CITY OF MERKEL

FISCAL YEAR 2026-2027 BUDGET

COVER PAGE

This budget will raise more total property taxes than last years budget by $114,330 or 11.39% and of that amount $29,342 is tax revenue to be raised from new property added to the tax roll this year.

<u>City Council Record Vote</u>

For:

Against:

Present and not voting:

Absent:

Property Tax Rate Comparison	**2025-26**	**2026-2027**
Property Tax Rate	$ 0.5600	$ 0.6300
No New Revenue (NNR) Tax Rate	$ 0.5276	$ 0.5557
NNR Maintenance and Operation Tax Rate	$ 0.5291	$ 0.5233
Voter- Approval Tax Rate	$ 0.6322	$ 0.6598

This budget will incorporate the Adopted Property Tax Rate, according to Tex. Tax Code §26.04(e).

Total debt obligation for City of Merkel secured by property taxes: $76,800.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Use of Approved Unused Fund Balance				202,890.43			
Property Tax	818,665.00	837,436.27	102%	888,842.00	865,375.05	97%	1,003,172.00
~~*Prop. Tax to USDA Street*~~	(80,000.00)	(80,000.00)	100%				
~~*Prop. Tax to Street Fund*~~	(40,000.00)	(40,000.00)	100%				
Sales Tax	835,000.00	898,637.07	108%	871,000.00	749,260.63	86%	924,480.00
~~*Sales Tax (EDC 25%)*~~	(208,750.00)	(224,600.81)	108%				
Franchise Tax	65,000.00	63,490.92	98%	65,000.00	54,181.37	83%	65,000.00
Sale of Assets					30,000.00		
Interest Income	25,000.00	82,608.33	330%	75,000.00	54,758.58	73%	70,000.00
Misc. Income & Reimburse Exp.	14,000.00	26,440.26	189%	8,500.00	22,716.93	267%	10,000.00
Permit Fees	14,000.00	5,073.04	36%	3,000.00	7,250.00	242%	17,000.00
Lot Clean-up / Code Enforcement	2,500.00	3,295.00	132%	1,000.00	7,037.50	704%	7,000.00
Dog Recovery Fees	1,000.00	725.00	73%	800.00	765.00	96%	1,000.00
Grant Income/ ~~HOT tax funds (sign)~~		53,153.60					
EDC Reimbursement	68,919.76	77,398.30	112%		18,750.00		25,000.00
Hotel-Motel Tax	6,400.00	7,263.49	113%	6,000.00	6,774.57	113%	8,000.00
Total	1,521,734.76	1,710,920.47	112%	2,122,032.43	1,816,869.63	86%	2,130,652.00
Expense							
Salaries							
Salaries (FTE 1)				10,000.00			108,181.49
Benefits/Taxes							43,240.13
~~*Brian Weaver City Manager*~~	41,200.00	49,169.30	119%	57,500.00	44,085.08	77%	
~~*Evelyn Morse*~~	37,161.42	43,966.56	118%	41,695.13	33,374.49	80%	
~~*Mathew Guerrero*~~							
~~*Gregory Wortham -EDC*~~	50,000.00	42,680.60	85%				
~~*P/R Taxes*~~	9,819.65	14,084.18	143%	7,588.43	6,214.98	82%	
~~*Insurance*~~	12,620.22	11,453.03	91%	14,049.62	10,805.50	77%	
~~*Auto Reimbursement*~~		1,384.62		6,000.00	4,500.00	75%	
~~*Retirement*~~	18,663.75	16,856.75	90%	18,232.06	14,355.19	79%	
~~*Janitorial*~~		25.74					
~~*Prop. Tax to USDA Street (transfers)*~~				80,000.00	80,000.00	100%	
~~*Prop. Tax to Street Fund (transfers)*~~				40,000.00	40,000.00	100%	
Sales Tax (EDC 25%) (transfers)				217,750.00	187,420.85	86%	231,120.00
Dues/Memberships	3,000.00	3,171.06	106%	3,000.00	1,999.00	67%	3,000.00
Animal Control	2,500.00	935.00	37%	2,000.00	1,105.00	55%	2,000.00
Public Notices	4,000.00	3,399.41	85%	5,000.00	2,634.43	53%	4,000.00
§ 140.0045 Expenditures							
City Elections	6,000.00	10,805.29	180%	10,000.00		0%	4,000.00
Misc. Expense	3,000.00	8,091.88	270%	4,000.00	3,368.18	84%	5,000.00
Professional	3,000.00	30,131.94	1004%	61,000.00	21,810.00	36%	20,000.00
Legal	10,000.00	12,431.66	124%	11,000.00	14,145.20	129%	20,000.00
Maint. & Supplies	13,000.00	13,126.83	101%	15,000.00	15,792.15	105%	17,000.00
Central Appraisal Fees	13,000.00	15,554.77	120%	17,000.00	13,773.23	81%	17,000.00
Audit	17,000.00	17,500.00	103%	17,500.00	18,000.00	103%	26,000.00
Utilities	12,000.00	15,255.41	127%	16,700.00	9,989.29	60%	13,500.00
Software Support	9,500.00	17,855.64	188%	13,500.00	9,685.34	72%	10,000.00
~~*Capital Outlay-Itable Sign Project*~~		53,163.60					
~~*Cell phones-EDC*~~	540.00	432.85	80%				
~~*computer repairs EDC*~~		285.00					
Code Enforcement costs					14,120.87		11,000.00
TML Intergovernment Risk Pool							
Property Insurance	42,000.00	45,451.59	108%	51,000.00	46,343.89	91%	51,000.00
Workers Comp.	21,000.00	26,254.00	125%	23,991.00	20,854.25	87%	26,390.10
General Liability Insurance	34,500.00	37,676.41	109%	41,000.00	39,218.36	96%	52,291.00
Conference & Schools	6,000.00	1,167.59	19%	6,000.00	4,234.96	71%	6,000.00
Computer Expense	4,200.00	5,988.35	143%	5,000.00	3,438.60	69%	5,000.00
Postage - Certified Mail	750.00	1,348.48	180%	750.00	630.65	84%	750.00
Inspections - ~~code enforcement~~	7,500.00	2,621.28	35%				10,000.00
Total	384,955.04	502,268.82	130%	796,256.24	661,899.49	83%	686,472.72
Profit/Loss	1,136,779.72	1,208,651.65	106%	1,325,776.19	1,154,970.14	87%	1,444,179.28

