u>691,342</u>	<u>939,817</u>	<u>939,817</u>	<u>898,687</u>
<b>Expenditures</b>				
CDBG Administration	128,664	140,400	130,572	150,000
Substandard Structures Abatement (Demolition)	73,129	75,000	69,750	-
CD Housing Program	378,273	564,217	524,722	602,936
Neighborhood Improvement Program	14,231	25,000	23,250	26,750
Love Network Hands of The Carpenter			-	
Love Network Transportation Program	66,327	72,700	67,611	60,000
Love Network Shoe Program	17,035	15,000	15,000	15,000
Bay Area Homeless Services	4,650	10,000	10,000	5,000
Bay Area SVC Kid	15,000	5,000	5,000	10,000
Emergency Hotel Program		5,000	5,000	-
Hearts and Hands	8,904	8,000	8,000	13,000
Communities in Schools		9,500	9,500	15,000
Talent Yield Coalition			-	1,000
Baytown Meals on Wheels		10,000	10,000	
Job Readness Training	9,500		-	
CV	26,103	-	-	
		-	-	
		-	-	
Total Operating	<u>741,817</u>	<u>939,817</u>	<u>878,405</u>	<u>898,687</u>
Capital Outlay	-	-		
Transfers In				
Total Expenditures	<u>741,817</u>	<u>939,817</u>	<u>878,405</u>	<u>898,687</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	(50,475)	(0)	61,412	0
<b>Fund Balance-Beginning</b>	<u>(114,695)</u>	<u>(165,169)</u>	<u>(165,169)</u>	<u>(103,758)</u>
<b>Fund Balance-Ending</b>	<u>\$ (165,169)</u>	<u>\$ (165,170)</u>	<u>\$ (103,758)</u>	<u>\$ (103,757)</u>

**CITY OF BAYTOWN**  
**FIRE GRANTS FUND 7104**  
**BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Fire Grants	110,034	354,953	98,436	150,000
HazMat Billings	-	-	-	-
Deferred Revenue Recognized	-	-	-	-
Miscellaneous Contributions	2,777	3,000	-	3,000
Fema	-	-	15,764	-
Miscellaneous Billings	-	-	-	-
Total Revenues	<u>112,811</u>	<u>357,953</u>	<u>114,200</u>	<u>153,000</u>
<b>Expenditures</b>				
Supplies	377	10,123	1,309	10,123
Maintenance	59,090	40,000	45,555	-
Services	138,928	114,568	-	31,358
Sundry	-	-	-	-
Unforeseen / New Initiatives	-	-	-	-
Total Operating	<u>198,396</u>	<u>164,690</u>	<u>46,864</u>	<u>41,481</u>
Furniture & Fixtures < \$5000	89,286	92,150	-	-
Machinery	835,383	275,978	-	150,000
Total Expenditures	<u>1,123,065</u>	<u>532,818</u>	<u>46,864</u>	<u>191,481</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	(1,010,254)	(174,866)	67,337	(38,481)
<b>Working Capital - Beginning</b>	<u>310,427</u>	<u>(699,827)</u>	<u>(699,827)</u>	<u>(632,490)</u>
<b>Working Capital - Ending</b>	<u>(699,827)</u>	<u>(874,693)</u>	<u>(632,490)</u>	<u>(670,971)</u>

**CITY OF BAYTOWN**  
**HOMELAND SECURITY SPECIAL REVENUE FUND 7105**  
**BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
Dept of Homeland Security	\$ -	\$ 1,780,850	\$ 750,234	\$ 1,030,615
Dept of Justice (BPV)		\$ 20,257	\$ 18,665	\$ 1,592
Local Grants	-	106,994	-	105,000
Deferred Revenue Recognized	-	-	-	-
Miscellaneous Contributions	-	-	-	-
Miscellaneous Billings	-	-	-	-
Total Revenues	-	1,908,101	768,899	1,137,207
<b>Expenditures</b>				
Supplies	-			
Maintenance	-	533,038	-	533,038
Services	-	89,055	-	89,055
Sundry	-	-	-	-
Unforeseen / New Initiatives	-	-	-	-
Total Operating	-	622,093	-	622,093
Furniture & Fixtures < \$5000	-	27,317	-	27,317
Machinery	-	464,728	206,942	257,786
Total Expenditures	-	1,114,138	206,942	907,196
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	-	793,963	561,957	230,012
<b>Working Capital - Beginning</b>	-	-	(619,607)	(57,650)
<b>Working Capital - Ending</b>	\$ -	\$ 793,963	\$ (57,650)	\$ 172,362

**CITY OF BAYTOWN  
HIGH INTENSITY DRUG TRAFFICKING AREA (HIDTA) FUND 7108  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
Bureau of Justice	\$ 1,968,593	\$ 1,435,263	\$ 2,172,273	\$ 1,412,618
<b>Total Revenues</b>	<u>1,968,593</u>	<u>1,435,263</u>	<u>2,172,273</u>	<u>1,412,618</u>
<b>Expenditures</b>				
Personnel Services	27,744	23,933	26,900	28,000
Supplies	172,311	133,500	112,000	123,500
Maintenance	10,613	1,700	1,700	1,700
Services	1,637,900	1,268,495	1,601,527	1,259,418
<b>Total Operating</b>	<u>1,848,568</u>	<u>1,427,628</u>	<u>1,742,128</u>	<u>1,412,618</u>
Capital Outlay	219,051	7,635	37,156	-
<b>Total Expenditures</b>	<u>2,067,620</u>	<u>1,435,263</u>	<u>1,779,284</u>	<u>1,412,618</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	(99,027)	-	392,990	-
<b>Fund Balance - Beginning</b>	<u>(627,928)</u>	<u>\$ (726,955)</u>	<u>\$ (726,955)</u>	<u>\$ (333,965)</u>
<b>Fund Balance - Ending</b>	<u>\$ (726,955)</u>	<u>\$ (726,955)</u>	<u>\$ (333,965)</u>	<u>\$ (333,965)</u>

**CITY OF BAYTOWN  
PSLIP PROGRAM FUND 7201  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>Revenues</b>				
State Grant	\$ 36,000	\$ 72,706	\$ 72,706	\$ 72,706
Miscellaneous				
Total Revenues	<u>36,000</u>	<u>72,706</u>	<u>72,706</u>	<u>72,706</u>
<b>Expenditures</b>				
Supplies	-	-	-	
Maintenance				-
Services		108,706	5,780	72,000
Total Operating	<u>-</u>	<u>108,706</u>	<u>5,780</u>	<u>72,000</u>
Motor Vehicles	-	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>-</u>	<u>108,706</u>	<u>5,780</u>	<u>72,000</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	36,000	(36,000)	66,926	706
<b>Working Capital - Beginning</b>	<u>-</u>	<u>36,000</u>	<u>36,000</u>	<u>102,926</u>
<b>Working Capital - Ending</b>	<u>\$ 36,000</u>	<u>\$ -</u>	<u>\$ 102,926</u>	<u>\$ 103,632</u>

**CITY OF BAYTOWN  
DARE PROGRAM FUND 7401  
BUDGET SUMMARY BY FUND**

	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated 2024-2025</b>	<b>Adopted Budget 2025-2026</b>
<b>Revenues</b>				
Fines & Forfeitures	\$ -	\$ -	\$ -	\$ -
Transfers In	429,252	-	-	-
Miscellaneous	-	-	200	-
Inter-Governmental	100,000	100,000	75,000	100,000
Total Revenues	<u>529,252</u>	<u>100,000</u>	<u>75,200</u>	<u>100,000</u>
<b>Expenditures</b>				
Personnel Services	729,374	-	-	-
Supplies	15,148	20,473	20,473	15,425
Maintenance	-	-	-	-
Services	4,891	6,140	4,550	6,140
Total Operating	<u>749,413</u>	<u>26,613</u>	<u>25,023</u>	<u>21,565</u>
Capital	-	-	-	-
Total Expenditures	<u>749,413</u>	<u>26,613</u>	<u>25,023</u>	<u>21,565</u>
<b>Excess (Deficit) Revenues Over Expenditures</b>	(220,161)	73,387	50,177	78,435
<b>Working Capital - Beginning</b>	<u>(79,478)</u>	<u>(299,639)</u>	<u>(299,639)</u>	<u>(249,462)</u>
<b>Working Capital - Ending</b>	<u>\$ (299,639)</u>	<u>\$ (226,252)</u>	<u>\$ (249,462)</u>	<u>\$ (171,027)</u>

**CITY OF BAYTOWN  
CHILD SAFETY FUND 7402  
BUDGET SUMMARY BY FUND**

	<b>Actual 2023-2024</b>	<b>Revised Budget 2024-2025</b>	<b>Estimated 2024-2025</b>	<b>Adopted Budget 2025-2026</b>
<b>Revenues</b>				
Fines & Forfeitures	\$ 88,727	\$ 36,000	\$ 52,288	\$ 36,000
Transfers In	-	-	-	-
Miscellaneous	-	-	-	-
Inter Governmental	-	-	-	-
Total Revenues	88,727	36,000	52,288	36,000
<b>Expenditures</b>				
Personnel Services	36,019	36,000	36,000	41,400
Supplies	639	5,000	342	7,500
Maintenance	-	5,000	-	2,500
Services	5,200	7,000	4,556	7,000
Total Operating	41,859	53,000	40,898	58,400
Capital	-	-	-	-
Total Expenditures	41,859	53,000	40,898	58,400
<b>Excess (Deficit) Revenues Over Expenditures</b>	46,868	(17,000)	11,390	(22,400)
<b>Working Capital - Beginning</b>	16,920	63,788	63,788	75,178
<b>Working Capital - Ending</b>	\$ 63,788	\$ 46,788	\$ 75,178	\$ 52,778

**CITY OF BAYTOWN  
ODD TRUST & AGENCY FUND 7501**

**BUDGET SUMMARY BY FUND**

	<b>Actual</b>	<b>Revised Budget</b>	<b>Estimated</b>	<b>Adopted Budget</b>
	<b>2023-2024</b>	<b>2024-2025</b>	<b>2024-2025</b>	<b>2025-2026</b>
<b>Revenues</b>				
Cable Franchise Fees	\$ -	\$ -	\$ -	\$ -
Chambers County Impr District	974,142	400,000	400,000	900,000
Miscellaneous	75,681	6,500	6,500	-
Interest Income	7,129			
Transfers In	-	-	-	-
Total Revenues	<u>1,056,952</u>	<u>406,500</u>	<u>406,500</u>	<u>900,000</u>
<b>Expenditures</b>				
Total Operating	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay	-		-	-
Interfund Transfers	1,341,636	1,341,636	1,341,636	500,000
Total Expenditures	<u>1,341,636</u>	<u>1,341,636</u>	<u>1,341,636</u>	<u>500,000</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	(284,684)	(935,136)	(935,136)	400,000
<b>Working Capital - Beginning</b>	<u>2,011,765</u>	<u>1,727,081</u>	<u>1,727,081</u>	<u>791,945</u>
<b>Working Capital - Ending</b>	<u>\$ 1,727,081</u>	<u>\$ 791,945</u>	<u>\$ 791,945</u>	<u>\$ 1,191,945</u>



# DEBT SERVICE FUNDS

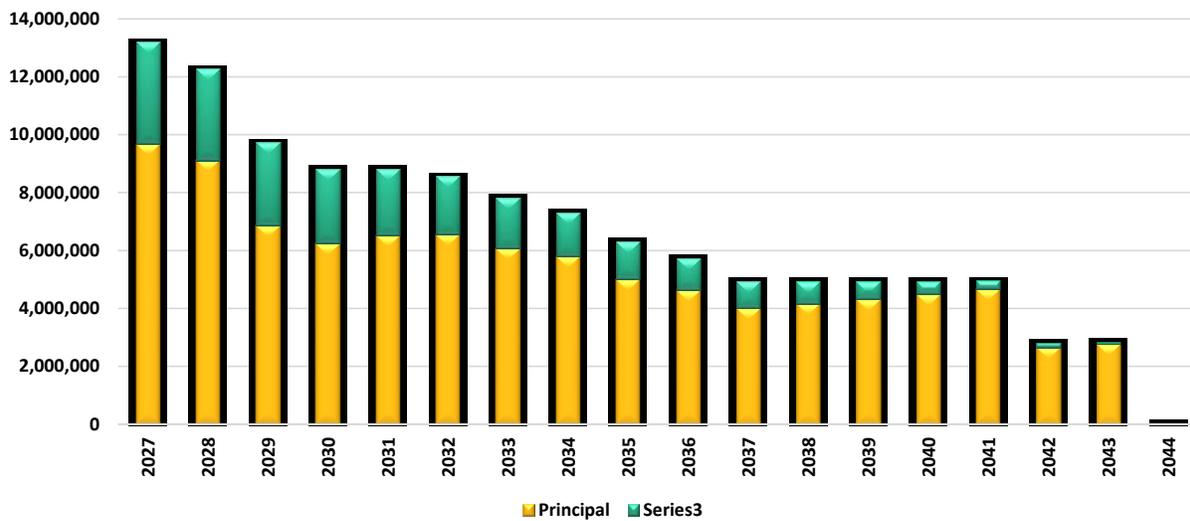
**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND 4910  
BUDGET SUMMARY BY FUND**

	Actual 2023-2024	Revised Budget 2024-2025	Estimated 2024-2025	Adopted Budget 2025-2026
<b>BEGINNING FUND BALANCE</b>	\$ -	\$ 811,531	\$ 811,531	\$ 1,836,855
<b>Add:</b>				
Current Yr Property Taxes	15,612,386	16,005,403	15,924,634	16,325,511
Prior Year Property Taxes	195,160	246,683	199,063	251,616
Penalty And Interest	-	-	-	-
Investment Interest	24,818	50,000	8,456	9,500
Miscellaneous	831	-	441	-
From FCPEMSD Fund	-	-	-	-
From Hotel/Motel Fund	-	-	-	-
Transfers From Capital Projects	-	-	-	-
From W W I S	-	-	-	-
Revenue from General Fund	1,200,000	-	-	-
Revenue From MDD Fund	1,694,798	-	-	-
Transfer From TIRZ	-	-	-	-
Total Revenues	<u>18,727,993</u>	<u>16,302,086</u>	<u>16,132,593</u>	<u>16,586,628</u>
<b>FUNDS AVAILABLE FOR DEBT SERVICE</b>	18,727,993	17,113,617	16,944,125	18,423,482
<b>Deduct:</b>				
Bond Principal	12,872,487	10,002,808	10,002,808	11,692,940
Other Debt Payments	-	-	-	-
Interest On Bonds	4,583,425	4,376,112	4,376,112	5,437,606
Special Services	13,769	175,000	15,000	175,000
Capital Lease Payment	-	-	-	-
Fiscal Agent Fees	8,150	15,000	13,350	15,000
Arbitrage Cost	755	1,130	1,130	-
Issuance Cost	-	698,870	698,870	700,000
Transfer to WWIS	437,876	-	-	-
Total Expenditures	<u>17,916,461</u>	<u>15,268,920</u>	<u>15,107,270</u>	<u>18,020,546</u>
<b>ENDING FUND BALANCE</b>	<u>\$ 811,531.23</u>	<u>\$ 1,844,697</u>	<u>\$ 1,836,855</u>	<u>\$ 402,936</u>

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
ANNUAL REQUIREMENT TO AMORTIZE GENERAL OBLIGATION DEBT**

Fiscal Year	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement
2026	9,681,437	2,076,776	1,860,830	3,937,606	13,619,043
2027	9,110,110	1,860,830	1,656,626	3,517,456	12,627,566
2028	6,870,528	1,656,626	1,508,564	3,165,190	10,035,718
2029	6,240,459	1,508,564	1,362,156	2,870,719	9,111,178
2030	6,525,986	1,362,156	1,222,108	2,584,263	9,110,249
2031	6,546,511	1,222,108	1,083,658	2,305,765	8,852,276
2032	6,067,038	1,083,658	947,532	2,031,190	8,098,228
2033	5,787,564	947,532	815,290	1,762,822	7,550,386
2034	5,011,995	815,290	703,275	1,518,565	6,530,560
2035	4,616,558	703,275	600,894	1,304,169	5,920,727
2036	4,000,000	600,894	510,319	1,111,213	5,111,213
2037	4,165,000	510,319	432,944	943,263	5,108,263
2038	4,330,000	432,944	351,422	784,366	5,114,366
2039	4,490,000	351,422	266,763	618,184	5,108,184
2040	4,670,000	266,763	177,531	444,294	5,114,294
2041	2,650,000	177,531	116,641	294,172	2,944,172
2042	2,775,000	116,641	52,875	169,516	2,944,516
2043	1,030,000	52,875	27,125	80,000	1,110,000
2044	1,085,000	27,125	-	27,125	1,112,125
	\$ 105,655,994	\$ 18,072,663	\$ 15,773,326	\$ 33,845,988	\$ 139,501,982

**Annual Debt Service Requirements**



**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
ANNUAL REQUIREMENT TO AMORTIZE GENERAL OBLIGATION DEBT**

Series	Obligation	Amount of Issue	Principal Outstanding Oct. 1, 2025	Principal & Interest Requirements for 2025-26			Principal Outstanding Sept. 30, 2026
				Principal	Interest	Total	
2014	General Obligation & Refunding	28,520,000	5,584,866	1,398,169	181,274	1,579,443	4,186,697
2015	General Obligation & Refunding	25,310,000	3,598,747	598,325	134,631	732,956	3,000,422
2015	Certificates of Obligation	6,600,000	3,835,000	325,000	142,919	467,919	3,510,000
2016	General Obligation & Refunding	35,530,000	2,664,573	864,943	70,994	935,937	1,799,630
2017	Certificates of Obligation	18,010,000	4,245,000	2,080,000	128,200	2,208,200	2,165,000
2019	General Obligation & Refunding	5,965,000	1,185,000	225,000	40,350	265,350	960,000
2019A	General Obligation & Refunding	7,995,000	4,015,000	595,000	156,875	751,875	3,420,000
2020	General Obligation & Refunding	7,870,000	3,410,000	425,000	128,375	553,375	2,985,000
2020	Certificates of Obligation	30,260,000	24,830,000	1,170,000	994,600	2,164,600	23,660,000
2021A	General Obligation & Refunding	8,875,000	6,915,000	720,000	298,700	1,018,700	6,195,000
2022	Certificates of Obligation	24,270,000	21,735,000	840,000	989,938	1,829,938	20,895,000
2024	Certificates of Obligation	14,055,000	13,635,000	440,000	670,750	1,110,750	13,195,000
<b>Total Bonded Debt</b>		<b>\$ 199,205,000</b>	<b>\$ 95,653,186</b>	<b>\$ 9,681,437</b>	<b>\$ 3,937,606</b>	<b>\$ 13,619,043</b>	<b>\$ 85,971,749</b>

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

General Obligation & Refunding		Funding: GOIS-WWIS-MDD					\$ 28,520,000	
Series 2014		Date of Issue - April 1, 2014					Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2014		\$ -	\$ -	\$ 297,352	\$ 297,352.08	\$ 297,352	25,227,746	
2015	2.000%	1,550,000	504,938	489,438	994,375	2,544,375	23,677,746	
2016	3.000%	2,365,000	489,438	453,963	943,400	3,308,400	21,312,746	
2017	3.000%	2,075,000	453,963	422,838	876,800	2,951,800	19,237,746	
2018	3.000%	1,835,000	422,838	395,313	818,150	2,653,150	17,402,746	
2019	3.000%	1,905,000	395,313	366,738	762,050	2,667,050	15,497,746	
2020	4.000%	1,980,000	366,738	327,138	693,875	2,673,875	13,517,746	
2021	4.000%	1,770,000	327,138	291,738	618,875	2,388,875	11,747,746	
2022	4.000%	1,441,130	227,876	199,054	426,930	1,868,060	10,306,616	
2023	4.000%	1,507,523	199,054	168,903	367,957	1,875,480	8,799,093	
2024	4.000%	1,573,917	168,903	137,425	306,328	1,880,245	7,225,176	
2025	4.000%	1,640,310	137,425	104,619	242,043	1,882,353	5,584,866	
2026	4.000%	1,398,169	104,619	76,655	181,274	1,579,443	4,186,697	
2027	3.250%	460,849	76,655	69,166	145,822	606,671	3,725,848	
2028	3.375%	476,471	69,166	61,126	130,292	606,763	3,249,377	
2029	3.500%	492,093	61,126	52,514	113,640	605,733	2,757,284	
2030	3.500%	511,621	52,514	43,561	96,075	607,696	2,245,663	
2031	3.750%	531,148	43,561	33,602	77,163	608,311	1,714,515	
2032	3.750%	550,676	33,602	23,277	56,879	607,555	1,163,839	
2033	4.000%	570,203	23,277	11,873	35,150	605,353	593,636	
2034	4.000%	593,636	11,873	-	11,873	605,509	-	
		\$ 25,227,746	\$ 4,170,013	\$ 4,026,289	\$ 8,196,302	\$ 33,424,048	\$ -	

**Call Option: Bonds maturing on 02/01/2025 to 02/01/2034 callable in whole or in part on any date beginning 02/01/2024 @ par.**

General Obligation & Refunding		Funding: GOIS-WWIS-MDD					\$ 25,310,000	
Series 2015		Date of Issue - July 7, 2015					Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2016	2.000%	\$ 305,000	\$ 672,842	\$ 590,634	\$ 1,263,477	\$ 1,568,476.67	15,598,871	
2017	5.000%	1,445,000	590,634	554,509	1,145,144	2,590,144	14,153,871	
2018	5.000%	1,540,000	554,509	516,009	1,070,519	2,610,519	12,613,871	
2019	5.000%	1,635,000	516,009	475,134	991,144	2,626,144	10,978,871	
2020	5.000%	1,740,000	475,134	431,634	906,769	2,646,769	9,238,871	
2021	5.000%	1,850,000	431,634	385,384	817,019	2,667,019	7,388,871	
2022	5.000%	862,292	169,548	147,991	317,538	1,179,830	6,526,579	
2023	5.000%	917,285	147,991	125,058	273,049	1,190,334	5,609,294	
2024	5.000%	974,477	125,058	100,696	225,755	1,200,232	4,634,817	
2025	5.000%	1,036,070	100,696	74,795	175,491	1,211,561	3,598,747	
2026	5.000%	598,325	74,795	59,837	134,631	732,956	3,000,422	
2027	5.000%	629,121	59,837	44,109	103,945	733,066	2,371,301	
2028	3.375%	259,567	44,109	39,728	83,837	343,404	2,111,734	
2029	3.500%	268,366	39,728	35,032	74,760	343,126	1,843,368	
2030	3.625%	279,365	35,032	29,968	65,000	344,365	1,564,003	
2031	3.625%	290,363	29,968	24,706	54,674	345,037	1,273,640	
2032	3.750%	301,362	24,706	19,055	43,761	345,123	972,278	
2033	3.750%	312,361	19,055	13,198	32,253	344,614	659,917	
2034	4.000%	323,359	13,198	6,731	19,930	343,289	336,558	
2035	4.000%	336,558	6,731	-	6,731	343,289	-	
		\$ 15,903,871	\$ 4,131,216	\$ 3,674,211	\$ 7,805,427	\$ 23,709,298	\$ -	

**Call Option: Bonds maturing on 02/01/2026 to 02/01/2035 callable in whole or in part on any date beginning 02/01/2025 @ par. 172**

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

Certificates of Obligation			Funding: GOIS				\$ 6,600,000	
Series 2015			Date of Issue - July 7, 2015				Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2016	2.000%	\$ 230,000	\$ 127,865	\$ 110,522	\$ 238,387	\$ 468,387	6,370,000	
2017	2.000%	250,000	110,522	108,022	218,544	468,544	6,120,000	
2018	5.000%	255,000	108,022	101,647	209,669	464,669	5,865,000	
2019	2.000%	265,000	101,647	98,997	200,644	465,644	5,600,000	
2020	2.000%	275,000	98,997	96,247	195,244	470,244	5,325,000	
2021	3.000%	280,000	96,247	92,047	188,294	468,294	5,045,000	
2022	3.000%	290,000	92,047	87,697	179,744	469,744	4,755,000	
2023	3.000%	300,000	87,697	83,197	170,894	470,894	4,455,000	
2024	3.000%	305,000	83,197	78,622	161,819	466,819	4,150,000	
2025	3.000%	315,000	78,622	73,897	152,519	467,519	3,835,000	
2026	3.000%	325,000	73,897	69,022	142,919	467,919	3,510,000	
2027	3.125%	335,000	69,022	63,788	132,809	467,809	3,175,000	
2028	3.375%	345,000	63,788	57,966	121,753	466,753	2,830,000	
2029	3.500%	360,000	57,966	51,666	109,631	469,631	2,470,000	
2030	3.625%	370,000	51,666	44,959	96,625	466,625	2,100,000	
2031	3.625%	385,000	44,959	37,981	82,941	467,941	1,715,000	
2032	5.000%	400,000	37,981	27,981	65,963	465,963	1,315,000	
2033	3.750%	415,000	27,981	20,200	48,181	463,181	900,000	
2034	5.000%	440,000	20,200	9,200	29,400	469,400	460,000	
2035	4.000%	460,000	9,200	-	9,200	469,200	-	
		\$ 6,600,000	\$ 1,441,521	\$ 1,313,656	\$ 2,755,177	\$ 9,355,177	\$ -	

Call Option: Bonds maturing on 02/01/2026 to 02/01/2035 callable in whole or in part on any date beginning 02/01/2025 @ par.

General Obligation & Refunding			Funding: GOIS-WWIS-MDD				\$ 35,530,000	
Series 2016			Date of Issue - July 19, 2016				Term - 12 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2016	4.000%	\$ -	\$ -	\$ 51,638	\$ 51,638	\$ 51,638	17,594,887	
2017	4.000%	750,000	774,575	759,575	1,534,150	2,284,150	16,844,887	
2018	4.000%	2,555,000	759,575	708,475	1,468,050	4,023,050	14,289,887	
2019	5.000%	2,695,000	708,475	641,100	1,349,575	4,044,575	11,594,887	
2020	5.000%	2,850,000	641,100	569,850	1,210,950	4,060,950	8,744,887	
2021	5.000%	3,020,000	569,850	494,350	1,064,200	4,084,200	5,724,887	
2022	5.000%	704,279	116,522	98,915	215,438	919,717	5,020,608	
2023	5.000%	742,795	98,915	80,345	179,261	922,056	4,277,813	
2024	5.000%	786,812	80,345	60,675	141,021	927,833	3,491,001	
2025	4.000%	826,428	60,675	44,147	104,822	931,250	2,664,573	
2026	4.000%	864,943	44,147	26,848	70,994	935,937	1,799,630	
2027	4.000%	885,140	26,848	9,145	35,993	921,133	914,490	
2028	2.000%	914,490	9,145	-	9,145	923,635	-	
		\$ 17,594,887	\$ 3,890,172	\$ 3,545,063	\$ 7,435,236	\$ 25,030,123	\$ -	

Call Option: Bonds maturing on 02/01/2027 to 02/01/2028 callable in whole or in part on any date beginning 02/01/2027 @ par.

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

Certificates of Obligation		Funding: GOIS					\$ 18,010,000	
Series 2017		Date of Issue - October 10, 2017					Term - 10 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2018	5.000%	\$ 1,620,000	\$ 211,853	\$ 378,550	\$ 590,403	\$ 2,210,403	16,390,000	
2019	5.000%	1,485,000	378,550	341,425	719,975	2,204,975	14,905,000	
2020	5.000%	1,565,000	341,425	302,300	643,725	2,208,725	13,340,000	
2021	5.000%	1,645,000	302,300	261,175	563,475	2,208,475	11,695,000	
2022	5.000%	1,730,000	261,175	217,925	479,100	2,209,100	9,965,000	
2023	5.000%	1,815,000	217,925	172,550	390,475	2,205,475	8,150,000	
2024	5.000%	1,910,000	172,550	124,800	297,350	2,207,350	6,240,000	
2025	4.000%	1,995,000	124,800	84,900	209,700	2,204,700	4,245,000	
2026	4.000%	2,080,000	84,900	43,300	128,200	2,208,200	2,165,000	
2027	4.000%	2,165,000	43,300		43,300	2,208,300	-	
		\$ 18,010,000	\$ 2,138,778	\$ 1,926,925	\$ 4,065,703	\$ 22,075,703	\$ -	

**Call Option: Noncallable**

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

General Obligation & Refunding		Funding: GOIS-MDD					\$ 5,965,000	
Series 2019		Date of Issue - May 2, 2019					Term - 10 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2019		\$ -	\$ -	\$ 47,640	\$ 47,640	\$ 47,640	\$ 2,940,000	
2020	3.0%	470,000	96,350	89,300	185,650	655,650	2,470,000	
2021	2.0%	475,000	89,300	84,550	173,850	648,850	1,995,000	
2022	2.0%	200,000	33,575	31,575	65,150	265,150	1,795,000	
2023	3.0%	195,000	31,575	28,650	60,225	255,225	1,600,000	
2024	3.0%	210,000	28,650	25,500	54,150	264,150	1,390,000	
2025	3.000%	205,000	25,500	22,425	47,925	252,925	1,185,000	
2026	4.000%	225,000	22,425	17,925	40,350	265,350	960,000	
2027	4.0%	225,000	17,925	13,425	31,350	256,350	735,000	
2028	4.0%	240,000	13,425	8,625	22,050	262,050	495,000	
2029	4.0%	240,000	8,625	3,825	12,450	252,450	255,000	
2030	3.0%	255,000	3,825	-	3,825	258,825	-	
		<b>\$ 2,940,000</b>	<b>\$ 371,175</b>	<b>\$ 373,440</b>	<b>\$ 744,615</b>	<b>\$ 3,684,615</b>	<b>\$ -</b>	

**Call Option: Anytime**

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

General Obligation & Refunding			Funding: GOIS-WWIS(Tax Supported Portion)				\$ 7,995,000	
Series 2019A			Date of Issue - November 14, 2019				Term - 10 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2020	3.0%	\$ -	\$ 74,230	\$ 173,525	\$ 247,755	\$ 247,755	7,995,000	
2021	2.0%	1,160,000	173,525	150,325	323,850	1,483,850	6,835,000	
2022	4.0%	1,210,000	150,325	126,125	276,450	1,486,450	5,625,000	
2023	5.0%	510,000	126,125	113,375	239,500	749,500	5,115,000	
2024	5.0%	535,000	113,375	100,000	213,375	748,375	4,580,000	
2025	5.000%	565,000	100,000	85,875	185,875	750,875	4,015,000	
2026	5.000%	595,000	85,875	71,000	156,875	751,875	3,420,000	
2027	5.0%	625,000	71,000	55,375	126,375	751,375	2,795,000	
2028	5.0%	655,000	55,375	39,000	94,375	749,375	2,140,000	
2029	5.0%	690,000	39,000	21,750	60,750	750,750	1,450,000	
2030	3.0%	715,000	21,750	11,025	32,775	747,775	735,000	
2031	3.0%	735,000	11,025	-	11,025	746,025	-	
		\$ 7,995,000	\$ 1,021,605	\$ 947,375	\$ 1,968,980	\$ 9,963,980	\$ -	

**CITY OF BAYTOWN**  
**GENERAL DEBT SERVICE FUND**  
**STATEMENT OF BONDED INDEBTEDNESS**  
**FISCAL YEAR 2024-25**

General Obligation & Refunding		Funding: GOIS-WWIS					\$ 7,870,000	
Series 2020		Date of Issue - November 18, 2020					Term - 10 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2021		\$ -	\$ 75,383	\$ 185,875	\$ 261,258	\$ 261,258	7,870,000	
2022	5.0%	1,360,000	185,875	147,000	332,875	1,692,875	6,510,000	
2023	5.0%	1,630,000	147,000	106,250	253,250	1,883,250	4,880,000	
2024	5.0%	1,070,000	106,250	79,500	185,750	1,255,750	3,810,000	
2025	5.000%	400,000	79,500	69,500	149,000	549,000	3,410,000	
2026	5.000%	425,000	69,500	58,875	128,375	553,375	2,985,000	
2027	5.0%	445,000	58,875	47,750	106,625	551,625	2,540,000	
2028	5.0%	470,000	47,750	36,000	83,750	553,750	2,070,000	
2029	5.0%	495,000	36,000	23,625	59,625	554,625	1,575,000	
2030	3.0%	510,000	23,625	15,975	39,600	549,600	1,065,000	
2031	3.0%	525,000	15,975	8,100	24,075	549,075	540,000	
2032	3.0%	540,000	8,100	-	8,100	548,100	-	
		\$ 7,870,000	\$ 853,833	\$ 778,450	\$ 1,632,283	\$ 9,502,283	\$ -	

Certificates of Obligation		Funding: GOIS-WWIS					\$ 30,260,000	
Series 2020		Date of Issue - November 18, 2020					Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2021	5.0%	\$ 1,285,000	\$ 262,668	\$ 615,550	\$ 878,218	\$ 2,163,218	28,975,000	
2022	5.0%	960,000	615,550	591,550	1,207,100	2,167,100	28,015,000	
2023	5.0%	1,010,000	591,550	566,300	1,157,850	2,167,850	27,005,000	
2024	5.0%	1,060,000	566,300	539,800	1,106,100	2,166,100	25,945,000	
2025	5.000%	1,115,000	539,800	511,925	1,051,725	2,166,725	24,830,000	
2026	5.000%	1,170,000	511,925	482,675	994,600	2,164,600	23,660,000	
2027	5.0%	1,230,000	482,675	451,925	934,600	2,164,600	22,430,000	
2028	5.0%	1,295,000	451,925	419,550	871,475	2,166,475	21,135,000	
2029	5.0%	1,360,000	419,550	385,550	805,100	2,165,100	19,775,000	
2030	5.0%	1,430,000	385,550	349,800	735,350	2,165,350	18,345,000	
2031	5.0%	1,505,000	349,800	312,175	661,975	2,166,975	16,840,000	
2032	5.0%	1,580,000	312,175	272,675	584,850	2,164,850	15,260,000	
2033	5.0%	1,660,000	272,675	231,175	503,850	2,163,850	13,600,000	
2034	4.0%	1,740,000	231,175	196,375	427,550	2,167,550	11,860,000	
2035	4.0%	1,810,000	196,375	160,175	356,550	2,166,550	10,050,000	
2036	4.0%	1,885,000	160,175	122,475	282,650	2,167,650	8,165,000	
2037	3.0%	1,950,000	122,475	93,225	215,700	2,165,700	6,215,000	
2038	3.0%	2,010,000	93,225	63,075	156,300	2,166,300	4,205,000	
2039	3.0%	2,070,000	63,075	32,025	95,100	2,165,100	2,135,000	
2040	3.0%	2,135,000	32,025	-	32,025	2,167,025	-	
		\$ 30,260,000	\$ 6,660,668	\$ 6,398,000	\$ 13,058,668	\$ 43,318,668	\$ -	

**CITY OF BAYTOWN  
GENERAL DEBT SERVICE FUND  
STATEMENT OF BONDED INDEBTEDNESS  
FISCAL YEAR 2024-25**

General Obligation & Refunding		Funding: GOIS-WWIS					\$ 8,875,000	
Series 2021A		Date of Issue - November 18, 2020					Term - 10 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2022		\$ -	\$ 52,989	\$ 207,350	\$ 260,339	\$ 260,339	8,875,000	
2023	5.0%	620,000	207,350	191,850	399,200	1,019,200	8,255,000	
2024	5.0%	655,000	191,850	175,475	367,325	1,022,325	7,600,000	
2025	5.000%	685,000	175,475	158,350	333,825	1,018,825	6,915,000	
2026	5.000%	720,000	158,350	140,350	298,700	1,018,700	6,195,000	
2027	5.0%	760,000	140,350	121,350	261,700	1,021,700	5,435,000	
2028	5.0%	800,000	121,350	101,350	222,700	1,022,700	4,635,000	
2029	5.0%	845,000	101,350	80,225	181,575	1,026,575	3,790,000	
2030	5.0%	885,000	80,225	58,100	138,325	1,023,325	2,905,000	
2031	4.0%	930,000	58,100	39,500	97,600	1,027,600	1,975,000	
2032	4.0%	965,000	39,500	20,200	59,700	1,024,700	1,010,000	
2033	4.0%	1,010,000	20,200	-	20,200	1,030,200	-	
		\$ 8,875,000	\$ 1,347,089	\$ 1,294,100	\$ 2,641,189	\$ 11,516,189	\$ -	

