

CITY OF PINEHURST PROPOSED ANNUAL BUDGET FISCAL YEAR 2025-2026

This budget will raise more revenue from property taxes than last year's budget by an amount of \$30,840, which is a 3.66 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 \$4,369

The members of the governing body voted to adopt the budget as follows:

FOR: Cynthia Adams, J. Michael Shahan, Troy Pierce, Greg Willis, Joey Vance

AGAINST: None

PRESENT AND NOT VOTING: Sarah McClendon

ABSENT: None

Property Tax Rate Comparision	2025-2026	2024-2025
Property Tax Rate:	\$0.695461/100	\$0.696965/100
No New Revenue Tax Rate:	\$0.672192/100	\$0.646192/100
No New Revenue Maintenan Operations	\$0.606314/100	\$0.588960/100
Voter Approval Tax Rate:	\$0.695464/100	\$0.696967/100
Debt Rate:	\$0.062016/100	\$0.070295/100

Total debt obligation for this fiscal year secured by property taxes is \$85,369

Filed with City Secretary: AUGUST 4, 2025
Presentation of Proposed Budget to Full Council: August 4, 2025
Approved by City Council: September 9, 2025

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**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

	BUDGET 2025-2026	BUDGET 2024-2025	BUDGET DIFFERENCE	
GENERAL FUND				
REVENUES				
Property Taxes	884,324	832,021	52,303	
Sales Taxes	710,000	710,000	0	
Franchise Taxes	115,000	115,000	0	
Non-Tax Sources	223,433	196,345	27,087	
Transfer from other funds	245,000	245,000	0	
Transfer from Reserves	0	0	0	
TOTAL REVENUES	2,177,756	2,098,367	79,390	
PRIOR YEAR FUND BALANCE	2,326,668	2,008,952	317,716	
AVAILABLE FUNDS	4,504,425	4,107,319	397,106	
			0	
EXPENDITURES			0	
Operating	2,110,124	1,962,877	147,247	
Capital Outlay	0	60,211	(60,211)	
Transfers	0	60,000	(60,000)	
TOTAL EXPENDITURES	2,110,124	2,083,088	27,036	2,110,124
WATER AND SEWER FUND				
REVENUES				
Water and Sewer Service	1,007,000	915,000	92,000	
Grant Revenue	660,000	650,000	10,000	
Other Revenue	55,000	30,000	25,000	
TOTAL REVENUES	1,722,000	1,595,000	127,000	
PRIOR YEAR FUND BALANCE	1,191,043	1,540,208	(349,164)	
AVAILABLE FUNDS	2,913,043	3,135,208	(222,164)	
			0	
EXPENDITURES			0	
Operating	993,022	847,144	145,878	
Capital Outlay	0	24,000	(24,000)	
Grant Expenses	660,000	650,000	10,000	
Transfers	47,000	47,000	0	
TOTAL EXPENDITURES	1,700,022	1,568,144	131,878	1,040,022 (minus Grant expenses)

**CITY OF PINEHURST
CONSOLIDATED STATEMENT OF
REVENUES AND EXPENDITURES**

a & b

	BUDGET 2025-2026	BUDGET 2024-2025	BUDGET DIFFERENCE
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GARBAGE FUND

REVENUES			0	
Garbage Collection	565,000	565,000	0	
Other Revenue	33,050	31,550	1,500	
TOTAL REVENUE	598,050	596,550	1,500	
PRIOR YEAR FUND BALANCE	730,297	662,168	68,129	
TOTAL FUNDS AVAILABLE	1,328,347	1,258,718	69,629	
			0	
EXPENDITURES			0	
Operating	386,043	374,128	11,915	
Capital Outlay	0	0	0	
Transfers	165,000	165,000	0	
TOTAL EXPENDITURES	551,043	539,128	11,915	551,043

DEBT SERVICE FUND

REVENUES				
Property Taxes	89,757	95,266	(5,509)	
Transfer from other funds	51,999	51,721	278	
TOTAL REVENUES	141,756	146,987	(5,231)	
PRIOR YEAR FUND BALANCE	8,585	665	7,920	
AVAILABLE FUNDS	150,341	147,652	2,689	
EXPENDITURES	139,368	137,431	1,937	139,368
			0	3,840,557
				Total Budget Excluding Grants

GENERAL FUND RECAP
FISCAL YEAR 2025-2026

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	PROPOSED 2025-2026	PROJECTED 2024-2025	JUNE 2025 YTD 2024-2025	ADOPTED 2024-2025	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
BEGINNING CASH BALANCE	2,326,668.49	2,008,952.34	2,008,952.34	2,008,952.34	1,711,450.97	1,711,450.97	1,645,401.15	1,645,401.15
Revenues:								
Property Taxes	884,323.84	775,375.00	806,044.70	832,021.25	786,049.49	794,776.24	729,725.06	767,465.96
Sales Taxes	710,000.00	719,545.49	539,659.12	710,000.00	705,948.48	665,000.00	668,081.88	655,000.00
Franchise Taxes	115,000.00	115,000.00	49,128.92	115,000.00	128,429.73	115,000.00	136,176.32	135,000.00
Fines & Fees	150,150.00	329,789.20	247,229.40	122,150.00	127,461.95	120,000.00	111,982.42	110,000.00
Permit, Lic. & Insp. Fees	30,000.00	80,000.00	112,237.21	30,000.00	79,777.01	30,000.00	33,399.63	25,000.00
Interest	32,000.00	49,407.23	25,412.15	32,000.00	37,055.42	25,000.00	34,032.62	3,000.00
GLO 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	18,030.13	149,924.06
Coronavirus Local FRF/ARI	0.00	0.00	0.00	0.00	0.00	0.00	67,225.13	0.00
Other Revenue	10,845.28	100,123.74	174,616.19	39,937.50	157,399.96	25,850.00	46,964.25	20,850.00
Total Operating Revenues	1,932,319.12	2,169,240.66	1,954,327.69	1,881,108.75	2,022,122.04	1,775,626.24	1,845,617.44	1,866,240.02
Transfers from Other Funds	245,000.00	245,100.00	138,825.00	245,000.00	190,874.86	245,000.00	165,000.00	165,000.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Bond Proceeds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Grant Funds	437.50	138,148.23	139,008.78	25,850.00	58,637.33	1,500.00	1,847.50	1,500.00
Intergovernmental Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Funds Available	4,504,425.11	4,561,441.23	4,241,113.81	4,160,911.09	3,983,085.20	3,733,577.21	3,657,866.09	3,678,141.17
Expenditures								
CITY ADMINISTRATOR	39,860.00	104,096.77	83,367.19	104,204.77	98,863.25	98,647.51	91,122.23	112,009.26
CITY SECRETARY	105,127.46	156,496.77	127,114.50	157,529.01	104,944.05	102,496.00	99,653.82	99,205.38
LEGAL	35,435.66	35,427.70	25,755.65	35,427.70	33,663.07	35,007.14	33,128.43	34,290.50
MUNICIPAL COURT	146,960.86	158,720.89	119,644.21	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88
FIRE PROTECTION	84,200.48	71,088.99	52,968.87	54,075.00	61,241.43	57,390.00	54,018.63	63,200.00
CODE ENFORCEMENT	115,720.30	137,840.46	97,445.27	127,033.82	98,930.33	117,898.63	103,950.98	104,758.00
FLEET SERVICES	0.00	87,302.01	47,584.70	84,472.17	74,718.61	77,434.74	72,552.12	75,459.39
GENERAL GOVERNMENT	123,571.46	108,912.68	233,092.27	123,598.00	171,741.86	120,199.00	171,700.39	114,980.83
POLICE DEPARTMENT	1,052,491.24	998,503.48	734,361.82	1,015,134.60	910,681.97	935,745.13	841,109.22	888,550.45
STREET DEPARTMENT	328,105.68	346,104.86	148,885.26	331,401.41	313,222.38	208,310.29	209,676.36	358,613.54
ANIMAL CONTROL	78,651.03	28,992.54	15,978.13	18,524.32	16,295.59	18,194.32	16,453.82	20,605.68
Total Operating Expenditures	2,110,124.17	2,233,487.14	1,686,197.87	2,147,065.08	1,971,615.16	1,866,560.50	1,781,391.37	1,980,038.91
Transfer to Other Funds	0.00	0.00	0.00	0.00	0.00	60,000.00	56,500.00	24,500.00
Capital Outlay	0.00	1,285.60	642.80	0.00	2,517.70	87,500.00	108,523.75	129,809.27
Total Expenses	2,110,124.17	2,234,772.74	1,686,840.67	2,147,065.08	1,974,132.86	2,014,060.50	1,946,415.12	2,134,348.18
Net Gain (Loss)	67,632.45	317,716.15	545,320.80	4,893.67	297,501.37	8,065.74	66,049.82	(101,608.16)
Ending Balance	2,394,300.94	2,326,668.49	2,554,273.14	2,013,846.01	2,008,952.34	1,719,516.71	1,711,450.97	1,543,792.99

NOT A BUDGET PAGE

	M & O	Rate Example	New Debt
Value	125,747,561.00	125,747,561.00	125,747,561.00
X			
M & O	0.633445	0.010000	0.062016
	<u>796,541.64</u>	<u>12,574.76</u>	<u>77,983.61</u>
X	0.99		0.99
	<u>788,576.22</u>		<u>77,203.77</u>
+ Frozen	<u>85,372.62</u>		<u>8,358.26</u>
	873,948.84		85,562.04

