

**CITY OF ELKHART
FY 2024-2025
APPROVED BUDGET**

| 11 GENERAL FUND ORDINARY INCOME | | ACTUAL | FY 2023-2024 | FY 2024-2025 |
|--|---------------------------------|----------------------|----------------------|----------------------|
| 111010 | PROPERTY TAXES | \$ 125,590.92 | \$ 150,000.00 | \$ 150,000.00 |
| 111011 | DEDICATED PROPERTY TAXES | don't use | | |
| 111015 | DELINQUENT TAXES | \$ 3,839.17 | | |
| 111020 | PENALTY & INTEREST | \$ 7,868.73 | | |
| 111030 | SALES TAX INCOME | \$ 216,045.03 | \$ 200,000.00 | \$ 215,000.00 |
| 111080 | BUILDING PERMITS | \$ 1,237.00 | \$ 900.00 | \$ 900.00 |
| 111085 | OTHER INCOME (COPIES, FAX) | \$ 88.40 | \$ 100.00 | \$ 75.00 |
| 111090 | NOTARY | \$ 292.00 | \$ 300.00 | \$ 275.00 |
| 111095 | OTHER INCOME (ORDINANCE FEES) | \$ 4,412.11 | \$ 3,000.00 | \$ 3,000.00 |
| 111100 | INTEREST INCOME | \$ 508.96 | \$ 2,500.00 | \$ 500.00 |
| 111105 | CHILD TRUST FUND | \$ 639.09 | \$ 800.00 | \$ 600.00 |
| 111110 | BEAUTIFICATION, PARKS, DÉCOR | \$ 1,467.51 | | |
| 111115 | ENFORCEMENT ACTIONS | | | |
| TOTAL 11 GENERAL FUND ORDINARY INCOME | | \$ 361,988.92 | \$ 357,600.00 | \$ 370,350.00 |
| | | | | |
| 21 DEDICATED STREET FUND INCOME | | | | |
| 211025 | STREET SALES TAX INCOME | \$ 74,414.56 | \$ 60,000.00 | \$ 60,000.00 |
| 211040 | FRANCHISE TAX CENTERPOINT | \$ 9,626.05 | \$ 10,000.00 | \$ 10,000.00 |
| 211045 | FRANCHISE TAX EAST TX BB | \$ 2,000.00 | \$ 1,000.00 | \$ 2,400.00 |
| 211050 | FRANCHISE TAX GRANITE | \$ 31.76 | | \$ 30.00 |
| 211060 | FRANCHISE ONCOR | \$ 72,909.10 | \$ 70,000.00 | \$ 70,500.00 |
| 211065 | FRANCHISE WINDSTREAM | \$ 3,611.53 | \$ 3,000.00 | \$ 3,000.00 |
| 211070 | FRANCHISE ZITO | \$ 638.01 | \$ 1,000.00 | \$ 800.00 |
| TOTAL 21 DEDICATED STREET INCOME | | \$ 163,231.01 | \$ 145,000.00 | \$ 146,730.00 |
| | | | | |
| 41 UTILITY FUND REVENUE | | | | |
| 411010 | WATER INCOME | \$ 971,313.64 | \$ 1,020,000.00 | \$ 1,020,000.00 |
| 411025 | WATER TAPS | \$ 8,025.00 | | |
| 411045 | SALES TAX INCOME ON WATER BILLS | \$ 14,368.00 | \$ 16,000.00 | \$ 15,000.00 |

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|-----------|-----------------------------|-----------|---------------------|-----------|---------------------|-----------|---------------------|
| 411050 | UTILITES-RETURNED CHECKS | \$ | 866.31 | | | | |
| 411055 | INTEREST INCOME | \$ | 2,147.11 | \$ | 30.00 | \$ | 100.00 |
| 411060 | OTHER INCOME GARBARGE | \$ | 192,311.38 | \$ | 185,000.00 | \$ | 185,000.00 |
| 41 | UTILITY FUND REVENUE | \$ | 1,189,031.44 | \$ | 1,221,030.00 | \$ | 1,220,100.00 |

