CITY COUNCIL WORKSHOP SESSION

Tuesday, September 02, 2025 – 6:00 PM

109 North Kaufman Street, Mount Vernon, Texas 75457

Our mission: to provide effective and fiscally responsible municipal services in a manner which promotes our high standard of community life.

AGENDA

Call to order and announce a quorum is present.

Citizen Participation (3 minutes)

The Texas Open Meetings Act prohibits the Council from responding to any comments other than to refer the matter to a future agenda, to an existing policy, or to a staff person with specific information. Claims against the City, Council Members, or employees, as well as individual personnel appeals are not appropriate for citizens' forum.

Discussion Items and Mayor/Council/City Administrator Reports
Infrastructure, grants, parks, budget, water/sewer rates

1. 2025-2026 amended proposed budget

Presiding Officer to Adjourn the City Council Workshop Meeting

Notes to the Agenda:
The Council may vote and/or act upon each of the items listed in this Agenda except for discussion-only items. Persons with disabilities who plan to attend this meeting and who may need assistance should contact the City Secretary at 903-537-2252 two working days prior to the meeting so that appropriate arrangements can be made.

CERTIFICATION

I do hereby certify that this Public Meeting Notice was posted on the outside bulletin board, at the front entrance of City Hall located at 109 N Kaufman St., Mount Vernon, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on the following date and time:
Posted August 29, 2025 by 4:00 p.m. and remained so posted at least 72 hours before said meeting was convened.
Kathy Lovier, City Secretary
NOTE: The City of Mount Vernon, Texas meets regularly on the second Monday night of each month at 6:00 p.m. The Council follows a printed Agenda for official action. ***Any individual desiring official action should submit his/her request to the office of the City Manager not later than fifteen (15) days prior to the Council Meeting.***

/s/ Kathy Lovier Johnson
Kathy Lovier Johnson, City Secretary

Item 1.

01 -GENERAL FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-4001	CURRENT AD VALOREM TAX	681,651	715,027	739,201	848,149	1,300,000	932,911	1,100,000
01-4002	AD VAL. TAX, DELINQUENT	24,061	16,667	12,720	12,495	13,000	7,533	10,000
01-4002.001	DEL. TAX ATTORNEY	7,371	6,614	4,901	5,152	4,000	6,883	5,500
01-4003	AD VALOREM TAX PEN & INT.	15,151	12,079	10,849	11,127	10,000	11,395	10,000
01-4004	LEOSE-POLICE TRAINING	988	0	0	1,135	1,200	1,265	1,300
01-4006	TRASH REVENUE (WASTE CONT.)	502,114	511,139	528,224	537,633	505,000	444,298	450,000
01-4007	TRASH BAG SALES REVENUE	777	623	1,335	610	1,000	466	500
01-4008	SALES TAX GARBAGE & TRASH	31,506	32,620	34,020	34,281	35,000	29,504	35,000
01-4009	FRANCHISE TAXES	152,499	148,647	149,685	138,681	165,000	129,908	140,000
01-4010	SALES TAX COLLECTIONS	708,974	813,103	795,897	781,148	1,100,000	676,021	900,000
01-4011	COLLECTION AGENCY	(0)	715	103	116	500	1,014	500
01-4012	TEXAS SEATBELT	0	50	25	50	100	13	0
01-4013	COURT COSTS	(641)	3,830	939	3,395	4,000	874	5,000
01-4015	COURT FINES	20,345	37,505	40,467	39,770	40,000	59,604	60,000
01-4015.A	YOUTH DIVERSION FEE	0	0	0	0	0	0	0
01-4016	ANIMAL FEES	185	380	510	2,367	2,000	11,096	10,000
01-4016.A	PAWS REIMB TO ANIMAL SHELTER	0	0	0	0	0	12,362	86,057
01-4016.B	FRANKLIN CO REIMB TO SHELTER	0	0	0	0	0	7,241	86,057
01-4016.C	ANIMAL SHELTER DONATIONS	0	0	0	0	0	0	0
01-4017	RETURNED CHECKS	0	0	0	129	500	0	0
01-4018	MISCELLANEOUS	29	19,153	187	369	500	(250)	0
01-4018.10	RENTAL INSPECTIONS	0	1,430	225	425	1,500	(255)	1,000
01-4018.20	FOOD INSPECTION PERMIT	0	175	1,650	(3,785)	3,000	(1,300)	5,000
01-4019	BUILDING PERMITS	48,072	31,361	60,633	21,946	100,000	149,009	150,000
01-4019.A	ELECTRICAL PERMITS	1,762	2,791	1,763	2,486	3,000	385	500
01-4019.B	PLUMBING PERMIT	1,499	1,788	1,741	913	3,000	880	1,000
01-4019.C	MECHANICAL PERMITS	714	803	652	772	1,000	595	500
01-4019.D	FIRE SAFETY INSPECTIONS	0	0	0	0	0	0	0
01-4019.E	ALCOHOL PERMIT	450	290	510	450	600	60	300
01-4019.F	INSPECTION FEES	0	0	0	0	0	340	100,000
01-4020	ZONING FEES	500	1,000	1,250	500	1,000	500	1,000
01-4021	COUNTY FIRE DEPT REIMB	3,312	0	0	0	0	19,520	450,000
01-4022	INTEREST EARNED	7,760	10,643	28,049	62,288	25,000	12,047	10,000
01-4023	PARK FEES	255	1,425	950	705	900	350	500
01-4024	PARK/PLAZA DONATIONS	175	0	0	75	0	0	0
01-4025	MIXED BEVERAGE TAXES	8,746	11,472	15,355	19,700	20,000	18,332	20,000
01-4026	WATER DISTRICT-FIRE	0	0	0	0	0	0	0
01-4027	GRANT REVENUES-POLICE GRANT	0	0	0	0	0	0	0
01-4028	TRANSFER FROM EDC	100,000	30,000	996,050	10,000	10,000	0	295,470
01-4029	MAIN STREET-HOT FUNDS	10,214	10,800	11,500	(6,725)	10,000	5,545	10,000
01-4030	EVENTS	0	0	0	(50)	500	(4,665)	8,000
01-4031	FIRE CALL FEES-INSURANCE	0	0	21,868	13,167	15,000	22,100	13,000
01-4031.A	FIRE DEPT DONATIONS	0	0	0	0	0	0	0
01-4032	PEDDLERS PERMIT	0	50	225	75	500	25	0
01-4033	RESALE OF VEHICLES	72,805	39,678	13,734	0	10,000	63,878	10,000
01-4034	FIRE DEPT GRANTS	0	0	0	0	0	0	185,000
01-4035	PD GRANTS	0	0	0	0	0	0	0

Item 1.

01 -GENERAL FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-4047	ADMINISTRATION FEES	0	0	0	0	0	0	0
01-4048	CREDIT CARD PROCESSING FEE	0	0	5,263	(915)	8,000	3	0
01-4049	USE OF FUND BALANCE	0	0	0	0	0	0	0
01-4050	TRANSFERS FROM EQUIP. FUND	103,500	0	0	0	0	0	0
01-4051	TRANSFER IN	0	(5,886)	0	0	0	0	0
01-4053	TRANSFER FROM DEBT SERVICE	0	0	0	0	0	0	0
TOTAL REVENUES		2,504,775	2,455,972	3,480,480	2,538,633	3,394,800	2,619,487	4,161,184

4021 COUNTY FIRE DEPT REIMB PERMANENT NOTES:
COUNTY REIMBURSEMENT FOR PAY PER CALL

4029 MAIN STREET-HOT FUNDS PERMANENT NOTES:
hot funds transferred to help support Main Street budget

4030 EVENTS PERMANENT NOTES:
SPRING EVENT/FARMERS MARKET/FOOD TRUCK BOOTH FEES

4031 FIRE CALL FEES-INSURANCE PERMANENT NOTES:
INSURANCE REIMBURSEMETN TO FD

Item 1.

01 -GENERAL FUND
100 Administration

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5100.001 WAGES	161,043	174,300	186,288	235,521	287,005	201,559	287,019
01-5100.003 BLDG. REPAIR CITY HALL	17,507	3,539	(11,321)	80,680	65,000	4,147	5,000
01-5100.004 FREIGHT/POSTAGE	981	1,143	816	971	1,000	904	1,000
01-5100.005 CAR ALLOWANCE	0	0	7,484	8,077	8,400	7,754	8,400
01-5100.006 CONTRACTS JANITOR	4,535	4,440	4,995	4,960	5,200	4,435	5,200
01-5100.007 DUES & SUBSCRIPTIONS	2,168	2,906	5,703	5,312	5,000	12,117	5,000
01-5100.008 ELECTION EXPENSE	9,737	187	338	201	3,000	208	3,000
01-5100.009 SPECIAL PROJECTS	16,545	17,597	14,744	92,046	20,000	13,919	0
01-5100.010 CITY ATTORNEY	7,800	9,375	20,364	29,881	30,000	27,650	30,000
01-5100.011 OFFICE EQUIPMENT REPAIR	3,996	16,389	17,099	11,343	10,000	8,688	10,000
01-5100.012 AUDIT/LEGAL	16,337	15,436	10,289	29,963	36,000	19,792	30,000
01-5100.013 OFFICE EQUIP. AGREEMENT	22,911	26,769	28,536	28,834	30,000	9,900	30,000
01-5100.014 COUNCIL FEES	0	0	15	0	0	0	0
01-5100.015 ADVERTISING & NOTICES	2,102	1,043	4,438	3,946	4,000	1,386	4,000
01-5100.019 CHAPTER 380 INCENTIVES	0	0	868	17,420	0	0	0
01-5100.020 ENGINEERING FEES	41,516	3,478	66,381	15,399	30,000	8,469	0
01-5100.021 CAPITAL EXPENSE	0	0	0	321,032	50,000	0	0
01-5100.022 INTERNET	5,340	3,306	19,242	3,575	4,000	3,604	4,000
01-5100.023 WEBSITE	3,100	16,058	9,825	11,955	5,000	0	5,000
01-5100.024 INSPECTION FEES	0	0	0	0	0	0	100,000
01-5100.025 UNEMPLOYMENT EXPENSE (TEC)	756	27	36	502	807	189	807
01-5100.026 LIBRARY SERVICES	17,583	18,500	18,500	24,026	20,300	16,917	20,300
01-5100.027 CHAPTER 380 INCENTIVES	0	0	0	0	0	0	0
01-5100.028 RENTAL INSPECTIONS	0	0	0	0	0	0	1,000
01-5100.029 HEALTH INSPECTIONS	0	0	0	0	0	0	5,000
01-5100.031 MENTAL HEALTH CLINIC -SERVICES	0	0	0	0	0	0	0
01-5100.032 SOCIAL SECURITY (FICA)	10,220	15,358	16,632	5,628	20,922	10,740	18,425
01-5100.033 MEDICARE	2,390	2,583	4,555	3,226	4,893	2,911	4,383
01-5100.034 TML HEALTH INSURANCE	22,861	19,879	19,370	35,000	27,743	23,904	26,100
01-5100.035 RETIREMENT (TMRS)	19,815	17,573	23,432	22,055	35,287	22,786	34,765
01-5100.037 TELEPHONE	2,984	2,412	2,404	4,112	3,500	3,175	3,500
01-5100.038 UTILITIES	6,986	5,835	11,752	7,675	7,000	6,978	7,000
01-5100.039 OVERTIME	23	96	0	0	0	326	0
01-5100.040 IRS PENALTIES	0	0	3,012	0	0	0	0
01-5100.042 SCHOOL/TRAINING/TRAVEL	1,084	1,112	1,542	4,758	5,000	13,900	5,000
01-5100.043 UNIFORMS	80	0	289	0	300	0	300
01-5100.044 SUPPLIES	3,883	6,027	4,546	3,335	5,000	4,470	5,000
01-5100.045 PROPERTY/LIABILITY INS.	6,385	1,189	4,508	6,343	3,000	2,247	3,000
01-5100.046 TAX APPRAISAL	19,889	21,097	25,059	29,415	31,681	26,401	34,975
01-5100.047 TAX COLLECTION	8,191	8,661	9,405	10,502	12,000	4,532	10,000
01-5100.048 TAX ATTORNEY	8,703	7,613	5,543	6,699	5,000	12,852	13,000
01-5100.049 WORKERS COMP. INS.	1,288	1,934	1,063	1,193	1,500	3,297	3,500
01-5100.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5100.053 LONGEVITY	4,800	4,900	3,000	3,100	5,000	5,000	5,000
01-5100.054 REGIONAL LAKE	0	0	0	0	0	0	0
01-5100.055 ACCRUED INTEREST	0	0	0	0	0	0	0
01-5100.056 DEPRECIATION	0	0	0	0	0	0	0

Item 1.

01 -GENERAL FUND
100 Administration

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5100.075 TMRS-PENSION COST AUDITORS	5,088	0	0	0	0	0	0
01-5100.999 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0
TOTAL 100 Administration	458,624	430,763	540,751	1,068,684	782,539	485,155	728,675

5100.024 INSPECTION FEES PERMANENT NOTES:
Increase inspections related to GeoFrame project. This will be a flow trough offset from inspection and permit revenues charged to the project.

5100.048 TAX ATTORNEY PERMANENT NOTES:
Cost associated with tax work on delinquent and or substandard properties through tax foreclosing

Item 1.