2025-2026
M&O = 0.633445
I&S = 0.062016
0.695461

88,780.91 O65
4,949.97 DP

93,730.88 100% Frozen Valu

CERTIFIED VALUES ***

0.089173 Debt % of Total Levy (\$0.695461)
0.910827 M&O % of Total Levy (\$0.695461)

	FY2025-2026	FY2024-2025	FY2023-2024
Transfers From:			
Garbage Fund	165,000.00	165,000.00	165,000.00
W&S Fund	20,000.00	20,000.00	20,000.00
Capital Fund	60,000.00	60,000.00	60,000.00
Reserves	-	-	0.00
	245,000.00	245,000.00	245,000.00

Intergovernmental:

400 GENERAL FUND REVENUES

JUNE 2025

FY25-26 M&O Rate=0.633445

FY25-26 I&S Rate=0.062016

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FISCAL YEAR 2025-26

	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-000-4100 Property Taxes - M&O	873,948.84	765,000.00	792,693.60	821,646.25	768,205.05	785,626.24	717,804.29	747,965.96
01-000-4110 Penalty & Interest - M&O	9,000.00	9,000.00	12,329.38	9,000.00	16,457.45	9,000.00	11,904.16	18,000.00
01-000-4120 Rendition Penalty	1,375.00	1,375.00	1,021.72	1,375.00	1,386.99	150.00	16.61	1,500.00
01-000-4200 Sales Tax	710,000.00	719,545.49	539,659.12	710,000.00	706,624.67	665,000.00	668,081.88	655,000.00
01-000-4300 Franchise Tax	115,000.00	115,000.00	49,128.92	115,000.00	110,280.47	115,000.00	136,176.32	135,000.00
01-000-4310 Licenses & Permits	30,000.00	80,000.00	112,237.21	30,000.00	79,815.06	30,000.00	33,399.63	25,000.00
01-000-4400 Court Fines	150,000.00	329,639.20	247,229.40	122,000.00	127,461.95	120,000.00	111,982.42	110,000.00
01-000-4600 Impounding Fees	150.00	150.00	0.00	150.00	150.00	0.00	0.00	0.00
01-000-4610 Fire Dept Grant	0.00	0.00	0.00	0.00	0.00	0.00	1,400.00	0.00
01-000-4745 FMFR Towing	500.00	500.00	755.00	0.00				
01-000-4750 State PD Training Income	850.00	2,189.82	2,196.09	850.00	2,189.82	850.00	859.81	850.00
01-000-4755 Law Enforcement Grant Fund	437.50	437.50	0.00	437.50	437.50	1,500.00	447.50	1,500.00
01-000-4760 Narcotic Seizures	0.00	18,448.00	18,448.00	0.00	0.00	0.00	0.00	0.00
01-000-4780 Opioid Abatement Trust Fund	1,995.28	9,734.04	9,734.04	1,995.28	1,995.28	0.00	10,256.27	0.00
01-000-4790 Misc Income	7,500.00	26,850.59	20,137.94	7,500.00	5,934.95	25,000.00	35,120.53	10,000.00
01-000-4850 Interest	32,000.00	49,407.23	25,412.15	32,000.00	37,055.42	25,000.00	34,032.62	3,000.00
01-000-4870 Picnic Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4890 Gain on Sale of Assets	0.00	4,980.43	4,980.43	0.00	34,509.68	0.00	0.00	10,000.00
01-000-4895 Donations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4896 Donations to Animal Shelter	0.00	0.00	854.28	0.00	1,116.28	0.00	727.64	0.00
01-000-4920 Disaster Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4927 Hurricane Harvey FEMA Rein	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4928 TxCDBG 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	18,030.13	149,924.06
01-000-4931 Hurricane Laura FEMA Reimt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4932 Coronavirus Local FRF/ARPA	0.00	135,958.41	135,958.41	25,000.00	58,637.33	0.00	67,225.13	0.00
Total Operating Revenues	1,932,756.62	2,268,215.71	1,972,775.69	1,876,954.03	1,952,257.90	1,777,126.24	1,847,464.94	1,867,740.02
01-000-4940 Transfer from Garbage	165,000.00	165,000.00	123,750.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
01-000-4950 Transfer from W&S	20,000.00	20,100.00	15,075.00	20,000.00	25,251.24	20,000.00	0.00	0.00
01-000-4975 Transfer from Capital Fund	60,000.00	60,000.00	0.00	60,000.00	0.00	60,000.00	0.00	0.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,177,756.62	2,513,315.71	2,111,600.69	2,121,954.03	2,142,509.14	2,022,126.24	2,012,464.94	2,032,740.02

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-710-5101	Salaries	39,560.00	81,242.50	65,745.20	81,242.50	77,733.30	77,757.50	72,694.99	75,282.50
01-710-5110	Payroll Taxes - FICA	0.00	6,215.05	4,771.01	6,215.05	5,946.60	5,949.76	5,474.12	5,759.11
01-710-5120	Payroll Taxes - TEC	0.00	63.00	63.00	171.00	117.00	126.00	9.00	171.00
01-710-5130	Hospitalization/Dental/Life Ins	0.00	206.45	154.80	206.45	184.80	184.80	184.80	15,647.68
01-710-5140	Retirement	0.00	16,069.77	12,633.18	16,069.77	14,682.34	14,682.85	12,638.23	13,548.97
01-710-5210	Office Supplies	100.00	100.00	0.00	100.00	32.48	100.00	38.20	100.00
01-710-5321	Equipment Repair & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5333	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	82.89	600.00
01-710-5350	Gasoline	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5361	Dues/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
01-710-5387	Vehicle Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5370	Meeting & conferences	200.00	200.00	0.00	200.00	166.73	200.00	0.00	500.00
Total Operating Expense		39,860.00	104,096.77	83,367.19	104,204.77	98,863.25	99,000.91	91,122.23	112,009.26
01-710-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-710-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		39,860.00	104,096.77	83,367.19	104,204.77	98,863.25	99,000.91	91,122.23	112,009.26

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-711-5101	Salaries	69,649.20	108,291.28	89,907.62	108,291.28	71,834.24	71,837.12	68,989.66	68,124.00
01-711-5110	Payroll Taxes - FICA	5,328.16	8,284.28	6,748.47	8,284.28	5,428.13	5,432.51	5,135.90	5,143.51
01-711-5120	Payroll Taxes - TEC	100.00	63.00	63.00	171.00	117.00	171.00	9.00	151.00
01-711-5130	Hospitalization/Dental/Life Ins	11,619.10	14,369.48	10,514.98	14,369.48	10,883.76	10,883.86	10,533.12	10,533.22
01-711-5140	Retirement	13,090.57	21,221.97	18,072.61	21,221.97	13,269.51	13,269.51	12,233.84	12,253.65
01-711-5210	Office Supplies	350.00	308.66	308.66	250.00	176.25	300.00	233.52	300.00
01-711-5212	Computer related expense	1,000.00	1,000.00	0.00	1,000.00	2,028.59	2,057.00	1,803.58	1,850.00
01-711-5321	Equipment Repair & Maint.	1,790.43	1,741.00	0.00	1,741.00	0.00	0.00	0.00	50.00
01-711-5333	Cell Phone	0.00	32.10	32.10	0.00	692.57	695.00	542.30	600.00
01-711-5360	Training	2,000.00	1,000.00	1,282.06	2,000.00	389.00	500.00	0.00	0.00
01-711-5361	Dues, Subscriptions, & Membr	200.00	185.00	185.00	200.00	125.00	200.00	172.90	200.00
	Total Operating Expenses	105,127.46	156,496.77	127,114.50	157,529.01	104,944.05	105,346.00	99,653.82	99,205.38
01-711-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	105,127.46	156,496.77	127,114.50	157,529.01	104,944.05	105,346.00	99,653.82	99,205.38

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-712-5101	Salaries	11,332.80	11,332.80	8,499.60	11,332.80	11,332.80	11,332.80	11,332.80	11,332.80
01-712-5110	Payroll Taxes - FICA	866.96	866.96	650.16	866.96	866.88	866.96	866.88	866.96
01-712-5120	Payroll Taxes - TEC	100.00	171.00	63.17	171.00	76.99	171.00	8.99	171.00
01-712-5130	Hospitalization/Dental/Life Ins	22,135.90	22,056.94	16,542.72	22,056.94	21,386.40	21,386.38	20,669.76	20,669.74
01-712-5210	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-712-5218	Extral Legal Fees	1,000.00	1,000.00	0.00	1,000.00	0.00	1,250.00	250.00	1,250.00
01-712-5370	Meetings & Conferences	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Operating Expenses	35,435.66	35,427.70	25,755.65	35,427.70	33,663.07	35,007.14	33,128.43	34,290.50

