

Approved Budget 2025-2026

		ACTUAL	FY 24-25	FY2025-2026
11 GENERAL FUND ORDINARY INCOME				
111010	PROPERTY TAXES	\$ 128,215.80	\$ 150,000.00	\$ 150,000.00
111011	DEDICATED PROPERTY TAXES			
111015	DELINQUENT TAXES	\$ 4,304.33		
111020	PENALTY & INTEREST	\$ 7,939.20		
111030	SALES TAX INCOME	\$ 199,203.91	\$ 215,000.00	\$ 215,000.00
111080	BUILDING PERMITS	\$ 1,577.00	\$ 900.00	\$ 900.00
111085	OTHER INCOME (COPIES, FAX)	\$ 141.72	\$ 75.00	\$ 75.00
111090	NOTARY	\$ 179.92	\$ 275.00	\$ 275.00
111095	OTHER INCOME (ORDINANCE FEES)	\$ 15,033.88	\$ 3,000.00	\$ 3,000.00
111100	INTEREST INCOME	\$ 332.13	\$ 500.00	\$ 500.00
111105	CHILD TRUST FUND		\$ -	\$ -
111110	BEAUTIFICATION, PARKS, DÉCOR	\$ 508.58		
111115	ENFORCEMENT ACTIONS			
111120	INSURANCE CLAIM PROCEEDS	\$ 39,045.75		
111125	COURT FEES AND FINES	\$ 194.56		
TOTAL 11 GENERAL FUND ORDINARY INCOME		\$ 396,676.78	\$ 369,750.00	\$ 369,750.00
21 DEDICATED STREET FUND INCOME				
211025	STREET SALES TAX INCOME	\$ 39,663.73	\$ 60,000.00	\$ 45,000.00
211040	FRANCHISE TAX CENTERPOINT	\$ 9,262.49	\$ 10,000.00	\$ 10,000.00
211045	FRANCHISE TAX EAST TX BB	\$ 2,200.00	\$ 2,400.00	\$ 2,400.00
211050	FRANCHISE TAX GRANITE	\$ 19.72	\$ 30.00	\$ 30.00
211060	FRANCHISE ONCOR	\$ 69,912.00	\$ 70,500.00	\$ 70,500.00
211065	FRANCHISE WINDSTREAM	\$ 1,944.01	\$ 3,000.00	\$ 3,000.00
211070	FRANCHISE ZITO	\$ 580.51	\$ 800.00	\$ 650.00
211080	FRANCHISE CHARTER	\$ 394.73	\$ 800.00	\$ 450.00
TOTAL 21 DEDICATED STREET INCOME		\$ 123,977.19	\$ 147,530.00	\$ 132,030.00

41 UTILITY FUND REVENUE

411010	WATER INCOME	\$	953,009.55	\$	1,020,000.00	\$	1,040,000.00
411025	WATER TAPS	\$	18,809.71				
411045	SALES TAX INCOME ON WATER BILLS	\$	10,150.80	\$	15,000.00	\$	15,000.00
411050	UTILITES-RETURNED CHECKS	\$	140.00				
411055	INTEREST INCOME	\$	1,459.87	\$	100.00	\$	100.00
411060	OTHER INCOME GARBARGE	\$	174,259.29	\$	185,000.00	\$	190,000.00
41 UTILITY FUND REVENUE		\$	1,157,829.22	\$	1,220,100.00	\$	1,245,100.00

