

FY 2025-2026 PROPOSED BUDGET SUMMARY

General Fund		Proposed Budget	Enterprise Fund		Proposed Budget
Beginning Fund Balance	\$	1,193,145	Beginning Fund Balance	\$	1,151,997
Beginning Restricted Fund Balance	\$	-	Beginning Restricted Fund Balance	\$	45,800
Total 2025-2026 FY Revenue	\$	3,658,900	Total 2025-2026 FY Revenue	\$	4,122,500
2025-2026 FY Expenses			FY 2025-2026 Expenses		
GF Non-Departmental	\$	401,925	Enterprise Non-Departmental (Quasi)	\$	2,580,450
Council & CS	\$	151,350	Enterprise Non-Departmental	\$	526,800
City Manager	\$	189,265	Utility Billing	\$	156,496
Police	\$	1,557,186	Water	\$	764,770
Court	\$	117,586	Sewer	\$	392,050
Fire	\$	473,158	Total	\$	4,420,565
Development Services	\$	132,559	Difference	\$	(298,065)
Streets/Public Works	\$	564,868	Ending Fund Balance	\$	853,932
Library	\$	138,150			
Parks & Recreation	\$	82,600			
REDCO	\$	115,047			
Total	\$	3,923,693			
Difference	\$	(264,793)			
Ending Fund Balance	\$	928,352			
I&S		Proposed Budget	Cemetery		Proposed Budget
2025-2026 FY Proposed Income	\$	365,000	2025-2026 FY Proposed Income	\$	64,000
2025-2026 FY Proposed Expenses	\$	315,482	2025-2026 FY Proposed Expenses	\$	80,825
Difference	\$	49,518	Difference	\$	(16,825)
Hotel/Motel Tax		Proposed Budget			
2025-2026 FY Proposed Income	\$	40,000			
2025-2026 FY Proposed Expenses	\$	35,000			
Difference	\$	5,000			
Capital Outlay		Proposed Budget			
Tractor/mower, grader, dump truck	\$	325,000			
Equipment Storage/Cover & Fence	\$	60,000			
Street Paving	\$	4,835,000			
Total Bond Proceeds	\$	5,220,000			

General Fund Revenue							
Account	Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/4/2025	2024-2025 Projected	2025-2026 Proposed Budget
2025	Total Certified Value: \$331,036,336						
2025	Total Taxable Value: \$257,029,095						
2025	Total Net Taxable Value after loss to Frozen Estimate: \$257,029,095						
2025	Proposed M&O Rate: .331331						
2025	Proposed I&S Rate: .155073						
2025	Total Proposed Tax Rate: .486404						
2025	No New Revenue Rate: .446307						
2025	Voter Approval Rate: .486404						
10-04400-00	CREDIT CARD FEES - UTILITY	\$ 19,800	\$ 16,179	\$ 20,000	\$ 16,097	\$ 20,000	\$ 20,000
10-41401-00	Taxes - Current M&O	\$ 636,120	\$ 673,375	\$ 685,000	\$ 707,557	\$ 710,000	\$ 740,000
10-41402-00	Taxes - Delinquent M&O	\$ 32,790	\$ 25,005	\$ 25,000	\$ 21,122	\$ 21,122	\$ 25,000
10-42403-00	Taxes - Franchise Tax	\$ 266,576	\$ 231,580	\$ 250,000	\$ 241,988	\$ 250,000	\$ 250,000
10-42404-00	Taxes - Sales Tax	\$ 767,565	\$ 860,009	\$ 700,000	\$ 807,828	\$ 807,828	\$ 750,000
10-42405-00	Taxes - Mixed Drink	\$ 1	\$ 1	\$ -	\$ -	\$ -	\$ -
10-43452-00	Permits - Building	\$ 17,886	\$ 9,420	\$ 20,000	\$ 10,730	\$ 15,000	\$ 15,000
10-43453-00	Permits - Demolition	\$ 400	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
10-43454-00	Permits - Electrical	\$ 2,595	\$ 3,378	\$ 2,000	\$ 1,127	\$ 1,600	\$ 2,000
10-43455-00	Permits - Gas	\$ 815	\$ 625	\$ 500	\$ 180	\$ 400	\$ 500
10-43456-00	Permits - House Movers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10-43457-00	Permits - Mechanical	\$ 800	\$ 715	\$ 500	\$ 165	\$ 500	\$ 500
10-43458-00	Permits - Peddlers	\$ 260	\$ 260	\$ -	\$ 50	\$ -	\$ -
10-43459-00	Permits - Plumbing	\$ 2,932	\$ 2,407	\$ 2,500	\$ 1,842	\$ 2,500	\$ 2,500
10-43460-00	Permits - Alcohol Fees and Lic	\$ 1,583	\$ 783	\$ 1,000	\$ 700	\$ 1,000	\$ 1,000
10-43472-00	Zoning Application Fee	\$ 125	\$ 300	\$ 300	\$ 320	\$ 300	\$ 300
10-46470-00	Interest Income	\$ 111,065	\$ 57,005	\$ 60,000	\$ 15,382	\$ 18,000	\$ 18,000
10-47470-00	REDC Contribution	\$ 103,400	\$ 114,000	\$ 110,000	\$ -	\$ 110,000	\$ 120,000
10-47474-00	Transfers In Enterprise Fund	\$ 1,675,000	\$ 1,240,000	\$ 1,050,000	\$ -	\$ -	\$ 1,240,000
10-47475-00	Transfer in from Rec Fund	\$ 10,951	\$ -	\$ 15,000	\$ -	\$ 15,000	\$ 15,000
10-49473-00	Miscellaneous Revenue	\$ 38,006	\$ 65,473	\$ 35,000	\$ 43,503	\$ 30,000	\$ 35,000
10-49479-00	Library Meeting Room	\$ 3,550	\$ 3,285	\$ 2,500	\$ 2,650	\$ 2,750	\$ 2,500
10-49480-00	Recreation Revenue		\$ 5,304	\$ 10,000	\$ 5,905	\$ 10,000	\$ 10,000
10-49481-00	COURT REVENUE	\$ 167,086	\$ 92,079	\$ 250,000	\$ 81,528	\$ 100,000	\$ 250,000
10-49486-00	Animal Control	\$ 415	\$ 501	\$ 500	\$ -	\$ -	\$ -
10-49487-00	Civic Center Revenue	\$ 5,875	\$ 8,870	\$ 5,000	\$ 6,450	\$ 6,500	\$ 5,000
10-49489-00	Code Enforcement	\$ 650	\$ 650	\$ 500	\$ -	\$ -	\$ 500
10-49490-00	Library Fines	3036.95	3041.98	\$ 2,500	\$ 2,883	\$ 3,000	\$ 2,500
10-49491-00	Library Grants	\$ -	\$ -	\$ 500	\$ -	\$ -	\$ 500
10-49494-00	Jim Hogg Park Revenue	\$ 1,125	\$ 900	\$ 1,000	\$ 675	\$ 1,000	\$ 1,000
10-49497-00	Sale of Public Property	\$ 23,375	\$ 26,077	\$ 200,000	\$ 46,100	\$ 75,000	\$ 150,000
10-49499-00	CDBG GRANT	\$ -	\$ 348,000	\$ -	\$ 2,000	\$ 2,000	\$ -
10-49501	Grant Income	\$ 38,300	\$ 18,523	\$ -	\$ -	\$ -	\$ -
10-49502-00	PD Grant Income	\$ -	\$ -	\$ 83,000	\$ -	\$ -	\$ -
10-49505-00	National Night Out	\$ 2,175	\$ 3,815	\$ -	\$ -	\$ 1,440	\$ -
10-49516	ETCOG Litter Abatement Grant			\$ -	\$ -	\$ 5,000	\$ -
10-49538	Settlement Revenue	\$ 5,648	\$ 1,099	\$ 1,000	\$ 5,360	\$ 1,099	\$ 1,000
10-49999	Golf Course Lease	\$ 1,250	\$ 500	\$ 1,000	\$ 500	\$ -	\$ 1,000
10-49508	PD Donation			\$ -	\$ -	\$ -	\$ -
	Reimbursement from RISD			\$ 65,500	\$ 115,396	\$ -	\$ -
Total		\$ 3,941,156	\$ 3,813,261	\$ 3,599,900	\$ 2,138,139	\$ 2,211,139	\$ 3,658,900