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-713-5101	Salary-Court Clerk	25,105.60	25,105.60	18,573.90	25,105.60	27,185.60	27,187.06	24,315.20	24,315.20
01-713-5103	Salary-Judge	7,598.40	7,598.40	1,962.92	7,598.40	3,846.69	5,083.40	5,255.56	7,598.40
01-713-5110	Payroll Tax - FICA	2,501.86	581.28	150.23	581.28	294.29	581.28	402.04	581.28
01-713-5120	Payroll Tax - TEC	100.00	75.00	24.97	171.00	24.92	61.00	5.50	171.00
01-713-5210	Office Supplies	1,500.00	852.35	968.35	750.00	856.78	860.00	535.92	750.00
01-713-5212	Computer Related Expense	500.00	5,300.26	5,314.24	250.00	2,761.52	2,765.00	85.00	250.00
01-713-5218	Extra Fees-Legal	1,000.00	500.00	700.00	1,000.00	0.00	255.00	700.00	1,150.00
01-713-5219	Warrant Collection Expense	0.00	11,000.00	11,518.46	0.00	11,930.56	0.00	11,788.41	0.00
01-713-5321	Equipment Repairs and Maint	5,455.00	5,508.00	0.00	5,508.00	5,245.00	5,245.00	5,000.00	5,000.00
01-713-5360	Training	3,000.00	2,000.00	1,954.14	4,500.00	1,589.54	3,000.00	3,324.67	3,350.00
01-713-5361	Dues, Subs., & Membership	200.00	200.00	0.00	200.00	150.00	200.00	188.60	200.00
01-713-5395	State Tax on fines	100,000.00	100,000.00	78,477.00	50,000.00	33,427.72	50,000.00	36,424.47	65,000.00
	Total Operating Expense	146,960.86	158,720.89	119,644.21	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88
01-713-5400	Capital Outlay			0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	146,960.86	158,720.89	119,644.21	95,664.28	87,312.62	95,237.74	88,025.37	108,365.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-714-5210	Office Supplies	200.00	151.89	88.60	200.00	350.65	375.00	1,091.52	1,100.00
01-714-5211	Field Supplies	23,000.00	407.93	237.96	2,000.00	12,901.83	12,915.00	6,430.50	6,450.00
01-714-5212	Computer Related Expense	500.00	0.00	0.00	500.00	662.74	670.00	230.98	700.00
01-714-5220	Fire House Program	2,500.00	1,952.06	1,952.06	2,500.00	1,895.20	1,900.00	1,931.22	1,950.00
01-714-5315	Fees-Fire Runs	7,200.00	7,200.00	5,400.00	7,200.00	6,000.00	6,000.00	6,000.00	6,000.00
01-714-5321	Equipment Repair	4,500.00	4,000.00	3,606.18	3,500.00	2,178.05	3,500.00	1,309.88	1,500.00
01-714-5324	Vehicle Repair & Maint	12,000.00	26,125.37	26,125.37	8,000.00	10,172.48	10,175.00	11,618.17	12,000.00
01-714-5325	Building Maintenance	2,000.00	1,700.00	1,640.29	2,000.00	1,414.42	2,000.00	434.97	500.00
01-714-5328	Generator Maintenance	0.00	0.00	0.00	0.00	0.00	0.00	26.90	50.00
01-714-5330	Natural Gas	700.00	700.00	598.39	700.00	654.62	660.00	722.71	725.00
01-714-5339	Dispatch Texting Services	1,200.00	1,200.00	0.00	1,200.00	810.00	1,000.00	810.00	1,000.00
01-714-5345	Miscellaneous Expense	2,500.00	2,500.00	2,552.38	2,500.00	2,427.24	2,500.00	2,570.19	2,575.00
01-714-5350	Gasoline	1,500.00	1,500.00	685.85	1,500.00	955.53	1,160.00	683.18	1,100.00
01-714-5351	Diesel	1,500.00	1,500.00	771.05	1,500.00	1,311.46	1,500.00	1,166.91	1,500.00
01-714-5360	Training	1,500.00	1,500.00	0.00	1,500.00	162.76	1,500.00	0.00	0.00
01-714-5361	Dues & Subscriptions	1,500.00	1,500.00	959.00	1,500.00	767.00	1,000.00	673.50	750.00
01-714-5362	Fire Prevention Program	800.00	800.00	0.00	800.00	243.02	1,500.00	231.79	2,500.00
01-714-5382	Contract Dispatch Services	12,200.00	10,000.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00	14,100.00
01-714-5386	Workers Compensation	1,575.00	1,539.58	1,539.58	1,575.00	1,434.11	2,690.00	2,048.15	2,200.00
01-714-5387	Vehicle Insurance	4,400.00	3,886.68	3,886.68	4,400.00	4,043.06	4,400.00	3,925.88	4,000.00
01-714-5389	800MHZ Radio System Lease	2,925.48	2,925.48	2,925.48	1,000.00	2,857.26	2,860.00	2,112.18	2,500.00
	Total Operating Expense	84,200.48	71,088.99	52,968.87	54,075.00	61,241.43	68,305.00	54,018.63	63,200.00
01-714-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-714-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	84,200.48	71,088.99	52,968.87	54,075.00	61,241.43	68,305.00	54,018.63	63,200.00

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-715-5101	Salaries	60,072.00	75,198.21	52,060.30	61,049.50	50,308.54	57,518.47	61,743.01	59,661.60
01-715-5110	Payroll Tax - FICA	4,595.51	5,532.74	3,830.36	4,670.29	3,929.03	4,676.71	4,356.82	4,376.76
01-715-5120	Payroll Tax - TEC	100.00	117.00	63.00	171.00	117.00	171.00	9.00	171.00
01-715-5130	Hospitalization/Dental/Life Ins	11,619.10	21,274.44	15,955.83	21,274.36	20,629.56	20,629.60	18,552.30	18,587.80
01-715-5140	Retirement	11,290.53	16,077.51	12,058.13	12,075.59	11,874.07	11,887.85	12,240.84	12,255.84
01-715-5210	Office Supplies	200.00	100.00	176.33	100.00	40.18	100.00	252.70	260.00
01-715-5212	Computer Related Expense	350.00	350.00	0.00	350.00	476.47	480.00	463.62	475.00
01-715-5310	Contract Labor	0.00	4,000.00	1,760.00	0.00	3,800.00	0.00	1,920.00	2,000.00
01-715-5321	Equipment Repairs & Maint.	900.00	750.00	750.00	750.00	750.00	750.00	725.00	750.00
01-715-5324	Vehicle Repair/Maintenance	500.00	500.00	122.49	500.00	303.49	305.00	0.00	250.00
01-715-5333	Cell Phones	600.00	600.00	361.84	600.00	562.46	600.00	542.30	600.00
01-715-5350	Gasoline	1,500.00	1,500.00	1,010.68	1,500.00	1,120.24	1,500.00	1,206.20	1,500.00
01-715-5360	Training	2,000.00	1,200.00	1,831.18	2,000.00	663.85	2,000.00	525.00	1,520.00
01-715-5361	Dues & Subscriptions	1,800.00	1,800.00	468.80	1,800.00	1,851.39	1,860.00	255.00	400.00
01-715-5371	Property Maint. Enforcement	1,000.00	200.00	215.00	1,000.00	47.07	1,000.00	0.00	500.00
01-715-5372	Building Demolition	10,000.00	0.00	261.50	10,000.00	0.00	0.00	0.00	100.00
01-715-5377	Financed Vehicles - Principal	5,577.48	5,616.24	4,023.67	5,616.24	890.48	895.00		
01-715-5380	Uniforms	500.00	250.00	0.00	500.00	200.25	500.00	339.91	350.00
01-715-5385	Interest Expense	1,905.68	1,866.84	1,588.68	1,866.84	356.70	360.00		
01-715-5387	Vehicle Insurance	1,210.00	907.48	907.48	1,210.00	1,009.55	1,100.00	819.28	1,000.00
	Total Operating Expense	115,720.30	137,840.46	97,445.27	127,033.82	98,930.33	106,333.63	103,950.98	104,758.00
01-715-5399	Capital Lease Payments	0.00	1,285.60	642.80	0.00	642.80	650.00	0.00	5,550.88
01-715-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	115,720.30	139,126.06	98,088.07	127,033.82	99,573.13	106,983.63	103,950.98	110,308.88

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-716-5101	Salary	0.00	59,524.46	32,051.63	55,855.00	49,155.60	50,481.85	48,438.65	48,466.60
01-716-5110	Payroll Taxes - FICA	0.00	4,491.48	2,418.49	4,272.91	3,677.44	3,861.86	3,582.01	3,707.69
01-716-5120	Payroll Taxes - TEC	0.00	117.00	63.00	171.00	117.00	171.00	9.00	171.00
01-716-5130	Hospitalization/Dental/Life Ins	0.00	11,225.04	6,547.94	11,225.14	11,201.16	11,201.20	10,841.16	10,841.32
01-716-5140	Retirement	0.00	10,594.03	6,179.85	11,048.12	9,267.14	9,568.83	8,624.78	8,722.78
01-716-5210	Office Supplies	0.00	100.00	51.55	100.00	35.22	100.00	84.48	100.00
01-716-5214	Health & Safety	0.00	250.00	0.00	250.00	152.78	250.00	100.00	250.00
01-716-5233	Small Tools & Equipment	0.00	500.00	35.28	1,000.00	1,027.64	1,030.00	451.65	1,800.00
01-716-5319	Equipment Rental	0.00	0.00	0.00	0.00	0.00	220.00	0.00	250.00
01-716-5333	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	79.89	600.00
01-716-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-716-5380	Uniform Maintenance	0.00	500.00	236.96	550.00	84.63	550.00	340.50	550.00
	Total Operating Expense	0.00	87,302.01	47,584.70	84,472.17	74,718.61	77,434.74	72,552.12	75,459.39
01-716-5400	Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	0.00	87,302.01	47,584.70	84,472.17	74,718.61	77,434.74	72,552.12	75,459.39

