# FY 25-26
# PROPOSED
# BUDGET

AUGUST 15

**City of Mercedes**
**Alberto Perez, City Manager**


city of mercedes
It Starts Here!

# FY 2025-2026

## PROPOSED BUDGET

**Mayor**

Oscar D, Montoya, Sr

**City Commissioners**

Dr. Ruben Hinojosa, Mayor Pro-Tem

Dr. Jacob Howell, Place 1

Armando Garcia, Place 2

Jose Martinez, Place 3

**City Manager**

Alberto Perez,

**Staff**

Meredith Hernandez, Interim Finance Director

Nellie Zamora, Accountant I

Jennifer Diaz, Accountant I

August 15, 2025

Honorable Mayor Montoya,
Members of the City Commission,

**Re: Proposed Budget for FY 2025-2026**

Over the past several years, the City has successfully navigated unprecedented challenges. Even in difficult times, we have demonstrated fiscal discipline and a commitment to sound management that kept the City financially stable when many communities struggled. That stability is the result of deliberate choices and a shared commitment to protecting the long-term interests of our residents.

The Proposed Budget for FY 2025-2026 builds on that foundation. It not only preserves our current service levels, but also begins the work of addressing the consequences of past underinvestment in facilities and infrastructure. For too long, the absence of a long-term capital strategy has delayed critical improvements, leaving us with significant unfunded needs. These investments are no longer discretionary, they are vital to sustaining operations, attracting and retaining a skilled workforce, and delivering the high-quality services our residents expect and deserve.

While the “Pay-As-You-Go” philosophy has served us well in certain areas, it has not been sufficient to meet the scale of today’s demands. If we continue along the same path, we risk falling further behind and jeopardizing the City’s ability to provide reliable services. By adopting sustainable funding mechanisms that balance our immediate needs with future obligations, we can make the strategic investments required to strengthen the City’s foundation for decades to come.

The FY 2025-2026 Proposed Budget is more than a financial plan—it is a strategic roadmap. It protects core services today while setting us on a path to long-term resilience, sustainability, and growth. With this budget, we are making a clear statement: our City is not only prepared to meet today’s challenges, but determined to build a stronger future for generations to come.

Sincerely,

Alberto Perez
City Manager

# GENERAL FUND

# Proposed Budget

**GENERAL FUND**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | |
| TAXES | 10,664,379 | 12,642,897 | 11,641,529 | 12,566,928 |
| LICENSES AND PERMITS | 536,105 | 691,793 | 589,500 | 791,050 |
| FINES AND SERVICES | 2,781,397 | 2,531,637 | 2,477,950 | 2,781,750 |
| INTERGOVERNMENTAL | 30,575 | 20,676 | 17,500 | 17,500 |
| MISCELLANEOUS | 734,838 | 994,152 | 1,657,805 | 2,645,115 |
| ***** TOTAL REVENUES ***** | **14,747,294** | **16,881,155** | **16,384,284** | **18,802,343** |
| **EXPENDITURE SUMMARY** | | | | |
| 10-COMMISSION | 35,938 | 33,729 | 34,700 | 39,900 |
| 12-EXECUTIVE ADMIN | 274,215 | 277,102 | 283,169 | 353,985 |
| 13-HUMAN RESOURCES | 54,489 | 67,231 | 73,657 | 91,671 |
| 14-CITY SECRETARY | 84,803 | 79,320 | 86,753 | 169,344 |
| 16-MUNICIPAL COURT | 136,179 | 117,102 | 144,028 | 134,419 |
| 18-FINANCE | 220,820 | 216,772 | 257,188 | 259,183 |
| 19-INFORMATION TECHNOLOGY | 376,284 | 455,727 | 558,423 | 586,626 |
| 20-PLANNING | 426,522 | 525,673 | 671,526 | 588,192 |
| 22-POLICE | 2,941,983 | 2,804,830 | 3,444,521 | 3,547,829 |
| 23-ANIMAL CONTROL | 65,124 | 71,198 | 98,831 | 99,920 |
| 24-FIRE DEPT | 1,462,130 | 1,594,308 | 1,937,283 | 2,001,182 |
| 26-PUBLIC WORKS ADMIN | 95,255 | 169,399 | 146,990 | 149,457 |
| 28-STREETS | 571,025 | 646,136 | 713,506 | 948,281 |
| 30-BUILDING MAINTENANCE | 292,876 | 368,228 | 283,183 | 481,097 |
| 32-VEHICLE MAINTENANCE | 435,799 | 355,273 | 431,526 | 482,032 |
| 34-PARKS & RECREATION | 462,611 | 407,837 | 478,209 | 546,119 |
| 35-RECREATION CENTER | 74,874 | 62,255 | 77,478 | 74,433 |
| 36-LIBRARY | 532,252 | 487,704 | 559,254 | 609,909 |
| 38-SANITATION | 1,733,835 | 1,758,577 | 1,609,723 | 1,911,342 |
| 39-DOME SHELTER | 226,297 | 256,359 | 324,136 | 350,351 |
| 40-NON-DEPARMENTAL | 3,082,446 | 4,020,503 | 4,170,200 | 5,377,068 |
| ***** TOTAL EXPENDITURES ***** | **13,585,757** | **14,775,264** | **16,384,284** | **18,802,343** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **1,161,537** | **2,105,891** | **0** | **(0)** |