12 GENERAL FUND EXPENSES (1210)

| | | | | | | | |
|-----------------------------|----------------------------|-----------|------------------|----|---------------------|----|---------------------|
| 121010 | SALARIES & WAGES | \$ | 20,047.19 | \$ | 40,000.00 | \$ | 40,000.00 |
| 121050 | PAYROLL TAXES | \$ | 821.47 | \$ | 6,400.00 | \$ | 1,000.00 |
| 121055 | HEALTH & LIFE INSURANCE | \$ | 15,876.57 | \$ | 23,240.00 | \$ | 15,000.00 |
| 121060 | WORKERS COMP | \$ | 112.20 | \$ | 3,500.00 | \$ | 1,000.00 |
| 121065 | RETIREMENT EXP | \$ | 1,776.27 | \$ | 3,500.00 | \$ | 2,000.00 |
| 121070 | DRUG TESTING AND PHYSICALS | | | \$ | 300.00 | \$ | 300.00 |
| 121075 | BACKGROUND CHECK | | | \$ | 60.00 | \$ | 100.00 |
| 121080 | MISC EMPLOYEE MEDICAL | | | \$ | 600.00 | \$ | 600.00 |
| 121090 | CONTRACT LABOR | \$ | 11,709.16 | \$ | 7,000.00 | \$ | 4,000.00 |
| 121095 | PAYROLL PROCESSING ADMIN | \$ | 197.40 | \$ | 1,300.00 | \$ | 500.00 |
| TOTAL 1210 PERSONNEL | | \$ | 50,540.26 | | \$ 85,900.00 | | \$ 64,500.00 |

1220 SUPPLIES & MATERIALS

| | | | | | | | |
|--|-------------------------------|-----------|-----------------|-----------|------------------|-----------|------------------|
| 122010 | OFFICE SUPPLIES | \$ | 3,545.51 | \$ | 5,500.00 | \$ | 4,500.00 |
| 122020 | POSTAGE (ADMIN) | \$ | 287.41 | \$ | 500.00 | \$ | 500.00 |
| 122065 | MISC SUPPLIES/MATERIALS | \$ | 884.84 | \$ | 2,000.00 | \$ | 2,000.00 |
| 122070 | EQUIPMENT & MACHINERY ADMIN | \$ | 213.75 | \$ | 2,500.00 | \$ | 400.00 |
| 122075 | CITY ELECTIONS | \$ | 3,004.50 | \$ | 4,000.00 | \$ | 4,500.00 |
| 122080 | CITY COUNCIL MEETING MISC ESP | | | \$ | 500.00 | \$ | 500.00 |
| TOTAL 1220 SUPPLIES AND MATERIALS | | \$ | 7,936.01 | \$ | 15,000.00 | \$ | 12,400.00 |

1230 SERVICE EXPENSE

| | | | | | | | |
|--------|--------------------------------|----|-----------|----|-----------|----|------------|
| 123030 | PROFESSIONAL SERVICES | | | | | | |
| 123035 | LEGAL EXPENSES | \$ | 9,591.18 | \$ | 12,000.00 | \$ | 12,000.00 |
| 123040 | CONTRACT LABOR BKP,ACCT, AUDIT | \$ | 95,637.50 | \$ | 30,000.00 | \$ | 100,000.00 |
| 123045 | SECURITY & SURVELILLANCE | \$ | 362.45 | \$ | 500.00 | \$ | 500.00 |
| 123055 | CONTRACTUAL -TMLIRP | \$ | 7,569.96 | \$ | 5,800.00 | \$ | 8,000.00 |
| 123060 | CONTRACTUAL -CYNERGY | \$ | 8,271.52 | \$ | 12,000.00 | \$ | 13,500.00 |

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|-----------------------------------|------------------------------|-----------|-------------------|----|---------------------|-------------|----------------------|
| 123065 | ADVERTISING | \$ | 370.12 | \$ | 5,000.00 | \$ | 500.00 |
| 123070 | UTILITIES POWER | \$ | 3,098.92 | \$ | 4,500.00 | \$ | 4,500.00 |
| 123075 | UTILITIES GAS | \$ | 1,544.82 | \$ | 2,000.00 | \$ 2,000.00 | |
| 123080 | UTILITIES INTERNET AND PHONE | \$ | 5,478.75 | \$ | 7,000.00 | \$ | 9,000.00 |
| TOTAL 1230 SERVICE EXPENSE | | \$ | 131,925.22 | | \$ 78,800.00 | | \$ 150,000.00 |