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-717-5130	Hospitalization Ins	1,000.00	960.00	740.00	960.00	960.00	960.00	960.00	960.00
01-717-5145	Employee Related Expense	2,000.00	1,000.00	2,151.53	1,000.00	195.00	1,000.00	910.00	920.00
01-717-5210	Office Supplies	2,000.00	2,000.00	2,120.24	2,000.00	1,882.93	2,000.00	2,120.18	2,125.00
01-717-5215	Postage	4,500.00	4,000.00	1,546.63	4,500.00	2,627.90	4,000.00	3,349.05	3,600.00
01-717-5217	Janitorial Supplies	1,600.00	1,478.25	1,108.69	1,600.00	1,491.02	1,600.00	1,343.98	1,700.00
01-717-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5227	Coronavirus Local FRF/ARPA	0.00	0.00	135,958.41	0.00	63,788.57	0.00	67,225.13	0.00
01-717-5228	Drug Abuse Prevention Exper	0.00	731.71	731.71	0.00	2,965.25	0.00	0.00	0.00
01-717-5233	Small Equipment	0.00	0.00	0.00	0.00	554.87	560.00	0.00	250.00
01-717-5309	Bank Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,275.00
01-717-5311	Audit Fees	8,000.00	5,000.00	5,000.00	8,000.00	5,000.00	6,150.00	8,000.00	8,000.00
01-717-5312	Council Allowance	1,800.00	1,800.00	580.00	1,800.00	1,280.00	1,800.00	1,420.00	1,800.00
01-717-5313	Mayor Allowance	1,560.00	1,560.00	780.00	1,560.00	1,560.00	1,560.00	1,560.00	1,560.00
01-717-5319	Equipment Rental	4,300.00	4,000.00	3,367.03	4,000.00	3,831.27	3,835.00	3,181.66	3,200.00
01-717-5325	Building Maintenance	5,000.00	5,000.00	5,295.49	5,000.00	5,617.73	5,625.00	3,746.24	3,800.00
01-717-5330	Gas-Entex	1,250.00	937.84	703.38	1,250.00	811.14	1,600.00	1,237.19	1,250.00
01-717-5331	Electricity	17,000.00	16,297.47	12,223.10	17,000.00	17,050.92	17,223.00	19,541.18	19,550.00
01-717-5332	Telephone	8,700.00	7,988.95	5,991.71	8,700.00	8,703.52	8,705.00	8,275.34	8,500.00
01-717-5335	Holiday Market Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5345	Miscellaneous Expense	6,000.00	6,000.00	8,007.35	4,500.00	4,370.58	5,500.00	4,643.13	4,695.00
01-717-5361	Memberships/Dues/Subs.	3,500.00	2,000.00	2,365.43	3,500.00	2,060.73	3,000.00	2,702.73	2,750.00
01-717-5363	Property Tax Collection Fees	350.00	247.00	246.15	350.00	247.00	350.00	321.40	325.00
01-717-5364	Building Maintenance Contrac	6,800.00	5,000.00	4,797.00	6,800.00	6,564.61	6,575.00	6,211.00	6,500.00
01-717-5365	Election Expense	5,000.00	0.00	20.00	5,000.00	0.00	0.00	0.00	138.83
01-717-5366	Orange County Appraisal Dist	14,893.00	14,893.00	10,909.98	14,893.00	12,822.88	12,840.00	12,621.60	13,000.00
01-717-5370	Meetings and Conferences	500.00	500.00	297.60	500.00	485.00	485.00	151.87	500.00
01-717-5373	Employee Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5374	Notary Fees	142.00	142.00	0.00	142.00	284.00	284.00	142.00	142.00
01-717-5375	Insurance-General & Liability	10,293.92	10,293.92	10,293.92	16,950.00	15,238.45	15,243.00	12,829.18	13,520.00
01-717-5379	Economic Development	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00	2,820.00
01-717-5384	Advertising	1,500.00	1,500.00	2,274.38	1,500.00	459.90	3,000.00	973.74	3,000.00
01-717-5386	Workers Compensation Ins	12,762.54	12,762.54	12,762.54	8,973.00	8,068.59	8,384.00	5,413.79	8,000.00
01-717-5420	Unclaimed Property Expense	300.00	0.00	0.00	300.00	0.00	300.00	0.00	100.00
	Total Operating Expense	123,571.46	108,912.68	233,092.27	123,598.00	171,741.86	115,399.00	171,700.39	114,980.83
01-717-5397	Flood Mitigation Assistance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-717-5400	Capital Outlay	0.00	0.00	36,642.42	0.00	0.00	0.00	0.00	0.00
01-717-5401	Transfer to Debt Service	0.00	2,900.00	0.00	0.00	2,950.00	2,950.00	12,500.00	12,500.00
01-717-5404	Transfer to Capital Replacem	60,000.00	60,000.00	45,000.00	60,000.00	60,000.00	60,000.00	44,000.00	12,000.00
01-717-5406	Contra Account - Trf fm Oper	(60,000.00)	(60,000.00)	(45,000.00)	(60,000.00)	(60,000.00)	0.00	0.00	0.00
	Total Expenses	123,571.46	111,812.68	269,734.69	123,598.00	174,691.86	178,349.00	228,200.39	138,980.83

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-718-5101	Salaries-Dispatchers	94,279.60	92,410.15	63,976.26	91,301.20	91,938.39	99,983.14	113,209.73	113,426.20
01-718-5102	Salaries-Police Officers	528,988.00	504,599.54	349,338.14	489,811.00	459,075.13	462,276.90	399,700.80	410,865.58
01-718-5103	Salaries-Extra Police	11,904.00	5,000.00	1,116.00	11,904.00	2,380.00	2,380.00	6,400.00	11,520.00
01-718-5104	Salaries- Drug Interdiction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-718-5105	Salaries-Extra Dispatchers	880.00	880.00	753.50	880.00	638.00	638.00	0.00	380.00
01-718-5110	Payroll Taxes-FICA	48,393.38	42,834.99	29,654.99	45,211.21	39,465.10	43,442.82	37,478.83	40,865.67
01-718-5120	Payroll Taxes-TEC	1,500.00	1,500.00	1,263.47	1,710.00	1,097.10	1,710.00	96.03	460.00
01-718-5130	Hospitalization/Dental/Life Ins	100,423.52	102,430.79	76,823.09	135,803.48	90,749.28	90,751.98	90,347.42	97,341.54
01-718-5140	Retirement	116,662.29	110,195.43	82,646.57	114,548.39	101,305.29	102,779.29	90,606.84	91,499.46
01-718-5160	Uniforms	3,500.00	3,000.00	3,238.84	3,500.00	9,337.76	9,350.00	5,474.95	5,500.00
01-718-5210	Office Supplies	2,500.00	2,500.00	3,013.59	2,500.00	2,929.64	2,950.00	3,242.39	3,250.00
01-718-5211	Field Supplies	3,500.00	3,500.00	3,239.62	3,500.00	2,561.30	3,000.00	844.68	3,000.00
01-718-5212	Computer Related Expense	500.00	3,000.00	3,422.52	500.00	1,470.79	1,500.00	295.08	1,500.00
01-718-5317	LESO Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00	1,694.88	2,000.00
01-718-5321	Equipment & Repair	1,750.00	500.00	416.20	750.00	785.18	800.00	179.00	1,500.00
01-718-5323	Radio Repairs	250.00	250.00	0.00	250.00	0.00	500.00	0.00	500.00
01-718-5324	Vehicle Repair & Maintenance	8,000.00	12,016.92	9,012.69	8,000.00	13,844.04	13,850.00	17,736.82	17,750.00
01-718-5328	Generator Maintenance	1,000.00	1,000.00	8,356.96	1,000.00	2,172.27	2,175.00	1,000.25	2,000.00
01-718-5333	Cell Phones	4,200.00	3,000.00	1,809.20	3,000.00	2,712.90	3,000.00	2,871.28	4,000.00
01-718-5341	Jail Expense	7,500.00	5,000.00	2,700.00	7,500.00	5,155.00	7,500.00	4,040.00	7,500.00
01-718-5342	Maintenance Contract	22,593.74	8,000.00	7,739.70	7,550.00	7,525.08	7,530.00	4,049.37	4,050.00
01-718-5343	State Funded Training Expen	1,000.00	1,000.00	0.00	1,000.00	1,370.08	1,375.00	542.15	1,000.00
01-718-5344	PD Grant Expense	885.00	885.00	0.00	885.00	0.00	885.00	0.00	885.00
01-718-5350	Gasoline	25,000.00	24,648.40	18,486.30	17,500.00	18,544.91	18,550.00	17,356.37	17,500.00
01-718-5351	Diesel	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00	1,000.00
01-718-5360	Training/Meetings	2,500.00	3,500.00	3,596.26	2,000.00	2,427.30	2,450.00	585.00	1,500.00
01-718-5361	Dues & Subscriptions	4,300.00	3,100.00	3,150.73	3,000.00	3,464.00	3,475.00	3,000.00	3,000.00
01-718-5376	Law Officers Liability Ins	6,011.32	6,011.32	6,011.32	6,000.00	5,991.72	5,993.00	5,310.62	5,425.00
01-718-5377	Police Cars - Principal	10,945.44	10,379.04	7,923.19	10,379.04	2,524.96	2,525.00	0.00	0.00
01-718-5378	Narcotic Seizure Expense	0.00	3,270.56	7,170.56	0.00	0.00	0.00	56.00	0.00
01-718-5382	Contract Dispatch Service	15,000.00	15,000.00	11,250.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
01-718-5385	Interest Expense	2,234.88	2,801.28	1,962.05	2,801.28	770.12	775.00	0.00	0.00
01-718-5386	Workers compensation Ins	10,511.48	10,511.48	10,511.48	10,730.00	11,108.06	12,200.00	10,468.51	10,475.00
01-718-5387	Vehicle Ins	10,171.42	10,171.42	10,171.42	13,420.00	11,209.19	12,200.00	7,208.88	10,657.00
01-718-5389	800MHZ Radio System Lease	5,607.17	5,607.17	5,607.17	3,200.00	3,129.38	3,200.00	2,313.34	3,200.00
Total Operating Expense		1,052,491.24	998,503.48	734,361.82	1,015,134.60	910,681.97	935,745.13	841,109.22	888,550.45
01-718-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	108,523.75	108,523.75
01-718-5399	Capital Lease Payment	0.00	0.00	0.00	0.00	1,232.10	2,000.00	0.00	8,183.76
Total Expenses		1,052,491.24	998,503.48	734,361.82	1,015,134.60	911,914.07	937,745.13	949,632.97	1,005,257.96