01 -GENERAL FUND
110 Maintenance

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5110.001 WAGES	85,850	104,044	112,358	120,280	0	0	0
01-5110.002 CERTIFICATION PAY	0	0	0	0	0	0	0
01-5110.003 BUILDING MAINTENANCE	6,178	0	235	2,849	5,000	2,676	2,500
01-5110.004 FREIGHT/POSTAGE	0	20	0	0	50	0	50
01-5110.005 AGGREGATE MATERIALS	77,258	49,358	13,943	21,452	50,000	17,038	20,000
01-5110.007 EQUIPMENT RENTAL	0	0	0	12,037	0	0	0
01-5110.008 CONTRACT STREET IMPROVEMENTS	50,000	82,162	0	0	35,000	0	0
01-5110.009 STREET SIGNS	4,038	948	1,235	91	1,000	1,479	1,000
01-5110.011 CONTRACT SWEEPING	5,575	4,063	4,165	0	7,000	0	0
01-5110.013 SPECIAL PROJECTS	(3,749)	(160)	25,261	14,574	2,000	4,564	0
01-5110.014 DRUG TEST/INOCULATION	115	462	0	190	400	50	400
01-5110.015 AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-5110.016 ENGINEERING EXPENSE	0	0	0	57,423	0	0	0
01-5110.017 EQUIPMENT& REPAIRS	18,172	10,140	14,670	30,913	10,000	10,118	3,000
01-5110.018 TECHNOLOGY/COMPUTER	0	2,235	8,727	1,838	2,000	1,098	1,000
01-5110.019 CLOTHING ALLOWANCE	0	385	3,061	0	0	0	0
01-5110.021 CAPITAL OUTLAY	131,540	130,248	74,990	68,236	15,000	12,500	0
01-5110.022 HAND TOOLS	276	0	0	6	4,000	8,234	2,000
01-5110.023 SAFETY EQUIPMENT	0	0	0	0	4,000	1,067	2,000
01-5110.024 TRANS TO EQUIP FUND	3,600	3,600	4,500	25,652	5,000	4,167	0
01-5110.025 UNEMPLOYMENT EXPENSE (TEC)	1,124	430	45	637	0	141	0
01-5110.032 SOCIAL SECURITY (FICA)	5,623	6,688	7,424	7,531	0	0	0
01-5110.033 MEDICARE	1,319	1,564	1,736	1,761	0	0	0
01-5110.034 TML HEALTH INSU	13,561	23,906	28,154	27,504	0	0	0
01-5110.035 RETIREMENT (TMRS)	12,718	13,811	8,267	12,847	0	1,104	0
01-5110.036 FUEL (GAS & OIL)	11,999	15,054	10,342	14,326	18,000	1,995	2,000
01-5110.037 TELEPHONE	4,096	2,181	2,085	3,398	0	415	0
01-5110.038 UTILITIES	28,658	32,894	34,131	37,560	0	176	0
01-5110.039 OVERTIME	2,846	2,386	2,057	2,402	5,000	0	0
01-5110.040 LEASE VEHICLES	13,313	22,609	22,109	28,407	13,500	0	13,500
01-5110.042 SCHOOL/TRAINING	0	0	0	950	0	0	0
01-5110.043 UNIFORMS	4,895	8,200	7,323	7,695	0	243	0
01-5110.044 SUPPLIES-BUILDING/OFFICE	9,878	5,924	12,555	15,864	3,000	5,107	3,000
01-5110.045 PROPERTY/LIABILITY INS	4,033	12,654	10,227	10,959	11,000	0	11,000
01-5110.049 WORKERS COMP. INS.	7,114	7,127	7,973	5,152	8,500	0	8,500
01-5110.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5110.053 LONGEVITY	1,400	1,500	1,600	1,700	0	0	0
01-5110.056 DEPRECIATION	0	0	0	0	0	0	0
TOTAL 110 Maintenance	502,431	545,432	420,175	535,232	200,450	73,173	70,950

5110.008 CONTRACT STREET IMPROVEMENPERMANENT NOTES:
ELMWOOD STREETS

Item 1.

01 -GENERAL FUND
120 Fire

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5120.001 WAGES	0	0	0	92,024	136,120	164,614	500,000
01-5120.002 CERTIFICATE PAY	0	0	0	0	0	0	0
01-5120.003 BUILDING REPAIR	299	1,492	4,276	5,542	2,000	34,626	4,000
01-5120.004 FREIGHT/POSTAGE	275	377	10	99	200	33	200
01-5120.005 RETIREMENT, FIREMEN	4,932	5,216	3,348	7,344	5,000	3,240	0
01-5120.007 DUES & SUBSCRIPTIONS	2,336	738	1,070	1,404	1,500	0	1,500
01-5120.008 CONTRACTS, FIREMEN	24,769	24,839	33,886	22,745	20,000	3,941	10,000
01-5120.009 SPECIAL PROJECTS	5,213	2,153	6,474	3,315	3,500	14,072	13,500
01-5120.010 EQUIPMENT	19,974	6,063	3,499	9,183	5,000	(5,969)	35,000
01-5120.011 NEW FIRE TRUCK	0	10,000	0	0	10,000	0	10,000
01-5120.012 FIRE HYDRANTS	0	0	332	505	1,000	353	1,000
01-5120.013 EQUIPMENT REPAIR	14,208	6,373	6,064	23,316	11,000	29,205	18,000
01-5120.014 COMPUTER/TECH/SOFTWARE	125	517	2,315	4,089	12,500	4,908	17,500
01-5120.015 AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	2,000
01-5120.016 EQUIPMENT TESTING	4,703	5,327	3,933	7,191	8,000	2,417	8,000
01-5120.020 VEHICLE REPAIR	0	0	0	0	0	0	0
01-5120.021 CAPITAL OUTLAY	0	67,875	26,260	17,485	0	0	56,537
01-5120.024 TRANSFER TO EQUIPMENT FUND	3,600	3,600	5,000	5,000	5,000	4,167	0
01-5120.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	0	382	300	1,045	1,500
01-5120.032 SOCIAL SECURITY (FICA)	0	0	409	5,261	3,877	10,790	28,285
01-5120.033 MEDICARE	0	0	96	1,230	907	2,523	6,673
01-5120.034 TML HEALTH INSURANCE	0	0	0	7,674	0	5,050	70,841
01-5120.035 RETIREMENT (TMRS)	0	0	0	6,410	5,532	10,293	38,877
01-5120.036 FUEL (GAS & OIL)	5,103	8,465	8,642	10,508	10,000	9,588	16,250
01-5120.037 TELEPHONE	850	604	3,475	3,873	3,500	3,621	3,500
01-5120.038 UTILITIES	6,647	3,680	6,087	6,726	6,000	6,688	12,500
01-5120.039 OVERTIME	0	0	0	789	0	1,638	15,000
01-5120.040 LEASE VEHICLE	0	5,685	5,851	16,342	15,000	22,875	12,000
01-5120.042 SCHOOL/TRAINING	2,159	4,426	6,442	258	5,000	8,131	8,000
01-5120.043 UNIFORMS & GEAR	7,904	4,991	5,983	33,378	10,000	11,323	40,264
01-5120.044 SUPPLIES	2,041	1,961	4,211	5,699	4,000	(11)	8,700
01-5120.045 PROPERTY/LIABILITY INS.	5,463	2,531	4,256	4,515	5,000	9,632	10,000
01-5120.049 WORKERS COMP. INS.	945	1,425	1,595	1,789	1,800	2,523	3,000
01-5120.053 LONGEVITY	0	0	0	800	2,000	2,000	2,000
01-5120.056 DEPRECIATION	0	0	0	0	0	0	0
01-5120.44A FIRE FIGHTING SUPPLIES	0	0	0	0	0	0	6,000
TOTAL 120 Fire	112,545	169,337	144,512	305,877	294,735	364,313	960,626

5120.014 COMPUTER/TECH/SOFTWARE PERMANENT NOTES:
new software and maintenance

5120.021 CAPITAL OUTLAY PERMANENT NOTES:
Fire Truck
Blue Tooth Headsets

Item 1.

01 -GENERAL FUND
130 Police

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5130.001 WAGES	270,353	312,143	299,334	414,646	468,521	465,716	501,100
01-5130.002 CERTIFICATE PAY	5,908	5,123	4,708	2,908	5,000	20	5,000
01-5130.004 FREIGHT/POSTAGE	112	279	156	188	300	403	300
01-5130.005 CHIEF DEPUTY (CONTRACT)	0	0	0	0	0	0	0
01-5130.006 DISPATCHER CONTRACT (FR.CO)	94,072	112,994	118,023	108,188	120,000	98,353	125,407
01-5130.007 CHIEF ADMINISTRATOR (CONTRACT)	0	0	0	0	0	34	0
01-5130.009 REQUAL AMMO	1,524	1,906	2,845	1,342	5,500	2,488	5,500
01-5130.010 EMPLOYEE PHYSICAL	60	150	0	787	500	77	500
01-5130.011 TRANS TO EQUIP FUND	3,600	3,600	5,417	2,917	5,000	4,167	0
01-5130.013 SPECIAL PROJECTS	(41,199)	292	313	318	1,000	0	1,000
01-5130.015 DPS FORENSIC ANALYSIS	0	0	0	89	2,500	0	2,500
01-5130.016 AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-5130.017 EQUIPMENT REPAIRS	3,343	20,819	5,633	20,327	52,500	20,253	20,000
01-5130.018 GRANT EXP. - SAFE-T	0	0	0	0	0	0	0
01-5130.019 LEOSE	0	0	0	805	1,000	0	1,000
01-5130.020 VEHICLE REPAIR	0	0	0	0	0	0	0
01-5130.021 CAPITAL EXPENSE	3,821	42,644	27,925	(673)	0	0	10,000
01-5130.024 POLICE (ADMIN. CONTRACT)	21,230	21,230	20,813	21,544	21,230	17,692	21,230
01-5130.025 UNEMPLOYMENT EXPENSE (TEC)	1,851	543	56	1,054	2,422	567	2,422
01-5130.029 COMPUTER/TECH/LICENSE	52,895	12,782	15,911	17,254	43,000	47,947	55,000
01-5130.030 SANE EXAMS	0	0	0	0	500	0	500
01-5130.032 SOCIAL SECURITY (FICA)	18,679	22,475	22,556	28,125	34,943	32,478	33,347
01-5130.033 MEDICARE	4,360	5,256	5,275	6,578	8,172	7,596	7,860
01-5130.034 TML HEALTH INSURANCE	52,877	57,655	58,021	65,839	108,825	100,573	113,759
01-5130.035 RETIREMENT (TMRS)	35,446	39,260	34,990	49,537	55,159	44,034	60,696
01-5130.036 FUEL (GAS & OIL)	23,425	37,964	30,680	34,508	50,000	38,644	45,000
01-5130.037 TELEPHONE	4,908	4,730	5,521	7,801	5,000	7,290	6,500
01-5130.039 OVERTIME	23,723	35,761	42,911	50,733	25,000	42,776	40,000
01-5130.040 LEASE VEHICLES	41,164	40,509	39,829	35,320	45,000	132,510	90,000
01-5130.042 TRAINING/SCHOOL/TRAVEL	2,503	2,445	2,709	14,992	15,000	4,470	10,000
01-5130.043 UNIFORMS - POLICE	5,783	3,971	9,491	5,093	15,000	10,463	10,000
01-5130.044 SUPPLIES	13,857	5,435	728	2,055	5,000	2,484	5,000
01-5130.045 PROPERTY/LIABILITY INS.	7,853	11,810	12,397	13,302	13,000	14,871	15,000
01-5130.049 WORKERS COMP. INS.	7,641	6,652	7,442	6,262	10,000	6,256	10,000
01-5130.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5130.053 LONGEVITY	900	1,000	1,100	1,200	2,200	3,600	4,200
01-5130.054 INTERGOVERNMENTAL	0	0	0	0	0	0	0
01-5130.055 TRANSFERS	0	0	0	0	0	0	0
01-5130.056 DEPRECIATION	0	0	0	0	0	0	0
TOTAL 130 Police	661,688	810,429	775,786	914,036	1,122,272	1,106,761	1,203,821

5130.006 DISPATCHER CONTRACT (FR.COPERMANENT NOTES:
2 DISPATCHERS

5130.021 CAPITAL EXPENSE PERMANENT NOTES:
cameras Leah & Jason

Item 1.

01 -GENERAL FUND
130 Police

EXPENDITURES			2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
5130.029	COMPUTER/TECH/LICENSE	PERMANENT NOTES: SOUTHERN, MOTOROLLA,LEADS ONLINE							
5130.037	TELEPHONE	PERMANENT NOTES: HOTSPOTS, PHONES							
5130.040	LEASE VEHICLES	PERMANENT NOTES: nine total units							

Item 1.

01 -GENERAL FUND
135 Court

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5135.001 WAGES	32,357	34,437	36,164	39,904	38,563	35,714	38,563
01-5135.002 MUNICIPAL JUDGE (CONTRACT)	9	2,318	0	0	0	0	0
01-5135.003 CERTIFICATE PAY	732	577	640	599	1,000	0	1,000
01-5135.004 POSTAGE	81	297	233	180	300	464	300
01-5135.005 STATE COURT COST	0	0	0	0	0	0	0
01-5135.006 WARRANT/FINES COLLECTION	(2)	(188)	88	(2)	300	(40)	300
01-5135.007 APPEARANCE BOND	0	0	0	0	0	0	0
01-5135.008 JURY PAYMENTS	0	0	0	0	250	0	250
01-5135.009 SPECIAL PROJECTS	0	0	0	0	8,500	0	0
01-5135.010 PROSECUTING ATTORNEY	3,300	3,600	3,600	3,300	3,600	3,000	3,600
01-5135.015 AUDIT	0	550	550	550	550	550	550
01-5135.025 UNEMPLOYMENT EXPENSE (TEC)	243	8	9	117	269	179	269
01-5135.029 COMPUTER MAINTENANCE/TECH	274	4,113	3,089	4,008	2,000	1,050	1,000
01-5135.032 SOCIAL SECURITY (FICA)	2,118	2,214	2,329	2,477	2,685	2,214	2,391
01-5135.033 MEDICARE	495	518	545	579	628	518	559
01-5135.034 TML HEALTH INSU.	8,132	8,432	9,385	12,296	12,092	11,175	12,640
01-5135.035 RETIREMENT (TMRS)	3,872	3,809	3,296	4,286	4,741	18,279	4,671
01-5135.037 TELEPHONE	393	534	448	475	500	458	500
01-5135.042 SCHOOL/TRAINING	225	125	631	461	1,000	250	1,000
01-5135.044 SUPPLIES	29	710	461	397	500	640	500
01-5135.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5135.053 LONGEVITY	600	700	800	900	0	0	0
01-5135.054 TRANSFER TO CHILD SAFETY FUND	1,000	1,000	0	0	1,000	0	1,000
TOTAL 135 Court	53,858	63,753	62,267	70,527	78,478	74,451	69,093

01 -GENERAL FUND
140 Sanitation

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5140.002 SALES TAX - TRASH BAGS	56	46	691	10,863	0	47	900
01-5140.003 SALES TAX - TRASH	28,701	30,957	31,208	19,917	1,000	32,348	35,000
01-5140.004 POSTAGE	0	0	0	0	25,000	0	0
01-5140.005 TRASH BAG PURCHASE	0	0	0	0	0	0	0
01-5140.007 WASTE CONTRACT	329,771	345,336	360,183	328,266	300,000	276,056	300,000
01-5140.041 BAD DEBTS	1,046	968	525	(110)	0	2,241	2,500
TOTAL 140 Sanitation	359,574	377,307	392,607	358,936	326,000	310,692	338,400

Item 1.

01 -GENERAL FUND
150 Main Street

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5150.001 WAGES	29,032	19,745	37,870	26,071	49,000	45,051	49,005
01-5150.003 PROMOTIONAL	5,538	4,031	2,671	1,819	10,000	1,634	10,000
01-5150.004 POSTAGE	6	29	14	0	50	0	50
01-5150.005 DUES/SUBSCRIPTIONS	1,229	1,148	1,760	1,890	2,000	630	2,000
01-5150.006 COMPUTER/TECH	3,243	4,488	2,847	6,649	3,500	2,465	3,500
01-5150.007 SIGN GRANT	20,000	20,621	18,879	665	1,000	535	1,000
01-5150.008 MAIN STREET EVENTS	1,307	(44)	2,005	21,309	10,000	17,291	12,000
01-5150.009 SPECIAL PROJECTS	459	390	8,123	522	0	533	50,000
01-5150.025 UNEMPLOYMENT EXP (TEC)	252	9	9	117	269	63	269
01-5150.032 SOCIAL SECURITY (FICA)	1,885	1,165	2,348	1,519	3,409	2,793	3,083
01-5150.033 MEDICARE	441	272	549	355	797	653	721
01-5150.034 TML INSURANCE	6,083	4,260	5,474	6,522	12,092	11,165	12,640
01-5150.035 RETIREMENT (TMRS)	3,661	1,966	3,640	2,550	5,268	4,928	5,936
01-5150.037 TELEPHONE	1,077	480	467	475	600	458	600
01-5150.039 OVERTIME	49	0	0	0	0	0	0
01-5150.042 SCHOOL/TRAINING/TRAVEL	150	800	1,216	399	4,500	2,793	3,000
01-5150.044 SUPPLIES	1,175	673	443	414	700	106	700
01-5150.053 LONGEVITY	800	0	0	0	0	0	0
TOTAL 150 Main Street	76,386	60,033	88,315	71,276	103,186	91,099	154,503

5150.009 SPECIAL PROJECTS PERMANENT NOTES:
PROJECTOR/SOUND SYSTEM AND CHRISTMAS TREE FOR PLAZA

Item 1.