ADMINISTRATION

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Misc. Inc		91.00					
Donation Income					50.00		
Total		91.00			50.00		
Expense							
Salaries							
Salaries (FTE 1)							28,703.20
Benefits/Taxes							8,082.92
~~Suzy Pack~~	27,320.76	27,331.20	100%	27,867.18	21,985.42	79%	
Pymt in Lieu of O/T	(216.57)	(216.57)	100%	(216.57)	(541.42)	250%	(216.57)
~~Insurance~~	600.00	599.82	100%	600.00	299.91	50%	
~~P/R Taxes~~	2,090.04	2,175.73	104%	2,131.84	1,852.88	87%	
~~Retirement~~	3,972.44	4,151.60	105%	5,121.99	3,941.40	77%	
Maint. & Supplies	1,500.00	2,227.03	148%	2,000.00	1,292.90	65%	2,000.00
Utilities	2,500.00	3,418.20	137%	3,100.00	2,441.41	79%	3,500.00
Annual Software Fee	800.00	800.00	100%	800.00		0%	800.00
Computer Repairs	700.00	696.00	99%	700.00	522.00	75%	700.00
Total	39,266.67	41,183.01	105%	42,104.44	31,794.50	76%	43,569.55
Profit/Loss	(39,266.67)	(41,092.01)	105%	(42,104.44)	(31,744.50)	75%	(43,569.55)