12 GENERAL FUND EXPENSES (1210)

121010	SALARIES & WAGES	\$	31,559.34	\$	40,000.00	\$	42,500.00
121050	PAYROLL TAXES	\$	1,024.89	\$	1,000.00	\$	1,200.00
121055	HEALTH & LIFE INSURANCE	\$	13,306.82	\$	15,000.00	\$	15,000.00
121060	WORKERS COMP	\$	448.66	\$	1,000.00	\$	1,000.00
121065	RETIREMENT EXP	\$	1,012.32	\$	2,000.00	\$	2,000.00
121070	DRUG TESTING AND PHYSICALS	\$	100.00	\$	300.00	\$	300.00
121075	BACKGROUND CHECK			\$	100.00	\$	100.00
121080	MISC EMPLOYEE MEDICAL			\$	600.00	\$	600.00
121090	CONTRACT LABOR	\$	2,723.93	\$	4,000.00	\$	-
121095	PAYROLL PROCESSING ADMIN	\$	252.00	\$	500.00	\$	500.00
TOTAL 1210 PERSONNEL		\$	50,427.96	\$	64,500.00	\$	63,200.00

1220 SUPPLIES & MATERIALS

122010	OFFICE SUPPLIES	\$	2,586.40	\$	4,500.00	\$	3,500.00
122020	POSTAGE (ADMIN)	\$	234.26	\$	500.00	\$	500.00
122065	MISC SUPPLIES/MATERIALS	\$	454.95	\$	2,000.00	\$	1,000.00
122070	EQUIPMENT & MACHINERY ADMIN	\$	121.25	\$	400.00	\$	400.00
122075	CITY ELECTIONS	\$	113.22	\$	4,500.00	\$	4,500.00
122080	CITY COUNCIL MEETING MISC ESP			\$	500.00	\$	500.00
TOTAL 1220 SUPPLIES AND MATERIALS		\$	3,510.08	\$	12,400.00	\$	10,400.00

1230 SERVICE EXPENSE

123030	PROFESSIONAL SERVICES						
--------	-----------------------	--	--	--	--	--	--

123035	LEGAL EXPENSES	\$	15,730.03	\$	12,000.00	\$	16,000.00
123040	CONTRACT LABOR BKP,ACCT, AUDIT	\$	19,222.00	\$	100,000.00	\$	100,000.00
123045	SECURITY & SURVELILLANCE	\$	362.45	\$	500.00	\$	500.00
123055	CONTRACTUAL -TMLIRP			\$	8,000.00	\$	8,000.00
123060	CONTRACTUAL -CYNERGY	\$	7,084.29	\$	13,500.00	\$	13,500.00
123065	ADVERTISING	\$	475.12	\$	500.00	\$	500.00
123070	UTILITIES POWER	\$	1,618.32	\$	4,500.00	\$	3,000.00
123075	UTILITIES GAS	\$	2,110.97	\$	2,000.00	\$	2,500.00
123080	UTILITIES INTERNET AND PHONE	\$	5,699.39	\$	9,000.00	\$	6,500.00
TOTAL 1230 SERVICE EXPENSE		\$	52,302.57	\$	150,000.00	\$	150,500.00

1240 MEMBERSHIP & SUBSCRIPTIONS

124010	CITY WEBSITE ANNUAL	\$	875.00	\$	1,000.00	\$	1,000.00
124015	ELKHART VFD	\$	18,000.00	\$	18,000.00	\$	18,000.00
124020	ACTAC FEES			\$	500.00	\$	500.00
124025	ACCAD FEES	\$	3,517.18	\$	4,000.00	\$	4,000.00
124030	ETCOG	\$	3,341.00	\$	2,000.00	\$	2,000.00
124035	TML	\$	651.00	\$	700.00	\$	700.00
124040	TX MUNIPAL CLERK ASSO			\$	500.00	\$	500.00
124050	TRAVEL AND TRAINING	\$	3,827.41	\$	5,000.00	\$	5,000.00
124060	MEMBERSHIP OTHER/ MISC	\$	334.23	\$	500.00	\$	500.00
TOTAL 1240 MEMBERSHIP AND SUBSCRIPTIONS		\$	30,545.82	\$	32,200.00	\$	32,200.00