01 -GENERAL FUND
180 Animal Control

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5180.001 ANIMAL CONTROL WAGES	40	0	0	30,428	42,848	46,841	109,058
01-5180.003 BUILDING REPAIR	273	188	13	2	500	21,166	5,000
01-5180.007 COMPUTER/TECH	270	0	47	1,670	500	992	1,500
01-5180.009 SPECIAL PROJECTS	56	104	0	3,842	1,000	15	1,000
01-5180.010 EQUIPMENT FUND	28	605	0	145	500	221	500
01-5180.015 ANIMAL DISPOSAL	98	202	76	187	500	0	500
01-5180.016 VET SERVICES	0	1,427	0	1,562	2,500	8,926	10,000
01-5180.017 EQUIPMENT & REPAIRS	0	0	17	1,007	2,000	604	2,000
01-5180.018 ANIMAL IMPOUNDMENT	907	347	1,212	307	2,000	180	1,500
01-5180.019 AUDIT	1,000	550	550	550	550	519	1,000
01-5180.020 VEHICLE REPAIRS	634	419	1,350	102	500	538	1,500
01-5180.021 CAPITAL EXPENSE	0	0	527	0	2,000	0	30,744
01-5180.024 TRANS TO EQUIP FUND	3,600	3,600	5,000	5,000	5,000	3,864	0
01-5180.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	0	117	269	87	807
01-5180.032 SOCIAL SECURITY EXPENSE (FICA)	68	97	127	2,079	3,022	3,076	6,800
01-5180.033 MEDICARE EXPENSE	16	23	30	486	707	719	1,590
01-5180.034 TML HEALTH INSU.	0	0	0	8,222	12,092	10,863	25,280
01-5180.035 RETIREMENT (TMRS)	0	0	0	3,417	0	3,995	11,393
01-5180.036 FUEL (GAS & OIL)	2,536	2,240	1,300	2,180	4,000	2,658	4,000
01-5180.037 TELEPHONE	370	380	460	629	800	1,379	1,500
01-5180.038 EMPLOYEE PHYSICAL/DRUG TEST	50	43	0	436	200	0	200
01-5180.039 OVERTIME	1,094	1,559	2,050	4,945	3,000	2,607	3,000
01-5180.040 LEASE VEHICLES	10,148	5,997	7,341	11,628	8,000	7,868	8,000
01-5180.041 UTILITIES	635	624	523	938	1,500	3,256	4,000
01-5180.042 TRAVEL/TRAINING/SCHOOLING	491	0	0	850	2,000	1,274	2,000
01-5180.043 UNIFORMS	781	331	555	1,067	800	1,280	800
01-5180.044 SUPPLIES	1,039	1,103	989	1,428	1,500	1,197	1,500
01-5180.045 PROPERTY/LIABILITY INS.	683	4,640	6,970	7,444	7,000	13,132	13,500
01-5180.049 WORKERS COMP. INS.	1,882	2,613	2,924	3,280	4,500	2,906	4,500
01-5180.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5180.053 LONGEVITY	0	0	0	0	0	0	0
01-5180.055 DEPRECIATION	0	0	0	0	0	0	0
01-5180.056 TRANSFERS	0	0	0	0	0	0	0
TOTAL 180 Animal Control	26,698	27,092	32,060	93,948	109,787	140,163	253,172

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01 -GENERAL FUND
190 Parks & Recreation

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5190.001 WAGES	0	0	0	0	0	0	0
01-5190.002 ENGINEERING	0	0	0	0	5,000	1,080	42,500
01-5190.003 REPAIRS & MAINTENANCE	2,655	3,461	3,975	32,966	10,000	4,426	2,000
01-5190.008 MOWING	0	3	0	0	0	0	0
01-5190.009 SPECIAL PROJECTS	3,200	9,750	0	2,534	5,000	5,612	0
01-5190.010 CONTRACT PLAZA MAINTENANCE	1,980	8,956	327	5,260	2,000	13,773	2,000
01-5190.012 CHEMICALS	64	2,167	4,626	4,684	4,000	4,917	4,500
01-5190.013 EQUIPMENT REPAIR	1,414	3,193	40	554	1,600	19	0
01-5190.015 AUDIT	700	0	0	0	0	0	0
01-5190.021 CAPITAL OUTLAY	0	0	0	688	20,000	5,335	100,000
01-5190.024 TRANS TO EQUIP FUND	3,600	3,600	5,000	5,000	5,000	4,583	0
01-5190.025 UNEMPLOYMENT EXPENSE (TEC)	108	0	0	0	0	0	0
01-5190.032 SOCIAL SECURITY EXPENSE (FICA)	0	0	0	0	0	0	0
01-5190.033 MEDICARE	0	0	0	0	0	0	0
01-5190.036 FUEL (GAS & OIL)	0	42	122	24	500	0	0
01-5190.037 TELEPHONE	304	418	304	342	600	418	0
01-5190.038 UTILITIES	2,327	2,119	2,529	5,553	4,000	27,263	20,000
01-5190.039 PARK OVERTIME	0	0	0	0	0	0	0
01-5190.042 SCHOOL/TRAINING/TRAVEL	0	0	0	0	0	0	0
01-5190.043 UNIFORMS	0	6	0	0	0	0	0
01-5190.044 SUPPLIES	2,282	655	0	931	800	294	0
01-5190.045 PROPERTY/LIABILITY INS.	2,629	1,265	3,426	2,757	2,000	3,011	3,000
01-5190.046 EQUIPMENT LEASE	0	0	0	0	0	0	0
01-5190.049 WORKERS COMP. INS.	0	713	0	894	1,000	747	1,000
01-5190.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5190.055 DEPRECIATION	0	0	0	0	0	0	0
TOTAL 190 Parks & Recreation	21,262	36,347	20,349	62,188	61,500	71,478	175,000

5190.012 CHEMICALS PERMANENT NOTES:
FIRE ANT TREATMENT PARK & PLAZA
WEED CONTROL

5190.021 CAPITAL OUTLAY PERMANENT NOTES:
P&W GRANT MATCH
PIER AT CITY LAKE

5190.038 UTILITIES PERMANENT NOTES:
food trucks
vendors/vendor internet
cameras
lights on ball field

01 -GENERAL FUND
195 Code Enforcement

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5195.001 CODE ENFORCEMENT OFFICIAL	0	0	0	0	0	0	0
01-5195.002 BUILDING OFFICIAL	42,198	43,825	45,981	34,935	0	0	0
01-5195.004 FREIGHT/POSTAGE	138	170	122	207	0	116	0
01-5195.007 DUES & SUBSCRIPTIONS	290	239	215	55	0	0	0
01-5195.008 INSPECTION FEES	0	75	0	435	0	0	0
01-5195.009 SPECIAL PROJECTS	0	0	0	142	0	22	0
01-5195.010 EMPLOYEE PHYSICAL	0	0	0	0	0	0	0
01-5195.014 DEMOLITION	0	0	0	0	0	0	0
01-5195.015 ADVERTISING	0	0	0	0	0	0	500
01-5195.016 COMPUTER/TECH	976	342	568	2,379	0	0	0
01-5195.017 EQUIPMENT REPAIRS & PURCHASE	250	216	289	204	0	0	0
01-5195.018 AUDIT	1,000	1,000	1,000	1,000	0	0	0
01-5195.021 CAPITAL OUTLAY	0	0	0	0	0	0	0
01-5195.024 TRANSFER TO EQUIP FUND	3,600	3,600	5,000	5,000	0	0	0
01-5195.025 UNEMPLOYMENT EXPENSE (TEC)	144	9	9	117	0	0	0
01-5195.032 SOCIAL SECURITY EXPENSE (FICA)	2,701	2,767	2,904	2,150	0	0	0
01-5195.033 MEDICARE	632	647	679	503	0	0	0
01-5195.034 TML HEALTH INSURANCE	8,132	8,433	9,385	94	0	110	0
01-5195.035 RETIREMENT (TMRS)	4,731	4,919	4,242	4,100	0	0	0
01-5195.036 FUEL (GAS & OIL)	1,350	1,099	1,015	1,301	0	0	0
01-5195.037 TELEPHONE	872	730	796	509	0	0	0
01-5195.039 OVERTIME	40	63	0	0	0	0	0
01-5195.040 LEASE VEHICLES	4,120	5,092	5,438	8,704	0	0	0
01-5195.042 SCHOOL/TRAINING/TRAVEL	195	180	0	90	0	0	500
01-5195.043 UNIFORMS	995	586	390	708	0	0	0
01-5195.044 SUPPLIES	264	484	1,795	304	0	145	0
01-5195.045 PROPERTY/LIABILITY INS.	0	0	1,000	0	0	0	0
01-5195.049 WORKERS COMP. INS.	0	0	0	0	0	0	0
01-5195.050 TERMINIATION PAY	0	0	0	0	0	0	0
01-5195.053 LONGEVITY	700	800	900	1,000	0	0	0
TOTAL 195 Code Enforcement	73,328	75,274	81,727	63,936	0	393	1,000

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

01 -GENERAL FUND
530 Due From EDC

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
01-5530.001 DUE FROM EDC	0	0	0	0	0	0	0
01-5530.032 FICA- DUE FROM EDC	0	0	0	0	0	0	0
01-5530.033 MEDICARE - DUE FROM EDC	0	0	0	0	0	0	0
01-5530.035 RETIREMENT DUE FROM EDC	0	0	0	0	0	0	0
01-5530.053 LONGEVITY	0	0	0	0	0	0	0
TOTAL 530 Due From EDC	0	0	0	0	0	0	0
TOTAL EXPENDITURES	2,346,395	2,595,768	2,558,550	3,544,639	3,078,947	2,717,678	3,955,240
REVENUE OVER/(UNDER) EXPENDITURES	158,380	(139,796)	921,930	(1,006,007)	315,853	(98,192)	205,944

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

02 -UTILITY FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-4000	DISBURSEMENT UTILITIES	0	0	0	0	0	0	0
02-4001	WATER REVENUE	520,037	711,312	716,309	705,333	800,000	595,750	700,000
02-4002	SEWER REVENUE	524,799	664,961	667,951	667,591	750,000	554,070	650,000
02-4003	PENALTIES	25,359	29,997	29,536	32,355	30,000	27,771	30,000
02-4004	TAP FEES	26,400	22,800	16,356	23,735	30,000	9,474	10,000
02-4005	MISCELLANEOUS REVENUE	0	0	0	0	0	0	0
02-4006	TRANSFER FEE	180	240	270	235	250	90	250
02-4007	CASH OVER/SHORT	0	0	0	0	0	8	0
02-4008	BULK WATER REVENUE	1,144	1,200	4,453	9,290	10,000	10	4,000
02-4009	RETURN CHECK FEE REVENUE	200	140	125	225	200	175	150
02-4010	RECONNECT FEE REVENUE	11,540	7,490	7,430	9,280	9,000	14,010	9,000
02-4011	MISC. WATER & SEWER REVENUE	860	783	2,123	742	2,000	312	2,000
02-4012	BULK SEWER	6,080	5,320	3,720	2,040	5,000	5,896	5,000
02-4015	STORMWATER REVENUE	52,236	52,875	53,502	53,829	52,000	42,759	40,000
02-4016	2012 C.O-FNB-ASSESSMENT FEE	216,865	218,673	219,885	220,635	215,000	175,897	215,000
02-4022	INTEREST EARNED REVENUE	18,033	18,606	27,448	65,697	25,000	19,283	25,000
02-4033	RESALE OF VEHICLES	24,570	0	14,115	0	0	0	0
02-4040	TRANSFER FROM EDC	0	0	0	0	0	0	0
02-4044	TDA GRANT PROCEED	0	0	0	0	0	0	0
02-4045	INTERGOVERNMENTAL CONTRIBUTION	0	170,000	0	0	0	0	0
02-4048	CREDIT CARD PROCESSING FEE	0	0	2,157	8,182	6,000	9,582	10,000
02-4998	USE OF FUND BALANCE	0	0	0	0	0	0	0
02-4999	TRANSFERS IN	(86,446)	(90,078)	0	0	0	0	0
02-4999.001	TRANSFER IN SH-37	0	0	0	0	0	0	0
TOTAL REVENUES		1,341,857	1,814,321	1,765,380	1,799,169	1,934,450	1,455,087	1,700,400

4001 WATER REVENUE PERMANENT NOTES:
THIS HASN'T BEEN UPDATED. NO INFORMATION

4002 SEWER REVENUE PERMANENT NOTES:
THIS HASN'T BEEN UPDATED. NO INFORMATION

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

02 -UTILITY FUND
140 Public Works

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5140.001 DIRECTOR OF PUBLIC WORKS WAGES	39,798	0	0	40,168	75,000	71,295	75,005
02-5140.002 CERTIFICATE/LICENSE PAY	831	0	0	0	0	4	0
02-5140.007 COMPUTER/TECH	74	0	0	1,188	1,000	291	1,000
02-5140.009 SPECIAL PROJECTS	0	0	0	58	1,000	0	0
02-5140.010 CLOTHING ALLOWANCE	0	0	0	0	0	0	200
02-5140.020 VEHICLE REPAIRS	234	0	0	0	500	330	500
02-5140.021 CAPITAL EXPENSE	0	0	0	0	0	0	0
02-5140.024 TRANS TO EQUIP FUND	1,800	0	0	0	0	0	0
02-5140.025 UNEMPLOYMENT EXPENSE (TEC)	252	0	0	117	269	63	269
02-5140.032 SOCIAL SECURITY EXPENSE (FICA)	2,839	0	0	2,346	5,390	4,536	4,695
02-5140.033 MEDICARE EXPENSE	635	0	0	549	1,261	1,061	1,127
02-5140.034 TML HEALTH INS.	6,091	2	0	7,879	12,092	11,175	12,640
02-5140.035 RETIREMENT (TMRS)	5,159	0	0	3,974	9,221	7,461	9,085
02-5140.036 FUEL (GAS & OIL)	1,105	0	0	760	2,000	1,588	2,000
02-5140.037 TELEPHONE	332	0	0	0	1,200	0	0
02-5140.039	1,022	0	0	0	0	0	0
02-5140.040 LEASE VEHICLES	1,237	0	0	5,159	7,000	8,030	10,000
02-5140.042 TRAVEL/TRAINING/SCHOOL	299	0	0	0	2,000	2,992	2,000
02-5140.043 UNIFORMS	72	0	0	509	450	814	0
02-5140.044 SUPPLIES	290	0	0	626	500	165	0
02-5140.045 PROPERTY/LIABILITY INS	0	0	0	1,000	0	123	0
02-5140.049 WORKERS COMP INS.	0	0	0	0	0	1,030	0
02-5140.053 LONGEVITY	2,000	0	0	0	2,000	2,000	2,000
TOTAL 140 Public Works	64,071	2	0	64,332	120,883	112,955	120,521

5140.009 SPECIAL PROJECTS PERMANENT NOTES:
HOST TRAINING

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

Item 1.