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-719-5101	Salaries	92,926.50	111,072.53	76,896.37	96,670.50	97,246.41	97,251.31	97,038.82	94,546.10
01-719-5110	Payroll Tax - FICA	7,070.63	8,418.60	5,828.26	7,395.29	7,368.53	7,375.47	6,823.99	7,194.53
01-719-5120	Payroll Tax - TEC	200.00	200.00	126.00	342.00	234.00	342.00	18.00	342.00
01-719-5130	Hospitalization/Dental/Life Ins	22,877.24	22,788.12	17,091.09	22,788.26	22,084.92	27,065.18	25,780.22	26,180.90
01-719-5140	Retirement	17,465.54	22,347.26	15,471.18	19,121.42	18,372.04	18,376.33	17,003.53	17,025.95
01-719-5210	Office Supplies	200.00	200.00	155.44	200.00	160.34	200.00	105.44	200.00
01-719-5211	Field Supplies	400.00	400.00	124.69	400.00	615.51	620.00	193.83	400.00
01-719-5214	Health & Safety	500.00	500.00	409.99	500.00	409.99	500.00	300.00	500.00
01-719-5217	Janitorial Supplies	200.00	200.00	97.51	200.00	150.52	200.00	119.85	200.00
01-719-5221	Weed Control	1,350.00	1,350.00	0.00	1,350.00	1,354.98	1,360.00	1,275.00	1,350.00
01-719-5233	Small Tools & Equipment	1,000.00	250.00	46.25	250.00	701.94	705.00	119.94	250.00
01-719-5234	Limestone, Sand	4,000.00	4,000.00	810.00	4,000.00	2,297.10	4,000.00	3,554.35	4,000.00
01-719-5240	Asphalt - Tack Oil - Street Ma	2,500.00	2,500.00	1,096.25	2,500.00	0.00	0.00	2,104.51	2,500.00
01-719-5242	Signs	2,500.00	1,200.00	0.00	2,500.00	2,493.19	2,500.00	2,258.65	2,400.00
01-719-5243	Street Paving	3,000.00	3,000.00	0.00	3,000.00	41.60	6,000.00	50.29	8,000.00
01-719-5244	Parks Maintenance	500.00	250.00	0.00	500.00	0.00	500.00	111.21	2,000.00
01-719-5245	Easement/Drainage, Debris E	0.00	0.00	0.00	0.00	2,000.00	2,000.00	325.28	350.00
01-719-5248	TxCDBG 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	18,030.13	149,924.06
01-719-5251	Gradall - Principal	63,325.38	59,645.26	0.00	59,645.26	56,179.02	56,229.02		
01-719-5252	Gradall- Interest	22,099.99	25,780.11	0.00	25,780.11	29,246.35	29,270.98		
01-719-5257	Slope Mower - Principal	30,993.63	29,222.12	0.00	29,222.12	27,551.88	27,551.88		
01-719-5258	Slope Mower - Interest	3,871.74	5,643.25	0.00	5,643.25	7,313.49	7,313.49		
01-719-5317	Rescue Vehicles Repair & Ma	2,000.00	0.00	0.00	2,000.00	0.00	0.00	0.00	0.00
01-719-5318	Electricity-Street Lights	20,000.00	22,818.94	13,311.05	17,500.00	17,194.12	17,500.00	15,259.78	16,800.00
01-719-5319	Equipment Rental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
01-719-5321	Equipment Repair & Maint	2,500.00	2,500.00	3,045.10	2,500.00	2,122.34	2,125.00	1,393.53	5,000.00
01-719-5324	Vehicle Repair & Maintenance	6,000.00	2,500.00	573.05	7,000.00	4,571.22	4,575.00	7,239.13	7,250.00
01-719-5325	Building Maintenance	500.00	200.00	112.87	500.00	82.20	135.00	147.94	500.00
01-719-5333	Cell Phones/Pagers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5350	Gasoline	3,500.00	4,294.46	2,505.10	3,000.00	3,881.10	3,885.00	3,091.42	3,400.00
01-719-5351	Diesel	5,000.00	3,199.13	1,866.16	5,000.00	4,098.42	4,100.00	3,857.28	4,000.00
01-719-5360	Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-719-5377	Financed Vehicles - Principal	5,577.48	5,616.24	4,023.70	5,616.24	1,358.50	1,360.00		
01-719-5380	Uniforms	1,000.00	1,000.00	564.62	1,000.00	733.30	1,000.00	735.93	1,000.00
01-719-5385	Interest Expense	1,905.68	1,866.96	1,588.70	1,866.96	512.28	515.00	9.01	0.00
01-719-5387	Vehicle Insurance	3,141.88	3141.88	3141.88	3410.00	2847.09	3100.00	2729.30	2800.00
Total Operating Expense		328,105.68	346,104.86	148,885.26	331,401.41	313,222.38	327,655.66	209,676.36	358,613.54
01-719-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	642.80	645.00	0.00	7,550.88
01-719-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Expenses		328,105.68	346,104.86	148,885.26	331,401.41	313,865.18	328,300.66	209,676.36	366,164.42

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
01-720-5101	Salaries	48,190.40	23,358.88	12,577.86	12,244.32	12,224.32	12,246.15	11,915.68	11,915.68
01-720-5110	Payroll Tax - FICA	3,667.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5120	Payroll Tax - TEC	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5130	Hospitalization/Dental/Life Ins	11,258.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5140	Retirement	9,057.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-720-5210	Office Supplies	100.00	75.00	21.67	75.00	21.67	75.00	0.00	150.00
01-720-5211	Field Supplies	550.00	250.00	84.84	550.00	78.99	550.00	609.96	625.00
01-720-5212	Computer Related Expense	75.00	75.00	0.00	75.00	0.00	75.00	0.00	75.00
01-720-5214	Health Safety	250.00	250.00	199.99	250.00	199.99	250.00	199.99	250.00
01-720-5224	Animal Food	1,000.00	750.00	851.84	750.00	646.12	650.00	103.96	275.00
01-720-5225	Drugs	200.00	200.00	110.70	200.00	0.00	200.00	44.00	200.00
01-720-5321	Equipment Repair	0.00	0.00	0.00	0.00	0.00	0.00	30.96	200.00
01-720-5324	Vehicle Repair & Maintenance	1,000.00	106.00	155.99	0.00	0.00	0.00	0.00	700.00
01-720-5325	Building Maintenance	600.00	500.00	191.80	600.00	438.84	600.00	190.00	1,200.00
01-720-5333	Cell Phone	0.00	0.00	0.00	0.00	0.00	0.00	159.78	950.00
01-720-5345	Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00	248.00	250.00
01-720-5350	Gasoline	1,000.00	2,000.00	734.65	2,000.00	1,427.41	1,850.00	1,551.23	2,000.00
01-720-5360	Training	250.00	75.00	75.00	250.00	150.00	250.00	0.00	250.00
01-720-5368	Inspection Fees	150.00	150.00	0.00	150.00	0.00	150.00	430.00	450.00
01-720-5380	Uniforms	500.00	500.00	271.13	500.00	372.27	500.00	368.54	500.00
01-720-5387	Vehicle Insurance	702.66	702.66	702.66	880.00	735.98	800.00	601.72	615.00
	Total Operating Expense	78,651.03	28,992.54	15,978.13	18,524.32	16,295.59	18,196.15	16,453.82	20,605.68
01-720-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	78,651.03	28,992.54	15,978.13	18,524.32	16,295.59	18,196.15	16,453.82	20,605.68

