CITY OF EARLY, TEXAS
FISCAL YEAR 2025-2026
ANNUAL BUDGET

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $273,153 / 13.27% INCREASE.

THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS $19,037.

City Council Record Vote

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

FOR: Benny Allcorn, Garry Forisha, Travis Eoff, Joel Johnson, Charles Matlock
AGAINST: None
PRESENT and not voting: None
ABSENT: None

Tax Rate	**Proposed FY 2025-26**	Adopted FY 2024-25
Property Tax Rate	**0.66000**	0.59924
No New Revenue Rate	**0.57949**	0.71395
No New Revenue M&O Tax Rate	**0.44022**	0.45108
Voter Approval Tax Rate	**0.57437**	0.62224
Debt Rate	**0.08785**	0.14676
De Minimis Rate	**0.68474**	0.76021

The total amount of municipal debt obligation secured by property taxes is $16,415,000.

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

10 -GENERAL FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	4,813,781.61	5,754,529.00	0.00	5,223,191.00
FUND BAL. BROUGHT FORWARD	3,466,397.00	2,489,268.83	0.00	919,595.00
TOTAL REVENUES	8,280,178.61	8,243,797.83	0.00	6,142,786.00
EXPENDITURE SUMMARY				
11-ADMINISTRATION	2,057,102.57	2,267,625.00	0.00	1,316,400.00
12-STREET	1,141,194.60	1,175,600.00	0.00	1,405,900.00
13-FIRE DEPARTMENT	816,146.00	1,154,430.00	0.00	1,052,874.00
14-POLICE DEPARTMENT	1,377,590.46	1,383,503.00	0.00	1,573,774.00
15-PARKS & RECREATION	418,010.68	463,900.00	0.00	502,400.00
16-FIRE MARSHAL	13,607.97	14,559.00	0.00	99,709.00
17-TOWN CENTER	186,866.13	100,500.00	0.00	100,500.00
18-BUSINESS COMPLEX	0.00	0.00	0.00	63,700.00
TOTAL EXPENDITURES	6,010,518.41	6,560,117.00	0.00	6,115,257.00
REVENUES OVER/(UNDER) EXPENDITURES	2,269,660.20	1,683,680.83	0.00	27,529.00

10 -GENERAL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-3011 PROP. TAX. CUR.YR.ASSEMT	852,312.18	1,566,832.00	0.00	2,015,977.00
10-3013 PROP.TAX PRIOR YR COL.	170,281.07	4,000.00	0.00	4,000.00
10-3014 PROP TAX CUR YR DELQ.	0.00	0.00	0.00	0.00
10-3015 VEHICLE INVENTORY TAX	14,203.77	0.00	0.00	0.00
10-3021 PEN & INT	8,048.32	3,000.00	0.00	3,000.00
10-3031 SALES TAX	2,370,846.80	1,785,000.00	0.00	1,935,000.00
10-3032 SALES TAX-ECO DEV RETURN	(267,747.09)	(100,000.00)	0.00	(180,000.00)
10-3041 FRANCHISE TAX	161,435.61	147,000.00	0.00	147,000.00
10-3051 MOTEL TAX	0.00	0.00	0.00	0.00
10-3061 MIXED DRINK TAX	22,722.04	25,000.00	0.00	25,000.00
10-3071 D.R.E.A.M.S. DONATIONS	200.00	0.00	0.00	0.00
10-3072 DONATIONS - MISC	6,150.00	0.00	0.00	0.00
10-3075 LEADERSHIP PROGRAM-DONATIONS	15,798.00	0.00	0.00	0.00
10-3081 BEAUTIFICATION DONATION	1,955.99	1,200.00	0.00	1,200.00
10-3090 EBC LEASE/RENTAL INCOME	0.00	0.00	0.00	70,000.00
10-3091 EBC FACILITY RENTAL	0.00	0.00	0.00	3,000.00
10-3092 EBC COPIER/FAX CENTER INCOME	0.00	0.00	0.00	1,000.00
10-3093 EBC UTILITY REIMBURSEMENT	0.00	0.00	0.00	4,000.00
10-3101 ADMINISTRATIVE FEES	216,204.00	275,872.00	0.00	301,189.00
10-3110 SCHOOL RESOURCE OFFICER	20,571.49	34,600.00	0.00	36,000.00
10-3111 COURT FINES	187,750.45	150,000.00	0.00	150,000.00
10-3112 COURT FINES - JURY FEES	0.00	0.00	0.00	0.00
10-3121 DEVELOPMENT SERVICES FEES	15,420.05	7,500.00	0.00	7,500.00
10-3131 ELEC. INSP. FEES	1,150.00	1,500.00	0.00	1,500.00
10-3132 FIRE INSPECTIONS	0.00	0.00	0.00	0.00
10-3141 BEER & WINE SALES PERMITS	2,640.00	2,000.00	0.00	2,000.00
10-3151 FIRE DEPT FEES	13,500.00	13,000.00	0.00	13,000.00
10-3152 RENTAL INCOME	1,070.00	0.00	0.00	0.00
10-3153 TOWER LEASE INCOME	3,700.00	8,200.00	0.00	8,200.00
10-3154 CAPITAL LEASE PROCEEDS	0.00	0.00	0.00	0.00
10-3155 PROCEEDS-SALE OF PROPERTY	0.00	0.00	0.00	0.00
10-3156 OTHER FINANCE SOURCE-NOTE PROC	0.00	0.00	0.00	0.00
10-3711 INTEREST INCOME	92,336.89	60,000.00	0.00	30,000.00
10-3712 INT INCOME BEAUTIFICATION	1,160.67	50.00	0.00	50.00
10-3714 INT. INCOME - SEIZURE FUND	98.93	0.00	0.00	0.00
10-3715 INTEREST INCOME GEN EQUIPMENT	0.00	0.00	0.00	0.00
10-3811 OTHER INCOME	143,556.21	0.00	0.00	0.00
10-3812 BATTING CAGE	0.00	12,000.00	0.00	12,000.00
10-3813 SPAY / NEUTER PROGRAM	0.00	1,575.00	0.00	1,575.00
10-3903 LYD ADMIN FEE	0.00	0.00	0.00	0.00
10-3904 RESTITUTION	0.00	0.00	0.00	0.00
10-3905 COLAGY	3,105.60	0.00	0.00	0.00
10-3906 MUN COURT TIME PAY FUND	20.00	0.00	0.00	0.00
10-3907 MUN COURT BLDG SECURITY FUND	3,992.10	2,500.00	0.00	2,500.00
10-3908 MUN COURT TECHNOLOGY FUND	3,266.60	2,500.00	0.00	2,500.00
10-3909 SEIZURE FUNDS	1,393.17	0.00	0.00	0.00
10-3910 LAW ENF CONT ED GRANT FUN	2,405.29	1,000.00	0.00	1,000.00
10-3911 GRANT INCOME	144,233.47	1,750,200.00	0.00	625,000.00
10-3912 TRANSFER TO	600,000.00	0.00	0.00	0.00

10 -GENERAL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-3913 LOAN FUNDS	0.00	0.00	0.00	0.00
10-3914 K-9 INCOME	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	4,813,781.61	5,754,529.00	0.00	5,223,191.00
FUND BALANCE BROUGHT FORWARD				
10-2811 FUND BALANCE	3,121,511.00	2,298,197.67	0.00	739,916.00
10-2813 FUND BAL. BEAUTIFICATION	15,887.00	11,792.16	0.00	2,044.00
10-2815 FUND BALANCE-GENERAL EQUIP	328,999.00	179,279.00	0.00	177,635.00
10-2816 FUND BAL. SEIZED FUNDS	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	3,466,397.00	2,489,268.83	0.00	919,595.00
TOTAL REVENUES	8,280,178.61	8,243,797.83	0.00	6,142,786.00

3011 PROP. TAX. CUR.YR.ASSEMNEXT YEAR NOTES:

2025/2026 Numbers

Total Taxable Value 2024	$374,409,960
Estimated Net Taxable Value 2025	$390,532,117
Freeze Adjusted Taxable Value	$319,004,674
I&S Tax Rate 0.8785	
I&S Tax Revenue @108% CR	$ 280,246
Freeze Tax	$ 36,341
Total I&S	$ 316,587
M&O Tax Revenue 0.57215 @100% CR	$ 1,825,185
Freeze Tax	$ 190,792
Total M&O	$ 2,015,977
Total Tax Rate 0.6600	

3031 SALES TAX NEXT YEAR NOTES:

2024/2025 Est total sales tax	$2,929,289
5 yr average (-audit)	$2,892,744
2025/2026 Proj sales tax	$2,580,000
Gen Fund Proj Sales Tax	$1,935,000

3090 EBC LEASE/RENTAL INCOMENEXT YEAR NOTES:
Property Management Business Complex

3091 EBC FACILITY RENTAL NEXT YEAR NOTES:
Property Management Business Complex

3092 EBC COPIER/FAX CENTER INEXT YEAR NOTES:
Property Management Business Complex

3093 EBC UTILITY REIMBURSEMENEXT YEAR NOTES:
Property Management Business Complex

3101 ADMINISTRATIVE FEES NEXT YEAR NOTES:
Administrative Fees:

10 -GENERAL FUND

REVENUES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED

4% of MDD Budget/Executive Assistant $ 70,116
4% of CVB Budget $ 17,755
4% Water fund $ 82,374
4% Sewer $ 40,872
4% Sanitation $ 32,262
Total $243,379
Equipment Use Fee
Water, Sewer & Sanitation
Water $19,270
Sewer $19,270
Sanitation $19,270
Total $57,810

3110 SCHOOL RESOURCE OFFICERNEXT YEAR NOTES:
EISD reimbursement for School Resource Officer 50% total cost.

3711 INTEREST INCOME NEXT YEAR NOTES:
Reduction in Capital Project Balance equals a reduction in interest income.

3813 SPAY / NEUTER PROGRAM NEXT YEAR NOTES:
BASED ON AVERAGE COST AND PARTICIPATION AT 2ND TIER INCOME (45 @ $35)

3911 GRANT INCOME NEXT YEAR NOTES:
CDBG Grant (McDonald) $ 500,000
Texas Forest Service Grant $ 25,000
FEMA Warning Siren Grant $ 100,000