1250 FACILITIES EXPENSE

125010	BUILDING & STRUCTURES (REMODELS)			\$	15,000.00	\$	15,000.00
125015	REPAIRS & MAINTENANCE	\$	50,406.93	\$	14,000.00	\$	14,000.00
125020	INTEREST EXPENSE-CBTX BLDG HWY 287			\$	100.00	\$	100.00
TOTAL 1250 FACILITIES EXPENSE		\$	50,406.93	\$	29,100.00	\$	29,100.00

1260 EQUIPMENT ADMIN

126010	FURNITURE & OFFICE EQUIPMENT			\$	500.00	\$	500.00
126015	COMPUTER EQUIPMENT			\$	2,000.00	\$	2,000.00
126020	COMPUTER SOFTWARE (Quick Books)	\$	2,470.36	\$	1,000.00	\$	3,000.00

TOTAL 1260 EQUIPMENT ADMIN	\$	2,470.36	\$	3,500.00	\$	5,500.00
----------------------------	----	----------	----	----------	----	----------

1270 ENFORCEMENT

127010	VEHICLE PURCHASE		\$	-	\$	-	
127015	VEHICLE FUEL & MISC EXP	\$	555.86	\$	6,500.00	\$	4,000.00
127025	TCOLE		\$	-	\$	-	
127030	SUPPLIES (ENFORCEMENT & COURT)	\$	415.73	\$	1,500.00	\$	1,500.00
127035	POSTAGE ENFORCEMENT	\$	464.41	\$	500.00	\$	500.00
127040	UNIFORMS ENFORCEMENT	\$	100.00	\$	300.00	\$	300.00
127045	PAYROLL EXPENDITURES	\$	35,032.17	\$	41,600.00	\$	44,100.00
127046	TRAVEL AND TRAINING	\$	75.00	\$	3,000.00	\$	3,000.00
127050	MUNICIPAL JUDGE COURT	\$	1,000.00	\$	1,200.00	\$	1,200.00
127055	CITY COUNCIL SECURITY	.		\$	-	\$	-
TOTAL 1270 ENFORCEMENT		\$	37,643.17	\$	54,600.00	\$	54,600.00

1280 COMMUNITY IMPROVEMENT

128010	CITY PARK EXPENSES	\$	18,151.35	\$	15,000.00	\$	15,500.00
128015	INTEREST EXPENSE CBTX 12.885 AC PARK	\$	2,603.40	\$	2,000.00	\$	2,000.00
128020	ELKHART BEAUTIFICATION EXPENSES	\$	3,024.00	\$	1,500.00	\$	1,500.00
128025	COMMUNITY HOLIDAY CELEBRATION	\$	1,909.26	\$	5,000.00	\$	5,000.00
128030	PUBILC RECOGNITIONS, CERMONIES	\$	58.29	\$	550.00	\$	250.00
TOTAL 1280 COMMUNITY IMPROVEMENT		\$	25,746.30	\$	24,050.00	\$	24,250.00
TOTAL GENERAL FUND EXPENSES		\$	227,365.18	\$	370,350.00	\$	369,750.00

22 DEDICATED TREET FUND EXPENSE

221010	SALARY AND WAGES						
221020	PAYROLL TAXES						
221025	REPAIRS AND MAINTENANCE	\$	141,412.69	\$	103,730.00	\$	93,030.00
221030	UTILITIES AND POWER	\$	26,016.98	\$	35,000.00	\$	35,000.00
221035	INSURANCE TMLIRP			\$	-	\$	-
221045	RETIREMENT EXPENSE						
221080	CONTRACT LABOR			\$	8,000.00	\$	4,000.00
TOTAL 22 DEDICATED STREET FUND EXPENSES		\$	167,429.67	\$	146,730.00	\$	132,030.00