	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
BEGINNING BALANCE	1,191,043.31	1,582,016.52	1,582,016.52	1,582,016.52	1,615,069.90	1,615,069.90	1,425,225.48	1,425,225.48
02-000-4700 Water & Sewer Sales	975,000.00	1,198,927.25	771,750.92	886,000.00	899,195.44	860,000.00	893,206.91	825,000.00
02-000-4710 Late Fees	20,000.00	24,311.93	13,438.86	19,000.00	18,233.95	15,000.00	16,406.15	14,000.00
02-000-4715 Service Connection Fees	12,000.00	12,000.00	11,665.00	10,000.00	15,620.00	5,000.00	5,215.00	10,000.00
02-000-4790 Other Income	25,000.00	25,000.00	21,451.25	25,000.00	28,722.53	25,000.00	26,183.79	25,000.00
02-000-4850 Interest	30,000.00	46,219.64	20,549.84	30,000.00	34,664.73	25,000.00	32,708.00	2,500.00
02-000-4927 Hurricane Harvey FEMA Reimburse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4931 Hurricane Laura FEMA Reimburse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4932 Coronavirus Local FRF/ARPA	0.00	(50,000.00)	(137,683.41)	(25,000.00)	(60,602.06)	0.00	94,020.83	0.00
Transfer from Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4890 Gain on Sale of Assets	0.00	2,210.00	2,440.00	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING REVENUE	1,062,000.00	1,258,668.83	703,612.46	945,000.00	935,834.59	930,000.00	1,067,740.68	876,500.00
492 GRANTS								
02-000-4928 GLO #20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	598,044.13	948,455.89
02-000-4929 TxCDBG# 7220351	0.00	0.00	0.00	0.00	4,176.00	0.00	0.00	97,143.12
02-000-4910 Grant Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4939 TXCDBG CDV21-0385 Revenue	250,000.00	250,000.00	198,750.00	250,000.00	126,163.00	0.00	3,080.00	0.00
02-000-4933 CDBG# 24-067-011-E198_Coll Syst	200,000.00	200,000.00	116,407.00	200,000.00	56,532.00	0.00		
02-000-4934 CDBG# 24-067-012-E199 Lift Stat	200,000.00	200,000.00	37,934.00	200,000.00	50,916.00	0.00		
02-000-4938 2017 Sewer Rehab - Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-000-4976 CDBG CDV23-0265 PIPE BURSTING	10,000.00	10,000.00	1,725.00					
TOTAL OTHER REVENUE	660,000.00	660,000.00	354,816.00	650,000.00	237,787.00	0.00	601,124.13	1,045,599.01
TOTAL FUNDS AVAILABLE	2,913,043.31	3,500,685.35	2,640,444.98	3,177,016.52	2,788,681.49	2,545,069.90	3,094,090.29	3,347,324.49
EXPENDITURES RECAP								
OPERATING EXPENSE	923,946.35	1,585,344.79	1,147,586.70	1,430,781.05	1,005,158.15	787,415.53	763,276.58	767,760.12
BILLING	69,075.86	67,297.25	47,359.58	66,662.76	71,175.07	71,279.42	68,699.68	69,714.54
TOTAL OPERATING EXPENSES	993,022.20	1,652,642.04	1,194,946.28	1,497,443.81	1,076,333.22	858,694.95	831,976.26	837,474.66
Capital Outlay	0.00	24,000.00	0.00	24,000.00	45,437.80	14,200.00	0.00	101.76
Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfer to Other Funds	47,000.00	(27,000.00)	(5,175.00)	47,000.00	(1,748.76)	47,000.00	38,000.00	38,000.00
TOTAL NON OPERATING EXPENSE	47,000.00	(3,000.00)	(5,175.00)	71,000.00	43,689.04	61,200.00	38,000.00	38,101.76
TOTAL EXPENSES	1,040,022.20	1,649,642.04	1,189,771.28	1,568,443.81	1,120,022.26	919,894.95	869,976.26	875,576.42
Sewer Rehab - 7220351	0.00	0.00	0.00	100,000.00	82,009.18	90,000.00	11,000.00	97,143.12
GLO# 20-065-034-C113	0.00	0.00	0.00	3,000.00	1,979.94	3,000.00	598,044.13	948,455.89
TxCDBG CDV21-0385	250,000.00	250,000.00	198,750.00	0.00	0.00	0.00		
CDBG# 24-067-011-E198	200,000.00	200,000.00	116,407.00	0.00	1,085.16	0.00		
CDBG# 24-067-011-E199_Lift St	200,000.00	200,000.00	37,934.00	0.00	1,578.43	0.00		
CDBG CDV23-0265 Pipe Bursting	10,000.00	10,000.00	1,725.00					
TOTAL GRANT EXPENSES	660,000.00	660,000.00	354,816.00	103,000.00	86,652.71	93,000.00	609,044.13	1,045,599.01
NET GAIN (LOSS)	21,977.80	(390,973.21)	(486,158.82)	(76,443.81)	(33,053.38)	(82,894.95)	189,844.42	923.58
BALANCE	1,213,021.10	1,191,043.31	1,095,857.70	1,505,572.71	1,582,016.52	1,532,174.95	1,615,069.90	1,426,149.06
DEPRECIATION EXPENSE	212,196.00	212,196.00	159,147.00	205,528.50	205,887.00	198,000.00	198,000.00	198,000.00

TREATMENT & PRODUCTION OPERATIONS

JUNE 2025

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-510-5101	Salaries	277,141.60	272,126.20	188,395.06	254,150.88	246,461.37	246,463.74	248,929.11	249,887.22
02-510-5110	Payroll Taxes-FICA	21,201.33	20,798.61	14,399.04	20,379.23	18,741.40	18,831.49	18,765.99	19,982.02
02-510-5120	Payroll Taxes-TEC	500.00	500.00	360.23	855.00	655.08	855.00	54.00	855.00
02-510-5130	Hospitalization Ins	72,013.38	67,568.19	50,676.14	70,177.22	62,303.25	62,326.20	63,567.03	63,593.24
02-510-5140	Retirement	52,088.76	58,728.03	40,657.87	52,692.97	48,880.86	48,888.03	46,480.73	47,009.99
02-510-5145	Employee Related Expense	400.00	400.00	0.00	400.00	30.00	400.00	0.00	400.00
02-510-5210	Office Supplies	400.00	400.00	216.24	400.00	278.10	400.00	356.22	400.00
02-510-5211	Field Supplies	1,000.00	1,000.00	814.93	1,500.00	611.51	1,500.00	2,023.57	2,050.00
02-510-5212	Computer Related Expense	1,300.00	300.00	157.40	300.00	212.78	300.00	174.40	300.00
02-510-5213	Lab Supplies & Materials	1,500.00	1,000.00	279.01	1,500.00	1,377.22	2,000.00	1,761.63	2,000.00
02-510-5214	Health & Safety	2,250.00	1,500.00	861.93	1,500.00	1,381.41	2,000.00	1,009.51	2,000.00
02-510-5216	O&M Maintenance	1,000.00	1,000.00	1,129.04	1,500.00	1,811.76	1,825.00	3,644.97	3,650.00
02-510-5217	Janitorial Supplies	500.00	500.00	475.77	500.00	416.95	500.00	664.69	675.00
02-510-5226	COVID-19 Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5227	Coronavirus Local FRF/ARPA	0.00	0.00	14,702.96	0.00	55,450.82	0.00	26,795.70	0.00
02-510-5231	Meters	5,000.00	5,000.00	921.60	5,000.00	7,498.45	7,500.00	6,041.16	6,050.00
02-510-5232	Chemicals-Water	24,500.00	24,500.00	21,980.42	24,500.00	21,838.92	23,500.00	21,680.75	23,500.00
02-510-5233	Small Tools & Equipment	2,000.00	3,000.00	453.43	3,000.00	1,063.31	3,000.00	4,583.46	5,000.00
02-510-5234	Sand, Cement, Fill	4,000.00	4,000.00	0.00	4,000.00	3,173.93	4,000.00	2,041.15	4,000.00
02-510-5235	Water & Sewer Line Repair	135,000.00	26,881.51	20,161.13	25,000.00	31,209.16	31,210.00	33,316.73	33,350.00
02-510-5236	Sludge Disposal	12,500.00	10,000.00	5,327.85	10,000.00	5,262.50	5,265.00	7,330.00	7,925.00
02-510-5237	Wastewater System Maint.	35,000.00	35,000.00	72,409.74	35,000.00	15,317.45	45,000.00	25,744.42	33,650.00
02-510-5238	Chemicals-Wastewater	10,000.00	10,000.00	10,249.17	10,000.00	10,101.26	10,110.00	9,208.02	9,225.00
02-510-5239	SSOI-I&I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5247	Sewer Rehab-Trunk Line	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5248	GLO 20-065-034-C113	0.00	0.00	0.00	0.00	0.00	0.00	598,044.13	948,455.89
02-510-5249	TxCDBG #7220351	0.00	0.00	0.00	0.00	4,176.00	0.00	11,000.00	97,143.12
02-510-5250	TxCDBG CDV21-0385	250,000.00	250,000.00	198,750.00	250,000.00	138,413.00	0.00	3,080.00	3,080.00
02-510-5255	CDBG# 24-067-011-E198	200,000.00	200,000.00	116,407.00	200,000.00	56,532.00	0.00		
02-510-5256	CDBG# 24-067-011-E199_Lift	200,000.00	200,000.00	37,934.00	200,000.00	50,916.00	0.00		
02-510-5259	CDBG CDV23-0265 pipe burst	10,000.00	0.00	1,725.00	0.00				
02-510-5310	Contract Labor	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
02-510-5316	Permit Fees	7,000.00	7,000.00	6,712.17	7,000.00	6,075.41	7,000.00	6,075.41	7,000.00
02-510-5319	Equipment Rental	1,000.00	1,000.00	0.00	1,000.00	0.00	1,000.00	0.00	550.00
02-510-5320	Water System Maint.	10,000.00	166,725.91	166,725.91	10,000.00	6,356.45	6,400.00	3,244.09	4,075.00
02-510-5322	Lark St. Water Tower	13,515.80	13,515.80	13,515.80	14,002.86	12,176.40	12,176.40	12,176.40	12,176.40
02-510-5324	Vehicle Maintenance	3,500.00	3,500.00	2,020.26	3,500.00	4,529.92	4,535.00	4,923.27	4,950.00
02-510-5326	MLK Ground Strg Tank	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56	9,954.56	8,656.14	8,656.14
02-510-5327	O&M Elevated Water Tank	11,845.13	11,433.12	11,433.12	11,845.13	10,300.11	10,300.11	10,300.11	10,300.11
02-510-5328	Generator Maint	5,000.00	5,000.00	0.00	5,000.00	4,807.58	5,000.00	12,915.04	12,925.00
02-510-5329	Heavy Equipmnt Expense	3,500.00	2,500.00	2,237.38	2,500.00	3,486.67	3,500.00	1,789.62	2,500.00
02-510-5330	Natural Gas	3,000.00	3,000.00	1,348.40	3,000.00	1,979.94	3,000.00	3,116.08	3,125.00