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
11-ADMINISTRATION				
10-411-4211 SALARIES	304,507.19	333,500.00	0.00	352,447.00
10-411-4216 JUDGE SALARY	10,200.00	10,525.00	0.00	10,525.00
10-411-4217 ATTORNEY SALARY	13,950.00	11,000.00	0.00	11,000.00
10-411-4221 SS TAX EXP	23,883.87	25,600.00	0.00	27,000.00
10-411-4222 TEC TAX	584.99	600.00	0.00	400.00
10-411-4223 TMRS	18,990.46	29,000.00	0.00	30,000.00
10-411-4225 EMP HEALTH INS	62,778.00	62,000.00	0.00	62,000.00
10-411-4311 SUPPLIES	12,313.53	13,000.00	0.00	13,000.00
10-411-4355 DUES & FEES	3,069.55	3,500.00	0.00	3,500.00
10-411-4411 GAS & OIL	2,830.51	5,000.00	0.00	5,000.00
10-411-4421 VEHICLE RPR & MAINT	4,293.83	3,000.00	0.00	3,000.00
10-411-4510 FACILITY MAINT.	5,530.20	20,000.00	0.00	20,000.00
10-411-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	53,276.02	56,500.00	0.00	67,028.00
10-411-4515 TECH SUPPORT	4,081.25	10,300.00	0.00	31,700.00
10-411-4521 W/COMP	1,000.02	1,600.00	0.00	1,800.00
10-411-4522 GEN LIA	19,096.30	21,200.00	0.00	21,200.00
10-411-4531 TELEPHONE	6,331.70	7,300.00	0.00	7,300.00
10-411-4532 ELECTRICITY	7,879.64	7,200.00	0.00	7,200.00
10-411-4533 UTILITY SERVICES	1,304.55	1,500.00	0.00	1,500.00
10-411-4541 APP.DIST FEES	70,397.82	80,000.00	0.00	73,600.00
10-411-4542 ELECTION EXP.	0.00	6,000.00	0.00	6,000.00
10-411-4543 MUN. COURT COST	71,034.72	70,000.00	0.00	70,000.00
10-411-4544 COUNTY FILING FEES	98.00	1,000.00	0.00	1,000.00
10-411-4581 LEGAL & ACCT.	17,000.00	35,000.00	0.00	37,500.00
10-411-4582 ADVERTISING	760.26	1,500.00	0.00	1,500.00
10-411-4583 RETURN CHECKS	711.95	0.00	0.00	0.00
10-411-4585 TRAVEL	11,858.08	15,000.00	0.00	15,000.00
10-411-4587 TRAINING / CONT. EDUCATION	4,536.40	9,000.00	0.00	9,000.00
10-411-4588 POSTAGE	5,084.41	5,000.00	0.00	5,000.00
10-411-4589 MISC.	1,633.33	5,000.00	0.00	5,300.00
10-411-4711 BLDG IMPROVEMENTS	9,701.00	5,000.00	0.00	28,000.00
10-411-4712 SPECIAL PROJECTS	16,167.19	17,000.00	0.00	37,000.00
10-411-4715 CODIFY ORD.	720.00	5,000.00	0.00	5,000.00
10-411-4721 FURNITURE	145.99	2,000.00	0.00	2,000.00
10-411-4731 OFFICE EQUIP	6,628.21	7,000.00	0.00	7,900.00
10-411-4751 VEHICLE	12,000.04	0.00	0.00	0.00
10-411-4808 LEADERSHIP PROGRAM	67,881.82	0.00	0.00	0.00
10-411-4810 BR. CO. CHILD WELFARE	2,500.00	2,500.00	0.00	2,500.00
10-411-4811 BWD PUBLIC LIBRARY	12,500.00	17,500.00	0.00	17,500.00
10-411-4812 CORINNE T SMITH ANIMAL SHLTR	5,000.00	5,000.00	0.00	5,000.00
10-411-4813 BR. CO. AMBULANCE SERV	21,024.75	26,500.00	0.00	26,500.00
10-411-4814 CHAMBER OF COMMERCE	2,725.00	2,000.00	0.00	2,000.00
10-411-4815 ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
10-411-4816 THE ARK	4,000.00	4,000.00	0.00	4,000.00
10-411-4817 BEAUTIFICATION COMMISSION	6,453.84	17,500.00	0.00	25,000.00
10-411-4818 BR.CO. SENIOR CITIZENS	7,500.00	14,000.00	0.00	14,000.00
10-411-4819 CENTER FOR LIFE RESOURCES	4,500.00	4,500.00	0.00	4,500.00

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-411-4821 EOC	0.00	1,000.00	0.00	101,000.00
10-411-4822 DEBT SERVICE-2017 SERIES	0.00	81,300.00	0.00	0.00
10-411-4825 GRANT RSRV	11,200.00	0.00	0.00	0.00
10-411-4911 TRANSFER FROM	1,127,438.15	1,206,000.00	0.00	135,000.00
TOTAL 11-ADMINISTRATION	2,057,102.57	2,267,625.00	0.00	1,316,400.00

411-4211 SALARIES NEXT YEAR NOTES:
3% COLA

411-4225 EMP HEALTH INS NEXT YEAR NOTES:
15% increase to plans no increase to the City's budget.

411-4510 FACILITY MAINT. NEXT YEAR NOTES:
Police Dept leak repairs $15,000

411-4513 ANNUAL SOFTWARE SUBSCRIPT NEXT YEAR NOTES:

MYGOV-CODE/PERMITS(TYLER TECH)	$ 7,752
TYLER TECH INCODE Cloud storage	$20,994
CIVIC PLUS - WEB MAINTENANCE	$ 4,522
CIVIC READY - ALLERT NOTIFICATION	$ 7,300
UDC/ENCODE - MAINT. & LICENSE	$ 7,500
CIVIC PLUS - MUNICODE	$ 250
ESRI	$ 500
ZACTAX	$ 3,000
PROVOX/AGENDA.NET	$ 3,500
SEE/CLICK/FIX	$ 1,700
ZOOM	$ 210
GODADDY	$ 1,300
CIVIC PLUS - SOCIAL MEDIA ARCHIVING	$ 8,500

411-4515 TECH SUPPORT NEXT YEAR NOTES:

VC3 SERVICE AGREEMENT	$ 9,250
Replace Firewall	$ 5,000
Server OS Upgrades	$11,900
Computer City Secretary	$ 2,000
GIS/City Admin	$ 2,000

411-4541 APP.DIST FEES NEXT YEAR NOTES:

Appraisal Budget	$60,100	5.25% Increase
Collections Budget	$13,500	7.25% Increase
Total	$73,600	

411-4581 LEGAL & ACCT. NEXT YEAR NOTES:
Audit $34,000
Hotel Audit $2,500

411-4589 MISC. NEXT YEAR NOTES:
Normal Misc

411-4711 BLDG IMPROVEMENTS NEXT YEAR NOTES:

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
		City Hall Flooring $15,000 Remodel Dispatch Office Construction, $8,000			
411-4712	SPECIAL PROJECTS	NEXT YEAR NOTES: AirEvac member coverage Emp.Benefits Employee Appreciation Awards Shirts for Admin/Council/Mayor TC Boardwalk	 $ 3,300 $ 8,500 $ 2,000 $ 1,000 $20,000		
411-4731	OFFICE EQUIP	NEXT YEAR NOTES: Copier $194 per month Scanner/Copier postage 2 printers	 $ 4,700 $ 1,700 $ 610 $ 800		
411-4817	BEAUTIFICATION COMMISSION	NEXT YEAR NOTES: Landscaping and steet scaping projects Christmas Decorations			
411-4821	EOC	NEXT YEAR NOTES: Install Early Warning Sirens. (Grant Dependent)			
411-4911	TRANSFER FROM	NEXT YEAR NOTES: $36,000 to CVB for Operations $99,000 to MDD for Mangrum Dr.			

<u>12-STREET</u>

		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-412-4211	SALARIES	69,662.31	118,000.00	0.00	120,000.00
10-412-4212	OVERTIME	259.51	1,000.00	0.00	1,000.00
10-412-4221	SS TAX EXP	6,170.66	9,100.00	0.00	9,250.00
10-412-4222	TEC TAX	235.15	500.00	0.00	200.00
10-412-4223	TMRS	4,862.25	7,600.00	0.00	8,000.00
10-412-4225	EMP HEALTH INS	23,517.94	37,500.00	0.00	37,100.00
10-412-4311	SUPPLIES	5,656.65	7,000.00	0.00	7,000.00
10-412-4315	UNIFORMS	1,801.46	2,500.00	0.00	3,900.00
10-412-4411	GAS & OIL	16,047.88	15,000.00	0.00	15,000.00
10-412-4421	VEHICLE RPR & MAINT.	4,497.17	5,000.00	0.00	10,000.00
10-412-4512	EQUIP RPR & MAINT	5,221.82	5,000.00	0.00	5,000.00
10-412-4513	ANNUAL SOFTWARE FEES	0.00	1,300.00	0.00	1,500.00
10-412-4514	TECH SUPPORT	97.57	0.00	0.00	0.00
10-412-4521	W/COMP	2,499.99	4,600.00	0.00	5,100.00
10-412-4522	GEN LIA	3,887.31	4,400.00	0.00	22,500.00
10-412-4532	ELECTRICITY	37,137.46	41,000.00	0.00	41,000.00
10-412-4589	MISC.	468.27	1,000.00	0.00	1,000.00
10-412-4711	R.O.W. IMPROVEMENTS	2,015.33	15,000.00	0.00	15,000.00
10-412-4712	STREET IMPROVEMENTS	876,385.53	788,000.00	0.00	980,000.00
10-412-4713	STREET SIGNS	2,972.65	15,000.00	0.00	15,000.00
10-412-4714	STREET LIGHTS	0.00	15,000.00	0.00	15,000.00

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-412-4741 EQUIP GENERAL	779.64	5,000.00	0.00	16,250.00
10-412-4821 DEBT SERVICE - DUMP TRUCK	0.00	0.00	0.00	0.00
10-412-4822 DEBT SERVICE - SWEEPER	0.00	0.00	0.00	0.00
10-412-4823 DEBT SERVICE - EQUIPMENT 2021	77,018.05	77,100.00	0.00	77,100.00
TOTAL 12-STREET	1,141,194.60	1,175,600.00	0.00	1,405,900.00

412-4211 SALARIES NEXT YEAR NOTES:
3% COLA

412-4225 EMP HEALTH INS NEXT YEAR NOTES:
15% increase to plans no increase to the City's budget.

412-4513 ANNUAL SOFTWARE FEES NEXT YEAR NOTES:
SEE/CLICK/FIX $1,200
GO DADDY $ 300

412-4712 STREET IMPROVEMENTS NEXT YEAR NOTES:
Street improvements approved by City Administrator
Crack Seal $ 10,000
Levelup $ 40,000
Seal Coat $125,000
Street/Drainage $ 50,000
MCDonald Dr. RECON $750.000
Total $980,000

412-4741 EQUIP GENERAL NEXT YEAR NOTES:
14,000 New Mower for ROW

13-FIRE DEPARTMENT

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-413-4211 SALARIES	447,909.43	424,000.00	0.00	491,000.00
10-413-4212 VOLUNTEER PAY	5,300.00	6,000.00	0.00	6,000.00
10-413-4213 OVERTIME	9,238.00	20,000.00	0.00	20,000.00
10-413-4221 SS TAX EXP	35,596.19	32,500.00	0.00	38,000.00
10-413-4222 TEC TAX	1,371.16	2,000.00	0.00	1,250.00
10-413-4223 TMRS	21,593.56	24,000.00	0.00	29,000.00
10-413-4225 EMP HEALTH INS	67,393.97	74,500.00	0.00	87,000.00
10-413-4311 SUPPLIES	4,077.24	5,700.00	0.00	5,700.00
10-413-4313 EQUIP REPLACEMENT	9,639.72	157,421.00	0.00	12,000.00
10-413-4315 UNIFORMS	1,122.57	5,500.00	0.00	5,500.00
10-413-4355 DUES & SUBS.	850.00	2,500.00	0.00	2,500.00
10-413-4411 GAS & OIL	6,779.33	9,000.00	0.00	10,000.00
10-413-4421 VEHICLE RPR & MAINT	14,637.29	15,000.00	0.00	50,000.00
10-413-4510 FACILITY MAINT.	39,829.00	35,600.00	0.00	7,350.00
10-413-4512 EQUIPMENT RPR & MAINT	6,091.50	15,500.00	0.00	18,000.00
10-413-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	1,428.90	3,500.00	0.00	8,650.00
10-413-4514 TECH SUPPORT	0.00	1,709.00	0.00	0.00
10-413-4515 RADIO/BEEPER EXP	3,991.14	6,600.00	0.00	6,550.00
10-413-4521 W/COMP	13,499.99	11,500.00	0.00	15,000.00
10-413-4522 GEN LIA	12,735.31	14,500.00	0.00	16,500.00
10-413-4529 DISABILITY INS	2,605.00	2,600.00	0.00	2,600.00

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-413-4531 TELEPHONE	1,005.00	1,200.00	0.00	1,200.00
10-413-4532 ELECTRICITY	4,063.89	3,500.00	0.00	3,500.00
10-413-4533 NATURAL GAS	2,454.03	2,000.00	0.00	3,000.00
10-413-4534 WATER UTILITY	2,054.21	2,000.00	0.00	2,000.00
10-413-4544 FIRE FIGHTER FEES	0.00	0.00	0.00	0.00
10-413-4587 CONT EDUCATION	1,127.23	5,800.00	0.00	5,800.00
10-413-4589 MISC.	3,592.36	2,000.00	0.00	2,000.00
10-413-4741 EQUIP GENERAL	20,982.80	9,600.00	0.00	28,600.00
10-413-4771 TRUCK	0.00	180,000.00	0.00	97,200.00
10-413-4816 911 DISPATCH SERVICE	15,753.67	16,253.00	0.00	16,974.00
10-413-4817 DISPATCH SERVICE	59,423.51	62,447.00	0.00	60,000.00
10-413-4820 ADMIN/FACILITY USE FEE	0.00	0.00	0.00	0.00
TOTAL 13-FIRE DEPARTMENT	816,146.00	1,154,430.00	0.00	1,052,874.00