LIBRARY

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Municipal Fines	27,200.00	38,997.87	143%	35,000.00	27,723.61	79%	21,000.00
Jury/Time Pymt/Truancy Prev Fee	750.00	630.35	84%	800.00	681.40	85%	700.00
Tech/Security Fund Acct.	600.00	666.38	111%	750.00	850.77	113%	800.00
Total	28,550.00	40,294.60	141%	36,550.00	29,255.78	80%	22,500.00
Expense							
Salaries (FTE .5)							20,800.00
Benefits/Taxes							12,941.17
Judge - ~~Monte Sherrod~~	2,700.00	1,110.00	41%	2,000.00	1,789.68	89%	2,500.00
Pymt in lieu of O/T	(218.74)	(218.74)	100%	(218.74)	(541.42)	248%	(218.74)
~~Elizabeth Dosser~~	17,837.59	17,859.19	100%	18,194.34	14,691.27	81%	
~~P/R Taxes~~	1,364.58	1,033.02	76%	1,391.87	897.80	65%	
~~Insurance~~	6,134.76	6,186.96	101%	7,024.81	5,403.70	77%	
~~Retirement~~	2,593.59	2,868.27	111%	3,344.12	2,748.73	82%	
Conference & Schools	500.00	161.25	32%	500.00	175.00	35%	325.00
~~Dues/Memberships~~	200.00	75.00	38%	200.00		0%	
Uniforms	200.00	139.72	70%	200.00		0%	200.00
State Fee on Fines	9,500.00	9,822.09	103%	9,500.00	9,813.38	103%	9,000.00
Maint. & Supplies	300.00	354.03	118%	400.00	298.91	75%	400.00
Tech Fund Account	260.00	306.57	118%	350.00	385.78	110%	400.00
Security Fund Account	340.00	359.81	106%	400.00	464.99	116%	400.00
Misc. Expense	2,400.00	1,439.62	60%	2,000.00	1,005.55	50%	2,000.00
Legal Fees	5,000.00	826.45	17%	2,000.00	2,748.15	137%	3,000.00
Software Support	5,500.00	5,681.17	103%	5,800.00	4,262.07	73%	5,800.00
Postage	350.00	80.89	23%	350.00	151.03	43%	250.00
Computer Expense	900.00	1,221.42	136%	1,100.00	586.98	53%	800.00
Collection Exp.	3,800.00	3,395.03	89%	3,000.00	1,719.17	57%	2,500.00
Total	59,661.78	52,701.75	88%	57,536.40	46,600.77	81%	61,097.43
Profit/Loss	(31,111.78)	(12,407.15)	40%	(20,986.40)	(17,344.99)	83%	(38,597.43)

MUNICIPAL COURT

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Rental Income (Pavillion)	500.00	1,180.00	236%	800.00	475.00	59%	600.00
Donation							
~~2021 CLFRF- Mellinger~~		7,500.00					
Total	500.00	8,680.00	1736%	800.00	475.00	59%	600.00
Expense							
Benefits/Taxes							918.00
Temporary Labor	8,000.00	14,066.00	176%	12,000.00	8,574.00	71%	12,000.00
~~P/R Taxes~~	612.00	1,178.65	193%	918.00	810.41	88%	
Utilities	4,200.00	3,948.19	94%	4,200.00	3,629.90	86%	4,850.00
Maint. & Supplies	10,000.00	13,291.52	133%	15,000.00	12,665.54	84%	15,000.00
Capital Outlay ~~(Mower)~~							
~~Grant Expense-Mellinger~~		7,500.00					
Total	22,812.00	39,984.36	175%	32,118.00	25,679.85	80%	32,768.00
Profit/Loss	(22,312.00)	(31,304.36)	140%	(31,318.00)	(25,204.85)	80%	(32,168.00)

PARKS

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Rental Income	5,000.00	4,500.00	90%	5,500.00	2,550.00	46%	3,500.00
~~Grant Income~~							
Total	5,000.00	4,500.00	90%	5,500.00	2,550.00	46%	3,500.00
Expense							
Salaries (PTE 1)							14,976.51
Benefits/Taxes							1,145.70
Custodian	2,000.00	1,658.20	83%	2,400.00	630.95	26%	1,000.00
~~Fred Foss~~	14,255.20	14,288.61	100%	14,540.30	11,733.41	81%	
Pymt. In Lieu of O/T	(216.57)	(216.57)	100%	(216.57)	(541.41)	250%	(216.57)
~~P/R Taxes~~	1,243.52	1,292.61	104%	1,295.93	1,083.12	84%	
Maint. & Supplies	2,500.00	3,859.97	154%	5,000.00	3,313.31	66%	4,000.00
Utilities	4,000.00	3,876.62	97%	4,500.00	2,733.50	61%	3,700.00
~~Grant Expense~~							
Capital Outlay - ~~Furnace~~ ~~Sewer~~		7,500.00			7,500.00		
Total	23,782.15	32,259.44	136%	27,519.66	26,452.88	96%	24,605.64
Profit/Loss	(18,782.15)	(27,759.44)	148%	(22,019.66)	(23,902.88)	109%	(21,105.64)