Certificates of Obligation		Funding: GOIS-WWIS					\$ 24,270,000	
Series 2022		Date of Issue - November 16, 2022					Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2023	5.0%	975,000	237,018	544,469	781,487	1,756,487	23,295,000	
2024	5.0%	760,000	544,469	525,469	1,069,938	1,829,938	22,535,000	
2025	5.000%	800,000	525,469	505,469	1,030,938	1,830,938	21,735,000	
2026	5.000%	840,000	505,469	484,469	989,938	1,829,938	20,895,000	
2027	5.0%	885,000	484,469	462,344	946,813	1,831,813	20,010,000	
2028	5.0%	930,000	462,344	439,094	901,438	1,831,438	19,080,000	
2029	5.0%	980,000	439,094	414,594	853,688	1,833,688	18,100,000	
2030	5.0%	1,030,000	414,594	388,844	803,438	1,833,438	17,070,000	
2031	5.0%	1,080,000	388,844	361,844	750,688	1,830,688	15,990,000	
2032	5.0%	1,135,000	361,844	333,469	695,313	1,830,313	14,855,000	
2033	5.0%	1,195,000	333,469	303,594	637,063	1,832,063	13,660,000	
2034	5.0%	1,255,000	303,594	272,219	575,813	1,830,813	12,405,000	
2035	5.0%	1,320,000	272,219	239,219	511,438	1,831,438	11,085,000	
2036	5.0%	1,390,000	239,219	204,469	443,688	1,833,688	9,695,000	
2037	4.0%	1,450,000	204,469	175,469	379,938	1,829,938	8,245,000	
2038	4.1%	1,515,000	175,469	144,222	319,691	1,834,691	6,730,000	
2039	4.1%	1,575,000	144,222	111,738	255,959	1,830,959	5,155,000	
2040	4.3%	1,645,000	111,738	76,781	188,519	1,833,519	3,510,000	
2041	4.4%	1,715,000	76,781	39,266	116,047	1,831,047	1,795,000	
2042	4.4%	1,795,000	39,266	-	39,266	1,834,266	-	
		\$ 24,270,000	\$ 6,264,056	\$ 6,027,038	\$ 12,291,093	\$ 36,561,093	\$ -	

**CITY OF BAYTOWN**  
**GENERAL DEBT SERVICE FUND**  
**STATEMENT OF BONDED INDEBTEDNESS**  
**FISCAL YEAR 2024-25**

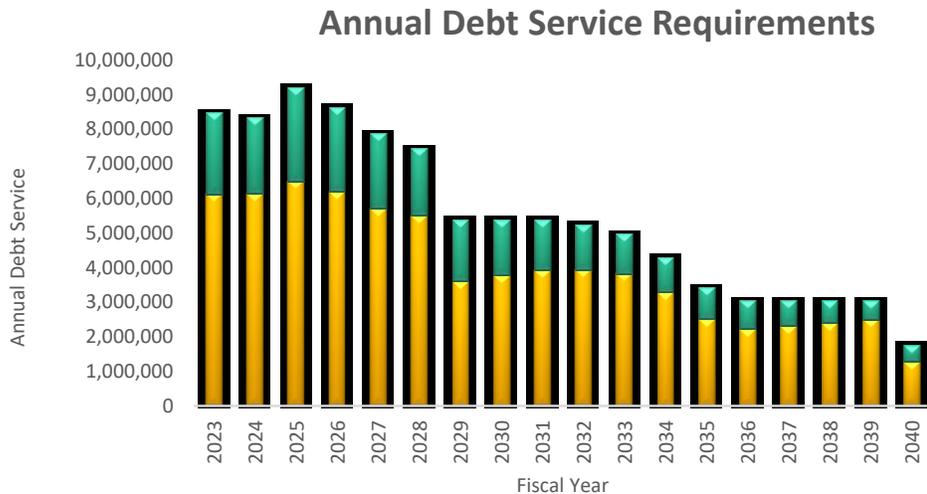
Certificates of Obligation Series 2024		Funding: GOIS-WWIS Date of Issue - June 13, 2024					\$ 14,055,000
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding
2024	5.0%				-	-	14,055,000
2025	5.000%	420,000	351,375	340,875	692,250	1,112,250	13,635,000
2026	5.000%	440,000	340,875	329,875	670,750	1,110,750	13,195,000
2027	5.0%	465,000	329,875	318,250	648,125	1,113,125	12,730,000
2028	5.0%	485,000	318,250	306,125	624,375	1,109,375	12,245,000
2029	5.0%	510,000	306,125	293,375	599,500	1,109,500	11,735,000
2030	5.0%	540,000	293,375	279,875	573,250	1,113,250	11,195,000
2031	5.0%	565,000	279,875	265,750	545,625	1,110,625	10,630,000
2032	5.0%	595,000	265,750	250,875	516,625	1,111,625	10,035,000
2033	5.0%	625,000	250,875	235,250	486,125	1,111,125	9,410,000
2034	5.0%	660,000	235,250	218,750	454,000	1,114,000	8,750,000
2035	5.0%	690,000	218,750	201,500	420,250	1,110,250	8,060,000
2036	5.0%	725,000	201,500	183,375	384,875	1,109,875	7,335,000
2037	5.0%	765,000	183,375	164,250	347,625	1,112,625	6,570,000
2038	5.0%	805,000	164,250	144,125	308,375	1,113,375	5,765,000
2039	5.0%	845,000	144,125	123,000	267,125	1,112,125	4,920,000
2040	5.0%	890,000	123,000	100,750	223,750	1,113,750	4,030,000
2041	5.0%	935,000	100,750	77,375	178,125	1,113,125	3,095,000
2042	5.0%	980,000	77,375	52,875	130,250	1,110,250	2,115,000
2043	5.0%	1,030,000	52,875	27,125	80,000	1,110,000	1,085,000
2044	5.0%	1,085,000	27,125		27,125	1,112,125	-
		\$ 14,055,000	\$ 4,264,750	\$ 3,913,375	\$ 8,178,125	\$ 22,233,125	\$ -

**CITY OF BAYTOWN**  
**WATER & WASTEWATER INTEREST & SINKING (WWIS) FUND 4950**  
**BUDGET SUMMARY BY FUND**

	Actual 2022-23		Budget 2023-24		Estimated 2023-24		Budget 2024-25
<b>BEGINNING CASH BALANCE</b>	11,033,634	\$	16,932,172	\$	16,932,172	\$	17,761,825
<b>Add:</b>							
Investment Interest	544,845		498,427		555,742		566,857
Interest Income	18,257				18,622		18,995
From Aquatics Fund	658,792		-		-		-
Revenue From MDD Fund	-		-		-		-
From Water And Sewer Fund	10,361,105		13,963,082		10,568,327		13,092,214
From Storm Water Fund	1,965,000		1,245,750		2,004,300		
From GOIS	667,880				681,238		
From W&S Impact Fees	1,000,000		-		1,020,000		
Total Revenues	<u>15,215,880</u>		<u>15,707,260</u>		<u>14,848,230</u>		<u>13,678,066</u>
<b>FUNDS AVAILABLE FOR DEBT SERVICE</b>	26,249,514		32,639,432		31,780,402		31,439,891
<b>Deduct:</b>							
Bond Principal	6,493,361		9,780,599		9,780,599		9,275,774
Interest On Bonds	2,719,721		4,182,484		4,182,484		3,816,440
Fiscal Agent Fees	3,580		15,000		4,400		15,000
Arbitrage Costs	680				1,095		700
Issuance Cost			-				2,400
Amortize Issuance Costs			50,000		50,000		-
Expense - BAWA Fund	100,000		-				-
Total Deductions	<u>9,317,342</u>		<u>14,028,082</u>		<u>14,018,577</u>		<u>13,110,314</u>
<b>ENDING CASH BALANCE</b>	<u>\$ 16,932,172</u>	\$	<u>18,611,349</u>	\$	<u>17,761,825</u>	\$	<u>18,329,577</u>

**CITY OF BAYTOWN**  
**WATER AND SEWER SYSTEM - DIRECT DEBT**  
**ANNUAL REQUIREMENT TO AMORTIZE BONDED DEBT**

<b>Fiscal Year</b>	<b>Principal Due 02/01</b>	<b>Interest Due 02/01</b>	<b>Interest Due 08/01</b>	<b>Total Interest</b>	<b>Annual Requirement</b>
2022	5,547,870	1,287,364	1,251,004	2,538,367	8,086,237
2023	6,116,280	1,251,004	1,109,068	2,360,072	8,476,352
2024	6,124,711	1,109,068	1,090,506	2,199,574	8,324,285
2025	6,493,361	1,429,251	1,290,471	2,719,721	9,213,082
2026	6,188,532	1,290,471	1,152,201	2,442,671	8,631,203
2027	5,694,348	1,152,201	1,025,533	2,177,734	7,872,082
2028	5,490,732	1,025,533	926,885	1,952,418	7,443,150
2029	3,606,223	926,885	844,289	1,771,174	5,377,397
2030	3,766,644	844,289	766,353	1,610,642	5,377,286
2031	3,922,066	766,353	692,220	1,458,573	5,380,639
2032	3,935,390	692,220	616,873	1,309,094	5,244,484
2033	3,817,044	616,873	541,543	1,158,416	4,975,460
2034	3,281,097	541,543	478,196	1,019,739	4,300,836
2035	2,514,939	478,196	429,475	907,671	3,422,610
2036	2,225,000	429,475	386,531	816,006	3,041,006
2037	2,310,000	386,531	343,094	729,625	3,039,625
2038	2,405,000	343,094	297,781	640,875	3,045,875
2039	2,495,000	297,781	249,875	547,656	3,042,656
2040	1,280,000	249,875	222,175	472,050	1,752,050
2041	895,000	222,175	199,800	421,975	1,316,975
2042	940,000	199,800	176,300	376,100	1,316,100
2043	985,000	176,300	151,675	327,975	1,312,975
2044	1,035,000	151,675	125,800	277,475	1,312,475
2045	1,085,000	125,800	102,744	228,544	1,313,544
2046	1,135,000	102,744	78,625	181,369	1,316,369
2047	1,180,000	78,625	53,550	132,175	1,312,175
2048	1,235,000	53,550	27,306	80,856	1,315,856
2049	1,285,000	27,306	-	27,306	1,312,306
<b>\$ 69,200,376</b>	<b>\$ 12,608,545</b>	<b>\$ 11,179,295</b>	<b>\$ 23,787,840</b>	<b>\$ 92,988,216</b>	



**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2025-26 DEBT REQUIREMENTS**

Series	Obligation	Amount of Issue	Principal Outstanding Oct. 1, 2025	Principal & Interest Requirements for 2025-26			Principal Outstanding Sept. 30, 2026
				Principal	Interest	Total	
2014	Certificates of Obligation	10,715,005	5,807,963	557,930	203,422	761,352	5,250,033
2019	Certificates of Obligation	18,440,000	14,450,000	785,000	504,969	1,289,969	13,665,000
2020	Certificates of Obligation	6,090,000	5,000,000	235,000	200,375	435,375	4,765,000
2024	Certificates of Obligation	<sup>1</sup> 35,115,000	18,965,000	400,000	913,850	1,313,850	18,565,000
	Subtotal	70,360,005	44,222,963	1,977,930	1,822,616	3,800,546	42,245,033
2014	General Obligation & Refunding	4,143,960	1,038,896	260,087	33,720	293,807	778,809
2015	General Obligation & Refunding	12,404,869	4,009,160	666,559	149,985	816,544	3,342,601
2016	General Obligation & Refunding	22,967,352	6,495,996	2,470,626	169,517	2,640,143	4,025,370
2019A	General Obligation & Refunding	1,545,000	775,000	115,000	30,175	145,175	660,000
2020	General Obligation & Refunding	3,775,000	1,635,000	205,000	61,525	266,525	1,430,000
2021A	General Obligation & Refunding	5,813,330	4,530,000	473,330	195,633	668,963	4,056,670
	Subtotal	50,649,511	18,484,052	4,190,602	640,556	4,831,158	14,293,450
Total Water & Sewer Debt		\$ 121,009,516	\$ 62,707,015	\$ 6,168,532	\$ 2,463,171	\$ 8,631,703	\$ 56,538,483

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

Certificates of Obligation		Funding: WSIS					\$ 19,365,000	
Series 2024		Date of Issue - June 13, 2024						
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2024	5.000%			123,180	123,180	123,180	19,365,000	
2025	5.000%	400,000	461,925	451,925	913,850	1,313,850	18,965,000	
2026	5.000%	420,000	451,925	441,425	893,350	1,313,350	18,545,000	
2027	5.000%	445,000	441,425	430,300	871,725	1,316,725	18,100,000	
2028	5.000%	465,000	430,300	418,675	848,975	1,313,975	17,635,000	
2029	5.000%	490,000	418,675	406,425	825,100	1,315,100	17,145,000	
2030	5.000%	515,000	406,425	393,550	799,975	1,314,975	16,630,000	
2031	5.000%	540,000	393,550	380,050	773,600	1,313,600	16,090,000	
2032	5.000%	570,000	380,050	365,800	745,850	1,315,850	15,520,000	
2033	5.000%	600,000	365,800	350,800	716,600	1,316,600	14,920,000	
2034	5.000%	630,000	350,800	335,050	685,850	1,315,850	14,290,000	
2035	5.000%	660,000	335,050	318,550	653,600	1,313,600	13,630,000	
2036	5.000%	695,000	318,550	301,175	619,725	1,314,725	12,935,000	
2037	5.000%	730,000	301,175	282,925	584,100	1,314,100	12,205,000	
2038	5.000%	770,000	282,925	263,675	546,600	1,316,600	11,435,000	
2039	5.000%	810,000	263,675	243,425	507,100	1,317,100	10,625,000	
2040	5.000%	850,000	243,425	222,175	465,600	1,315,600	9,775,000	
2041	5.000%	895,000	222,175	199,800	421,975	1,316,975	8,880,000	
2042	5.000%	940,000	199,800	176,300	376,100	1,316,100	7,940,000	
2043	5.000%	985,000	176,300	151,675	327,975	1,312,975	6,955,000	
2044	5.000%	1,035,000	151,675	125,800	277,475	1,312,475	5,920,000	
2045	4.250%	1,085,000	125,800	102,744	228,544	1,313,544	4,835,000	
2046	4.250%	1,135,000	102,744	78,625	181,369	1,316,369	3,700,000	
2047	4.250%	1,180,000	78,625	53,550	132,175	1,312,175	2,520,000	
2048	4.250%	1,235,000	53,550	27,306	80,856	1,315,856	1,285,000	
2049	4.250%	1,285,000	27,306		27,306	1,312,306	-	
		\$ 19,365,000	\$ 6,983,650	\$ 6,644,905	\$ 13,628,555	\$ 32,993,555	\$ -	

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

General Obligation & Refunding Series 2021A		Funding: WSIS Date of Issue - December 15, 2021				\$ 5,813,330	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding
2022	5.000%		\$ 45,272	\$ 135,817	181,089		
2023	5.000%	403,330	135,817	125,733	261,550	664,880	5,410,000
2024	5.000%	426,670	125,733	115,067	240,800	667,470	4,983,330
2025	5.000%	453,330	115,067	103,733	218,800	672,130	4,530,000
2026	5.000%	473,330	103,733	91,900	195,633	668,963	4,056,670
2027	5.000%	496,670	91,900	79,483	171,383	668,053	3,560,000
2028	5.000%	523,330	79,483	66,400	145,883	669,213	3,036,670
2029	5.000%	553,330	66,400	52,567	118,967	672,297	2,483,340
2030	5.000%	580,000	52,567	38,067	90,634	670,634	1,903,340
2031	4.000%	606,670	38,067	25,933	64,000	670,670	1,296,670
2032	4.000%	636,670	25,933	13,200	39,133	675,803	660,000
2033	4.000%	660,000	13,200	-	13,200	673,200	-
		\$ 5,813,330	\$ 893,172	\$ 847,900	\$ 1,741,072	\$ 7,373,314	\$ -

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2023-24 DEBT REQUIREMENTS**

Certificates of Obligation		Funding: WSIS						\$ 6,090,000	
Series 2020		Date of Issue - February 1, 2019							
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2021	5.000%	\$ 250,000	\$ 76,776	\$ 124,125	\$ 200,901	450,901	5,840,000		
2022	5.000%	195,000	124,125	119,250	243,375	438,375	5,645,000		
2023	5.000%	205,000	119,250	114,125	233,375	438,375	5,440,000		
2024	5.000%	215,000	114,125	108,750	222,875	437,875	5,225,000		
2025	5.000%	225,000	108,750	103,125	211,875	436,875	5,000,000		
2026	5.000%	235,000	103,125	97,250	200,375	435,375	4,765,000		
2027	5.000%	250,000	97,250	91,000	188,250	438,250	4,515,000		
2028	5.000%	260,000	91,000	84,500	175,500	435,500	4,255,000		
2029	5.000%	275,000	84,500	77,625	162,125	437,125	3,980,000		
2030	5.000%	290,000	77,625	70,375	148,000	438,000	3,690,000		
2031	5.000%	300,000	70,375	62,875	133,250	433,250	3,390,000		
2032	5.000%	320,000	62,875	54,875	117,750	437,750	3,070,000		
2033	5.000%	335,000	54,875	46,500	101,375	436,375	2,735,000		
2034	4.000%	350,000	46,500	39,500	86,000	436,000	2,385,000		
2035	4.000%	365,000	39,500	32,200	71,700	436,700	2,020,000		
2036	4.000%	380,000	32,200	24,600	56,800	436,800	1,640,000		
2037	3.000%	390,000	24,600	18,750	43,350	433,350	1,250,000		
2038	3.000%	405,000	18,750	12,675	31,425	436,425	845,000		
2039	3.000%	415,000	12,675	6,450	19,125	434,125	430,000		
2040	3.000%	430,000	6,450	-	6,450	436,450	-		
		\$ 6,090,000	\$ 1,365,326	\$ 1,288,550	\$ 2,653,876	\$ 8,743,876	\$ -		

General Obligation & Refunding		Funding: WSIS Portion Only						\$ 3,775,000	
Series 2020		Date of Issue - October 15, 2020						Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2021		\$ -	\$ 57,883	\$ 86,825	\$ 144,708	\$ 144,708	\$ 3,775,000		
2022	4.000%	655,000	86,825	70,450	157,275	812,275	3,120,000		
2023	4.000%	780,000	70,450	50,950	121,400	901,400	2,340,000		
2024	5.000%	510,000	50,950	38,200	89,150	599,150	1,830,000		
2025	5.000%	195,000	38,200	33,325	71,525	266,525	1,635,000		
2026	5.000%	205,000	33,325	28,200	61,525	266,525	1,430,000		
2027	5.000%	215,000	28,200	22,825	51,025	266,025	1,215,000		
2028	5.000%	225,000	22,825	17,200	40,025	265,025	990,000		
2029	5.000%	235,000	17,200	11,325	28,525	263,525	755,000		
2030	5.000%	245,000	11,325	7,650	18,975	263,975	510,000		
2031	3.000%	250,000	7,650	3,900	11,550	261,550	260,000		
2032	3.000%	260,000	3,900	-	3,900	263,900	-		
		\$ 3,775,000	\$ 428,733	\$ 370,850	\$ 799,583	\$ 4,574,583	\$ -		

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

General Obligation & Refunding		Funding: WSIS Portion Only						\$ 1,545,000	
Series 2019A		Date of Issue - October 1, 2019						Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2020		-	\$ 22,317	\$ 33,475	\$ 55,792	55,792	1,545,000		
2021	4.000%	225,000	33,475	28,975	62,450	287,450	1,320,000		
2022	4.000%	235,000	28,975	24,275	53,250	288,250	1,085,000		
2023	5.000%	100,000	24,275	21,775	46,050	146,050	985,000		
2024	5.000%	100,000	21,775	19,275	41,050	141,050	885,000		
2025	5.000%	110,000	19,275	16,525	35,800	145,800	775,000		
2026	5.000%	115,000	16,525	13,650	30,175	145,175	660,000		
2027	5.000%	120,000	13,650	10,650	24,300	144,300	540,000		
2028	5.000%	125,000	10,650	7,525	18,175	143,175	415,000		
2029	5.000%	130,000	7,525	4,275	11,800	141,800	285,000		
2030	3.000%	135,000	4,275	2,250	6,525	141,525	150,000		
2031	3.000%	150,000	2,250	-	2,250	152,250	-		
		\$ 1,545,000	\$ 204,967	\$ 182,650	\$ 387,617	\$ 1,932,617	\$ -		

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

Certificates of Obligation		Funding: WSIS						\$ 10,715,005	
Series 2014		Date of Issue - April 1, 2014						Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2014	2.000%	\$ -	\$ -	\$ 129,058	\$ 129,058	\$ 129,058	\$ 10,715,005		
2015	3.000%	375,002	193,586	189,836	383,422	758,424	10,340,003		
2016	3.000%	388,722	189,836	184,006	373,842	762,564	9,951,281		
2017	3.000%	397,868	184,006	178,038	362,044	759,912	9,553,413		
2018	3.000%	411,588	178,038	171,864	349,902	761,490	9,141,825		
2019	3.000%	420,734	171,864	165,553	337,417	758,151	8,721,091		
2020	4.000%	439,027	165,553	156,772	322,325	761,352	8,282,064		
2021	4.000%	457,320	156,772	147,626	304,398	761,718	7,824,744		
2022	4.000%	475,613	147,626	138,113	285,739	761,352	7,349,131		
2023	4.000%	493,906	138,113	128,235	266,348	760,254	6,855,225		
2024	4.000%	512,198	128,235	117,991	246,226	758,424	6,343,027		
2025	4.000%	535,064	117,991	107,290	225,281	760,345	5,807,963		
2026	4.000%	557,930	107,290	96,132	203,422	761,352	5,250,033		
2027	3.250%	576,223	96,132	86,768	182,900	759,123	4,673,810		
2028	3.375%	599,089	86,768	76,658	163,426	762,515	4,074,721		
2029	3.500%	617,382	76,658	65,854	142,512	759,894	3,457,339		
2030	3.500%	640,248	65,854	54,650	120,504	760,752	2,817,091		
2031	3.750%	663,114	54,650	42,216	96,866	759,980	2,153,977		
2032	3.375%	690,553	42,216	29,268	71,484	762,037	1,463,424		
2033	4.000%	717,992	29,268	14,909	44,177	762,169	745,432		
2034	4.000%	745,432	14,909	-	14,909	760,341	-		
		\$ 10,715,005	\$ 2,345,365	\$ 2,280,837	\$ 4,626,202	\$ 15,341,207	\$ -		

General Obligation & Refunding		Funding: WSIS						\$ 4,143,960	
Series 2014		Date of Issue - April 1, 2014						Term - 20 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2014	2.000%	\$ -	\$ -	\$ 48,912	\$ 48,912	\$ 48,912	\$ 4,143,960		
2015	3.000%	225,215	73,367	71,115	144,482	369,697	3,918,745		
2016	3.000%	343,635	71,115	65,961	137,076	480,711	3,575,110		
2017	3.000%	301,498	65,961	61,438	127,399	428,897	3,273,612		
2018	3.000%	266,626	61,438	57,439	118,877	385,503	3,006,986		
2019	3.000%	276,797	57,439	53,287	110,726	387,523	2,730,189		
2020	4.000%	287,694	53,287	47,533	100,820	388,514	2,442,495		
2021	4.000%	257,181	47,533	42,390	89,923	347,104	2,185,314		
2022	4.000%	268,079	42,390	37,028	79,418	347,497	1,917,235		
2023	4.000%	280,429	37,028	31,419	68,447	348,876	1,636,806		
2024	4.000%	292,780	31,419	25,564	56,983	349,763	1,344,026		
2025	4.000%	305,130	25,564	19,461	45,025	350,155	1,038,896		
2026	4.000%	260,087	19,461	14,259	33,720	293,807	778,809		
2027	3.250%	85,727	14,259	12,866	27,125	112,852	693,082		
2028	3.375%	88,633	12,866	11,371	24,237	112,870	604,449		
2029	3.500%	91,539	11,371	9,769	21,140	112,679	512,910		
2030	3.500%	95,172	9,769	8,103	17,872	113,044	417,738		
2031	3.750%	98,804	8,103	6,251	14,354	113,158	318,934		
2032	3.375%	102,437	6,251	4,330	10,581	113,018	216,497		
2033	4.000%	106,069	4,330	2,209	6,539	112,608	110,428		
2034	4.000%	110,428	2,209	-	2,209	112,637	-		
		\$ 4,143,960	\$ 655,160	\$ 630,705	\$ 1,285,864	\$ 5,429,824	\$ -		

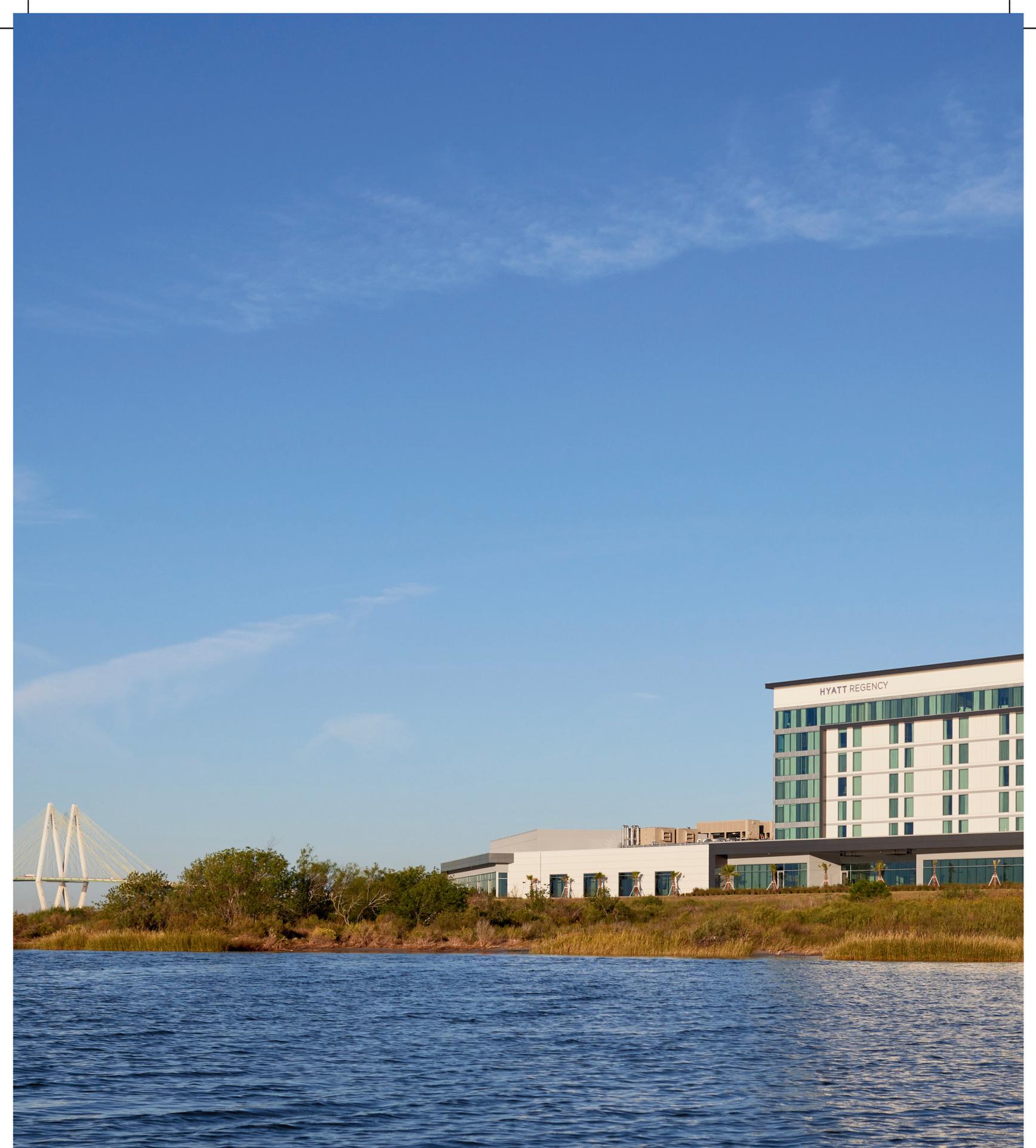
**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

General Obligation & Refunding		Funding: WSIS						\$ 12,404,869	
Series 2015		Date of Issue -							
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2016	2.000%	\$ 149,486	\$ 339,471	\$ 289,480	\$ 628,951	\$ 778,437	\$ 12,255,383		
2017	5.000%	708,219	289,480	271,775	561,255	1,269,474	11,547,164		
2018	5.000%	754,781	271,775	252,905	524,680	1,279,461	10,792,383		
2019	5.000%	801,342	252,905	232,872	485,777	1,287,119	9,991,041		
2020	5.000%	852,804	232,872	211,551	444,423	1,297,227	9,138,237		
2021	5.000%	906,717	211,551	188,884	400,435	1,307,152	8,231,520		
2022	5.000%	960,630	188,884	164,868	353,751	1,314,381	7,270,890		
2023	5.000%	1,021,894	164,868	139,320	304,188	1,326,082	6,248,996		
2024	5.000%	1,085,610	139,320	112,180	251,501	1,337,111	5,163,386		
2025	5.000%	1,154,226	112,180	83,325	195,505	1,349,731	4,009,160		
2026	5.000%	666,559	83,325	66,661	149,985	816,544	3,342,601		
2027	5.000%	700,868	66,661	49,139	115,799	816,667	2,641,733		
2028	3.375%	289,170	49,139	44,259	93,398	382,568	2,352,563		
2029	3.500%	298,972	44,259	39,027	83,286	382,258			
2030	3.625%	311,224	39,027	33,386	72,413	383,637			
2031	3.625%	323,478	33,386	27,523	60,909	384,387			
2032	3.750%	335,730	27,523	21,228	48,751	384,481			
2033	3.750%	347,983	21,228	14,704	35,932	383,915			
2034	4.000%	360,237	14,704	7,499	22,202	382,439			
2035	4.000%	374,939	7,499		7,499	382,438			
		\$ 12,404,869	\$ 2,590,056	\$ 2,250,585	\$ 4,840,641	\$ 17,245,510	\$ -		

General Obligation & Refunding		Funding: WSIS						\$ 22,967,352	
Series 2016		Date of Issue -							
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2016	3.000%			\$ 83,127	\$ 83,127	\$ 83,127	\$ 22,967,352		
2017	3.000%	484,816	498,764	489,067	987,831	1,472,647	22,482,536		
2018	3.000%	1,651,607	489,067	456,035	945,102	2,596,709	20,830,929		
2019	3.000%	1,742,106	456,035	412,482	868,518	2,610,624	19,088,823		
2020	3.000%	1,842,301	412,482	366,425	778,907	2,621,208	17,246,522		
2021	3.000%	1,952,193	366,425	317,620	684,045	2,636,238	15,294,329		
2022	5.000%	2,068,548	317,620	265,906	583,526	2,652,074	13,225,781		
2023	5.000%	2,121,721	265,906	212,863	478,770	2,600,491	11,104,060		
2024	5.000%	2,247,453	212,863	156,677	369,540	2,616,993	8,856,607		
2025	5.000%	2,360,611	156,677	109,465	266,142	2,626,753	6,495,996		
2026	4.000%	2,470,626	109,465	60,052	169,517	2,640,143	4,025,370		
2027	3.000%	1,979,860	60,052	20,455	80,507	2,060,367	2,045,510		
2028	3.000%	2,045,510	20,455		20,455	2,065,965	-		
		\$ 22,967,352	\$ 3,365,812	\$ 2,950,176	\$ 6,315,988	\$ 29,283,340	\$ -		

**CITY OF BAYTOWN  
WATER AND SEWER SYSTEM  
SUMMARY OF FY 2024-25 DEBT REQUIREMENTS**

Certificates of Obligation		Funding: WSIS						\$ 18,440,000	
Series 2019		Date of Issue - March 26, 2019							
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2020	3.000%	\$ 430,000	\$ 565,547	\$ 315,697	\$ 881,244	\$ 1,311,244	\$ 18,010,000		
2021	3.000%	670,000	315,697	305,647	621,344	1,291,344	17,340,000		
2022	3.000%	690,000	305,647	295,297	600,944	1,290,944	16,650,000		
2023	3.000%	710,000	295,297	284,647	579,944	1,289,944	15,940,000		
2024	3.000%	735,000	284,647	273,622	558,269	1,293,269	15,205,000		
2025	3.000%	755,000	273,622	262,297	535,919	1,290,919	14,450,000		
2026	5.000%	785,000	262,297	242,672	504,969	1,289,969	13,665,000		
2027	5.000%	825,000	242,672	222,047	464,719	1,289,719	12,840,000		
2028	5.000%	870,000	222,047	200,297	422,344	1,292,344	11,970,000		
2029	5.000%	915,000	200,297	177,422	377,719	1,292,719	11,055,000		
2030	4.000%	955,000	177,422	158,322	335,744	1,290,744	10,100,000		
2031	3.000%	990,000	158,322	143,472	301,794	1,291,794	9,110,000		
2032	3.000%	1,020,000	143,472	128,172	271,644	1,291,644	8,090,000		
2033	3.000%	1,050,000	128,172	112,422	240,594	1,290,594	7,040,000		
2034	3.000%	1,085,000	112,422	96,147	208,569	1,293,569	5,955,000		
2035	3.125%	1,115,000	96,147	78,725	174,872	1,289,872	4,840,000		
2036	3.125%	1,150,000	78,725	60,756	139,481	1,289,481	3,690,000		
2037	3.250%	1,190,000	60,756	41,419	102,175	1,292,175	2,500,000		
2038	3.250%	1,230,000	41,419	21,431	62,850	1,292,850	1,270,000		
2039	3.375%	1,270,000	21,431	-	21,431	1,291,431	-		
		\$ 18,440,000	\$ 3,986,056	\$ 3,420,509	\$ 7,406,566	\$ 25,846,566	\$ -		



HYATT REGENCY

# COMPONENT UNITS



# **Baytown Area Water Authority**

# BAYTOWN AREA WATER AUTHORITY



## Overview

### OBJECTIVE

The Baytown Area Water Authority (BAWA) presides over the City's wholesale supplier of water utilities and its facilities, equipment and supplies.

### DUTIES

Discuss all matters pertaining to the business of the Authority, including the vetting of work, purchase of existing facilities, and matters relating to the construction work.

## Our Mission Continues

Over the years, we have dedicated ourselves to producing drinking water that meets all state and federal standards. We continually strive to adopt new methods for delivering the best-quality drinking water to you. As new challenges to drinking water safety emerge, we remain vigilant in meeting the goals of source water protection, water conservation, and community education while continuing to serve the needs of all our water users.



# BAWA

## Budget Executive Summary

This fund accounts for the operations of the Baytown Area Water Authority (BAWA). BAWA is a water authority created by the Texas Legislature to supply water for the City of Baytown (City) and surrounding communities. BAWA services a total of eight customers with the City as the largest customer, generating approximately 90% of BAWA's annual sales. BAWA is a separate legal entity; however, it is considered a component unit of the City. Since it began operating, BAWA has not experienced shortages of its raw water supply to the plant or interruptions of service to its customers.

### BAWA BOARD OF DIRECTORS

Brenda Bradley-Smith  
President

Frank McKay III  
Vice- President

Jimmy Smith,  
Secretary

David Start,  
Director

Alysa Linares,  
Director

Angela Jackson,  
Assistant Secretary



# BUDGET EXECUTIVE SUMMARY

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## Revenues

For FY2026, the revenue projections for water sales and investment interest have been developed based on updated rates, consumption estimates, and anticipated market conditions.

### Water Sales – Baytown

Projected revenue for Baytown water sales is \$20,344,606. This estimate reflects a 6.7% rate increase, raising the water rate to \$3.89 per 1,000 gallons in accordance with the adopted BAWA rate policy. Consumption projections are grounded in a three-year historical average, resulting in an estimated total of 5.22 billion gallons for FY2026.

### Water Sales – Other Customers

Revenue from outside customers is projected at \$1,729,730 for FY2026. This projection incorporates a 6.7% rate increase to \$4.14 per 1,000 gallons. Consumption estimates are also based on a rolling three-year average, with an expected total of approximately 418 million gallons.

### Investment Interest

Investment earnings are budgeted at \$372,915 for FY2026. This figure is driven by improved interest rate conditions and investments balance carried into the fiscal year. The increase over prior years is attributed to stronger year-to-date returns and an outlook of continued market stability.



# BUDGET EXECUTIVE SUMMARY

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## Expenses & Working Capital

**Operating Expenses:** Expenses grow from \$9.92M (FY25 budget) to \$13.96M (FY26 budget), largely driven by higher supplies.

### Non-Operating Expenses:

- Transfers Out – Debt Service: Slight decrease in FY26 compared to FY25 budget, likely tied to amortization schedules or refinancing.
- Transfers Out – Capital Improvement: Large reduction in FY26 (\$2.04M) compared to FY25 (\$4.37M), indicating fewer planned capital projects or completion of major work in prior years.
- Transfers Out – General Fund: Consistent at \$350K annually.

The total expense for FY26 are adopted at \$21.77M, down from the FY25 estimate of \$23.56M, due mainly to reduced capital transfers.

**Working Capital Ending:** FY26 projected at \$9.57M, an improvement from FY25.

**Days of Operating Expenses:** BAWA will have about 250 days of operating expenses in reserve for FY26, reflecting good fiscal health.



## Our Commitment

Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. We are committed to ensuring the quality of your water and providing you with this information because informed customers are our best allies.