413-4211	SALARIES	NEXT YEAR NOTES: Convert on PT to FT $5,000 Increase to all positions
413-4225	EMP HEALTH INS	NEXT YEAR NOTES: 15% increase to plans no increase to the City's budget. Convert on PT to FT
413-4313	EQUIP REPLACEMENT	NEXT YEAR NOTES: EMS Supplies, AED Pads & Batterys, Milwaukee Tools and Batterys
413-4421	VEHICLE RPR & MAINT	NEXT YEAR NOTES: Non Scheduled or Non Emergency repairs and maintenance to be approved by Administration.
413-4510	FACILITY MAINT.	NEXT YEAR NOTES: Furniture $3500.00 Regular Garage Door repairs $2000.00 Repaint the upstairs $350.00 LED Lights on exterior of the building $1000.00 Patio Roof $500.00
413-4512	EQUIPMENT RPR & MAINT	NEXT YEAR NOTES: Recurring SCBA Test $600, and Recurring Pump Test $1400, NEW-Ground Ladder Testing $500, NEW - Aerial Testing $2300, Service 2 sets of Rescue Tools $1350, SCBA Mask Fit Test for 6 FF's $350, Basic Equipment Service and Repairs, Annual Extinguisher Testing, Filters and Oil for Brush Truck Pumps and small Engines, Recurring for 25 sets of Bunker Gear "Advanced Cleaning and Inspection" $4300.00
413-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: TYLER TECH - CAD $2,500 E-DISPATCH $ 750

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED

GODADDY $ 210
ESO $3,100
Internet $1,000

413-4515 RADIO/BEEPER EXP

NEXT YEAR NOTES:
Service agreement for Radios 26 $ 6,000
Install Radio to FC truck $ 550
Total $ 6,550

413-4587 CONT EDUCATION

NEXT YEAR NOTES:
Fire Chief Confrence, Recurring Fire and EMS CE Hours, Recurring Fire and EMS Recerts, Fire Officer Classes and Driver Opererator Cert Classes, Leadership Classes

413-4741 EQUIP GENERAL

NEXT YEAR NOTES:
Tx Forest Service Grant for Bunker Gear (10% Match of $2500) for 6 Full Sets $25,000, If grant is not received 1 Full Set at $4600.00,15
New Particulate Hoods $1800.00
Class A Foam $500.00
Rescue Tool Chain Package $1300.00

413-4771 TRUCK

NEXT YEAR NOTES:
Reserve for 1st out Engine
$50,000
Equipment to finish
upfitting the Ladder and start on New Engine: *1050ft 5 inch Supply Hose - $10200,1 1/2inch and 2 1/2inch Hoses $4200.00,Battery Vent Fan $5800.00, RIT Bag w/Bottle $5900.00, Blitz Fire Ground Monitor $5400.00, SENSIT 4 Gas Detectors $5300, AED'S $3600 Intake Valves $3900.00, M18 "20in"
Battery Chainsaws $1800.00, M18 "14inch" Cutoff (K12) Saw $3000.00, Variety of Nozzles $7600.00, 12ft Roof Ladder, Adapters, Axes, Pike Poles, Med Bags, and all mounting hardware
Not Included. To be considered later.
XThermal Camera
$10000.00,1 Full Set of Res-q-jacks $14500.00, New Set of Extrication Tools $22500.00, Mobile Radio w/Install $5800.00,X

413-4816 911 DISPATCH SERVICE

NEXT YEAR NOTES:
City of Early's portion of the 911 dispacth service is 8.54% of the overall 911 budget.
total cost of $33,948 split between the Police and Fire Departments.

413-4817 DISPATCH SERVICE

NEXT YEAR NOTES:
Early First Responders are 13.86% of all Dispatch calls

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
$116,763 Split between the Police and Fire Department.				
14-POLICE DEPARTMENT				
10-414-4211 SALARIES	627,217.92	657,600.00	0.00	767,500.00
10-414-4212 OVERTIME	51,908.04	40,000.00	0.00	55,000.00
10-414-4221 SS TAX EXP	51,471.42	50,500.00	0.00	59,000.00
10-414-4222 TEC TAX	1,406.89	1,300.00	0.00	1,000.00
10-414-4223 TMRS	40,747.45	44,000.00	0.00	51,000.00
10-414-4225 EMP. HEALTH INS.	148,329.20	148,500.00	0.00	161,000.00
10-414-4311 SUPPLIES	8,872.32	12,000.00	0.00	12,000.00
10-414-4315 UNIFORMS	2,129.08	3,000.00	0.00	3,500.00
10-414-4355 DUES & FEES	225.00	2,000.00	0.00	3,000.00
10-414-4411 GAS & OIL	29,461.18	32,000.00	0.00	32,000.00
10-414-4421 VEHICLE RPR & MAINT	34,831.21	12,000.00	0.00	12,000.00
10-414-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	36,408.37	115,000.00	0.00	101,200.00
10-414-4514 TECH SUPPORT	2,117.13	15,400.00	0.00	13,600.00
10-414-4515 RADIO/BEEPER EXP.	5,459.44	5,500.00	0.00	24,500.00
10-414-4521 W/COMP	14,499.99	14,000.00	0.00	17,500.00
10-414-4522 GEN LIA	18,497.20	20,000.00	0.00	22,000.00
10-414-4531 TELEPHONE	10,912.99	16,000.00	0.00	19,200.00
10-414-4571 D.R.E.A.M.S. EXPENSE	2,732.74	3,000.00	0.00	5,000.00
10-414-4572 SEIZURE FUND EXP.	0.00	1,500.00	0.00	1,500.00
10-414-4573 BLDG. SECURITY EXP.	0.00	500.00	0.00	500.00
10-414-4574 COURT TECH. EXP.	2,654.00	2,000.00	0.00	2,000.00
10-414-4575 SPAY / NEUTER PROGRAM	0.00	5,000.00	0.00	20,000.00
10-414-4587 CONT EDUCATION	6,994.82	10,000.00	0.00	10,000.00
10-414-4588 POSTAGE	143.19	300.00	0.00	300.00
10-414-4589 MISC.	2,010.81	2,000.00	0.00	2,000.00
10-414-4590 BR. CO. JAIL FEES	2,345.00	2,000.00	0.00	2,000.00
10-414-4591 COLLECTION AGNCY FEES	3,521.70	6,000.00	0.00	6,000.00
10-414-4741 EQUIP. GENERAL	114,381.92	83,700.00	0.00	6,500.00
10-414-4751 VEHICLE	83,134.27	0.00	0.00	86,000.00
10-414-4816 911 DISPATCH SERV	15,753.67	16,256.00	0.00	16,974.00
10-414-4820 DISPATCH SERV	59,423.51	62,447.00	0.00	60,000.00
TOTAL 14-POLICE DEPARTMENT	1,377,590.46	1,383,503.00	0.00	1,573,774.00

414-4211 SALARIES NEXT YEAR NOTES:
$5,000 increase to all LE postions 5% to civilian employees
Add 1 FT Dispatcher

414-4212 OVERTIME NEXT YEAR NOTES:
$15,000 For 1 10 hour overtime shift per week.

414-4225 EMP. HEALTH INS. NEXT YEAR NOTES:
15% increase to plans no increase to the City's budget.
Add 1 FT Dispatcher

414-4355 DUES & FEES NEXT YEAR NOTES:
COPIER $3,000

EXPENDITURES			2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
414-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES:				

Tyler Incode with CAD and Cloud $40,000
CAD setup one time fee $ 5,500
Tyler Enfor Mobile $12,637
Axon car $24,568
Axon Body $10,014
Video storage $ 1,500
Whooster $ 1,400
Police 1 academy $ 900
GO DADDY $ 2,055
SEE/CLICK/FIX $ 1,700

414-4514 TECH SUPPORT NEXT YEAR NOTES:
VC3 SERVICE
Dispatch computer $3,500

414-4515 RADIO/BEEPER EXP. NEXT YEAR NOTES:
LCRA Servcie agreement $6,000
1 new mobile 1 new portable $10,000
1 Dispatch radio $8,500

414-4531 TELEPHONE NEXT YEAR NOTES:
Set up 2 lines and 911 for dispatch $3,200

414-4571 D.R.E.A.M.S. EXPENSE NEXT YEAR NOTES:
Dreams $2500
National Night Out $2500

414-4575 SPAY / NEUTER PROGRAM NEXT YEAR NOTES:
Spay and Neuter Program $ 5,000
Microchip program $10,000

414-4741 EQUIP. GENERAL NEXT YEAR NOTES:
1 car computers $ 3,000
1 desktops $ 1,000
Taser supplies $ 2,500

414-4751 VEHICLE NEXT YEAR NOTES:
Vehicle and Equipment

414-4816 911 DISPATCH SERV NEXT YEAR NOTES:
City of Early's portion of the 911 dispacth service is 8.54%
of the overall 911 budget.
total cost of $33,948 split between the Police and Fire
Departments.

414-4820 DISPATCH SERV NEXT YEAR NOTES:
Early First Responders are 13.86% of all Dispatch calls
$116,763 Split between the Police and Fire Department.

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
15-PARKS & RECREATION				
10-415-4211 SALARIES	213,271.26	242,600.00	0.00	257,000.00
10-415-4212 OVERTIME	1,921.54	2,500.00	0.00	2,500.00
10-415-4221 SS TAX EXP	16,322.28	18,600.00	0.00	20,000.00
10-415-4222 TEC TAX	717.86	800.00	0.00	600.00
10-415-4223 TMRS	11,784.05	16,100.00	0.00	17,000.00
10-415-4225 EMP. HEALTH INS.	56,710.90	74,500.00	0.00	74,100.00
10-415-4311 SUPPLIES	15,346.46	16,500.00	0.00	16,500.00
10-415-4315 UNIFORMS	4,815.90	5,400.00	0.00	5,400.00
10-415-4355 DUES & FEES	0.00	500.00	0.00	500.00
10-415-4411 GAS & OIL	12,005.68	7,000.00	0.00	7,000.00
10-415-4421 VEHICLE RPR & MAINT	7,073.92	5,000.00	0.00	5,000.00
10-415-4510 FACILITY MAINT.	26,983.48	9,500.00	0.00	9,500.00
10-415-4512 EQUIPMENT RPR & MAINT	4,870.08	5,000.00	0.00	5,000.00
10-415-4514 TECH SUPPORT	233.98	0.00	0.00	2,800.00
10-415-4521 W/COMP	3,500.01	4,500.00	0.00	5,100.00
10-415-4522 GEN LIABILITY	8,869.11	10,000.00	0.00	11,500.00
10-415-4532 ELECTRICITY	12,622.43	12,000.00	0.00	12,000.00
10-415-4533 UTILITY SERVICES	11,813.17	8,000.00	0.00	8,000.00
10-415-4534 WATER	66.94	400.00	0.00	400.00
10-415-4587 TRAINING/CONT. ED	95.00	1,000.00	0.00	1,000.00
10-415-4589 MISC.	1,790.50	2,000.00	0.00	2,000.00
10-415-4741 EQUIP GEN	2,521.13	2,000.00	0.00	4,500.00
10-415-4791 PARK IMP	4,675.00	20,000.00	0.00	35,000.00
TOTAL 15-PARKS & RECREATION	418,010.68	463,900.00	0.00	502,400.00

415-4211 SALARIES
NEXT YEAR NOTES:
3% COL

415-4225 EMP. HEALTH INS.
NEXT YEAR NOTES:
15% increase to plans no increase to the City's budget.