HERITAGE HALL

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Police Dept. - Vehicle Transfer				26,400.00			
Misc. Inc. - Grant Income	2,000.00	5,986.31	299%	2,000.00	3,166.74	158%	
~~SRO MISD~~	144,000.00	61,147.84	42%	145,940.00	21,816.76	15%	
Seizure Fund Transfer	13,847.71		0%	7,111.56	7,000.00	98%	204.54
Insurance Recovery		13,650.00			4,909.17		
Total	159,847.71	80,784.15	51%	181,451.56	36,892.67	20%	204.54
Expense							
Salaries							
Salaries (FTE 6.5)							372,841.08
Benefits/Taxes							193,387.81
~~Phillip Conklin~~	62,000.00	78,926.10	127%	75,000.00	61,806.23	82%	
~~Cody Branson~~	55,000.00	67,732.92	123%	60,000.00	46,996.85	78%	
~~Melissa Ortiz~~ / ~~Vacant SRO~~	47,000.00	20,269.66	43%	47,000.00		0%	
~~Mounia Mitchell SRO~~	47,000.00	8,859.20	19%	47,940.00	918.60	2%	
~~Patrick Huston~~	45,000.00	57,094.51	127%	47,000.00	46,191.61	98%	
~~Nancy Turner-Academy~~	45,000.00	4,671.36	10%				
~~Code Enforcement Officer~~		9,739.13		35,006.40	27,485.93	79%	
~~Kyle Wood/ Vacant~~	45,000.00	22,299.50	50%				
~~Steven Anderson SRO~~	40,613.12	22,223.00	55%	51,000.00			
~~Elizabeth Dosser~~				18,194.34	14,691.27	81%	
~~Keri Willyerd~~	9,386.88	9,386.88	100%				
~~Vacant Officer~~				45,000.00		0%	
~~Holiday Pay - Officers~~	20,835.90	12,816.66	62%	29,537.46	5,388.08	18%	
Pymt in lieu of O/T - 6 @ 400.00 + 200.00 (liz)	(3,518.40)	(1,732.53)	49%	(3,660.10)	(4,511.86)	123%	(2,583.60)
~~Reserve Officers~~	5,000.00	-	0%	5,000.00	412.00	8%	
~~P/R Taxes~~	31,887.95	24,805.79	78%	34,864.39	15,159.77	43%	
~~Reserve Officers P/R Tax~~	382.50	-	0%	382.50	34.40	9%	
~~Health Insurance~~	98,156.08	36,552.87	37%	119,421.77	36,789.71	31%	
~~Retirement~~	60,607.94	47,700.63	79%	77,718.62	36,798.66	47%	
AXON Camera System/Body Cams (5 payments)	27,605.55	30,470.83	110%	30,500.00	26,641.35	87%	30,000.00
Seizure Fund Expenditures- software	13,847.71		0%	7,111.56	7,000.00	98%	204.54
Software Support - LeadsOnLine & ~~Incode~~ & Eforce & Soma & Lexipol	8,775.00	20,659.05	235%	22,200.00	28,766.51	130%	30,000.00
Vehicle Expense	45,000.00	61,231.79	136%	50,000.00	28,352.38	57%	30,000.00
Vehicle Replacement (transfer)		26,400.00		102,980.72	19,800.00	19.23%	45,400.00
Maint. & Supplies	12,000.00	10,307.49	86%	10,000.00	4,837.29	48%	10,000.00
Uniforms - 5 @ $800.00, 400.00, 200.00	6,400.00	17,295.63	270%	6,000.00	4,340.28	72%	4,600.00
Capital Outlay- Firearms /Vehicles	2,400.00	28,317.00	1180%	1,000.00	89,046.00	8905%	5,000.00
Conference & Schools	4,000.00	7,299.67	182%	6,000.00	17,849.93	297%	7,000.00
Utilities	4,500.00	6,051.85	134%	5,500.00	5,190.68	94%	6,950.00
Cell Phones	5,000.00	5,789.87	116%	5,500.00	8,184.25	149%	5,000.00
Postage	450.00	1,415.35	315%	2,000.00	1,440.95	72%	2,000.00
Miscellaneous Expense	435.00	4,816.44	1107%	1,000.00	2,822.41	282%	3,000.00
Legal Fees	1,500.00	6,177.89	412%	5,800.00	6,225.00	107%	9,000.00
Computer Expense	10,250.00	15,069.98	147%	10,500.00	11,312.82	108%	12,000.00
Taylor Co Jail					1,296.00		1,000.00
Opiod Expense							
Professional Services							6,000.00
Total	751,515.23	662,648.52	88%	955,497.66	551,267.10	58%	770,799.83
Profit/Loss	(591,667.52)	(581,864.37)	98%	(774,046.10)	(514,374.43)	66%	(770,595.29)