**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **TAXES** | | | | | |
| 01-40010 | Taxes-Current Advalorem Prop. | 3,382,815 | 4,218,373 | 4,968,049 | 5,166,770.96 |
| 01-40025 | Taxes-Delinquent Property | 70,759 | 147,690 | 139,050 | 146,002.50 |
| 01-40030 | Taxes-Penalties & Interest | 84,003 | 119,480 | 92,700 | 97,335.00 |
| 01-40035 | Taxes-Cert & Attorney Fees | 41,705 | 60,543 | 36,050 | 37,852.50 |
| 01-40040 | Taxes-General Sales | 4,213,890 | 5,027,354 | 3,794,120 | 4,249,414.40 |
| 01-40060 | Taxes-Gen Sales | 2,106,945 | 2,335,521 | 1,897,060 | 2,124,707.20 |
| 01-40070 | Taxes-Franchise Fees | 730,045 | 701,082 | 680,000 | 714,000.00 |
| 01-40071 | Taxes-Peg Fees | 15,587 | 12,910 | 13,000 | 13,520.00 |
| 01-40080 | Taxes-Mixed Beverages | 18,629 | 19,942 | 16,500 | 17,325.00 |
| 01-40100 | Taxes-Bingo | - | - | 5,000 | - |
| **** TOTAL TAXES **** | | **10,664,379** | **12,642,897** | **11,641,529** | **12,566,928** |
| | | | | | |
| **LICENSES AND PERMITS** | | | | | |
| 01-41100 | Building Permits | 278,790 | 244,178 | 250,000 | 300,000 |
| 01-41150 | Demolition Permits | 4,200 | 2,850 | 1,500 | 2,000 |
| 01-41200 | Dog License & Dog Pound Fees | 690 | 660 | 1,000 | 1,000 |
| 01-41300 | Electrical Permits | 47,444 | 57,076 | 50,000 | 140,000 |
| 01-41400 | Health Permits | 0 | 7425 | | 6,450 |
| 01-41401 | Ambulance Permits | 0 | 0 | | - |
| 01-41500 | Mechanical Permits | 23,113 | 17,271 | 20,000 | 36,000 |
| 01-41600 | Moving Permits | | - | | - |
| 01-41700 | Occupational License | 6,225 | 1,775 | 5,000 | 13,000 |
| 01-41900 | Other Permits | 38,313 | 30,651 | 35,000 | 35,000 |
| 01-41925 | Peddlers Permit | 0 | 0 | | - |
| 01-41950 | Plumbing Permits | 52,214 | 43,256 | 45,000 | 70,000 |
| 01-41960 | Rezoning Permit Fees | 1,850 | 1,500 | 1,000 | 1,100 |
| 01-41970 | Subdivision Permit Fees | 50,116 | 126,722 | 50,000 | 45,000 |
| 01-41971 | Material Testing Fees | 31,951 | 158,116 | 130,000 | 140,000 |
| 01-41980 | Variance Permit Fees | 1,000 | 250 | 1,000 | 1,000 |
| 01-41990 | Burn Permits | 0 | | | |
| 01-41999 | Admin Fees | 200 | 62 | | 500 |
| **** TOTAL LICENSES AND PERMITS **** | | **536,105** | **691,793** | **589,500** | **791,050** |
| | | | | | |
| **FINES AND SERVICES** | | | | | |
| 01-42010 | City Building Rental | 0 | - | | |
| 01-42019 | Civic Center Rental Fees | 17,045 | 10,528 | 15,000 | 15,000 |
| 01-42020 | Civic Center Rental Fees | 0 | - | | |
| 01-42021 | Library Mtg Rm Rental Fees | - | 120 | - | 300 |
| 01-42022 | Proctoring-Library | 0 | 15 | | |
| 01-42023 | Dome Gym Rental Fees | - | 1,800 | 1,000 | 1,000 |
| 01-42025 | Copies - Library | 11,340 | 11,528 | 10,000 | 10,000 |
| 01-42026 | Copies - Police Dept | 1,544 | 2,189 | 1,500 | 2,000 |