415-4311 SUPPLIES
NEXT YEAR NOTES:

Clay	$ 1,300
Conditionner	$ 5,000
Field Paint	$ 1,000
Chalk	$ 1,000
Sand	$ 2,000
Preemergent	$ 2,000
Herbicide	$ 1,000
Ferterlizer	$ 2,000
Seed	$ 1,000

415-4510 FACILITY MAINT.
NEXT YEAR NOTES:

General Repairs	$ 3,500
Approved Facility Maint	$ 6,000

415-4514 TECH SUPPORT
NEXT YEAR NOTES:
Replace Ballpark Manager Computer $2500

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
	GO DADDY $300				
415-4741 EQUIP GEN	NEXT YEAR NOTES: Misc Equipment				
415-4791 PARK IMP	NEXT YEAR NOTES: General Park Improvements approved by City Administrator $ 35,000				
16-FIRE MARSHAL					
10-416-4311 SUPPLIES		965.63	500.00	0.00	650.00
10-416-4315 UNIFORMS		508.95	600.00	0.00	600.00
10-416-4411 GAS & OIL		1,099.39	1,500.00	0.00	1,500.00
10-416-4421 VEHICLE RPR & MAINT		2,506.33	1,000.00	0.00	87,000.00
10-416-4510 FACILITY MAINTENANCE		0.00	3,500.00	0.00	0.00
10-416-4513 ANNUAL SOFTWARE SUBSCRIPT FEES		0.00	0.00	0.00	0.00
10-416-4514 TECH SUPPORT		0.00	1,709.00	0.00	4,209.00
10-416-4571 PUBLIC EDUCATION		0.00	250.00	0.00	250.00
10-416-4585 TRAVEL EXPENSE		0.00	1,500.00	0.00	1,500.00
10-416-4587 CONT. EDUCATION		1,854.16	1,500.00	0.00	750.00
10-416-4589 MISCELLANEOUS		339.00	500.00	0.00	500.00
10-416-4721 OFFICE FURNITURE		0.00	0.00	0.00	0.00
10-416-4731 OFFICE EQUIPMENT		0.00	0.00	0.00	0.00
10-416-4741 EQUIPMENT GEN		5,959.51	2,000.00	0.00	2,750.00
10-416-4751 VEHICLE		375.00	0.00	0.00	0.00
TOTAL 16-FIRE MARSHAL		13,607.97	14,559.00	0.00	99,709.00
416-4421 VEHICLE RPR & MAINT	NEXT YEAR NOTES: New Marshal truck, lights, and equipment				
416-4514 TECH SUPPORT	NEXT YEAR NOTES: 1 user Replace Computer $2,500				
416-4741 EQUIPMENT GEN	NEXT YEAR NOTES: Slide-out for PU on top of drawers. Misc mounting brackets for equipment, totes, evidence containers, hazard tape				
17-TOWN CENTER					
10-417-4311 SUPPLIES		10,288.03	5,000.00	0.00	5,000.00
10-417-4355 DUES & FEES		0.00	0.00	0.00	0.00
10-417-4411 GAS & OIL		1,489.13	1,500.00	0.00	1,500.00
10-417-4510 FACILITY MAINT.		6,519.85	31,000.00	0.00	31,000.00
10-417-4512 EQUIPMENT RPR & MAINT.		1,242.63	500.00	0.00	500.00
10-417-4522 GEN LIABILITY		0.00	0.00	0.00	0.00
10-417-4532 ELECTRICITY		2,019.57	2,500.00	0.00	2,500.00
10-417-4533 UTILITY SERVICES		9,944.62	6,000.00	0.00	7,000.00
10-417-4534 WATER PURCHASE		2,433.38	6,000.00	0.00	5,000.00
10-417-4589 MISC.		258.31	500.00	0.00	500.00
10-417-4741 EQUIPMENT GENERAL		32,481.81	2,500.00	0.00	2,500.00

10 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
10-417-4791 PARK IMPROVEMENTS	120,188.80	45,000.00	0.00	45,000.00
TOTAL 17-TOWN CENTER	186,866.13	100,500.00	0.00	100,500.00

417-4311 SUPPLIES NEXT YEAR NOTES:
Landscaping supplies $2,000
General Supplies $3,000

417-4510 FACILITY MAINT. NEXT YEAR NOTES:
Bait Fish stocking $ 6,000
Fish and Habitat $15,000
Landscaping $ 1,500
Misc Repairs $ 5,000

417-4741 EQUIPMENT GENERAL NEXT YEAR NOTES:
Misc tools

417-4791 PARK IMPROVEMENTS NEXT YEAR NOTES:
General improvements approved by City Administrator

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
18-BUSINESS COMPLEX				
10-418-4311 SUPPLIES	0.00	0.00	0.00	2,500.00
10-418-4312 OFFICE COPIES	0.00	0.00	0.00	1,200.00
10-418-4510 FACILITY MAINTENANCE	0.00	0.00	0.00	7,500.00
10-418-4514 TECH SUPPORT	0.00	0.00	0.00	1,500.00
10-418-4522 GEN LIABILITY	0.00	0.00	0.00	11,000.00
10-418-4531 TELEPHONE	0.00	0.00	0.00	1,000.00
10-418-4532 ELECTRICITY	0.00	0.00	0.00	12,000.00
10-418-4533 UTILITY SERVICES	0.00	0.00	0.00	5,000.00
10-418-4582 ADVERTISING / MARKETING	0.00	0.00	0.00	1,000.00
10-418-4589 MISC.	0.00	0.00	0.00	1,000.00
10-418-4721 FURNITURE / APPLIANCES	0.00	0.00	0.00	5,000.00
10-418-4741 SITE IMPROVEMENTS	0.00	0.00	0.00	15,000.00
TOTAL 18-BUSINESS COMPLEX	0.00	0.00	0.00	63,700.00
TOTAL EXPENDITURES	6,010,518.41	6,560,117.00	0.00	6,115,257.00
ESTIMATED BALANCE	2,269,660.20	1,683,680.83	0.00	27,529.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

22 -CONV. & VISITOR BUREAU
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	271,243.12	315,500.00	0.00	423,000.00
FUND BAL. BROUGHT FORWARD	127,208.00	154,911.00	0.00	37,400.00
TOTAL REVENUES	398,451.12	470,411.00	0.00	460,400.00
EXPENDITURE SUMMARY				
22-C.V.B.	313,666.40	348,128.00	0.00	411,430.00
24-VISITOR/EVENT CTR	28,746.06	39,000.00	0.00	37,000.00
TOTAL EXPENDITURES	342,412.46	387,128.00	0.00	448,430.00
REVENUES OVER/(UNDER) EXPENDITURES	56,038.66	83,283.00	0.00	11,970.00

22 -CONV. & VISITOR BUREAU

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
22-3051 MOTEL TAX	353,917.56	350,000.00	0.00	330,000.00
22-3052 RETURNED H.O.T. FUNDS	(129,096.60)	(90,000.00)	0.00	0.00
22-3055 SPONSORSHIP	500.00	0.00	0.00	0.00
22-3056 EVENTS - TICKETS	490.00	0.00	0.00	0.00
22-3058 EVENTS - SPECIAL	0.00	0.00	0.00	0.00
22-3061 VISIT EARLY STORE	155.00	500.00	0.00	500.00
22-3153 FACILITY RENTAL	23,780.00	15,000.00	0.00	15,000.00
22-3155 AMENITIES RENTAL	1,875.00	1,000.00	0.00	1,000.00
22-3156 EQUIPMENT RENTAL	0.00	500.00	0.00	500.00
22-3157 CLEANING FEES	492.14	0.00	0.00	0.00
22-3711 INTEREST INCOME	4,096.02	2,500.00	0.00	2,500.00
22-3811 OTHER INCOME	15,034.00	20,000.00	0.00	0.00
22-3912 TRANSFER FROM	0.00	16,000.00	0.00	73,500.00
SUBTOTAL REVENUES	271,243.12	315,500.00	0.00	423,000.00
FUND BALANCE BROUGHT FORWARD				
22-2811 FUND BALANCE	127,208.00	154,911.00	0.00	37,400.00
TOTAL FUND BALANCE	127,208.00	154,911.00	0.00	37,400.00
TOTAL REVENUES	398,451.12	470,411.00	0.00	460,400.00

3051 MOTEL TAX NEXT YEAR NOTES:
Based the the five year average of $338,614

3912 TRANSFER FROM NEXT YEAR NOTES:
From GF for Full-time Marketing employee
MDD to CVB grant $37,500

22 -CONV. & VISITOR BUREAU

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
22-C.V.B.				
22-422-4211 SALARIES	102,524.70	112,500.00	0.00	145,500.00
22-422-4212 OVERTIME	183.57	1,000.00	0.00	1,000.00
22-422-4221 SS TAX EXP	7,653.57	8,600.00	0.00	11,200.00
22-422-4222 TEC TAX	355.45	400.00	0.00	200.00
22-422-4223 TMRS	5,110.12	5,900.00	0.00	9,000.00
22-422-4225 EMP HEALTH INS	24,744.96	25,000.00	0.00	37,100.00
22-422-4311 SUPPLIES	1,305.83	1,700.00	0.00	1,700.00
22-422-4312 OFFICE COPIES	526.14	450.00	0.00	450.00
22-422-4355 DUES & FEES	7,174.50	5,150.00	0.00	6,500.00
22-422-4411 GAS & OIL	1,545.84	1,600.00	0.00	1,600.00
22-422-4421 VEHICLE REPAIR & MAINT.	363.34	1,500.00	0.00	1,500.00
22-422-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	1,438.91	3,200.00	0.00	3,000.00
22-422-4514 TECH SUPPORT	600.00	5,127.00	0.00	4,000.00
22-422-4521 W/COMP	499.99	250.00	0.00	500.00
22-422-4522 GEN LIABILITY	1,519.47	1,600.00	0.00	2,100.00
22-422-4530 INTERNET-WEBSITES	1,307.91	1,500.00	0.00	1,350.00
22-422-4531 TELEPHONE	790.10	2,000.00	0.00	2,000.00
22-422-4533 UTILITY SERVICES	0.00	0.00	0.00	0.00
22-422-4580 ADMINISTRATIVE FEES	11,646.00	14,051.00	0.00	17,755.00
22-422-4581 LEGAL & PROFESSIONAL FEES	0.00	1,000.00	0.00	3,500.00
22-422-4582 ADVERTISING - MEDIA	46,261.66	31,000.00	0.00	36,000.00
22-422-4583 ADVERTISING - PROMO ITEMS	6,484.04	6,000.00	0.00	6,000.00
22-422-4585 TRAVEL EXPENSE	6,146.38	6,200.00	0.00	6,300.00
22-422-4587 CONT. ED / TRAINING	2,642.00	3,100.00	0.00	3,875.00
22-422-4588 POSTAGE	115.33	200.00	0.00	200.00
22-422-4589 MISC. EXPENSE	1,078.17	1,000.00	0.00	1,000.00
22-422-4712 SPECIAL PROJECTS	79,223.36	105,000.00	0.00	105,000.00
22-422-4731 OFFICE EQUIPMENT	2,425.06	3,100.00	0.00	3,100.00
22-422-4751 VEHICLE	0.00	0.00	0.00	0.00
TOTAL 22-C.V.B.	313,666.40	348,128.00	0.00	411,430.00

422-4211	SALARIES	NEXT YEAR NOTES: 3% COLA Convert Pt to Ft Add Certificate pay
422-4225	EMP HEALTH INS	NEXT YEAR NOTES: Convert Pt to Ft and 15% increase to plans no increase to the City's budget.
422-4355	DUES & FEES	NEXT YEAR NOTES: TACVB, TTIA, THLA, TMCN, GO TEXAN, TXAVF, TFT, PENATUHKAH TRAIL
422-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: Canva, QR Code, Mail Chimp, Dropbox GODADDY $ 500

22 -CONV. & VISITOR BUREAU

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
	FLOWCODE $ 145 CANVA $ 120 ASCAP $ 400 Other mucic License SEE/CLICK $ 600				
422-4514 TECH SUPPORT	NEXT YEAR NOTES: VC3 SUPPORT SONICWALL $ 500				
422-4580 ADMINISTRATIVE FEES	NEXT YEAR NOTES: 4% of the annual budget for administrative and financial services, maint, lawn care, and janitorial.				
422-4581 LEGAL & PROFESSIONAL FEES	NEXT YEAR NOTES: Hotel Audit				
422-4582 ADVERTISING - MEDIA	NEXT YEAR NOTES: Details presented in department Budget requests				
422-4712 SPECIAL PROJECTS	NEXT YEAR NOTES: Details presented in department Budget requests				
24-VISITOR/EVENT CTR					
22-424-4311 SUPPLIES		2,958.89	2,700.00	0.00	2,700.00
22-424-4510 FACILITY MAINTENANCE		6,499.56	11,000.00	0.00	7,500.00
22-424-4513 TECH SUPPORT & MAINT		125.00	0.00	0.00	0.00
22-424-4522 GEN. LIABILITY		4,371.60	4,500.00	0.00	6,000.00
22-424-4531 TELEPHONE		1,091.28	1,000.00	0.00	1,000.00
22-424-4532 ELECTRICITY		7,696.37	8,500.00	0.00	8,500.00
22-424-4533 UTILITY SERVICES		5,870.00	8,300.00	0.00	8,300.00
22-424-4589 MISC.		133.36	500.00	0.00	500.00
22-424-4721 FURNITURE / APPLIANCES		0.00	500.00	0.00	500.00
22-424-4741 SITE IMPROVEMENTS		0.00	2,000.00	0.00	2,000.00
TOTAL 24-VISITOR/EVENT CTR		28,746.06	39,000.00	0.00	37,000.00
424-4510 FACILITY MAINTENANCE	NEXT YEAR NOTES: Misc $5,000 Landscaping $1,500 Overseed and sod $1,500				
TOTAL EXPENDITURES		342,412.46	387,128.00	0.00	448,430.00
ESTIMATED BALANCE		56,038.66	83,283.00	0.00	11,970.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