I&S REVENUE							
Account	Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2026-2026 Proposed Budget
99-41404	I&S Revenue	\$ 39,275	\$ 29,659	\$ 317,500	\$ 278,623	\$ 300,000	\$ 360,000
99-46478	Interest Revenue			\$ 2,000	\$ 5,639	\$ 6,000	\$ 5,000
Total				\$ 319,500	\$ 365,000		

I&S EXPENSE							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Amended Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2025-2026 Proposed Budget
99-51900	I&S Expense	\$ 14,052	\$ 27,620	\$ 27,445	\$ 141,835	\$ 300,000	\$ 315,482
Total					\$ 315,482		

General Fund Non-Departmental							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-10-50185	Empl. Benefits - Christmas Mea	\$ 1,545	\$1,677	\$ 1,500	\$1,468	\$ 1,468	\$ 1,500
10-10-51316	Computer Software	\$ 6,326	\$85,336	\$ 32,500	\$33,538	\$ 35,000	\$ 32,500
10-10-51344	Insurance - Prop/Casualty/Wc	\$ 115,108	\$118,916	\$ 80,000	\$93,128	\$ 93,128	\$ 113,000
10-10-51640	Postage	\$ 3,700	\$4,910	\$ 1,500	\$9,136	\$ 9,136	\$ 4,500
10-10-52505	National Night Out Expenses	\$ 5,952	\$8,106	\$ -	\$2,652	\$ 7,000	\$ -
10-10-52620	Janitorial Supplies	\$ 18	\$48	\$ 500	\$8	\$ 100	\$ 500
10-10-52635	Office Supplies	\$ 1,650	\$2,624	\$ 3,000	\$835	\$ 3,000	\$ 2,500
10-10-53508	R&M - Building/Grounds	\$ 13,525	\$16,807	\$ 15,000	\$8,816	\$ 8,816	\$ 10,000
10-10-53520	R&M - Computer	\$ 678	\$1,141	\$ 1,500	\$0	\$ 1,000	\$ 1,500
10-10-53524	R&M - Copier	\$ 13,257	\$7,955	\$ 7,500	\$3,412	\$ 7,500	\$ 7,500
10-10-54304	Ccad Rural Addressing Expense	\$ 2,037	\$0	\$ -	\$0	\$ -	\$ -
10-10-54360	Prof Fees - Accting & Auditing	\$ 52,932	\$43,769	\$ 12,000	\$18,614	\$ 30,000	\$ 12,000
10-10-54361	Employee Screening	\$ 3,830	\$4,990	\$ 3,000	\$3,354	\$ 3,500	\$ 3,000
10-10-54362	Prof Fees - Engineering Fees	\$ 5,903	\$10,584	\$ 7,500	\$9,221	\$ 7,500	\$ 10,000
10-10-54366	Property Tax Collection	\$ 11,011	\$18,656	\$ 13,000	\$6,475	\$ 9,000	\$ 13,500
10-10-54368	Property Tax Valuation	\$ 16,985	\$3,670	\$ 21,425	\$19,304	\$ 21,425	\$ 21,425
10-10-54370	Professional Services	\$ 1,000	\$51,169	\$ 2,500	\$1,500	\$ 1,500	\$ 2,500
10-10-55200	Utilities - Electricity	\$ 72,391	\$7,714	\$ 55,000	\$649	\$ 55,000	\$ 55,000
10-10-55250	Utilities - Natural Gas	\$ 2,562	\$29,351	\$ 7,500	\$130	\$ 7,700	\$ 7,500
10-10-55270	Utilities - Telephone And Inte	\$ 25,578	\$0	\$ 25,000	\$32,201	\$ 32,201	\$ 25,000
10-10-56435	Capital Outlays -Computers	\$ -	\$0	\$ 5,000	\$0	\$ 1,687	\$ 5,000
10-10-56709	Covid 25%	\$ -	\$0	\$ -	\$0	\$ -	\$ -
10-10-58930	Transfers Out			\$ 40,000	\$0	\$ 40,000	\$ 50,000
10-10-58931	Transfer To Firemen's Retireme	\$ 21,000	\$20,600	\$ 23,500	\$23,500	\$ 23,500	\$ 23,500
10-10-58932	Transfer To I&S	\$ 54,945	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 431,933	\$ 438,021	\$ 358,425	\$ 267,940	\$ 399,161	\$ 401,925

Council and City Secretary							
Account	Description	2023-2024 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-11-50100	Salary	\$ 60,825	\$64,789	\$ 63,000	\$26,982	\$ 30,500	\$ 62,400
10-11-50130	Christmas Supplement Pay	\$ 600	\$1,000	\$ 2,000	\$1,000	\$ 2,000	\$ 2,000
10-11-50140	Longevity Pay		\$136		\$229	\$ 300	\$ -
10-11-50150	Certificate Pay		\$613		\$1,925	\$ 2,200	\$ 600
10-11-50165	Payroll Taxes	\$ 4,558	\$4,948	\$ 5,100	\$2,201	\$ 2,488	\$ 5,100
10-11-50170	Incentive Pay & Longevity	\$ 2,277	\$2,881	\$ 1,000	\$0	\$ -	\$ -
10-11-50171	Cell Phone Allowance	\$ -	\$242		\$762	\$ 866	\$ 900
10-11-50175	Empl. Benefits - Health Insur	\$ 8,034	\$0	\$ 8,500	\$0	\$ -	\$ 8,500
10-11-50180	Empl. Benefits - Retirement	\$ 3,924	\$8,417	\$ 4,950	\$0	\$ -	\$ 4,950
10-11-51300	Advertising	\$ 2,434	\$4,117	\$ 3,000	\$2,431	\$ 3,000	\$ 3,000
10-11-51301	Required Newspaper Advertising	\$ 506	\$3,801	\$ 500	\$0	\$ 105	\$ 500
10-11-51316	Computer Software		\$2,480		\$0		
10-11-51330	Dues - Association	\$ 1,935	\$65	\$ 3,000	\$4,042	\$ 3,000	\$ 3,000
10-11-51331	Hb 1495 Lobbying Expense	\$ -	\$3,160	\$ 500	\$0	\$ -	\$ 500
10-11-51332	Dues - Publications	\$ 205	\$0	\$ 500	\$200	\$ 250	\$ 500
10-11-51334	Election	\$ 12,133	\$148	\$ 12,000	\$2,502	\$ 2,502	\$ 12,000
10-11-51346	Insurance - Worker's Comp.		\$2,206		\$99	\$ 99	\$ 800
10-11-51352	Ordinance Codification	\$ 2,220	\$4,921	\$ 2,350	\$0	\$ 2,220	\$ 2,350
10-11-51780	Uniforms	\$ 500	\$0	\$ 500	\$90	\$ 500	\$ 500
10-11-51800	Mayor/Council Travel	\$ 6,198	\$4,216	\$ 7,500	\$1,962	\$ 7,500	\$ 7,500
10-11-52314	Computer Expense	\$ 285	\$3,257	\$ 500	\$0	\$ -	\$ 500
10-11-52635	Office Supplies	\$ 835	\$968	\$ -	\$218	\$ -	\$ -
10-11-54364	Prof Fees - Legal	\$ 61,085	\$214,867	\$ 50,000	\$65,256	\$ 70,000	\$ 35,000
10-11-54365	380 Agreements	\$ 113,608	\$0	\$ -	\$0	\$ -	\$ -
10-11-54372	Records Retention	\$ 143	\$805	\$ 750	\$199	\$ 850	\$ 750
	Total	\$ 282,306	\$ 328,037	\$ 165,650	\$110,099	\$ 128,380	\$ 151,350