**FY2026 ADOPTED BUDGET**

**BAYTOWN AREA WATER AUTHORITY FUND 3500  
BUDGET SUMMARY BY FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Budget 2025-26
<b>Revenues</b>				
Sale of Water - Baytown	\$ 18,401,642	\$ 19,197,497	\$ 19,438,808	\$ 20,344,606
Sale of Water - Other	1,764,147	1,954,333	1,651,166	1,729,730
Interest Revenue	327,517	90,000	367,385	372,915
Federal Contribution	-	-	126,106	
Transfers In From WWIS Fund	100,000	-		
Transfers In From BAWA CIP	307,064	-		
Transfers In From BAWA 2024 Rev Bor	664,949	-		
<b>Total Revenues</b>	<b>21,565,320</b>	<b>21,241,830</b>	<b>21,583,465</b>	<b>22,447,251</b>
<b>Expenditures</b>				
Personnel Services	2,021,979	2,292,451	2,292,451	2,349,762
Supplies	7,844,515	6,060,052	9,676,470	10,041,291
Maintenance	330,049	586,952	429,150	429,150
Services	1,142,968	981,444	981,444	1,144,046
Sundry	-	-		
<b>Total Operating</b>	<b>11,339,512</b>	<b>9,920,899</b>	<b>13,379,515</b>	<b>13,964,249</b>
<b>Non-Operating Expenditures</b>				
Capital Outlay				-
Transfers Out - Debt Service	4,133,994	5,459,283	5,459,283	5,410,219
Transfers Out - Capital Improvement	1,368,290	4,368,290	4,368,290	2,044,000
Transfers Out - General Fund	350,000	350,000	350,000	350,000
Contingency	-	-	-	-
<b>Total Expenditures</b>	<b>17,191,796</b>	<b>20,098,472</b>	<b>23,557,088</b>	<b>21,768,468</b>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	<b>4,373,524</b>	<b>1,143,358</b>	<b>(1,973,624)</b>	<b>678,783</b>
GAAP to budget basis adjustment	(1,070,504)	-	-	-
<b>Working Capital - Beginning</b>	<b>7,563,338</b>	<b>10,866,358</b>	<b>10,866,358</b>	<b>8,892,734</b>
<b>Working Capital - Ending</b>	<b>\$ 10,866,358</b>	<b>\$ 12,009,716</b>	<b>\$ 8,892,734</b>	<b>\$ 9,571,517</b>
<b>Days of Operating Expenditures</b>	<b>350</b>	<b>442</b>	<b>243</b>	<b>250</b>



# BAWA CIP

## BAWA Capital Improvement Projects Fund

The Capital Improvement Program (CIP) for BAWA is funded through the issuance of revenue bonds, grants, and revenue from operations.

FY2025–26 Projects

- **BAWA Backwash and Decant Pump Replacement: \$1,300,000**
  - This project will replace the existing decant and backwash pumps and motors to increase reliability and control of surface water sludge processes.
- **BAWA Main MCC3: \$225,000**
  - MCC3 Electrical Upgrade

No new capital expenditures are planned for the following projects in FY2025–26 (funding or construction was previously appropriated):

- **BAWA Raw Water Rehabilitation** - This project would replace the existing BAWA Forebay liner, raw water pumps and motors with variable frequency drive (VFD) pumps/motors at the Fritz Lanham Surface Water Plant.
- **BAWA East Plant II Expansion** - Construction and design of a six (6) million gallons per day (MGD) expansion of the existing surface water treatment plant south of Interstate Highway (IH)10 and west of SH 99 along the Coastal Water Authority (CWA) Barbers Hill Canal.
- **BAWA Administration Building** - Perform a minor remodel of office space updating the finishes, and replace the HVAC system, replace the roof, plumbing upgrades, and electrical upgrades
- **BAWA Condition Assessment** - Condition Assessment Report determines the remaining useful life of various capital assets, and helps program future projects
- **BAWA Filter Scour** - To install an air scour system in the dual media filter of the Baytown Area Water Authority Fritz Lanham Water Treatment Plant (BAWA WTP).
- **BAWA Sedimentation Basin Improvements**- Project includes structural repairs to sedimentation basins, replacement of chain and flight sludge collector mechanisms, instrumentation and appurtenances.
- **BAWA Chemical Feed System** - Project includes structural repairs to the chemical feed building, replacement of one chlorine exhaust fan, and replacement of the North Ferric Tanks.



**BAWA – CAPITAL IMPROVEMENT PROGRAM FUND 3510  
BUDGET SUMMARY BY FUND**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Adopted 2025-26
<b>Revenues</b>				
Transfer In - Operating	\$ 1,368,290	\$ 4,368,290	\$ 4,368,290	\$ 2,044,000
Interest Revenue	59,239	45,000	95,308	80,000
<b>Total Revenues</b>	<b>1,427,529</b>	<b>4,413,290</b>	<b>4,463,598</b>	<b>2,124,000</b>
<b>Expenditures</b>				
BAWA2502- Condition Assessment	-	310,918	310,918	
BAWA1901- Filter Scour	2,175	-	-	
BAWA2103- Raw Water Rehabilitation	141,935	233,628	233,628	
BAWA2401- East Plant II Expansion	162,954	1,302,500	1,302,500	
BAWA2402- Administration Building	-	543,481	543,481	
BAWA2301- Backwash and Decant Pump Replacement	-	3,742,082	3,742,082	1,300,000
BAWA2602- BAWA Main MCC3				225,000
BAWA2603- Sedimentation Basin Imp.				465,000
BAWA2604- Chemical Feed System				54,000
<b>Total Expenditures</b>	<b>307,064</b>	<b>6,132,609</b>	<b>6,132,609</b>	<b>2,044,000</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>1,120,465</b>	<b>(1,719,319)</b>	<b>(1,669,011)</b>	<b>80,000</b>
<b>Working Capital - Beginning</b>	<b>1,307,390</b>	<b>2,427,855</b>	<b>2,427,855</b>	<b>758,844</b>
<b>Working Capital - Ending</b>	<b>\$ 2,427,855</b>	<b>\$ 708,536</b>	<b>\$ 758,844</b>	<b>\$ 838,844</b>

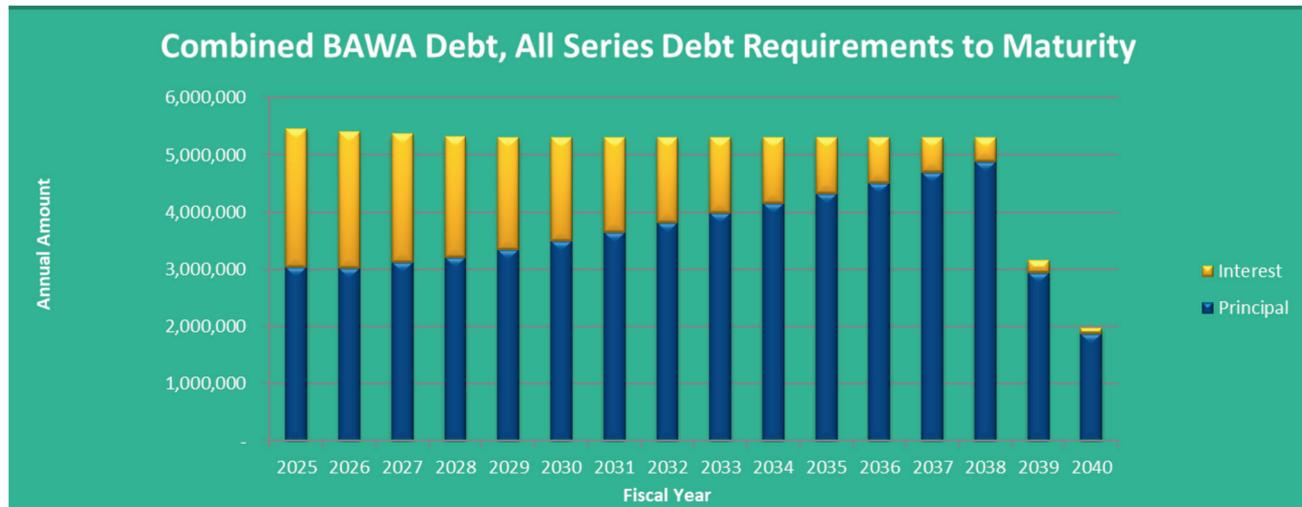


# DEBT SERVICE

For the year ending September 30, 2026

## BAYTOWN AREA WATER AUTHORITY REVENUE BONDS LONG TERM DEBT AMORTIZATION SCHEDULES

Revenue Bonds	Amount of Issue	Principal Outstanding Oct. 1, 2025	Principal & Interest Requirements for 2025-26			Principal Outstanding Sept. 30, 2026
			Principal	Interest	Total	
Series 2012	8,315,000	2,515,000	325,000	82,919	407,919	2,190,000
Series 2018	22,040,000	18,700,000	1,000,000	839,650	1,839,650	17,700,000
Series 2019	17,315,000	13,320,000	755,000	431,650	1,186,650	12,565,000
Series 2024	21,525,000	20,520,000	950,000	1,026,000	1,976,000	19,570,000
		<u>\$ 55,055,000</u>	<u>\$ 3,030,000</u>	<u>\$ 2,380,219</u>	<u>\$ 5,410,219</u>	<u>\$ 52,025,000</u>



# DEBT SERVICE

For the year ending September 30, 2026

## Combined BAWA Debt, All Series Debt Requirements to Maturity

Fiscal Year	Principal 5/01	Total Interest	Total Requirement
2025	3,045,000	2,414,283	5,459,283
2026	3,030,000	2,380,219	5,410,219
2027	3,120,000	2,242,769	5,362,769
2028	3,210,000	2,100,900	5,310,900
2029	3,350,000	1,954,588	5,304,588
2030	3,500,000	1,801,888	5,301,888
2031	3,655,000	1,650,500	5,305,500
2032	3,815,000	1,491,725	5,306,725
2033	3,980,000	1,325,600	5,305,600
2034	4,160,000	1,145,900	5,305,900
2035	4,330,000	975,400	5,305,400
2036	4,510,000	797,700	5,307,700
2037	4,690,000	612,350	5,302,350
2038	4,880,000	419,350	5,299,350
2039	2,945,000	218,250	3,163,250
2040	1,880,000	94,000	1,974,000
<b>Total</b>	<b>\$ 58,100,000</b>	<b>\$ 21,625,421</b>	<b>\$ 79,725,421</b>





A close-up photograph of a dark-colored police vehicle door. On the right side of the door, there is a silver badge with the word "POLICE" at the top, a central emblem of a lion rampant, and the words "BANTON TEXAS" at the bottom. The door handle is visible. The background is a blurred outdoor scene with a sunset or sunrise sky. Overlaid on the lower-left portion of the door is the text "Purchased with CCPD tax funds" in a white, bold, sans-serif font.

**Purchased with  
CCPD tax funds**

**CRIME CONTROL &  
PREVENTION DISTRICT**

# CCPD Overview

On November 3, 2020 the citizens voted to continue the Baytown Crime Control and Prevention District dedicated to crime reduction programs and the adoption of a adopted local sales and use tax at a rate of one-eighth of one percent (1/8%).



## Board of Directors

- Loretta White Director District 1 At-Large
- Jose Ortega Director District 2 At-Large
- Charles E. Murrell Director District 3 At-Large
- Nicholas Rice President District 4 At Large
- David Start, Jr Director District 5 At-Large
- James Coker Vice President District 6 At-Large
- Lloyd J. Herrera Director Mayor At Large
- City Clerk Secretary Non Member/City Staff

## Duties & Details



### Objective

The Crime Control and Prevention board maintains and implements new initiatives to continue the reduction in the crime rate and enhancing public safety without a substantial increase in the ad valorem tax rate.



### Duties

- Manages sales taxes received for the City's crime control and prevention programs.



# FY26 Adopted Budget

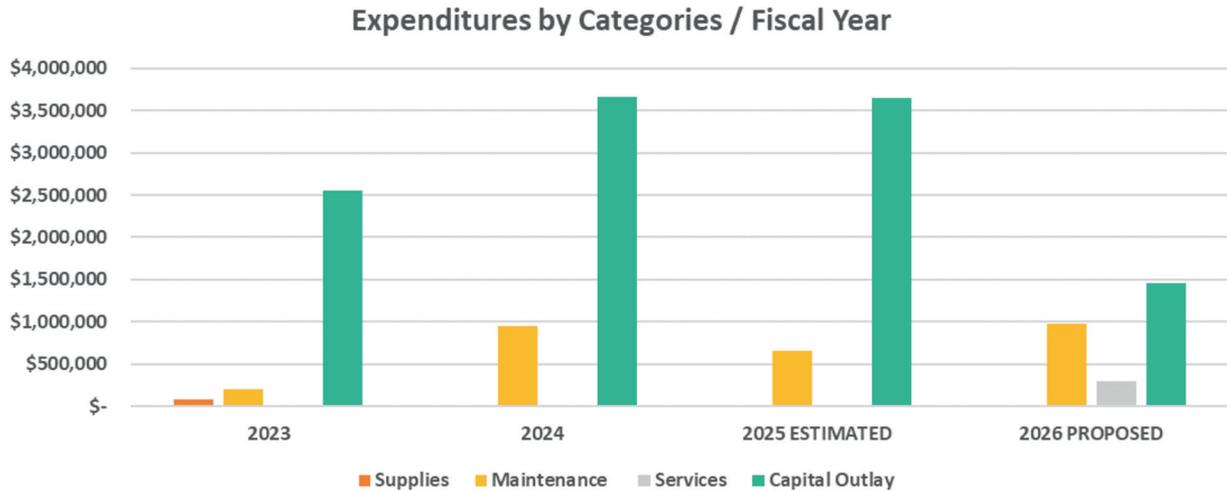
## Revenues

For FY2025–26, the Crime Control and Prevention District (CCPD) is proposing a total revenue budget of \$2,593,794. The majority of this funding is projected to come from sales tax revenues, estimated at \$2,502,824, representing a 2% increase over the FY2024–25 revised budget. Additionally, interest income is expected to contribute \$90,970, reflecting a slight increase from the prior year’s projection. This adopted budget reflects the District’s continued commitment to fiscal responsibility while supporting public safety initiatives.

### Revenue Distribution and Trends



## Expenditures

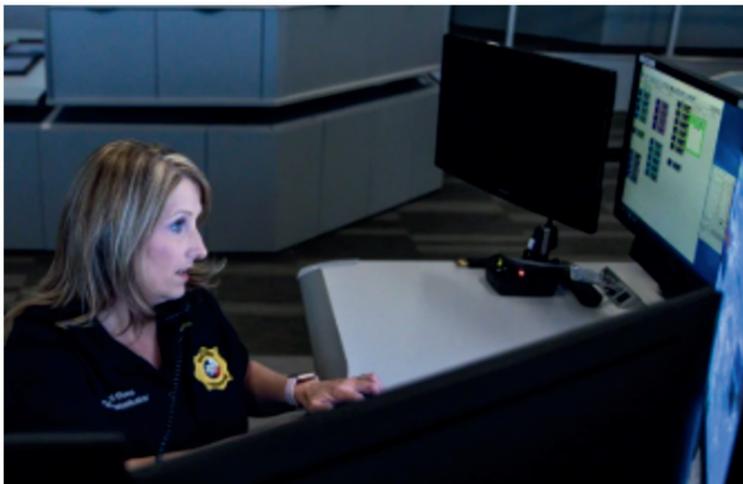


The adopted FY2026 expenditure totals \$2,718,861, representing a substantial decrease of \$1,889,159 (41%) compared to the FY2025 revised budget of \$4,608,020. This decrease is largely driven by a significant reduction in Capital Outlay. The budget also reinforces core operational needs, with Maintenance increasing to \$969,069 and a new \$298,000 allocation for Services, highlighting a growing focus on sustaining operations and enhancing service delivery.



**CITY OF BAYTOWN  
CRIME CONTROL & PREVENTION DISTRICT FUND 3100  
BUDGET SUMMARY**

	<b>Actual 2023-24</b>	<b>Revised Budget 2024-25</b>	<b>Estimated 2024-25</b>	<b>Adopted Budget 2025-26</b>
<b>Revenues</b>				
Sales Tax	\$ 2,492,750	\$ 2,453,749	\$ 2,210,653	\$ 2,502,824
Interest Income	130,012	69,781	73,118	90,970
<b>Total Revenues</b>	<b>2,622,762</b>	<b>2,523,530</b>	<b>2,283,771</b>	<b>2,593,794</b>
<b>Expenditures</b>				
Supplies	77,031	-	-	-
Maintenance	193,752	945,761	655,528	969,069
Services	-	-	-	298,000
<b>Total Operating</b>	<b>270,783</b>	<b>945,761</b>	<b>655,528</b>	<b>1,267,069</b>
Capital Outlay	2,547,504	3,662,259	3,654,798	1,451,792
Transfers Out	-	-	-	-
Leases	-	-	-	-
Debt Service	-	-	-	-
<b>Total Expenditures</b>	<b>2,818,287</b>	<b>4,608,020</b>	<b>4,310,326</b>	<b>2,718,861</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>(195,525)</b>	<b>(2,084,490)</b>	<b>(2,026,555)</b>	<b>(125,067)</b>
<b>Fund Balance - Beginning</b>	<b>2,347,147</b>	<b>2,151,622</b>	<b>2,151,622</b>	<b>125,067</b>
Adj. to convert budget basis to GAAP				
<b>Fund Balance - Ending</b>	<b>\$ 2,151,622</b>	<b>\$ 67,132</b>	<b>\$ 125,067</b>	<b>\$ -</b>







# FIRE CONTROL, PREVENTION, & EMERGENCY MEDICAL SERVICES DISTRICT

# FCPEMSD Overview



On November 3, 2020 the citizens voted to continue the Baytown Fire Control, Prevention, and Emergency Medical Services District dedicated to fire safety and emergency medical services and the adoption of a Adopted local sales and use tax at a rate of one-eighth of one percent (1/8%).

## Board of Directors

- Victor Medrano Director District 1 At-Large
- Jamari Gilbert Director District 2 At-Large
- Mirtha Morales Director District 3 At-Large
- Abraham Carrillo Director District 4 At-Large
- Barry L. Hawkins Vice President District 5 At-Large
- Vacant 1 Director District 6 At-Large
- Larry Hollaway Director Mayor-At Large
- City Clerk Secretary Non Member/City Staff

## Duties & Details



### Objective

The Fire Control, Prevention and EMS Board works to maintain and implement new initiatives to continue the reduction in the number of fires and enhancing public safety through Emergency Medical Services without a substantial increase in the ad valorem tax rate.



### Duties

- Work alongside the Fire Chief to sustain and launch initiatives that reduce fire incidents.
- Enhance public safety for the residents of Baytown through EMS without significantly raising the ad valorem tax rate.

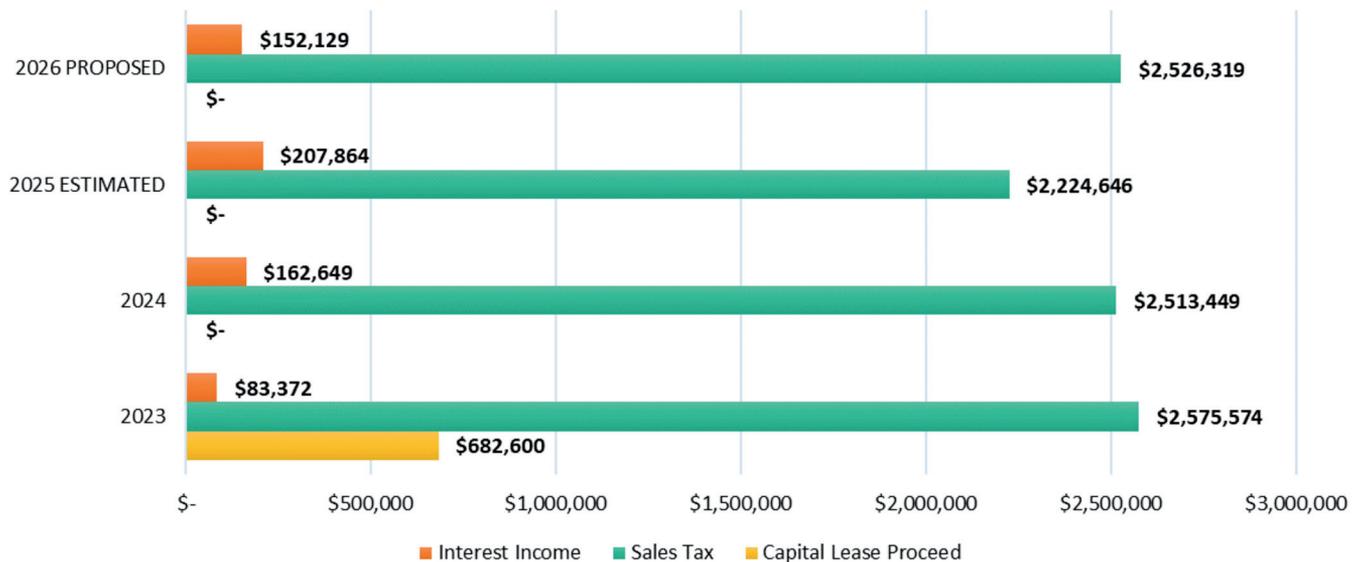


# FY26 Adopted Budget

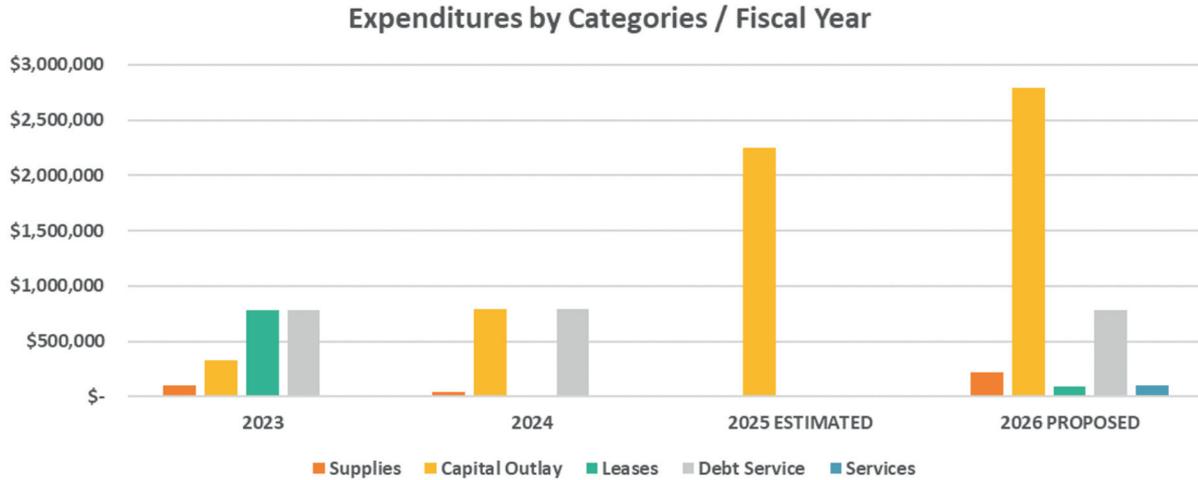
## Revenues

For FY26, the Fire Control, Prevention, & Emergency Medical Services District (FCPEMSD) is proposing a total revenue budget of \$2,678,448. The majority of this funding is projected from sales tax revenues, which are expected to reach \$2,526,319, reflecting an increase of 2% from prior year. Additionally, investment interest is anticipated to contribute \$152,129.

Revenue Distribution and Trends



## Expenditures



The Adopted FY2026 expenditure totals \$3,988,601, reflecting a decrease of \$127,349 (4.2%) from the FY2025 revised budget. Capital Outlay drops from \$3.33 million to \$2.79 million, focusing on vehicles, machinery, and equipment. Supplies, previously unbudgeted, are reinstated at \$222,015, signaling renewed investment in operations. Services totalized \$100,000.

Leases are reinstated at \$94,836 after being excluded in recent years, aligning with current operational needs.



Debt Service remains steady at \$781,625 in FY2025 and slightly increases to \$781,750 in FY2026, in line with the scheduled debt maturity.

Date	Principal	Interest	Total	Annual Total	Rate
09/30/2021	\$ -	\$ 204,583	\$ 204,583	\$ 204,583	5.000%
09/30/2022	850,000	224,250	1,074,250	1,074,250	5.000%
09/30/2023	595,000	188,125	783,125	783,125	5.000%
09/30/2024	630,000	157,500	787,500	787,500	5.000%
09/30/2025	655,000	125,375	780,375	780,375	5.000%
09/30/2026	690,000	91,750	781,750	781,750	5.000%
09/30/2027	730,000	56,250	786,250	786,250	5.000%
09/30/2028	760,000	19,000	779,000	779,000	5.000%
<b>Total</b>	<b>\$ 4,910,000</b>	<b>\$ 1,066,833</b>	<b>\$ 5,976,833</b>	<b>\$ 5,976,833</b>	

**CITY OF BAYTOWN**  
**FIRE - EMS SPECIAL DISTRICT FUND 3200**  
**BUDGET SUMMARY**

	Actual 2023-24	Revised Budget 2024-25	Estimated 2024-25	Proposed 2025-26
<b>Revenues</b>				
Sales Tax	\$ 2,513,449	\$ 2,476,783	\$ 2,224,646	\$ 2,526,319
Capital Lease Proceed				
Interest Income	162,649	\$ 85,874	\$ 207,864	152,129
<b>Total Revenues</b>	<u>2,676,098</u>	<u>2,562,657</u>	<u>2,432,509</u>	<u>2,678,448</u>
<b>Expenditures</b>				
Supplies	45,471	-	-	222,015
Maintenance	-	-	-	-
Services	-	500	-	100,000
<b>Total Operating</b>	<u>45,471</u>	<u>500</u>	<u>-</u>	<u>322,015</u>
Capital Outlay	793,174	3,333,825	2,245,633	2,790,000
Transfers Out	787,500	-	-	-
Leases	-	94,836	94,836	94,836
Debt Service	-	781,625	781,625	781,750
<b>Total Expenditures</b>	<u>1,626,145</u>	<u>4,210,786</u>	<u>3,122,094</u>	<u>3,988,601</u>
<b>Excess (Deficit) Revenues</b>				
<b>Over Expenditures</b>	1,049,952	(1,648,129)	(689,585)	(1,310,153)
<b>Fund Balance - Beginning</b>	<u>2,558,765</u>	<u>3,608,717</u>	<u>3,608,717</u>	<u>2,919,132</u>
Adj. to convert budget basis to GAAP				
<b>Fund Balance - Ending</b>	<u>\$ 3,608,717</u>	<u>\$ 1,960,588</u>	<u>\$ 2,919,132</u>	<u>\$ 1,608,979</u>







**MUNICIPAL DEVELOPMENT  
DISTRICT**

# MUNICIPAL DEVELOPMENT DISTRICT

## Overview

### **Objective:**

The Baytown Municipal Development District (MDD) seeks to facilitate economic growth and enhance the quality of life for the City of Baytown. In doing so, the MDD may help develop and finance any permissible project as defined in Chapter 377 of the Texas Local Government Code that benefits, strengthens and diversifies the economic base of Baytown. The MDD jurisdiction includes the City of Baytown and its extraterritorial jurisdiction.



### **Duties:**

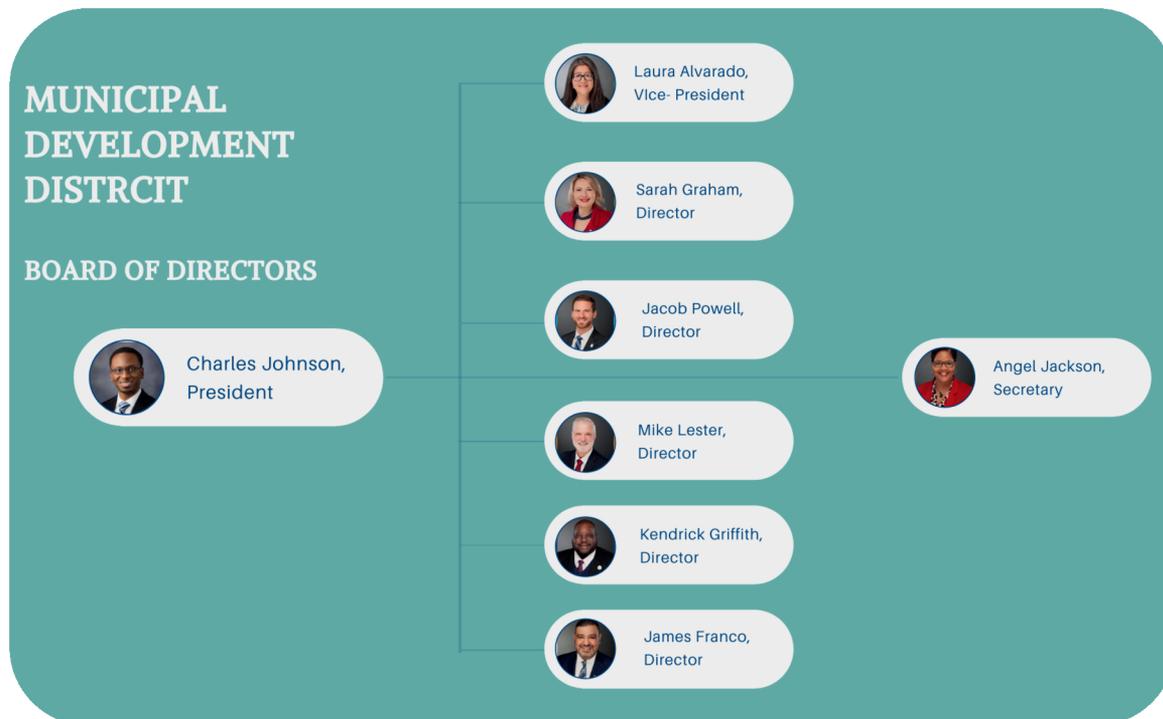
- Provide strategic direction concerning development projects and ensure financial accountability for MDD funds
- Promote the retention and expansion of existing businesses for a sustainable economy that leads to primary job creation, and provide opportunity for new business development
- Position Baytown as an attractive destination for visitors and further cultivate a desirable community for residents to live, work and play
- Facilitate infrastructure projects and strategic investments that will enhance the quality of life and sense of place needed to foster sustainable and quality development

# MUNICIPAL DEVELOPMENT DISTRICT

## The Board

On May 5, 2001, in the general election, the citizens of the City of Baytown voted to authorize the creation of the Baytown Municipal Development District (MDD) and the imposition of a sales and use tax at the rate of one-half of one percent for the purpose of financing economic development and parks projects that provide economic benefit, diversify the economic base of the community and improve our quality of life.

The board is comprised of the Mayor and six Council members.



On October 26, 2023, the MDD board voted to create the Baytown Economic Development Advisory Committee to assist in the conduct of the operation of the City government and work with City economic development staff to identify and review opportunities that will grow and enhance the quality of life for the City of Baytown, but not limited to, reviewing Business Improvement Grants and making recommendations to the City Council. The committee is comprised of seven citizen members appointed by Council.

# BUDGET EXECUTIVE SUMMARY

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The FY2025-26 Adopted Budget for the Municipal Development District (MDD) reflects a strategic allocation of resources aimed at supporting economic development, enhancing community amenities, and fulfilling long-term debt obligations. The total projected revenue for FY26 is \$9.23 million, while total expenditures are budgeted at \$9.19 million, resulting in an ending working capital of \$2.33 million.

## Revenues

Projected revenues for FY2025-26 total \$9,228,367, which includes:

- Sales Tax: \$9.27 million, the primary revenue source, shows a continued upward trend with a 5% increase from FY24 adopted.
- Rebates: An offset of \$160,000 in obligations tied to agreements.
- Investment Interest: \$122,055, slightly up from FY24 estimated.
- Miscellaneous: No anticipated miscellaneous revenues for FY26.

## Expenditures

Total Adopted expenditures are \$9,193,145 distributed across five primary categories:

- Economic Development Operating Expenses – \$315,245
- Key Economic Development Programs and Initiatives include:
  - Hotel/Convention Center operations: \$2.26 million
  - Support for the Economic Development Foundation (EDF): \$350,000
  - Legal services: \$150,000
  - Business recruitment and retention: \$100,000
  - Baytown Voice Magazine and other outreach: \$60,000

# BUDGET EXECUTIVE SUMMARY

## Non Operating Expenses & Working Capital

- Debt Service – \$5.38 million. This covers multiple obligations including:
  - Convention Center Series 2021C: \$1.89 million
  - Hotel Series 2021A/B: \$1.90 million
  - NE Wastewater Treatment Plant share: \$871,663
  - Aquatics Master Plan & Pirates Bay Expansion: \$720,937 combined
- Transfers – \$550,000. This transfer to the General Fund reflects the expanded administrative and operational responsibilities associated with MDD-funded initiatives.
- Ending Working Capital: \$2.33 million - The MDD maintains a healthy fund balance that supports sustainability and flexibility for future economic development efforts.