02 -UTILITY FUND
145 Utilities

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5145 UTILITIES	0	0	0	0	0	0	0
02-5145.001 WAGES	0	0	0	0	260,157	224,065	243,235
02-5145.002 CERTIFICATION PAY	0	0	0	0	2,400	0	2,400
02-5145.003 CONTRACT LABOR	0	0	0	0	0	0	0
02-5145.004 POSTAGE/SHIPPING	0	0	0	0	50	87	50
02-5145.005 HVY EQUIP RENTAL/LEASE	0	0	0	0	0	0	0
02-5145.006 EQUIP RENTAL/LEASE	0	0	0	0	13,000	(566)	3,000
02-5145.007 COMPUTER/TECHNOLOGY	0	0	0	0	2,000	687	500
02-5145.008 METERS	0	0	0	0	10,000	1,031	3,000
02-5145.009 METER SUPPLIES	0	0	0	0	10,000	11,022	10,000
02-5145.010 CLOTHING ALLOWANCE	0	0	0	0	1,500	627	2,000
02-5145.011 GROUNDS EQUIP PURCHASING	0	0	0	0	0	0	0
02-5145.012 EQUIPMENT REPAIRS	0	0	0	0	10,000	1,556	2,000
02-5145.013 METER MAINT CONTRACT	0	0	0	0	5,000	255	5,000
02-5145.014 HERBICIDES/PESTICIDES	0	0	0	0	3,000	348	1,000
02-5145.015 DRUG TEST/INOCULATION	0	0	0	0	0	120	0
02-5145.016 EQUIP REPAIR PARTS	0	0	0	0	500	3,271	1,000
02-5145.017 VEHICLE REPAIRS	0	0	0	0	10,000	448	2,000
02-5145.018 PIPE/VALVES/CLAMPS STOCK	0	0	0	0	100,000	28,896	30,000
02-5145.019 WATER/SEWER MISC SUPPLIES	0	0	0	0	100,000	9,281	20,000
02-5145.020 WATER/SEWER IMPROVEMENTS	0	0	0	0	200,000	67,766	30,000
02-5145.021 CAPITAL IMPROVEMENTS	0	0	0	0	5,000	0	0
02-5145.022 CONSULTING/ENGINEERING FEES	0	0	0	0	4,000	0	4,000
02-5145.023 WATER METER/SUPPLIES	0	0	0	0	0	0	5,000
02-5145.024 TRANS TO EQUIP FUND	0	0	0	0	5,000	3,750	0
02-5145.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	0	0	2,153	519	1,615
02-5145.032 SOCIAL SECURITY	0	0	0	0	29,913	14,728	15,866
02-5145.033 MEDICARE	0	0	0	0	1,596	3,444	3,719
02-5145.034 TML HEALTH INSURANCE	0	0	0	0	72,550	58,312	63,200
02-5145.035 RETIREMENT (TMRS)	0	0	0	0	31,986	22,971	22,800
02-5145.036 FUEL (GAS & OIL)	0	0	0	0	15,000	5,224	2,500
02-5145.037 TELEPHONE	0	0	0	0	3,000	3,568	3,500
02-5145.038 UTILITIES	0	0	0	0	30,000	14,809	20,000
02-5145.039 OVERTIME	0	0	0	0	5,000	11,322	10,000
02-5145.040 LEASE VEHICLES	0	0	0	0	25,000	26,019	25,000
02-5145.042 SCHOOL/TRAINING	0	0	0	0	2,500	3,393	2,500
02-5145.043 UNIFORMS	0	0	0	0	5,000	5,295	0
02-5145.044 BUILDING/OFFICE SUPPLIES	0	0	0	0	8,000	2,844	3,000
02-5145.045 LIABILITY INSURANCE	0	0	0	0	13,000	6,041	5,250
02-5145.049 WORKERS COMP INSURANCE	0	0	0	0	8,500	5,261	4,500
02-5145.050 TERMINATION PAY	0	0	0	0	0	0	0
02-5145.053 LONGEVITY	0	0	0	0	2,000	1,900	1,600
02-5145.056 DEPRECIATION	0	0	0	0	0	0	0
TOTAL 145 Utilities	0	0	0	0	996,805	538,294	549,234

5145.021 CAPITAL IMPROVEMENTS PERMANENT NOTES:

Item 1.

02 -UTILITY FUND
145 Utilities

EXPENDITURES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
	ROOT CUTTER ICE MACHINE							
5145.023 WATER METER/SUPPLIES	PERMANENT NOTES: MOVED OVER FROM 5160.022							

02 -UTILITY FUND
150 Storm Water

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5150.001 DRAINAGE MAINTENANCE	14,000	14,000	0	0	14,000	0	14,000
02-5150.002 STREET DRAINAGE	30,000	30,000	0	0	30,000	0	30,000
02-5150.041 BAD DEBT STORM WATER	125	105	22	(12)	100	208	100
TOTAL 150 Storm Water	44,125	44,106	22	(12)	44,100	208	44,100

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02 -UTILITY FUND
160 Water

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5160.001 WAGES	128,079	132,665	137,465	141,679	159,815	122,206	134,080
02-5160.002 CERTIFICATE/LICENSE PAY	5,362	2,631	2,400	2,031	2,000	0	3,000
02-5160.003 DUES & SUBSCRIPTIONS	535	130	285	231	300	0	300
02-5160.004 FREIGHT/POSTAGE	2,870	3,222	3,510	4,117	3,300	4,014	4,000
02-5160.005 PERMITS/ASSESS./LICENSE	6,382	6,057	4,251	6,879	7,500	5,550	7,500
02-5160.006 LAB SUPPLIES & FEES	9,675	12,907	15,313	41,711	40,000	23,507	27,000
02-5160.007 COMPUTER/TECH	6,194	3,236	3,796	6,549	3,000	1,148	2,000
02-5160.008 CONTRACT - FCWD (RAW WATER)	88,950	98,583	83,417	91,000	100,000	92,083	104,000
02-5160.009 CLOTHING ALLOWANCE	0	0	0	0	600	448	1,200
02-5160.010 WATER PLANT REPAIRS	43,576	30,042	38,543	24,321	80,000	21,967	40,000
02-5160.011 SERVICE CONTRACT FEES	4,754	7,205	7,262	8,782	8,500	23,388	25,000
02-5160.012 CHEMICALS - WATER PLANT	74,100	68,775	97,310	74,602	75,000	60,801	70,000
02-5160.013 SLUDGE DISPOSAL	25,000	31,584	0	34,547	40,000	0	40,000
02-5160.014 MAIN/EXPANSION SUPPLIES	13,135	26,394	82,336	30,867	50,000	640,140	0
02-5160.015 INT. DUE ON DEPOSITS	3,142	3,285	3,404	3,524	3,500	749	1,500
02-5160.016 FIRE HYDRANTS AND VALVES	0	3,047	464	431	16,000	417	3,000
02-5160.017 REPAIR VEHICLE	539	931	255	2,089	500	471	500
02-5160.018 SPECIAL PROJECTS	140	348	2,829	40,304	1,000	987	1,000
02-5160.019 ENGINEER EXPENSE/ADM	9,312	42,975	77,380	100,025	100,000	37,987	100,000
02-5160.020 SAFETY EQUIPMENT	15,764	19,933	10,253	11,672	7,000	2,631	1,000
02-5160.021 CAPITAL EXPENSE	0	30	299,766	244,077	2,000	0	5,000
02-5160.022 WATER METER/SUPPLIES	30,039	8,007	11,579	44,835	10,000	91,979	0
02-5160.023 AUDIT	1,000	1,000	1,000	1,000	1,000	1,500	1,500
02-5160.024 TRANS TO EQUIP FUND	3,900	3,600	5,000	44,340	5,000	3,750	0
02-5160.025 UNEMPLOYMENT EXPENSE (TEC)	656	120	36	353	807	306	807
02-5160.026 METER READING DEVICE MAINT.	0	10,921	0	0	300	0	300
02-5160.027 STREET REPAIR FOR WATER LEAKS	2,042	0	0	0	2,500	0	0
02-5160.028 DAM CLEANING	0	0	3,500	13,500	12,000	0	1,000
02-5160.032 SOCIAL SECURITY (FICA)	8,914	9,072	9,571	9,285	7,626	7,866	8,737
02-5160.033 MEDICARE	2,085	2,122	2,238	2,171	2,251	1,840	2,058
02-5160.034 TML HEALTH INSU.	25,093	26,688	25,808	31,940	24,183	20,632	25,279
02-5160.035 TMRS	15,819	10,543	11,698	13,072	19,649	10,458	12,849
02-5160.036 GAS & OIL	1,452	2,848	7,211	1,841	4,000	1,575	2,000
02-5160.037 TELEPHONE	3,985	3,717	2,493	2,758	3,000	2,070	2,500
02-5160.038 UTILITIES	24,044	26,134	29,460	28,665	25,000	25,314	25,000
02-5160.039 OVERTIME	10,364	8,316	13,082	8,823	8,000	3,814	4,000
02-5160.040 LEASE VEHICLES	4,918	8,319	7,745	9,112	8,500	7,599	8,500
02-5160.041 BAD DEBT EXPENSE	1,693	2,903	1,204	(160)	2,000	5,646	2,000
02-5160.042 SCHOOL/TRAINING/TRAVEL	2,223	5,088	6,789	1,735	2,500	179	2,000
02-5160.043 UNIFORMS	349	361	0	1,800	600	2,414	0
02-5160.044 SUPPLIES-BUILDING/OFFICE	2,356	4,582	2,794	3,241	3,500	3,377	3,500
02-5160.045 PROPERTY/LIABILITY INS.	4,575	10,245	11,312	12,131	11,500	13,067	11,500
02-5160.047 ADMINISTRATION FEE	0	0	0	0	0	0	0
02-5160.049 WORKERS COMP. INS.	2,371	2,138	2,392	5,965	6,000	5,758	6,000
02-5160.050 TERMININATION PAY	0	0	0	0	0	0	0
02-5160.051 2007 WTP CONSTRUCTION LOAN	0	0	0	0	0	0	0
02-5160.052 2007 WTP CONSTRUCTION DEBT TRF	0	0	0	0	0	0	0

02 -UTILITY FUND
160 Water

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5160.053 LONGEVITY	2,200	2,400	800	1,000	0	900	1,100
02-5160.054 2008 USDA CONSTRUCTION LOAN	0	0	0	0	0	0	0
02-5160.055 2008 USDA CONSTRUCTION DEBT	0	0	0	0	0	0	0
02-5160.056 TRANSFER OUT	0	0	0	0	0	0	0
02-5160.075 TMRS-PENSION COST AUDITORS	(40,592)	(71,029)	0	0	0	0	0
02-5160.076 OPEB EXPENSE	1,190	(5,840)	0	0	0	0	0
TOTAL 160 Water	548,183	566,240	1,025,952	1,106,846	859,932	1,248,538	690,710

Item 1.

02 -UTILITY FUND
170 Sewer

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5170.001 WAGES	122,145	129,099	143,601	167,037	151,751	136,103	135,782
02-5170.002 BUILDING MAINTENANCE	124	0	0	975	10,000	1,427	2,000
02-5170.003 DUES & SUBSCRIPTIONS	0	0	130	70	150	0	150
02-5170.004 FREIGHT/POSTAGE	2,868	3,210	3,492	4,143	3,500	4,005	3,000
02-5170.005 PERMITS/ASSESS./LICENSE	2,468	2,679	2,468	2,468	5,000	1,454	5,000
02-5170.006 LAB FEES	11,771	14,846	16,260	26,516	16,500	20,029	12,000
02-5170.007 TRANSFER TO WWTP FUND	0	0	70	225	0	0	0
02-5170.008 TRANS TO OPR FUND	0	0	0	5,375	0	0	0
02-5170.009 CLOTHING ALLOWANCE	0	0	0	0	600	512	1,500
02-5170.010 PLANT REPAIRS/MAINTENANCE	49,503	39,857	63,133	47,823	60,000	67,041	50,000
02-5170.011 LIFT STATION REPAIR/MAINT	0	0	0	36,310	20,000	45,661	30,000
02-5170.012 CHEMICALS - WASTE WATER PLANT	18,616	11,060	12,573	9,049	20,000	25,271	20,000
02-5170.013 SLUDGE DISPOSAL SERVICE	95,215	49,520	128,196	45,301	80,000	87,826	85,000
02-5170.014 SEWER COLLECT REPAIR/MAINT	85,492	9,014	177,057	114,525	45,000	15,658	20,000
02-5170.015 COMPUTER/TECH	2,760	3,046	2,394	5,509	3,000	2,556	3,000
02-5170.016 AERATORS/MAINTENANCE	4,804	10,564	27,403	29,821	60,000	5,200	20,000
02-5170.017 REPAIR VEHICLES	5,406	1,357	2,147	439	500	864	500
02-5170.018 SPECIAL PROJECTS	3,640	1,848	373	128,741	100,000	101,151	5,000
02-5170.019 ENGINEER EXPENSE	8,846	69,100	38,545	38,519	50,000	2,098	100,000
02-5170.020 DRUG TEST/INOCULATION	10,334	5,511	3,018	4,521	500	45	500
02-5170.021 CAPITAL EXPENSE	0	6,764	552,000	295,193	0	0	29,053
02-5170.022 2012-C.O-FIRST NATIONAL BANK	77,160	70,969	110,475	25,746	19,188	24,550	19,188
02-5170.023 AUDIT	1,000	1,000	1,000	1,000	1,000	1,500	1,000
02-5170.024 TRANS TO EQUIP FUND	3,300	3,600	5,000	7,658	5,000	4,584	0
02-5170.025 UNEMPLOYMENT EXPENSE (TEC)	504	18	18	243	807	398	807
02-5170.026 2013 CO TWDB DEBT	8,224	0	0	0	0	0	0
02-5170.027 STREET REPAIR ON SEWER LEAKS	0	0	0	0	3,000	0	0
02-5170.028 2013 CO'S TWDB DEBT	0	0	0	0	0	0	0
02-5170.029 CERTIFICATE/LICENSE PAY	3,000	2,885	3,000	1,915	2,000	69	2,000
02-5170.030 SAFETY EQUIPMENT	0	0	0	0	0	531	500
02-5170.032 SOCIAL SECURITY (FICA)	8,384	9,392	10,910	11,316	11,290	8,671	8,971
02-5170.033 MEDICARE	1,994	2,197	2,552	2,646	2,640	2,028	2,127
02-5170.034 TML HEALTH INSU.	24,397	25,297	28,236	38,973	24,183	32,465	37,920
02-5170.035 RETIREMENT (TMRS)	16,743	16,662	16,162	18,225	18,517	17,531	16,447
02-5170.036 FUEL (GAS & OIL)	2,601	3,991	3,884	4,837	3,000	7,523	6,000
02-5170.037 TELEPHONE	2,471	1,398	1,440	1,671	2,500	1,709	2,500
02-5170.038 UTILITIES	37,610	42,112	55,572	56,002	30,000	43,845	40,000
02-5170.039 OVERTIME	10,558	15,388	25,015	22,743	10,000	1,753	3,000
02-5170.040 LEASE VEHICLES	5,781	8,631	7,813	7,821	7,000	11,406	14,000
02-5170.041 BAD DEBTS (SEWER SERVICE)	1,660	2,542	778	(174)	2,500	4,929	2,500
02-5170.042 SCHOOL/TRAINING/TRAVEL	1,845	950	1,395	2,890	2,000	3,207	2,500
02-5170.043 UNIFORMS	303	0	110	1,804	1,200	2,879	0
02-5170.044 BUILDING/OFFICE SUPPLIES	2,391	2,505	2,206	7,199	5,000	2,703	3,000
02-5170.045 PROPERTY/LIABILITY INS.	2,936	3,796	13,704	12,131	11,000	13,625	14,000
02-5170.047 ADMINISTRATION FEE	0	0	0	0	0	0	0
02-5170.049 WORKERS COMP. INS.	1,085	2,138	0	5,665	5,700	5,758	6,000
02-5170.050 TERMINIATION PAY	0	0	0	0	0	0	0