**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-42030 | Police Services | 0 | - | | |
| 01-42031 | Police Srv - Misd | 419,984 | 209,345 | 340,000 | 400,000 |
| 01-42035 | Edc-Note | 0 | - | | |
| 01-42053 | Fines Library | 1,456 | 1,130 | 1,000 | 700 |
| 01-42055 | Fire Calls | 97,678 | 134,996 | 77,000 | 77,000 |
| 01-42056 | Fire-Ems Rental Fees | 0 | - | | |
| 01-42057 | Fire Marshall Fees | 9,630 | 10,430 | 15,000 | 15,450 |
| 01-42060 | Fire Service Fees | 220,813 | 211,709 | 200,000 | 206,000 |
| 01-42061 | Ambulance Services | 0 | - | | |
| 01-42065 | Solid Waste Collection Fee | 1,595,973 | 1,558,970 | 1,430,000 | 1,600,000 |
| 01-42066 | North Alamo Collection Fees | 0 | - | | |
| 01-42070 | Brush Collection Fees | 283,811 | 276,081 | 265,000 | 280,000 |
| 01-42080 | Municipal Fines | 72,328 | 52,791 | 70,000 | 110,000 |
| 01-42085 | Omnibase | 8 | - | 50 | 50 |
| 01-42100 | Swimming Pool Fees | 6,631 | 7,240 | 12,000 | 12,000 |
| 01-42110 | Vital Statistic Fees | 5,668 | 4,941 | 5,000 | 6,500 |
| 01-42111 | Vital Statistic Materials | 295 | 225 | 400 | 250 |
| 01-42114 | Notary | | - | | 300 |
| 01-42115 | Library Cafe | 21,507 | 19,721 | 20,000 | 20,000 |
| 01-42121 | A/R Late Fees | | - | | 200 |
| 01-42130 | Weedy Lot-Mowing Fees | 15,685 | 17,878 | 15,000 | 25,000 |
| **** TOTAL FINES AND SERVICES **** | | **2,781,397** | **2,531,637** | **2,477,950** | **2,781,750** |
| | | | | | |
| **INTERGOVERNMENTAL** | | | | | |
| 01-43000 | Keep Mercedes Beautiful Rev | 0 | 0 | | |
| 01-43007 | TWDB GIS Mapping | 24,225 | 0 | | |
| 01-43150 | L/E Comptrollers Travel Leose | 2,420 | 6,276 | | |
| 01-43155 | Library-Interlocal Agreement | 3,680 | 14,400 | 2,500 | 2,500 |
| 01-43156 | Library Grants | 250 | 0 | 15,000 | 15,000 |
| 01-43170 | Urban County Grant | | 0 | | |
| 01-43179 | Crimestoppers Revenue | 0 | 0 | | |
| 01-43181 | EDC Vogel Loan | 0 | 0 | | |
| 01-43182 | EDC Rubiano Loan | 0 | 0 | | |
| 01-43183 | Safer Grant-Fire | 0 | 0 | | |
| 01-43187 | Cares-H. County | 0 | 0 | | |
| **** TOTAL INTERGOVERNMENTAL **** | | **30,575** | **20,676** | **17,500** | **17,500** |
| | | | | | |
| **MISCELLANEOUS** | | | | | |
| 01-44011 | Rec Center League Fees | 24,403 | 25,385 | 23,000 | 23,690 |
| 01-44015 | Rec Center Membership Fees | 24,590 | 21,288 | 25,000 | 25,000 |
| 01-44019 | Insurance Proceeds | 89,628 | 23,859 | | |
| 01-44020 | Interest Earned | 254,275 | 314,402 | 50,000 | 200,000 |
| 01-44022 | Federal Forfeiture Rev | 26,146 | - | | |