FY2026 ADOPTED BUDGET

**MUNICIPAL DEVELOPMENT DISTRICT (MDD) PROGRAM FUND 3300  
FY2025-26 BUDGET SUMMARY**

	Actual 2023-24	Budget 2024-25	Estimated 2024-25	Adopted 2025-26
<b>Revenue</b>				
Sales Tax	\$ 8,732,995	\$ 8,778,656	\$ 8,985,452	\$ 9,266,312
Rebates	(159,839)	(152,862)	(150,000)	(160,000)
Investment Interest	138,812	153,977	119,661	122,055
Miscellaneous	350,000	-	155,336	-
<b>Total Revenues</b>	<b>9,061,968</b>	<b>8,779,771</b>	<b>9,110,449</b>	<b>9,228,367</b>
<b>Expenditures</b>				
<i>Economic Development</i>				
Economic Development Department	233,241	322,216	225,873	315,245
Legal Services	-	150,000	150,000	150,000
Development of New/Expansion of Existing Businesses and Industry	234,279	200,000	200,000	100,000
Economic Development Foundation (EDF)	419,537	350,000	350,000	350,000
Economic Incentive - HEB	-	150,000	-	-
Hotel/Convention Center Operations	1,760,331	1,980,000	1,930,000	2,255,000
Property Acquisition	-	-	-	-
Economic Incentive - I10 Property Group	-	-	-	21,000
Business Improvement Grant Program (BIG)	-	350,000	350,000	-
ZenCity	-	-	-	10,000
Baytown Voice Magazine	19,250	60,000	60,000	60,000
<b>Total Economic Development</b>	<b>2,666,638</b>	<b>3,562,216</b>	<b>3,265,873</b>	<b>3,261,245</b>
<i>Water &amp; Sewer Projects</i>				
Cost Share w/Developers to Upsize Utilities	42,402	-	-	-
<b>Total Water &amp; Sewer Projects</b>	<b>42,402</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Parks Projects</i>				
Parks Projects	183,832	-	-	-
<b>Total Parks Projects</b>	<b>183,832</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Debt Service</i>				
NE WW Treatment Plant (60% of 2014, 2015 & 2016 GO Refundings)	960,902	973,066	973,066	871,663
Aquatics Master Plan Construction	397,825	397,825	397,825	386,450
Pirates Bay Waterpark Expansion	336,070	336,070	336,070	334,487
Convention Center Debt Service - Series 2021C	2,103,094	1,402,400	1,402,400	1,888,400
Hotel Debt Service - Series 2021A/B	294,172	1,901,725	2,288,052	1,901,000
<b>Total Debt Service</b>	<b>4,092,064</b>	<b>5,011,086</b>	<b>5,397,413</b>	<b>5,381,999</b>
<i>Transfers</i>				
Project Administration & Overhead - GF	300,000	300,000	300,000	550,000
<b>Total Transfers</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>550,000</b>
<i>Contingency</i>				
Unforeseen/New Initiatives	-	240,000	-	-
<b>Total Contingency</b>	<b>-</b>	<b>240,000</b>	<b>-</b>	<b>-</b>
<b>Total MDD Expenditures</b>	<b>7,284,936</b>	<b>9,113,302</b>	<b>8,963,286</b>	<b>9,193,245</b>
<b>Revenues Over/Under Expenditures</b>	<b>1,777,032</b>	<b>(333,531)</b>	<b>147,164</b>	<b>35,122</b>
<b>Beginning Working Capital</b>	<b>370,131</b>	<b>2,147,163</b>	<b>2,147,163</b>	<b>2,294,326</b>
<b>Ending Working Capital</b>	<b>\$ 2,147,163</b>	<b>\$ 1,813,632</b>	<b>\$ 2,294,326</b>	<b>\$ 2,329,448</b>

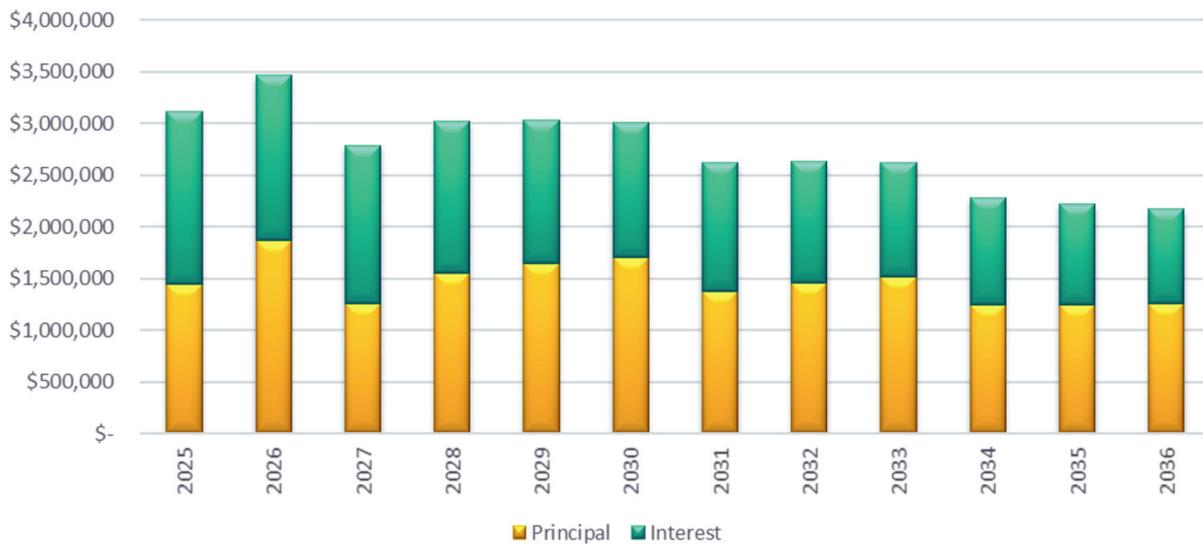
# DEBT SERVICE

For the year ending September 30, 2026

**BAYTOWN MUNICIPAL DEVELOPMENT DISTRICT  
ANNUAL REQUIREMENT TO AMORTIZE BONDED DEBT ASSIGNED**

Series	Obligation	Amount of Issue	Principal Outstanding Oct. 1, 2025	Principal & Interest Requirements for 2025-26			Principal Outstanding Sept. 30, 2026
				Principal	Interest	Total	
2014	General Obligation and Refunding	2,100,283	526,240	131,744	17,081	148,825	394,496
2015	General Obligation and Refunding	1,770,131	572,093	95,116	21,402	116,518	476,977
2016	General Obligation and Refunding	4,493,018	594,431	594,431	11,889	606,319	-
2019	General Obligation and Refunding	3,595,000	1,795,000	325,000	61,450	386,450	1,470,000
2021A	General Obligation and Refunding	2,906,667	2,265,000	236,667	97,817	334,483	2,028,333
2021C	Combined Limited Sales Tax Revenue & Third Lien Bonds	30,680,000	30,680,000	480,000	1,390,400	1,870,400	30,200,000
Total		\$ 45,545,099	\$ 36,432,764	\$ 1,862,957	\$ 1,600,038	\$ 3,462,995	\$ 34,569,807

## Annual Debt Service Requirements



**BAYTOWN  
BAYTOWN MUNICIPAL DEVELOPMENT DISTRICT  
ANNUAL REQUIREMENT TO AMORTIZE BONDED DEBT**

<b>Fiscal Year</b>	<b>Principal 02/01</b>	<b>Interest 02/01</b>	<b>Interest 08/01</b>	<b>Total Interest</b>	<b>Annual Requirement</b>
2024	1,367,285	880,129	849,788	1,729,916	3,097,202
2025	1,438,892	849,788	820,678	1,670,466	3,109,358
2026	1,862,957	820,678	779,360	1,600,038	3,462,995
2027	1,251,769	779,360	750,196	1,529,556	2,781,325
2028	1,547,826	750,196	713,975	1,464,171	3,011,997
2029	1,635,697	713,975	675,651	1,389,626	3,025,323
2030	1,692,619	675,651	637,852	1,313,503	3,006,121
2031	1,374,540	637,852	605,635	1,243,487	2,618,028
2032	1,448,129	605,635	571,647	1,177,283	2,625,412
2033	1,508,384	571,647	536,167	1,107,814	2,616,198
2034	1,237,340	536,167	505,770	1,041,937	2,279,277
2035	1,238,503	505,770	475,075	980,845	2,219,348
2036	1,250,000	475,075	443,825	918,900	2,168,900
2037	1,305,000	443,825	411,200	855,025	2,160,025
2038	1,375,000	411,200	376,825	788,025	2,163,025
2039	1,440,000	376,825	340,825	717,650	2,157,650
2040	1,515,000	340,825	302,950	643,775	2,158,775
2041	1,590,000	302,950	263,200	566,150	2,156,150
2042	1,675,000	263,200	229,700	492,900	2,167,900
2043	1,735,000	229,700	195,000	424,700	2,159,700
2044	1,805,000	195,000	158,900	353,900	2,158,900
2045	1,880,000	158,900	121,300	280,200	2,160,200
2046	1,950,000	121,300	82,300	203,600	2,153,600
2047	760,000	82,300	67,100	149,400	909,400
2048	790,000	67,100	51,300	118,400	908,400
2049	820,000	51,300	34,900	86,200	906,200
2050	855,000	34,900	17,800	52,700	907,700
2051	890,000	-	17,800	17,800	907,800
<b>\$</b>	<b>39,238,941</b>	<b>\$ 11,881,248</b>	<b>\$ 11,036,720</b>	<b>\$22,917,968</b>	<b>\$ 62,156,909</b>

**FY2026 ADOPTED BUDGET**

**BAYTOWN MUNICIPAL DEVELOPMENT DISTRICT  
DETAIL DEBT AMORTIZATION SCHEDULES**

Series 2014		Date of Issue: April 1, 2014					S 2,100,283	
General Obligation and Refunding Bonds: MDD Allocation Only								Term: 20 Years
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2014		\$ -	\$ -	\$ 21,885	\$ 21,885	\$ 21,885	\$ 2,100,283	
2015	2.000%	115,291	37,163	36,023	73,186	188,477	1,984,992	
2016	3.000%	174,064	36,023	33,412	69,434	243,498	1,810,928	
2017	3.000%	152,720	33,412	31,121	64,532	217,252	1,658,208	
2018	3.000%	135,056	31,121	29,095	60,216	195,272	1,523,152	
2019	3.000%	140,208	29,095	26,992	56,087	196,295	1,382,944	
2020	4.000%	145,728	26,992	24,077	51,069	196,797	1,237,216	
2021	4.000%	130,272	24,077	21,472	45,549	175,821	1,106,944	
2022	4.000%	135,792	21,472	18,756	40,228	176,020	971,152	
2023	4.000%	142,048	18,756	15,915	34,671	176,719	829,104	
2024	4.000%	148,304	15,915	12,949	28,864	177,168	680,800	
2025	4.000%	154,560	12,949	9,858	22,807	177,367	526,240	
2026	4.000%	131,744	9,858	7,223	17,081	148,825	394,496	
2027	3.250%	43,424	7,223	6,517	13,740	57,164	351,072	
2028	3.375%	44,896	6,517	5,760	12,277	57,173	306,176	
2029	3.500%	46,368	5,760	4,948	10,708	57,076	259,808	
2030	3.500%	48,208	4,948	4,105	9,053	57,261	211,600	
2031	3.750%	50,048	4,105	3,166	7,271	57,319	161,552	
2032	3.750%	51,888	3,166	2,193	5,359	57,247	109,664	
2033	4.000%	53,728	2,193	1,119	3,312	57,040	55,936	
2034	4.000%	55,936	1,119	-	1,119	57,055	-	
		\$ 2,100,283	\$ 331,863	\$ 316,585	\$ 648,448	\$ 2,748,731	\$ -	

Call Option: Bonds maturing on 02/01/2025 to 02/01/2034 callable in whole or in part on any date beginning 02/01/24 @ par.

Series 2015		Date of Issue: July 7, 2015					S 1,770,131	
General Obligation and Refunding Bonds: MDD Allocation Only								Term: 20 Years
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2016		\$ 21,331	\$ 47,057	\$ 41,308	\$ 88,365	\$ 109,696	\$ 1,748,800	
2017	5.000%	101,060	41,308	38,781	80,089	181,150	1,647,739	
2018	5.000%	107,705	38,781	36,089	74,870	182,575	1,540,035	
2019	5.000%	114,349	36,089	33,230	69,319	183,667	1,425,686	
2020	5.000%	121,692	33,230	30,188	63,418	185,110	1,303,994	
2021	5.000%	129,385	30,188	26,953	57,141	186,526	1,174,609	
2022	5.000%	137,079	26,953	23,526	50,479	187,558	1,037,530	
2023	5.000%	145,821	23,526	19,881	43,407	189,227	891,709	
2024	5.000%	154,913	19,881	16,008	35,888	190,801	736,797	
2025	5.000%	164,704	16,008	11,890	27,898	192,602	572,093	
2026	5.000%	95,116	11,890	9,512	21,402	116,518	476,977	
2027	5.000%	100,011	9,512	7,012	16,524	116,536	376,965	
2028	3.375%	41,263	7,012	6,316	13,328	54,591	335,702	
2029	3.500%	42,662	6,316	5,569	11,885	54,547	293,040	
2030	3.625%	44,411	5,569	4,764	10,333	54,744	248,629	
2031	3.625%	46,159	4,764	3,927	8,692	54,851	202,470	
2032	3.750%	47,908	3,927	3,029	6,957	54,864	154,563	
2033	3.750%	49,656	3,029	2,098	5,127	54,783	104,907	
2034	4.000%	51,404	2,098	1,070	3,168	54,573	53,502	
2035	4.000%	53,503	1,070	-	1,070	54,573	-	
		\$ 1,770,131	\$ 368,208	\$ 321,151	\$ 689,359	\$ 2,459,490	\$ -	

Call Option: Bonds maturing on 02/01/2026 to 02/01/2035 callable in whole or in part on any date beginning 02/01/25 @ par.

**FY2026 ADOPTED BUDGET**

**BAYTOWN MUNICIPAL DEVELOPMENT DISTRICT  
DETAIL DEBT AMORTIZATION SCHEDULES**

Series 2016		Date of Issue: July 19, 2016						\$	4,493,018
General Obligation and Refunding Bonds: MDD Allocation Only								Term: 12 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2016		\$ -	\$ -	\$ 7,811	\$ 7,811	\$ 7,811	\$ 4,493,018		
2017	4.000%	113,441	117,158	114,889	232,047	345,488	4,379,577		
2018	4.000%	386,455	114,889	107,160	222,049	608,505	3,993,122		
2019	5.000%	407,631	107,160	96,969	204,129	611,761	3,585,490		
2020	5.000%	431,076	83,825	73,048	156,874	587,949	3,154,415		
2021	5.000%	456,789	73,048	61,629	134,677	591,466	2,697,626		
2022	5.000%	484,015	61,629	49,528	111,157	595,172	2,213,611		
2023	5.000%	510,484	49,528	36,766	86,295	596,779	1,703,127		
2024	5.000%	540,735	36,766	23,248	60,014	600,749	1,162,392		
2025	4.000%	567,961	23,248	11,889	35,136	603,097	594,431		
2026	4.000%	594,431	11,889	-	11,889	606,319	-		
		\$4,493,018	\$ 679,141	\$ 582,938	\$1,262,078	\$ 5,755,096	\$ -		

Series 2019		Date of Issue: May 2, 2019						\$	3,595,000
General Obligation and Refunding Bonds: MDD Allocation Only								Term: 12 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding		
2019		\$ -	\$ -	\$ 48,046	\$ 48,046	\$ 48,046	\$ 3,595,000		
2020	3.500%	280,000	58,075	53,875	111,950	391,950	3,315,000		
2021	3.500%	290,000	53,875	50,975	104,850	394,850	3,025,000		
2022	3.625%	290,000	50,975	48,075	99,050	389,050	2,735,000		
2023	3.750%	305,000	48,075	43,500	91,575	396,575	2,430,000		
2024	4.000%	310,000	43,500	38,850	82,350	392,350	2,120,000		
2025	4.000%	325,000	38,850	33,975	72,825	397,825	1,795,000		
2026	4.125%	325,000	33,975	27,475	61,450	386,450	1,470,000		
2027	4.250%	350,000	27,475	20,475	47,950	397,950	1,120,000		
2028	4.250%	355,000	20,475	13,375	33,850	388,850	765,000		
2029	4.375%	380,000	13,375	5,775	19,150	399,150	385,000		
2030	4.375%	385,000	5,775	-	5,775	390,775	-		
		\$3,595,000	\$ 394,425	\$ 384,396	\$ 778,821	\$ 4,373,821	\$ -		

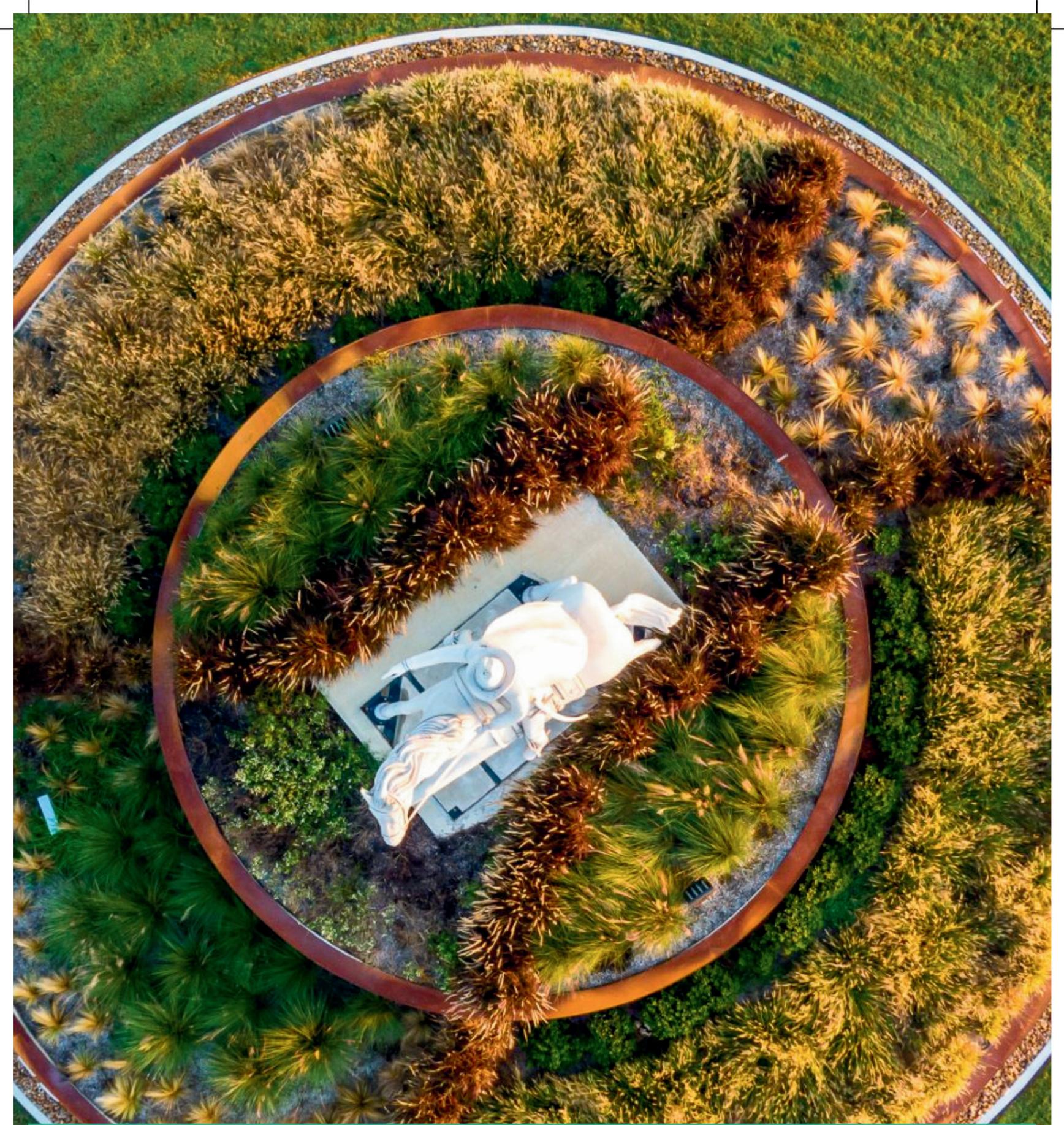
**FY2026 ADOPTED BUDGET**

**BAYTOWN MUNICIPAL DEVELOPMENT DISTRICT  
DETAIL DEBT AMORTIZATION SCHEDULES**

Series 2021A		Date of Issue: December 15, 2021					S 2,906,667	
General Obligation and Refunding Bonds: MDD Allocation Only							Term: 12 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding	
2022			17,354	67,908	85,263	85,263	2,906,667	
2023	5.0%	201,667	67,908	62,867	130,775	332,442	2,705,000	
2024	5.0%	213,333	62,867	57,533	120,400	333,733	2,491,667	
2025	5.0%	226,667	57,533	51,867	109,400	336,067	2,265,000	
2026	5.0%	236,667	51,867	45,950	97,817	334,483	2,028,333	
2027	5.0%	248,333	45,950	39,742	85,692	334,025	1,780,000	
2028	5.0%	261,667	39,742	33,200	72,942	334,608	1,518,333	
2029	5.0%	276,667	33,200	26,283	59,483	336,150	1,241,667	
2030	5.0%	290,000	26,283	19,033	45,317	335,317	951,667	
2031	4.0%	303,333	19,033	12,967	32,000	335,333	648,333	
2032	4.0%	318,333	12,967	6,600	19,567	337,900	330,000	
2033	4.0%	330,000	6,600	-	6,600	336,600	-	
		\$ 2,906,667	\$ 441,304	\$ 423,950	\$ 865,254	\$ 3,771,921	\$ -	

Series 2021C		Date of Issue: September 9, 2021					S 30,680,000	
Combined Limited Sales Tax Revenue & Third Lien Hotel Revenue Bonds							Term: 30 Years	
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 04/01	Interest Due 10/01	Total Interest	Annual Requirement	Principal Outstanding	
2022			786,902	-	786,902	786,902	30,680,000	
2023			701,200	701,200	1,402,400	1,402,400	30,680,000	
2024			701,200	701,200	1,402,400	1,402,400	30,680,000	
2025			701,200	701,200	1,402,400	1,402,400	30,680,000	
2026	5.0%	480,000	701,200	689,200	1,390,400	1,870,400	30,200,000	
2027	5.0%	510,000	689,200	676,450	1,365,650	1,875,650	29,690,000	
2028	5.0%	845,000	676,450	655,325	1,331,775	2,176,775	28,845,000	
2029	5.0%	890,000	655,325	633,075	1,288,400	2,178,400	27,955,000	
2030	5.0%	925,000	633,075	609,950	1,243,025	2,168,025	27,030,000	
2031	5.0%	975,000	609,950	585,575	1,195,525	2,170,525	26,055,000	
2032	5.0%	1,030,000	585,575	559,825	1,145,400	2,175,400	25,025,000	
2033	5.0%	1,075,000	559,825	532,950	1,092,775	2,167,775	23,950,000	
2034	5.0%	1,130,000	532,950	504,700	1,037,650	2,167,650	22,820,000	
2035	5.0%	1,185,000	504,700	475,075	979,775	2,164,775	21,635,000	
2036	5.0%	1,250,000	475,075	443,825	918,900	2,168,900	20,385,000	
2037	5.0%	1,305,000	443,825	411,200	855,025	2,160,025	19,080,000	
2038	5.0%	1,375,000	411,200	376,825	788,025	2,163,025	17,705,000	
2039	5.0%	1,440,000	376,825	340,825	717,650	2,157,650	16,265,000	
2040	5.0%	1,515,000	340,825	302,950	643,775	2,158,775	14,750,000	
2041	4.0%	1,590,000	302,950	263,200	566,150	2,156,150	13,160,000	
2042	4.0%	1,675,000	263,200	229,700	492,900	2,167,900	11,485,000	
2043	4.0%	1,735,000	229,700	195,000	424,700	2,159,700	9,750,000	
2044	4.0%	1,805,000	195,000	158,900	353,900	2,158,900	7,945,000	
2045	4.0%	1,880,000	158,900	121,300	280,200	2,160,200	6,065,000	
2046	4.0%	1,950,000	121,300	82,300	203,600	2,153,600	4,115,000	
2047	4.0%	760,000	82,300	67,100	149,400	909,400	3,355,000	
2048	4.0%	790,000	67,100	51,300	118,400	908,400	2,565,000	
2049	4.0%	820,000	51,300	34,900	86,200	906,200	1,745,000	
2050	4.0%	855,000	34,900	17,800	52,700	907,700	890,000	
2051	4.0%	890,000		17,800	17,800	907,800	-	
		\$30,680,000	\$ 12,593,152	\$ 11,140,650	\$23,733,802	\$ 54,413,802	\$ -	





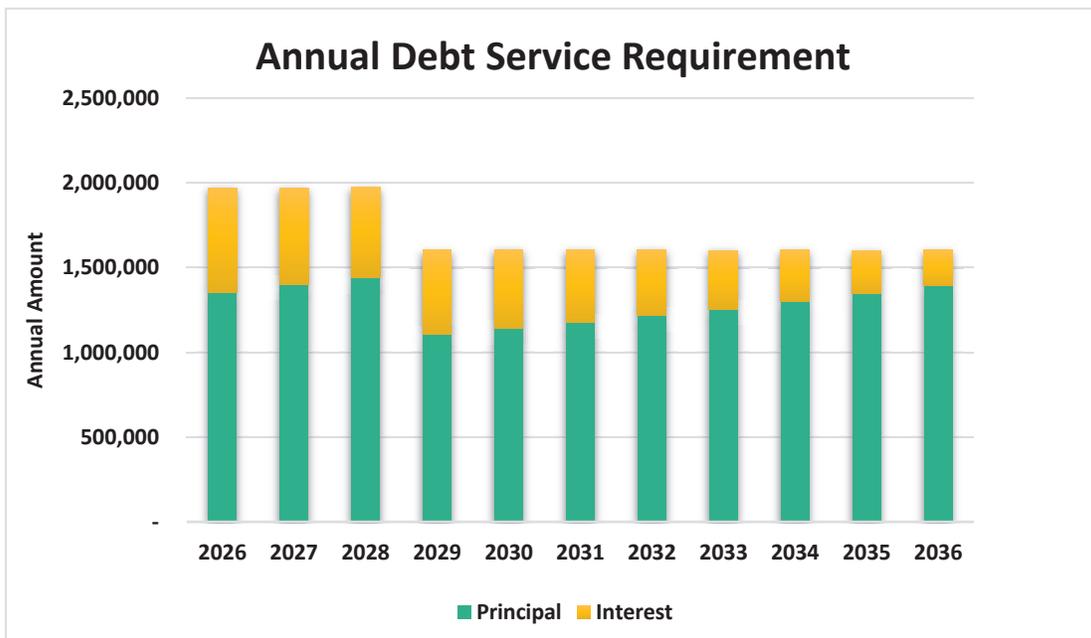
**TAX INCREMENT  
REINVESTMENT ZONE 1**

**BAYTOWN TAX REINVESTMENT ZONE #1 FUND 3400  
BUDGET SUMMARY**

	<b>Actual 2023-2024</b>	<b>Budget 2024-2025</b>	<b>Estimated 2024-2025</b>	<b>Adopted 2025-2026</b>
<b>Sources of Funding</b>				
TIRZ Increment - City	\$ 2,404,503	\$ 2,785,541	\$ 2,572,313	\$ 2,370,699
TIRZ Increment - Harris County	595,938	932,638	\$ 607,857	\$ 794,463
Investment Interests	143,980	-	145,000	125,000
Total Sources	<u>3,144,421</u>	<u>3,718,179</u>	<u>3,325,169</u>	<u>3,290,161</u>
<b>Uses of Funding</b>				
Land Maintenance		581,818	406,750	581,818
Professional Services	65,652	160,000	70,323	160,000
TIRZ Improvements		-	-	-
TIRZ Fees (rooftops)	251,800	260,000	260,000	260,000
Fiscal Agent Fees		1,000	1,000	1,000
City Services		139,277	139,277	118,535
HC Administration Costs		46,632	46,632	39,723
CO Debt Service-County	309,002	494,354	494,354	475,684
CO Debt Service-City	958,485	1,476,503	1,476,503	1,475,511
Total Uses	<u>1,584,938</u>	<u>3,159,583</u>	<u>2,894,838</u>	<u>3,112,271</u>
<b>Excess (Deficit) Sources Over Uses</b>	<u>1,559,483</u>	<u>558,596</u>	<u>430,332</u>	<u>177,890</u>
<b>Working Capital - Beginning:</b>				
Harris County	1,874,539	2,161,475	2,161,475	2,274,978
City of Baytown	2,685,193	3,957,740	3,957,740	4,274,569
Total	<u>4,559,732</u>	<u>6,119,215</u>	<u>6,119,215</u>	<u>6,549,547</u>
<b>Working Capital - Ending:</b>				
Harris County	2,161,475	2,599,759	2,274,978	2,593,757
City of Baytown	3,957,740	4,078,052	4,274,569	4,133,680
Total	<u>\$ 6,119,215</u>	<u>\$ 6,677,811</u>	<u>\$ 6,549,547</u>	<u>\$ 6,727,437</u>

**BAYTOWN TAX REINVESTMENT ZONE #1 FUND 3400  
ANNUAL REQUIREMENT TO AMORTIZE BONDED DEBT**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Annual Requirement</b>	<b>Principal Outstanding</b>
2024	845,000	434,689	1,279,689	19,060,000
2025	1,285,000	685,856	1,970,856	17,775,000
2026	1,350,000	619,981	1,969,981	16,425,000
2027	1,400,000	568,781	1,968,781	15,025,000
2028	1,440,000	532,509	1,972,509	13,585,000
2029	1,105,000	497,750	1,602,750	12,480,000
2030	1,140,000	464,731	1,604,731	11,340,000
2031	1,175,000	429,400	1,604,400	10,165,000
2032	1,215,000	389,925	1,604,925	8,950,000
2033	1,255,000	346,725	1,601,725	7,695,000
2034	1,300,000	301,950	1,601,950	6,395,000
2035	1,345,000	255,525	1,600,525	5,050,000
2036	1,395,000	207,325	1,602,325	3,655,000
2037	380,000	173,250	553,250	3,275,000
2038	400,000	153,750	553,750	2,875,000
2039	420,000	133,250	553,250	2,455,000
2040	445,000	111,625	556,625	2,010,000
2041	465,000	88,875	553,875	1,545,000
2042	490,000	65,000	555,000	1,055,000
2043	515,000	39,875	554,875	540,000
2044	540,000	13,500	553,500	-
<b>\$</b>	<b>15,405,000</b>	<b>\$ 5,300,459</b>	<b>\$ 20,705,459</b>	<b>\$ -</b>



**BAYTOWN TAX REINVESTMENT ZONE #1 FUND 3400  
DETAIL DEBT AMORTIZATION SCHEDULE**

Certificates of Obligation		Funding: TIRZ					\$ 17,635,000
Series 2016		Date of Issue - July 19, 2016					Term - 20 Years
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding
2017	5.00%	\$ 570,000	\$ 366,585	\$ 299,966	\$ 666,551	\$ 1,236,551	\$ 17,065,000
2018	2.00%	610,000	299,966	293,866	593,831	1,203,831	16,455,000
2019	5.00%	635,000	293,866	277,991	571,856	1,206,856	15,820,000
2020	5.00%	675,000	277,991	261,116	539,106	1,214,106	15,145,000
2021	5.00%	715,000	261,116	243,241	504,356	1,219,356	14,430,000
2022	5.00%	755,000	243,241	224,366	467,606	1,222,606	13,675,000
2023	5.00%	795,000	224,366	204,491	428,856	1,223,856	12,880,000
2024	5.00%	845,000	204,491	183,366	387,856	1,232,856	12,035,000
2025	5.00%	1,075,000	183,366	156,491	339,856	1,414,856	10,960,000
2026	5.00%	1,130,000	156,491	128,241	284,731	1,414,731	9,830,000
2027	2.00%	1,170,000	128,241	116,541	244,781	1,414,781	8,660,000
2028	2.13%	1,195,000	116,541	103,844	220,384	1,415,384	7,465,000
2029	2.25%	850,000	103,844	94,281	198,125	1,048,125	6,615,000
2030	2.38%	870,000	94,281	83,950	178,231	1,048,231	5,745,000
2031	2.50%	890,000	83,950	72,825	156,775	1,046,775	4,855,000
2032	3.00%	915,000	72,825	59,100	131,925	1,046,925	3,940,000
2033	3.00%	940,000	59,100	45,000	104,100	1,044,100	3,000,000
2034	3.00%	970,000	45,000	30,450	75,450	1,045,450	2,030,000
2035	3.00%	1,000,000	30,450	15,450	45,900	1,045,900	1,030,000
2036	3.00%	1,030,000	15,450	-	15,450	1,045,450	-
		\$ 17,635,000	\$ 3,261,157	\$ 2,894,572	\$ 6,155,729	\$ 23,790,729	\$ -

Call Option: Bonds maturing on 02/01/2027 to 02/01/2036 callable in whole or in part on any date beginning 02/01/2027 @ par.

Certificates of Obligation		Funding: TIRZ					\$ 7,025,000
Series 2024		Date of Issue - June 13, 2024					Term - 20 Years
Fiscal Year	Interest Rate	Principal Due 02/01	Interest Due 02/01	Interest Due 08/01	Total Interest	Annual Requirement	Principal Outstanding
2024	5.00%	\$ -	\$ -	\$ 46,833	\$ 46,833	\$ 46,833	\$ 7,025,000
2025	5.00%	210,000	175,625	170,375	346,000	556,000	6,815,000
2026	5.00%	220,000	170,375	164,875	335,250	555,250	6,595,000
2027	5.00%	230,000	164,875	159,125	324,000	554,000	6,365,000
2028	5.00%	245,000	159,125	153,000	312,125	557,125	6,120,000
2029	5.00%	255,000	153,000	146,625	299,625	554,625	5,865,000
2030	5.00%	270,000	146,625	139,875	286,500	556,500	5,595,000
2031	5.00%	285,000	139,875	132,750	272,625	557,625	5,310,000
2032	5.00%	300,000	132,750	125,250	258,000	558,000	5,010,000
2033	5.00%	315,000	125,250	117,375	242,625	557,625	4,695,000
2034	5.00%	330,000	117,375	109,125	226,500	556,500	4,365,000
2035	5.00%	345,000	109,125	100,500	209,625	554,625	4,020,000
2036	5.00%	365,000	100,500	91,375	191,875	556,875	3,655,000
2037	5.00%	380,000	91,375	81,875	173,250	553,250	3,275,000
2038	5.00%	400,000	81,875	71,875	153,750	553,750	2,875,000
2039	5.00%	420,000	71,875	61,375	133,250	553,250	2,455,000
2040	5.00%	445,000	61,375	50,250	111,625	556,625	2,010,000
2041	5.00%	465,000	50,250	38,625	88,875	553,875	1,545,000
2042	5.00%	490,000	38,625	26,375	65,000	555,000	1,055,000
2043	5.00%	515,000	26,375	13,500	39,875	554,875	540,000
2044	5.00%	540,000	13,500	-	13,500	553,500	-
		\$ 7,025,000	\$ 2,129,750	\$ 2,000,958	\$ 4,130,708	\$ 11,155,708	\$ -

Call Option: Bonds maturing on 9/30/2034 to 02/01/2044 callable in whole or in part on any date beginning 02/01/2034 @ par.

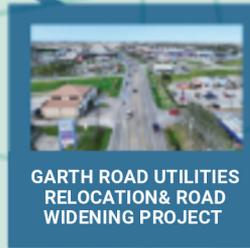
# BETTER BAYTOWN



## CITY OF BAYTOWN INFRASTRUCTURE PROJECTS



SAN JACINTO  
MARKETPLACE



GARTH ROAD UTILITIES  
RELOCATION & ROAD  
WIDENING PROJECT



EXXONMOBIL BAYTOWN  
EVENT CENTER



PUBLIC SAFETY  
BUILDING



MARKET STREET  
REVITALIZATION

CAPITAL IMPROVEMENT PROJECTS  
PLAN FY 2026-2030

# FY2026-2030 Capital Improvement Plan



**99**  
Active  
Projects



**\$1.1B**  
5Yrs CIP Plan  
Budget



**\$359.1M**  
FY26 CIP  
Budget

## Better Baytown

A responsibility of local government officials is the preservation, maintenance, and improvement of capital assets. The City of Baytown refer to these projects as the Better Baytown Initiative.

Better Baytown is a long-range strategic planning framework that addresses maintenance, preservation, and improvements to the infrastructure, parks and recreation, and other community facilities in the city. This Capital Improvement Plan (CIP) is used to evaluate long-term capital needs and requests of city departments and to establish timely and cost-effective funding for high-priority projects.

For budgetary purposes, a capital project in the City of Baytown is defined as:

- Large in size
- Large in cost (in excess of \$100,000)
- Lengthy in duration (useful life greater than three years)

To be considered for the CIP, a city project must be either:

- A building or renovation project.
- A new construction project.
- A capital equipment project.

These projects are funded through self-funding, sales tax, borrowed funds, or contributions from other entities. The funded projects are crucial to the city's future and reflect how the City of Baytown will evolve in the coming years.

Many of these projects significantly impact the city's plan to stimulate growth in the local economy and improve the overall quality of life in the city.

# FY2026-2030 Capital Improvement Plan

This plan is regularly updated to reflect the current economic conditions and is subject to change. It is revised annually alongside the budget process. Capital projects may affect future operating budgets by altering staffing levels, and maintenance costs, or by creating capacity for new programs or services.

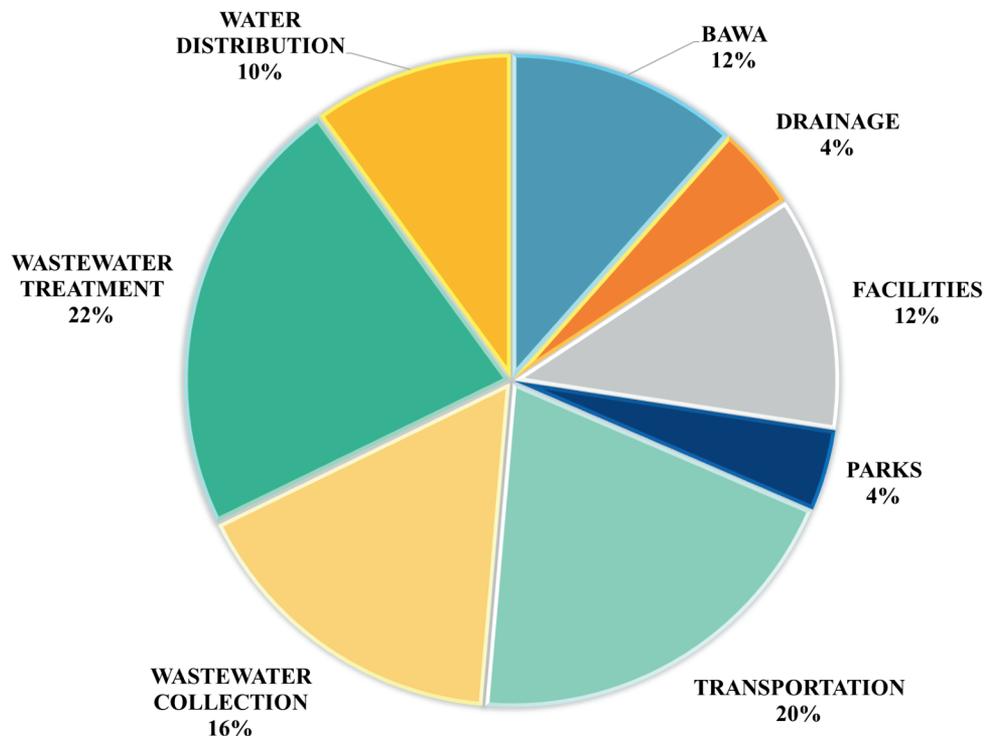
It's important to note that the CIP Plan does not allocate funds. The City's annual budget determines the authorization levels for the following year.

## Capital Expenditures and Impact on the Budget

The City's Capital Improvement projects primarily involve ongoing expenses, concentrating on the refurbishment and renewal of aging infrastructure in its developed urban environment, including roads, water, sewer systems, and facilities.

For FY2026, the Capital Projects Funds include \$184,899,900 in new allocations, complemented by \$174,156,091 in rollover funds. Combined, this provides a total of \$359,055,991 in available funding for FY26.

Over the full five-year period, the Capital Improvement Plan (CIP) outlines \$1,069,332,987 in planned investments, distributed across categories as shown in the following chart.



# FY2026-2030 Capital Improvement Plan

CIP Category	Previously Encumbered /Spent	Rollover Funds September 30, 2025	Proposed CIP Budget					Total Proposed CIP Plan
			FY2026	FY2027	FY2028	FY2029	FY2030	
BAWA	\$ 22,868,143	\$ 7,862,316	\$ 71,044,000	\$ 8,834,000	\$ 8,450,000	\$ 1,330,000	\$ 3,000,000	\$ 123,388,459
DRAINAGE	18,197,098	12,564,303	12,025,500	2,000,000				44,786,901
FACILITIES	78,118,663	24,746,754	4,250,000	13,500,000	2,000,000	2,500,000		125,115,416
PARKS	1,606,412	3,721,224	10,910,000	3,990,000	7,285,000	9,889,720	5,647,000	43,049,357
TRANSPORTATION	56,655,546	45,357,429	16,954,855	44,080,000	40,533,000	4,675,000	4,675,000	212,930,830
WASTEWATER COLLECTION	36,721,000	55,026,037	44,273,045	18,350,000	16,160,000	3,250,000	1,750,000	175,530,082
WASTEWATER TREATMENT	71,311,707	13,245,066	10,392,500	32,547,200	27,356,210	47,094,230	35,590,340	237,537,252
WATER DISTRIBUTION	7,661,728	11,632,962	15,050,000	24,950,000	12,000,000	33,450,000	2,250,000	106,994,691
<b>Grand Total</b>	<b>\$293,140,296</b>	<b>\$174,156,091</b>	<b>\$184,899,900</b>	<b>\$148,251,200</b>	<b>\$113,784,210</b>	<b>\$102,188,950</b>	<b>\$52,912,340</b>	<b>\$1,069,332,987</b>

One of the key elements in developing and coordinating capital projects is identifying the funding sources. This requires the review of potential internal and external funding sources and assessing the City's financial condition and the ability to service existing and new debt. The evaluation of the best source of funds needed for capital projects provides the foundation for the adopted project.