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02 -UTILITY FUND
170 Sewer

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
02-5170.053 LONGEVITY	(569)	3,300	3,500	2,900	200	2,000	2,000
02-5170.054 TRANSFER OUT	0	0	0	0	0	0	0
02-5170.056 INTEREST EXPENSE	0	0	0	0	0	0	0
TOTAL 170 Sewer	637,368	576,247	1,465,631	1,195,771	794,227	710,566	706,945

5170.021 CAPITAL EXPENSE PERMANENT NOTES:
BACKUP PUMP L2
REPLACE PUMP MLSS STATION

Item 1.

02 -UTILITY FUND
505 Depreciation

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 CURRENT BUDGET	Y-T-D ACTUAL --------)	2025-2026 PROPOSED BUDGET
02-5505.000 CIP	500,303	505,931	0	0	0	0	0
02-5505.002 DEPRECIATION	0	0	0	0	0	0	0
02-5505.999 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0
TOTAL 505 Depreciation	500,303	505,931	0	0	0	0	0
TOTAL EXPENDITURES	1,794,050	1,692,526	2,491,605	2,366,936	2,815,947	2,610,560	2,111,510
REVENUE OVER/(UNDER) EXPENDITURES	(452,193)	121,795	(726,225)	(567,768)	(881,497)	(1,155,473)	(411,110)

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

03 -1998 WWTP EXPANSION

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
03-4022	INTEREST INCOME	0	0	0	0	0	0	0
03-4051	ADV. TAX REVENUE	0	0	0	0	0	0	0
03-4051.001	DEL. TAX REVENUE	0	0	0	0	0	0	0
03-4052	ADV TAX REV - PEN & INT	0	0	0	0	0	0	0
03-4999	TRANSFERS IN	0	0	0	0	0	0	0
03-4999.001	TRANSFER FROM DEBT SERVICES	0	0	0	0	0	0	0
TOTAL REVENUES		0	0	0	0	0	0	0

03 -1998 WWTP EXPANSION
300 WWTP FUND

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
03-5300.002 GENERAL EXPENSE	0	0	0	0	0	0	0
03-5300.003 DEBT SERVICE ADMINISTRATION	0	0	0	0	0	0	0
03-5300.008 INTEREST	0	0	0	0	0	0	0
03-5300.009 DEBT SERVICE	0	0	0	0	0	0	0
03-5300.020 TRANSFER TO UTILITY FUND	0	0	0	0	0	0	0
03-5300.025 DEPRECIATION EXP	0	0	0	0	0	0	0
TOTAL 300 WWTP FUND	0	0	0	0	0	0	0

Item 1.

03 -1998 WWTP EXPANSION
502 1998 WWTO EXPANSION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
03-5502.002 DEPRECIATION EXP	0	0	0	0	0	0	0
TOTAL 502 1998 WWTO EXPANSION	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

04 -HOTEL/MOTEL FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
04-4001	HOTEL/MOTEL TAX REVENUE	51,124	51,832	53,956	76,586	55,000	27,334	35,000
04-4002	MISC. REVENUE	0	0	0	0	0	0	0
04-4022	INT. EARNED	0	0	0	0	700	0	700
TOTAL REVENUES		51,124	51,832	53,956	76,586	55,700	27,334	35,700

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

04 -HOTEL/MOTEL FUND
400-HOTEL/MOTEL

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
04-5400.002 ARTS ALLIANCE	6,500	6,500	6,500	0	3,500	3,500	3,925
04-5400.003 CHAMBER OF COMMERCE	5,300	5,000	5,000	5,000	0	0	5,000
04-5400.004 UNDESIGNATED FUNDS	0	0	0	0	0	0	0
04-5400.005 HISTORICAL ASSN. DONATION	5,837	8,500	20,000	20,000	15,000	15,000	17,500
04-5400.006 SRS AUCTION SERVICES	2,400	2,400	2,400	0	4,800	4,800	4,800
04-5400.007 THE ALAMO MISSION	1,596	2,000	5,246	0	0	0	4,100
04-5400.008 GENEALOGICIAL SOCIETY	4,980	0	0	0	0	0	0
04-5400.009 MOUNT VERNON MUSIC	0	0	0	0	0	0	4,000
04-5400.010 FRANKLIN CO. YOUTH BASEBALL	0	7,500	0	0	0	4,500	23,000
04-5400.011 BIKE TOUR	785	3,149	5,075	3,990	1,000	1,000	6,500
04-5400.012 MAIN STREET	10,000	10,000	10,000	(10,000)	15,000	0	15,000
04-5400.013 THE HOLBROOK BED & BREAKFAST	0	0	0	0	0	0	0
TOTAL 400-HOTEL/MOTEL	37,397	45,049	54,221	18,990	39,300	28,800	83,825
TOTAL EXPENDITURES	37,397	45,049	54,221	18,990	39,300	28,800	83,825
REVENUE OVER/(UNDER) EXPENDITURES	13,727	6,783	(266)	57,597	16,400	(1,466)	(48,125)

Item 1.

05 -EDC

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
05-4001	EDC TAX REV.	354,487	406,552	403,363	406,509	425,000	338,107	425,000
05-4018	MISCELLANEOUS	0	48,644	0	(176,442)	0	0	0
05-4022	INTEREST	6,145	14,103	(10,034)	84,142	10,000	18,690	20,000
TOTAL REVENUES		360,632	469,299	393,329	314,208	435,000	356,797	445,000

Item 1.

05 -EDC
300 EDC

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
05-5300.001 WAGES/CONSULTANT	12,160	45,691	63,000	70,000	70,000	70,000	70,000
05-5300.002 COMPUTER	2,692	2,892	470	470	500	86	500
05-5300.003 PROMOTIONAL/MARKETING	1,680	117	21,956	37,728	30,000	32,400	35,000
05-5300.004 POSTAGE	6	13	1	1	100	3	50
05-5300.005 AUDIT EXPENSE	0	1,000	1,000	1,000	1,200	0	1,200
05-5300.007 LEG. OUTREACH	0	0	0	0	0	4,365	0
05-5300.008 SCHOLORSHIP	2,000	2,000	2,000	2,000	2,000	2,000	2,000
05-5300.009 PUBLICATIONS	0	0	500	0	500	0	500
05-5300.010 ATTORNEY FEES	3,650	8,400	1,731	0	10,000	531	10,000
05-5300.011 WEBSITE	0	0	5,993	528	500	0	500
05-5300.012 HIST. FACADE GRANT	20,000	20,000	20,000	0	0	0	0
05-5300.014 DISCRETIONARY FUNDS	0	0	0	0	0	0	0
05-5300.017 ADVERTISING/PUBLIC NOTICES	302	302	0	0	500	361	500
05-5300.018 BUSINESS INCENTIVES	980	1,234	3,411	36,418	10,000	28,983	10,000
05-5300.019 RENTAL ASSISTANCE PROGRAM	1,000	0	0	6,813	10,000	7,850	35,000
05-5300.020 JOB CREATION INCENTIVE	0	0	0	0	10,000	0	10,000
05-5300.021 EXISTING BUS. STRUCTURE	16,344	0	16,299	20,000	25,000	0	25,000
05-5300.022 SPECIAL PROJECT	21,450	100,000	0	0	300,000	322,276	300,000
05-5300.023 MAIN STREET ONGOING	10,000	10,000	10,000	10,000	10,000	0	10,000
05-5300.024 BUSINESS RETENTION	0	0	0	0	15,000	0	15,000
05-5300.025 UNEMPLOYMENT EXP (TEC)	0	0	0	0	300	0	300
05-5300.026 BUSINESS RECRUITMENT	0	0	0	659	0	693	693
05-5300.027 DUES	1,050	525	0	550	1,000	0	1,000
05-5300.028 BUS ANALYTICS	0	0	0	0	0	0	0
05-5300.029 INFRASTRUCTURE	70,000	70,000	966,050	8,200	70,000	18,031	70,000
05-5300.030 SPLASH PAD	0	0	0	0	0	0	0
05-5300.031 CAPITAL OUTLAY	0	0	0	0	0	0	0
05-5300.032 SOCIAL SECURITY (FICA)	0	0	0	12,508	12,508	12,508	5,355
05-5300.033 MEDICARE	0	0	0	1,015	1,015	1,015	1,015
05-5300.034 TML INSURANCE	0	0	0	0	0	0	0
05-5300.035 RETIREMENT (TMRS)	0	0	0	9,100	9,100	9,100	9,100
05-5300.037 TELEPHONE	667	606	457	360	750	463	700
05-5300.042 SCHOOL/TRAINING/TRAVEL	42	79	69	79	2,000	0	2,000
05-5300.044 SUPPLIES	298	651	891	1,583	600	188	500
05-5300.053 LONGEVITY	0	0	0	0	0	0	0
05-5300.075 TMRS-PENSION COST AUDITORS	0	0	0	0	0	0	0
05-5300.999 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0
TOTAL 300 EDC	164,322	263,510	1,113,829	219,011	592,573	510,851	615,913
TOTAL EXPENDITURES	164,322	263,510	1,113,829	219,011	592,573	510,851	615,913
REVENUE OVER/(UNDER) EXPENDITURES	196,310	205,789	(720,501)	95,198	(157,573)	(154,054)	(170,913)

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

07 -DEBT FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
07-4001	TAX REVENUE	118,117	135,588	184,298	191,868	190,000	192,587	288,710
07-4002	DEL. TAX REV	4,288	2,427	2,374	1,787	3,000	1,699	3,000
07-4002.001	I&S TAX ATT.	1,347	1,200	1,257	(428)	1,000	499	0
07-4003	DEBT SERVICE P & I	2,778	2,258	2,191	1,456	2,500	2,551	2,500
07-4022	INTEREST EARNED	3,074	5,608	9,522	31,735	10,000	19,141	13,000
07-4999	TRANSFER	(160,718)	(151,191)	0	0	0	0	0
TOTAL REVENUES		(31,113)	(4,110)	199,642	226,418	206,500	216,477	307,210

Item 1.

07 -DEBT FUND
000 TRANSFERS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
07-5000 TRANSFERS	0	0	0	0	0	(11,280)	0
TOTAL 000 TRANSFERS	0	0	0	0	0	(11,280)	0

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

07 -DEBT FUND
700 DEBT FUND

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
07-5700.000 DEBT SERVICE FEES	0	0	0	0	0	0	0
07-5700.026 TRANSFERS	0	0	0	0	0	0	0
07-5700.027 MISC. EXP.	0	0	0	0	79,809	0	101,491
07-5700.028 2012 C.O. FIRST NATIONAL BANK	0	0	0	0	0	0	0
07-5700.029 2013 C.O. TWDB DEBT	(10)	0	24,827	24,335	134,426	46,524	110,451
07-5700.030 2018 C.O. FIRST NATIONAL BANK	0	0	137,154	163,189	21,931	0	23,508
TOTAL 700 DEBT FUND	(10)	0	161,981	187,523	236,166	46,524	235,449

5700.027 MISC. EXP. PERMANENT NOTES:
GOVERNMENT CAPITAL WATER METER LOAN

TOTAL EXPENDITURES	(10)	0	161,981	187,523	236,166	35,245	235,449
REVENUE OVER/(UNDER) EXPENDITURES	(31,103)	(4,110)	37,661	38,895	(29,666)	181,232	71,761

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09 -EQUIPMENT FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
09-4022	INT. EARNED	0	0	0	0	0	0	0
09-4027	SALE OF ASSETS	0	0	0	0	0	0	0
09-4028	FIRE DEPARTMENT TRUCK	0	10,000	0	0	10,000	0	10,000
09-4029	MISC. REVENUE	0	0	0	0	0	0	0
09-4050	TRANSFERS IN	30,600	28,800	36,667	26,667	40,000	33,334	40,000
TOTAL REVENUES		30,600	38,800	36,667	26,667	50,000	33,334	50,000

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

09 -EQUIPMENT FUND
900 EQUIPMENT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
09-5900.001 TRANSFER OUT	103,500	0	0	0	0	0	0
TOTAL 900 EQUIPMENT	103,500	0	0	0	0	0	0
TOTAL EXPENDITURES	103,500	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	(72,900)	38,800	36,667	26,667	50,000	33,334	50,000

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

10 -CHILD SAFETY

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
10-4001	CHILD SAFETY REVENUE	45	376	543	245	500	100	500
10-4022	INT. EARNED	0	0	0	0	10	0	10
10-4023	TRANSFER FROM GENERAL FUND	1,000	1,000	0	0	1,000	0	1,000
TOTAL REVENUES		1,045	1,376	543	245	1,510	100	1,510

Item 1.

10 -CHILD SAFETY
CHILD SAFETY

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
10-5010.001 CHILD SAFETY EXPENSE	0	0	0	0	0	1,000	0
10-5010.002 ETCADA KID PROGRAM	1,000	1,000	1,000	0	1,000	0	1,000
TOTAL CHILD SAFETY	1,000	1,000	1,000	0	1,000	1,000	1,000
TOTAL EXPENDITURES	1,000	1,000	1,000	0	1,000	1,000	1,000
REVENUE OVER/(UNDER) EXPENDITURES	45	376	(457)	245	510	(900)	510

Item 1.

