FISCAL YEAR 2025-2026

ADOPTED BUDGET

This budget will raise more total property taxes than last year's budget by $55,000 or 8.03% and of that amount $14,523 is tax revenue to be raised from new property added to the tax roll this year.

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FY 2025-2026 ADOPTED BUDGET SUMMARY

General Fund		Adopted Budget
Beginning Fund Balance	**$**	**1,193,145**
Beginning Restricted Fund Balance	$	-
Total 2025-2026 FY Revenue	**$**	**3,658,900**
2025-2026 FY Expeses		
GF Non-Departmental	$	401,925
Council & CS	$	151,350
City Manager	$	189,265
Police	$	1,557,186
Court	$	117,586
Fire	$	473,158
Development Services	$	132,559
Streets/Public Works	$	564,868
Library	$	138,150
Parks & Recreation	$	82,600
REDCO	$	115,047
Total	**$**	**3,923,693**
Difference	**$**	**(264,793)**
Ending Fund Balance	**$**	**928,352**

Enterprise Fund		Adopted Budget
Beginning Fund Balance	**$**	**1,151,997**
Beginning Restricted Fund Balance	**$**	**45,800**
Total 2025-2026 FY Revenue	**$**	**4,122,500**
FY 2025-2026 Expenses		
Enterprise Non-Departmental (Quasi)	$	2,580,450
Enterprise Non-Departmental	$	526,800
Utility Billing	$	156,496
Water	$	764,770
Sewer	$	392,050
Total	**$**	**4,420,565**
Difference	**$**	**(298,065)**
Ending Fund Balance	**$**	**853,932**

Cemetery		Adopted Budget
2025-2026 FY Adopted Income	$	64,000
2025-2026 FY Adopted Expenses	$	80,825
Difference	**$**	**(16,825)**

I&S		Adopted Budget
2025-2026 FY Adopted Income	$	365,000
2025-2026 FY Adopted Expenses	$	315,482
Difference	**$**	**49,518**

Hotel/Motel Tax		Adopted Budget
2025-2026 FY Adopted Income	$	40,000
2025-2026 FY Adopted Expenses	$	35,000
Difference	**$**	**5,000**

Capital Outlay		Adopted 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 8/4/25	2024-2025 Projected	2025-2026 Adopted 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	**Adopted M&O Rate: .331331**						
2025	**Adopted I&S Rate: .155073**						
2025	**Total Adopted 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 8/5/25	2024-2025 Projected	2026-2026 Adopted 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 8/5/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 Publica	$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 An	$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 7/22/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25**	**2024-2025 Projected**	**2025-2026 Adopted 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 8/7/23	2024-2025 Projected	2025-2026 Adopted 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 8/6/24**	**2024-2025 Projected**	**2025-2026 Adopted 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 8/5/25**	**2024-2025 Projected**	**2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 Insur	$ 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. Mai	$ 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 Control	$ -	$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 8/18/25	2024-2025 Projected	2025-2026 Adopted 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 Insur	$ 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 Instruments	$ 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. Equip	$ 4,572	$1,050	$ 2,000	$932	$ 1,500	$ 2,000
20-23-56455	Capital Outlays - Lab Equipme	$ -	$0	$ 250	$0	$ -	$ 250
20-23-56475	Capital Outlays - Radios	$ -	$0	$ 500	$0	$ -	$ 500
20-23-58380	Capital Outlay-Sewer Machine	$ -	$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 8/5/24**	**2024-2025 Projected**	**2025-2026 Adopted 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 8/5/25**	**2024-2025 Projected**	**2025-2026 Adopted 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 8/5/25	2024-2025 Projected	2025-2026 Adopted 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 8/5/25**	**2024-2025 Projected**	**2025-2026 Adopted Budget**
11-59999-10	Contributions-Chamb	21035.75	28035.83	$ 35,000	$ 9,500	$ 9,500	$ 15,000
11-59997-10	Theater Contributions	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**