The CIP 2026-2030 of \$1.069 billion encompasses the following categories and funding sources:

**Water Treatment (BAWA) \$123.9M:** These projects have the mission to enable the community to thrive with clean water done right every time. The Plan includes strategies to address BAWA growth, system rehabilitation, legislative and regulatory mandates and operational enhancements. Funding is primarily achieved through the sale of revenue bonds and operational cash funding.

**Drainage \$44.8M:** The Drainage capital improvement projects help reduce the risk of flooding, maintain the reliability of the system by replacing old infrastructure and facilities, address city priorities, and facilitate economic development in areas that are affected by frequent flooding. Funding for these projects primarily comes from Storm Water certificate of obligations, debt supported by Tax Increment Reinvestment Zone (TIRZ), grants, and operational cash funding.

**Facilities \$125.1M:** The Facilities category addresses improvements and expansions for public buildings, safety facilities, and other infrastructure. Funding sources include the General CIP Fund, General Fund Bond Proceeds (current and future debt from various years), and Grants.

# FY2026-2030 Capital Improvement Plan

**Parks \$43.0M:** These projects support the enhancement and expansion of recreational facilities for the community. Projects aim to improve public spaces and recreational services. Funding sources include the operational cash, Hotel & Motel Occupancy Tax, recreation special revenues, and Grants.

**Transportation \$212.9M:** Transportation projects are critical for maintaining and enhancing the city’s roadways, and related infrastructure. Funding sources include the General CIP Fund, General Fund bond proceeds (current and future debt), Street Maintenance Sales Tax Fund, debt supported by Tax Increment Reinvestment Zone, and Grants.

**Wastewater Collection \$175.5M:** This category supports the maintenance and expansion of wastewater infrastructure, ensuring safe collection and conveyance processes. Funding Sources include the General Fund bond proceeds (2020 Debt), Water & Sewer Fund CIP, W&S Bond Proceeds (from multiple years), Water and Sewer Impact Fees Fund, and Grants.

**Wastewater Treatment \$237.5M:** These projects are aimed at upgrading and expanding wastewater treatment facilities to meet regulatory standards and support growth. Funding sources include the Water & Sewer Fund CIP, W&S bond proceeds (various years), and Grants.

**Water Distribution \$107.0M:** Projects in this category focus on providing high-quality water services, improving the city’s water distribution systems, and ensuring long-term water supply reliability. Funding sources include the Water & Sewer Fund CIP, W & S bond proceeds (2024 Debt and future debt), Water and Sewer Impact Fees Fund.

Over the five-year period, the Capital Improvement Plan (CIP) outlines a comprehensive funding allocation totaling \$1,069,332,987. These resources are distributed across five fund categories to address the City’s most critical infrastructure priorities and support long-term development needs:

PROJECT CATEGORIES	CASH	DEBT	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	GRAND TOTAL
BAWA	\$ 17,304,459	\$ 92,500,000			\$ 13,584,000	\$ 123,388,459
DRAINAGE	2,880,633	21,943,253	14,025,500	5,937,515	-	44,786,901
FACILITIES	76,562,136	22,946,585	17,250,000	2,589,942	5,766,753	125,115,416
PARKS	4,602,487	388,000	19,757,000	797,149	17,504,720	43,049,357
TRANSPORTATION	30,581,906	77,469,733	100,314,000	4,565,191	-	212,930,830
WASTEWATER COLLECTION	38,507,468	135,489,568		833,045	700,000	175,530,082
WASTEWATER TREATMENT	3,356,644	65,502,774		55,589,854	113,087,980	237,537,252
WATER DISTRIBUTION	17,899,161	31,445,530			57,650,000	106,994,691
<b>GRAND TOTAL</b>	<b>\$191,694,896</b>	<b>\$447,685,443</b>	<b>\$ 151,346,500</b>	<b>\$70,312,696</b>	<b>\$208,293,453</b>	<b>\$1,069,332,987</b>

# FY2026-2030 Capital Improvement Plan

## Distribution of CIP Appropriations for FY26

The FY26 Capital Improvement Program (CIP) appropriations is distributed across four major funding sources: Cash, Certificates of Obligation Bonds, General Obligation Bonds, and Grants.

- 1. Cash Funding \$58.0M:** Cash funds available total \$58.0 million, consisting of a \$42.0 million rollover amount and \$16.0 million in new appropriations for FY26. Cash appropriations are generally allocated to projects requiring immediate liquidity or those that do not qualify for debt financing, providing the City with flexibility in project execution. The \$16.0 million in new appropriations is allocated as follows: \$6.0 million – Sales Tax Street Maintenance Fund, \$5.0 million – Water and Sewer Impact Fees, \$2.044 million – BAWA CIP, \$2.5 million – Water and Sewer CIP, and \$460,000 – General Fund CIP.
- 2. Debt \$258.3M:** Funds available to be rolled over total \$127.9 million, and FY26 will include \$130.4 million in new Certificate of Obligation bonds and SWIFT Loan. This allocation emphasizes the strategic use of debt-financed resources to fund major, long-term infrastructure improvements.
- 3. General Obligation Bonds Funding \$35.8M:** In Texas, General Obligation Bonds (GO Bonds) are municipal bonds backed by a pledge of ad valorem taxes, meaning the City's taxing power is pledged to repay bondholders. These bonds are a primary financing tool for major public infrastructure projects. In 2025, the City's Bond Counsel worked with the City to draft the required election propositions and supporting documents. On August 14, 2025, the City Council approved placing a bond election on the ballot, scheduled for November 2025. At that election, Baytown residents will vote on a General Obligation Bond that includes \$35.8 million for neighborhood street, sidewalk, and utility improvements, as part of a larger \$151.3 million bond proposal for various community projects.
- 4. Grant Funding \$7.0M:** Available grant funds to be rolled total \$4.2 million, and \$2.7 million in new grant appropriations for FY26. These funds are earmarked for specific projects based on grant stipulations, often addressing public benefit initiatives.

PROJECT CATEGORIES	CASH	DEBT	GO	GRANTS	GRAND TOTAL
BAWA	7,232,098	71,674,218	-		78,906,316
DRAINAGE	1,991,551	10,510,211	12,025,500	62,541	24,589,803
FACILITIES	4,608,464	17,895,848	4,250,000	2,242,442	28,996,754
PARKS	2,996,075	388,000	10,450,000	797,149	14,631,224
TRANSPORTATION	15,795,986	34,517,227	9,051,000	2,948,071	62,312,285
WASTEWATER COLLECTION	21,268,031	77,198,005	-	833,045	99,299,082
WASTEWATER TREATMENT	427,573	23,135,271	-	74,721	23,637,566
WATER DISTRIBUTION	3,700,676	22,982,287	-	-	26,682,962
<b>Grand Total</b>	<b>\$ 58,020,455</b>	<b>\$ 258,301,067</b>	<b>\$ 35,776,500</b>	<b>\$ 6,957,969</b>	<b>\$ 359,055,991</b>

# FY2026-2030 Capital Improvement Plan

In total, \$359.1 million will be available in FY26, consisting of \$174.2 million in rollover funds and \$184.9 million in new appropriations. This balanced allocation ensures the City can sustain progress on ongoing capital projects while strategically advancing new initiatives. By structuring resources in this way, the City strengthens continuity, addresses infrastructure needs, and aligns future investments with long-term priorities.

FUNDING CATEGORY	ROLLOVER FUNDS	FY26 NEW APPROPRIATIONS	TOTAL
CASH	\$ 42,016,455	\$ 16,004,000	\$ 58,020,455
CERTIFICATE OF OBLIGATIONS	127,918,567	61,382,500	189,301,067
GENERAL OBLIGATIONS	-	35,776,500	35,776,500
GRANTS	4,221,069	71,736,900	75,957,969
<b>Grand Total</b>	<b>\$ 174,156,091</b>	<b>\$ 184,899,900</b>	<b>\$ 359,055,991</b>



# FY2026-2030 Capital Improvement Plan

## **FY2026 Adopted Debt Issuance for Capital Improvement Projects:**

The Certificate of Obligations (CO) and General Obligations (GO) bonds outstanding are direct obligations of the city, payable from the proceeds of a continuing, direct annual ad valorem tax, within the limits prescribed by law, on all taxable property within its borders. A limited pledge of the net revenue, not to exceed \$1,000, derived from the combined waterworks and sewer system additionally secures the COs. Due to the limited nature of the revenue pledge, we rate the COs based on the city's ad valorem pledge. The maximum allowable ad valorem tax rate for municipalities that operate under a home-rule charter in Texas is \$2.50 per \$100 of assessed value (AV) for all purposes with the portion dedicated to debt service limited to \$1.50.

Baytown's Fiscal 2026 total tax rate is well below the maximum at cents, with 27.3 cents for debt service. The city does not levy ad valorem taxes on a narrower or distinctly different property tax base, and there are no limitations on the fungibility of resources available for debt service payment. Therefore, we view the limited-tax pledge to be on par with the issuer credit rating, reflecting the city's general creditworthiness.

For Fiscal Year 2025-26 (FY26), the issuance of Certificates of Obligation (COs) totals \$61.4 million and the General Obligations totals \$35.8M. These funds are dedicated to addressing critical infrastructure and operational needs as road maintenance and improvements, building renovations, and improvements to the city's water, sewer, and drainage systems. In addition, the City will receive a \$69 million Texas SWIFT loan to finance the BAWA East Expansion project, ensuring affordable funding for essential water system capacity improvements.

This strategic allocation supports the City's commitment to safeguarding reliable utility services, modernizing infrastructure, and meeting future capacity demands. At the same time, the plan carefully balances the use of funding sources to maintain long-term financial stability and protect the City's strong fiscal position.

## **Credit overview**

The rating reflects our view of Baytown's robust local economy, which is anchored by the petrochemical industry, and strong financial position with good financial policies and practices that are somewhat offset by below average per capita wealth and income metrics and a weak debt profile. The City's AA and Aa credit ratings highlight Baytown's strong financial practices and long-term stability.

# FY2026-2030 Capital Improvement Plan

## Certificate of Obligation Bonds

PROJECT NUMBER	PROJECT TITLE	AMOUNT
LFST2103	Annual Lift Station Rehabilitation Program	\$ 500,000
LFST2501	IH-10 Lift Station #2 Force Main and Gravity System Improvements	33,500,000
SEWR2202	Annual Sanitary Sewer Relocation and Oversizing	250,000
SEWR2203	Trunkline Sewer Evaluation and Rehabilitation	350,000
SEWR2601	SSO Pipe Replacement- Steinman St.	670,000
SEWR2602	SSO Pipe Replacement- W Texas Ave Bridge	770,000
SEWR2603	SSO Pipe Replacement Garth and Northwood	1,400,000
WATR2202	Annual Elevated Storage Tank Painting and Repairs	500,000
WATR2203	Annual Water Line Relocation and Oversizing	250,000
WATR2304	Lead Service Line Replacement	6,000,000
WATR2801	Neighborhood Waterline Area- Morrell Park	6,800,000
WWTP2507	Electric Upgrade (MCC) & WDWWT SCADA	400,000
WWTP2602	CDWWTP Equipment and Operations Efficiency Improvements Project	5,500,000
WWTP2603	CDWWTP- Off-Site and On-Site Generator Improvements	420,000
WWTP2604	CDWWTP- Aeration and Blower Improvements	615,000
WWTP2605	CDWWTP- Clarifier Improvements	570,000
WWTP2606	CDWWTP- Solids Handling Improvements	300,000
WWTP2607	EDWWTP- Digester Building Repairs	66,000
WWTP2608	NEDWWTP Improvements	465,000
WWTP2609	WDWWTP- Electrical Improvements	106,500
WWTP2610	WDWWTP- Electrical Improvements	1,950,000
		<b>\$ 61,382,500</b>

## General Obligation Bonds (FY26)

PROJECT NUMBER	PROJECT TITLE	AMOUNT
DRAI2601	West Baytown Drainage Improvements PH 2 and 3	\$ 10,525,500
DRAI2801	W. Main Drainage Improvements (Design only)	1,500,000
FACI2701	Fire Station 4	4,250,000
PARK2108	Wayne Gray Sports Complex (Sports Facilities)	5,450,000
PARK2607	Gene & Loretta Russell Park (Reserve) (Construction match)	5,000,000
PARK2901	Jenkins Parks to Goose Creek Trail connection Plan	451,000
RDWY2006	W. Cedar Bayou Lynchburg Widening	4,000,000
RDWY2011	Annual Renewal of Asphalt Streets	4,000,000
TRFC2203	North Alexander Traffic Signal Relocation Program	600,000
		<b>\$ 35,776,500</b>

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
BAWA2103	BAWA Raw Water Rehabilitation	\$ 859,170	\$ 13,500,000				\$ 14,359,170
BAWA2301	BAWA Backwash and Decant Pump Replacement	5,100,000					5,100,000
BAWA2302	BAWA Ground Storage Tank Rehabilitation					9,104,000	9,104,000
BAWA2401	BAWA East Surface Water Plant Phase 2 Expansion	1,617,021	79,000,000				80,617,021
BAWA2402	BAWA Administration Building	643,350					643,350
BAWA2502	BAWA Condition Assessment Reports and Rate Study	310,918					310,918
BAWA2601	BAWA Flocculator Basin Upgrade (Main Plant)					1,480,000	1,480,000
BAWA2602	BAWA Main Plant MCC3 Electrical Upgrade	1,555,000					1,555,000
BAWA2603	Sedimentation Basin Improvements	3,315,000					3,315,000
BAWA2604	BAWA PFAS Regulatory Treatment Project	3,500,000					3,500,000
BAWA2605	Chemical Feed System Improvements	404,000					404,000
BAWA3001	BAWA Generator 3					3,000,000	3,000,000
DRAI2001	West Texas Avenue Drainage Improvements	552,142	785,643		3,946,457		5,284,242
DRAI2002	South Main & Republic Drainage Improvements Phase I and Phase II	2,328,492	3,834,163		-		6,162,655
DRAI2101	Danubina Area Drainage System Improvements		5,666,973				5,666,973
DRAI2102	West Baytown Drainage Improvements		4,156,474				4,156,474
DRAI2104	Robert E. Lee High School Drainage Re-route				1,991,058		1,991,058
DRAI2209	San Jacinto Regional Detention Drainage		7,500,000				7,500,000
DRAI2601	West Baytown Drainage Improvements PH 2 and 3			10,525,500			10,525,500
DRAI2701	Rollingbrook Garth Rd to Main St. Drainage Improvements (Design only)			2,000,000			2,000,000
DRAI2801	W. Main Drainage Improvements (Design only)			1,500,000			1,500,000
FACI1901	Public Safety Building	72,638,090					72,638,090
FACI2102	Public Works Center Renovation (Building 5)					3,566,753	3,566,753
FACI2201	Fire Boat House and Lift Project		600,000				600,000
FACI2204	Fire Station 2 Replacement	-	15,196,585				15,196,585
FACI2301	Fire Training Center- PAT/Storage/Search Training Building					2,200,000	2,200,000

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
FACI2303	Municipal Courts (Building 4)	90,000					90,000
FACI2304	Renovation/Relocation of Environmental Health Department (Building 3)	650,000	3,000,000				3,650,000
FACI2306	New Sign Shop Building (Building 7 Traffic Maintenance)	596,764					596,764
FACI2308	Public Safety Building Fuel Island	967,282					967,282
FACI2310	Facility ADA Compliance		600,000				600,000
FACI2499	Facility Improvements FY25		1,875,000				1,875,000
FACI2501	BRUNSON THEATER BUILD OUT PROJECT	700,000			339,942		1,039,942
FACI2503	EOC Expansion & Upgrades	750,000			2,250,000		3,000,000
FACI2506	Community Center Roof Repairs Project		1,053,085				1,053,085
FACI2507	City Hall Roof Recoat Project		196,915				196,915
FACI2509	PWE Roof Repairs		425,000				425,000
FACI2701	Fire Station 4			4,250,000			4,250,000
FACI2802	Renovation/Relocation of Mosquito Control (Building 28)	170,000					170,000
LFST2001	IH-10 Lift Station #1 Improvements	20,142,553	21,726,831				41,869,384
LFST2002	Goose Creek Lift Station		5,694,007				5,694,007
LFST2003	Chambers Commons LS	3,457,721	4,180,585				7,638,306
LFST2004	Baker Road Lift Station		5,182,420				5,182,420
LFST2101	Lannie Lift Station Improvements Project	1,296,662				-	1,296,662
LFST2102	Texas Avenue Lift Station Improvements	990,000	13,500,000				14,490,000
LFST2103	Annual Lift Station Rehabilitation Program	1,499,997	3,000,000				4,499,997
LFST2301	Abbe Addition Lift Station	15,000	1,100,000		369,185		1,484,185
LFST2401	Dykes Lift Station	5,948			242,153		248,101
LFST2402	Staples Lift Station	2,100			82,766		84,866
LFST2403	Cedar Landing Lift Station	3,500			138,941		142,441
LFST2501	IH-10 Lift Station #2 Force Main and Gravity System Improvements		37,200,000				37,200,000

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
LFST2707	James St. Lift Station					700,000	700,000
PARK2108	Wayne Gray Sports Complex (Sports Facilities)	1,468,313		5,450,000			6,918,313
PARK2204	NEW CASTLE PARK	133,758					133,758
PARK2307	Tompkins Area Park with TPWD	1,115,817			797,149		1,912,966
PARK2313	Disc Golf Course	733,087				250,000	983,087
PARK2314	Lakewood Dog Park	91,513					91,513
PARK2315	101 Block of Town Square	200,000					200,000
PARK2401	BNC Educ Facilites & Arboreteum Gardens Ph1	150,000		13,000,000			13,150,000
PARK2502	FY25 Annual Park Rehab Projects	250,000					250,000
PARK2503	BNC PIERS RESTORATION		388,000				388,000
PARK2605	Tejas Park	260,000				2,500,000	2,760,000
PARK2606	Jenkins Clubhouse, Road Realignment, & Soccer Pitch					4,400,000	4,400,000
PARK2607	Gene & Loretta Russell Park			5,000,000			5,000,000
PARK2608	Unidad Park Improvements (Neighborhood Park)			9,307,000			9,307,000
PARK2609	Design Biccentennial Park					200,000	200,000
PARK2610	Tabbs Bay Conceptual Plan					200,000	200,000
PARK2611	Goose Creek Park Improvements	200,000					200,000
PARK2702	Missy Davidson Park Transformation					2,645,000	2,645,000
PARK2703	Duke Hill / Carver Park					390,000	390,000
PARK2704	Holloway Park / League of Women's Voter Park					400,000	400,000
PARK2705	Britton Park/ Bayland Marina Hotel Expansion and Park improvements (PD)					420,000	420,000
PARK2805	League of Women Voters/Walker Park					452,720	452,720
PARK2901	Jenkins Parks to Goose Creek Trail connection Plan			451,000			451,000
PARK2902	Safe Routes to Parks					5,647,000	5,647,000
RDWY1901	Garth Road Reconstruction from IH-10 to SH 146	6,700,000	38,540,110	35,858,000	1,566,000		82,664,110

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
RDWY1904	Reconstruction of Allenbrook Drive, Edgebrook Drive, Narcille Street and Colby Drive		10,143,764				10,143,764
RDWY2002	BLUEBILL BAY & ANGELFISH ST		155,326				155,326
RDWY2003	Reconstruction of Fairway Drive from Decker Drive to Goose Creek Drive		2,765,771				2,765,771
RDWY2004	Reconstruction of Savell Drive from Raccoon Drive to Lonely Pine Drive		3,325,992				3,325,992
RDWY2005	Market Street Revitalization	6,590,724	5,298,876				11,889,600
RDWY2006	W. Cedar Bayou Lynchburg Widening		407,774	27,053,000			27,460,774
RDWY2010	Sidewalk Master Plan Implementation	1,000,000	100,000				1,100,000
RDWY2011	Annual Renewal of Asphalt Streets	11,521,984		20,000,000			31,521,984
RDWY2202	W. Baker from Garth Rd to Decker		500,000			-	500,000
RDWY2204	Neighborhood Street Reconstruction of Lantern Park, Dolphin harbor, Canvas back cay		6,599,615				6,599,615
RDWY2302	N. Main St. Pavement Preservation Phase II		2,114,382				2,114,382
RDWY2401	Oak Leaf Street Reconstruction		-		1,903,855		1,903,855
RDWY2501	IH-10 ON and OFF RAMPS		6,159,123				6,159,123
RDWY2701	Reconstruction of W Lobit Ave. Proj			6,953,000			6,953,000
RDWY2702	Sidewalk and Pedestrian Crossing ADA Improvements			2,500,000			2,500,000
SEWR2001	SJOLANDER/ CROSBY CEDAR BAYOU		6,155,726				6,155,726
SEWR2103	Annual Sanitary Sewer Rehabilitation	11,093,987					11,093,987
SEWR2202	Annual Sanitary Sewer Relocation and Oversizing		1,250,000				1,250,000
SEWR2203	Trunkline Sewer Evaluation and Rehabilitation		5,100,000				5,100,000
SEWR2601	SSO Pipe Replacement- Steinman St.		7,370,000				7,370,000
SEWR2602	SSO Pipe Replacement- W Texas Ave Bridge		8,470,000				8,470,000
SEWR2603	SSO Pipe Replacement Garth and Northwood		15,560,000				15,560,000
TRFC2101	Annual Signal Modernization Project	2,684,385	200,001				2,884,386
TRFC2105	Harris County Transit Sidewalk Partnership	590,000			1,095,335		1,685,335
TRFC2106	I-10 INTERSECTION IMPROV	366,362	1,159,000				1,525,362

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
TRFC2202	Emergency Traffic Signal Equipment Replacement Program	600,000					600,000
TRFC2203	North Alexander Traffic Signal Relocation Program	528,452		7,499,000			8,027,452
WATR2101	Transite Pipe Water Line Replacement Program - Bayway		1,800,000			12,500,000	14,300,000
WATR2102	Annual Water Line Rehabilitation Program	13,499,161					13,499,161
WATR2201	Transite Pipe Water Line Replacement Program - 2		350,000			3,000,000	3,350,000
WATR2202	Annual Elevated Storage Tank Painting and Repairs	3,000,000	500,000				3,500,000
WATR2203	Annual Water Line Relocation and Oversizing	1,400,000	250,000				1,650,000
WATR2301	Transite Pipe Water Line Replacement Program - 3 Decker					4,150,000	4,150,000
WATR2303	Water Meter Replacement Program		7,361,675				7,361,675
WATR2304	Lead Service Line Replacement		12,763,000				12,763,000
WATR2402	COB Critical Facility Generators		120,855				120,855
WATR2501	Neighborhood Waterline Area- West Baytown- West					11,000,000	11,000,000
WATR2701	Neighborhood Waterline Area- West Baytown- East					9,000,000	9,000,000
WATR2801	Neighborhood Waterline Area- Morrell Park		8,300,000				8,300,000
WATR2901	Neighborhood Waterline Area- Wooster Terrace					18,000,000	18,000,000
WWTP2002	EDWWTP Phase 1 Rehabilitation	146,250	4,525,066		6,992,826		11,664,142
WWTP2101	EDWWTP Phase 2 Rehabilitation	49,647			32,394,114		32,443,761
WWTP2202	West District Wastewater Treatment Plant One Rehabilitation		10,400,000				10,400,000
WWTP2302	ARP - WWTP & LS SCADA Install and Upgrades	2,557,000	4,000,000		13,320,871		19,877,871
WWTP2304	ARP - WDWWT Op. Building Upgrades		3,500,000		2,650,606		6,150,606
WWTP2502	Wastewater Treatment Condition Assessment Reports	603,747			229,601		833,348
WWTP2507	Electric Upgrade (MCC) & WDWWT SCADA		2,598,208				2,598,208
WWTP2602	CDWWTP Equipment and Operations Efficiency Improvements Project		6,487,000		1,837		6,488,837
WWTP2603	CDWWTP- Off-Site and On-Site Generator Improvements		2,970,000				2,970,000
WWTP2604	CDWWTP- Aeration and Blower Improvements		4,365,000				4,365,000

# FY2026-2030 Capital Improvement Plan

## Capital Improvement Project by Funding Category

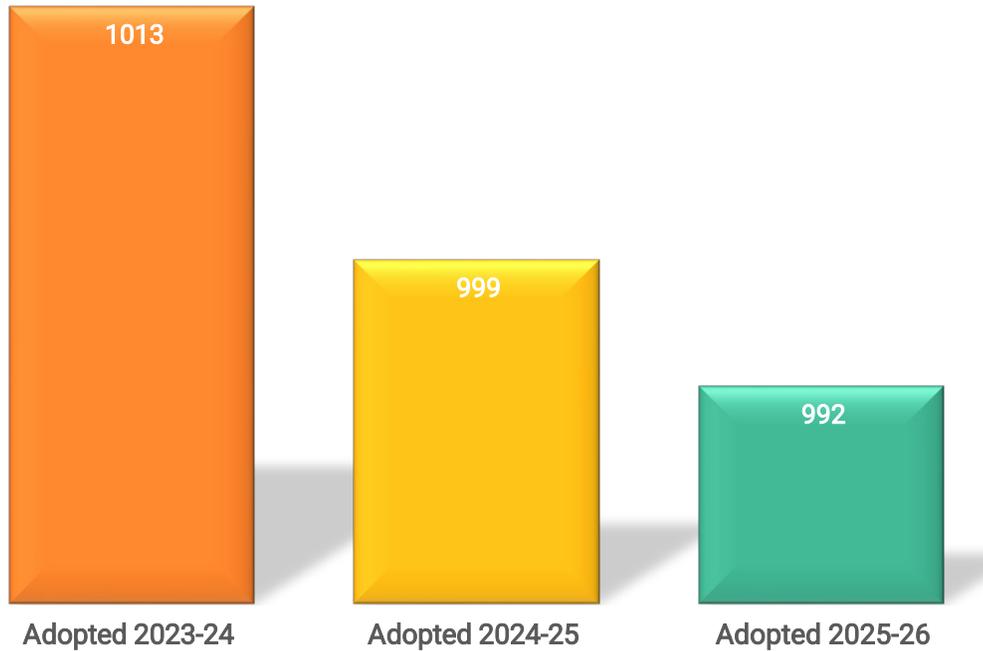
PROJECT CODE	PROJECT TITLE	CASH	DEBT (CO's +SWIFT)	GENERAL OBLIGATIONS	GRANTS	UNFUNDED	Grand Total
WWTP2605	CDWWTP- Clarifier Improvements		4,070,000				4,070,000
WWTP2606	CDWWTP- Solids Handling Improvements		2,150,000				2,150,000
WWTP2607	EDWWTP- Digester Building Repairs		516,000				516,000
WWTP2608	NEDWWTP Improvements		3,315,000				3,315,000
WWTP2609	WDWWTP- Electrical Improvements		756,500				756,500
WWTP2610	NE-WWTP PEAK FLOW IMPROVEMENTS PROJ		15,850,000				15,850,000
WWTP2702	NE-WWTP Secondary Treatment Improvement Project					17,300,000	17,300,000
WWTP2705	CD WWTP- Wastewater Treatment Plant Improvements package 1					4,507,900	4,507,900
WWTP2706	ED WWTP – Generator Improvements					2,626,660	2,626,660
WWTP2707	WD WWTP- Miscellaneous Improvements					70,000	70,000
WWTP2801	NE-WWTP Tertiary Treatment Improvements Project					10,600,000	10,600,000
WWTP2803	ED WWTP- Influent Lift Station and Headworks Improvements					13,744,520	13,744,520
WWTP2805	NED WWTP- Influent Lift Station and Headworks Improvements					13,744,520	13,744,520
WWTP2808	WD WWTP- Influent Lift Station and Headworks Improvements					9,914,940	9,914,940
WWTP2901	CD WWTP- Headworks and Miscellaneous Improvements					1,606,740	1,606,740
WWTP2902	CD WWTP- Influent Lift Station Improvements					4,054,060	4,054,060
WWTP2904	ED WWTP- Peak Flow Storage Improvements					15,187,780	15,187,780
WWTP2905	NED WWTP- Peak Flow Improvements (Package 2)					14,744,920	14,744,920
WWTP2909	WD WWTP- Peak Flow Storage Improvements					3,931,860	3,931,860
WWTP2910	WD WWTP- Miscellaneous Improvements					1,054,080	1,054,080
<b>Grand Total</b>		<b>\$ 191,694,896</b>	<b>\$ 447,685,443</b>	<b>\$ 151,346,500</b>	<b>\$ 70,312,696</b>	<b>\$ 208,293,453</b>	<b>\$ 1,069,332,987</b>

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**FULL TIME EQUIVALENTS**

# FULL TIME EQUIVALENTS COMPARISON



Funds	FTE's 2025-26
General Fund	765.35
Hotel/Motel Fund	5.90
Municipal Dev District Fund	3.00
Sanitation Fund	15.00
Storm Water Fund	26.00
Streets Maintenance Fund	20.00
Water and Sewer Fund	137.00
Wetlands Center Oper Fund	1.50
Fleet Fund	9.00
Warehouse Fund	4.00
Workers' Compensation	1.00
Fund CDBG	4.00
<b>Grand Total</b>	<b>992.00</b>

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
1000	General Fund	10100	City Manager	F101	1.00	1.00	1.00	
1000	General Fund	10100	Assistant City Manager	E91	2.00	2.00	2.00	
1000	General Fund	10100	Assistant to City Manager	C44	1.00	1.00	1.00	
1000	General Fund	10100	Executive Assistant	B23	1.00	1.00	1.00	
<b>10100 Total</b>					<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
1000	General Fund	10210	City Clerk	E81	1.00	1.00	1.00	
1000	General Fund	10210	Deputy City Clerk	C42	-	1.00	1.00	
1000	General Fund	10210	Open Government Supervisor	B24	1.00	-	-	
1000	General Fund	10210	Clerk Records Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	10210	Clerk Admin Specialist	B23	1.00	1.00	1.00	
1000	General Fund	10210	Open Government Specialist	B22	1.00	1.00	1.00	
1000	General Fund	10210	Vital Statistics Specialist	B22	1.00	1.00	1.00	
1000	General Fund	10210	Administrative Assistant	B22	1.00	-	-	
1000	General Fund	10210	Administrative Specialist	B21	1.00	1.00	1.00	
1000	General Fund	10210	Records Specialist	B21	1.00	1.00	1.00	
<b>10210 Total</b>					<b>9.00</b>	<b>8.00</b>	<b>8.00</b>	<b>-</b>
1000	General Fund	10310	City Attorney	E83	1.00	1.00	1.00	
1000	General Fund	10310	Assistant City Attorney II/I	C45/C44	3.00	3.00	3.00	
1000	General Fund	10310	Paralegal	B23	1.00	2.00	2.00	
1000	General Fund	10310	Legal Assistant	B22	1.00	-	-	
<b>10310 Total</b>					<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>-</b>
1000	General Fund	10410	Director of Finance	E82	1.00	1.00	1.00	
1000	General Fund	10410	Assistant Director of Finance	D61	1.00	1.00	2.00	
1000	General Fund	10410	Assistant Director of Finance/Controller	D61	1.00	1.00	-	
1000	General Fund	10410	Accounting Manager	C43	1.00	1.00	1.00	
1000	General Fund	10410	Deputy Controller	C43	1.00	1.00	-	
1000	General Fund	10410	Budget Manager	C43	-	-	1.00	
1000	General Fund	10410	Accountant II/I	C42/C41	5.75	4.75	4.75	
1000	General Fund	10410	Sr. Budget Analyst	C42	-	1.00	1.00	
1000	General Fund	10410	Grant Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	10410	Payroll Specialist	B24	1.00	1.00	1.00	
1000	General Fund	10410	Accounting Specialist II/I	B22/B21	2.00	2.00	2.00	
1000	General Fund	10410	Administrative Assistant	B22	1.00	1.00	1.00	
<b>10410 Total</b>					<b>15.75</b>	<b>15.75</b>	<b>15.75</b>	<b>-</b>
1000	General Fund	10420	Purchasing Manager	C44	1.00	1.00	1.00	
1000	General Fund	10420	Contract Coordinator	C42	1.00	1.00	1.00	
1000	General Fund	10420	Buyer II/I	B24/B22	2.00	2.00	2.00	
<b>10420 Total</b>					<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
1000	General Fund	10510	Director Human Resources/CS	E82	1.00	1.00	1.00	
1000	General Fund	10510	Assistant Director of Human Resources	D61	1.00	-	-	
1000	General Fund	10510	Talent Acquisition Manager	C44	-	1.00	1.00	
1000	General Fund	10510	HR Manager	C44	1.00	1.00	1.00	
1000	General Fund	10510	Talent Development Manager	C44	1.00	1.00	1.00	
1000	General Fund	10510	HR Generalist	C41	1.00	2.00	2.00	
1000	General Fund	10510	HR Specialist II/I	B24/B23	4.00	3.00	2.00	
1000	General Fund	10510	Talent Development Specialist	B24	1.00	2.00	2.00	
1000	General Fund	10510	Administrative Specialist	B21	1.00	1.00	1.00	
<b>10510 Total</b>					<b>11.00</b>	<b>12.00</b>	<b>11.00</b>	<b>(1.00)</b>
1000	General Fund	10610	Director of Public Affairs	E81	1.00	0.60	1.00	
1000	General Fund	10610	Communications & Engagement Manager	C44	-	0.80	1.00	
1000	General Fund	10610	Public Information Coordinator	C42	1.00	-	-	
1000	General Fund	10610	Marketing Coordinator	C42	-	0.50	-	
1000	General Fund	10610	Outreach Coordinator	C41	1.00	1.80	1.00	
1000	General Fund	10610	Multimedia Coordinator	C41	1.00	0.80	1.00	
<b>10610 Total</b>					<b>4.00</b>	<b>4.50</b>	<b>4.00</b>	<b>(0.50)</b>
1000	General Fund	10710	Director of ITS	E82	1.00	1.00	1.00	
1000	General Fund	10710	Assistant Director of ITS	D61	1.00	-	-	
1000	General Fund	10710	Network System Manager/Coordinator IV/II	C44/C43/C42/B24/B23	3.00	3.00	3.00	
1000	General Fund	10710	Server System Manager/Coordinator IV/III/II	C44/C43/C42/B24/B23	4.00	4.00	4.00	
1000	General Fund	10710	E-Business Manager/Coordinator IV/III/Spec	C44/C43/C42/B24/B23	2.00	2.00	2.00	
1000	General Fund	10710	Computer User Support Coordinator/Specia	C42/B25/B24/B23	6.00	6.00	6.00	
<b>10710 Total</b>					<b>17.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
1000	General Fund	10810	Director of Plan & DS	E83	1.00	1.00	1.00	
1000	General Fund	10810	Assistant Director of Plan & DS	D61	2.00	2.00	1.00	
1000	General Fund	10810	Planning Manager	C44	1.00	-	1.00	
1000	General Fund	10810	Chief Building Official	C45	1.00	1.00	1.00	
1000	General Fund	10810	Senior Planner	C43	1.00	1.00	1.00	
1000	General Fund	10810	Deputy Chief Building Official	C43	1.00	1.00	1.00	
1000	General Fund	10810	Code Enforcement Manager	C43	1.00	1.00	1.00	
1000	General Fund	10810	Planner II/I	C42/C41	4.00	3.00	3.00	
1000	General Fund	10810	Permit Case Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	10810	GIS Coordinator/GIS Specialist II/I	C41/B23/B21	1.00	1.00	1.00	
1000	General Fund	10810	Plan Review Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	10810	Plan Review Specialist	B24	1.00	2.00	2.00	
1000	General Fund	10810	Building Service Inspector IV/III/II/I	B24/B23/B22	10.00	10.00	9.00	
1000	General Fund	10810	Development Services Specialist	B23	1.00	1.00	1.00	
1000	General Fund	10810	Planning Specialist	B23	1.00	1.00	1.00	
1000	General Fund	10810	Administrative Assistant	B22	2.00	2.00	2.00	
1000	General Fund	10810	Permit Specialist II/I	B21	4.00	4.00	4.00	
<b>10810 Total</b>					<b>34.00</b>	<b>33.00</b>	<b>32.00</b>	<b>(1.00)</b>
1000	General Fund	10910	Court Administrator	C42	1.00	1.00	1.00	
1000	General Fund	10910	Senior Court Clerk	B24	3.00	3.00	3.00	
1000	General Fund	10910	Municipal Court Clerk	B21	9.00	9.00	8.00	
1000	General Fund	10910	Bailiff	B21	1.00	1.00	1.00	
1000	General Fund	10910	Juvenile Case Manager	B24	1.00	1.00	1.00	
<b>10910 Total</b>					<b>15.00</b>	<b>15.00</b>	<b>14.00</b>	<b>(1.00)</b>
1000	General Fund	10920	Senior Marshall	B25	1.00	-	-	
1000	General Fund	10920	City Marshall	B24	2.00	-	-	
<b>10920 Total</b>					<b>3.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
1000	General Fund	10930	Municipal Court Judge	E81	1.00	1.00	1.00	
<b>10930 Total</b>					<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
1000	General Fund	20110	Police Chief	E83	1.00	1.00	1.00	
1000	General Fund	20110	Assistant Police Chief	PAC	3.00	3.00	3.00	
1000	General Fund	20110	Police Lieutenant	PLTD/PLTN	11.00	11.00	11.00	
1000	General Fund	20110	Police Sergeant	PSGD/PSGN	18.00	18.00	18.00	
1000	General Fund	20110	Patrol Officer	PODA/PONI	138.00	142.00	141.00	
1000	General Fund	20110	Crime Analyst	C42	1.00	1.00	1.00	
1000	General Fund	20110	Domestic Violence Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	20110	Public Information Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	20110	Mechanic Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	20110	Detention Supervisor	DS	6.00	6.00	6.00	
1000	General Fund	20110	Police Records Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	20110	Property Room Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	20110	Community Service Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	20110	Crime Scene Technician	B24	2.00	2.00	2.00	
1000	General Fund	20110	Police Computer Systems Specialist	B23	1.00	1.00	1.00	
1000	General Fund	20110	Mechanic	B23	3.00	3.00	3.00	
1000	General Fund	20110	Administrative Assistant	B22	5.00	5.00	5.00	
1000	General Fund	20110	Police Accounting Specialist	B22	1.00	1.00	1.00	
1000	General Fund	20110	Open Records Specialist II	B22	3.00	3.00	3.00	
1000	General Fund	20110	Community Service Specialist	B22	6.00	6.00	6.00	
1000	General Fund	20110	Detention Officer/Trainee	DO/DOT	16.00	16.00	16.00	
1000	General Fund	20110	Administrative Specialist	B21	2.00	2.00	2.00	
1000	General Fund	20110	Domestic Violence Specialist	B21	1.00	1.00	1.00	
1000	General Fund	20110	Open Records Specialist I	B21	1.00	1.00	1.00	
1000	General Fund	20110	Property Room Specialist	B21	4.00	4.00	4.00	
1000	General Fund	20110	Police Records Technician	B21	3.00	3.00	3.00	
<b>20110 Total</b>					<b>232.00</b>	<b>236.00</b>	<b>235.00</b>	<b>(1.00)</b>
1000	General Fund	20170	Police Sergeant	PSGD/PSGN	1.00	1.00	1.00	
1000	General Fund	20170	Patrol Officer	PODA/PONI	2.00	2.00	2.00	
<b>20170 Total</b>					<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
1000	General Fund	20180	Communications Manager	C44	1.00	1.00	-	
1000	General Fund	20180	Assistant Communications Manager	C42	1.00	1.00	1.00	