City Manager							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-12-50100	Salary	\$ 161,142	\$185,797	\$ 140,000	\$83,194	\$ 94,000	\$ 144,200
10-12-50130	Christmas Supplement Pay	\$ 1,200	\$2,000	\$ 4,000	\$2,000	\$ 2,000	\$ 4,000
10-12-50140	Longevity Pay	\$ -	\$208	\$ -	\$458	\$ 521	\$ 250
10-12-50150	Certificate Pay	\$ -	\$263	\$ -	\$825	\$ 932	\$ -
10-12-50165	Payroll Taxes	\$ 12,309	\$14,411	\$ 11,275	\$6,659	\$ 7,527	\$ 11,315
10-12-50170	Incentive Pay & Longevity	\$ 500	\$2,959	\$ 1,650	\$0	\$ -	\$ -
10-12-50171	Cell Phone Allowance	\$ 1,800	\$450	\$ 1,800	\$762	\$ 865	\$ 1,800
10-12-50175	Empl. Benefits - Health Insur	\$ 16,202	\$17,286	\$ 16,500	\$11,332	\$ 12,811	\$ 11,575
10-12-50180	Empl. Benefits - Retirement	\$ 11,060	\$12,914	\$ 11,000	\$5,964	\$ 6,743	\$ 10,975
10-12-51330	Dues - Association	\$ 130	\$190	\$ 500	\$25	\$ 100	\$ 500
10-12-51332	Dues - Publications	\$ 300	\$0	\$ -	\$0	\$ -	\$ -
10-12-51346	Insurance - Worker's Comp.	\$ 0	\$216	\$ 0	\$232		\$ 400
10-12-51780	Uniforms	\$ 250	\$0	\$ 250	\$0	\$ 250	\$ 250
10-12-51810	Travel/Training	\$ 5,538	\$9,979	\$ 4,000	\$0	\$ -	\$ 4,000
10-12-52635	Office Supplies	\$ 178	\$16	\$ -	\$0	\$ -	\$ -
	Total	\$ 210,609	\$246,689	\$ 190,975	\$ 111,452	\$ 125,749	\$ 189,265

Police Department							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-20-50100	Salary	\$745,019	\$731,033	\$848,000	\$652,302	\$740,000	\$885,167
10-20-50105	Over Time	\$64,178	\$83,905	\$20,000	\$57,013	\$64,000	\$30,000
10-20-50130	Christmas Supplement Pay	\$5,400	\$12,000	\$26,000	\$24,000	\$24,000	\$28,000
10-20-50140	Longevity Pay		\$73		\$636	\$720	\$900
10-20-50150	Certificate Pay		\$1,750		\$6,725	\$7,620	\$7,500
10-20-50165	Payroll Taxes	\$58,132	\$61,569	\$63,000	\$55,055	\$62,500	\$70,469
10-20-50170	Incentive Pay & Longevity	\$7,756	\$20,181	\$10,000	\$11,072	\$7,256	
10-20-50175	Empl. Benefits - Health Insur	\$74,478	\$68,660	\$88,000	\$76,001	\$86,000	\$88,000
10-20-50180	Empl. Benefits - Retirement	\$51,403	\$56,887	\$62,000	\$51,420	\$58,126	\$63,000
10-20-51316	Computer Software	\$13,937	\$48,205	\$35,000	\$5,015	\$13,937	\$35,000
10-20-51330	Dues - Association And Publica	\$1,640	\$1,529	\$2,500	\$1,114	\$1,640	\$2,500
10-20-51340	Inmate Care	\$303	\$0	\$100	\$0	\$387	\$100
10-20-51346	Insurance - Worker's Comp.		-\$25,813		\$23,915	\$27,034	\$28,000
10-20-51358	Printing	\$1,393	\$759	\$500	\$476	\$476	\$500
10-20-51780	Uniforms	\$34,876	\$25,856	\$10,000	\$14,983	\$16,000	\$16,000
10-20-51810	Travel/Training	\$10,664	\$6,863	\$7,500	\$8,856	\$9,000	\$9,000
10-20-51815	Ammo	\$11,023	\$14,252	\$7,500	\$12,743	\$12,743	\$12,000
10-20-52635	Office Supplies	\$7,374	\$5,005	\$5,000	\$2,960	\$3,500	\$5,000
10-20-52709	Drug Prevention	\$264	\$718	\$1,000	\$0	\$0	\$1,000
10-20-52711	Community Relations	\$578	\$0	\$750	\$0	\$0	\$750
10-20-52712	K-9 Expense		\$3,612		\$0		\$1,000
10-20-53508	R&M - Building/Grounds	\$2,169	\$691	\$1,000	\$3,594	\$3,594	\$10,000
10-20-53520	R&M - Computer	\$15,016	\$2,808	\$1,500	\$2,419	\$2,500	\$2,500
10-20-53524	R&M - Copier	\$2,950	\$6,566	\$6,000	\$6,851	\$ 7,745.00	\$7,800
10-20-53530	R&M - Equipment	\$3,482	\$2,074	\$2,000	\$9,781	\$9,781	\$2,000
10-20-53533	R&M - Gun Range	\$2,216	\$6,192	\$2,500	\$201	\$2,216	\$2,500
10-20-53540	R&M - Radar	\$23,793	\$844	\$ -	\$935	\$935	\$ -
10-20-53542	R&M - Radio/Pager	\$2,714	\$6,404	\$2,500	\$21,910	\$2,575	\$2,500
10-20-53560	R&M - Veh Exp	\$24,046	\$12,246	\$2,500	\$32,403	\$40,000	\$2,500
10-20-53566	R&M - Veh Exp - Fuel	\$35,908	\$36,478	\$30,000	\$32,503	\$34,000	\$35,000
10-20-53568	R&M - Veh Exp - Oil Change	\$1,701	\$2,021	\$4,000	\$2,209	\$3,500	\$4,000
10-20-53570	R&M - Veh Exp - Tires	\$4,520	\$1,075	\$3,000	\$6,904	\$4,475	\$3,000
10-20-56425	Capital Outlays - Cameras	\$31,242	\$25,478	\$35,000	\$32,462	\$32,462	\$35,000
10-20-56435	Capital Outlays -Computers		\$0	\$ 5,000.00	\$0	\$ -	\$ 5,000.00
10-20-56475	Capital Outlays - Radios	\$ -	\$6,706	\$ 1,500.00	\$0	\$ -	\$ 1,500.00
10-20-56485	Capital Outlays -Support Equip	\$ 55,201.00	\$11,158	\$ 10,000.00	\$2,980	\$ 3,000	\$ 10,000.00
10-20-58326	Debt Service - Patrol Cars	\$ 58,828.00	\$120,104	\$ 187,500.00	\$55,407	\$ 75,000	\$ 150,000.00
	Total	\$1,352,204	\$ 1,357,888	\$1,480,850	\$1,214,843	\$1,356,722	\$1,557,186

Municipal Court							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-25-50100	Salary	\$ 59,638	\$61,696	\$ 64,000	\$50,075	\$ 57,000	\$ 62,884
10-25-50130	Christmas Supplement Pay	\$ 900	\$1,500	\$ 3,000	\$3,000	\$ 3,000	\$ 3,000
10-25-50140	Longevity Pay		\$73		\$177	\$ 210	\$ -
10-25-50150	Certificate Pay		\$0		\$0		\$ 1,200
10-25-50165	Payroll Taxes	\$ 4,298	\$4,937	\$ 5,000	\$4,118	\$ 4,666	\$ 5,000
10-25-50170	Incentive Pay & Longevity	\$ -	\$1,933	\$ 1,500	\$850	\$ 850	
10-25-50175	Empl. Benefits - Health Insur	\$ 16,070	\$16,986	\$ 19,500	\$16,856	\$ 19,100	\$ 22,000
10-25-50180	Empl. Benefits - Retirement	\$ 3,895	\$4,384	\$ 4,850	\$3,701	\$ 4,200	\$ 4,902
10-25-51316	Computer Software	\$ -	\$888	\$ 2,000	\$0	\$ -	\$ 2,000
10-25-51330	Dues - Association And Publica	\$ -	\$90	\$ 500	\$0	\$ -	\$ 500
10-25-51346	Insurance - Worker's Comp.		\$67		\$173	\$ 195	\$ 400
10-25-51348	Juror Expense	\$ -	\$0	\$ 100	\$0	\$ -	\$ 100
10-25-51358	Printing		\$144		\$0		
10-25-51780	Uniforms	\$ 200	\$60	\$ 200	\$24	\$ 200	\$ 200
10-25-51810	Travel/Training	\$ 2,024	\$1,030	\$ 2,500	\$1,801	\$ 2,000	\$ 2,500
10-25-52635	Office Supplies	\$ 466	\$0	\$ -	\$319	\$ -	\$ 400
10-25-53520	R&M - Computer	\$ -	\$330	\$ 500	\$0	\$ 500	\$ 500
10-25-54364	Legal Fees	\$ 11,336	\$11,521	\$ 10,000	\$10,493	\$ 12,000	\$ 12,000
	Total	\$ 98,827	\$ 105,639	\$ 113,650	\$ 91,587	\$ 103,921	\$ 117,586