12 -GENERAL FIXED ASSETS

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
12-4050 TRANSFERS	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

12 -GENERAL FIXED ASSETS
FIXED ASSETS

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
12-5012.001 PRIOR PERIOD ADJUSTMENTS	0	0	0	0	0	0	0
TOTAL FIXED ASSETS	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

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14 -TECHNOLOGY

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
14-4001	TECHNOLOGY REVENUE	547	993	1,166	1,127	1,000	1,611	1,000
14-4022	INT. EARNED	0	0	0	0	100	0	100
TOTAL REVENUES		547	993	1,166	1,127	1,100	1,611	1,100

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

14 -TECHNOLOGY
014 TECHNOLOGY

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
14-5014.001 TECHNOLOGY EXPENSES	0	0	0	0	1,000	0	1,500
TOTAL 014 TECHNOLOGY	0	0	0	0	1,000	0	1,500
TOTAL EXPENDITURES	0	0	0	0	1,000	0	1,500
REVENUE OVER/(UNDER) EXPENDITURES	547	993	1,166	1,127	100	1,611	(400)

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

15 -SECURITY

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
15-4001	SECURITY REVENUE	118	40	36	581	300	1,978	300
15-4022	INT EARNED	0	0	0	0	0	0	0
TOTAL REVENUES		118	40	36	581	300	1,978	300

15 -SECURITY
015 SECURITY

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
15-5015.001 SECURITY EXPENSES	0	0	0	0	300	0	1,800
TOTAL 015 SECURITY	0	0	0	0	300	0	1,800
TOTAL EXPENDITURES	0	0	0	0	300	0	1,800
REVENUE OVER/(UNDER) EXPENDITURES	118	40	36	581	0	1,978	(1,500)

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

20 -ENDOWEMENT FUND

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
20-4020	ENDOWEMENT CD'S	0	0	0	0	0	0	0
20-4022	ENDOWEMENT INTEREST	1,400	274	(2,021)	63	3,000	(63)	3,000
TOTAL REVENUES		1,400	274	(2,021)	63	3,000	(63)	3,000

4020 ENDOWEMENT CD'S PERMANENT NOTES:
ENDOWMENT IS FOR THE MT. VERNON CEMEMTARY-THEY WILL GET THE
INTEREST ON THIS CD EVERY QUARTER.

	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROPOSED BUDGET
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	1,400	274	(2,021)	63	3,000	(63)	3,000

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

21 -TWDB WATERLINE GRANT

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
21-4001 TWDB REVENUE	0	0	0	0	1,750,000	0	1,750,000
21-4022 INTEREST EARNED	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	1,750,000	0	1,750,000
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	1,750,000	0	1,750,000

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

22 -CONFISCATED FUNDS

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
22-4001 CONFISCATED REVENUE	0	0	0	0	0	0	0
22-4022 INTEREST EARNED	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

Item 1.

23 -PARK PROJECT

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
23-4001	PARK REVENUE	0	0	29,796	0	0	0	0
23-4022	INTEREST EARNED	76	53	321	1,092	300	418	300
23-4023	A/R-AUDITORS ADJ	0	0	0	0	0	0	0
TOTAL REVENUES		76	53	30,117	1,092	300	418	300

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

23 -PARK PROJECT
PARK PROJECT

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
23-5023.040 RAGBALL	0	0	0	0	0	0	0
23-5023.041 REPAIRS	0	0	3,980	16,414	5,000	0	5,000
23-5023.042 SPLASH PAD	0	0	0	0	0	0	0
23-5023.044 SUPPLIES	0	0	0	0	0	0	0
TOTAL PARK PROJECT	0	0	3,980	16,414	5,000	0	5,000
TOTAL EXPENDITURES	0	0	3,980	16,414	5,000	0	5,000
REVENUE OVER/(UNDER) EXPENDITURES	76	53	26,137	(15,322)	(4,700)	418	(4,700)

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PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

24 -HOME PROGRAM

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
24-4001 HOME PROGRAM REVENUE	0	0	0	0	0	0	0
24-4022 INTEREST EARNED	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	0	0

Item 1.

24 -HOME PROGRAM
HOME PROGRAM

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
24-5024.001 CONSTRUCTION	0	0	0	0	0	0	0
24-5024.002 CONSULTANTS	0	0	0	0	0	0	0
24-5024.003 CITY EXPENSE	0	0	0	0	0	0	0
TOTAL HOME PROGRAM	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

Item 1.

25 -TXCDGB

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
25-4001	TXCDBG REVENUE	201,036	129,187	0	0	0	0	0
25-4002	A/R-AUDITORS ADJ	0	0	0	0	0	0	0
25-4003	ARPA GRANT PROCEEDS	0	25,650	0	0	0	0	0
25-4022	INTEREST EARNED	0	0	0	0	0	0	0
25-4050	TRANSFERS	0	0	0	0	0	0	0
TOTAL REVENUES		201,036	154,837	0	0	0	0	0

Item 1.

25 -TXCDGB
TXCDBG

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
25-5025.001 CONSTRUCTION-SIDEWALK	187,986	129,187	0	0	0	0	0
25-5025.002 ENGINEERS - SIDEWALK	0	0	0	0	0	0	0
25-5025.003 CONSULTANTS - SIDEWALK	8,750	0	0	0	0	0	0
25-5025.004 CITY ADMINISTRATION - SIDEWALK	0	0	0	0	0	0	0
25-5025.005 CONSTRUCTION - WATER PLANT	0	0	0	0	0	0	0
25-5025.006 ENGINEERS - WATER PLANT	0	0	0	0	0	0	0
25-5025.007 CONSULTANTS - WATER PLANT	0	0	0	0	0	0	0
25-5025.008 ADMINISTRATION - WATER PLANT	0	0	0	0	0	0	0
25-5025.009 AMERICAN RESCUE ACT-ENGINEER	0	25,650	19,276	42,809	0	0	0
25-5025.010 AMERICAN RESCUE ACT-CONSTRUCTI	0	0	256,629	72,676	0	0	0
25-5025.011 TXCDBG COMM DEVLOP ENGINEER	0	0	9,227	5,907	0	870	0
25-5025.012 TXCDBG COMM DEVLOP CONSULT	0	0	13,570	(106,894)	0	3,870	0
25-5025.013 TXCDBG COMM DEVLOP CONSTRUCT	0	0	171,809	173,012	0	(1,259)	0
25-5025.014 AMERICAN RESCUE ACT-CONSULTANT	0	0	0	0	0	0	0
TOTAL TXCDBG	196,736	154,837	470,511	187,509	0	3,481	0
TOTAL EXPENDITURES	196,736	154,837	470,511	187,509	0	3,481	0
REVENUE OVER/(UNDER) EXPENDITURES	4,300	0	(470,511)	(187,509)	0	(3,481)	0

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

26 -2013 WASTEWATER REP/IMP

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
26-4001	2013 WASTEWATER REVENUE	0	0	0	0	0	0	0
26-4022	INTEREST EARNED	0	0	0	0	0	0	0
26-4999	TRANSFERS	247,154	247,154	0	0	0	0	0
TOTAL REVENUES		247,154	247,154	0	0	0	0	0

26 -2013 WASTEWATER REP/IMP
2013 WW REPL/IMP

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
26-5026.001 CONSTRUCTION	0	0	0	0	0	0	0
26-5026.002 DEBT PAYMENT	0	0	0	0	0	0	0
26-5026.003 ENGINEERING	0	0	0	0	0	0	0
26-5026.004 TRANSFERS	0	0	0	0	0	0	0
26-5026.005 DEBT SERVICE EXPENSE	0	0	0	0	0	0	0
26-5026.006 EASEMENTS	0	0	0	0	0	0	0
TOTAL 2013 WW REPL/IMP	0	0	0	0	0	0	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	247,154	247,154	0	0	0	0	0

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

27 -LOCAL TRUANCY PREVENT

REVENUES		2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 CURRENT BUDGET	2024-2025 Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
27-4001	LOCAL TRUANCY PREVENTION FUND	397	1,175	1,398	1,376	0	2,003	0
TOTAL REVENUES		397	1,175	1,398	1,376	0	2,003	0

Item 1.

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

28 -LOCAL MUNICIPAL JURY FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
28-4001 LOCAL MUNICIPAL JURY FUND	8	23	28	28	0	40	0
TOTAL REVENUES	8	23	28	28	0	40	0

PROPOSED BUDGET
AS OF: AUGUST 31ST, 2025

29 -OPIOID ABATEMENT FUND

REVENUES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	(-------- 2024-2025 --------) CURRENT BUDGET	Y-T-D ACTUAL	2025-2026 PROPOSED BUDGET
29-4001 REVENUED	0	0	0	0	0	1,802	0
29-4023 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0	0
TOTAL REVENUES	0	0	0	0	0	1,802	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	1,802	0
TOTAL EXPENDITURES	0	0	0	0	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0	0

May 13, 2024

WATER & WASTEWATER COST OF SERVICE
CITY OF MOUNT VERNON, TX

Presented by:
Grant Rabon, Partner

NewGen Strategies & Solutions

METHODOLOGY

- Development of Test Year
- Revenue Requirement Forecast
- Billing Data Reconciliation
- Revenue Under Current Rates
- Rate Design and Revenue Under Proposed Rates

KEY FINDINGS

– Insufficient revenues under current rates
– Funding for infrastructural improvements needed
– **Revenue requirement assumes support for capital projects from external sources**

WATER REVENUE REQUIREMENT FORECAST

	Year 1	Year 2	Year 3	Year 4	Year 5
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Water Expenses	$ 1,052,988	$ 1,092,797	$ 1,134,167	$ 1,177,162	$ 1,221,844
Less: Revenue Offsets	$ (35,725)	$ (35,725)	$ (35,725)	$ (35,725)	$ (35,725)
Water Net Revenue Requirement	**$ 1,017,263**	**$ 1,057,072**	**$ 1,098,442**	**$ 1,141,437**	**$ 1,186,119**

SEWER REVENUE REQUIREMENT FORECAST

	Year 1	Year 2	Year 3	Year 4	Year 5
	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Total Sewer Expenses	$ 850,249	$ 882,727	$ 916,499	$ 951,614	$ 988,126
Less: Revenue Offsets	$ (35,725)	$ (35,725)	$ (35,725)	$ (35,725)	$ (35,725)
Sewer Net Revenue Requirement	**$ 814,524**	**$ 847,002**	**$ 880,774**	**$ 915,889**	**$ 952,401**

CURRENT AND PROPOSED WATER RATES – FIXED CHARGES

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential Inside	$ 25.00	$ 25.00	$ 33.00	$ 33.00	$ 33.00	$ 33.00
Commercial Inside	$ 31.00	$ 31.00	$ 33.00	$ 33.00	$ 33.00	$ 33.00
Residential Outside	$ 35.00	$ 35.00				
Commercial Outside	$ 49.06	$ 49.06				
Multi-Unit/Hotel Meter Size (count)						
5/8” (0)	$ 34.19	$ 34.19	$ 33.00	$ 33.00	$ 33.00	$ 33.00
3/4” (1)	34.19	34.19	49.50	49.50	49.50	49.50
1” (2)	39.63	39.63	82.50	82.50	82.50	82.50
1.5” (5)	77.70	77.70	165.00	165.00	165.00	165.00
2” (6)	99.45	99.45	264.00	264.00	264.00	264.00
3” (1)	175.59	175.59	495.00	495.00	495.00	495.00
4” (0)	300.67	300.67	825.00	825.00	825.00	825.00
Sprinklers	$ -	$ -	$ 16.50	$ 16.50	$ 16.50	$ 16.50

CURRENT AND PROPOSED WATER RATES – VOLUMETRIC CHARGES

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential & Commercial (Inside)						
0-1000 gals	$ -	$ -	$ 4.20	$ 4.20	$ 4.20	$ 4.20
1001-8999 gals	3.75	3.75	5.25	5.25	5.25	5.25
9000 - 20999 gals	4.00	4.00	6.30	6.30	6.30	6.30
21000 - 40999 gals	4.25	4.25	7.25	7.25	7.25	7.25
41000+	4.50	4.50	7.97	7.97	7.97	7.97
Residential & Commercial (Outside)						
0-1000 gals	$ -	$ -				
1001-8999 gals	4.50	4.50				
9000 - 20999 gals	4.75	4.75				
21000 - 40999 gals	5.00	5.00				
41000+	5.25	5.25				

CURRENT AND PROPOSED WATER RATES – VOLUMETRIC CHARGES CONT'D

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Multi-Unit/Hotel						
0-1000 gals	$ -	$ -	$ 4.20	$ 4.20	$ 4.20	$ 4.20
1001-8999 gals	3.75	3.75	4.20	4.20	4.20	4.20
9000 - 20999 gals	3.75	3.75	4.20	4.20	4.20	4.20
21000 - 40999 gals	3.75	3.75	4.20	4.20	4.20	4.20
41000+	3.75	3.75	4.20	4.20	4.20	4.20
Sprinklers						
0-1000 gals	$ -	$ -	$ 5.00	$ 5.00	$ 5.00	$ 5.00
1001-8999 gals	3.75	3.75	6.25	6.25	6.25	6.25
9000 - 20999 gals	4.00	4.00	7.50	7.50	7.50	7.50
21000 - 40999 gals	4.25	4.25	8.63	8.63	8.63	8.63
41000+	4.50	4.50	9.49	9.49	9.49	9.49

CURRENT AND PROPOSED SEWER RATES – FIXED CHARGES

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential Inside	$ 26.00	$ 26.00	$ 34.00	$ 34.00	$ 34.00	$ 34.00
Commercial Inside	$ 28.00	$ 28.00	$ 34.00	$ 34.00	$ 34.00	$ 34.00
Residential Outside	$ 38.00	$ 38.00				
Commercial Outside	$ 40.00	$ 40.00				
Multi-Unit/Hotel Meter Size (count)						
5/8” (0)	$ 37.41	$ 37.41	$ 34.00	$ 34.00	$ 34.00	$ 34.00
3/4” (1)	37.41	37.41	51.00	51.00	51.00	51.00
1” (2)	45.51	45.51	85.00	85.00	85.00	85.00
1.5” (5)	86.03	86.03	170.00	170.00	170.00	170.00
2” (6)	117.45	117.45	272.00	272.00	272.00	272.00
3” (1)	215.69	215.69	510.00	510.00	510.00	510.00
4” (0)	375.75	375.75	850.00	850.00	850.00	850.00

CURRENT AND PROPOSED SEWER RATES – VOLUMETRIC CHARGES

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential, Multi-Unit/Hotel & Commercial (Inside)						
0-1000 gals	$ -	$ -	$ 4.55	$ 4.55	$ 4.55	$ 4.55
1001-8999 gals	4.00	4.00	4.78	4.78	4.78	4.78
9000 - 20999 gals	4.05	4.05	5.02	5.02	5.02	5.02
21000 - 40999 gals	4.10	4.10	5.27	5.27	5.27	5.27
41000+	4.15	4.15	5.53	5.53	5.53	5.53
Residential & Commercial (Outside)						
0-1000 gals	$ -	$ -				
1001-8999 gals	5.00	5.00				
9000 - 20999 gals	5.05	5.05				
21000 - 40999 gals	5.10	5.10				
41000+	5.15	5.15				

CURRENT AND PHASE-IN WATER RATES – FIXED CHARGES

Alternative Phase-In

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential Inside	$ 25.00	$ 25.00	$ 27.00	$ 29.00	$ 31.00	$ 33.00
Commercial Inside	$ 31.00	$ 31.00	$ 27.00	$ 29.00	$ 31.00	$ 33.00
Residential Outside	$ 35.00	$ 35.00				
Commercial Outside	$ 49.06	$ 49.06				
Multi-Unit/Hotel Meter Size (count)						
5/8" (0)	$ 34.19	$ 34.19	$ 27.00	$ 29.00	$ 31.00	$ 33.00
3/4" (1)	34.19	34.19	38.02	41.85	45.67	49.50
1" (2)	39.63	39.63	50.35	61.07	71.78	82.50
1.5" (5)	77.70	77.70	99.53	121.35	143.18	165.00
2" (6)	99.45	99.45	140.59	181.73	222.86	264.00
3" (1)	175.59	175.59	255.44	335.30	415.15	495.00
4" (0)	300.67	300.67	431.75	562.84	693.92	825.00
Sprinklers	$ -	$ -	$ 13.50	$ 14.50	$ 15.50	$ 16.50

Item 1.