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
1000	General Fund	20180	Telecommunications Supervisor	COMS	4.00	4.00	5.00	
1000	General Fund	20180	Telecommunicator/Trainee	COM/COMT	22.00	22.00	21.00	
		<b>20180 Total</b>			<b>28.00</b>	<b>28.00</b>	<b>27.00</b>	<b>(1.00)</b>
1000	General Fund	20210	Fire Chief	E83	1.00	1.00	1.00	
1000	General Fund	20210	Assistant Fire Chief	FACO	4.00	4.00	4.00	
1000	General Fund	20210	Battalion Chief	FBCE/FBCE	1.00	1.00	2.00	
1000	General Fund	20210	Public Information & Education Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	20210	Fire Captain		-	-	1.00	
1000	General Fund	20210	Mechanic Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	20210	Administrative Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	20210	Mechanic	B23	3.00	3.00	3.00	
1000	General Fund	20210	Fire Operations Specialist	B23	1.00	1.00	1.00	
1000	General Fund	20210	Administrative Assistant	B22	1.00	1.00	1.00	
1000	General Fund	20210	Administrative Specialist	B21	4.00	4.00	4.00	
		<b>20210 Total</b>			<b>18.00</b>	<b>18.00</b>	<b>20.00</b>	<b>2.00</b>
1000	General Fund	20220	Battalion Chief	FBCE/FBCE	1.00	1.00	1.00	
1000	General Fund	20220	Fire Lieutenant	FLTS/FLTO	2.00	2.00	2.00	
1000	General Fund	20220	Fire Engineer	FENS/FENO	1.00	1.00	1.00	
		<b>20220 Total</b>			<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
1000	General Fund	20230	Battalion Chief	FBCE/FBCE	4.00	4.00	3.00	
1000	General Fund	20230	Fire Lieutenant	FLTS/FLTO	31.00	31.00	30.00	
1000	General Fund	20230	Fire Engineer	FENS/FENO	24.00	24.00	24.00	
1000	General Fund	20230	Firefighter/Paramedic	FFSH/FF80/FFNC	98.00	98.00	104.00	
1000	General Fund	20230	Non-Fire Paramedic	B24	1.00	1.00	1.00	
		<b>20230 Total</b>			<b>158.00</b>	<b>158.00</b>	<b>162.00</b>	<b>4.00</b>
1000	General Fund	20260	Emergency Mgmt. & Prep Coordinator	C45	1.00	1.00	1.00	
1000	General Fund	20260	Deputy Emergency Management Coordinator	C43	1.00	1.00	1.00	
		<b>20260 Total</b>			<b>2.00</b>	<b>2.00</b>	<b>2.00</b>	<b>-</b>
1000	General Fund	30000	Assistant Director Public Works	D61	1.00	1.00	1.00	
1000	General Fund	30000	Business & Asset Manager	C43	1.00	1.00	1.00	
1000	General Fund	30000	Asset Analyst	B23	1.00	1.00	1.00	
1000	General Fund	30000	Public Works Operations Specialist	B23	1.00	1.00	1.00	
1000	General Fund	30000	Administrative Specialist	B21	-	1.00	1.00	
1000	General Fund	30000	Administrative Technician	A13	1.00	-	-	
		<b>30000 Total</b>			<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
1000	General Fund	30100	Assistant Director Capital Projects	D61	1.00	1.00	1.00	
1000	General Fund	30100	Sr. Engineer/Sr. Project Manager/Engineer/P45/C44/C43/C42/C		7.00	7.00	7.00	
1000	General Fund	30100	Construction Manager	C44	1.00	1.00	1.00	
1000	General Fund	30100	Assistant Construction Manager	C42	1.00	1.00	1.00	
1000	General Fund	30100	Right of Way Coordinator	C42	1.00	1.00	1.00	
1000	General Fund	30100	Construction Inspector III/II/I	B25/B24/B23	7.00	6.00	6.00	
1000	General Fund	30100	Project Coordinator	B23	1.00	2.00	2.00	
1000	General Fund	30100	Business Analyst	B23	1.00	1.00	1.00	
1000	General Fund	30100	Contracts Specialist	B23	1.00	1.00	1.00	
		<b>30100 Total</b>			<b>21.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>
1000	General Fund	30110	Facilities Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	30110	Facilities Administrative Specialist	B23	1.00	1.00	1.00	
1000	General Fund	30110	Facilities Specialist III/II/I	B23/B22/B21	8.00	8.00	8.00	
		<b>30110 Total</b>			<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>-</b>
1000	General Fund	30120	Superintendent	C44	1.00	1.00	1.00	
1000	General Fund	30120	Field Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	30120	Construction Inspector II	B24	1.00	-	-	
1000	General Fund	30120	Quality Control Inspector	B23	-	1.00	1.00	
1000	General Fund	30120	Crew Leader	B23	3.00	2.00	2.00	
1000	General Fund	30120	Concrete Specialist	B22	6.00	5.00	6.00	
1000	General Fund	30120	Heavy Equipment Specialist III/I	B22/B21	4.00	4.00	4.00	
1000	General Fund	30120	Equipment Specialist	B21	3.00	2.00	1.00	
1000	General Fund	30120	Concrete Technician	A12	1.00	-	-	
		<b>30120 Total</b>			<b>20.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>
1000	General Fund	30130	Superintendent	C44	1.00	1.00	1.00	
1000	General Fund	30130	Control Systems Coordinator	C41	1.00	1.00	1.00	

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
1000	General Fund	30130	Field Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	30130	Crew Leader	B23	-	1.00	1.00	
1000	General Fund	30130	Traffic Control Specialist	TRAF	13.00	12.00	12.00	
<b>30130 Total</b>					<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>-</b>
1000	General Fund	30140	Assistant Director/City Engineer	D63	1.00	1.00	1.00	
1000	General Fund	30140	Engineering Manager	C45	1.00	1.00	1.00	
1000	General Fund	30140	Sr. Engineer/Sr. Project Manager/Engineer/45/C44/C43/C42/C		5.00	3.00	3.00	
1000	General Fund	30140	Survey/GPS Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	30140	GIS Coordinator/GIS Specialist II/I	C41/B23/B21	1.00	1.00	1.00	
1000	General Fund	30140	Plan Review Specialist	B24	2.00	-	-	
1000	General Fund	30140	Program Specialist	B22	-	1.00	1.00	
1000	General Fund	30140	Survey/GPS Specialist	B21	1.00	1.00	1.00	
<b>30140 Total</b>					<b>12.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
1000	General Fund	40110	Director Health	E82	1.00	1.00	1.00	
1000	General Fund	40110	Assistant Director Health	D61	2.00	2.00	2.00	
1000	General Fund	40110	Environmental Health Manager	C44	1.00	1.00	1.00	
1000	General Fund	40110	Neighborhood Protection Manager	C44	1.00	1.00	1.00	
1000	General Fund	40110	Community Service Manager	C44	1.00	1.00	1.00	
1000	General Fund	40110	Environmental Health Coord II/I	C42/C41	3.00	3.00	3.00	
1000	General Fund	40110	Administrative Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	40110	Community Service Supervisor	B23	1.00	1.00	1.00	
1000	General Fund	40110	Neighborhood Protection Inspector II/I	B22/B21	7.00	6.00	6.00	
1000	General Fund	40110	Clean Team Specialist	B21	4.00	2.00	2.00	
1000	General Fund	40110	Administrative Specialist	B21	1.00	1.00	1.00	
1000	General Fund	40110	Administrative Technician	A13	1.00	1.00	1.00	
<b>40110 Total</b>					<b>24.00</b>	<b>21.00</b>	<b>21.00</b>	<b>-</b>
1000	General Fund	40210	Shelter Veterinarian	C45	1.00	-	-	
1000	General Fund	40210	Adopt & Rescue Service Manager	C44	1.00	1.00	1.00	
1000	General Fund	40210	Assistant Animal Services Manager	C42	1.00	1.00	1.00	
1000	General Fund	40210	Animal Control Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	40210	Volunteer Supervisor	B24	1.00	1.00	-	
1000	General Fund	40210	Outreach Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	40210	Veterinarian Technician	B22	1.00	1.00	1.00	
1000	General Fund	40210	Animal Control Specialist II/I	B22/B21	6.00	6.00	6.00	
1000	General Fund	40210	Foster Specialist	B21	1.00	1.00	1.00	
1000	General Fund	40210	Administrative Specialist	B21	1.00	2.00	2.00	
1000	General Fund	40210	Animal Care Specialist	B21	1.00	1.00	1.00	
1000	General Fund	40210	Rescue and Volunteer Specialist	B21	2.00	2.00	2.00	
<b>40210 Total</b>					<b>18.00</b>	<b>18.00</b>	<b>17.00</b>	<b>(1.00)</b>
1000	General Fund	40310	Mosquito Control Supervisor	B25	1.00	1.00	1.00	
1000	General Fund	40310	Mosquito Control Specialist	B21	2.00	2.00	1.00	
<b>40310 Total</b>					<b>3.00</b>	<b>3.00</b>	<b>2.00</b>	<b>(1.00)</b>
1000	General Fund	50100	Director Parks & Recreation	E82	1.00	1.00	0.80	
1000	General Fund	50100	Assistant Director of Parks & Recreation	D61	-	0.50	1.00	
1000	General Fund	50100	Marketing Coordinator	C41	1.00	1.00	0.50	
1000	General Fund	50100	BNC Naturalist	C41	1.00	1.00	0.50	
1000	General Fund	50100	Parks Operations Specialist	B23	1.00	1.00	1.00	
1000	General Fund	50100	Community Engagement Specialist	B23	-	1.00	0.80	
<b>50100 Total</b>					<b>4.00</b>	<b>5.50</b>	<b>4.60</b>	<b>(0.90)</b>
1000	General Fund	50110	Superintendent of Recreation	C44	1.00	1.00	1.00	
1000	General Fund	50110	Athletics Program Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	50110	Special Events Coordinator	C41	1.00	1.00	1.00	
1000	General Fund	50110	Building Maintenance Supervisor	B24	1.00	1.00	1.00	
1000	General Fund	50110	Customer Care Technician	A13	2.00	1.00	1.00	
<b>50110 Total</b>					<b>6.00</b>	<b>5.00</b>	<b>5.00</b>	<b>-</b>
1000	General Fund	50120	Superintendent of Parks	C44	1.00	1.00	1.00	
1000	General Fund	50120	Field Supervisor	B25	4.00	3.00	3.00	
1000	General Fund	50120	Crewleader	B23	18.00	15.00	15.00	
1000	General Fund	50120	Parks Maintenance Specialist	B23	1.00	-	-	
1000	General Fund	50120	Heavy Equipment Specialist I	B21	2.00	2.00	2.00	
1000	General Fund	50120	Parks Warehouse Specialist	B21	1.00	1.00	1.00	

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
1000	General Fund	50120	Engine & Parts Repair Specialist	B21	1.00	1.00	1.00	
1000	General Fund	50120	Construction Technician	A13	6.00	2.00	2.00	
1000	General Fund	50120	Grounds Technician	A13	18.00	15.00	15.00	
<b>50120 Total</b>					<b>52.00</b>	<b>40.00</b>	<b>40.00</b>	<b>-</b>
1000	General Fund	50130	Superintendent of Planning & Construction	C44	1.00	1.00	1.00	
1000	General Fund	50130	Field Supervisor	B25	-	1.00	1.00	
1000	General Fund	50130	Crewleader	B23	-	4.00	4.00	
1000	General Fund	50130	Construction Technician	A13	-	2.00	2.00	
1000	General Fund	50130	Grounds Technician	A13	-	3.00	3.00	
<b>50130 Total</b>					<b>1.00</b>	<b>11.00</b>	<b>11.00</b>	<b>-</b>
1000	General Fund	50200	City Librarian	E81	1.00	1.00	1.00	
1000	General Fund	50200	Assistant City Librarian	D61	1.00	1.00	-	
1000	General Fund	50200	Executive Officer Strat Svcs		-	-	1.00	
1000	General Fund	50200	Lead Librarian	C42	2.00	2.00	2.00	
1000	General Fund	50200	Community Engagement Manager	C42	1.00	-	-	
1000	General Fund	50200	Librarian	C41	5.00	5.00	4.00	
1000	General Fund	50200	Community Engagement Specialist	B24	1.00	-	-	
1000	General Fund	50200	Administrative Assistant	B22	1.00	1.00	1.00	
1000	General Fund	50200	Library PC Specialist	B21	1.00	1.00	1.00	
1000	General Fund	50200	Support Services Specialist	B21	2.00	2.00	2.00	
1000	General Fund	50200	Customer Service Technician	A13	5.00	5.00	5.00	
1000	General Fund	50200	Library Technician	A12	1.00	1.00	1.00	
1000	General Fund	50200	Custodial Technician	A12	1.00	1.00	-	
<b>50200 Total</b>					<b>22.00</b>	<b>20.00</b>	<b>18.00</b>	<b>(2.00)</b>
2305	Special Revenue PD Fund	20110	Patrol Officer	PODA/PONI	4.00	-	-	
<b>20110 Total</b>					<b>4.00</b>	<b>-</b>	<b>-</b>	<b>-</b>
2400	Hotel/Motel Fund	50320	Director of Public Affairs	E81	-	0.40	-	
2400	Hotel/Motel Fund	50320	Director of Parks and Recreation	E81	-	-	0.20	
2400	Hotel/Motel Fund	50320	Communications & Engagement Manager	C44	-	0.20	0.20	
2400	Hotel/Motel Fund	50320	Outreach Coordinator	C41	-	0.20	-	
2400	Hotel/Motel Fund	50320	Education Coordinator	C41	-	-	0.50	
2400	Hotel/Motel Fund	50320	Multimedia Coordinator	C41	-	0.20	-	
2400	Hotel/Motel Fund	50320	Tourism Superintendent	C44	1.00	1.00	1.00	
2400	Hotel/Motel Fund	50320	Nature Center Naturalist		-	-	0.50	
2400	Hotel/Motel Fund	50320	Natural Resources Program Superintendent	C44	-	-	0.50	
2400	Hotel/Motel Fund	50320	Administrative Assistant	B22	-	-	0.50	
2400	Hotel/Motel Fund	50320	Marketing Coordinator	C42	1.00	0.50	0.50	
2400	Hotel/Motel Fund	50320	Sport Tourism Coordinator		-	-	1.00	
2400	Hotel/Motel Fund	50320	Outreach & Sales Coordinator - Tourism	C41	1.00	1.00	1.00	
<b>50320 Total</b>					<b>3.00</b>	<b>3.50</b>	<b>5.90</b>	<b>2.40</b>
2720	Wetlands Center Oper Fun	50140	Assistant Director of Parks & Recreation	D61	1.00	0.50	0.50	
2720	Wetlands Center Oper Fun	50140	Natural Resources Program Superintendent	C44	-	-	0.50	
2720	Wetlands Center Oper Fun	50140	Education Coordinator	C41	1.00	1.00	0.50	
2720	Wetlands Center Oper Fun	50140	Administrative Assistant	B22	1.00	1.00	-	
<b>50140 Total</b>					<b>3.00</b>	<b>2.50</b>	<b>1.50</b>	<b>(1.00)</b>
2800	Streets Maintenance Fund	30120	Field Supervisor	B25	1.00	1.00	1.00	
2800	Streets Maintenance Fund	30120	Crew Leader	B23	2.00	2.00	2.00	
2800	Streets Maintenance Fund	30120	Heavy Equipment Specialist II/I	B22/B21	8.00	8.00	8.00	
2800	Streets Maintenance Fund	30120	Equipment Specialist	B21	7.00	7.00	7.00	
2800	Streets Maintenance Fund	30120	Concrete Specialist	B22	2.00	2.00	2.00	
<b>30120 Total</b>					<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>
3300	Municipal Dev District Fu	70400	Director of Strategic Growth & Investments	E82	1.00	-	-	
3300	Municipal Dev District Fu	70400	Economic Development Manager	C44	-	1.00	1.00	
3300	Municipal Dev District Fu	70400	Senior Economic Development Analyst	C42	2.00	2.00	2.00	
<b>70400 Total</b>					<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
5100	Water and Sewer Fund	10430	Utility Billing Manager	C44	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Utility Billing Coordinator	C42	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Meter Operations Supervisor	B25	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Collections Supervisor	B24	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Customer Service Supervisor	B24	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Crew Leader	B23	1.00	1.00	1.00	

**FY2025-26 ADOPTED BUDGET**

**FTE Schedule**

Fund	Fund Name	Dept.	Position	Grade	Adopted 2023-24	Adopted 2024-25	Adopted 2025-26	Change
5100	Water and Sewer Fund	10430	Billing Specialist	B23	1.00	1.00	2.00	
5100	Water and Sewer Fund	10430	Billing Analyst	B22	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Administrative Assistant	B22	1.00	1.00	1.00	
5100	Water and Sewer Fund	10430	Meter Specialist III/II/Meter Technician	B22/B21/A13	6.00	6.00	6.00	
5100	Water and Sewer Fund	10430	Customer Service Specialist	B21	5.00	5.00	5.00	
5100	Water and Sewer Fund	10430	Collections Specialist	B21	3.00	3.00	3.00	
<b>10430 Total</b>					<b>23.00</b>	<b>23.00</b>	<b>24.00</b>	<b>1.00</b>
5100	Water and Sewer Fund	30160	Director Public Works/Engineering	E83	0.40	0.40	0.40	
5100	Water and Sewer Fund	30160	Field Supervisor	B25	1.00	1.00	1.00	
5100	Water and Sewer Fund	30160	Crew Leader	B23	1.00	1.00	1.00	
5100	Water and Sewer Fund	30160	Heavy Equipment Specialist II/I	B22/B21	3.00	3.00	3.00	
5100	Water and Sewer Fund	30160	Concrete Specialist	B22	1.00	1.00	1.00	
5100	Water and Sewer Fund	30160	Equipment Specialist	B21	1.00	1.00	1.00	
5100	Water and Sewer Fund	30160	Utility Maintenance Specialist	UMS	14.00	14.00	14.00	
5100	Water and Sewer Fund	30160	Concrete Technician	A12	1.00	1.00	1.00	
<b>30160 Total</b>					<b>22.40</b>	<b>22.40</b>	<b>22.40</b>	<b>-</b>
5100	Water and Sewer Fund	30162	Director Public Works/Engineering	E83	0.20	0.20	0.20	
5100	Water and Sewer Fund	30162	BAWA Superintendent	C44	1.00	1.00	1.00	
5100	Water and Sewer Fund	30162	BAWA Assistant Superintendent	C42	1.00	1.00	1.00	
5100	Water and Sewer Fund	30162	Field Supervisor	B25	1.00	1.00	1.00	
5100	Water and Sewer Fund	30162	Water Plant Operator III/II/I/in Training	B23/B22/B21	14.00	14.00	14.00	
5100	Water and Sewer Fund	30162	Maintenance Mechanical Specialist II/I	B23/B22	2.00	2.00	2.00	
5100	Water and Sewer Fund	30162	Maintenance Specialist - Instrumental & Ele	B23	2.00	2.00	2.00	
5100	Water and Sewer Fund	30162	Administrative Assistant	B22	1.00	1.00	1.00	
5100	Water and Sewer Fund	30162	Lab Specialist	B21	2.00	2.00	2.00	
<b>30162 Total</b>					<b>24.20</b>	<b>24.20</b>	<b>24.20</b>	<b>-</b>
5100	Water and Sewer Fund	30170	Director Public Works/Engineering	E83	0.40	0.40	0.40	
5100	Water and Sewer Fund	30170	Assistant Director Utilities	D61	1.00	1.00	1.00	
5100	Water and Sewer Fund	30170	Superintendent	C44	1.00	1.00	1.00	
5100	Water and Sewer Fund	30170	Waste Water Operations Assistant Superinte	C42	1.00	1.00	1.00	
5100	Water and Sewer Fund	30170	Field Supervisor	B25	5.00	5.00	5.00	
5100	Water and Sewer Fund	30170	Maintenance Specialist - Instrumental & Ele	B23	1.00	1.00	1.00	
5100	Water and Sewer Fund	30170	Maintenance Mechanic Specialist II/I	B23/B22	3.00	4.00	4.00	
5100	Water and Sewer Fund	30170	Wastewater Operator III/II/I	B23/B22/B21	16.00	16.00	16.00	
5100	Water and Sewer Fund	30170	Wastewater Operator III/II/I - Lift Station	B23/B22/B21	8.00	8.00	8.00	
5100	Water and Sewer Fund	30170	Lab Specialist II/I	B23/B21	2.00	2.00	2.00	
<b>30170 Total</b>					<b>38.40</b>	<b>39.40</b>	<b>39.40</b>	<b>-</b>
5100	Water and Sewer Fund	30171	Field Supervisor	B25	1.00	1.00	1.00	
5100	Water and Sewer Fund	30171	Administrative Supervisor	B24	1.00	1.00	1.00	
5100	Water and Sewer Fund	30171	Pollution Control Specialist II	B23	1.00	1.00	1.00	
5100	Water and Sewer Fund	30171	Pollution Control Specialist I	B21	3.00	3.00	3.00	
5100	Water and Sewer Fund	30171	Administrative Specialist	B21	-	1.00	1.00	
5100	Water and Sewer Fund	30171	Administrative Technician	A13	1.00	-	-	
<b>30171 Total</b>					<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>-</b>
5100	Water and Sewer Fund	30172	Superintendent	C44	1.00	1.00	1.00	
5100	Water and Sewer Fund	30172	Field Supervisor	B25	1.00	1.00	1.00	
5100	Water and Sewer Fund	30172	Crew Leader	B23	1.00	1.00	1.00	
5100	Water and Sewer Fund	30172	Utility Maintenance Specialist	UMS	17.00	17.00	17.00	
<b>30172 Total</b>					<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>-</b>
5200	Aquatics	50113	Superintendent of Aquatics	C44	1.00	1.00	-	
5200	Aquatics	50113	Aquatics Operations Coordinator	C42	1.00	1.00	-	
5200	Aquatics	50113	Aquatics Guest Service Coordinator	C42	1.00	1.00	-	
5200	Aquatics	50113	Aquatics Maintenance Coordinator	C42	1.00	1.00	-	
5200	Aquatics	50113	Aquatics Maintenance Specialist	B23	1.00	1.00	-	
<b>50113 Total</b>					<b>5.00</b>	<b>5.00</b>	<b>-</b>	<b>(5.00)</b>
5400	Sanitation Fund	30150	Field Supervisor	B25	1.00	1.00	1.00	
5400	Sanitation Fund	30150	Crew Leader	B23	1.00	1.00	1.00	
5400	Sanitation Fund	30150	Heavy Equipment Specialist II/I	B22/B21	11.00	11.00	11.00	
5400	Sanitation Fund	30150	Equipment Specialist	B21	2.00	2.00	2.00	
<b>30150 Total</b>					<b>15.00</b>	<b>15.00</b>	<b>15.00</b>	<b>-</b>
5500	Storm Water Fund	30180	Sr. Engineer/Sr. Project Manager/Engineer/45/C44/C43/C42/C		-	2.00	2.00	

**FY2025-26 ADOPTED BUDGET**  
**FTE Schedule**

<b>Fund</b>	<b>Fund Name</b>	<b>Dept.</b>	<b>Position</b>	<b>Grade</b>	<b>Adopted 2023-24</b>	<b>Adopted 2024-25</b>	<b>Adopted 2025-26</b>	<b>Change</b>
5500	Storm Water Fund	30180	Construction Inspector III/II/I	B25/B24/B23	-	1.00	1.00	
<b>30180 Total</b>					<b>-</b>	<b>3.00</b>	<b>3.00</b>	<b>-</b>
5500	Storm Water Fund	30181	Field Supervisor	B25	1.00	1.00	1.00	
5500	Storm Water Fund	30181	Crew Leader	B23	1.00	1.00	1.00	
5500	Storm Water Fund	30181	Grading Specialist	B22	4.00	4.00	4.00	
5500	Storm Water Fund	30181	Heavy Equipment Specialist II/I	B22/B21	11.00	11.00	11.00	
5500	Storm Water Fund	30181	Equipment Specialist	B21	5.00	5.00	5.00	
5500	Storm Water Fund	30181	Concrete Technician	A12	1.00	1.00	1.00	
<b>30181 Total</b>					<b>23.00</b>	<b>23.00</b>	<b>23.00</b>	<b>-</b>
6100	Fleet Fund	60320	Superintendent	C44	1.00	1.00	1.00	
6100	Fleet Fund	60320	Mechanic Supervisor	B25	1.00	1.00	1.00	
6100	Fleet Fund	60320	Fleet Specialist	B23	1.00	1.00	1.00	
6100	Fleet Fund	60320	Mechanic	B23	6.00	6.00	6.00	
<b>60320 Total</b>					<b>9.00</b>	<b>9.00</b>	<b>9.00</b>	<b>-</b>
6200	Warehouse Fund	60400	Warehouse Supervisor	B24	1.00	1.00	1.00	
6200	Warehouse Fund	60400	Warehouse Specialist	B21	1.00	1.00	1.00	
6200	Warehouse Fund	60400	Warehouse Technician	A13	2.00	2.00	2.00	
<b>60400 Total</b>					<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
6400	Workers' Compensation Fu	60520	Risk & Safety Coordinator	C41	1.00	1.00	1.00	
<b>60520 Total</b>					<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>-</b>
7102	CDBG	10820	Community Development Supervisor	B25	1.00	1.00	1.00	
7102	CDBG	10820	Community Development Generalist	B23	1.00	1.00	1.00	
7102	CDBG	10820	Demo/Housing Inspector	B22	1.00	1.00	1.00	
7102	CDBG	10820	Community Outreach Specialist	B22	1.00	1.00	1.00	
<b>10820 Total</b>					<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>-</b>
7108	HIDTA	20110	Accountant II	C42	0.25	0.25	0.25	
<b>20110 Total</b>					<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>-</b>
<b>Grand Total</b>					<b>1,013</b>	<b>999</b>	<b>992</b>	<b>(7)</b>





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**STATISTICAL SECTION**

## Statistical Section

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

### Page

#### **Financial Trends – Schedules 1-4**

255

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

#### **Revenue Capacity – Schedules 5-10**

266

These schedules contain information to help the reader assess the City's most significant local revenue sources: sales and property taxes.

#### **Debt Capacity – Schedules 11-15**

276

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

#### **Demographic and Economic Information – Schedules 16-17**

283

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

#### **Operating Information – Schedules 18-20**

286

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

**City of Baytown, Texas Net  
Position by Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)  
GOVERNMENTAL ACTIVITIES**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Net investment in capital assets	\$ 109,961,720	\$ 124,672,382	\$ 132,729,930	\$ 145,445,182
Restricted	23,773,394	23,871,650	23,942,473	27,132,868
Unrestricted (deficit)	<u>(40,715,091)</u>	<u>(49,911,857)</u>	<u>(88,264,838)</u>	<u>(87,917,695)</u>
Total governmental activities net position	93,020,023	98,632,175	68,407,565	84,660,355
<b>BUSINESS-TYPE ACTIVITIES</b>				
Net investment in capital assets	158,442,675	174,117,286	187,741,777	191,309,418
Restricted	4,612,543	1,489,416	2,276,610	2,096,080
Unrestricted	<u>16,349,137</u>	<u>12,602,126</u>	<u>2,301,381</u>	<u>3,414,173</u>
Total business-type activities net position	179,404,355	188,208,828	192,319,768	196,819,671
<b>PRIMARY GOVERNMENT</b>				
Net investment in capital assets	268,404,395	298,789,668	320,471,707	336,754,600
Restricted	28,385,937	25,361,066	26,219,083	29,228,948
Unrestricted (deficit)	<u>(24,365,954)</u>	<u>(37,309,731)</u>	<u>(85,963,457)</u>	<u>(84,503,522)</u>
<b>TOTAL PRIMARY GOVERNMENT NET POSITION</b>	<u>\$ 272,424,378</u>	<u>\$ 286,841,003</u>	<u>\$ 260,727,333</u>	<u>\$ 281,480,026</u>

**Schedule 1**

	<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>		<u>2024</u>
\$	157,058,993	\$	164,442,016	\$	179,256,695	\$	226,618,411	\$	312,834,010	\$	314,129,798
	29,898,189		87,344,253		85,604,701		59,138,284		29,502,852		33,635,654
	(67,824,691)		(44,298,173)		(29,488,146)		(16,941,180)		(30,003,740)		(28,120,247)
	<u>119,132,491</u>		<u>207,488,096</u>		<u>235,373,250</u>		<u>268,815,515</u>		<u>312,333,122</u>		<u>319,645,205</u>
	191,361,951		189,184,366		187,757,786		192,004,893		200,954,695		215,362,123
	3,717,286		3,996,558		5,390,663		6,802,407		11,033,635		
	<u>5,895,296</u>		<u>11,667,731</u>		<u>18,112,665</u>		<u>19,207,309</u>		<u>23,490,821</u>		<u>50,433,053</u>
	<u>200,974,533</u>		<u>204,848,655</u>		<u>211,261,114</u>		<u>218,014,609</u>		<u>235,479,151</u>		<u>265,795,176</u>
	348,420,944		353,626,382		367,014,481		418,623,304		513,788,705		529,491,921
	33,615,475		91,340,811		90,995,364		65,940,691		40,536,487		33,635,654
	<u>(61,929,395)</u>		<u>(32,630,442)</u>		<u>(11,375,481)</u>		<u>2,266,129</u>		<u>(6,512,919)</u>		<u>22,312,806</u>
<u>\$</u>	<u>320,107,024</u>	<u>\$</u>	<u>412,336,751</u>	<u>\$</u>	<u>446,634,364</u>	<u>\$</u>	<u>486,830,124</u>	<u>\$</u>	<u>547,812,273</u>	<u>\$</u>	<u>585,440,381</u>

**City of Baytown, Texas**  
**Changes in Net Position**  
**Last Ten Fiscal Years**  
*(Accrual Basis of Accounting)*

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>EXPENSES</b>				
Governmental activities:				
General government	\$ 22,256,413	\$ 24,398,812	\$ 29,020,563	\$ 35,811,336
Public safety	47,791,009	50,793,309	57,510,237	59,520,128
Public works	8,967,472	10,539,608	13,257,500	15,100,450
Public health	2,696,850	2,866,441	3,338,793	3,317,250
Parks, recreation, and culture	9,553,806	9,904,352	12,156,291	12,697,314
Interest and fiscal agent fees on long-term debt	3,989,720	4,561,801	4,546,195	4,841,986
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities expenses	95,255,270	103,064,323	119,829,579	131,288,464
Business-type activities:				
Water and sewer Sanitation	34,320,794	35,865,094	38,149,024	38,422,378
Bayland Island development	4,709,577	4,677,436	4,831,088	5,648,915
Aquatics	265,349	251,084	242,443	212,956
Storm water utility	3,052,435	3,393,046	3,873,789	4,161,320
	483,028	1,734,694	1,657,138	1,907,273
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities expenses	42,831,183	45,921,354	48,753,482	50,352,842
Total primary government expenses	138,086,453	148,985,677	168,583,061	181,641,306
<b>PROGRAM REVENUES</b>				
Governmental activities:				
Charges for services:				
General government	632,295	710,604	708,990	1,946,717
Public safety	4,692,058	4,507,258	5,043,397	4,780,753
Public works	1,620,206	2,067,310	2,079,076	2,604,862
Public health	195,057	202,134	205,779	206,039
Parks, recreation, and culture	132,271	135,180	124,862	94,772
Operating grants and contributions	5,946,639	4,920,154	5,944,003	12,307,936
Capital grants and contributions	-	11,230,528	12,396,215	8,394,369
	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities program revenues	13,218,526	23,773,168	26,502,322	30,335,448
Business-type activities:				
Charges for services:				
Water and sewer Sanitation	39,201,196	40,811,009	40,998,750	43,301,862
Bayland Island development	4,737,391	4,758,805	5,027,666	5,830,109
Aquatics	51,052	54,443	54,442	56,238
Storm water utility	3,274,726	3,353,347	3,351,968	3,813,735
	1,245,325	1,556,404	197,162	2,597,711
Operating grants and contributions	3,143,274	-	-	1,362,643
Capital grants and contributions	1,400,484	1,674,116	2,354,725	77,680
	<hr/>	<hr/>	<hr/>	<hr/>
Total business-type activities program revenues	53,053,448	52,208,124	51,984,713	57,039,978
Total primary government program revenues	66,271,974	75,981,292	78,487,035	87,375,426
<b>NET (EXPENSE/REVENUE)</b>				
Governmental activities	(82,036,744)	(79,291,155)	(93,327,257)	(100,953,016)
Business-type activities	10,222,265	6,286,770	4,971,231	6,687,136
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL PRIMARY GOVERNMENT NET EXPENSE</b>	<b>\$ (71,814,479)</b>	<b>\$ (73,004,385)</b>	<b>\$ (88,356,026)</b>	<b>\$ (94,265,880)</b>

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 29,574,296	\$ 37,547,850	\$ 34,593,112	\$ 43,338,424	\$ 39,663,698	\$ 42,953,203
50,702,718	62,126,552	64,257,206	65,934,972	78,350,694	81,904,895
10,994,322	12,912,206	12,222,500	14,561,561	16,481,571	21,059,182
3,107,475	3,944,973	3,860,167	4,480,489	5,134,804	5,235,057
12,405,161	13,655,690	13,866,632	13,135,098	16,974,203	15,385,808
4,525,617	4,302,467	5,106,860	4,202,723	4,909,383	4,909,342
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
111,309,589	134,489,738	133,906,477	145,653,267	161,514,353	171,447,487
37,007,827	40,424,646	41,044,691	40,737,009	45,763,321	51,425,059
6,448,858	7,006,746	7,099,764	7,327,685	8,321,776	2,753,428
203,198	207,174	200,376	209,241	212,606	4,392,698
4,064,190	2,792,302	3,771,985	4,497,100	4,973,048	8,312,642
1,956,790	2,850,413	2,059,443	6,070,667	2,221,863	212,288
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
49,680,863	53,281,281	54,176,259	58,841,702	61,492,614	67,096,115
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
160,990,452	187,771,019	188,082,736	204,494,969	223,006,967	238,543,602
787,821	774,175	829,628	956,624	1,042,531	1,130,528
4,481,288	3,495,226	3,523,408	3,583,517	3,742,114	9,945,166
2,112,433	2,563,470	2,691,675	2,242,639	2,046,615	2,193,127
208,890	200,085	208,545	213,579	208,181	215,645
128,541	99,208	194,615	235,317	215,582	219,297
7,109,369	12,195,930	6,569,222	8,254,143	6,746,460	5,333,374
4,444,501	70,945,960	4,873,025	10,473,060	31,321,260	2,140,283
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
19,272,843	90,274,054	18,890,118	25,958,879	45,322,743	21,177,420
42,415,981	46,051,831	47,144,502	50,276,510	56,109,234	59,906,100
5,957,494	6,675,548	6,933,639	7,040,757	6,964,971	4,153,295
55,041	54,445	55,595	55,209	55,445	3,271,206
3,290,996	15,672	2,898,040	3,785,323	3,943,065	6,872,857
2,645,147	2,673,489	2,990,931	3,838,203	4,070,022	52,679
1,365,276	1,363,365	1,342,488	1,526,388	1,351,768	7,238,296
129,901	2,260,000	1,910,670	130,977	3,987,449	6,942,371
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
55,859,836	59,094,350	63,275,865	66,653,367	76,481,954	88,436,804
75,132,679	149,368,404	82,165,983	92,612,246	121,804,697	109,614,224
(92,036,746)	(44,215,684)	(115,016,359)	(119,694,388)	(116,191,610)	(150,270,067)
6,178,973	5,813,069	9,099,606	7,811,665	14,989,340	21,340,689
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ (85,857,773)	\$ (38,402,615)	\$ (105,916,753)	\$ (111,882,723)	\$ (101,202,270)	\$ (128,929,378)