Fire Department							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-30-50100	Salary	\$191,869	\$168,741	\$155,500	\$159,281	\$180,057	\$166,058
10-30-50105	Over Time	\$9,478	\$8,144	\$3,500	\$15,752	\$18,000	\$15,000
10-30-50110	SI -Extra Labor- Dispatch	\$10,032	\$9,756	\$10,000	\$8,304	\$10,000	\$10,000
10-30-50130	Christmas Supplement Pay	\$1,800	\$3,000	\$6,000	\$6,000	\$6,000	\$6,000
10-30-50140	Longevity Pay		\$365		\$1,531	\$1,731	\$1,250
10-30-50150	Certificate Pay		\$875		\$3,272	\$3,700	\$4,000
10-30-50165	Payroll Taxes	\$15,285	\$14,045	\$12,500	\$14,593	\$16,500	\$18,000
10-30-50170	Incentive Pay & Longevity	\$3,025	\$7,023	\$5,250	\$3,675	\$3,675	\$0
10-30-50175	Empl. Benefits - Health Insur	\$23,474	\$23,104	\$18,500	\$16,547	\$18,706	\$20,000
10-30-50180	Empl. Benefits - Retirement	\$12,948	\$12,628	\$12,000	\$12,942	\$14,650	\$14,650
10-30-51330	Dues - Association And Public	\$522	\$450	\$500	\$1,531	\$1,531	\$1,500
10-30-51346	Insurance - Worker's Comp.		\$3,338		\$8,123	\$9,182	\$9,500
10-30-51384	Fire Prevention	\$0	\$8,048	\$1,500	\$117	\$4,500	\$1,500
10-30-51780	Uniforms	\$736	\$128	\$3,000	\$855	\$0	\$3,000
10-30-51810	Travel/Training	\$216	\$390	\$1,000	\$3,819	\$3,819	\$3,000
10-30-52730	Supplies - General	\$1,192	\$671	\$1,000	\$1,103	\$1,103	\$1,000
10-30-52750	Small Tools	\$240	\$548	\$500	\$757	\$757	\$500
10-30-53502	R&M - Air Pack Maintenance	\$1,945	\$3,704	\$3,500	\$3,151	\$3,500	\$3,500
10-30-53504	R&M - Air Compressor	\$1,391	\$735	\$1,000	\$97	\$1,000	\$1,000
10-30-53508	R&M - Building/Grounds	\$1,711	\$4,013	\$2,500	\$1,708	\$2,500	\$2,500
10-30-53530	R&M - Equipment	\$2,061	\$7,119	\$3,500	\$2,995	\$3,500	\$3,500
10-30-53542	R&M - Radio/Pager	\$1,046	\$869	\$1,500	\$1,345	\$500	\$1,500
10-30-53560	R&M - Veh Exp	\$30,200	\$20,672	\$15,000	\$2,806	\$3,000	\$15,000
10-30-53566	R&M - Veh Exp - Fuel	\$8,815	\$7,133	\$7,500	\$4,869	\$6,500	\$7,500
10-30-53568	R&M - Veh Exp - Oil Change	\$306	\$0	\$450	\$0	\$0	\$450
10-30-53570	R&M - Veh Exp - Tires	\$2,560	\$0	\$4,500	\$790	\$4,500	\$4,500
10-30-54376	Rvfd Contract Services	\$74,750	\$24,750	\$33,000	\$0	\$33,000	\$33,000
10-30-56400	Capital Outlays - Airpacks	\$0	\$0	\$5,000	\$0	\$0	\$50,000
10-30-56420	Capital Outlays - Bunker Gear	\$724	\$174	\$5,000	\$0	\$0	\$5,000
10-30-56440	Capital Outlays - Equipment A	\$600	\$7,363	\$69,500	\$77,031	\$77,031	\$69,500
10-30-56450	Capital Outlays - Hose	\$0	\$0	\$750	\$0	\$0	\$750
10-30-56465	Capital Outlays - Pagers	\$0	\$0	\$500	\$0	\$0	\$500
10-30-56475	Capital Outlays - Radios	\$9,058	\$9,465	\$0	\$0	\$0	\$0
10-30-58324	Debt Service - Fire Trucks		\$50,000		\$0		
	Total	\$ 405,986	\$ 347,251	\$ 383,950	\$ 352,996	\$ 428,942	\$ 473,158

Development Services							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 7/22/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-35-50100	Salary	\$ 102,594	\$61,404	\$ 50,000	\$13,692	\$ 15,600	\$ 50,000
10-35-50105	Over Time	\$ 334	\$0	\$ -	\$353	\$ -	\$ -
10-35-50130	Christmas Supplement Pay	\$ 1,200	\$2,000	\$ 2,000	\$0	\$ -	\$ 2,000
10-35-50140	Longevity Pay		\$0		\$0		\$ -
10-35-50150	Certificate Pay		\$0		\$0		\$ 600
10-35-50165	Payroll Taxes	\$ 7,989	\$4,964	\$ 3,850	\$1,059	\$ 1,200	\$ 3,659
10-35-50170	Incentive Pay & Longevity	\$ 1,502	\$2,135	\$ -	\$0	\$ -	\$ -
10-35-50175	Empl. Benefits - Health Insur	\$ 15,894	\$6,706	\$ 8,500	\$2,014	\$ 2,277	\$ 6,500
10-35-50180	Empl. Benefits - Retirement	\$ 6,791	\$4,357	\$ 3,750	\$961	\$ 1,100	\$ 3,549
10-35-51310	Code Enforcement	\$ 34,015	\$34,798	\$ 25,000	\$20,823	\$ 25,000	\$ 25,000
10-35-51314	Tire Disposal	\$ -	\$0	\$ 1,000	\$0	\$ -	\$ 1,000
10-35-51315	Demo Program	\$ 5,000	\$0	\$ 2,500	\$0	\$ -	\$ 30,000
10-35-51317	Spay/Neuter Vouchers	\$ -		\$ 2,500		\$ -	\$ 2,500
10-35-51346	Insurance - Worker's Comp.		\$0		\$838	1086	\$ 2,000
10-35-51780	Uniforms	\$ 317	\$339	\$ 250	\$0	\$ -	\$ 250
10-35-51810	Travel/Training	\$ 346	\$92	\$ 2,000	\$945	\$ -	\$ 2,000
10-35-53542	R&M - Radio/Pager		\$424				
10-35-53560	R&M - Veh Exp	\$ 314	\$115	\$ 1,000	\$2,483	\$ 2,483	\$ 1,000
10-35-53566	R&M - Veh Exp - Fuel	\$ 4,673	\$2,343	\$ 2,000	\$484	\$ 484	\$ 2,000
10-35-53568	R&M - Veh Exp - Oil Change	\$ 62	\$0	\$ 500	\$89	\$ 89	\$ 500
10-35-54308	Cemetery Contract		\$4,500		\$0		
	Total	\$ 181,031	\$ 124,177	\$ 104,850	\$ 43,740	\$ 49,319	\$ 132,559