POLICE DEPARTMENT

Transfers from General Fund to Police/Fire Int Sink $ 45,400.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Fire payment							64,000.00
Donation Income							
Total		-			-		64,000.00
Expense							
Retirement/Fire Dept.	2,160.00	1,080.00	50%	2,160.00	2,160.00	100%	2,160.00
Pumper Truck (10 pymts 2032)	17,500.00	17,441.29	100%	17,500.00	17,441.29	100%	17,500.00
Fire Truck (15 pymts 2042)							64,000.00
Vehicle Expense	12,000.00	6,969.45	58%	12,000.00	7,673.48	64%	10,000.00
Maint. & Supplies	7,500.00	6,296.33	84%	7,000.00	2,991.22	43%	6,000.00
Capital Outlay				45,684.02	18,221.39	40%	
Conference & Schools	2,500.00	1,297.56	52%	3,500.00	1,194.54	34%	3,000.00
Utilities	11,250.00	10,420.19	93%	12,000.00	8,056.77	67%	11,500.00
Software Support	1,500.00	1,500.00	100%	1,500.00	1,226.58	82%	1,500.00
~~Replacement fund (transfer)~~		8,500.00					
Total	54,410.00	53,504.82	98%	101,344.02	58,965.27	58%	115,660.00
Profit/Loss	(54,410.00)	(53,504.82)	98%	(101,344.02)	(58,965.27)	58%	(51,660.00)

FIRE DEPARTMENT

Transfers from General Fund to Police/Fire Int Sink $ 18,000.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Grant Income							
$ Transferred from Street Repair Fund		98,600.00					
Miscellanous Income	1,000.00	2,284.60		1,000.00	2,658.70	266%	2,000.00
~~Prop. Tax to Street Fund~~	40,000.00	40,000.00	100%	40,000.00	40,000.00	100%	
~~Property Tax for CO 2011 Street Project~~	80,000.00	80,000.00	100%	80,000.00	80,000.00	100%	
Total	121,000.00	220,884.60	183%	121,000.00	122,658.70	101%	2,000.00
Expenditure from Street Repair Fund							
Expense							
Salaries							
Salaries (FTE 2.5)							103,539.72
Benefits/Taxes							64,585.86
~~Delbert Russell~~	60,078.75	78,805.08	131%	37,500.00	30,074.62	80%	
~~Hugh Stockton~~	33,532.78	37,129.41	111%				
~~Roy L Deen~~	35,675.18	40,524.92	114%				
~~Riley LeMay~~				31,824.00	24,619.02	77%	
Pymt in Lieu of O/T	(1,319.40)	(1,299.40)	98%	(645.90)	(1,353.61)	210%	(645.90)
~~P/R Taxes~~	9,890.43	12,278.77	124%	5,303.29	4,440.56	84%	
~~Insurance~~	36,808.53	37,122.28	101%	21,074.43	16,211.10	77%	
~~Retirement~~	18,798.29	23,606.78	126%	12,741.75	9,803.87	77%	
Street Lights Utility Exp.	40,000.00	43,265.30	108%	45,000.00	33,495.92	74%	45,000.00
Vehicle Expense	17,000.00	27,454.36	161%	25,000.00	13,225.32	53%	25,000.00
Capital Outlay					31,000.00		
Maint. & Supplies	5,000.00	19,255.23	385%	45,000.00	15,220.14	34%	20,000.00
Uniforms	2,250.00	2,902.70	129%	1,190.00	1,408.45	118%	2,400.00
Cell Phones	1,300.00	1,812.12	139%	1,500.00	1,034.59	69%	1,606.68
Street Repair Projects	125,000.00	98,600.00	79%	125,000.00	27,131.94	22%	125,000.00
Street Materials	25,000.00	17,675.26	71%	25,000.00	4,727.34	19%	20,000.00
~~Grant Expense~~							
Refunding Bond GO2021	79,470.00	12,225.00	15%	79,470.00	11,475.00	14%	79,470.00
Total	488,484.56	451,357.81	92%	454,957.57	222,514.26	49%	485,956.36
Profit/Loss	(367,484.56)	(230,473.21)	63%	(333,957.57)	(99,855.56)	30%	(483,956.36)

