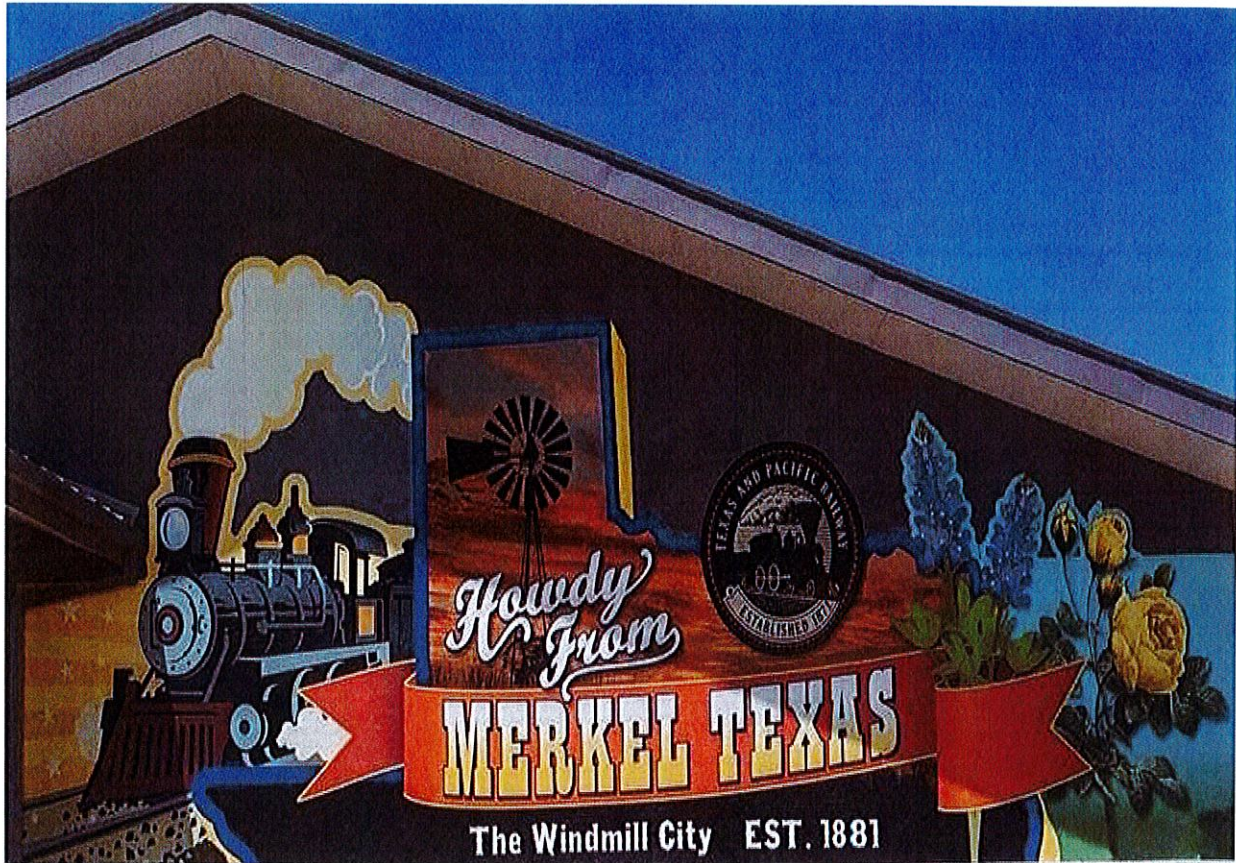


City of Merkel



Proposed Budget 2026-2027

CITY OF MERKEL
FISCAL YEAR 2026-2027
PROPOSED 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.