Streets Department							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-40-50100	Salary	\$ 222,159	\$221,810	\$ 240,000	\$207,429	\$ 234,485	\$ 247,000
10-40-50105	Over Time	\$ 13,680	\$17,009	\$ 15,000	\$13,735	\$ 15,000	\$ 20,000
10-40-50130	Christmas Supplement Pay	\$ 3,000	\$5,000	\$ 11,000	\$11,000	\$ 11,000	\$ 11,000
10-40-50140	Longevity Pay		\$802		\$2,522	\$ 2,851	\$ 3,000
10-40-50150	Certificate Pay		\$1,476		\$4,638	\$ 5,300	\$ 5,300
10-40-50165	Payroll Taxes	\$ 18,648	\$19,465	\$ 19,000	\$18,195	\$ 20,570	\$ 21,000
10-40-50170	Incentive Pay & Longevity	\$ 8,606	\$11,034	\$ 7,800	\$300	\$ 7,000	\$ -
10-40-50171	Cell Phone Allowance		\$242		\$762		\$ 830
10-40-50175	Empl. Benefits - Health Insur	\$ 40,432	\$29,801	\$ 39,000	\$35,666	\$ 40,319	\$ 43,738
10-40-50180	Empl. Benefits - Retirement	\$ 15,642	\$14,840	\$ 18,500	\$15,366	\$ 17,500	\$ 19,000
10-40-51346	Insurance - Worker's Comp.		-\$49,178		\$13,073	\$ 14,777	\$ 15,000
10-40-51780	Uniforms	\$ 4,565	\$4,472	\$ 4,500	\$4,150	\$ 4,500	\$ 5,000
10-40-51810	Travel/Training	\$ 651	\$120	\$ 1,000	\$2,225	\$ 2,225	\$ 2,500
10-40-52302	Stray Animal Transfer Fee	\$ 1,320	\$1,809	\$ -	\$382	\$ 382	\$ -
10-40-52600	Animal Food	\$ 1,149	\$1,773	\$ 5,000	\$1,482	\$ 2,500	\$ 5,000
10-40-52605	Chemicals	\$ 1,053	\$464	\$ 1,000	\$647	\$ 1,000	\$ 1,000
10-40-53500	R&M - Animal Pen Maintenance	\$ -	\$880	\$ 10,000	\$0	\$ 500	\$ 500
10-40-53506	R&M - Bridge/Culvert	\$ 966	\$1,355	\$ 2,000	\$696	\$ 250	\$ 4,000
10-40-53508	R&M - Building/Grounds	\$ 499,430	\$9,832	\$ 12,000	\$8,129	\$ 10,000	\$ 12,000
10-40-53516	R&M - City Prop/Mem Cemetery	\$ -	\$23		\$182		\$ 500
10-40-53518	R&M - Civic Center	\$ 10,187	\$7,145	\$ 7,500	\$4,225	\$ 5,000	\$ 7,500
10-40-53530	R&M - Equipment	\$ 15,496	\$11,735	\$ 15,000	\$10,816	\$ 11,000	\$ 15,000
10-40-53542	R&M - Radio/Pager	\$ 512	\$0	\$ 500	\$0	\$ -	\$ 500
10-40-53550	R&M - Sidewalk/Curb	\$ 872	\$36	\$ 1,000	\$0	\$ 100	\$ 1,000
10-40-53554	R&M - Street/Alleyways	\$ 81,049	\$352,968	\$ 1,000	\$346,288	\$ 346,288	\$ 75,000
10-40-53558	R&M - Tools	\$ 1,376	\$1,310	\$ 3,000	\$1,096	\$ 1,500	\$ 3,000
10-40-53560	R&M - Veh Exp	\$ 6,263	\$11,994	\$ 2,500	\$3,316	\$ 4,000	\$ 4,000
10-40-53566	R&M - Veh Exp - Fuel	\$ -	\$15,239	\$ -	\$11,357	\$ 12,500	\$ 14,000
10-40-53568	R&M - Veh Exp - Oil Change	\$ -	\$1,027	\$ 1,000	\$754	\$ 1,000	\$ 1,000
10-40-53570	R&M - Veh Exp - Tires	\$ 3,689	\$1,863	\$ 1,500	\$838	\$ 1,500	\$ 1,500
10-40-56410	Capital Outlays - Vehicle	\$ 42,340	\$45,884	\$ 23,000	\$18,584	\$ 22,000	\$ 23,000
10-40-56490	Capital Outlays - Street Signs	\$ -	\$2,757	\$ -	\$505	\$ -	\$ 3,000
10-40-56500	Grant Expenses	\$ -	\$318,531	\$ -	\$0		\$ -
	Total	\$ 993,082	\$ 1,063,518	\$ 441,800	\$ 738,357	\$ 795,047	\$ 564,868

Library							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-45-50100	Salary	\$ 42,044	\$42,750	\$ 44,050	\$38,890	\$ 44,000	\$ 46,000
10-45-50110	SI - Extra Labor	\$ 32,593	\$34,759	\$ 36,500	\$32,722	\$ 37,000	\$ 37,300
10-45-50130	Christmas Supplement Pay	\$ 1,500	\$2,500	\$ 5,000	\$5,000	\$ 5,000	\$ 5,000
10-45-50140	Longevity Pay	\$ -	\$292	\$ -	\$916	\$ 1,036	\$ 1,100
10-45-50150	Certificate Pay	\$ -	\$0	\$ -	\$0	\$ -	\$ -
10-45-50165	Payroll Taxes	\$ 5,888	\$6,382	\$ 6,250	\$5,919	\$ 6,691	\$ 7,000
10-45-50170	Incentive Pay & Longevity	\$ 959	\$3,292	\$ 1,000	\$0	\$ -	\$ -
10-45-50175	Empl. Benefits - Health Insur	\$ 8,055	\$7,260	\$ 8,500	\$7,901	\$ 8,932	\$ 9,700
10-45-50180	Empl. Benefits - Retirement	\$ 2,805	\$3,081	\$ 3,500	\$2,860	\$ 3,233	\$ 3,600
10-45-51316	Computer Software	\$ 4,400	\$1,242	\$ 3,500	\$1,373	\$ 1,373	\$ 3,500
10-45-51346	Insurance - Worker's Comp.	\$ -	-\$2,835	\$ -	\$290	\$ 328	\$ 350
10-45-51359	Subscriptions	\$ 495	\$497	\$ 500	\$1,254	\$ 1,254	\$ 500
10-45-51610	Children's Program	\$ 495	\$961	\$ 500	\$453	\$ 453	\$ 750
10-45-51810	Travel/Training	\$ 2,242	\$2,340	\$ 2,500	\$181	\$ 181	\$ 2,500
10-45-52620	Janitorial Supplies	\$ 670	\$602	\$ 700	\$775	\$ 775	\$ 850
10-45-52635	Office Supplies	\$ 2,268	\$2,433	\$ 2,500	\$2,171	\$ 2,500	\$ 2,500
10-45-53508	R&M - Building/Grounds	\$ 5,893	\$28,340	\$ 2,500	\$1,310	\$ 1,800	\$ 2,500
10-45-53520	R&M - Computer	\$ 371	\$0	\$ 500	\$0	\$ -	\$ 500
10-45-53524	R&M - Copier	\$ 3,442	\$3,596	\$ 4,000	\$2,590	\$ 4,000	\$ 4,000
10-45-56415	Capital Outlays - Books	\$ 14,319	\$12,725	\$ 10,000	\$15,373	\$ 15,373	\$ 10,000
10-45-56435	Capital Outlays -Computers	\$ -	\$0	\$ 1,500	\$274	\$ 274	\$ 500
	Total	\$ 128,440	\$ 150,215	\$ 133,500	\$ 120,252	\$ 134,203	\$ 138,150

Parks & Recreation

Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
10-50-50100	Salary				\$6,793	\$ 7,000	\$ 15,000
10-50-50110	SI - Extra Labor				\$6,269	\$ 6,800	\$ 10,000
10-50-50165	Payroll Taxes				\$999	\$ 1,200	\$ 1,500
10-50-51346	Insurance - Worker's Comp.				\$86	\$ 86	\$ 250
10-50-52605	Chemicals	\$ 17,245	\$15,686	\$ 17,500	\$20,169	\$ 22,500	\$ 28,000
10-50-52645	Supplies - General	\$ 438	\$2,011	\$ 1,000	\$1,769	\$ 2,000	\$ 2,000
10-50-53508	R&M - Building/Grounds	\$ 10,785	\$8,735	\$ 10,000	\$10,226	\$ 13,000	\$ 10,000
10-50-53510	R&M - Butler Park	\$ 50	\$21	\$ 250	\$350	\$ 350	\$ 350
10-50-53522	R&M - Conley Park	\$ 1,594	\$37	\$ 1,000	\$25	\$ 100	\$ 500
10-50-53526	R&M - Courthouse Square	\$ 1,781	\$15	\$ 2,500	\$25	\$ 100	\$ 2,000
10-50-53530	R&M - Equipment	\$ 3,318	\$8,062	\$ 2,000	\$1,761	\$ 2,000	\$ 2,000
10-50-53531	R&M - Footbridge	\$ 1,692	\$7,613	\$ 3,000	\$224	\$ 300	\$ 3,000
10-50-53538	R&M - Museum	\$ -	\$ -	\$ 500	\$21	\$ -	\$ 500
10-50-54322	Recreation Services	\$ 20,754	\$22,896	\$ 25,000	\$16,168	\$ 20,000	\$ 7,000
10-50-54323	Recreation Supplies	\$ -	\$1,620	\$ 250	\$267	\$ 500	\$ 500
10-50-56440	Capital Outlays - Equipment An	\$ -	\$1,499	\$ -	\$0	\$ -	\$ -
	Total	\$ 57,658	\$ 68,194	\$ 63,000	\$65,151	\$75,936	\$ 82,600