CURRENT AND PHASE-IN WATER RATES – VOLUMETRIC CHARGES

Alternative Phase-In

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential & Commercial (Inside)						
0-1000 gals	$ -	$ -	$ 3.30	$ 3.60	$ 3.90	$ 4.20
1001-8999 gals	3.75	3.75	4.13	4.50	4.88	5.25
9000 - 20999 gals	4.00	4.00	4.95	5.40	5.85	6.30
21000 - 40999 gals	4.25	4.25	5.69	6.21	6.73	7.25
41000+	4.50	4.50	6.26	6.83	7.40	7.97
Residential & Commercial (Outside)						
0-1000 gals	$ -	$ -				
1001-8999 gals	4.50	4.50				
9000 - 20999 gals	4.75	4.75				
21000 - 40999 gals	5.00	5.00				
41000+	5.25	5.25				

Item 1.

CURRENT AND PHASE-IN WATER RATES – VOLUMETRIC CHARGES CONT'D

Alternative Phase-In

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Multi-Unit/Hotel						
0-1000 gals	$ -	$ -	$ 3.30	$ 3.60	$ 3.90	$ 4.20
1001-8999 gals	3.75	3.75	3.30	3.60	3.90	4.20
9000 - 20999 gals	3.75	3.75	3.30	3.60	3.90	4.20
21000 - 40999 gals	3.75	3.75	3.30	3.60	3.90	4.20
41000+	3.75	3.75	3.30	3.60	3.90	4.20
Sprinklers						
0-1000 gals	$ -	$ -	$ 4.00	$ 4.30	$ 4.70	$ 5.00
1001-8999 gals	3.75	3.75	5.00	5.38	5.88	6.25
9000 - 20999 gals	4.00	4.00	6.00	6.45	7.05	7.50
21000 - 40999 gals	4.25	4.25	6.90	7.42	8.11	8.63
41000+	4.50	4.50	7.59	8.16	8.92	9.49

CURRENT AND PHASE-IN SEWER RATES – FIXED CHARGES

Alternative Phase-In

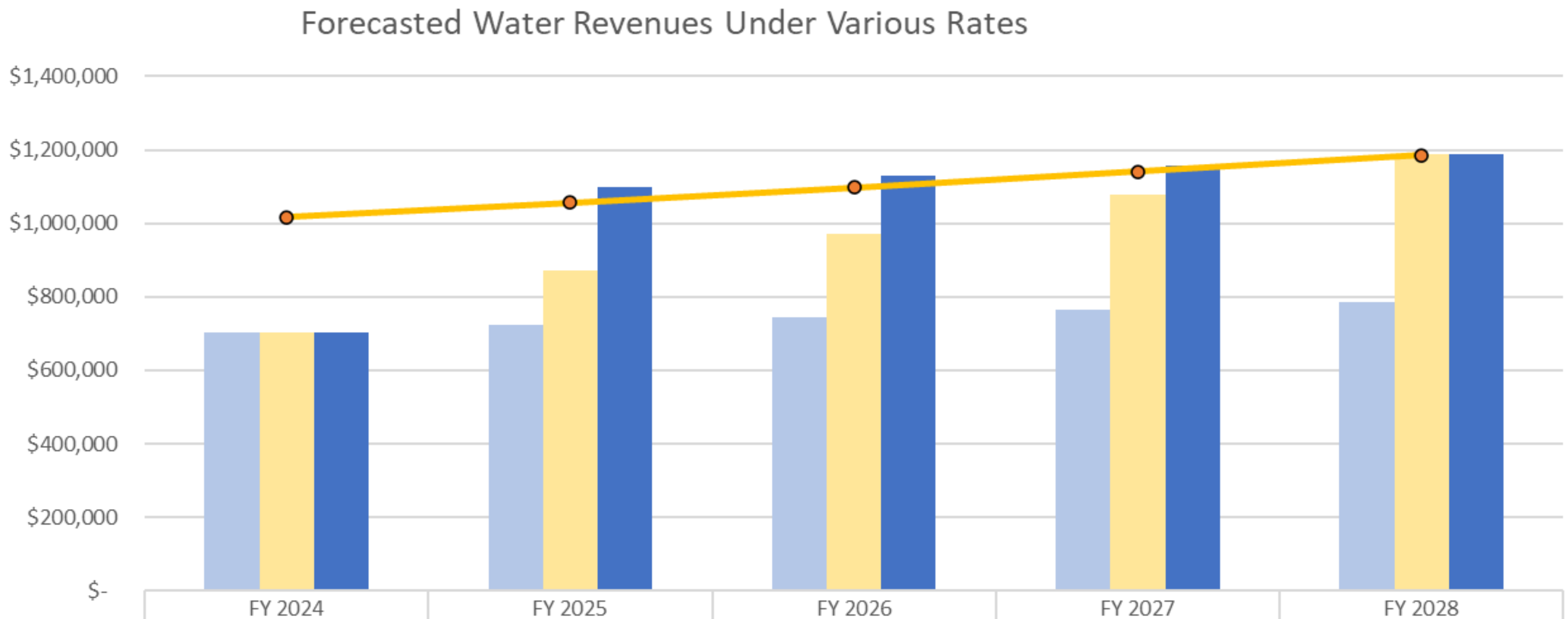
	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential Inside	$ 26.00	$ 26.00	$ 28.00	$ 30.00	$ 32.00	$ 34.00
Commercial Inside	$ 28.00	$ 28.00	$ 28.00	$ 30.00	$ 32.00	$ 34.00
Residential Outside	$ 38.00	$ 38.00				
Commercial Outside	$ 40.00	$ 40.00				
Multi-Unit/Hotel Meter Size (count)						
5/8" (0)	$ 37.41	$ 37.41	$ 28.00	$ 30.00	$ 32.00	$ 34.00
3/4" (1)	37.41	37.41	40.81	44.21	47.60	51.00
1" (2)	45.51	45.51	55.38	65.26	75.13	85.00
1.5" (5)	86.03	86.03	107.02	128.02	149.01	170.00
2" (6)	117.45	117.45	156.09	194.73	233.36	272.00
3" (1)	215.69	215.69	289.27	362.85	436.42	510.00
4" (0)	375.75	375.75	494.31	612.88	731.44	850.00

CURRENT AND PHASE-IN SEWER RATES – VOLUMETRIC CHARGES

Alternative Phase-In

	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Residential, Multi-Unit/Hotel & Commercial (Inside)						
0-1000 gals	$ -	$ -	$ 3.80	$ 4.05	$ 4.30	$ 4.55
1001-8999 gals	4.00	4.00	3.99	4.25	4.52	4.78
9000 - 20999 gals	4.05	4.05	4.19	4.47	4.74	5.02
21000 - 40999 gals	4.10	4.10	4.40	4.69	4.98	5.27
41000+	4.15	4.15	4.62	4.92	5.23	5.53
Residential & Commercial (Outside)						
0-1000 gals	$ -	$ -				
1001-8999 gals	5.00	5.00				
9000 - 20999 gals	5.05	5.05				
21000 - 40999 gals	5.10	5.10				
41000+	5.15	5.15				

WATER REVENUE PERFORMANCE

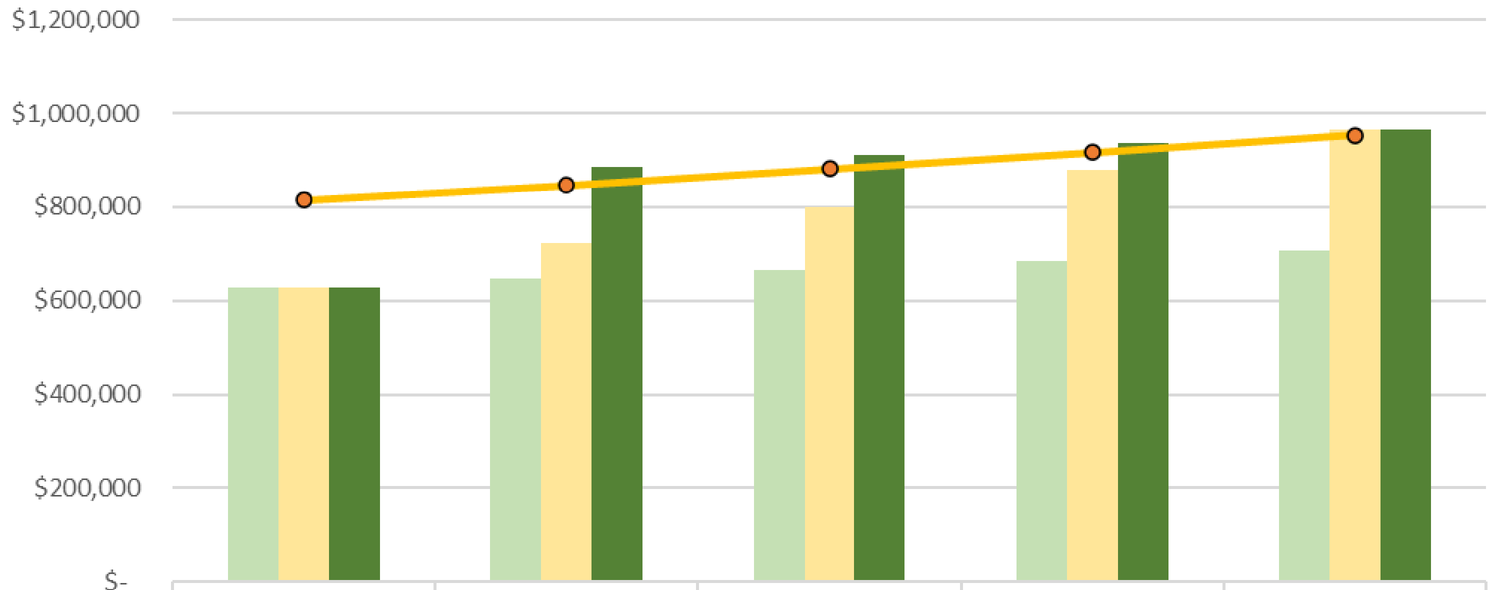


	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Water Revenue Current Rates	$701,148	$722,541	$742,547	$763,401	$785,110
Water Revenue Phase In Rates	$701,148	$871,188	$971,906	$1,078,750	$1,189,517
Water Revenue One Increase	$701,148	$1,099,081	$1,127,998	$1,158,137	$1,189,517
Water Revenue Requirement	$1,017,263	$1,057,072	$1,098,442	$1,141,437	$1,186,119

Water Revenue Current Rates   Water Revenue Phase In Rates   Water Revenue One Increase   Water Revenue Requirement

SEWER REVENUE PERFORMANCE

Forecasted Sewer Revenues Under Various Rates



	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Sewer Revenue Current Rates	$626,786	$647,351	$666,415	$686,300	$707,014
Sewer Revenue Phase In Rates	$626,786	$722,349	$799,189	$880,074	$965,210
Sewer Revenue One Increase	$626,786	$883,967	$909,927	$937,004	$965,210
Sewer Revenue Requirement	$814,524	$847,002	$880,774	$915,889	$952,401

Sewer Revenue Current Rates　Sewer Revenue Phase In Rates　Sewer Revenue One Increase　Sewer Revenue Requirement

Impact on Fund Balances

Item 1.

Proposed	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Beginning Balance	$ 1,300,232	$ 796,379	$ 890,602	$ 964,560	$ 1,017,625
Water Over/(Under) Recovery	(316,115)	57,259	44,805	31,950	18,648
Sewer Over/(Under) Recovery	(187,738)	36,965	29,153	21,115	12,808
Ending Balance	$ 796,379	$ 890,602	$ 964,560	$ 1,017,625	$ 1,049,081
Cash O&M Expenses	$ 1,609,309	$ 1,671,150	$ 1,735,428	$ 1,802,239	$ 1,871,684
Days Cash on Hand	181	195	203	206	205
Alternative Phase-In	**FY 2024**	**FY 2025**	**FY 2026**	**FY 2027**	**FY 2028**
Beginning Balance	$ 1,300,232	$ 796,379	$ 497,823	$ 302,773	$ 218,432
Water Over/(Under) Recovery	(316,115)	(173,902)	(113,465)	(48,527)	18,648
Sewer Over/(Under) Recovery	(187,738)	(124,654)	(81,585)	(35,815)	12,808
Ending Balance	$ 796,379	$ 497,823	$ 302,773	$ 218,432	$ 249,888
Cash O&M Expenses	$ 1,609,309	$ 1,671,150	$ 1,735,428	$ 1,802,239	$ 1,871,684
Days Cash on Hand	181	109	64	44	49

Monthly Residential Customer Sample Water and Sewer Bill Impact

Item 1.