City Council Record Vote

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-Itale 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		2025-2026 Budget	% as of June 30, 2026		2026-2027 Budget
Misc. Inc		91.00			50.00		
Donation Income							
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
<i>Municipal Fines</i>	27,200.00	38,997.87	143%	35,000.00	27,723.61	79%	21,000.00
<i>Jury/Time Pymt/Truancy Prev Fee</i>	750.00	630.35	84%	800.00	681.40	85%	700.00
<i>Tech/Security Fund Acct.</i>	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							
<i>Salaries (FTE .5)</i>							20,800.00
<i>Benefits/Taxes</i>							12,941.17
<i>Judge - Monte Sherrod</i>	2,700.00	1,110.00	41%	2,000.00	1,789.68	89%	2,500.00
<i>Pymt in lieu of O/T</i>	(218.74)	(218.74)	100%	(218.74)	(541.42)	248%	(218.74)
<i>Elizabeth Dosser</i>	17,837.59	17,859.19	100%	18,194.34	14,691.27	81%	
<i>P/R Taxes</i>	1,364.58	1,033.02	76%	1,391.87	897.80	65%	
<i>Insurance</i>	6,134.76	6,186.96	101%	7,024.81	5,403.70	77%	
<i>Retirement</i>	2,593.59	2,868.27	111%	3,344.12	2,748.73	82%	
<i>Conference & Schools</i>	500.00	161.25	32%	500.00	175.00	35%	325.00
<i>Dues/Memberships</i>	200.00	75.00	38%	200.00		0%	
<i>Uniforms</i>	200.00	139.72	70%	200.00		0%	200.00
<i>State Fee on Fines</i>	9,500.00	9,822.09	103%	9,500.00	9,813.38	103%	9,000.00
<i>Maint. & Supplies</i>	300.00	354.03	118%	400.00	298.91	75%	400.00
<i>Tech Fund Account</i>	260.00	306.57	118%	350.00	385.78	110%	400.00
<i>Security Fund Account</i>	340.00	359.81	106%	400.00	464.99	116%	400.00
<i>Misc. Expense</i>	2,400.00	1,439.62	60%	2,000.00	1,005.55	50%	2,000.00
<i>Legal Fees</i>	5,000.00	826.45	17%	2,000.00	2,748.15	137%	3,000.00
<i>Software Support</i>	5,500.00	5,681.17	103%	5,800.00	4,262.07	73%	5,800.00
<i>Postage</i>	350.00	80.89	23%	350.00	151.03	43%	250.00
<i>Computer Expense</i>	900.00	1,221.42	136%	1,100.00	586.98	53%	800.00
<i>Collection Exp.</i>	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
<i>Rental Income (Pavillion)</i>	<i>500.00</i>	<i>1,180.00</i>	<i>236%</i>	<i>800.00</i>	<i>475.00</i>	<i>59%</i>	<i>600.00</i>
<i>Donation</i>							
<i>2021 CLFRF- Mellinger</i>		<i>7,500.00</i>					
Total	500.00	8,680.00	1736%	800.00	475.00	59%	600.00
Expense							
<i>Benefits/Taxes</i>							<i>918.00</i>
<i>Temporary Labor</i>	<i>8,000.00</i>	<i>14,066.00</i>	<i>176%</i>	<i>12,000.00</i>	<i>8,574.00</i>	<i>71%</i>	<i>12,000.00</i>
<i>P/R Taxes</i>	<i>612.00</i>	<i>1,178.65</i>	<i>193%</i>	<i>918.00</i>	<i>810.41</i>	<i>88%</i>	
<i>Utilities</i>	<i>4,200.00</i>	<i>3,948.19</i>	<i>94%</i>	<i>4,200.00</i>	<i>3,629.90</i>	<i>86%</i>	<i>4,850.00</i>
<i>Maint. & Supplies</i>	<i>10,000.00</i>	<i>13,291.52</i>	<i>133%</i>	<i>15,000.00</i>	<i>12,665.54</i>	<i>84%</i>	<i>15,000.00</i>
<i>Capital Outlay (Mower)</i>							
<i>Grant Expense-Mellinger</i>		<i>7,500.00</i>					
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
<i>Rental Income</i>	5,000.00	4,500.00	90%	5,500.00	2,550.00	46%	3,500.00
<i>Grant Income</i>							
Total	5,000.00	4,500.00	90%	5,500.00	2,550.00	46%	3,500.00
Expense							
<i>Salaries (PTE 1)</i>							14,976.51
<i>Benefits/Taxes</i>							1,145.70
<i>Custodian</i>	2,000.00	1,658.20	83%	2,400.00	630.95	26%	1,000.00
<i>Fred Foss</i>	14,255.20	14,288.61	100%	14,540.30	11,733.41	81%	
<i>Pymt. In Lieu of O/T</i>	(216.57)	(216.57)	100%	(216.57)	(541.41)	250%	(216.57)
<i>P/R Taxes</i>	1,243.52	1,292.61	104%	1,295.93	1,083.12	84%	
<i>Maint. & Supplies</i>	2,500.00	3,859.97	154%	5,000.00	3,313.31	66%	4,000.00
<i>Utilities</i>	4,000.00	3,876.62	97%	4,500.00	2,733.50	61%	3,700.00
<i>Grant Expense</i>							
<i>Capital Outlay - Furnace Sewer</i>		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				180,000.00	89,046.00		
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%	335,051.56	125,938.67	38%	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 Dossier				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	96,380.72	93.59%	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%	153,600.00	89,046.00	58%	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%	1,108,097.66	627,847.82	57%	770,799.83
Profit/Loss	(591,667.52)	(581,864.37)	98%	(773,046.10)	(501,909.15)	65%	(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					
Miscellaneous 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 Adams					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 Adams					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
Restricted - 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
Transfers from Water Fund to CO2024

\$ 144,000.00
\$ 93,600.00

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

SANITATION DEPARTMENT

<i>Revenue</i>	<i>2024-2025 Budget</i>	<i>% as of September 30, 2025</i>		<i>Amended 2025- 2026 Budget</i>	<i>% as of June 30, 2026</i>		<i>2026-2027 Budget</i>
<i>Total General Fund Revenue</i>	1,836,632.47	2,066,154.82	112%	2,620,933.99	2,097,797.78	80%	2,223,456.54
<i>Expenditures from Street Repair Fund/Police Seizure Fund</i>							
<i>Total General Fund Expense</i>	1,824,887.43	1,835,908.53	101%	2,619,933.99	1,701,754.84	65%	2,220,929.53
<i>Total General Fund Profit/Loss</i>	11,745.04	230,246.29	1960%	1,000.00	396,042.94		2,527.01

Total Transfers from General Fund

\$ 183,400.00

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

Total Transfers from Water Fund

\$ 381,600.00

<i>Revenue-Income</i>	<i>2024-2025 Budget</i>	<i>% as of September 30, 2025</i>		<i>Amended 2025- 2026 Budget</i>	<i>% as of June 30, 2026</i>		<i>2026-2027 Budget</i>
Total Budget Revenue	3,985,793.47	4,184,384.93	105%	5,272,803.99	4,277,687.49	81%	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%	5,271,803.99	3,209,350.43	61%	5,013,298.53
Total Budget Profit/Loss	(0.00)	40,822.55		1,000.00	1,068,337.06		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