**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-44027 | Vida Building-Principal | 28,290 | 26,944 | 29,443 | 29,443 |
| 01-44028 | Vida Building-Interest | 9,434 | 7,637 | 8,282 | 8,282 |
| 01-44030 | Miscellaneous Revenue | 124,787 | 12,928 | 20,000 | 20,600 |
| 01-44031 | Pd-Christmas Donations | 0 | 0 | | |
| 01-44032 | Restitution Damages | 49,199 | - | | |
| 01-44033 | Contributions | 11,605 | 21,850 | | |
| 01-44035 | Other Finance Sources | 0 | 0 | | |
| 01-44036 | Settlement Proceedes | 6,731 | 1,309 | | |
| 01-44037 | Reserves | 0 | 0 | 1,163,805 | 2,000,000 |
| 01-44040 | Payment In Lieu Of Taxes | 0 | 0 | | |
| 01-44042 | Paving Lien Revenue | 50 | 150 | | |
| 01-44045 | Printing Charges | 348 | 146 | 400 | 400 |
| 01-44050 | Timely Filing Discount | 634 | 691 | 700 | 700 |
| 01-44051 | Purchase Discount | 33 | - | | |
| 01-44060 | Rec Center United Way Rev | 34,330 | 212,823 | 32,000 | 32,000 |
| 01-44070 | Sale Of Fixed Assets | 50,355 | 24,740 | 5,175 | 5,000 |
| 01-44072 | Sale Of Land | 0 | 0 | | |
| 01-44079 | Transfer-In-From M.I.F. | 0 | 0 | | |
| 01-44082 | Transfer-In From Utility Fd | 0 | 300,000 | 300,000 | 300,000 |
| 01-44084 | Bond Series Proceeds | 0 | 0 | | |
| 01-44085 | Transfer In | 0 | 0 | | |
| 01-44088 | Transfer In From Ems | 0 | 0 | | |
| **** TOTAL MISCELLANEOUS **** | | **734,838** | **994,152** | **1,657,805** | **2,645,115** |
| | ****TOTAL REVENUES **** | **14,747,294** | **16,881,155** | **16,384,284** | **18,802,343** |