25 -M.D.D. PROJECT FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	758,027.32	599,000.00	0.00	2,622,000.00
FUND BAL. BROUGHT FORWARD	1,140,749.00	994,472.00	0.00	421,902.00
TOTAL REVENUES	1,898,776.32	1,593,472.00	0.00	3,043,902.00
EXPENDITURE SUMMARY				
25-M.D.D. ADMINISTRATION	818,577.08	269,707.80	0.00	2,275,475.00
26-M.D.D. PROPERTY MGMT	32,396.60	60,300.00	0.00	0.00
27-M.D.D. PROJECTS	433,070.39	601,136.00	0.00	544,797.00
TOTAL EXPENDITURES	1,284,044.07	931,143.80	0.00	2,820,272.00
REVENUES OVER/(UNDER) EXPENDITURES	614,732.25	662,328.20	0.00	223,630.00

25 -M.D.D. PROJECT FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
25-3031 SALES TAX	773,050.82	625,000.00	0.00	645,000.00
25-3033 SALES TAX - ECO DEV RETURN	(133,873.61)	(120,000.00)	0.00	(130,000.00)
25-3152 LEASE/RENTAL INCOME	67,031.52	70,000.00	0.00	0.00
25-3153 FACILITY RENTAL	3,985.00	3,000.00	0.00	0.00
25-3154 COPIER/FAX CENTER INCOME	936.07	1,500.00	0.00	0.00
25-3155 UTILITY REIMBURSEMENT	10,705.52	4,000.00	0.00	0.00
25-3711 INTEREST INCOME	35,801.33	15,000.00	0.00	7,500.00
25-3811 MISC INCOME	390.67	500.00	0.00	500.00
25-3912 TRANSFER TO	0.00	0.00	0.00	99,000.00
25-3914 OTHER FINANCE SOURCE-NOTE PROC	0.00	0.00	0.00	0.00
25-3915 GAIN/LOSS - SALE OF PROPERTY	0.00	0.00	0.00	2,000,000.00
SUBTOTAL REVENUES	758,027.32	599,000.00	0.00	2,622,000.00
FUND BALANCE BROUGHT FORWARD				
25-2811 FUND BALANCE	1,140,749.00	994,472.00	0.00	421,902.00
TOTAL FUND BALANCE	1,140,749.00	994,472.00	0.00	421,902.00
TOTAL REVENUES	1,898,776.32	1,593,472.00	0.00	3,043,902.00

3031 SALES TAX NEXT YEAR NOTES:
2024/2025 Est total sales tax $2,929,289
5 yr average (-audit) $3,031,160
2025/2026 Proj sales tax $2,580,000
MDD Proj Sales Tax $ 645,000

3033 SALES TAX - ECO DEV RETNEXT YEAR NOTES:
Sales Tax Rebate Incentives

3152 LEASE/RENTAL INCOME NEXT YEAR NOTES:
Moved to General Fund

3153 FACILITY RENTAL NEXT YEAR NOTES:
Moved To General Fund

3154 COPIER/FAX CENTER INCOMNEXT YEAR NOTES:
Moved To General Fund

3155 UTILITY REIMBURSEMENT NEXT YEAR NOTES:
Moved To General Fund

3912 TRANSFER TO NEXT YEAR NOTES:
General Fund for Mangrum St.

3915 GAIN/LOSS - SALE OF PRONEXT YEAR NOTES:
Sale of Real Estate

25 -M.D.D. PROJECT FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
25-M.D.D. ADMINISTRATION				
25-425-4211 SALARIES	89,910.44	103,783.80	0.00	108,000.00
25-425-4212 OVERTIME	0.00	0.00	0.00	0.00
25-425-4221 SS TAX EXP	6,822.33	8,000.00	0.00	8,300.00
25-425-4222 TEC TAX	117.00	150.00	0.00	150.00
25-425-4223 TMRS	5,394.47	6,900.00	0.00	7,250.00
25-425-4225 EMP. HEALTH INS	12,328.08	12,500.00	0.00	12,500.00
25-425-4311 SUPPLIES	376.48	2,000.00	0.00	2,000.00
25-425-4355 DUES & FEES	946.32	2,500.00	0.00	2,500.00
25-425-4411 GAS & OIL	1,813.60	1,500.00	0.00	1,500.00
25-425-4421 VEHICLE RPR & MAINT	1,242.02	1,000.00	0.00	1,000.00
25-425-4510 FACILITY MAINT.	0.00	0.00	0.00	0.00
25-425-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	5,159.26	5,000.00	0.00	5,600.00
25-425-4515 TECH SUPPORT	0.00	1,709.00	0.00	1,709.00
25-425-4521 W/COMP	499.99	250.00	0.00	250.00
25-425-4531 TELEPHONE	725.87	1,000.00	0.00	1,000.00
25-425-4580 CITY ADMIN/ACCT SERVICES	66,690.00	64,915.00	0.00	70,116.00
25-425-4581 LEGAL & ACCOUNTING	6,000.00	10,000.00	0.00	8,000.00
25-425-4582 ADVERTISING	30.25	2,500.00	0.00	2,500.00
25-425-4585 TRAVEL EXPENSE	2,170.25	9,500.00	0.00	9,500.00
25-425-4586 RECRUITMENT	12,863.42	31,000.00	0.00	27,600.00
25-425-4587 CONT. ED / TRAINING	2,811.28	2,500.00	0.00	2,000.00
25-425-4588 POSTAGE	0.00	500.00	0.00	500.00
25-425-4589 MISC.	1,368.02	1,000.00	0.00	1,000.00
25-425-4731 OFFICE EQUIPMENT	1,308.00	1,500.00	0.00	2,500.00
25-425-4751 VEHICLE	0.00	0.00	0.00	0.00
25-425-4911 TRANSFER FROM	600,000.00	0.00	0.00	2,000,000.00
TOTAL 25-M.D.D. ADMINISTRATION	818,577.08	269,707.80	0.00	2,275,475.00

425-4211 SALARIES NEXT YEAR NOTES:
3% COLA

425-4225 EMP. HEALTH INS NEXT YEAR NOTES:
15% increase to plans no increase to the City's budget.

425-4513 ANNUAL SOFTWARE SUBSCRIPT NEXT YEAR NOTES:

Esri	$1,500
ZacTax	$1,500
Adobe Suite	$1,500
GoDaddy	$ 300
ZOOM	$ 180
BLUEBEAM	$ 300
SEE/CLICK/FIX	$ 600
Total	$5,600

425-4580 CITY ADMIN/ACCT SERVICES NEXT YEAR NOTES:
4% of budget for Administrative services (admin,accounting, oversite, supervision, lawn maint,ect)

25 -M.D.D. PROJECT FUND

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
	Executive Assistant 1/2 Salary and benefits				
425-4581	LEGAL & ACCOUNTING	NEXT YEAR NOTES: City Attorney Fee 2,000 and Audit Fee 6,000			
425-4586	RECRUITMENT	NEXT YEAR NOTES: ICSC Dallas $ 4,500 Retail Coach $15,000 Retail Live $ 1,200 TC Material $ 2,500			
425-4731	OFFICE EQUIPMENT	NEXT YEAR NOTES: Computer for Larry $2500			
425-4911	TRANSFER FROM	NEXT YEAR NOTES: Transfer to Capital Projects			

26-M.D.D. PROPERTY MGMT

	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
25-426-4311 SUPPLIES	1,393.28	2,500.00	0.00	0.00
25-426-4312 OFFICE COPIES	336.80	1,200.00	0.00	0.00
25-426-4510 FACILITY MAINTENANCE	1,758.64	7,500.00	0.00	0.00
25-426-4514 TECH SUPPORT	0.00	0.00	0.00	0.00
25-426-4522 GEN. LIABILITY	8,076.87	9,100.00	0.00	0.00
25-426-4531 TELEPHONE	605.28	1,000.00	0.00	0.00
25-426-4532 ELECTRICITY	12,796.28	12,000.00	0.00	0.00
25-426-4533 UTILITY SERVICES	5,101.27	5,000.00	0.00	0.00
25-426-4582 ADVERTISING / MARKETING	0.00	1,000.00	0.00	0.00
25-426-4589 MISC.	740.00	1,000.00	0.00	0.00
25-426-4721 FURNITURE / APPLIANCES	0.00	5,000.00	0.00	0.00
25-426-4741 SITE IMPROVEMENTS	1,588.18	15,000.00	0.00	0.00
TOTAL 26-M.D.D. PROPERTY MGMT	32,396.60	60,300.00	0.00	0.00

426-4311	SUPPLIES	NEXT YEAR NOTES: Moved To General Fund
426-4312	OFFICE COPIES	NEXT YEAR NOTES: Moved To General Fund
426-4510	FACILITY MAINTENANCE	NEXT YEAR NOTES: Moved To General Fund
426-4514	TECH SUPPORT	NEXT YEAR NOTES: Moved To General Fund
426-4522	GEN. LIABILITY	NEXT YEAR NOTES: Moved To General Fund
426-4532	ELECTRICITY	NEXT YEAR NOTES: Moved To General Fund

25 -M.D.D. PROJECT FUND

EXPENDITURES			2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
426-4533	UTILITY SERVICES	NEXT YEAR NOTES: Moved To General Fund				
426-4582	ADVERTISING / MARKETING	NEXT YEAR NOTES: Moved To General Fund				
426-4589	MISC.	NEXT YEAR NOTES: Moved To General Fund				
426-4721	FURNITURE / APPLIANCES	NEXT YEAR NOTES: Moved To General Fund				
426-4741	SITE IMPROVEMENTS	NEXT YEAR NOTES: Moved To General Fund				
27-M.D.D. PROJECTS						
25-427-4712	SPECIAL PROJECTS		433,070.39	601,136.00	0.00	212,500.00
25-427-4811	DEBT SERVICE - 406 EARLY BLVD		0.00	0.00	0.00	92,498.00
25-427-4812	DEBT SERVICE - 405 EARLY BLVD		0.00	0.00	0.00	51,094.00
25-427-4813	DEBT SERVICE-106 1/2 EARLY BLV		0.00	0.00	0.00	61,416.00
25-427-4814	DEBT SERVICE-PARKWAY PROPERTY		0.00	0.00	0.00	28,395.00
25-427-4815	DEBT SERVICE - MANGRUM ST		0.00	0.00	0.00	98,894.00
TOTAL 27-M.D.D. PROJECTS			433,070.39	601,136.00	0.00	544,797.00
427-4712	SPECIAL PROJECTS	NEXT YEAR NOTES: $ 15,000 Local Community Economic events grant $ 37,500 CVB Economic Development Grant $ 160,000 Special Projects $ 212,500 Total				
427-4811	DEBT SERVICE - 406 EARLY B	NEXT YEAR NOTES: Debt Servcie 406 Early Blvd				
427-4812	DEBT SERVICE - 405 EARLY B	NEXT YEAR NOTES: Debt Service Payment 405 Early Blvd.(2039)				
427-4813	DEBT SERVICE-106 1/2 EARLY	NEXT YEAR NOTES: Debt Service payment 106 1/2 Early Blvd.				
427-4814	DEBT SERVICE-PARKWAY PROPE	NEXT YEAR NOTES: Debt service payment Parkway Property				
427-4815	DEBT SERVICE - MANGRUM ST	NEXT YEAR NOTES: Debt Service payment Mangrum Street				
TOTAL EXPENDITURES			1,284,044.07	931,143.80	0.00	2,820,272.00
ESTIMATED BALANCE			614,732.25	662,328.20	0.00	223,630.00