STREET DEPARTMENT

Transfers from General Fund to GO2021 Street $ 80,000.00
Transfers from General Fund to Street Fund $ 40,000.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Use of Approved Unused Fund Balance				14,400.00			
Water Sales	1,243,855.00	1,189,677.95	96%	1,489,000.00	1,253,728.50	84%	2,113,000.00
Blair Pumping Fees	20,000.00	21,582.00	108%	22,000.00	15,324.00	70%	20,000.00
Water Dept. Service Charges	6,000.00	7,475.00	125%	6,000.00	9,495.00	158%	9,000.00
Water Taps	6,000.00	29,775.00	496%	21,900.00	27,825.00	127%	30,000.00
Reconnect and Late Fees	33,000.00	36,919.17	112%	35,000.00	32,455.72	93%	35,000.00
Interest Income	20,000.00	54,318.75	272%	50,000.00	39,058.45	78%	45,000.00
Misc. Inc., Return Ch. Fees	5,000.00	2,604.45	52%	3,000.00	17,016.37	567%	4,000.00
~~2021 CLFRF~~							
Total	1,333,855.00	1,342,352.32	101%	1,641,300.00	1,394,903.04	85%	2,256,000.00
Expenditure from Water/Sewer Fund							
Expense							
Salaries							
Salaries (FTE 5.5)							310,111.98
Benefits/Taxes							163,550.90
Temporary Labor							12,000.00
~~Brian Weaver City Manager~~	41,200.00	49,169.30	119%	57,500.00	44,085.08	77%	
~~Andy Garcia~~	24,586.99	28,045.85	114%	25,078.73	23,468.43	94%	
~~Evelyn Morse~~	37,161.42	43,966.56	118%	41,695.13	33,374.49	80%	
~~Delbert Russell~~				37,500.00	30,074.62	80%	
~~Tanner Hendricks~~	20,106.42	6,769.75	34%				
~~Ashley Barnett~~	19,155.17	19,534.61	102%	19,538.27	15,647.38	80%	
~~Carolyn Foss~~	304.68	4,859.46	1595%				
~~Bridget Cochran~~	17,680.00	10,087.38	57%	20,800.00	16,688.85	80%	
~~Elizabeth Dosser~~	17,837.59	17,859.19	100%				
~~Mike Perkins~~	15,600.00	4,578.75	29%	312.00			
~~Riley LeMay~~	15,600.00	5,152.50	33%				
~~Jonathon Seedig~~	468.00						
~~Cayden Rhodes/ Gabriel DeLeon~~	16,068.00	14,611.30	91%	16,389.36	3,870.00		
~~Malcolm Thompson~~	468.00	8,037.21	1717%				
~~Hugh Stockton~~				17,747.18	16,552.70	93%	
~~Roy L Deen~~				18,521.57	17,267.17	93%	
~~Nigel Nance~~		2,096.25		15,600.00	12,239.16	78%	
~~Joshua Adames~~					2,195.75		
	(2,638.80)	(1,732.56)	66%	(2,583.60)	(5,233.84)	203%	(3,014.20)
~~P/R Taxes~~	17,307.07	14,231.40	82%	20,898.44	16,979.52	81%	
~~Insurance~~	55,563.54	40,045.49	72%	70,248.10	43,837.00	62%	
~~Retirement~~	32,894.75	28,958.12	88%	50,210.90	39,131.45	78%	
Maint. & Supplies	106,923.33	139,805.33	131%	124,400.00	74,672.47	60%	125,000.00
Vehicle Expense	15,000.00	11,584.52	77%	15,000.00	12,571.05	84%	20,000.00
Conference & Schools	2,000.00	2,230.46	112%	2,000.00	1,712.25	86%	5,000.00
Utilities	3,500.00	3,455.33	99%	3,800.00	3,063.42	81%	4,100.00
Water Lab Fees	2,500.00	3,290.00	132%	2,500.00	2,250.00	90%	3,000.00
Capital Outlay-		64,585.95		30,000.00	8,000.00	27%	40,000.00
Uniforms	4,000.00	2,325.85	58%	3,400.00	2,048.02	60%	2,950.00
TCEQ Permit Fees	12,000.00	10,158.82	85%	12,000.00	10,158.82	85%	12,000.00
Water Purchase from Abilene	659,000.00	722,771.29	110%	815,000.00	450,850.65	55%	879,000.00
Pumping Charges	20,000.00	21,956.00	110%	21,000.00	15,719.00	75%	22,000.00
Demand Charges	5,000.00	1,349.00	27%	5,000.00		0%	4,000.00
Cell Phones	1,500.00	1,661.42	111%	1,750.00	1,522.84	87%	3,800.00
Postage	500.00	511.00	102%	600.00	241.09	40%	1,000.00
Billing Cost	6,500.00	7,015.13	108%	6,300.00	7,213.90	115%	7,000.00
Software Support	16,500.00	27,851.68	169%	25,600.00	36,123.00	141%	31,000.00
Misc. Expense	1,000.00	1,066.03	107%	1,000.00	2,310.32	231%	2,500.00
Computer Expense	4,400.00	4,600.82	105%	5,000.00	3,277.00	66%	5,000.00
Legal/Professional Fees	2,500.00	4,496.39	180%	20,600.00	12,932.60	63%	10,000.00
Grant Expense		3,351.54					
Restricted - Debt Service							
2020 GO Refunding Bond	142,000.00	129,225.00	91%	142,000.00	36,287.50	26%	142,000.00
Total	1,334,186.16	1,459,562.12	109%	1,646,406.08	991,131.69	60%	1,801,998.68
Profit/Loss	(331.16)	(117,209.80)	35394%	(5,106.08)	403,771.35	-7908%	454,001.32