**City of Baytown, Texas**  
**Changes in Net Position - Continued**  
**Last Ten Fiscal Years**  
*(Accrual Basis of Accounting)*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>GENERAL REVENUES AND OTHER CHANGES IN NET POSITION</b>				
Governmental activities:				
Taxes:				
Property taxes	\$ 22,991,938	\$ 24,824,084	\$ 27,274,068	\$ 30,235,501
Sales and hotel/motel taxes	22,460,619	22,790,624	24,050,819	26,273,237
Franchise fees	4,155,898	4,233,571	4,359,389	4,317,509
Industrial district payments	31,675,333	32,136,165	39,991,747	48,772,964
Investment earnings	332,705	378,067	753,425	1,722,482
Miscellaneous income Transfers	5,209,956	2,601,488	1,544,848	3,369,646
	<u>3,170,393</u>	<u>(2,060,692)</u>	<u>(3,948,300)</u>	<u>2,514,467</u>
Total governmental activities	89,996,842	84,903,307	94,025,996	117,205,806
Business-type activities:				
Investment earnings	77,540	135,215	182,128	327,234
Miscellaneous Transfers, net	364,508	320,796		
	<u>(3,170,393)</u>	<u>2,060,692</u>	<u>3,948,300</u>	<u>(2,514,467)</u>
Total business-type activities	<u>(2,728,345)</u>	<u>2,516,703</u>	<u>4,130,428</u>	<u>(2,187,233)</u>
Total primary government	87,268,497	87,420,010	98,156,424	115,018,573
<b>CHANGE IN NET POSITION</b>				
Governmental activities	7,960,098	5,612,152	698,739	16,252,790
Business-type activities	<u>7,493,920</u>	<u>8,803,473</u>	<u>9,101,659</u>	<u>4,499,903</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 15,454,018</u>	<u>\$ 14,415,625</u>	<u>\$ 9,800,398</u>	<u>\$ 20,752,693</u>

	2019	2020	2021	2022	2023	2024
\$	31,874,951	\$ 34,782,426	\$ 38,307,300	\$ 38,879,872	\$ 43,619,406	\$ 46,598,100
	24,138,407	24,252,318	28,921,685	31,406,526	33,096,797	33,675,244
	4,681,762	4,372,062	4,402,737	4,529,372	4,669,231	4,138,320
	57,968,306	65,535,406	65,470,755	66,118,684	67,030,403	65,858,168
	2,723,663	2,084,524	318,854	296,698	9,097,642	9,442,027
	2,339,954	2,598,997	2,756,507	7,243,911	1,530,117	2,172,496
	2,781,839	2,482,787	2,723,675	1,638,818	665,621	(4,302,205)
	126,508,882	136,108,520	142,901,513	150,113,881	159,709,217	157,582,150
	743,135	513,840	66,528	580,648	3,140,823	4,673,131
	14,593					
	(2,781,839)	(2,482,787)	(2,723,675)	(1,638,818)	(665,621)	4,302,205
	(2,024,111)	(1,968,947)	(2,657,147)	(1,058,170)	2,475,202	8,975,336
	124,484,771	134,139,573	140,244,366	149,055,711	162,184,419	166,557,486
	34,472,136	91,892,836	27,885,154	30,419,493	43,517,607	7,312,083
	4,154,862	3,844,122	6,442,459	6,753,495	17,464,542	30,316,025
\$	38,626,998	\$ 95,736,958	\$ 34,327,613	\$ 37,172,988	\$ 60,982,149	\$ 37,628,108

**City of Baytown, Texas**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
*(Modified Accrual Basis of Accounting)*

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>GENERAL FUND</b>				
Nonspendable	\$ 3,109	\$ 3,475	\$ 2,926	\$ 1,531
Restricted	-	-	-	-
Unassigned	23,823,197	18,130,265	17,568,823	21,278,127
	<hr/>	<hr/>	<hr/>	<hr/>
Total general fund	23,826,306	18,133,740	17,571,749	21,279,658
<b>ALL OTHER GOVERNMENTAL FUNDS</b>				
Nonspendable and restricted	43,613,527	52,172,068	36,709,833	55,134,251
Assigned	-	-	-	-
Unassigned, reported in special revenue funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total all other governmental funds	43,613,527	52,172,068	36,709,833	55,134,251
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL GOVERNMENTAL FUNDS</b>	<u>\$ 67,439,833</u>	<u>\$ 70,305,808</u>	<u>\$ 54,281,582</u>	<u>\$ 76,413,909</u>

**Schedule 3**

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$ 3,355	\$ 5,500	\$ 4,103	\$ 4,451	\$ 384,369	\$ 3 87,455
-	-	-	-	67,828	-
<u>27,606,051</u>	<u>36,991,362</u>	<u>48,370,973</u>	<u>41,917,244</u>	<u>25,547,318</u>	<u>30,045,469</u>
27,609,406	36,996,862	48,375,076	41,921,695	25,999,515	30,432,924
45,198,903	100,290,976	134,419,705	96,118,284	78,775,533	122,383,154
-	16,998,695	16,998,695	32,166,326	40,192,418	-
-	-	(898,483)	(3,283,828)	(1,701,636)	(1,578,305)
<u>45,198,903</u>	<u>117,289,671</u>	<u>150,519,917</u>	<u>125,000,782</u>	<u>117,266,315</u>	<u>120,804,849</u>
<u>\$ 72,808,309</u>	<u>\$ 154,286,533</u>	<u>\$ 198,894,993</u>	<u>\$ 166,922,477</u>	<u>\$ 143,265,830</u>	<u>\$ 151,237,773</u>

**City of Baytown, Texas**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
*(Modified Accrual Basis of Accounting)*

	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>REVENUES</b>				
Taxes and fees	\$ 81,863,957	\$ 84,037,378	\$ 95,832,195	\$ 109,311,548
Licenses and permits	1,721,765	2,144,150	2,144,845	2,660,921
Charges for services	2,643,569	2,786,220	2,951,385	4,122,263
Fines and forfeitures	2,906,553	2,692,116	3,065,874	2,849,959
Intergovernmental	5,946,639	13,094,923	16,164,410	15,617,715
Investment earnings	166,132	378,067	753,425	1,722,482
Other revenues	6,192,512	2,601,488	1,544,848	3,369,646
Contributions	-	-	-	-
Total revenues	<u>101,441,127</u>	<u>107,734,342</u>	<u>122,456,982</u>	<u>139,654,534</u>
<b>EXPENDITURES</b>				
General government	20,882,865	23,036,419	27,118,110	34,201,834
Public safety	44,126,002	46,447,222	49,986,911	53,384,757
Public works	9,095,480	6,564,222	8,327,323	9,808,883
Public health	2,345,425	2,501,379	2,907,596	3,016,332
Parks, recreation, and culture	8,088,039	8,348,940	10,134,050	11,415,502
Capital outlay	18,538,657	27,415,269	29,924,675	19,386,069
Debt service:				
Principal	7,906,112	8,914,526	10,052,613	11,152,299
Payment to bond escrow agent	-	752,503	-	-
Interest	4,027,127	4,428,640	4,888,606	5,196,902
Issuance costs	226,570	349,520	-	169,700
Total expenditures	<u>115,236,277</u>	<u>128,758,640</u>	<u>143,339,884</u>	<u>147,732,278</u>
Excess of revenues over (under) expenditures	(13,795,150)	(21,024,298)	(20,882,902)	(8,077,744)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	8,098,158	14,963,268	12,783,144	15,500,232
Transfers out	(4,834,270)	(10,213,657)	(8,464,042)	(12,825,287)
Debt issued	17,735,000			25,375,000
Refunding debt issued	-	25,972,324	-	-
Premium on bonds	1,322,838	2,673,873	-	2,159,700
Payment to refunding bond escrow agent	-	(8,965,535)	-	-
Leases	-	-	-	-
Total other financing sources	<u>22,321,726</u>	<u>24,430,273</u>	<u>4,319,102</u>	<u>30,209,645</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ 8,526,576</u>	<u>\$ 3,405,975</u>	<u>\$ (16,563,800)</u>	<u>\$ 22,131,901</u>
<b>DEBT SERVICE AS A PERCENTAGE OF NONCAPITAL EXPENDITURES</b>	12.78%	12.83%	12.83%	12.70%

## Schedule 4

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$	118,721,554	\$ 128,711,804	\$ 136,906,290	\$ 141,501,625	\$ 148,321,661	\$ 150,567,062
	2,143,028	2,653,882	2,746,436	2,227,669	2,082,869	2,429,748
	2,907,682	2,585,655	2,816,194	3,222,885	3,568,862	4,691,412
	2,668,263	1,892,627	1,885,241	1,781,122	1,603,292	1,769,039
	8,158,083	13,746,103	8,030,265	8,999,763	10,971,989	8,774,964
	2,723,663	2,084,524	318,854	296,698	9,097,642	8,481,523
	2,339,954	2,598,997	2,756,507	7,243,911	1,530,117	2,175,584
	-	66,000,000	-	-	-	-
	139,662,227	220,273,592	155,459,787	165,273,673	177,176,432	178,889,332
	31,655,440	32,017,491	29,454,534	42,579,878	36,593,026	39,578,751
	56,003,676	56,026,717	62,013,800	64,379,158	71,496,092	74,339,942
	6,118,816	7,267,936	7,009,495	8,051,967	9,346,356	14,123,086
	3,374,559	3,705,462	3,790,467	4,362,515	4,728,776	4,851,675
	11,675,270	11,736,303	12,415,466	11,553,443	12,732,113	13,618,597
	19,711,585	18,653,130	20,386,905	46,943,759	74,286,985	42,455,730
	11,479,844	13,222,495	14,180,808	14,725,778	15,302,021	14,644,847
	6,377,582	-	-	-	-	-
	5,106,471	4,703,175	5,295,080	5,380,433	5,725,538	5,223,170
	122,720	294,216	705,305	169,057	338,091	242,475
	151,625,963	147,626,925	155,251,860	198,145,988	230,548,998	209,078,273
	(11,963,736)	72,646,667	207,927	(32,872,315)	(53,372,566)	(30,188,941)
	15,972,569	18,869,959	20,945,261	30,986,574	35,561,251	22,400,036
	(14,035,659)	(17,420,300)	(18,448,377)	(30,182,089)	(31,873,886)	(8,681,296)
	-	-	36,300,000	-	24,270,000	21,080,000
	5,965,000	16,455,000	16,555,000	11,781,670	-	-
	456,226	1,702,378	8,745,530	2,259,543	1,075,954	1,663,657
	-	(10,775,480)	(19,696,881)	(13,945,899)	-	-
	-	-	-	-	682,600	1,698,487
	8,358,136	8,831,557	44,400,533	899,799	29,715,919	38,160,884
\$	(3,605,600)	\$ 81,478,224	\$ 44,608,460	\$ (31,972,516)	\$ (23,656,647)	\$ 7,971,943
	12.61%	13.44%	13.90%	13.26%	12.98%	11.69%

**City of Baytown, Texas**

Tax Revenues by Source, Governmental Activities

Last Ten Fiscal Years

*(Accrual Basis of Accounting)*

<b>Function</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Property taxes	\$ 22,991,938	\$ 24,824,084	\$ 27,274,068	\$ 30,235,501
Sales and hotel/motel taxes	22,460,619	22,790,624	24,050,819	26,273,237
Franchise fees	4,155,898	4,233,571	4,359,389	4,317,509
Industrial in-lieu-of-taxes	31,675,333	32,136,165	39,991,747	48,772,964
<b>TOTAL</b>	<b>\$ 81,283,788</b>	<b>\$ 83,984,444</b>	<b>\$ 95,676,023</b>	<b>\$ 109,599,211</b>

**Schedule 5**

<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$ 31,874,951	\$ 34,782,426	\$ 38,307,300	\$ 38,879,872	\$ 43,619,406	\$ 46,598,100
24,138,407	24,252,318	28,921,685	31,406,526	33,096,797	33,675,244
4,681,762	4,372,062	4,402,737	4,529,372	4,669,231	4,138,320
57,968,306	65,535,406	65,470,755	66,118,684	67,030,403	65,858,168
<b>\$ 118,663,426</b>	<b>\$ 128,942,212</b>	<b>\$ 137,102,477</b>	<b>\$ 140,934,454</b>	<b>\$ 148,415,837</b>	<b>\$ 150,269,832</b>

**City of Baytown, Texas**

Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years

*(Modified Accrual Basis of Accounting)*

<b>Function</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
Property taxes	\$ 23,572,107	\$ 24,877,018	\$ 27,430,240	\$ 29,947,838
Sales and hotel/motel taxes	22,460,619	22,790,624	24,050,819	26,273,237
Franchise fees	4,155,898	4,233,571	4,359,389	4,317,509
Industrial in-lieu-of-taxes	31,675,333	32,136,165	39,991,747	48,772,964
<b>TOTAL</b>	<b>\$ 81,863,957</b>	<b>\$ 84,037,378</b>	<b>\$ 95,832,195</b>	<b>\$ 109,311,548</b>

**Schedule 6**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$	31,933,079	\$ 34,552,018	\$ 38,111,113	\$ 39,447,043	\$ 43,525,230	\$ 46,895,330
	24,138,407	24,252,318	28,921,685	31,406,526	33,096,797	33,675,244
	4,681,762	4,372,062	4,402,737	4,529,372	4,669,231	4,138,320
	57,968,306	65,535,406	65,470,755	66,118,684	67,030,403	65,858,168
\$	<u>118,721,554</u>	<u>\$ 128,711,804</u>	<u>\$ 136,906,290</u>	<u>\$ 141,501,625</u>	<u>\$ 148,321,661</u>	<u>\$ 150,567,062</u>

## City of Baytown, Texas

### Assessed Value and Estimated Actual Value of Taxable Property

#### Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Real assessed value	\$ 3,183,226,576	\$ 3,543,467,674	\$ 3,920,519,981	\$ 4,463,767,737
Personal assessed value	481,129,714	477,839,010	488,232,942	421,789,587
Less: real property exemptions	<u>(901,716,167)</u>	<u>(994,698,219)</u>	<u>(1,074,967,955)</u>	<u>(1,205,507,599)</u>
<b>TOTAL TAXABLE ASSESSED VALUE <sup>(1)</sup></b>	<b><u>\$ 2,762,640,123</u></b>	<b><u>\$ 3,026,608,465</u></b>	<b><u>\$ 3,333,784,968</u></b>	<b><u>\$ 3,680,049,725</u></b>
Taxable value as a percentage of assessed value	75.4%	75.3%	75.6%	75.3%
<b>TOTAL DIRECT TAX RATE</b>	<b>\$ 0.82203</b>	<b>\$ 0.82203</b>	<b>\$ 0.82203</b>	<b>\$ 0.82203</b>

(1) Assessed valuations are considered to be 100 percent of actual valuations.

**Schedule 7**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$	4,325,246,351	\$ 5,132,331,415	\$ 5,599,446,660	\$ 6,367,472,832	\$ 7,503,296,957	\$ 8,277,488,859
	890,791,087	733,637,733	781,518,631	329,667,607	397,691,975	688,214,008
	(1,254,432,050)	(1,468,317,451)	(1,592,961,532)	(1,607,840,255)	(2,101,992,888)	(2,444,601,478)
<b>\$</b>	<b>3,961,605,388</b>	<b>\$ 4,397,651,697</b>	<b>\$ 4,788,003,759</b>	<b>\$ 5,089,300,184</b>	<b>\$ 5,798,996,044</b>	<b>\$ 6,521,101,389</b>
	76.0%	75.0%	75.0%	76.0%	73.4%	72.7%
\$	0.81203	\$ 0.80203	\$ 0.79515	\$ 0.78500	\$ 0.75000	\$ 0.72000

**City of Baytown, Texas**  
**Direct and Overlapping Property Tax Rates**  
**Last Ten Fiscal Years**

City of Baytown by fund:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General fund Debt	\$ 0.445620	\$ 0.450010	\$ 0.470060	\$ 0.455430
service fund	0.376410	0.372020	0.351970	0.366600
	<hr/>	<hr/>	<hr/>	<hr/>
Total direct rates	0.822030	0.822030	0.822030	0.822030
Harris County	0.417310	0.419230	0.416560	0.418010
Harris County Flood Control District	0.027360	0.027330	0.028290	0.028310
Port of Houston Authority	0.015310	0.013420	0.013340	0.012560
Harris County Hospital District	0.170000	0.170000	0.171790	0.171100
Harris County Department of Education	0.005999	0.005422	0.005200	0.005195
Goose Creek Consolidated Independent School District	1.431890	1.431890	1.431890	1.431890
Lee Junior College District	0.260700	0.250200	0.245300	0.250400
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL DIRECT AND OVERLAPPING RATES</b>	<b>\$ 3.150599</b>	<b>\$ 3.139522</b>	<b>\$ 3.134400</b>	<b>\$ 3.139495</b>
	<hr/>	<hr/>	<hr/>	<hr/>

Tax rates per \$100 of assessed valuation Source:  
Harris County Appraisal District

**Schedule 8**

	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$	0.457643	\$ 0.460930	\$ 0.484000	\$ 0.489310	\$ 0.463120	\$ 0.459050
	0.354387	0.341100	0.311150	0.295690	0.286880	0.260950
	0.812030	0.802030	0.795150	0.785000	0.750000	0.720000
	0.418580	0.407130	0.391160	0.376930	0.343730	0.350070
	0.028770	0.027920	0.031420	0.033490	0.030550	0.031050
	0.011550	0.010740	0.009910	0.008720	0.007990	0.005740
	0.171080	0.165910	0.166710	0.162210	0.148310	0.143430
	0.005190	0.005000	0.004993	0.004990	0.004990	0.004800
	1.431800	1.354280	1.341100	1.368600	1.281700	1.082500
	0.250100	0.230100	0.230100	0.230100	0.220100	0.210100
\$	<u>3.129100</u>	<u>\$ 3.003110</u>	<u>\$ 2.970543</u>	<u>\$ 2.970040</u>	<u>\$ 2.787370</u>	<u>\$ 2.547690</u>

**City of Baytown, Texas Principal  
Property Taxpayers Current Year and  
Nine Years Ago**

**Schedule 9**

<u>Property Taxpayer</u>	<u>2024</u>			<u>2015</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>% of Taxable Assessed Value</u>
CenterPoint Energy Inc.	\$ 101,674,687	1	1.56%	\$ 44,956,431	1	1.63%
Raven Butene-1 LLC	89,167,415	2	1.37%	-		
Jindal Saw LLC	73,903,039	3	1.13%	-		
Passco Sapphire Bay Dst	58,282,016	4	0.89%	-		
Exxon Mobil Corp	49,748,453	5	0.76%	32,735,611	2	1.19%
619 Rollingbrook Street LP	44,373,830	6	0.68%	-		
Eastpoint Baytown Owner LLC	43,560,756	7	0.67%	-		
Abby Baytown LP	43,432,784	8	0.67%	-		
Port 10 Logistics LLC	42,225,729	9	0.65%	-		
HEB Grocery Co LP	38,378,253	10	0.59%	-		
ALTA Baytown Owner LP				-		
LCG Thompson 10 LLC				-		
LCY Elastomers LP				26,354,760	3	0.95%
TPC Group Inc.				23,721,330	4	0.86%
MREF Villas LLC				21,806,549	5	0.79%
Wal Mart				21,070,583	6	0.76%
AREG Rollingbrook Drive TX Partners LLC				19,505,217	7	0.71%
2008 Baker Rd.				18,352,000	8	0.66%
AHC Goose Creek LLC				18,010,141	9	0.65%
2021 Baker R II LTD				17,465,971	10	0.63%
Subtotal	584,746,962		8.97%	243,978,593		8.83%
Other Taxpayers	5,936,354,427		91.03%	2,518,661,530		91.17%
<b>TOTAL TAXABLE ASSESSED VALUE</b>	<b>\$ 6,521,101,389</b>		<b>100.00%</b>	<b>\$ 2,762,640,123</b>		<b>100.00%</b>

Source: Goose Creek Consolidated Independent School District Tax Office

**City of Baytown, Texas**  
**Ad Valorem Tax Levies and Collections**  
**Last Ten Fiscal Years**

**Schedule 10**

Fiscal Year	Taxes Levied for the Fiscal Year	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Periods	Total Collections to date		Outstanding Delinquent Taxes <sup>(2)</sup>	Percentage of Current Levy
		Amount	Percentage of Net Tax Levy		Amount	Percent of Total Tax Collections To Net Tax Levy		
2015	\$ 22,423,830	\$ 21,865,661	97.51%	\$ 488,914	\$ 22,354,575	99.7%	\$ 159,278	0.71%
2016	24,611,681	23,892,720	97.08%	625,114	24,517,834	99.6%	201,766	0.82%
2017	27,001,086	26,416,758	97.84%	492,187	26,908,945	99.7%	262,638	0.97%
2018	29,685,764	28,878,775	97.28%	692,938	29,571,713	99.6%	319,585	1.08%
2019	31,563,309	30,729,241	97.36%	706,282	31,435,523	99.6%	215,463	0.68%
2020	34,520,007	33,480,249	96.99%	889,915	34,370,164	99.6%	530,060	1.54%
2021	37,433,434	36,420,317	97.29%	799,603	37,219,920	99.4%	263,550	0.70%
2022	39,195,452	38,097,172	97.20%	760,285	38,857,457	99.1%	601,984	1.54%
2023	42,976,069	41,817,317	97.30%	553,064	42,370,381	98.6%	393,172	0.91%
2024	46,599,081	45,364,843	97.35%		- 45,364,843	97.4%	1,234,238	1.69%

(1) Total amount of tax collections received in subsequent years.

(2) Outstanding delinquent taxes based on the current levy.

**City of Baytown, Texas**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>PRIMARY GOVERNMENT</b>				
Governmental activities:				
General obligation bonds	\$ 109,014,950	\$ 100,829,041	\$ 92,604,605	\$ 84,852,517
Certificates of obligation	16,275,000	33,015,000	31,510,000	53,815,000
Notes payable	2,273,274	1,956,981	1,633,804	1,303,593
Premiums	5,698,278	7,978,804	7,408,272	8,757,473
Leases	-	-	-	-
Subtotal	<u>133,261,502</u>	<u>143,779,826</u>	<u>133,156,681</u>	<u>148,728,583</u>
Business-type activities:				
General obligation bonds	16,090,050	42,425,959	40,325,395	36,947,483
Certificates of obligation	62,525,000	26,710,000	24,270,000	23,115,000
Premiums	2,363,321	6,487,181	6,000,949	5,514,717
Subtotal	<u>80,978,371</u>	<u>75,623,140</u>	<u>70,596,344</u>	<u>65,577,200</u>
<b>TOTAL PRIMARY GOVERNMENT</b>	<u>\$ 214,239,873</u>	<u>\$ 219,402,966</u>	<u>\$ 203,753,025</u>	<u>\$ 214,305,783</u>
<b>PERSONAL INCOME</b>	1,631,325,483	1,773,069,345	1,912,591,056	1,875,937,700
<b>DEBT AS A PERCENTAGE OF PERSONAL INCOME</b>	13.13%	12.37%	10.65%	11.42%
<b>INCOME POPULATION</b>	76,127	79,215	83,724	88,830
<b>DEBT PER CAPITA</b>	2,814	2,770	2,434	2,413

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

**Schedule 11**

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
\$	83,320,072	\$ 74,012,321	\$ 69,008,759	\$ 61,453,858	\$ 52,927,108	\$ 42,757,651
	43,860,000	46,160,000	70,795,000	65,325,000	82,890,000	91,985,000
	966,194	621,452	269,206	-	-	-
	8,410,157	8,851,148	15,584,665	16,288,603	15,719,632	13,745,382
	-	-	-	-	612,329	2,013,456
	<u>136,556,423</u>	<u>129,644,921</u>	<u>155,657,630</u>	<u>143,067,461</u>	<u>152,149,069</u>	<u>150,501,489</u>
	33,929,928	30,732,680	27,341,242	29,561,144	25,357,894	23,062,349
	40,375,000	38,735,000	36,820,000	24,685,000	23,435,000	62,480,000
	5,943,039	5,423,905	4,904,771	5,276,535	4,676,410	6,825,346
	<u>80,247,967</u>	<u>74,891,585</u>	<u>69,066,013</u>	<u>59,522,679</u>	<u>53,469,304</u>	<u>92,367,695</u>
\$	<u>216,804,390</u>	<u>\$ 204,536,506</u>	<u>\$ 224,723,643</u>	<u>\$ 202,590,140</u>	<u>\$ 205,618,373</u>	<u>\$ 242,869,184</u>
	2,421,331,554	2,474,769,160	2,503,965,815	2,178,257,568	2,617,826,302	2,515,819,227
	8.95%	8.26%	8.97%	9.30%	7.85%	9.65%
	92,679	92,984	94,081	84,324	83,902	85,083
	2,339	2,200	2,389	2,403	2,451	2,854

## City of Baytown, Texas

### Ratio of Net General Bonded Debt to Assessed Value, Net General Bonded Debt per Capita and Assessed and Estimated Actual Value of Taxable Property Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>NET TAXABLE ASSESSED VALUE</b>				
All property	\$ 2,762,640,123	\$ 3,026,608,465	\$ 3,333,784,968	\$ 3,680,049,725
<b>NET BONDED DEBT</b>				
Net bonded debt	130,988,228	141,822,845	131,522,877	147,424,990
Less: debt service	4,895,113	2,940,258	2,632,347	3,816,355
<b>NET BONDED DEBT</b>	<u>\$ 126,093,115</u>	<u>\$ 138,882,587</u>	<u>\$ 128,890,530</u>	<u>\$ 143,608,635</u>
<b>RATIO OF NET BONDED DEBT TO ASSESSED</b>	4.56%	4.59%	3.87%	3.90%
<b>VALUE POPULATION</b>	76,127	79,215	83,724	88,830
<b>NET BONDED DEBT PER CAPITA</b>	1,656	1,753	1,539	1,617

Source: The City's financial records.

## Schedule 12

2019	2020	2021	2022	2023	2024
\$ 3,961,605,388	\$ 4,397,651,697	\$ 4,788,003,759	\$ 5,089,300,184	\$ 5,798,996,044	\$ 6,521,101,389
135,590,229	129,023,469	155,388,424	143,067,461	151,536,740	148,488,033
5,050,333	6,268,425	3,144,287	-	-	889,309
<u>\$ 130,539,896</u>	<u>\$ 122,755,044</u>	<u>\$ 152,244,137</u>	<u>\$ 143,067,461</u>	<u>\$ 151,536,740</u>	<u>\$ 147,598,724</u>
3.30%	2.79%	3.18%	2.81%	2.61%	2.26%
92,679	92,984	94,081	84,324	83,902	85,083
1,409	1,320	1,618	1,697	1,806	1,735

**City of Baytown, Texas**  
**Direct and Overlapping Governmental Activities Debt**  
**September 30, 2024**

**Schedule 13**

<b>Governmental Unit</b>	<b>Net Bonded Debt Outstanding</b>	<b>Estimated Percentage Applicable <sup>(1)</sup></b>	<b>Estimated Share of Overlapping Debt</b>
<b>DEBT REPAID WITH PROPERTY TAXES</b>			
Harris County (2)	\$ 2,424,019,039	0.94%	\$ 22,785,779
Harris County Dept. of Education	28,960,000	0.94%	272,224
Harris County MUD #213B	9,330,000	100.00%	9,330,000
Harris County MUD #459	21,965,000	100.00%	21,965,000
Harris County MUD #473	10,285,000	100.00%	10,285,000
Harris County Flood Control	968,445,000	0.94%	9,103,383
Harris County Hospital District	65,285,000	0.94%	613,679
Goose Creek Consolidated Independent School District Lee	607,660,572	34.87%	211,891,242
College District	26,025,000	34.87%	9,074,918
Port of Houston Authority	426,134,397	0.94%	4,005,663
Deer Park ISD	368,445,000	0.57%	2,100,137
San Jacinto CCD	520,862,492	0.17%	885,466
Chambers County (2)	122,645,000	1.98%	2,428,371
Subtotal, overlapping debt	\$ 5,600,061,500		304,740,862
City direct debt	148,488,033	100.00%	148,488,033
<b>TOTAL DIRECT AND OVERLAPPING DEBT</b>			<b>\$ 453,228,895</b>

Source: Goose Creek Consolidated Independent School District

(1) Estimated percentage applicable obtained from Municipal Advisory Council of Texas. The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the City's taxable assessed value that is within the City's boundaries and dividing it by the City's total taxable assessed value.

(2) The City of Baytown is located within two counties. A resident would either live in Harris County or Chambers County, not both.

**City of Baytown, Texas**

**Schedule 14**

Legal Debt Margin Information Last  
Ten Fiscal Years

The City has no general obligation legal debt limit other than a ceiling on the ad valorem tax rate as specified by the State of Texas. The prescribed maximum is \$ 2.50 per \$ 100.00 at 100 percent valuation.

**City of Baytown, Texas**  
**Pledged Revenue Coverage**  
**Last Ten Fiscal Years**

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Gross revenues	\$ 39,044,709	\$ 40,811,009	\$ 40,998,750	\$ 43,301,862
Operating expenses <sup>(1)</sup>	<u>24,953,929</u>	<u>25,981,703</u>	<u>28,327,663</u>	<u>28,264,773</u>
<b>NET REVENUES AVAILABLE FOR DEBT SERVICE</b>	14,090,780	14,829,306	12,671,087	15,037,089
<b>DEBT SERVICE REQUIREMENTS <sup>(2)</sup></b>				
Principal and interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>COVERAGE</b>	N/A	N/A	N/A	N/A

(1) Total operating expenses less depreciation

(2) Includes revenue bonds only

Source: The City's financial records.

**Schedule 15**

<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
\$ 42,415,981	\$ 46,051,831	\$ 47,144,502	\$ 50,276,510	\$ 56,109,234	\$ 59,906,100
26,043,889	29,416,895	30,353,357	30,274,348	35,705,346	38,784,466
16,372,092	16,634,936	16,791,145	20,002,162	20,403,888	21,121,634
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
N/A	N/A	N/A	N/A	N/A	N/A

**City of Baytown, Texas**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**

**Schedule 16**

<b>Fiscal Year Ended Sept 30</b>	<b>Population<sup>(1)</sup></b>	<b>Personal Income</b>	<b>Per Capita Personal Income<sup>(2)</sup></b>	<b>Median Age<sup>(3)</sup></b>	<b>Education Level in Years of Schooling<sup>(3)</sup></b>	<b>School Enrollment<sup>(4)</sup></b>	<b>Unemployment Rate<sup>(5)</sup></b>
2015	76,127	\$ 1,631,325,483	21,429	31.0	19.5	22,915	6.00%
2016	79,215	1,773,069,345	22,383	31.0	14.8	22,320	6.40%
2017	83,724	1,912,591,056	22,844	32.9	14.8	32,748	10.40%
2018	88,830	1,875,937,700	24,425	32.4	14.8	23,795	8.10%
2019	92,679	2,421,331,554	26,126	32.7	14.8	23,837	6.60%
2020	92,984	2,474,769,160	26,615	32.8	14.8	23,926	9.60%
2021	94,081	2,503,965,815	26,615	32.9	12.4	23,318	10.50%
2022	84,324	2,178,257,568	25,832	33.2	12.4	23,908	7.30%
2023	83,902	2,617,826,302	31,201	34.0	12.4	23,833	7.00%
2024	85,083	2,515,819,227	29,569	34.0	12.4	23,887	8.00%

Sources:

- (1) Prior years from either Census or City Planning Department. FY17 provided by Applied Geographic Solutions (AGS). FY19 from Population.us. FY20 - FY21 from
- (2) U.S. Bureau of Labor Statistics (Quick Facts)
- (3) USA.com
- (4) Goose Creek CISD
- (5) U.S. Bureau of Labor Statistics

**City of Baytown, Texas**  
**Principal Employers**  
**Current Year and Nine Years Ago**

**Schedule 17**

<b>Employer</b>	<b>2024</b>			<b>2015</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Total City Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Total City Employment</b>
Goose Creek Consolidated						
Independent School District Exxon	3,825	1	4.50%	3,012	2	3.96%
Mobil-Baytown Complex Houston	3,785	2	4.45%	3,785	1	4.97%
Methodist Hospital Covestro	1,970	3	2.32%	1,687	3	2.22%
*City of Baytown	1,450	4	1.70%			
Chevron Phillips	1,133	5	1.33%	789	5	1.04%
Wal-Mart Distribution Center Borusan	990	6	1.16%	685	6	0.90%
Mannesmann	600	7	0.71%	600	7	0.79%
**Lee Collgege	502	8	0.59%			
JSW Steel	500	9	0.59%	390	8	0.51%
Bayer Corporation	420	10	0.49%			
Home Depot Distribution Center				1,100	4	1.44%
TMK-IPSCO				325	9	0.43%
				245	10	0.32%
<b>TOTAL</b>						
	<b>15,175</b>		<b>17.84%</b>	<b>12,618</b>		<b>16.57%</b>

Sources: Baytown Economic Development Foundation, ESRI, and Baytown employers Prior years

sources: City of Baytown, Goose Creek CISD and Lee College

\*The City of Baytown's employment typically increases during the summer months.

\*\*Lee College has approximately 200 additional employees that are part-time.