TREATMENT & PRODUCTION OPERATIONS

JUNE 2025

ACCOUNT #	ACCOUNT TITLE	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-510-5331	Electricity	100,000.00	78,464.43	58,848.32	100,000.00	82,009.18	90,000.00	106,144.04	106,500.00
02-510-5332	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5333	Pagers/Cell Phone	1,500.00	1,200.00	899.49	1,200.00	1,085.16	1,200.00	1,085.12	1,100.00
02-510-5345	Miscellaneous Expense	1,500.00	1,500.00	1,211.55	1,500.00	1,578.43	2,065.00	1,574.35	1,875.00
02-510-5350	Gasoline	8,000.00	6,376.05	4,782.04	8,000.00	7,732.06	8,000.00	8,140.60	8,150.00
02-510-5351	Diesel	1,500.00	1,000.00	446.96	1,500.00	638.16	1,500.00	750.28	900.00
02-510-5353	Engineering Fees	2,500.00	2,500.00	780.00	2,500.00	0.00	0.00	1,035.00	2,300.00
02-510-5354	Engineering Fees SSOI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5357	Storm Water Runoff Complian	14,000.00	13,000.00	9,769.68	13,000.00	14,793.99	14,800.00	12,530.95	13,000.00
02-510-5360	Training	2,500.00	2,500.00	2,078.50	1,800.00	395.00	400.00	2,523.25	2,550.00
02-510-5361	Dues & Subscriptions	2,300.00	750.00	621.00	400.00	381.00	500.00	180.00	900.00
02-510-5367	Bond Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-510-5375	Gen Liab & Mobile Equip Ins.	26,037.62	26,037.62	26,037.62	24,475.00	22,005.47	22,010.00	17,440.08	17,450.00
02-510-5377	Financed Vehicle - Principal	5,577.48	5,616.24	4,023.68	5,616.24	1,826.53	1,830.00		
02-510-5380	Uniforms	2,450.00	1,900.00	1,322.26	1,900.00	1,501.08	1,900.00	1,827.17	1,900.00
02-510-5381	Chemical Analysis	12,500.00	12,500.00	10,846.00	12,500.00	13,783.73	13,800.00	12,403.95	12,450.00
02-510-5384	Advertising	2,000.00	200.00	136.80	2,000.00	2,535.40	2,540.00	619.20	800.00
02-510-5385	Interest Expense	1,905.68	1,866.96	1,588.68	1,866.96	667.88	675.00		
02-510-5386	Workers Compensation	5,840.00	5,718.30	5,718.30	5,840.00	5,078.50	5,200.00	2,936.41	4,000.00
02-510-5387	Vehicle Insurance	5,225.00	5,083.26	5,083.26	5,225.00	4,365.05	4,750.00	3,636.78	4,750.00
Total Operating Expenses		1,583,946.35	1,585,044.79	1,147,586.70	1,430,481.05	1,005,158.15	750,910.53	1,372,320.71	1,809,064.13
02-510-5399	Capital Lease Payments	0.00	0.00	0.00	0.00	1,248.40	1,250.00	0.00	101.76
02-510-5400	Capital Outlay	0.00	24,000.00	0.00	24,000.00	44,189.40	44,200.00	0.00	0.00
02-510-5403	Transfer to General fund	20,000.00	20,000.00	15,075.00	20,000.00	25,251.24	25,255.00	0.00	0.00
02-510-5404	Transfer to Capital Replaceme	27,000.00	27,000.00	20,250.00	27,000.00	27,000.00	27,000.00	27,000.00	27,000.00
02-510-5405	Transfer to Grants	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	11,000.00
02-510-5406	Contra Account-Trf fm OP Acc	(47,000.00)	(47,000.00)	(20,250.00)	(47,000.00)	(27,000.00)	(47,000.00)	(38,000.00)	(27,000.00)
02-510-5420	Unclaimed Property Expense	300.00	300.00	0.00	300.00	0.00	300.00	0.00	300.00
Total Department Expenses		1,584,246.35	1,609,344.79	1,162,661.70	1,454,781.05	1,075,847.19	801,915.53	1,361,320.71	1,820,465.89
02-510-5500	Depreciation	212,196.00	212,196.00	159,147.00	205,528.50	205,887.00	198,000.00	198,000.00	198,000.00
	Fund Expense	1,796,442.35	1,821,540.79	1,321,808.70	1,660,309.55	1,281,734.19	999,915.53	1,559,320.71	2,018,465.89

ACCOUNT #	ACCOUNT TITLE	JUNE							
		PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
02-511-5101	Salaries	26,199.96	25,503.95	17,656.58	26,139.96	29,836.61	29,839.45	28,060.69	28,070.20
02-511-5110	Payroll Taxes-fica	3,924.88	3,931.79	2,722.01	3,920.29	4,213.46	4,216.90	3,789.43	3,844.92
02-511-5120	Payroll Taxes-TEC	100.00	63.00	63.00	171.00	117.00	171.00	9.00	171.00
02-511-5130	Hospitalization Ins	11,258.14	12,201.15	8,446.95	11,225.14	11,201.16	11,201.20	12,013.63	12,262.80
02-511-5140	Retirement	9,642.88	10,567.41	7,315.90	10,136.37	10,789.14	10,795.87	9,406.56	9,445.62
02-511-5210	Office Supplies	2,500.00	1,000.00	1,271.29	1,000.00	1,480.72	1,500.00	538.11	745.00
02-511-5212	Computer Expenses	250.00	250.00	0.00	250.00	221.37	225.00	1,036.86	1,050.00
02-511-5215	Postage	6,000.00	4,500.00	3,950.00	4,500.00	4,000.00	4,000.00	4,790.00	4,800.00
02-511-5222	Utilities Bankcard Fee	0.00	60.40	60.40	120.00	125.10	130.00	121.65	125.00
02-511-5310	Contract Labor	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
02-511-5311	Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
02-511-5321	Equipment Repair & Maint	1,200.00	1,200.00	853.90	1,200.00	1,191.50	1,200.00	923.50	1,200.00
02-511-5390	Cash Over/Short	0.00	19.55	19.55	0.00	(0.99)	0.00	10.25	0.00
02-511-5393	Bad Debt Expense	3,000.00	3,000.00	0.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	Total Operating Expense	69,075.86	67,297.25	47,359.58	66,662.76	71,175.07	71,279.42	68,699.68	69,714.54
02-511-5400	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	69,075.86	67,297.25	47,359.58	66,662.76	71,175.07	71,279.42	68,699.68	69,714.54