Proposed	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5,000 Gallons						
Total Water Bill	$ 40.00	$ 40.00	$ 58.20	$ 58.20	$ 58.20	$ 58.20
Total Sewer Bill	$ 42.00	$ 42.00	$ 57.66	$ 57.66	$ 57.66	$ 57.66
Total	$ 82.00	$ 82.00	$ 115.86	$ 115.86	$ 115.86	$ 115.86
Year-Over-Year Increase ($)		$ -	$ 33.86	$ -	$ -	$ -
Year-Over-Year Increase (%)		0.0%	41.3%	0.0%	0.0%	0.0%

Alternative Phase-In	Current	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
5,000 Gallons						
Total Water Bill	$ 40.00	$ 40.00	$ 46.80	$ 50.60	$ 54.40	$ 58.20
Total Sewer Bill	$ 42.00	$ 42.00	$ 47.76	$ 51.06	$ 54.36	$ 57.66
Total	$ 82.00	$ 82.00	$ 94.56	$ 101.66	$ 108.76	$ 115.86
Year-Over-Year Increase ($)		$ -	$ 12.56	$ 7.10	$ 7.10	$ 7.10
Year-Over-Year Increase (%)		0.0%	15.3%	7.5%	7.0%	6.5%

Benchmarking Rates

Water Fees By Population Category
Summary
2023

Population Group	No. of Cities Reporting	Avg. Total Customers	Residential Water: Average Usage	Residential Water: Average Fee For 5,000 Gal.	Residential Water: Average Fee For 10,000 Gal.	Commercial Water: Average Fee For 50,000 Gal.	Commercial Water: Average Fee For 200,000 Gal.
2,000 OR LESS	208	452	5,266	48.56	76.91	359.25	1,332.43
2,001 - 5,000	101	1,366	6,155	87.67	74.30	364.17	1,456.94

Source: Texas Municipal League - https://www.tml.org/ArchiveCenter/ViewFile/Item/211

Standard Rates for 5/8" meter

Monthly Minimum:	$34.50
Per 1,000 gal.	**$ 6.05**

Average Billing Examples

Average billing example for 5/8" meter

Usage (gal.):	Bill Total:
2,000	$46.66
5,000	$64.91
10,000	$95.31

Cypress Springs Rates. Source: Rates & Policies | Cypress Springs Special Utility District (cssudpay.com), retrieved 4/4/2024

RECOMMENDATIONS

1. Implement Proposed Rates as soon as practical

2. Charge outside-City customers same rates as inside-City customers

3. Charge volumetric rate for all consumption/flow (no “free” water/sewer)

4. Implement fixed charge for sprinkler customers

QUESTIONS / DISCUSSION

NEWGEN STRATEGIES AND SOLUTIONS
8140 NORTH MOPAC EXPRESSWAY
SUITE 1-240 AUSTIN, TX 78759

GRANT RABON, PARTNER
512-900-8232
GRABON@NEWGENSTRATEGIES.NET

From: Grant Rabon
To: Craig Lindholm
Cc: Angie Pike; "Kathy Lovier"
Subject: RE: Incremental Revenue
Date: Wednesday, August 27, 2025 11:24:17 AM
Attachments: image006.png
image002.png
image008.png
PS-MACH-10-R900i-21-006448-12-21.pdf
Mt Vernon Additional Revenue - Revised DRAFT.xlsx

Craig,

If all the meters in your system (or nearly all meters) are the Neptune Mach 10, then I expect the Operating Characteristics listed on the second page of the attached would be appropriate. **If this is not the case, please let me know.**

Standard Fixed Monthly Charge (without the extra $5 per month)
Below is a table that suggest what the water fixed charge should be for each meter size if the ¾-meter is charged $27 per month. Note: the minimum charge is rounded to the nearest $0.10 for administrative ease.

Size	Max Flow GPM	Meter Factors	Minimum
3/4	35	1.00	$ 27.00
1	55	1.57	$ 42.40
1.5	125	3.57	$ 96.40
2	160	4.57	$ 123.40
3	500	14.29	$ 385.70
4	1,250	35.71	$ 964.30
6	2,000	57.14	$ 1,542.90
8	4,000	114.29	$ 3,085.70

Applying the same logic to the sewer bill results in the following table based on a ¾-meter being charged $28 per month.

Size	Max Flow GPM	Meter Factors	Minimum
3/4	35	1.00	$ 28.00
1	55	1.57	$ 44.00
1.5	125	3.57	$ 100.00
2	160	4.57	$ 128.00
3	500	14.29	$ 400.00
4	1,250	35.71	$ 1,000.00
6	2,000	57.14	$ 1,600.00
8	4,000	114.29	$ 3,200.00

These rates reflect significant increases for customers with 3-inch meters or larger. Thus, phasing-in of these rates may be warranted if these are to be adopted.

Note: It was NewGen's recommendation that the city begin charging for the first 1,000 gallons of water and sewer service. Currently, there is no volumetric charge for the first 1,000 gallons of water/flow per month.

Incremental Charge

Using these same meter factors, I have also attached a revised version of the Excel file that identifies the incremental revenue that should be recovered if the rates shown in the attached are implemented. This is consistent with a $10 per month bill increase for most residential customers. It suggests almost $250,000 per year in incremental revenue. Note: this assumes that sprinkler customers do not pay the extra $5 per month on their irrigation meter (i.e., they pay $5 more for water and $5 more for sewer). If you are going to start charging the irrigation customers a fixed charge for their irrigation meter (a fixed charge equal to half the charge for the primary meter was recommended by NewGen in our rate study), then maybe you do not want to also add an additional $5 to the charge for irrigation meters.

Call me with any questions.

Grant Rabon | NewGen Strategies & Solutions
Partner
8140 North Mopac Expressway | Suite 1-240 | Austin, TX 78759
Office: (512) 900-8232 | Cellular: (512) 565-0123
grabon@newgenstrategies.net
Please visit our website at www.newgenstrategies.net

NewGen Strategies & Solutions

From: Craig Lindholm <clindholm@comvtx.com>
Sent: Tuesday, August 26, 2025 8:17 AM
To: Grant Rabon <grabon@newgenstrategies.net>
Cc: Angie Pike <apike@comvtx.com>; 'Kathy Lovier' <klovier@comvtx.com>
Subject: RE: Incremental Revenue

Good morning, Grant,

Here is some additional information.

All meters 1" and smaller are simple meters. All meters 2" and above are ultrasonic meters.

I have attached an updated spreadsheet which has the water rates for surrounding cities. Sulphur Springs and Mt. Pleasant are significantly larger both have populations around 17k. The rates vary significantly, but all are much higher than Mount Vernon. I would recommend tat council consider base rates of $800 - $1,000 for the 8-inch meter, $600 - $800 for the 6- inch meter, $400 - $600 for the 4 -inch meter, and $200 - $400 for the 3-inch meter. I would also recommend that council add a base rate for sprinkler meters, currently they are only paying usage.

I also recommend that irrigation meters pay an incremental amount, simply for water, not for sewer.

Look over these and let's schedule another call soon. Thanks !

Craig

Craig Lindholm
City Administrator
EDC Director
903-277-5728

From: Grant Rabon <grabon@newgenstrategies.net>
Sent: Friday, August 22, 2025 11:30 AM
To: Craig Lindholm <clindholm@comvtx.com>
Subject: Incremental Revenue

Craig,

Per our conversation today, attached is the DRAFT file we were discussing.

Please let me know:

1. The specific type of 6-inch and 8-inch meters that are installed in your water system; and
2. Whether or not irrigation meters should pay an incremental amount (e.g., $5 per month)

to support the new debt.

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NewGen Strategies & Solutions

Meter Size	Active 'ON '	City	Cypress Springs	Multi-Unit Apt	Sprinkler	Regular	Total	Billed Connections Water	Billed Connections Sewer
5/8	29				11	14	25	14	14
3/4	957	11			50	889	950	889	889
1	90				5	85	90	85	85
2	66	1	2	8	8	55	74	63	63
3	8		2	1		5	8	6	6
4	2		1	1			2	1	1
6	1					1	1	1	1
8	1					1	1	1	1
	1,154	12	5	10	74	1,050	1,151	1,060	1,060

* IF not billing Sprinkler fo

	Meter Factors	Fixed Charge Increase		Incremental Annual Revenue (use meter factors)	
		Water	Sewer	Water	Sewer
5/8"	1.0	$ 5.00	$ 5.00	$ 840	$ 840
3/4"	1.0	$ 5.00	$ 5.00	53,340	53,340
1"	1.7	$ 8.00	$ 8.00	8,160	8,160
2"	5.3	$ 27.00	$ 27.00	20,412	20,412
3"	33.3	$ 167.00	$ 167.00	12,024	12,024
4"	83.3	$ 417.00	$ 417.00	5,004	5,004
6"	133.3	$ 667.00	$ 667.00	8,004	8,004
8"	266.7	$ 1,333.00	$ 1,333.00	15,996	15,996
				$ 123,780	$ 123,780

rounded to the nearest whole dollar amount for administrative ease

ɔr fixed charges — Total **$ 247,560**

Size	Max Flow GPM	Meter Factors
3/4	35	1
1	55	1.667
1.5	125	
2	160	5.333
3	500	33.33
4	1250	83.33
6	2000	133.3
8	4000	266.7

Incremental Annual Revenue ($5 for all)	
Water	Sewer
$ 840	$ 840
53,340	53,340
5,100	5,100
3,780	3,780
360	360
60	60
60	60
60	60
$ 63,600	$ 63,600
Total	$ 127,200

Water					
Description	**Minimum**	**1000-8000**	**8001-20000**	**20001-40000**	**40001-up**
Residential	$ 27.00	$ 3.75	$ 4.00	$ 4.25	$ 4.50
Commercial	$ 33.00	$ 3.75	$ 4.00	$ 4.25	$ 4.50
Multi Unit 3/4"	$ 36.19	$ 3.75			
Multi Unit 1"	$ 41.63	$ 3.75			
Multi Unit 1 1/2"	$ 79.70	$ 3.75			
Multi Unit 2"	$ 101.45	$ 3.75			
Multi Unit 3"	$ 177.59	$ 3.75			
Multi Unit 4" and up	$ 302.67	$ 3.75			
Sprinkler	$ -	$ 9.00			

Sewer					
Description	**Minimum**	**1000-8000**	**8001-20000**	**20001-40000**	**40001-up**
Residential	$ 28.00	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Commercial	$ 30.00	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Multi Unit 3/4"	$ 37.41	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Multi Unit 1"	$ 45.51	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Multi Unit 1 1/2"					
Multi Unit 2"	$ 119.45	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Multi Unit 3"	$ 215.69	$ 4.00	$ 4.05	$ 4.10	$ 4.15
Multi Unit 4" and up	$ 377.75	$ 4.00	$ 4.05	$ 4.10	$ 4.15

Residential Rates

Water				
Size	Minimum	2001-10000	10001-25000	over 25000
3/4	$ 21.83	$ 4.74	$ 5.93	$ 7.41
1	$ 29.40	$ 4.74	$ 5.93	$ 7.41
2	$ 71.03	$ 4.74	$ 5.93	$ 7.41
3	$ 124.00	$ 4.74	$ 5.93	$ 7.41
4	$ 199.67	$ 4.74	$ 5.93	$ 7.41
6	$ 388.86	$ 4.74	$ 5.93	$ 7.41
8	$ 615.90	$ 4.74	$ 5.93	$ 7.41
10	$ 880.76	$ 4.74	$ 5.93	$ 7.41
12	$ 1,637.54	$ 4.74	$ 5.93	$ 7.41
Sewer				
0-2000	2001-15000	Over 15000		
$23.29	$ 6.28	$ -		

Commercial/Multi-Family Rates

Water			
Size	Minimum	Over 2000 Comm	Over 2000 Multi
3/4	$ 25.60	$ 6.39	$ 4.74
1	$ 34.47	$ 6.39	$ 4.74
2	$ 83.30	$ 6.39	$ 4.74
3	$ 145.41	$ 6.39	$ 4.74
4	$ 234.14	$ 6.39	$ 4.74
6	$ 456.03	$ 6.39	$ 4.74
8	$ 722.27	$ 6.39	$ 4.74
10	$ 1,032.86	$ 6.39	$ 4.74
12	$ 1,920.35	$ 6.39	$ 4.74
Sewer			
0-2000	Over 2000		
26.39	7.19		

Size	Base Rate Water	Base Rate Sewer	Per 1000 - Water	Per 1000 - Sewer
5/8 or 3/4	6.8	12.88	4.61	4.81
1	12.71	12.88	4.61	4.81
1.5	20.84	19.32	4.61	4.81
2	60.63	25.76	4.61	4.81
3	250.26	38.64	4.61	4.81
4	644.71	51.52	4.61	4.81
6	3607.24	77.28	4.61	4.81
8	4509.35	103.04	4.61	4.81
10	5771.59	128.8	4.61	4.81

Size	Base	Per 1000
5/8	$ 35.50	$ 6.30
1	$ 77.00	$ 6.30
1.5	$122.00	$ 6.30
2	$202.00	$ 6.30
4	$552.00	$ 6.30

Residential Rates

Water					
Size	Minimum	1001-5000	5001-1000	10001-3000	Over 30000
3/4 or 5/8	$ 20.00	$ 8.27	$ 8.50	$ 11.50	$ 11.50
1	$ 41.66	$ 8.27	$ 8.50	$ 11.50	$ 11.50
1.5	$ 63.32	$ 8.27	$ 8.50	$ 11.50	$ 11.50
2	$ 96.24	$ 8.27	$ 8.50	$ 11.50	$ 11.50
3	$ 146.28	$ 8.27	$ 8.50	$ 11.50	$ 11.50
4	$ 222.33	$ 8.27	$ 8.50	$ 11.50	$ 11.50
6	$ 337.96	$ 8.27	$ 8.50	$ 11.50	$ 11.50
8	$ 513.69	$ 8.27	$ 8.50	$ 11.50	$ 11.50
Sewer					
Minimum	1001-5000	5001-1000	10001-3000	Over 30000	
$ 27.00	$ 3.50	$ 6.25	$ 10.50	$ 10.50	

Commercial Rates

Water					
Size	Minimum	1001-5000	5001-1000	10001-3000	Over 30000
3/4 or 5/8	$ 20.00	$ 8.27	$ 8.50	$ 11.50	$ 11.50
1	$ 41.66	$ 8.27	$ 8.50	$ 11.50	$ 11.50
1.5	$ 63.32	$ 8.27	$ 8.50	$ 11.50	$ 11.50
2	$ 96.24	$ 8.27	$ 8.50	$ 11.50	$ 11.50
3	$ 146.28	$ 8.27	$ 8.50	$ 11.50	$ 11.50
4	$ 222.33	$ 8.27	$ 8.50	$ 11.50	$ 11.50
6	$ 337.96	$ 8.27	$ 8.50	$ 11.50	$ 11.50
8	$ 513.69	$ 8.27	$ 8.50	$ 11.50	$ 11.50
Sewer					
Minimum	1001-5000	5001-1000	10001-3000	Over 30000	
$ 30.00	$ 3.50	$ 6.25	$ 10.50	$ 10.50	

Water				
Size	Minimum	1001-12000	12001-50000	over 50000
5/8 or 3/4	$ 34.81	$ 7.40	$ 7.56	$ 7.74
1	$ 60.91	$ 7.40	$ 7.56	$ 7.74
1.5	$ 95.72	$ 7.40	$ 7.56	$ 7.74
2	$ 160.11	$ 7.40	$ 7.56	$ 7.74
3	$ 313.26	$ 7.40	$ 7.56	$ 7.74
4	$ 609.12	$ 7.40	$ 7.56	$ 7.74
6	$1,009.41	$ 7.40	$ 7.56	$ 7.74

Sewer		
Size	Base	Over 1000
5/8 or 3/4	23.25	3.87
1	49.6	3.87
1.5	82.14	3.87
2	142.59	3.87
3	278.97	3.87
4	278.97	3.87
6	278.97	3.87