42 UTILITY FUND PERSONNEL EXPENSE (4210)

421010	WSG-SALARIES & WAGES	\$	204,535.35	\$	325,000.00	\$	325,000.00
421015	WSG-Overtime	\$	29,469.09	\$	25,000.00	\$	25,000.00
421020	WSG-PAYROLL TAXES	\$	4,403.31	\$	12,000.00	\$	5,000.00
421025	WSG-FICA	\$	4,025.00	\$	8,000.00	\$	5,000.00
421030	WSG-TXSUTA	\$	378.01	\$	100.00	\$	400.00
421035	WSG-HEALTH INSURANCE	\$	58,426.96	\$	94,000.00	\$	65,000.00
421040	WSG-WORKERS COMP EXPENSES	\$	9,096.60	\$	5,000.00	\$	10,000.00
421045	WSG-RETIREMENT	\$	9,457.49	\$	15,000.00	\$	10,000.00
421050	WSG-DRUG TESTING	\$	200.00	\$	250.00	\$	250.00
421055	WSG-BACKGROUND CHECKS			\$	500.00	\$	500.00
421060	UTILITIES-UNIFORMS	\$	898.14	\$	2,500.00	\$	2,500.00
421065	WSG-YEARLY PHYSICAL			\$	500.00	\$	500.00
421070	MEDICAL-EMPLOYEE MISC			\$	500.00	\$	500.00
421080	WSG-CONTRACT LABOR	\$	31,591.70	\$	10,000.00	\$	10,000.00
421090	WSG-PAYROLL PROCESSING	\$	751.71	\$	1,500.00	\$	1,500.00
	TOTAL 4210 UTILITY FUND PERSONNEL EXPENSES	\$	353,233.36	\$	499,850.00	\$	461,150.00

4220 SUPPLIES & MATERIALS

422010	WSG-OFFICE SUPPLIES	\$	2,144.30	\$	6,000.00	\$	2,500.00
422015	WSG-POSTAGE	\$	4,563.68	\$	7,000.00	\$	5,000.00
422020	TOOLS-EQUIPMENT-MACHINERY	\$	8,316.68	\$	130,000.00	\$	10,000.00
422025	CHEMICALS	\$	26,095.45	\$	50,000.00	\$	30,000.00
422030	FUEL & LUBRICATION	\$	18,471.25	\$	40,000.00	\$	18,800.00
422035	OTHER SUPPLIES & MATERIAL	\$	70,264.85	\$	100,000.00	\$	75,000.00
422040	EQUIPMENT RENTAL	\$	3,089.93	\$	4,000.00	\$	3,000.00
	TOTAL 4220 SUPPLIES & MATERIALS	\$	132,946.14	\$	337,000.00	\$	144,300.00

4230 SERVICES UTILITIES

423010	SPECIAL STUDIES AND TESTING	\$	13,752.80	\$	15,000.00	\$	15,000.00
423015	TCEQ	\$	3,708.40	\$	4,000.00	\$	4,000.00
423020	WATER PRODUCTION REPORT	\$	2,504.30	\$	8,000.00	\$	3,000.00