# City of Baytown, Texas

## Full-time Equivalent City Government Employees by Function/Program

Last Ten Fiscal Years

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
<b>GENERAL FUND</b>				
General government	94.90	96.90	99.90	107.90
Public safety				
Police				
Officers	150.00	150.00	153.00	157.00
Civilians	49.00	49.00	51.00	49.00
Fire				
Firefighters and officers	147.00	147.00	155.00	156.00
Civilians	9.00	9.00	13.00	13.00
Other public safety	26.00	26.00	26.00	26.00
Public works	43.50	40.50	40.50	41.50
Public health	23.00	25.00	28.00	30.00
Parks, recreation, and culture	63.00	64.00	67.00	70.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total general fund	605.40	607.40	633.40	650.40
<b>HOTEL/MOTEL FUND</b>	2.00	2.00	5.00	3.00
<b>PROPRIETARY FUNDS</b>				
Aquatics	4.00	4.00	4.00	4.00
Water and sewer	122.85	120.85	124.85	124.85
Sanitation	13.50	13.50	13.50	13.50
Storm water utility	4.00	16.00	16.00	21.00
Internal service	12.00	12.00	12.00	12.00
	<hr/>	<hr/>	<hr/>	<hr/>
Total proprietary funds	156.35	166.35	170.35	175.35
<b>PROGRAM FUNDS</b>				
Community development block grant	4.00	4.00	4.00	4.00
High intensity drug trafficking area	0.25	0.25	0.25	0.25
Miscellaneous police	4.00	4.00	4.00	4.00
Street maintenance		5.00	7.00	13.00
Crime control and prevention district	15.00	15.00	15.00	15.00
Fire control, prevention, and emergency medical services district	2.00	2.00	3.00	3.00
Municipal court special revenue	2.00	2.00	2.00	2.00
Wetlands education and recreation center	2.00	2.00	2.00	2.00
Capital improvement program	3.00	3.00	3.00	4.00
Capital improvement program fund - water and sewer Municipal	1.00	2.00	2.00	2.00
Development District	3.00	0.00	1.00	1.00
Baytown Nature Center	1.00	1.00	1.00	1.00
Workers' compensation	1.00	1.00	1.00	1.00
	<hr/>	<hr/>	<hr/>	<hr/>
Program funds total	38.25	41.25	45.25	52.25
<b>TOTAL</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	802.00	817.00	854.00	881.00

Schedule 18

2019	2020	2021	2022	2023	2024
110.90	117.90	117.90	123.75	132.75	144.75
157.00	157.00	157.00	170.00	170.00	170.00
49.00	49.00	49.00	54.00	62.00	65.00
157.00	161.00	165.00	162.00	162.00	163.00
13.00	15.00	12.00	17.00	15.00	19.00
26.00	27.00	27.00	28.00	28.00	28.00
43.00	45.00	45.00	52.00	53.00	63.00
35.00	36.00	36.00	42.00	45.00	45.00
74.00	77.00	77.00	79.00	86.00	63.00
664.90	684.90	685.90	727.75	753.75	760.75
3.00	3.00	3.00	3.00	3.00	3.00
5.00	5.00	5.00	5.00	5.00	5.00
124.85	132.85	132.85	131.00	135.00	135.00
13.00	13.00	13.00	13.00	13.00	15.00
21.00	21.00	21.00	22.00	23.00	23.00
12.00	12.00	12.00	12.00	12.00	13.00
175.85	183.85	183.85	183.00	188.00	191.00
4.00	4.00	4.00	3.00	4.00	4.00
0.25	0.25	0.25	0.25	0.25	0.25
4.00	4.00	4.00	4.00	4.00	4.00
14.00	18.00	18.00	21.00	21.00	20.00
15.00	15.00	15.00	-	-	-
3.00	3.00	2.00	-	-	-
2.00	2.00	2.00	2.00	2.00	2.00
2.00	2.00	2.00	3.00	3.00	3.00
4.00	4.00	4.00	7.00	9.00	9.00
2.00	3.00	3.00	9.00	12.00	12.00
1.00	1.00	1.00	1.00	3.00	3.00
1.00	1.00	1.00	-	-	-
1.00	1.00	1.00	1.00	1.00	1.00
53.25	58.25	57.25	51.25	59.25	58.25
897.00	930.00	930.00	965.00	1,004.00	1,013.00

**City of Baytown, Texas**  
**Operating Indicators by Function/Program**  
**Last Ten Fiscal Years**

<b>FUNCTION/PROGRAM</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
<b>Police:</b>				
Arrests Accident reports Citations	5,637	5,584	5,589	5,121
Offense reports	2,594	2,676	2,619	2,402
Calls for service	20,144	23,817	25,878	26,714
	14,788	15,014	14,226	14,217
	67,765	70,236	71,448	72,639
<b>Fire:</b>				
Medical responses	9,999	10,568	8,992	10,933
Fire/rescue incidents Medical/rescue incidents Non-medical/rescue incidents Response times:	2,513	2,345	3,189	2,602
One minute for turnout time	-	-	-	-
Four minutes or less for the arrival of the first arriving engine company for a fire	-	-	-	-
Eight minutes or less for the deployment of a full first alarm assignment at a fire suppression incident	-	-	-	-
Five minutes or less for the arrival of the first arriving engine company for a fire	59.82%	59.70%	54.72%	51.60%
Nine minutes or less for the deployment of a full first alarm assignment at a fire suppression incident Water:	86.21%	83.52%	84.00%	84.40%
Number of water customers	22,599	21,398	21,731	21,912
Number of commercial water customers				
Source	Trinity River	Trinity River	Trinity River	Trinity River
Average daily water usage (millions of gallons) Number of million gallons of surface water pumped Number of million gallons of well water pumped Peak daily consumption (millions of gallons)	11.11	11.55	11.61	12.12
	4.07	4.23	5.41	5.13
	0.19	0.58	0.48	0.52
	16.69	18.71	17.37	17.52
<b>Sewer:</b>				
Number of sewer connections	21,705	20,553	20,887	21,043
Average daily sewage treatment (millions of gallons) Total consumption (millions of gallons)	13.28	13.07	11.99	11.67
Peak daily consumption (millions of gallons)	4.75	4.77	4.34	4.04
	56.06	55.49	41.20	39.19

Source: Various City departments

Schedule 19

2019	2020	2021	2022	2023	2024
4,882	3,460	3,404	3,190	3,829	2,811
2,228	2,172	2,040	2,157	2,165	1,844
22,457	14,431	14,373	5,747	5,479	12,533
14,148	13,455	12,360	12,728	12,483	10,496
74,859	70,477	64,307	48,555	50,758	67,688
11,559	10,866	12,379	12,890	12,890	-
2,767	2,558	2,956	2,929	2,929	-
-	-	-	-	-	12,843
-	-	-	-	-	4,307
-	-	43%	55%	57%	58%
-	-	72%	73%	68%	67%
-	-	81%	97%	96%	-
59.14%	63.51%	-	-	-	-
84.95%	56.75%	-	-	-	-
22,148	23,810	24,067	22,552	22,767	22,953
					2,130
Trinity River					
11.58	12.32	11.81	12.30	17.66	14.6
4.23	4.97	4.31	4.86	5.55	5.39
0.55	0.63	0.70	-	-	-
19.21	18.35	23.84	21.82	22.30	21.05
21,276	22,344	23,613	22,166	22,223	22,299
12.06	10.93	10.90	10.13	11.30	12.94
4.47	3.70	4.09	3.70	135.50	4.72
48.27	27.57	30.37	35.94	38.90	47.49

## City of Baytown, Texas

### Capital Asset Statistics by Function/Program Last Ten Fiscal Years

FUNCTION/PROGRAM	2015	2016	2017	2018
Police:				
Stations	3	3	3	3
Patrol units	94	100	100	104
Fire stations	7	8	8	8
Other public works:				
Streets (miles)	447	468	471	484
Street lights	5,124	5,443	5,504	5,617
Parks and recreation:				
Parks	50	52	53	53
Parks (acreage)	1,151	1,290	1,292	1,292
Parks (developed)	972	120	1,122	1,122
Parks (undeveloped)	179	179	170	170
Spraygrounds	5	5	6	6
Baseball/softball diamonds	22	22	2	22
Tennis courts	4	4	4	4
Community centers	1	1	1	1
Water parkts	1	1	1	1
Quick soccer courts	2	2	2	2
Pickle ball courts	2	2	2	2
	-	-	-	-
Water:				
Water mains (miles)	399	400	402	403
Fire hydrants	2,431	2,545	2,618	2,637
Storage capacity (millions of gallons)	26 MGD	26 MGD	26 MGD	26 MGD
Sewer:				
Sanitary sewers (miles)	382	384	400	397
Storm sewers (miles)	175	180	183	186
Treatment plant capacity (millions of gallons)	24.2 MGD	24.2 MGD	24.2 MGD	24.2 MGD

Source: Various City departments

Schedule 20

2019	2020	2021	2022	2023	2024
3	3	3	3	3	1
111	109	109	108	116	122
8	8	8	8	8	8
499	514	514	505	510	512
5,911	6,096	6,096	6,256	6,254	6,755
53	55	53	54	54	55
1,292	1,319	1,251	1,323	1,323	1,323
1,122	1,123	1,061	1,125	1,125	1,125
170	196	190	198	198	198
6	6	6	5	5	6
22	22	18	18	18	18
4	4	8	2	2	6
1	1	1	1	1	1
2	2	2	2	2	2
3	3	3	2	2	3
-	-	-	-	2	6
124	420	463	502	518	530
1,163	2,850	3,371	3,568	3,620	3,876
26 MGD	26.0 MGD	26.0 MGD	26.0 MGD	26.0 MGD	26.0MGD
402	409	472	478	486	501
190	194	220	233	234	246
24.2 MGD	24.2 MGD	24.2 MGD	24.4 MGD	24.4 MGD	24.2 MGD



# GLOSSARY

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included in the document.

***Accrual Basis.*** The basis of accounting under which transactions are recognized in the period benefited regardless of the timing of related cash flows.

***Accrued Expenses.*** Expenses incurred but not due until a later date.

***Ad Valorem Taxes. (Current)*** All property (real, personal, mixed, tangible, intangible, annexations, additions, and improvements to property) located within the taxing unit's jurisdiction, which are subject to taxation and valued on January 1 of the current budget year. Each year, by ordinance, the City Council exempts taxes on automobiles and other items from the tax levy. Following the final passage of the appropriations ordinance, City Council sets the tax rate and levy for the fiscal year beginning October 1 and continuing through the following September 30th.

***Ad Valorem Taxes. (Delinquent)*** All taxes are due on receipt of bill and are delinquent if not paid before February 1 of the fiscal year in which it is imposed, except when the taxing unit postpones the delinquency date due to late mail out of tax bills.

***Ad Valorem Taxes. (Interest)*** A delinquent tax incurs interest of one (1%) percent of the amount of tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month or portion of the month the tax remains unpaid.

***Ad Valorem Taxes. (Penalty)*** A delinquent tax incurs a penalty of six (6%) percent of the amount of the tax for the first calendar month it is delinquent, plus one (1%) percent for each additional month or portion of the month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, the delinquent tax on July 1 incurs a total penalty of twelve (12%) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent.

***Administrative Transfer.*** An interfund transfer designed to recover expenditures incurred or conducted in behalf of other funds.

***Appropriation.*** A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

***Appropriation Ordinance.*** The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

**Assessed Valuation.** A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Harris County Appraisal District.)

**Asset.** Property owned by the City for which a monetary value has been established.

**Balanced Budget.** A budget in which revenues equal or exceed expenditures.

**Basis of Accounting.** Refers to when revenues, expenses, expenditures and transfers are recognized and reported. The budgetary basis accounting for all the funds is modified accrual. For GAAP purposes, the basis of accounting is accrual for all Enterprise Funds and Internal Service Funds, while the modified accrual basis is used for the General Fund and Special Revenue Funds.

**Baytown Area Water Authority (BAWA).** A water authority created by Texas Legislature to purchase and distribute surface and/or underground supplies for the City and surrounding communities. The City accounts for approximately 90% of BAWA's annual sales. BAWA is a component unit of the City of Baytown.

**Bond.** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets and bridges.

**Budget.** A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. In practice, the term "budget" is used in two senses. In one sense, it designates the financial plan presented to the appropriating body for adoption and, in the other, designates the plan finally approved by that body. It is usually necessary to specify whether the budget under consideration is preliminary and tentative or whether the appropriating body has approved it.

**Budget Adjustments.** A legal procedure utilized by the City staff and City Council to revise a budget appropriation. The City of Baytown's City Charter requires City Council approval through the adoption of a supplemental appropriation ordinance (which specifies both the source of revenue and the appropriate expenditure account) for any inter-departmental or inter-fund adjustments. City staff has the prerogative to adjust expenditures within a departmental budget.

**Budget Calendar.** The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

**Budget Document.** The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**Budget Message.** The opening section of the budget, which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the City Manager.

**Budgetary Basis.** The basis of accounting used to estimate financing sources and used in the budget.

**Budgeted Funds.** Funds that are planned for certain uses but have not been formally or legally appropriated by the legislative body. The budget document that is submitted for Council approval is composed of budgeted funds.

**CAFR.** The Comprehensive Annual Financial Report.

**Capital Improvement Program (CIP).** The City's plan for the acquisition and construction of municipal public improvements for the City of Baytown. Projects included in the CIP program are usually expensive, non-recurring projects, which have a useful life spanning more than ten years.

**Capital Improvements Program Fund (CIPF).** A fund for capital expenditures to be incurred each year over a fixed period of several future years setting forth each capital project, identifying the expected beginning and ending date for each project, the amount and the method of financing.

**Capital/Major Project Expenditure/Expense.** An expenditure/expense that results in the acquisition or addition of a fixed asset or the improvement to an existing fixed asset.

**Capital Outlay.** Expenditures for the acquisition of fixed assets which by definition have a useful life of more than one year and purchase price at least \$5,000. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

**Cash Basis.** A basis of accounting under which transactions are recognized only when cash changes hands.

**Cash Management.** The management of cash necessary to pay for government services while investing temporary cash excesses in order to earn interest revenue. Cash management refers

to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing and maintaining banking relationships, and investing funds in order to achieve the highest interest and return available for temporary cash balances.

**Central Services. Garage Fund.** To account for the cost of operating and maintaining vehicles and other equipment used by City departments. Service charges are billed to departments on a monthly basis to cover all expenses of the fund.

**Central Services. Warehouse Operations Fund.** To account for the supplies, materials and fuel inventories and to take advantage of volume purchasing. Inventories used are allocated respectively to departments on a monthly basis to cover inventory cost.

**Certificate of Obligation (CO).** A debt instrument that is issued by the City and has the same legal status as a general obligation bond. Proceeds from the issuance of the certificates may be used for construction of public works; purchase of materials, supplies, equipment, machinery, builds, land, and right a ways for authorized needs and purposes; or payment of contractual obligations for professional services. However, certificates of obligation are not authorized by the voters.

**Chambers County Appraisal District (CCAD).** Responsible for local property tax appraisal and exemption administration for Chambers County.

**Contingency.** A budgetary reserve set aside for emergencies or unforeseen expenditures.

**Cost.** (1) The amount of money or other consideration exchanged for property or services. (2) Expense.

**Cost Accounting.** That method of accounting, which provides for assembling and recording of all the elements of cost incurred to accomplish a purpose, to carry on an activity or operations, or to complete a unit of work or a specific job.

**Crime Control and Prevention District (CCPD).** On May 14, 2011, citizens voted to continue the Baytown Crime Control and Prevention District dedicated to crime reduction programs and the adoption of a local sales and use tax at a rate of one-eighth of one percent (1/8%).

**Current Taxes.** Taxes that are levied and due within one year.

**Debt Services.** The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**Deficit.** (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of

expense over income during an accounting period.

***Delinquent Taxes.*** Taxes that remains unpaid on and after the date on which a penalty for non-payment is attached.

***Department.*** An administrative segment of the City, which indicates management responsibility for an operation, or a group of related activities within a functional area. Departments are the basic units of the budget.

***Depreciation.*** The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.

***Encumbrances.*** Commitments related to unperformed (executory) contracts for goods or services.

***Enterprise Fund.*** A fund established to account for operations (a) that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. Examples of Enterprise Funds are water, sewer, and sanitation, utilities, Bayland Island and Baytown Area Water Authority.

***Expenditure.*** The outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds. Note: An encumbrance is not expenditure. An encumbrance reserves funds to be expended.

***Expenses.*** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

***Fire Control, Prevention and Emergency Medical Services District (FCPEMSD).*** On May 14, 2011, citizens voted to continue the Baytown Fire Control, Prevention, and Emergency Medical Services District dedicated to fire safety and emergency medical services and the adoption of a local sales and use tax at a rate of one-eighth of one percent (1/8%).

***Fiscal Year.*** The time period designated by the City which is signifying the beginning and ending period for recording financial transactions. The City of Baytown has specified October 1 to September 30 as its fiscal year.

***Fixed Assets.*** Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment.

***Franchise Tax.*** A charge paid for the use of City streets and public right of way and is in lieu of all

other municipal charges, fees, street rentals, pipe taxes or rentals, easement or other like franchise taxes, inspections fees, and/or charges of every kind except only Ad Valorem and special assessment taxes for public improvements (e.g., gas, telephone, and cable tv).

**Full-Time Equivalent (FTE).** Full-time position.

**Fund.** An accounting entity that has a set of self-balancing accounts and records all financial transactions for specific activities or government functions. Eight commonly used funds in public accounting are: general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, internal service funds and special assessment funds.

**Fund Balance.** For Governmental Funds, fund balance is the difference between assets over liabilities. Also known as surplus funds.

**Furniture & Equipment < \$5,000.** The purchase of furniture or equipment less than \$5,000.

**General Debt Service Fund.** A fund established to account for the City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

**General Fund.** The fund used to account for all financial resources except those required to be accounted for in another fund.

**General Obligation (GO) Bonds.** Bonds that finance a variety of public projects such as streets, buildings, and improvements. The repayment of these bonds is usually made from property taxes and is backed by the full faith and credit of the issuing government.

**Generally Accepted Accounting Principles (GAAP).** Uniform minimum standards of and guidelines to financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. They encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

**Goals.** A purpose or benefit the department plans to provide to the community and/or organizations. Goals identify the end result the organization desires to achieve with its activities. Some of the goals are ongoing and may not be achieved in one year.

**Governmental Funds.** Funds through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related liabilities (except those accounted for in Proprietary Funds) are accounted for in the Governmental Funds.

**Grants.** Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

**Harris County Appraisal District (HCAD).** Responsible for local property tax appraisal and exemption administration for nearly 500 jurisdictions (taxing units) in America's third most populous county, Harris County.

**Hotel/Motel Fund.** Fund to account for the accumulation of resources from the Hotel/Motel Tax assessment levied by the City. These monies are to be spent to promote the progress, development or growth of the City within the guidelines set forth on disposition of revenues collected under the authority of the Texas Hotel Occupancy Tax Act (Article 1269; Vernon's Texas Civil Statutes.)

**Hotel/Motel Occupancy Tax (HOT).** A tax levied upon the cost of occupancy of any room or space furnished by any hotel where such costs of occupancy are at the rate of two (\$2.00) dollars or more per day. The law authorizes a room tax of not more than seven (7%) percent of the consideration paid by the occupant of such room to the hotel.

**Hybrid Zero - Based/Program-Oriented Budgeting.** The City of Baytown's budget process combines a method of zero-based budgeting in which all expenditures must be justified each new fiscal year and a program-oriented method of budgeting expenditures to meet programmatic objectives.

**Income.** A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenue over expenses.

**Industrial District Agreement (IDA).** An agreement the City enters into with industries located within its extraterritorial jurisdiction. The contracts specify payments to be made to the City in lieu of ad valorem taxes in exchange for limited immunity from annexation of specific properties during the seven-year terms of the agreements.

**Intergovernmental Revenue.** Contributions received from the State and Federal Government in the form of grants and shared revenues.

**Internal Service Fund.** Funds used to account for the financing of goods or services provided by one department to another department on a cost reimbursement basis, for example, the Garage Fund.

**Investments.** Securities held for the production of revenues in the form of interest or lease payments.

**Levy.** (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service

charges imposed by a government.

**Long-Term Debt.** Debt with a maturity of more than one year after the date of issuance.

**Miscellaneous Funds.** Funds used to account for miscellaneous special revenue sources, which are required to finance specific activities.

**Mixed Beverage Tax.** A tax rate of ten (10%) percent imposed on the gross receipt of a Licensee for the sale, preparation, or service of mixed beverages or from the sale of ice or non-alcoholic beverages and consumed on the premises of the permittee.

**Modified Accrual Basis.** The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under it, revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes to the financial statements; and (4) principal and interest on long-term debt which are generally recognized when due.

**Municipal Development District (MDD).** On May 5, 2001, in the general election, the citizens of the City of Baytown voted to authorize the creation of the Baytown Municipal Development District and the imposition of a sales and use tax at the rate of one-half of one percent for the purpose of financing economic development projects that provide economic benefit and diversify the economic base of the community.

**Object Code.** Expenditure classification according to the types of items purchased or services obtained; for example, personal services, supplies, maintenance and capital.

**Objectives.** Quantifiable steps toward accomplishing the stated goals. Each will have a specific time frame or measurable achievement. Objectives should be reached or completed within the fiscal year.

**Operating Budget.** Plans of current expenditures and the proposed means of financing them. The annual operating budget (or, in the case of some state governments, the biennial operating budget) is the primary means by which most of the financing acquisition, spending, and service delivery activities of a government are controlled. The use of annual operating budgets is usually required by law. Even where not required by law, however, annual operating budgets are essential to sound financial management and should be adopted by every government.

**Operating Expenses.** Proprietary fund expenses which are directly related to the fund's primary

service activities.

**Operating Grants.** Grants which the grantor to operating purposes restricts or which may be used for either capital or operating purposes at the discretion of the grantee.

**Operating Income.** The excess of proprietary fund operating revenues over operating expenses.

**Operating Revenues.** Proprietary fund revenues, which are directly related to the fund's primary service activities. They consist primarily of user charges for services.

**Operating Transfers.** All interfund transfers other than residual equity transfers.

**Ordinance.** A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Ordinarily, the statutes or charter will specify or imply those legislative actions, which must be by ordinance and those, which may be by resolution. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances.

**Other Financing Sources.** Governmental fund general long-term debt proceeds, operating transfers out, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

**Overlapping Debt.** The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government, which must be borne by property within each government.

**Performance Measures.** Specific quantitative and qualitative measures of work performed as an objective of the department.

**Personnel Costs.** Costs related to compensating employees, including salaries, wages, insurance, payroll taxes and retirement contributions.

**Productivity Measures.** Criteria used to reflect how well a program is performing its activities to meet the needs of the public and the organization. They should measure productivity, effectiveness, efficiency or the impact of a service provided. While activity measures indicate "how much" activity the division/department is performing, productivity measures identify "how well" the division/department is performing.

**Program Description.** Describe the nature of service delivery provided at this level of funding. It clearly explains how service delivery will be different from the prior budget year.

**Program Goals.** Describes the purpose or benefit the division/department plans to provide to the community and/or organizations it serves. Goals identify the end result the division/department desires to achieve with its activities. Goals are often ongoing and may not be achieved in one year.

**Program Objectives.** Quantifiable steps toward accomplishing stated goals having a specific time frame or measurable achievement. Objectives should be able to be reached or completed within the current fiscal year. Objective statements are not required for every activity performed, but should focus on the major steps necessary for achieving established goals.

**Property Tax.** Taxes levied on both real and personal property according to the property's valuation and the tax rate.

**Proprietary Funds.** Funds accounted for on a flow of economic resources measurement focus. The accounting objectives are a determination of net income, financial position and changes in cash flow. All assets and liabilities associated with a Proprietary Fund's activities are included on its balance sheet. Proprietary Fund equity is segregated into contributed capital and retained earnings.

**Reserve.** An account to use to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Reserve for Encumbrances.** An account used to set aside a portion of fund balance for obligations from the previous fiscal year.

**Residual Equity Transfers.** Non-recurring or non-routine transfers of equity between funds.

**Resolution.** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Revenue Bonds.** Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund.

**Revenues.** (1) Increases in government fund type net current assets from other than expenditure refunds and residual equity transfers. Under NCGA Statement 1, general long-term debt proceeds and operating transfers in are classified as "other financing sources" rather than revenues. (2) Increases in proprietary fund type net total assets from other than expense refunds, capital contributions, and residual equity transfers. Under NCGA Statement 1,

operating transfers in are classified separately from revenues.

**Risk Management Fund.** To account for the operation of a self-insured retention fund for health services for all City employees and that relate to workers' compensation claims. Claims are primarily administered by an outside agency.

**Sales Tax.** A general "sales tax" is levied on persons and businesses selling merchandise or services in the city limits on a retail basis. The categories for taxation are defined by state law. Monies collected under authorization of this tax are for the use and benefit of the City.

**Sanitation Fund.** Fund used to account for the provision of services to the residents of the City. All activities necessary to provide such services are accounted for in the fund, including, but not limited to, administration, operations, maintenance, and financing and related debt service.

**Special Revenue Funds.** Funds which account for revenues from specific taxes or other revenue sources which by law, or other agreement such as a Trust, are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

**Storm Water Utility Fund.** The Clean Water Act (CWA) was enacted in 1972 to protect surface waters, such as lakes, rivers, and coastal areas. National Pollutant Discharge Elimination System (NPDES) permits were introduced to increase accountability for protecting water quality. This required industrial and municipal wastewater dischargers of pollutants into the waters of the US from a point source to obtain a NPDES permit. The final Phase II regulations that affect smaller communities, such as Baytown, were signed in October 1999. Small municipal separate storm sewer systems (MS4s) programs, such as Baytown's, are required to participate. These MS4 programs should be developed and implemented in phases over the next five years. An advance from the General Fund to provide funds for start-up costs associated with the program was provided in 2003. First year costs included funding for a storm water utility feasibility study. Future funding is proposed from developing storm water utility fees to provide a dedicated funding source for the program. The Texas Legislature provided the procedures necessary to establish a storm water utility fee in Chapter 402 of the Local Government Code. Cities were required to file an application for a permit from the Texas Commission on Environmental Quality by December 2003.

**Street Maintenance Tax.** In 2001 the Texas Legislature passed House Bill 445, which allows cities to raise their local sales tax rate by 0.25 percent if the funds are dedicated to street maintenance and repair. On May 15, 2004, in the general election, the citizens of the City of Baytown voted to authorize the imposition of a street maintenance sales tax. This sales tax must be reapproved every four years by voters or it will expire. In November 2011, reauthorized early due to Senate Bill 100, Baytown citizens overwhelmingly reapproved the sales tax in order to continue this beneficial program. This fund will account for the revenues collected from this sales tax and may only be used to maintain and repair municipal streets that exist when the tax is adopted.

**Tax Increment Reinvestment Zone (TIRZ).** A financing tool created by the state legislative to promote, develop, encourage and maintain housing, educational facilities, employment, commerce and economic development in the City.

**Tax Levy.** The total amount to be raised by general property taxes for operating and debt service purposes.

**Tax Rate.** The amount of tax stated in terms of a unit of the tax base, for example, \$.50 per \$100 (one hundred dollars) assessed valuation of taxable property.

**Tax Rate Limit.** The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

**Tax Roll.** The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

**Taxes.** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

**Technical Adjustments.** Represents adjustments made by the City Council to the Proposed Budget for the Final Adopted Budget.

**Texas Commission on Environmental Quality (TCEQ).** The environmental agency for the State of Texas.

**Transfers In/Out.** Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

**Transmittal Letter.** A general discussion of the proposed budget presented in writing as a part of the budget document. The transmittal letter explains the principal budget issues and presents the recommendations made by the City Manager.

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

***Unreserved Fund Balance.*** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

***Water and Sewer Fund.*** Fund used to account for the rendering of water and sewer services to the residents of the City. Activities of the fund include the administration, operation and maintenance of the water and sewer system, and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for revenue bonds and obligations under capital leases. All costs are financed through charges made to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the fund.

***Water and Wastewater Interest and Sinking (WWIS) Fund.*** A fund established to account for the City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

***Working Capital.*** The amount by which total current assets exceed total current liabilities.

***Workload Measures.*** Reflects major activities of the division/department. They indicate the amount of work that has been done in the past and projected workload levels for the current and next years. Workload measures should be able to be tracked with a reasonable amount of time and effort.



# ORDINANCES

ORDINANCE NO. 16,242

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BAYTOWN, TEXAS, ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, IN ACCORDANCE WITH THE CHARTER AND ORDINANCES OF THE CITY OF BAYTOWN; AND PROVIDING FOR THE PUBLICATION AND EFFECTIVE DATE THEREOF.

\*\*\*\*\*

WHEREAS, the City Manager of the City of Baytown has submitted to the City Council a budget estimate of the revenues of said City and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning October 1, 2025, and ending September 30, 2026, and which said estimate has been compiled from detailed information obtained from the several departments, divisions, and offices of the City containing all information as required by the Charter of the City of Baytown; and

WHEREAS, the City Council has received said City Manager's estimate and held a public hearing thereon as provided by Section 44 of the Charter and Section 102.006 of the Texas Local Government Code; and

WHEREAS, after full and final consideration of the public hearing and after certain revisions to the proposed budget, it is the opinion of the Council that the budget as revised should be approved and adopted; NOW THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAYTOWN, TEXAS:

Section 1: That the budget estimate of the revenues of the City of Baytown and the expenses of conducting the affairs thereof for the ensuing fiscal year, beginning October 1, 2025, and ending September 30, 2026, as finally submitted to the City Council by the City Manager of said City (a copy of which is on file in the City Clerk's office) be, and the same is in all things, adopted and approved as the budget estimate of all the current expenses as well as the fixed charges against said City for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

Section 2: That the sum of ONE HUNDRED FORTY-TWO MILLION FOUR HUNDRED SIXTY-SIX THOUSAND FOUR HUNDRED SEVENTY-THREE AND 00/100 DOLLARS (\$142,466,473.00) is hereby appropriated out of the General Fund for the payment of Operating Expenses and Capital Outlay of the City Government.

Section 3: That the sum of EIGHTEEN MILLION TWENTY THOUSAND FIVE HUNDRED FORTY-SIX AND 00/100 DOLLARS (\$18,020,546.00) is hereby appropriated out of the General Debt Service Fund for the purpose of paying the accruing interest and redeeming the bonds and debts as they mature on the General Debt Service Fund.

Section 4: That the sum of TWO MILLION FOUR HUNDRED FORTY-SIX THOUSAND SIX HUNDRED SIXTY-EIGHT AND 00/100 (\$2,446,668.00) is hereby appropriated out of the Hotel/Motel Fund for the payment of Operating Expenses and Capital Outlay of the City Government.

Section 5: That the sum of SEVEN HUNDRED FIFTY THOUSAND AND 00/100 DOLLARS (\$750,000.00) is hereby appropriated out of the Aquatics Fund for the payment of Operating Expenses and Capital Outlay of the City Government.

Section 6: That the sum of SIXTY-TWO MILLION ONE HUNDRED SIXTY-SIX THOUSAND SEVENTY-ONE AND 00/100 DOLLARS (\$62,166,071.00) is hereby appropriated out of the Water and Sewer Fund for Operating Expenses and Capital Outlay Costs.

Section 7: That the sum of THIRTEEN MILLION ONE HUNDRED TEN THOUSAND THREE HUNDRED FOURTEEN AND 00/100 DOLLARS (\$13,110,314.00) is hereby appropriated out of the Water and Wastewater Interest and Sinking Fund for the purpose of paying the accruing interest and redeeming the bonds and debts as they mature.

Section 8: That the sum of NINE MILLION FIVE HUNDRED FIFTY-EIGHT THOUSAND THIRTY AND 00/100 DOLLARS (\$9,558,030.00) is hereby appropriated out of the Sanitation Fund for the Operating Expenses and Capital Outlay of the municipally owned Solid Waste Collection System.

Section 9: That the sum of FOUR MILLION ONE HUNDRED FIFTY-SEVEN ONE HUNDRED THIRTY-TWO AND 00/100 DOLLARS (\$4,157,132.00) is hereby appropriated out of the Storm Water Utility Fund for payment of Operating Expenses and Capital Outlay of the City Government.

Section 10: That the sum of THREE MILLION ONE HUNDRED SEVENTY-THREE THOUSAND FIVE HUNDRED SEVEN AND 00/100 DOLLARS (\$3,173,507.00) is hereby appropriated out of the Garage Fund for the Operating Expenses and Capital Outlay for Municipal Garage Services System and Activities.

Section 11: That the sum of FOUR HUNDRED FIFTY-SEVEN FOUR HUNDRED SIXTY-NINE AND 00/100 DOLLARS (\$457,469.00) is hereby appropriated out of the Warehouse Operations Fund for the Operating Expenses and Capital Outlay for Central Warehouse Activities.

Section 12: That the City Manager is hereby authorized to transfer any unencumbered appropriation balance or portion thereof between general classifications of expenditures within an office, department or agency, in accordance with Section 68 of the Charter.

Section 13: That the City Manager shall have the authority to increase a department's line item budget by the amount equal to outstanding purchase orders as of September 30, 2025, to be appropriated out of the Fund Balance.

Section 14: This ordinance shall be and remain in full force and effect from and after its passage and approval of the City Council, and it shall be published once each week for two (2) consecutive weeks in the official newspaper of the City of Baytown.

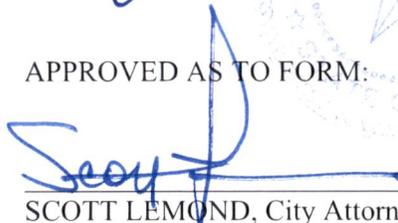
INTRODUCED, READ and PASSED by the affirmative vote of the City Council of the City of Baytown this the 11<sup>th</sup> day of September, 2025.

  
\_\_\_\_\_  
CHARLES JOHNSON, Mayor

ATTEST:

  
\_\_\_\_\_  
ANGELA JACKSON, City Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
SCOTT LEMOND, City Attorney

ORDINANCE NO. 16,250

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BAYTOWN, TEXAS, ADOPTING THE RATE AND TAX LEVY FOR GENERAL FUND MAINTENANCE AND OPERATIONS AND DEBT SERVICE FOR THE CITY OF BAYTOWN FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2026, UPON ALL TAXABLE PROPERTY IN SAID CITY OF BAYTOWN IN ACCORDANCE WITH THE LAWS OF THE STATE OF TEXAS AND THE CHARTER PROVISIONS AND ORDINANCES OF SAID CITY; PROVIDING A REPEALING CLAUSE; CONTAINING A SAVINGS CLAUSE; AND PROVIDING FOR THE EFFECTIVE DATE THEREOF.

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WHEREAS, the City's tax rate consists of the following two components:

1. the rate that, if applied to the total taxable value, will impose the amount of taxes needed to pay debt service; and
2. the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operations expenditures of the City for the next year; and

WHEREAS, the proposed tax rate of \$0.42464 per \$100 valuation for maintenance and operations, together with the proposed tax rate of \$0.27339 per \$100 valuation for debt service, does not exceed either the no-new revenue tax rate or voter-approval tax rate; and

WHEREAS, the City, in accordance with Chapter 26 of the Texas Tax Code, desires to adopt the tax rate for maintenance and operations and the tax rate for debt service for the fiscal year ending September 30, 2026; NOW THEREFORE,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAYTOWN, TEXAS:

Section 1: That the facts and matters set forth in the recitals of this Ordinance are hereby found to be true and correct and are adopted by the City Council.

Section 2: That the City Council of the City of Baytown hereby adopts and sets for the fiscal year ending September 30, 2026, an ad valorem tax rate of \$0.42464 for each ONE HUNDRED DOLLARS (\$100.00) of assessed value of property located within the city limits of the City of Baytown on January 1, 2025, made taxable by law, which said taxes, when collected, shall be apportioned among funds and departments of City Government of the City of Baytown for the purpose of General Fund Maintenance and Operations.

Section 3: That the ad valorem tax rate of \$0.42464, as set forth in Section 2, is hereby levied and shall be assessed and collected on one hundred percent (100%) of each ONE HUNDRED DOLLARS (\$100.00) worth of property located within the city limits of the City of Baytown on January 1, 2025, as valued by the Harris County Appraisal District or the Chambers County Appraisal District and made taxable by law.

Section 4: That the City Council of the City of Baytown hereby adopts and sets for the fiscal year ending September 30, 2026, an ad valorem tax rate of \$0.27339 for each ONE HUNDRED DOLLARS (\$100.00) of assessed value of property located within the city limits of the City of Baytown on January 1, 2025, made taxable by law, which said taxes, when collected, shall be apportioned among funds and departments of City Government of the City of Baytown for the purpose of Debt Service.

Section 5: That the ad valorem tax rate of \$0.27339, as set forth in Section 4, is hereby levied and shall be assessed and collected on one hundred percent (100%) of each ONE HUNDRED DOLLARS (\$100.00) worth of property located within the city limits of the City of Baytown on January 1, 2025, as valued by the Harris County Appraisal District or the Chambers County Appraisal District and made taxable by law.

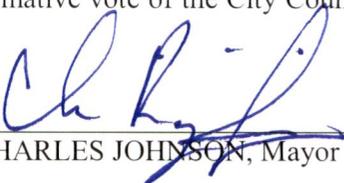
Section 6: That the Tax Assessor and Collector of the City of Baytown is hereby directed to assess, extend and enter upon the Tax Rolls of the City of Baytown, Texas, for the current year the amounts and rates herein levied, and to keep a current account of same. All collection of such taxes, as well as collection of taxes owed for prior years, to include penalty and interest thereof, shall be deposited in the official depository of the City of Baytown to be distributed between the General Fund and the Debt Service Fund on a basis determined by the percentage that each be to the total tax rate.

Section 7: All ordinances or parts of ordinances inconsistent with the terms of this ordinance are hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency; and in all other respects, this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

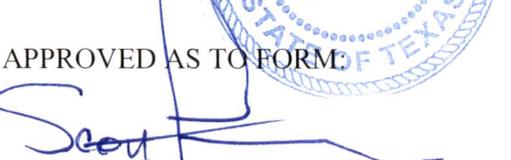
Section 8: If any provision, section, exception, subsection, paragraph, sentence, clause or phrase of this ordinance or the application of same to any person or set of circumstances shall for any reason be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance or their application to other persons or sets of circumstances; and to this end, all provisions of this ordinance are declared to be severable.

Section 9: This ordinance shall take effect immediately from and after its passage by the City Council of the City of Baytown.

INTRODUCED, READ, and PASSED by the affirmative vote of the City Council of the City of Baytown this the 25<sup>th</sup> day of September, 2025.

  
\_\_\_\_\_  
CHARLES JOHNSON, Mayor

ATTEST:  
  
\_\_\_\_\_  
ANGELA JACKSON, City Clerk

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
SCOTT LEMON, City Attorney



# Acknowledgment & Closing Message

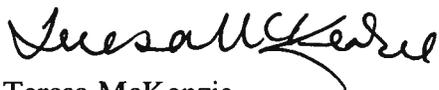
As we close the pages of the FY25 Budget, we look toward the horizon with confidence and purpose. The FY26 Budget Book represents more than numbers on a page, it embodies Baytown's resilience, innovation, and collective strength.

This year, we achieved major milestones: implementing a new ERP system, delivering a balanced budget, and overcoming complex challenges through resilience and teamwork. These accomplishments strengthen our foundation for transparency, efficiency, and long-term sustainability.

We extend our deepest gratitude to the Mayor, City Council, City leadership, and all employees for their unwavering dedication to responsible governance and public service.

Special thanks go to the Finance Department, department directors, and staff whose diligence, innovation, and expertise made this year's success possible. Your leadership in planning, analyzing, and executing our financial goals continues to drive Baytown forward. To our residents, we deeply value your engagement and trust. The FY26 Budget reaffirms our commitment to the responsible stewardship of public resources, ensuring quality services and a strong financial future for our community.

With appreciation,



Teresa McKenzie  
Finance Director