WATER DEPARTMENT

Transfers from Water Fund to GO 2020 $ 144,000.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Sewer Sales	451,306.00	395,596.44	88%	618,900.00	465,838.14	75%	767,000.00
Sewer Taps	3,500.00	14,730.00	421%	13,670.00	14,575.00	107%	19,400.00
Misc. Inc					14,135.00		
Total	454,806.00	410,326.44	90%	632,570.00	494,548.14	78%	786,400.00
Expenditure from Water/Sewer Fund							
Expense							
Salaries							
Salaries (FTE 3)							114,741.54
Benefits/Taxes							73,795.58
~~Andy Garcia~~	24,586.99	28,045.85	114%	25,078.73	15,591.97	62%	
~~Tanner Hendricks~~	20,106.42	6,769.75	34%				
~~Ashley Barnett~~	19,155.17	19,534.61	102%	19,538.27	10,386.17	53%	
~~Carolyn Foss~~	304.68	4,859.46	1595%				
~~Bridget Cochran~~	17,680.00	10,087.38	57%	20,800.00	11,088.85	53%	
~~Mike Perkins~~	15,600.00	4,578.75	29%	312.00			
~~Riley LeMay~~	15,600.00	5,152.50	33%				
~~Jonathon Seedig~~	468.00		0%				
~~Cayden Rhodes / Gabriel Del~~	16,068.00	14,611.30	91%	16,389.36			
~~Malcolm Thompson~~	468.00	7,820.65	1671%				
~~Hugh Stockton~~				17,747.18	10,951.54	62%	
~~Roy L Deen~~				18,521.57	11,363.76	61%	
~~Nigel Nance~~		2,096.25		15,600.00	7,892.05	51%	
~~Joshua Adames~~					2,195.75		
Pymt in Lieu of O/T	(1,539.30)	(1,299.40)	84%	(1,507.10)	(2,977.86)	198%	(1,291.80)
~~P/R Taxes~~	9,947.85	7,920.85	80%	10,428.61	8,381.90	80%	
~~Insurance~~	42,943.32	27,547.98	64%	49,173.67	27,627.80	56%	
~~Retirement~~	18,907.42	15,647.11	83%	25,086.33	19,348.08	77%	
Maint. & Supplies	68,923.33	126,599.18	184%	100,000.00	53,830.93	54%	100,000.00
Vehicle Expense	14,000.00	10,615.51	76%	14,000.00	10,302.57	74%	15,000.00
Conference & Schools	1,500.00	100.00	7%	1,500.00	919.21	61%	1,500.00
Utilities	8,800.00	8,535.97	97%	8,000.00	8,354.22	104%	11,150.00
Sewer Lab Fees	6,000.00	5,492.00	92%	6,000.00	4,110.00	69%	6,000.00
Capital Outlay -		36,700.00		30,000.00	17,700.00	59%	40,000.00
Uniforms	2,700.00	1,624.78	60%	2,600.00	1,254.76	48%	1,900.00
Cell Phones	1,500.00	1,650.50	110%	1,500.00	1,510.87	101%	1,075.00
Computer Expense	3,000.00	3,291.54	110%	3,200.00	2,676.99	84%	3,500.00
Legal/Professional Fees		6,000.00		6,000.00	7,342.50	122%	7,500.00
Special Project -				98,995.30		0%	99,000.00
Restriced - Debt Service							
CO2024 WWTP	93,500.00	93,383.75	100%	93,500.00	22,633.75	24%	93,500.00
2020 GO Refunding Bond	142,000.00	129,225.00	91%	142,000.00	36,287.50	26%	142,000.00
Total	542,219.88	576,591.27	106%	724,463.92	288,773.31	40%	709,370.32
Profit/Loss	(87,413.88)	(166,264.83)	190%	(91,893.92)	205,774.83	-224%	77,029.68