1240 MEMBERSHIP & SUBSCRIPTIONS

| | | | | | | | |
|--|------------------------|-----------|------------------|--------------|---------------------|--------------|---------------------|
| 124010 | CITY WEBSITE ANNUAL | \$ | 945.00 | \$ | 800.00 | \$ | 1,000.00 |
| 124015 | ELKHART VFD | \$ | 16,000.00 | \$ 16,000.00 | | \$ 18,000.00 | |
| 124020 | ACTAC FEES | | | \$ | 1,500.00 | \$ | 500.00 |
| 124025 | ACCAD FEES | \$ | 3,792.40 | \$ | 3,200.00 | \$ | 4,000.00 |
| 124030 | ETCOG | \$ | 1,766.00 | \$ | 2,000.00 | \$ 2,000.00 | |
| 124035 | TML | \$ | 651.00 | \$ | 600.00 | \$ | 700.00 |
| 124040 | TX MUNIPAL CLERK ASSO | \$ | 325.00 | \$ | 500.00 | \$ | 500.00 |
| 124050 | TRAVEL AND TRAINING | \$ | 3,900.46 | \$ 4,500.00 | | \$ 5,000.00 | |
| 124060 | MEMBERSHIP OTHER/ MISC | \$ | 488.27 | \$ | 500.00 | \$ | 500.00 |
| TOTAL 1240 MEMBERSHIP AND SUBSCRIPTIONS | | \$ | 27,868.13 | | \$ 29,600.00 | | \$ 32,200.00 |

1250 FACILITIES EXPENSE

| | | | | | | | |
|--------------------------------------|------------------------------------|-----------|-----------------|-----------|------------------|--------------|------------------|
| 125010 | BUILDING & STRUCTURES (REMODELS) | | | \$ | 30,000.00 | \$ | 15,000.00 |
| 125015 | REPAIRS & MAINTENANCE | \$ | 2,118.45 | \$ | 5,000.00 | \$ 14,000.00 | |
| 125020 | INTEREST EXPENSE-CBTX BLDG HWY 287 | \$ | 99.42 | | | \$ | 100.00 |
| TOTAL 1250 FACILITIES EXPENSE | | \$ | 2,217.87 | \$ | 35,000.00 | \$ | 29,100.00 |

1260 EQUIPMENT ADMIN

| | | | | | | | |
|-----------------------------------|---------------------------------|-----------|-----------------|-------------|---------------------|--------------------|--------|
| 126010 | FURNITURE & OFFICE EQUIPMENT | \$ | 242.44 | \$ | 5,000.00 | \$ | 500.00 |
| 126015 | COMPUTER EQUIPMENT | \$ | 1,507.44 | \$ 4,000.00 | | \$ 2,000.00 | |
| 126020 | COMPUTER SOFTWARE (Quick Books) | \$ | 999.12 | \$ | 2,000.00 | \$ 1,000.00 | |
| TOTAL 1260 EQUIPMENT ADMIN | | \$ | 2,749.00 | | \$ 11,000.00 | \$ 3,500.00 | |

1270 ENFORCEMENT

| | | | | | | | |
|--------|-------------------------|----|----------|----|----------|----|----------|
| 127010 | VEHICLE PURCHASE | \$ | 4,995.00 | | | \$ | - |
| 127015 | VEHICLE FUEL & MISC EXP | \$ | 4,868.20 | \$ | 6,500.00 | \$ | 6,500.00 |
| 127025 | TCOLE | | | \$ | 500.00 | \$ | - |

| | | | | | | | |
|-------------------------------|--------------------------------|-----------|------------------|-----------|------------------|-----------|------------------|
| 127030 | SUPPLIES (ENFORCEMENT & COURT) | \$ | 816.51 | \$ | 3,000.00 | \$ | 1,500.00 |
| 127035 | POSTAGE ENFORCEMENT | \$ | 204.10 | \$ | 1,000.00 | \$ | 500.00 |
| 127040 | UNIFORMS ENFORCEMENT | \$ | 114.38 | \$ | 500.00 | \$ | 300.00 |
| 127045 | PAYROLL EXPENDITURES | \$ | 34,594.10 | \$ | 41,600.00 | \$ | 41,600.00 |
| 127046 | TRAVEL AND TRAINING | \$ | 2,164.97 | \$ | 3,000.00 | \$ | 3,000.00 |
| 127050 | MUNICIPAL JUDGE COURT | \$ | 1,200.00 | \$ | 1,200.00 | \$ | 1,200.00 |
| 127055 | CITY COUNCIL SECURITY | | . | | | \$ | - |
| TOTAL 1270 ENFORCEMENT | | \$ | 48,957.26 | \$ | 57,300.00 | \$ | 54,600.00 |