REDCO							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/7/2023	2024-2025 Projected	2025-2026 Proposed Budget
10-55-50100	Salary	\$ 85,310	\$76,442	\$ 80,000	\$63,462	\$ 80,000	\$ 82,688
10-55-50130	Christmas Supplement Pay	\$ 600	\$1,000	\$ 2,000	\$2,000	\$ 2,000	\$ 2,000
10-55-50165	Payroll Taxes	\$ 6,428	\$9,601	\$ 6,200	\$4,997	\$ 6,000	\$ 6,358
10-55-50170	Incentive Pay & Longevity		\$1,000		\$0		
10-55-50175	Empl. Benefits - Health Insur	\$ 8,195	\$11,817	\$ 13,500	\$11,308	\$ 13,500	\$ 14,635
10-55-50180	Empl. Benefits - Retirement	\$ 4,959	\$5,275	\$ 6,000	\$4,478	\$ 5,500	\$ 6,166
10-55-51346	Insurance - Worker's Comp.		-\$3,533		\$198		\$ 200
10-55-52635	Office Supplies	\$ 1,242	\$1,430	\$ 1,000	\$0	\$ 1,500	\$ 1,000
10-55-53520	R&M - Computer	\$ 2,318	\$12	\$ 500	\$0	\$ 25	\$ 500
10-55-53524	R&M - Copier	\$ 2,318	\$974	\$ 1,000	\$865	\$ 1,000	\$ 1,500
	Total	\$ 111,371	\$104,017	\$ 110,200	\$ 87,307	\$ 109,525	\$ 115,047

Enterprise Fund Revenue							
Account	Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/6/2024	2024-2025 Projected	2025-2026 Proposed Budget
20-45500-00	Water Income	\$ 1,886,774	\$ 1,813,048	\$ 1,850,000	\$ 1,564,108	\$ 1,876,930	\$ 1,865,000
20-45502-00	Bulk Water	\$ 2,006	\$ 2,006	\$ 1,000	\$ 5,147	\$ 7,000	\$ 3,000
20-45503-00	Water Taps	\$ 12,426	\$ 3,950	\$ 5,000	\$ 1,500	\$ 2,500	\$ 5,000
20-45504-00	Late Charges	\$ 38,450	\$ 41,900	\$ 40,000	\$ 29,978	\$ 35,000	\$ 40,000
20-45505-00	Water Conservation Fees	\$ 14,429	\$ 9,900	\$ 12,500	\$ -	\$ 12,500	\$ 12,500
20-45506-00	Connect & Reconnect	\$ 22,670	\$ 24,180	\$ 20,000	\$ 11,610	\$ 15,000	\$ 20,000
20-45520-00	Sewer Income	\$ 1,307,181	\$ 1,285,915	\$ 1,300,000	\$ 1,119,356	\$ 1,343,227	\$ 1,335,000
20-45521-00	Service Charges	\$ 1,125	\$ 843	\$ 1,500	\$ -	\$ 1,500	\$ 1,500
20-45522-00	Sewer Taps	\$ 9,827	\$ 3,750	\$ 7,500	\$ 2,250	\$ 2,500	\$ 7,500
20-49005-00	Transfers from TWDB	\$ 667,317	\$ 1,091,955	\$ -	\$ -	\$ -	\$ -
20-49525-00	Ambulance Income	\$ 35,796	\$ 36,981	\$ 31,000	\$ 30,369	\$ 30,000	\$ 31,000
20-49527-00	Garbage Income	\$ 790,038	\$ 820,215	\$ 660,000	\$ 712,716	\$ 660,000	\$ 800,000
20-49532-00	Miscellaneous Income	\$ 1,541	\$ 1,541	\$ 2,000	\$ 1,410	\$ 1,500	\$ 2,000
20-49539-00	Insurance Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 4,789,580	\$ 5,136,183	\$ 3,930,500	\$ 3,478,443	\$ 3,987,657	\$ 4,122,500

Enterprise Fund Non-Departmental Debt Service							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2025-2026 Proposed Budget
20-51386-00	TCEQ Mandated Exp	\$ 4,329	\$ -	\$ -	\$ -	\$ -	\$ -
20-51700-00	Collection Agency Expense	\$ 31	\$ 160	\$ 500	\$ 902.80	\$ 903	\$ 1,000
20-56491-10	TWDB Draw down	\$ 667,317	\$ 1,091,955	\$ -			\$ -
50-58325-00	Principal - Series 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-58330-00	Interest - Series 2013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
50-58335-00	PAF Series 2013	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
20-58340-10	Principal - Series 2021	\$ -	\$ 120,000	\$ 120,000	\$ 225,000	\$ 120,000	\$ 120,000
20-58345-10	Interest - Series 2021	\$ 173	\$ -	\$ -	\$ -	\$ -	\$ -
20-58350-10	PAF Series 2021	\$ 2	\$ 175	\$ 350	\$ 175	\$ 350	\$ 350
20-58355-10	Principal - Series 2022		\$ 150,000	\$ 405,000	\$ 405,000	\$ 405,000	\$ 405,000
20-58360-10	Interest - Series 2022	\$ -	\$ 105,340	\$ -	\$ 105,340	\$ 105,340	\$ -
20-58365-10	PAF-Series 2022	\$ -	\$ 400	\$ 450	\$ 400	\$ 450	\$ 450
	Total	\$ 672,252	\$ 1,468,029	\$ 526,300	\$ 736,818	\$ 632,043	\$ 526,800

Enterprise Fund Non-Departmental (Quasi)							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
20-20-50185	Empl. Benefits - Christmas Mea	\$ 710	\$ 1,677	\$ 1,500	\$60	\$ 60	\$ 1,500
20-20-51300	Advertising	\$ -	\$ -	\$ 500	\$0	\$ -	\$ 500
20-20-51305	Bad Debt Expense	\$ 24,265	\$ 5,509	\$ 25,000	\$28,847	\$ 30,000	\$ 7,500
20-20-51316	Computer Software	\$ 26,285	\$ 26,920	\$ 40,000	\$15,377	\$ 20,000	\$ 32,500
20-20-51330	Dues - Association And Publica	\$ -	\$ 200	\$ 500	\$0	\$ 200	\$ 500
20-20-51344	Insurance - Prop/Casualty/Wc	\$ 35,790	\$ 117,298	\$ 83,500	\$91,418	\$ 95,000	\$ 113,000
20-20-51346	Insurance - Worker's Comp.		\$ 18,113		\$0		\$ -
20-20-51640	Postage	\$ 7,103	\$ 4,373	\$ 3,000	\$2,279	\$ 3,500	\$ 4,000
20-20-51998	Ambulance Expense	\$ 33,944	\$ 32,197	\$ 26,000	\$26,530	\$ 26,000	\$ 31,000
20-20-51999	Garbage Expense	\$ 755,140	\$ 856,899	\$ 590,000	\$640,592	\$ 770,000	\$ 800,000
20-20-52635	Office Supplies	\$ 5,087	\$ 5,316	\$ 5,000	\$5,618	\$ 5,618	\$ 6,000
20-20-53508	R&M - Building/Grounds	\$ 953	\$ 50	\$ 10,000	\$6,772	\$ 7,000	\$ 10,000
20-20-53520	R&M - Computer	\$ 119	\$ 130	\$ 1,000	\$0	\$ 500	\$ 1,000
20-20-53524	R&M - Copier	\$ 4,000	\$ 5,104	\$ 5,500	\$5,298	\$ 5,500	\$ 5,500
20-20-54318	Contributions - Lake Columbia	\$ 10,432	\$ 10,070	\$ 10,450	\$9,818	\$ 10,450	\$ 10,450
20-20-54360	Prof Fees - Accting & Auditing	\$ 12,500	\$ 12,959	\$ 25,000	\$5,356	\$ 10,000	\$ 12,500
20-20-54361	Employee Screening	\$ -	\$ 950	\$ 500	\$0	\$ -	\$ 500
20-20-54363	Unemployment	\$ -	\$ -	\$ 2,500	\$0	\$ -	\$ 2,500
20-20-55200	Utilities - Electricity	\$ 243,189	\$ 297,861	\$ 300,000	\$236,974	\$ 237,000	\$ 275,000
20-20-55250	Utilities - Natural Gas	\$ 10,052	\$ 2,059	\$ 7,500	\$9,218	\$ 9,218	\$ 7,500
20-20-55270	Utilities - Telephone And Inte	\$ 18,260	\$ 19,028	\$ 17,000	\$30,381	\$ 32,000	\$ 17,000
20-20-56435	Capital Outlays -Computers	\$ 99		\$ 2,000	\$0	\$ -	\$ 2,000
20-20-56940	Transfers Out To Gen Fund	\$ 1,675,000	\$ 1,240,000	\$ 1,240,000	\$0	\$ 1,240,000	\$ 1,240,000
	Total	\$ 2,862,928	\$ 2,656,714	\$ 2,396,450	\$ 1,114,536	\$ 2,502,046	\$ 2,580,450