423025	PROFESSIONAL SERVICES	\$	134,605.57	\$	40,000.00	\$	40,000.00
423026	KSA-PROFESSIONAL SERVICES ENGINEERERER	\$	14,130.73	\$	25,000.00	\$	15,000.00
423030	CONTRACTUAL GARBAGE EXPENSES	\$	159,764.58	\$	185,000.00	\$	175,000.00
423035	CONTRACTUAL PRINTING	?		\$	1,000.00	\$	-
423040	CONTRACTUAL TMLIRP			\$	25,000.00	\$	25,000.00
423045	COMMUNICATIONS AT&T	\$	2,122.57	\$	3,000.00	\$	2,500.00
423050	TRAVEL AND TRAINING	\$	1,476.41	\$	3,000.00	\$	2,000.00
423055	CONTRACTUAL UTILITIES	\$	39,438.65	\$	60,000.00	\$	45,000.00
423060	WSG OTHER SERVICES	\$	7,907.12	\$	10,000.00	\$	9,000.00
423065	ADVERTISING			\$	500.00	\$	500.00
TOTAL 4230 SERVICES UTILITIES		\$	379,411.13	\$	379,500.00	\$	336,000.00
4240 SUBSCRIPTIONS & DUES							
424015	COMPUTER EQUIPMENT (BILLING)	\$	424.73	\$	2,000.00	\$	1,000.00
424020	COMPUTER SOFTWARE (BILLING)	\$	7,055.36	\$	5,000.00	\$	6,000.00
424025	TRWA			\$	2,000.00	\$	2,000.00
424030	MISC-SUBSCRIPTION & DUES	\$	334.23	\$	800.00	\$	500.00
TOTAL 4240 SUBSCRIPTIONS & DUES		\$	7,814.32	\$	9,800.00	\$	9,500.00
4250 UTILITIES MISCELLANEOUS EXPENSES		\$	1.00				
425010	OVERPAYMENT REFUNDS AND JUDGEMENTS			\$	250.00	\$	100.00
425020	BANK SERVICE CHARGES	\$	316.02	\$	100.00	\$	250.00
425040	CREDIT CARD FEES EXPENSES	\$	10,657.07	\$	25,000.00	\$	-
425050	MISC EXPENSE WSG DRINKS	\$	347.24	\$	500.00	\$	500.00
425060	TRUCK LOAN PAYMENT UTILITIES	\$	11,154.66	\$	40,000.00	\$	13,200.00
425065	TRACTOR LOAN PAYMENT	\$	7,956.41	\$	8,000.00	\$	-
425060	INTEREST ON NOTES CBTX	\$	54.76	\$	100.00	\$	100.00
TOTAL 4250 UTILITIES MISCELLANEOUS EXPENSES		\$	30,487.16	\$	73,950.00	\$	14,150.00
4260 REPAIRS AND MAINTENANCE UTILITIES							
426010	MOTOR VEHICAL REPAIRS	\$	9,218.45	\$	14,000.00	\$	10,000.00
426020	FACILITY REPAIRS & MAINTENANCE	\$	34,605.26	\$	40,000.00	\$	40,000.00
426030	OTHER REPAIRS & MAINTENANCE			\$	30,000.00	\$	30,000.00

TOTAL 4260 REPAIRS AND MAINTENANCE UTILITIES	\$	43,823.71	\$	84,000.00	\$	80,000.00
4270 SPECIAL FUNDS UTILITIES						
427005 WATER IMPROVEMENT PROJECT				\$		200,000.00
427030 GENERATOR GRANT-EXPENSES	\$	16,310.80				
TOTAL 4270 SPECIAL FUNDS UTILITIES	\$	16,310.80		\$		200,000.00
TOTAL 42 UTILITY FUND EXPENSES	\$	964,026.62	\$	1,384,100.00	\$	1,245,100.00
TOTAL 11 GENERAL FUND ORDINARY INCOME	\$	396,676.78	\$	369,750.00	\$	369,750.00
TOTAL GENERAL FUND EXPENSES	\$	227,365.18	\$	370,350.00	\$	369,750.00
OVER/UNDER/EQUAL	\$	169,311.60	\$	(600.00)	\$	-
TOTAL 21 DEDICATED STREET INCOME	\$	123,977.19	\$	147,530.00	\$	132,030.00
TOTAL 22 DEDICATED STREET FUND EXPENSES	\$	167,429.67	\$	146,730.00	\$	132,030.00
OVER/UNDER/EQUAL	\$	(43,452.48)	\$	800.00	\$	-
41 UTILITY FUND REVENUE	\$	1,157,829.22	\$	1,220,100.00	\$	1,245,100.00
TOTAL 42 UTILITY FUND EXPENSES	\$	964,026.62	\$	1,384,100.00	\$	1,245,100.00
OVER/UNDER/EQUAL	\$	193,802.60	\$	164,000.00	\$	-