1280 COMMUNITY IMPROVEMENT

| | | | | | | | |
|---|--------------------------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| 128010 | CITY PARK EXPENSES | \$ | 2,968.29 | \$ | 15,000.00 | \$ | 15,000.00 |
| 128015 | INTEREST EXPENSE CBTX 12.885 AC PARK | \$ | 1,577.25 | | | \$ | 2,000.00 |
| 128020 | ELKHART BEAUTIFICATION EXPENSES | \$ | 117.72 | \$ | 3,000.00 | \$ | 1,500.00 |
| 128025 | COMMUNITY HOLIDAY CELEBRATION | \$ | 2,999.53 | \$ | 3,000.00 | \$ | 5,000.00 |
| 128030 | PUBLIC RECOGNITIONS, CERMONIES | \$ | 32.44 | \$ | 1,000.00 | \$ | 550.00 |
| TOTAL 1280 COMMUNITY IMPROVEMENT | | \$ | 7,695.23 | \$ | 22,000.00 | \$ | 24,050.00 |
| TOTAL GENERAL FUND EXPENSES | | \$ | 272,226.19 | \$ | 357,600.00 | \$ | 370,350.00 |

22 DEDICATED TREET FUND EXPENSE

| | | | | | | | |
|--|-------------------------|-----------|------------------|-----------|-------------------|----|----------------------|
| 221010 | SALARY AND WAGES | \$ | 22,642.89 | | | | |
| 221020 | PAYROLL TAXES | \$ | 373.07 | | | | |
| 221025 | REPAIRS AND MAINTENANCE | \$ | 32,513.00 | \$ | 103,400.00 | \$ | 103,730.00 |
| 221030 | UTILITIES AND POWER | \$ | 27,109.40 | \$ | 35,000.00 | \$ | 35,000.00 |
| 221035 | INSURANCE TMLIRP | | | \$ | 6,600.00 | \$ | - |
| 221045 | RETIREMENT EXPENSE | \$ | 792.74 | | | | |
| 221080 | CONTRACT LABOR | \$ | 15,697.50 | | | \$ | 8,000.00 |
| TOTAL 22 DEDICATED STREET FUND EXPENSES | | \$ | 99,128.60 | \$ | 145,000.00 | | \$ 146,730.00 |

42 UTILITY FUND PERSONNEL EXPENSE (4210)

| | | | | | | | |
|--------|----------------------|----|------------|----|------------|----|------------|
| 421010 | WSG-SALARIES & WAGES | \$ | 243,481.10 | \$ | 315,000.00 | \$ | 325,000.00 |
| 421015 | WSG-Overtime | | | \$ | 25,000.00 | \$ | 25,000.00 |
| 421020 | WSG-PAYROLL TAXES | \$ | 3,927.61 | \$ | 12,000.00 | \$ | 12,000.00 |
| 421025 | WSG-FICA | | | \$ | 8,000.00 | \$ | 8,000.00 |
| 421030 | WSG-TXSUTA | | | \$ | 100.00 | \$ | 100.00 |