Utility Billing							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
20-21-50100	Salary	\$ 84,831	\$ 85,401	\$ 95,000	\$79,349	\$ 90,000	\$ 99,000
20-21-50130	Christmas Supplement Pay	\$ 1,500	\$ 2,500	\$ 5,000	\$5,000	\$ 5,000	\$ 5,000
20-21-50140	Longevity Pay		\$ 292		\$917	\$ 1,000	\$ 1,000
20-21-50150	Certificate Pay		\$ -		\$0	\$ -	
20-21-50165	Payroll Taxes	\$ 6,575	\$ 6,882	\$ 7,300	\$6,143	\$ 7,000	\$ 7,625
20-21-50170	Incentive Pay & Longevity	\$ 1,000	\$ 3,313	\$ 1,000	\$0		
20-21-50175	Empl. Benefits - Health Insur	\$ 15,828	\$ 15,794	\$ 19,000	\$18,016	\$ 20,400	\$ 20,750
20-21-50180	Empl. Benefits - Retirement	\$ 4,899	\$ 5,314	\$ 7,100	\$5,035	\$ 6,000	\$ 7,381
20-21-51346	Insurance - Worker's Comp.		\$ 142		\$653	\$ 740	\$ 740
20-21-51640	Postage	\$ 11,837	\$ 10,865	\$ 10,000	\$26	\$ 10,545	\$ 12,000
20-21-51780	Uniforms	\$ 500	\$ -	\$ 500	\$0	\$ 500	\$ 500
20-21-51810	Travel And Training	\$ -	\$ -	\$ 500	\$0	\$ -	\$ 500
20-21-56435	Capital Outlays -Computers	\$ -	\$ 339	\$ 2,000	\$0	\$ -	\$ 2,000
20-21-56440	Capital Outlays - Equipment	\$ -	\$ -	\$ -	\$0	\$ -	\$ -
	Total	\$ 126,969	\$ 130,841	\$ 147,400	\$ 115,138	\$ 141,185	\$ 156,496

Water Department							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
20-22-50100	Salary	\$ 211,092	\$227,714	\$ 270,000	\$220,010	\$ 250,000	\$ 278,200
20-22-50105	Over Time	\$ 13,277	\$17,341	\$ 15,000	\$16,862	\$ 19,000	\$ 19,000
20-22-50130	Christmas Supplement Pay	\$ 2,400	\$3,500	\$ 11,000	\$11,000	\$ 11,000	\$ 11,000
20-22-50140	Longevity Pay	\$ -	\$438	\$ -	\$1,542	\$ -	\$ 1,500
20-22-50150	Certificate Pay	\$ -	\$3,290	\$ -	\$9,110	\$ -	\$ 14,900
20-22-50165	Payroll Taxes	\$ 17,688	\$20,397	\$ 22,500	\$20,643	\$ 23,500	\$ 24,000
20-22-50170	Incentive Pay & Longevity	\$ 10,907	\$18,031	\$ 12,750	\$15,032	\$ 16,000	\$ -
20-22-50175	Empl. Benefits - Health Insu	\$ 28,320	\$27,439	\$ 34,775	\$31,933	\$ 36,099	\$ 40,558
20-22-50180	Empl. Benefits - Retirement	\$ 14,996	\$18,223	\$ 22,000	\$18,678	\$ 21,115	\$ 23,262
20-22-51346	Insurance - Worker's Comp.	\$ -	-\$14,762	\$ -	\$9,318	\$ 10,600	\$ 10,600
20-22-51354	Permits/State Fees	\$ -	\$23,020	\$ 20,000	\$16,948	\$ -	\$ 20,000
20-22-51386	Tceq Mandated Expense	\$ -	\$0	\$ -	\$0	\$ -	\$ -
20-22-51780	Uniforms	\$ 5,006	\$4,328	\$ 4,500	\$4,362	\$ 4,500	\$ 4,500
20-22-51810	Travel/Training	1,636.57	\$785	2,000.00	\$1,416	1,500.00	2,000.00
20-22-52605	Chemicals	\$ 54,752	\$55,636	\$ 45,000	\$38,698	\$ 45,000	\$ 45,000
20-22-52730	Supplies - General	\$ 338	\$471	\$ 750	\$430	\$ 500	\$ 750
20-22-52750	Small Tools	\$ 2,202	\$787	\$ 2,000	\$2,284	\$ 2,284	\$ 2,500
20-22-53514	R&M - Chlorination Equip. M	\$ 3,649	\$1,800	\$ 4,000	\$2,518	\$ 4,000	\$ 4,000
20-22-53530	R&M - Equipment	\$ 11,471	\$5,903	\$ 12,500	\$6,244	\$ 9,000	\$ 12,500
20-22-53536	R&M - Meters	\$ 2,131	\$1,554	\$ 4,000	\$2,234	\$ 3,000	\$ 4,000
20-22-53542	R&M - Radio/Pager	\$ 506	\$825	\$ 1,000	\$909	\$ 1,000	\$ 1,000
20-22-53556	R&M - Tdc Booster	\$ 12,671	\$1,005	\$ 500	\$0	\$ -	\$ 500
20-22-53558	R&M - Tools	\$ 281	\$1,635	\$ 500	\$125	\$ 125	\$ 500
20-22-53560	R&M - Veh Exp	\$ 6,599	\$2,284	\$ 2,500	\$6,075	\$ 2,500	\$ 2,500
20-22-53566	R&M - Veh Exp - Fuel	\$ 17,580	\$15,720	\$ 15,000	\$13,407	\$ 16,000	\$ 16,000
20-22-53568	R&M - Veh Exp - Oil Change	\$ 616	\$1,052	\$ 1,000	\$822	\$ 1,000	\$ 1,000
20-22-53570	R&M - Veh Exp - Tires	\$ 3,138	\$1,795	\$ 1,500	\$2,667	\$ 3,000	\$ 2,500
20-22-53572	R&M - Water Mains	\$ 70,317	\$51,310	\$ 50,000	\$30,262	\$ 35,000	\$ 50,000
20-22-53574	R&M - Water Tanks	\$ 3,563	\$5,768	\$ 25,000	\$8,568	\$ 10,000	\$ 25,000
20-22-53578	Wells	\$ 48,374	\$82,672	\$ 60,000	\$21,241	\$ 50,000	\$ 60,000
20-22-56410	Capital Outlay - Vehicle	\$ 58,550	\$44,505	\$ 38,500	\$29,093	\$ 33,000	\$ 38,500
20-22-56430	Capital Outlays - Chlor. Equip	\$ 1,649	\$2,893	\$ 1,000	\$5,890	\$ 7,000	\$ 3,000
20-22-56451	Capital Outlays - Hydrants	\$ 4,793	\$3,761	\$ 5,000	\$8,836	\$ 10,000	\$ 5,000
20-22-56459	Capital Outlays - Meters	\$ 12,025	\$7,168	\$ 10,000	\$7,926	\$ 10,000	\$ 10,000
20-22-56460	Generators	\$ 1,793	\$10,414	\$ 20,000	\$17,393	\$ 20,000	\$ 20,000
20-22-56480	Capital Outlays - Pipe & Fitti	\$ -	\$133,635	\$ 3,500	\$0	\$ 3,500	\$ 3,500
20-22-56495	Capital Outlays - Well Contr	\$ -	\$276	\$ 7,500	\$0	\$ 7,500	\$ 7,500
	Total	\$ 622,320	\$ 782,613	\$ 725,275	\$ 582,478	\$ 666,723	\$ 764,770