SEWER DEPARTMENT

Transfers from Water Fund to GO 2020 $ 144,000.00
Transfers from Water Fund to CO2024 $ 93,600.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Sanitation Income	360,500.00	363,641.35	101%	378,000.00	288,775.80	76%	378,000.00
Misc. Inc / lock bar		1,910.00			1,662.73		2,000.00
Total	360,500.00	365,551.35	101%	378,000.00	290,438.53	77%	380,000.00
Expense							
Sanitation Collection (County Waste)	284,500.00	271,500.46	95%	281,000.00	227,690.59	81%	281,000.00
Misc. Expense							
Total	284,500.00	271,500.46	95%	281,000.00	227,690.59	81%	281,000.00
Profit/Loss	76,000.00	94,050.89	124%	97,000.00	62,747.94	65%	99,000.00

SANITATION DEPARTMENT

Revenue	*2024-2025 Budget*	*% as of September 30, 2025*		*Amended 2025-2026 Budget*	*% as of June 30, 2026*		*2026-2027 Budget*
Total General Fund Revenue	1,836,632.47	2,066,154.82	112%	2,467,333.99	2,008,751.78	81%	2,223,456.54
Expenditures from Street Repair Fund/Police Seizure Fund							
Total General Fund Expense	1,824,887.43	1,835,908.53	101%	2,467,333.99	1,625,174.12	66%	2,220,929.53
Total General Fund Profit/Loss	11,745.04	230,246.29	1960%	(0.00)	383,577.66		2,527.01

Total Transfers from General Fund $ 183,400.00

Revenue	2024-2025 Budget	% as of September 30, 2025		Amended 2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Total Water/Sewer Fund Revenue	2,149,161.00	2,118,230.11	99%	2,651,870.00	2,179,889.71	82%	3,422,400.00
Expenditures from Water/Sewer Fund	-						-
Expense							
Total Water/Sewer Fund Expense	2,160,906.04	2,307,653.85	107%	2,651,870.00	1,507,595.59	57%	2,792,369.00
Total Water/Sewer Fund Profit/Loss	(11,745.04)	(189,423.74)	1613%	-	672,294.12		630,031.00

Total Transfers from Water Fund $ 381,600.00

Revenue-Income	**2024-2025 Budget**	***% as of September 30, 2025***		**Amended 2025-2026 Budget**	***% as of June 30, 2026***		**2026-2027 Budget**
Total Budget Revenue	3,985,793.47	4,184,384.93	105%	5,119,203.99	4,188,641.49	82%	5,645,856.54
Expenditures from Fund Accounts	-						-
(Street Repair/PD Seizure/Water & Sewer)							
Expenses							
Total Budget Expense	3,985,793.47	4,143,562.38	104%	5,119,203.99	3,132,769.71	61%	5,013,298.53
Total Budget Profit/Loss	(0.00)	40,822.55		-	1,055,871.78		632,558.01

Total Transfers from General and Water Fund *$ 565,000.00*

Approved Fund Surplus FY2026

	Approved	Spent
Fire Dept Equipment	$ 45,684.02	$ 20,451.84
Police Vehicle Funding Gap	$ 61,206.41	
Water Rate Study	$ 10,000.00	$ 10,000.00
City Comp Plan	$ 53,000.00	
N I-20 Sewer Smoke Test	$ 4,400.00	
Street Sign Replacement	$ 30,000.00	
Employee Retention Pay	$ 10,000.00	$ 10,000.00
Transfer to Fund Balance	$ 12,955.86	
CCM Advisors (Grants)	$ 3,000.00	$ 3,000.00
Total	$ 230,246.29	$ 43,451.84