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|---|---------------------------|----|----------------------|----|----------------------|----|----------------------|
| 421035 | WSG-HEALTH INSURANCE | \$ | 58,426.96 | \$ | 80,000.00 | \$ | 94,000.00 |
| 421040 | WSG-WORKERS COMP EXPENSES | | | \$ | 5,000.00 | \$ | 5,000.00 |
| 421045 | WSG-RETIREMENT | \$ | 10,886.46 | \$ | 13,000.00 | \$ | 15,000.00 |
| 421050 | WSG-DRUG TESTING | | | \$ | 240.00 | \$ | 250.00 |
| 421055 | WSG-BACKGROUND CHECKS | \$ | 241.88 | \$ | 200.00 | \$ | 500.00 |
| 421060 | UTILITIES-UNIFORMS | | \$ 545.22 | \$ | 2,500.00 | \$ | 2,500.00 |
| 421065 | WSG-YEARLY PHYSICAL | | | \$ | 500.00 | \$ | 500.00 |
| 421070 | MEDICAL-EMPLOYEE MISC | \$ | 144.51 | | | \$ | 500.00 |
| 421080 | WSG-CONTRACT LABOR | \$ | 8,206.41 | \$ | 10,000.00 | \$ | 10,000.00 |
| 421090 | WSG-PAYROLL PROCESSING | \$ | 987.00 | \$ | 1,500.00 | \$ | 1,500.00 |
| TOTAL 4210 UTILITY FUND PERSONNEL EXPENSES | | | \$ 326,847.15 | | \$ 473,040.00 | | \$ 499,850.00 |

4220 SUPPLIES & MATERIALS

| | | | | | | | |
|--|---------------------------|----|----------------------|----|----------------------|----|----------------------|
| 422010 | WSG-OFFICE SUPPLIES | \$ | 3,264.72 | \$ | 2,000.00 | \$ | 6,000.00 |
| 422015 | WSG-POSTAGE | \$ | 5,881.21 | \$ | 7,000.00 | \$ | 7,000.00 |
| 422020 | TOOLS-EQUIPMENT-MACHINERY | \$ | 5,454.75 | \$ | 95,000.00 | \$ | 130,000.00 |
| 422025 | CHEMICALS | \$ | 35,191.20 | \$ | 18,000.00 | \$ | 50,000.00 |
| 422030 | FUEL & LUBRICATION | \$ | 26,968.41 | \$ | 26,000.00 | \$ | 40,000.00 |
| 422035 | OTHER SUPPLIES & MATERIAL | \$ | 73,598.50 | \$ | 29,000.00 | \$ | 100,000.00 |
| 422040 | EQUIPMENT RENTAL | \$ | 2,555.87 | \$ | 2,000.00 | \$ | 4,000.00 |
| TOTAL 4220 SUPPLIES & MATERIALS | | | \$ 152,914.66 | | \$ 179,000.00 | | \$ 337,000.00 |

4230 SERVICES UTILITIES

| | | | | | | | |
|--------|---------------------------------------|----|------------|----|------------|----|------------|
| 423010 | SPECIAL STUDIES AND TESTING | \$ | 13,715.34 | \$ | 15,000.00 | \$ | 15,000.00 |
| 423015 | TCEQ | \$ | 3,337.40 | \$ | 4,000.00 | \$ | 4,000.00 |
| 423020 | WATER PRODUCTION REPORT | \$ | 6,156.98 | \$ | 2,200.00 | \$ | 8,000.00 |
| 423025 | PROFESSIONAL SERVICES | \$ | 40,429.27 | \$ | 10,000.00 | \$ | 40,000.00 |
| 423026 | KSA-PROFESSIONAL SERVICES ENGINEERING | \$ | 22,752.25 | \$ | 20,000.00 | \$ | 25,000.00 |
| 423030 | CONTRACTUAL GARBAGE EXPENSES | \$ | 156,386.64 | \$ | 175,000.00 | \$ | 185,000.00 |
| 423035 | CONTRACTUAL PRINTING | | ? | \$ | 1,000.00 | \$ | 1,000.00 |
| 423040 | CONTRACTUAL TMLIRP | \$ | 20,703.21 | \$ | 19,000.00 | \$ | 25,000.00 |
| 423045 | COMMUNICATIONS AT&T | \$ | 2,367.77 | \$ | 1,500.00 | \$ | 3,000.00 |
| 423050 | TRAVEL AND TRAINING | \$ | 803.00 | \$ | 3,000.00 | \$ | 3,000.00 |
| 423055 | CONTRACTUAL UTILITIES | \$ | 44,444.56 | \$ | 28,000.00 | \$ | 60,000.00 |

| | | | | | | |
|--------------------------------------|--------------------|-----------|-------------------|-----------|-------------------|----------------------|
| 423060 | WSG OTHER SERVICES | \$ | 9,137.79 | \$ | 8,000.00 | \$ 10,000.00 |
| 423065 | ADVERTISING | | | \$ | 500.00 | \$ 500.00 |
| TOTAL 4230 SERVICES UTILITIES | | \$ | 320,234.21 | \$ | 287,200.00 | \$ 379,500.00 |