30 -CAPITAL PROJECTS FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	1,004,135.12	1,190,000.00	0.00	2,150,000.00
FUND BAL. BROUGHT FORWARD	0.00	0.00	0.00	601,795.00
TOTAL REVENUES	1,004,135.12	1,190,000.00	0.00	2,751,795.00
EXPENDITURE SUMMARY				
31-STREETS	107,614.10	2,295,000.00	0.00	2,215,000.00
32-UTILITIES	0.00	400,000.00	0.00	0.00
35-TOWN CENTER	790,269.23	2,573,084.00	0.00	535,000.00
36-PARKS & RECREATION	50,688.50	0.00	0.00	0.00
TOTAL EXPENDITURES	948,571.83	5,268,084.00	0.00	2,750,000.00
REVENUES OVER/(UNDER) EXPENDITURES	55,563.29	(4,078,084.00)	0.00	1,795.00

30 -CAPITAL PROJECTS FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
30-3010 ARP-CLFRF	0.00	0.00	0.00	0.00
30-3013 OTHER BOND PREMIUM	0.00	0.00	0.00	0.00
30-3014 OTHER BOND PROCEEDS	0.00	0.00	0.00	0.00
30-3711 INTEREST INCOME	175,459.47	0.00	0.00	0.00
30-3811 OTHER INCOME	0.00	0.00	0.00	0.00
30-3821 TRANSFER TO	828,675.65	1,190,000.00	0.00	2,150,000.00
SUBTOTAL REVENUES	1,004,135.12	1,190,000.00	0.00	2,150,000.00
FUND BALANCE BROUGHT FORWARD				
30-2815 FUND BALANCE	0.00	0.00	0.00	601,795.00
TOTAL FUND BALANCE	0.00	0.00	0.00	601,795.00
TOTAL REVENUES	1,004,135.12	1,190,000.00	0.00	2,751,795.00

3821 TRANSFER TO NEXT YEAR NOTES:
Grant from EMDD $2,000,000
Loan Proceeds for Playground $150,000

30 -CAPITAL PROJECTS FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
31-STREETS				
30-431-4511 PROFESSIONAL SERVICES	9,899.10	40,000.00	0.00	40,000.00
30-431-4512 LANDSCAPING	0.00	35,000.00	0.00	0.00
30-431-4513 LIGHTING	0.00	120,000.00	0.00	0.00
30-431-4515 CONSTRUCTION	97,715.00	2,100,000.00	0.00	2,175,000.00
TOTAL 31-STREETS	107,614.10	2,295,000.00	0.00	2,215,000.00

431-4511 PROFESSIONAL SERVICES NEXT YEAR NOTES:
Engineering, Design, and Survey

431-4515 CONSTRUCTION NEXT YEAR NOTES:

McDonald Dr	$175,000
North Parking Lot	$400,000
Service Area	$300,000
Phase 1 Event lawn	$300,000
Phase 2 Event Lawn	$500,000
Purchase of PCT 3 property	$500,000

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
32-UTILITIES				
30-432-4511 PROFESSIONAL SERVICES	0.00	0.00	0.00	0.00
30-432-4512 WATER	0.00	50,000.00	0.00	0.00
30-432-4513 SEWER	0.00	50,000.00	0.00	0.00
30-432-4515 GAS	0.00	200,000.00	0.00	0.00
30-432-4516 ELECTRIC	0.00	100,000.00	0.00	0.00
30-432-4517 FIBER	0.00	0.00	0.00	0.00
TOTAL 32-UTILITIES	0.00	400,000.00	0.00	0.00
35-TOWN CENTER				
30-435-4511 PARK CONST/IMPROVE	0.00	234,000.00	0.00	535,000.00
30-435-4512 LAKE CONST / IMPROVE	50,798.95	40,000.00	0.00	0.00
30-435-4513 BOARDWALK CONST / IMPROVE	739,470.28	2,299,084.00	0.00	0.00
TOTAL 35-TOWN CENTER	790,269.23	2,573,084.00	0.00	535,000.00

435-4511 PARK CONST/IMPROVE NEXT YEAR NOTES:

Dog Park	$125,000
Playground	$200,000
General Prk Imp	$160,000
Penateka Exhibt	$ 50,000

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
36-PARKS & RECREATION				
30-436-4511 PROFESSIONAL SERVICES	50,688.50	0.00	0.00	0.00
TOTAL 36-PARKS & RECREATION	50,688.50	0.00	0.00	0.00
TOTAL EXPENDITURES	948,571.83	5,268,084.00	0.00	2,750,000.00
ESTIMATED BALANCE	55,563.29	(4,078,084.00)	0.00	1,795.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

40 -GEN. RFGD 2010
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	567,577.74	180,452.00	0.00	142,000.00
FUND BAL. BROUGHT FORWARD	11,152.00	11,152.00	0.00	181,836.00
TOTAL REVENUES	578,729.74	191,604.00	0.00	323,836.00
EXPENDITURE SUMMARY				
41-GEN RFDG BOND	332,700.00	328,925.00	0.00	141,575.00
TOTAL EXPENDITURES	332,700.00	328,925.00	0.00	141,575.00
REVENUES OVER/(UNDER) EXPENDITURES	246,029.74	(137,321.00)	0.00	182,261.00

40 -GEN. RFGD 2010

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
40-3012 PROPERTY TAX REVENUE	496,742.34	180,452.00	0.00	0.00
40-3013 DELEQUENT TAXES	52,827.08	0.00	0.00	0.00
40-3015 VEHICLE INVENTORY TAX	4,970.06	0.00	0.00	0.00
40-3021 PEN & INT	4,163.16	0.00	0.00	0.00
40-3715 INTEREST INCOME	7,734.36	0.00	0.00	0.00
40-3811 OTHER INCOME	1,140.74	0.00	0.00	142,000.00
40-3914 OTHER FIN SOURCE-BOND PROCEEDS	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	567,577.74	180,452.00	0.00	142,000.00
FUND BALANCE BROUGHT FORWARD				
40-2815 FUND BALANCE	11,152.00	11,152.00	0.00	181,836.00
TOTAL FUND BALANCE	11,152.00	11,152.00	0.00	181,836.00
TOTAL REVENUES	578,729.74	191,604.00	0.00	323,836.00

3811 OTHER INCOME

NEXT YEAR NOTES:
2025/2026 Numbers

Total Taxable Value 2024	$374,409,960
Estimated Net Taxable Value 2025	$390,532,117
Freeze Adjusted Taxable Value	$319,004,674
I&S Tax Rate 0.8785	
I&S Tax Revenue @108% CR	$ 280,246
Freeze Tax	$ 36,341
Total I&S	$ 316,587
M&O Tax Revenue 0.57215 @100% CR	$ 1,825,185
Freeze Tax	$ 190,792
Total M&O	$ 2,015,977
Total Tax Rate 0.6600	

40 -GEN. RFGD 2010

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
41-GEN RFDG BOND				
40-441-4589 MISC EXP	0.00	0.00	0.00	0.00
40-441-4912 CO'S PRINCIPLE 2010 RFDG BONDS	310,000.00	328,425.00	0.00	135,000.00
40-441-4913 OTHER FIN USES-BOND REFUNDING	0.00	0.00	0.00	0.00
40-441-4914 REFUNDING BOND ISSUANCE COST	0.00	0.00	0.00	0.00
40-441-4922 CO'S INT EXP. 2010 RFDG BONDS	22,200.00	0.00	0.00	6,075.00
40-441-4932 CO'S FEES 2010 RFDG BONDS	500.00	500.00	0.00	500.00
40-441-4950 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 41-GEN RFDG BOND	332,700.00	328,925.00	0.00	141,575.00
TOTAL EXPENDITURES	332,700.00	328,925.00	0.00	141,575.00
ESTIMATED BALANCE	246,029.74	(137,321.00)	0.00	182,261.00

42 -DEBT SERVICE
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	299,526.82	244,349.00	0.00	316,587.00
FUND BAL. BROUGHT FORWARD	0.00	0.00	0.00	0.00
TOTAL REVENUES	299,526.82	244,349.00	0.00	316,587.00
EXPENDITURE SUMMARY				
42-PROJECT DEBT SERVICE	337,204.84	182,175.00	0.00	311,022.00
TOTAL EXPENDITURES	337,204.84	182,175.00	0.00	311,022.00
REVENUES OVER/(UNDER) EXPENDITURES	(37,678.02)	62,174.00	0.00	5,565.00

42 -DEBT SERVICE

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
42-3012 PROPERTY TAX REVENUE	0.00	244,349.00	0.00	316,587.00
42-3013 DELQ. TAX REVENUE	0.00	0.00	0.00	0.00
42-3021 PEN & INT	0.00	0.00	0.00	0.00
42-3715 INTEREST INCOME	764.30	0.00	0.00	0.00
42-3811 OTHER INCOME	0.00	0.00	0.00	0.00
42-3912 TRANSFER TO	298,762.52	0.00	0.00	0.00
SUBTOTAL REVENUES	299,526.82	244,349.00	0.00	316,587.00
FUND BALANCE BROUGHT FORWARD				
42-2815 FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES	299,526.82	244,349.00	0.00	316,587.00

3012 PROPERTY TAX REVENUE

NEXT YEAR NOTES:
2025/2026 Numbers

Total Taxable Value 2024	$374,409,960
Estimated Net Taxable Value 2025	$390,532,117
Freeze Adjusted Taxable Value	$319,004,674
I&S Tax Rate 0.8785	
I&S Tax Revenue @108% CR	$ 280,246
Freeze Tax	$ 36,341
Total I&S	$ 316,587
M&O Tax Revenue 0.57215 @100% CR	$ 1,825,185
Freeze Tax	$ 190,792
Total M&O	$ 2,015,977
Total Tax Rate 0.6600	

42 -DEBT SERVICE

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
42-PROJECT DEBT SERVICE				
42-442-4589 MISC EXP	0.00	0.00	0.00	0.00
42-442-4911 2017 CERT. OF OBLIG-PRINCIPAL	50,000.00	0.00	0.00	50,000.00
42-442-4912 2023 SERIES C.O. PRINCIPLE	0.00	0.00	0.00	0.00
42-442-4921 2017 CERT. OF OBLIG. INT. EXP	32,200.00	0.00	0.00	29,200.00
42-442-4922 2023 SERIES C.O, INTEREST	254,345.00	181,675.00	0.00	181,675.00
42-442-4931 2017 CERT. OF OBLIG. FEES	300.00	0.00	0.00	0.00
42-442-4932 2023 SERIES C.O. FEES	359.84	500.00	0.00	500.00
42-442-4941 DEBT SERVICE - LADDER TRUCK	0.00	0.00	0.00	49,647.00
TOTAL 42-PROJECT DEBT SERVICE	337,204.84	182,175.00	0.00	311,022.00

442-4589 MISC EXP NEXT YEAR NOTES:
Ladder Truck Note

TOTAL EXPENDITURES	337,204.84	182,175.00	0.00	311,022.00
ESTIMATED BALANCE	(37,678.02)	62,174.00	0.00	5,565.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

50 -WATER FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	1,683,531.97	1,535,620.00	0.00	1,578,000.00
FUND BAL. BROUGHT FORWARD	387,936.00	417,964.00	0.00	504,103.00
TOTAL REVENUES	2,071,467.97	1,953,584.00	0.00	2,082,103.00
EXPENDITURE SUMMARY				
51-WATER DEPARTMENT	1,290,836.16	1,983,012.00	0.00	2,056,694.00
TOTAL EXPENDITURES	1,290,836.16	1,983,012.00	0.00	2,056,694.00
REVENUES OVER/(UNDER) EXPENDITURES	780,631.81	(29,428.00)	0.00	25,409.00

50 -WATER FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
50-3211 WATER SALES	1,616,665.61	1,482,620.00	0.00	1,525,000.00
50-3212 TAPS	3,900.00	2,000.00	0.00	2,000.00
50-3220 LATE FEES	29,950.00	27,000.00	0.00	27,000.00
50-3712 INTEREST INCOME	23,818.94	18,000.00	0.00	18,000.00
50-3812 OTHER INCOME	9,197.42	6,000.00	0.00	6,000.00
50-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	1,683,531.97	1,535,620.00	0.00	1,578,000.00
FUND BALANCE BROUGHT FORWARD				
50-2810 EARNINGS CURRENT YEAR	0.00	0.00	0.00	0.00
50-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00
50-2812 FUND BALANCE	387,936.00	417,964.00	0.00	504,103.00
50-2813 RESERVE EQUIP. PURCHASE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	387,936.00	417,964.00	0.00	504,103.00
TOTAL REVENUES	2,071,467.97	1,953,584.00	0.00	2,082,103.00

3211 WATER SALES

NEXT YEAR NOTES:
Based on the 5 year Average and a $1.50 increase to the water base rate.