Wastewater Department							
Account	Description	2022-2023 Actual Expense	2023-2024 Actual Expense	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/18/2025	2024-2025 Projected	2025-2026 Proposed Budget
20-23-50100	Salary	\$ 90,924	\$75,780	\$ 48,650	\$41,186	\$ 46,560	\$ 84,000
20-23-50105	Over Time	\$ 19,170	\$13,362	\$ 15,000	\$6,970	\$ 15,000	\$ 15,000
20-23-50130	Christmas Supplement Pay	\$ 1,200	\$2,000	\$ 2,000	\$2,000	\$ 2,000	\$ 4,000
20-23-50140	Longevity Pay	\$ -	\$219	\$ -	\$688	\$ 778	\$ 750
20-23-50150	Certificate Pay	\$ -	\$1,213	\$ -	\$3,963	\$ 4,500	\$ 4,200
20-23-50165	Payroll Taxes	\$ 9,002	\$7,637	\$ 4,000	\$4,213	\$ 4,763	\$ 7,000
20-23-50170	Incentive Pay & Longevity	\$ 11,079	\$9,771	\$ 5,000	\$1,500	\$ 1,500	\$ -
20-23-50175	Empl. Benefits - Health Insu	\$ 16,073	\$14,723	\$ 10,250	\$9,376	\$ 10,600	\$ 17,500
20-23-50180	Empl. Benefits - Retirement	\$ 7,792	\$6,846	\$ 4,000	\$3,851	\$ 4,400	\$ 6,800
20-23-51346	Insurance - Worker's Comp.	\$ -	\$683	\$ -	\$1,851	\$ 2,100	\$ 4,500
20-23-51350	Misc Fees	\$ 21,202	\$25,413	\$ 20,000	\$19,923	\$ 20,000	\$ 20,000
20-23-51354	Permits/State Fees	\$ 12,840	\$12,702	\$ 20,000	\$17,963	\$ 20,000	\$ 20,000
20-23-51780	Uniforms	\$ 2,801	\$3,183	\$ 2,500	\$1,981	\$ 2,500	\$ 2,500
20-23-51810	Travel/Training	\$ 1,050	\$470	\$ 1,500	\$250	\$ 250	\$ 1,500
20-23-52605	Chemicals	\$ 68,693	\$54,705	\$ 65,000	\$61,972	\$ 65,000	\$ 70,000
20-23-52625	Lab Supplies And Instrumen	\$ 3,783	\$4,120	\$ 4,500	\$3,076	\$ 3,076	\$ 4,500
20-23-52750	Small Tools	\$ 599	\$1,313	\$ 500	\$527	\$ 527	\$ 750
20-23-53508	R&M - Building/Grounds	\$ 318	\$77	\$ 500	\$355	\$ 355	\$ 500
20-23-53530	R&M - Equipment	\$ 6,119	\$5,510	\$ 10,000	\$3,544	\$ 5,000	\$ 10,000
20-23-53532	R&M - Lift Station	\$ 4,711	\$4,818	\$ 5,000	\$22,340	\$ 5,000	\$ 5,000
20-23-53534	R&M - Manhole	\$ 35	\$4,935	\$ 1,000	\$2,957	\$ 3,000	\$ 3,000
20-23-53542	R&M - Radio/Pager	\$ -	\$825	\$ 500	\$0	\$ -	\$ 500
20-23-53548	R&M - Sewer Mains	\$ 12,442	\$93,926	\$ 17,500	\$58,561	\$ 65,000	\$ 17,500
20-23-53560	R&M - Veh Exp	\$ 756	\$284	\$ 500	\$81	\$ 500	\$ 500
20-23-53566	R&M - Veh Exp - Fuel	\$ 2,659	\$3,399	\$ 3,000	\$0	\$ 3,750	\$ 3,000
20-23-53568	R&M - Veh Exp - Oil Change	\$ 87	\$78	\$ 300	\$99	\$ 300	\$ 300
20-23-53570	R&M - Veh Exp - Tires	\$ -	\$0	\$ 1,000	\$0	\$ -	\$ 1,000
20-23-53586	R&M - Wwtp	\$ 48,516	\$54,553	\$ 50,000	\$81,433	\$ 81,433	\$ 85,000
20-23-56430	Capital Outlays - Chlor. Equi	\$ 4,572	\$1,050	\$ 2,000	\$932	\$ 1,500	\$ 2,000
20-23-56455	Capital Outlays - Lab Equipr	\$ -	\$0	\$ 250	\$0	\$ -	\$ 250
20-23-56475	Capital Outlays - Radios	\$ -	\$0	\$ 500	\$0	\$ -	\$ 500
20-23-58380	Capital Outlay-Sewer Machi	\$ -	\$89,643	\$ -	\$0	\$ -	\$ -
	Total	\$ 346,421	\$ 493,239	\$ 294,950	\$ 351,593	\$ 369,392	\$ 392,050

Cemetery							
Account	Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2024	2024-2025 Projected	2025-2026 Proposed Budget
24-49488-00	Cemetery Revenue	\$ 8,001	\$ 8,160	\$ 7,500	\$ 8,195	\$ 9,000	\$ 7,500
24-49512-00	Cemetery Donations	\$ 28,275	\$ 28,275	\$ 5,000	\$ 775	\$ 1,000	\$ 5,000
	Flag Donations	\$ -	\$ -	\$ 1,500	\$ -	\$ -	\$ 1,500
	Transfer in from GF	\$ 25,000	\$ 25,000	\$ 40,000	\$ -	\$ 40,000	\$ 50,000
	Total	\$ 61,276	\$ 61,435	\$ 54,000	\$ 8,970	\$ 50,000	\$ 64,000
Account	Description	2022-2023 Actual	2023-2024 Actual	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2025-2026 Proposed Budget
24-54308-00	Cemetery Contract	\$ 27,886	\$ 27,734	\$ 40,000	\$ 27,995	\$ 40,000	\$ 50,000
24-54309-00	Expenses from Donations	\$ 2,504	\$ 5,537	\$ 2,750	\$ 2,859		
	Chemicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500
	Fertilizer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,750
	Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500
	Tools	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
	R&M Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000
	Flags	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,625
	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
	Postage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
	Parts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000
24-53521-00	R&M - Cemetery	\$ 1,675	\$ 5,563	\$ 4,250	\$ 914	\$ 5,550	\$ 4,250
24-53516-00	R&M - City Prop/Mem Cemetery	\$ 2,104	\$ 23	\$ 3,000	\$ 182	\$ -	\$ 3,000
24-52306-00	Cemetery Deeds & Supplies	\$ 208	\$ 275	\$ 200	\$ 418	\$ 200	\$ 200
	Total	\$ 34,376	\$ 39,131	\$ 50,200	\$ 32,368	\$ 45,750	\$ 80,825

Hotel/Motel Tax							
Account	Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2025-2026 Proposed Budget
11-42405-00	Hotel / Motel Revenue	\$ 44,067	\$ 40,621	\$ 45,000	\$ 39,847	\$ 45,000	\$ 40,000
	Total	\$ 44,067	\$ 40,621	\$ 45,000	\$ 39,847	\$ 45,000	\$ 40,000
Account	Description	2022-2023 Actual Revenue	2023-2024 Actual Revenue	2024-2025 Adopted Budget	2024-2025 YTD Actual 8/5/2025	2024-2025 Projected	2025-2026 Proposed Budget
11-59999-10	Contributions-Chamb	21035.75	28035.83	\$ 35,000	\$ 9,500	\$ 9,500	\$ 15,000
11-59997-10	Theater Contribution	2500	2500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
11-59998-10	Museum Contribution	2500	2500	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000
	Total	\$ 26,036	\$ 33,036	\$ 45,000	\$ 19,500	\$ 19,500	\$ 35,000