**GARBAGE FUND
REFUSE COLLECTION
FISCAL YEAR 2025-26**

	PROPOSED 2025-2026	PROJECTED 2024-2025	JUNE YTD 2024-2025	ADOPTED 2024-2025	ACTUAL 2023-2024	BUDGET 2023-2024	ACTUAL 2022-2023	BUDGET 2022-2023
BEGINNING BALANCE	730,297.16	661,044.56	661,044.56	661,044.56	604,384.26	604,384.26	534,809.48	534,809.48
Revenues:								
03-000-4300 Franchise Fees-Roll Offs	50.00	142.75	0.00	50.00	42.75	0.00	0.00	1,250.00
03-000-4720 Garbage Collection Fees	565,000.00	565,114.91	423,836.18	565,000.00	569,098.29	561,826.25	564,263.33	561,826.25
03-000-4730 Brush/Limb Fees	5,000.00	5,513.32	4,134.99	3,500.00	4,910.00	5,000.00	5,994.12	5,000.00
03-000-4735 Bulk Items Fees	850.00	813.33	610.00	850.00	675.00	1,500.00	1,225.00	1,500.00
03-000-4736 Temporary Dumpster Fees	18,000.00	16,398.67	12,299.00	18,000.00	18,578.00	25,000.00	37,828.38	8,500.00
03-000-4790 Miscellaneous Income	150.00	166.63	124.97	150.00	168.05	150.00	170.66	150.00
03-000-4850 Interest	9,000.00	9,058.33	6,793.75	9,000.00	10,018.32	7,500.00	8,882.45	2,000.00
Total Operating Revenues	598,050.00	597,207.94	447,798.89	596,550.00	603,490.41	600,976.25	618,363.94	580,226.25
03-000-4927 Hurricane Harvey Reimb	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disaster Recovery Funds	0.00	0.00	0.00	0.00	0.00	0.00		
Total Revenues	598,050.00	597,207.94	447,798.89	596,550.00	603,490.41	600,976.25	618,363.94	580,226.25
610 Expenses:								
03-610-5101 Salaries	38,740.00	30,006.89	20,774.00	35,360.00	46,512.60	46,517.58	43,853.12	43,877.80
03-610-5110 Payroll Taxes FICA	2,963.61	2,289.47	1,585.02	2,705.04	3,491.87	3,492.23	3,342.54	3,352.83
03-610-5120 Payroll Taxes-TEC	100.00	117.00	116.22	171.00	117.00	171.00	9.00	121.00
03-610-5130 Hospitalization/Dental/Life	11,258.14	10,809.30	7,483.36	15,348.16	10,883.76	10,883.86	10,533.12	10,533.22
03-610-5140 Retirement	7,281.18	5,785.07	4,005.05	6,994.21	8,836.51	8,841.25	7,888.17	7,887.91
03-610-5145 Employee Related Expense	250.00	0.00	0.00	250.00	0.00	0.00	0.00	0.00
03-610-5210 Office Supplies	250.00	250.00	24.98	250.00	192.37	250.00	34.25	400.00
03-610-5212 Computer Related Expense	900.00	750.00	485.00	750.00	999.26	1,000.00	682.73	1,000.00
03-610-5311 Audit Fees	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
03-610-5321 Equipment Repair & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00
03-610-5336 Hazardous Waste Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
03-610-5337 Garbage Collectio/Disposal Expense	315,000.00	303,647.61	177,127.77	303,000.00	303,084.39	303,088.80	309,946.23	310,008.80
03-610-5338 Brush/Limb Collection Disposal Expe	1,800.00	1,800.00	1,350.00	1,800.00	2,075.00	2,075.00	0.00	2,400.00
03-610-5393 Bad Debt Expense	2,500.00	2,500.00	0.00	2,500.00	637.35	865.00	2,500.00	2,500.00
Total Operating Expense	386,042.93	362,955.34	217,951.40	374,128.41	381,830.11	382,184.72	383,789.16	387,231.56
03-610-5400 Capital Outlay	0.00			0.00		0.00	0.00	0.00
03-610-5403 Transfer To General Fund	165,000.00	165,000.00	96,250.00	165,000.00	165,000.00	165,000.00	165,000.00	165,000.00
Total Expenses	551,042.93	527,955.34	314,201.40	539,128.41	546,830.11	547,184.72	548,789.16	552,231.56
Net Gain (Loss)	47,007.07	69,252.60	133,597.49	57,421.59	56,660.30	53,791.53	69,574.78	27,994.69
ENDING CASH BALANCE	777,304.23	730,297.16	794,642.05	718,466.15	661,044.56	658,175.79	604,384.26	562,804.17
03-610-5500 Depreciation	0.00		0.00	0.00	0.00	0.00	0.00	0.00
Fund Expense	551,042.93	527,955.34	314,201.40	539,128.41	546,830.11	547,184.72	548,789.16	552,231.56

DEBT SERVICE

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FISCAL YEAR 2025-26

	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	ADOPTED 2022-2023
BEGINNING BALANCE	8,585.17	665.33	665.33	665.33	850.98	850.98	10,251.72	10,251.72
<u>Revenues:</u>								
Current I & S Taxes	86,657.37	92,165.96	88,817.97	92,165.96	84,167.61	86,357.98	63,987.56	66,246.92
Penalty & Interest - I&S	1,000.00	1,324.07	1,324.07	1,000.00	1,562.22	1,000.00	1,213.73	2,000.00
Interest Income	100.00	139.56	139.56	100.00	108.36	25.00	98.97	25.00
Revenues	87,757.37	93,629.59	90,281.60	93,265.96	85,838.19	87,382.98	65,300.26	68,271.92
<u>Interfund Obligation</u>								
Funds to be used from beg. Bal.	2,000.00	0.00	0.00	2,000.00	0.00	2,000.00	7,000.00	7,000.00
Transfer From Other Funds	0.00	0.00	0.00	0.00	2,950.00	0.00	12,500.00	12,500.00
TOTAL Revenues	89,757.37	93,629.59	90,281.60	95,265.96	88,788.19	89,382.98	84,800.26	87,771.92
<u>Expenses:</u>								
Series 2013 Refunding COs								
Principal	74,700.00	70,550.00	70,550.00	70,550.00	71,380.00	71,380.00	67,230.00	67,230.00
Interest	12,668.71	15,159.75	8,157.38	15,159.75	17,593.84	17,593.84	19,971.00	19,971.00
Total Expenses	87,368.71	85,709.75	78,707.38	85,709.75	88,973.84	88,973.84	87,201.00	87,201.00
Ending Balance	8,973.83	8,585.17	12,239.55	8,221.54	665.33	1,260.12	850.98	3,822.64
Net Gain (Loss)	388.66	7,919.84	11,574.22	7,556.21	(185.65)	409.14	(9,400.74)	(6,429.08)

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DEBT SERVICE
Water/Sewer
FISCAL YEAR 2025-2026

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	PROPOSED 2025-2026	PROJECTED 2024-2025	YTD 2024-2025	ADOPTED 2024-2025	YTD 2023-2024	ADOPTED 2023-2024	ACTUAL 2022-2023	ADOPTED 2022-2023
BEGINNING I&S BALANCE	94,481.29	74,802.30	74,802.30	74,802.30	75,441.30	75,441.30	75,707.19	75,707.19
Interfund Obligation								
I&S Funds	36,998.80	36,721.01	36,721.01	36,721.01	57,039.00	57,039.00	56,665.89	56,665.89
Water/Sewer Funds	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
Sources of Funds	51,998.80	51,721.01	51,721.01	51,721.01	72,039.00	72,039.00	71,665.89	71,665.89
Expenses:								
Series 2013 Refunding COs								
Principal	15,300.00	14,450.00	14,450.00	14,450.00	14,620.00	14,620.00	13,770.00	13,770.00
Interest	2,594.80	3,105.01	1,676.41	3,105.01	3,603.56	3,603.56	4,090.45	4,090.45
Total	17,894.80	17,555.01	16,126.41	17,555.01	18,223.56	18,223.56	17,860.45	17,860.45
Series 2014 COs-Whippoorwill								
Principal	30,000.00	29,000.00	29,000.00	29,000.00	28,000.00	28,000.00	27,000.00	27,000.00
Interest	4,104.00	5,166.00	5,166.00	5,166.00	6,192.00	6,192.00	7,182.00	7,182.00
Total	34,104.00	34,166.00	34,166.00	34,166.00	34,192.00	34,192.00	34,182.00	34,182.00
Case Backhoe PAID OFF 11/3/2023								
Principal	0.00	0.00	0.00	0.00	19,132.16	19,132.16	18,620.24	18,653.17
Interest	0.00	0.00	0.00	0.00	491.28	491.28	1,003.20	970.27
Total	0.00	0.00	0.00	0.00	19,623.44	19,623.44	19,623.44	19,623.44
Total Expenses	51,998.80	51,721.01	50,292.41	51,721.01	72,039.00	72,039.00	71,665.89	71,665.89
I&S transfers	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00	56,400.00
I&S Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00
Ending I&S Balance	113,882.49	94,481.29	94,481.29	94,481.29	74,802.30	74,802.30	75,441.30	75,641.30

CAPITAL OUTLAY & LEASE SCHEDULE

BUDGET

APPROVED

GENERAL FUND:

PAGE 22

710 CITY ADMINISTRATOR

-

0.00

711 CITY SECRETARY

-

0.00

712 LEGAL

-

0.00

713 MUNICIPAL COURT

-

0.00

714 FIRE PROTECTION

-

0.00

715 CODE ENFORCEMENT

-

0.00

716 FLEET SERVICES

-

0.00

717 GENERAL GOVERNMENT

-

0.00

718 POLICE DEPARTMENT

-

0.00

719 STREET DEPARTMENT

-

0.00

720 ANIMAL CONTROL

-

0.00

GENERAL FUND TOTAL

\$

-

CAPITAL OUTLAY & LEASE SCHEDULE

BUDGET

PAGE 23

**510 WATER AND SEWER OPERATIONS
TREATMENT & PRODUCTION**70,000.00

70,000.00

511 BILLING CLERK-

0.00

WATER & SEWER FUND TOTAL

\$ 70,000.00

610 GARBAGE FUNDGARBAGE FUND TOTAL -

0.00