4240 SUBSCRIPTIONS & DUES

| | | | | | | |
|--|------------------------------|-----------|-----------------|----|--------------------|--------------------|
| 424015 | COMPUTER EQUIPMENT (BILLING) | | | \$ | 700.00 | \$ 2,000.00 |
| 424020 | COMPUTER SOFTWARE (BILLING) | \$ | 202.53 | \$ | 4,500.00 | \$ 5,000.00 |
| 424025 | TRWA | | | \$ | 2,000.00 | \$ 2,000.00 |
| 424030 | MISC-SUBSCRIPTION & DUES | \$ | 5,034.45 | \$ | 800.00 | \$ 800.00 |
| TOTAL 4240 SUBSCRIPTIONS & DUES | | \$ | 5,236.98 | | \$ 8,000.00 | \$ 9,800.00 |

4250 UTILITIES MISCELLANEOUS EXPENSES

| | | | | | | |
|--|------------------------------------|----|---------------------|-----------|------------------|---------------------|
| 425010 | OVERPAYMENT REFUNDS AND JUDGEMENTS | \$ | 169.00 | | | \$ 250.00 |
| 425020 | BANK SERVICE CHARGES | \$ | 80.00 | \$ | 100.00 | \$ 100.00 |
| 425040 | CREDIT CARD FEES EXPENSES | \$ | 22,213.77 | \$ | 18,000.00 | \$ 25,000.00 |
| 425050 | MISC EXPENSE WSG DRINKS | \$ | 151.68 | \$ | 1,000.00 | \$ 500.00 |
| 425060 | TRUCK LOAN PAYMENT UTILITIES | \$ | 33,345.60 | \$ | 20,000.00 | \$ 40,000.00 |
| 425065 | TRACTOR LOAN PAYMENT | \$ | 12,168.70 | \$ | 6,552.96 | \$ 8,000.00 |
| 425060 | INTEREST ON NOTES CBTX | \$ | 54.76 | | | \$ 100.00 |
| TOTAL 4250 UTILITIES MISCELLANEOUS EXPENSES | | | \$ 68,184.51 | \$ | 45,652.96 | \$ 73,950.00 |

4260 REPAIRS AND MAINTENANCE UTILITIES

| | | | | | | |
|---|--------------------------------|----|---------------------|-----------|------------------|---------------------|
| 426010 | MOTOR VEHICAL REPAIRS | \$ | 2,729.65 | \$ | 14,000.00 | \$ 14,000.00 |
| 426020 | FACILITY REPAIRS & MAINTENANCE | \$ | 29,383.30 | \$ | 40,000.00 | \$ 40,000.00 |
| 426030 | OTHER REPAIRS & MAINTENANCE | \$ | 21,605.00 | \$ | 30,000.00 | \$ 30,000.00 |
| TOTAL 4260 REPAIRS AND MAINTENANCE UTILITIES | | | \$ 53,717.95 | \$ | 84,000.00 | \$ 84,000.00 |

4270 SPECIAL FUNDS UTILITIES

| | | | | | | |
|---|---------------------------|--|--|--|--|----------------------|
| 427005 | WATER IMPROVEMENT PROJECT | | | | | \$ 200,000.00 |
| TOTAL 4270 SPECIAL FUNDS UTILITIES | | | | | | \$ 200,000.00 |

TOTAL 11 GENERAL FUND ORDINARY INCOME

\$ 370,350.00

TOTAL GENERAL FUND EXPENSES

\$ 370,350.00

OVER/UNDER/EQUAL

\$ -

| | | |
|---|----|------------|
| TOTAL 21 DEDICATED STREET INCOME | \$ | 146,730.00 |
| TOTAL 22 DEDICATED STREET FUND EXPENSES | \$ | 146,730.00 |
| OVER/UNDER/EQUAL | \$ | - |

| | | |
|--------------------------------|----|--------------|
| 41 UTILITY FUND REVENUE | \$ | 1,220,100.00 |
| TOTAL 42 UTILITY FUND EXPENSES | \$ | 1,220,100.00 |
| OVER/UNDER/EQUAL | \$ | - |