50 -WATER FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
51-WATER DEPARTMENT				
50-451-4111 WATER PURCHASE	390,425.63	365,000.00	0.00	365,000.00
50-451-4151 ELECTRICITY	20,710.20	21,000.00	0.00	21,000.00
50-451-4211 SALARIES	271,202.58	305,000.00	0.00	335,400.00
50-451-4212 OVERTIME	20,457.99	19,000.00	0.00	25,000.00
50-451-4221 SS TAX EXP	22,006.28	23,500.00	0.00	25,500.00
50-451-4222 TEC TAX	702.00	1,000.00	0.00	500.00
50-451-4223 TMRS	16,979.15	19,000.00	0.00	22,250.00
50-451-4225 EMP. HEALTH INS	61,858.70	62,000.00	0.00	74,250.00
50-451-4311 SUPPLIES	22,180.73	25,000.00	0.00	25,000.00
50-451-4315 UNIFORMS	3,944.01	4,000.00	0.00	5,600.00
50-451-4355 DUES & FEES	7,372.18	8,500.00	0.00	8,600.00
50-451-4411 GAS & OIL	12,171.26	15,000.00	0.00	15,000.00
50-451-4421 VEHICLE RPR & MAINT	5,313.94	8,000.00	0.00	8,000.00
50-451-4510 FACILITY MAINT.	3,333.27	31,500.00	0.00	86,500.00
50-451-4512 EQUIPMENT RPR & MAINT	11,017.36	10,000.00	0.00	20,000.00
50-451-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	36,333.47	32,000.00	0.00	44,400.00
50-451-4514 SYSTEM RPR	50,440.70	120,000.00	0.00	120,000.00
50-451-4515 TECH SUPPORT	837.50	12,000.00	0.00	9,000.00
50-451-4521 W/COMP	5,500.01	5,000.00	0.00	5,500.00
50-451-4522 GEN LIA	17,305.66	19,500.00	0.00	23,000.00
50-451-4531 TELEPHONE	3,141.00	4,600.00	0.00	4,600.00
50-451-4533 NATURAL GAS	1,051.79	1,000.00	0.00	1,000.00
50-451-4550 BAD DEBTS / COLLECTION FEES	5,378.80	5,000.00	0.00	5,000.00
50-451-4581 LEGAL & ACCT	3,500.00	1,750.00	0.00	1,750.00
50-451-4582 ADVERTISING	0.00	500.00	0.00	500.00
50-451-4583 RETURN CHECKS	341.47	0.00	0.00	0.00
50-451-4587 CONT. EDUCATION	7,780.90	8,000.00	0.00	8,000.00
50-451-4588 POSTAGE	7,746.91	7,000.00	0.00	7,000.00
50-451-4589 MISC	1,521.83	1,500.00	0.00	2,000.00
50-451-4741 EQUIP GENERAL	20,336.24	140,000.00	0.00	140,270.00
50-451-4742 SYSTEM IMPROVEMENTS	(5,829.55)	139,000.00	0.00	139,000.00
50-451-4751 VEHICLE	48,015.66	70,000.00	0.00	0.00
50-451-4800 380 AGREEMENT	25,500.00	26,400.00	0.00	26,400.00
50-451-4820 ADMIN/FACILITY USE FEE	39,096.00	72,962.00	0.00	82,374.00
50-451-4911 TRANSFER FROM	12,762.49	0.00	0.00	0.00
50-451-4912 CO'S PRINCIPLE SERIES 2009	0.00	266,000.00	0.00	266,000.00
50-451-4921 CO'S INTEREST	140,100.00	133,000.00	0.00	133,000.00
50-451-4931 CO'S FEES	300.00	300.00	0.00	300.00
TOTAL 51-WATER DEPARTMENT	1,290,836.16	1,983,012.00	0.00	2,056,694.00

451-4111 WATER PURCHASE

NEXT YEAR NOTES:
Brown County Water Improvement District increased their whole sale water rate from $2.1878 per 1000 gallon to $2.2175 a 1.161% increase. BCWID water rates have increased 25.943% over the last four years.
BCWID debt for new treatment plant $7200*12 $86,400

50 -WATER FUND

EXPENDITURES			2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
451-4211	SALARIES	NEXT YEAR NOTES: 3% COL Create an Superintendant of Utilities				
451-4225	EMP. HEALTH INS	NEXT YEAR NOTES: Convert one PT to FT and 15% increase to plans no increase to the City's budget for % increase.				
451-4355	DUES & FEES	NEXT YEAR NOTES: COPIER $2,400 TCEQ TIER II $ 50 TX DEPT HEALT $1,650 TCEQ (PERMIT) $4,125 POSTAGE PERMIT $ 325 WATER SAMPLES $ 720				
451-4510	FACILITY MAINT.	NEXT YEAR NOTES: $ 6,500 general repairs $ 12,000 Fence Repairs split with sewer and sanitation $ 50,000 Front Dive paving $ 8,000 Connex $ 10,000 Electrical Repairs				
451-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: Tyler Tech $ 9,000 MyGov $ 8,000 ESRI $ 4,800 AllTerra RTX $ 2,000 Badger/Beacon $14,000 HACH $ 4,500 SEE/CLICK $ 1,200 GoDaddy $ 900				
451-4514	SYSTEM RPR	NEXT YEAR NOTES: General repairs to the System				
451-4741	EQUIP GENERAL	NEXT YEAR NOTES: GEN Streets, Water, Sewer, Sanitation $ 19,270 Use Fee 2022 Heavy Equip (12/26) $ 12,000 2 CL17 analyzer $ 16,500 Trimble R580 and Training $ 90,000 Equipment Reserve $ 2,500 Computer Utility Billing				
451-4742	SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: System Improvements planed for and approved City Administrator				
451-4820	ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 4% Admin,finance,HR,and facility fees				
TOTAL EXPENDITURES			1,290,836.16	1,983,012.00	0.00	2,056,694.00
ESTIMATED BALANCE			780,631.81	(29,428.00)	0.00	25,409.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

60 -SEWER FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	860,822.35	766,500.00	0.00	793,500.00
FUND BAL. BROUGHT FORWARD	223,591.00	224,809.00	0.00	207,131.00
TOTAL REVENUES	1,084,413.35	991,309.00	0.00	1,000,631.00
EXPENDITURE SUMMARY				
61-SEWER DEPARTMENT	617,789.82	879,102.00	0.00	904,396.00
62-AGRICULTURE	76,849.49	69,500.00	0.00	69,500.00
TOTAL EXPENDITURES	694,639.31	948,602.00	0.00	973,896.00
REVENUES OVER/(UNDER) EXPENDITURES	389,774.04	42,707.00	0.00	26,735.00

60 -SEWER FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
60-3311 SEWER SALES	700,970.75	654,000.00	0.00	681,000.00
60-3312 TAPS	3,700.00	1,500.00	0.00	1,500.00
60-3313 PLUMBING PERMITS	3,050.00	3,000.00	0.00	3,000.00
60-3322 AGRICULTURE INCOME	100,105.00	78,000.00	0.00	78,000.00
60-3712 INTEREST-BANK/TEXAS	38,177.21	25,000.00	0.00	25,000.00
60-3713 INTEREST INCOME	10,659.39	5,000.00	0.00	5,000.00
60-3813 OTHER INCOME	4,160.00	0.00	0.00	0.00
60-3912 TRANSFER TO	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	860,822.35	766,500.00	0.00	793,500.00
FUND BALANCE BROUGHT FORWARD				
60-2810 RETAINED EARNINGS	0.00	0.00	0.00	0.00
60-2811 RETAINED EARNINGS-RESTRICTED	0.00	0.00	0.00	0.00
60-2813 FUND BALANCE	223,591.00	224,809.00	0.00	207,131.00
TOTAL FUND BALANCE	223,591.00	224,809.00	0.00	207,131.00
TOTAL REVENUES	1,084,413.35	991,309.00	0.00	1,000,631.00

3311 SEWER SALES NEXT YEAR NOTES:
Based on the five year average and$1.00 rate increase to the base rate.

3322 AGRICULTURE INCOME NEXT YEAR NOTES:
1200 bales at $65 per bale $78,000

60 -SEWER FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
61-SEWER DEPARTMENT				
60-461-4151 ELECTRICITY	15,963.48	15,000.00	0.00	15,000.00
60-461-4211 SALARIES	103,336.17	167,100.00	0.00	240,500.00
60-461-4212 OVERTIME	16,264.09	15,000.00	0.00	15,000.00
60-461-4221 SS TAX EXP	9,007.94	13,000.00	0.00	18,500.00
60-461-4222 TEC TAX	351.34	500.00	0.00	500.00
60-461-4223 TMRS	7,217.70	11,100.00	0.00	16,000.00
60-461-4225 EMP HEALTH INS.	32,993.28	49,500.00	0.00	62,000.00
60-461-4311 SUPPLIES	4,854.34	6,000.00	0.00	8,000.00
60-461-4315 UNIFORMS	2,604.79	2,400.00	0.00	6,500.00
60-461-4355 DUES & FEES	1,339.00	3,000.00	0.00	3,000.00
60-461-4411 GAS & OIL	11,565.41	11,000.00	0.00	11,000.00
60-461-4421 VEHICLE RPR & MAINT	8,036.65	7,500.00	0.00	7,500.00
60-461-4510 FACILITY MAINTENANCE	705.95	32,000.00	0.00	33,000.00
60-461-4512 EQUIPMENT RPR & MAINT	21,789.23	34,000.00	0.00	19,000.00
60-461-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	927.62	7,000.00	0.00	8,700.00
60-461-4514 SYSTEM RPR	37,306.55	49,000.00	0.00	35,000.00
60-461-4515 TECH SUPPORT	0.00	10,300.00	0.00	7,000.00
60-461-4521 W/COMP	2,999.96	4,100.00	0.00	6,000.00
60-461-4522 GEN LIABILITY	16,225.90	18,500.00	0.00	22,000.00
60-461-4550 BAD DEBTS / COLLECTION FEES	2,467.42	0.00	0.00	0.00
60-461-4581 LEGAL & ACCT	3,500.00	4,250.00	0.00	4,250.00
60-461-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
60-461-4587 CONT. EDUCATION	652.50	4,000.00	0.00	4,000.00
60-461-4589 MISC	2,512.22	2,000.00	0.00	2,000.00
60-461-4741 EQUIP GENERAL	19,272.00	41,000.00	0.00	22,500.00
60-461-4742 VEHICLE	65,582.63	0.00	0.00	0.00
60-461-4743 SYSTEM IMPROVEMENTS	34,191.65	80,000.00	0.00	40,000.00
60-461-4800 380 AGREEMENT	8,500.00	8,800.00	0.00	8,800.00
60-461-4820 ADMIN/FACILITY USE FEE	19,848.00	35,278.00	0.00	40,872.00
60-461-4821 DEBT SERVICE - MC BANK	0.00	0.00	0.00	0.00
60-461-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
60-461-4912 CO'S PRINCIPAL 2015	0.00	80,000.00	0.00	80,000.00
60-461-4921 CO'S INT. 2015	167,424.00	167,424.00	0.00	167,424.00
60-461-4931 CO'S FEES 2015	350.00	350.00	0.00	350.00
TOTAL 61-SEWER DEPARTMENT	617,789.82	879,102.00	0.00	904,396.00

461-4211	SALARIES	NEXT YEAR NOTES: 3% COL and Add a new employee
461-4225	EMP HEALTH INS.	NEXT YEAR NOTES: 15% increase to plans no increase to the City's budget. Add a new employee
461-4355	DUES & FEES	NEXT YEAR NOTES: TCEQ WWTP PERMIT
461-4510	FACILITY MAINTENANCE	NEXT YEAR NOTES:

60 -SEWER FUND

EXPENDITURES		2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
		General Repairs $3,000 Auger rotor/packing replacment $8,000 Fencing $4,000 Front Drive $18,000			
461-4512	EQUIPMENT RPR & MAINT	NEXT YEAR NOTES: ANA- LAB BOD TESTING $5,700 ANA-LAB SOIL TESTING $5,800			
461-4513	ANNUAL SOFTWARE SUBSCRIPT	NEXT YEAR NOTES: SEE/CLICK $1,200 GO DADDY $ 325 ESRI $1,500 TYLER(INCODE) $4,500 AGSENSE $1,100			
461-4515	TECH SUPPORT	NEXT YEAR NOTES: VC3 SERVICE			
461-4741	EQUIP GENERAL	NEXT YEAR NOTES: Use Fee 2022 Heavy Equip (12/26) $19,270 Look into a Backhoe possiblly paid with TWDB funds			
461-4743	SYSTEM IMPROVEMENTS	NEXT YEAR NOTES: Improvements planned for and approved by City Administrator			
461-4820	ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 4% overall budget for admin, finance, HR, and facility fee.			
62-AGRICULTURE					
60-462-4211	SALARIES	3,358.34	5,000.00	0.00	5,000.00
60-462-4221	SS TAX EXP	0.00	0.00	0.00	0.00
60-462-4311	SUPPLIES	29,107.44	55,000.00	0.00	55,000.00
60-462-4512	EQUIPMENT RPR & MAINT	7,620.72	5,000.00	0.00	5,000.00
60-462-4513	ANNUAL SOFTWARE SUBSCRIPT FEES	1,020.00	1,500.00	0.00	1,500.00
60-462-4514	TECH SUPPORT	0.00	0.00	0.00	0.00
60-462-4741	EQUIPMENT GENERAL	33,987.99	0.00	0.00	0.00
60-462-4742	SITE IMPROVEMENTS	0.00	0.00	0.00	0.00
60-462-4745	CONTRACT LABOR	1,755.00	3,000.00	0.00	3,000.00
TOTAL 62-AGRICULTURE		76,849.49	69,500.00	0.00	69,500.00
462-4311	SUPPLIES	NEXT YEAR NOTES: Fertilizer and weedkiller for costal fields			
TOTAL EXPENDITURES		694,639.31	948,602.00	0.00	973,896.00
ESTIMATED BALANCE		389,774.04	42,707.00	0.00	26,735.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

70 -SANITATION FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	678,608.48	621,650.00	0.00	705,650.00
FUND BAL. BROUGHT FORWARD	83,966.00	92,093.00	0.00	250,131.00
TOTAL REVENUES	762,574.48	713,743.00	0.00	955,781.00
EXPENDITURE SUMMARY				
71-SANITATION DEPARTMENT	588,832.17	781,356.00	0.00	927,912.00
TOTAL EXPENDITURES	588,832.17	781,356.00	0.00	927,912.00
REVENUES OVER/(UNDER) EXPENDITURES	173,742.31	(67,613.00)	0.00	27,869.00

70 -SANITATION FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
70-3411 SANITATION SERVICE	596,774.72	546,000.00	0.00	630,000.00
70-3412 CONTRACT SERVICES	77,565.00	73,000.00	0.00	73,000.00
70-3714 INTEREST INCOME	4,037.89	2,500.00	0.00	2,500.00
70-3814 OTHER INCOME	230.87	150.00	0.00	150.00
70-3912 TRANSFER TO	0.00	0.00	0.00	0.00
70-3913 OTHER FINANCE SOURCES	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	678,608.48	621,650.00	0.00	705,650.00
FUND BALANCE BROUGHT FORWARD				
70-2812 RETAINED EARNINGS	0.00	0.00	0.00	0.00
70-2813 RES FOR TRUCK PURCHASE	0.00	0.00	0.00	0.00
70-2814 FUND BALANCE	83,966.00	92,093.00	0.00	250,131.00
TOTAL FUND BALANCE	83,966.00	92,093.00	0.00	250,131.00
TOTAL REVENUES	762,574.48	713,743.00	0.00	955,781.00

3411 SANITATION SERVICE NEXT YEAR NOTES:
Based on a 5 year average and $5.00 increase to the base rate to cover increased pickups of brush and bulk.

3412 CONTRACT SERVICES NEXT YEAR NOTES:
Blanket Contract renewed until 09/2027

70 -SANITATION FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
71-SANITATION DEPARTMENT				
70-471-4131 LANDFILL FEES	153,127.02	170,000.00	0.00	170,000.00
70-471-4211 SALARIES	142,784.73	173,000.00	0.00	203,800.00
70-471-4212 OVERTIME	1,084.52	5,000.00	0.00	5,000.00
70-471-4221 SS TAX EXP	10,728.48	13,500.00	0.00	15,750.00
70-471-4222 TEC TAX	461.85	600.00	0.00	500.00
70-471-4223 TMRS	8,090.35	9,500.00	0.00	13,500.00
70-471-4225 EMP HEALTH INS	48,455.18	49,500.00	0.00	62,000.00
70-471-4311 SUPPLIES	1,981.46	2,000.00	0.00	2,500.00
70-471-4315 UNIFORMS	3,303.82	4,400.00	0.00	6,000.00
70-471-4411 GAS & OIL	35,423.91	40,000.00	0.00	40,000.00
70-471-4421 VEHICLE RPR & MAINT	29,028.35	50,000.00	0.00	40,000.00
70-471-4510 FACILITY MAINTENANCE	352.74	26,000.00	0.00	33,000.00
70-471-4512 EQUIPMENT RPR & MAINT	8,642.79	12,000.00	0.00	20,000.00
70-471-4513 ANNUAL SOFTWARE SUBSCRIPT FEES	4,847.57	9,000.00	0.00	9,200.00
70-471-4514 TECH SUPPORT	0.00	8,600.00	0.00	5,600.00
70-471-4521 W/COMP	5,500.01	5,800.00	0.00	8,000.00
70-471-4522 GEN LIABILITY	9,848.31	11,200.00	0.00	12,500.00
70-471-4550 BAD DEBTS / COLLECTION FEES	2,294.98	0.00	0.00	0.00
70-471-4583 RETURN CHECKS	0.00	0.00	0.00	0.00
70-471-4589 MISC.	1,907.98	2,000.00	0.00	2,000.00
70-471-4741 EQUIP GENERAL	23,918.50	42,100.00	0.00	70,000.00
70-471-4771 TRUCK	67,441.62	107,500.00	0.00	167,500.00
70-471-4800 380 AGREEMENT	8,500.00	8,800.00	0.00	8,800.00
70-471-4820 ADMIN/FACILITY USE FEE	21,108.00	30,856.00	0.00	32,262.00
70-471-4911 TRANSFER FROM	0.00	0.00	0.00	0.00
TOTAL 71-SANITATION DEPARTMENT	588,832.17	781,356.00	0.00	927,912.00

471-4131 LANDFILL FEES NEXT YEAR NOTES:
$10,000 for abatement disposal fees

471-4211 SALARIES NEXT YEAR NOTES:
3%COL
Create a Superintendant of City Services

471-4225 EMP HEALTH INS NEXT YEAR NOTES:
Convert one PT to FT and 15% increase to plans no increase to the City's budget for % increase.

471-4510 FACILITY MAINTENANCE NEXT YEAR NOTES:
General Maintenance
$25,000 front drive of facility
$6,000 Fence Replacment split with Water and Sewer

471-4513 ANNUAL SOFTWARE SUBSCRIPT NEXT YEAR NOTES:
SEE/CLICK $3,400
GO DADDY $ 110
TYLER TECH $5,600

70 -SANITATION FUND

EXPENDITURES			2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
471-4514	TECH SUPPORT	NEXT YEAR NOTES: VC3 Service				
471-4741	EQUIP GENERAL	NEXT YEAR NOTES: GEN Streets, Water, Sewer, Sanitation Use Fee 2022 Heavy Equip (12/26) $19,270 40 new metal dumpsters $1200 each $50,000				
471-4771	TRUCK	NEXT YEAR NOTES: 2023 Sideload Trash Truck $67,442 7 yrs 2030 Truck Reserve RearLoad $100,000				
471-4820	ADMIN/FACILITY USE FEE	NEXT YEAR NOTES: 4% Admin,finance,HR, and facility fee				
TOTAL EXPENDITURES			588,832.17	781,356.00	0.00	927,912.00
ESTIMATED BALANCE			173,742.31	(67,613.00)	0.00	27,869.00

80 -PROPERTY MANAGEMENT
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	36,868.95	33,100.00	0.00	0.00
FUND BAL. BROUGHT FORWARD	13,575.00	13,650.87	0.00	0.00
TOTAL REVENUES	50,443.95	46,750.87	0.00	0.00
EXPENDITURE SUMMARY				
81- PROPERTY MANAGEMENT	30,547.00	33,000.00	0.00	0.00
TOTAL EXPENDITURES	30,547.00	33,000.00	0.00	0.00
REVENUES OVER/(UNDER) EXPENDITURES	19,896.95	13,750.87	0.00	0.00

80 -PROPERTY MANAGEMENT

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
80-3141 SALE OF PROPERTY	0.00	0.00	0.00	0.00
80-3142 SALE OF EQUIMPENT	0.00	0.00	0.00	0.00
80-3152 RENTAL INCOME	36,101.00	33,000.00	0.00	0.00
80-3711 INTEREST INCOME	767.95	100.00	0.00	0.00
80-3811 OTHER INCOME	0.00	0.00	0.00	0.00
80-3912 TRSF TO	0.00	0.00	0.00	0.00
80-3913 MCSB NOTE PYMT -ROSS PROP	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	36,868.95	33,100.00	0.00	0.00
FUND BALANCE BROUGHT FORWARD				
80-2810 TRANSFER TO/FROM GENERAL	0.00	0.00	0.00	0.00
80-2815 FUND BALANCE	13,575.00	13,650.87	0.00	0.00
TOTAL FUND BALANCE	13,575.00	13,650.87	0.00	0.00
TOTAL REVENUES	50,443.95	46,750.87	0.00	0.00

80 -PROPERTY MANAGEMENT

EXPENDITURES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
81- PROPERTY MANAGEMENT				
80-481-4510 PROPERTY MAINTENANCE	0.00	0.00	0.00	0.00
80-481-4582 ADVERTISING	0.00	0.00	0.00	0.00
80-481-4589 MISC. EXPENSE	0.00	0.00	0.00	0.00
80-481-4742 PROPERTY IMPROVEMENTS	0.00	0.00	0.00	0.00
80-481-4820 DEBT SERVICE- MCSB	0.00	0.00	0.00	0.00
80-481-4821 RFD GRANT TX DEPT AG	30,547.00	33,000.00	0.00	0.00
80-481-4910 TRANSFER TO GENERAL	0.00	0.00	0.00	0.00
80-481-4920 DEPRECIATION EXPENSE	0.00	0.00	0.00	0.00
80-481-4921 INTEREST EXPENSE	0.00	0.00	0.00	0.00
TOTAL 81- PROPERTY MANAGEMENT	30,547.00	33,000.00	0.00	0.00
TOTAL EXPENDITURES	30,547.00	33,000.00	0.00	0.00
ESTIMATED BALANCE	19,896.95	13,750.87	0.00	0.00

BUDGET PRESENTATION
AS OF: AUGUST 31ST, 2025

90 -DISBURSEMENT FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
REVENUE SUMMARY				
SUBTOTAL REVENUES	0.00	0.00	0.00	0.00
FUND BAL. BROUGHT FORWARD	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00

90 -DISBURSEMENT FUND

REVENUES	2023-2024 ACTUAL	2024-2025 BUDGET	2024-2025 ESTIMATED	2025-2026 APPROVED
90-3715 INTEREST INCOME	0.00	0.00	0.00	0.00
90-3811 OTHER INCOME	0.00	0.00	0.00	0.00
SUBTOTAL REVENUES	0.00	0.00	0.00	0.00
FUND BALANCE BROUGHT FORWARD				
90-2816 FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00
ESTIMATED BALANCE	0.00	0.00	0.00	0.00