**CITY COMMISSION**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-510-2017 | City Commission Compensation | 7,200 | 7,100 | 7,200 | 7,200.00 |
| 01-510-2023 | Commission Expense | 3,794 | 4,812 | 5,000 | 5,000.00 |
| 01-510-2025 | Telephone | 1,119 | 1,291 | 1,500 | 1,500.00 |
| 01-510-2027 | Internet | 1,199 | 1,199 | 1,200 | 1,200.00 |
| 01-510-2031 | Entertainment & Meals | 1,080 | 1,139 | 1,500 | 1,500.00 |
| 01-510-2130 | Membership/Subs | 6,892 | 6,409 | 7,000 | 7,000.00 |
| 01-510-2138 | Postage | 379 | 344 | 500 | 500.00 |
| 01-510-2150 | Travel & Training | 14,248 | 11,123 | 10,000 | 15,000.00 |
| 01-510-2155 | Uniforms | | 73 | - | - |
| ***** CATEGORY TOTAL ***** | | **35,910** | **33,490** | **33,900** | **38,900** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-510-2525 | Furniture & Fixtures | | | | |
| 01-510-3050 | Office Supplies | 28 | 239 | 800 | 1,000 |
| ***** CATEGORY TOTAL ***** | | **28** | **239** | **800** | **1,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-510-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **35,938** | **33,729** | **34,700** | **39,900** |

**EXECUTIVE ADMINISTRATION**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-512-1010 | Full-Time Employees | 172,582 | 171,735 | 176,459 | 220,222 |
| 01-512-1015 | Car Allowance | 8,820 | 8,417 | 8,820 | 12,000 |
| 01-512-1020 | Clothing Allowance | 0 | 0 | | 0 |
| 01-512-1030 | Temp-Employees | 0 | 0 | | 0 |
| 01-512-1080 | Overtime | 0 | 0 | | 0 |
| 01-512-1100 | Pension Contribution | 25,504 | 30,632 | 31,387 | 36,203 |
| 01-512-1120 | Social Security | 13,285 | 13,374 | 14,174 | 17,765 |
| 01-512-1140 | Unemployment Comp | 0 | 0 | | |
| 01-512-1160 | Health & Life Insurance | 16,164 | 16,535 | 13,641 | 17,683 |
| 01-512-1180 | Workers Comp | 597 | 183 | 488 | 537 |
| ***** CATEGORY TOTAL ***** | | **236,952** | **240,876** | **244,969** | **304,411** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-512-2012 | Automobile Mileage | 0 | 0 | | |
| 01-512-2025 | Telephone | 3,258 | 2,063 | 3,000 | 3,000 |
| 01-512-2026 | Cell Phone | 702 | 472 | 600 | 600 |
| 01-512-2027 | Internet | 1,298 | 1,199 | 1,500 | 1,500 |
| 01-512-2045 | Contractural Svcs | 0 | 0 | | |
| 01-512-2130 | Membership/Subs. | 116 | 895 | 2,100 | 2,100 |
| 01-512-2138 | Postage | 415 | 358 | 500 | 500 |
| 01-512-2150 | Travel & Training | 11,159 | 9,208 | 10,500 | 15,000 |
| 01-512-2155 | Uniforms | - | 305 | - | - |
| 01-512-2160 | Utilities-Elec City Hall | 17,075 | 17,724 | 15,000 | 21,375 |
| ***** CATEGORY TOTAL ***** | | **34,023** | **32,224** | **33,200** | **44,075** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-512-2510 | Computer | 0 | 0 | 0 | 0 |
| 01-512-2520 | Equipment Maint. | 0 | 0 | 0 | 0 |
| 01-512-2525 | Furniture & Fixtures | 0 | 0 | 0 | 0 |
| 01-512-2535 | Office Machines | 3,061 | 2,995 | 4,200 | 4,200 |
| ***** CATEGORY TOTAL ***** | | **3,061** | **2,995** | **4,200** | **4,200** |
| | | | | | |
| **SUPPLIES** | | | | | |
| **01-512-3025** | Fuel | | 47 | | 500 |
| 01-512-3050 | Office Supplies | 179 | 960 | 800 | 800 |
| ***** CATEGORY TOTAL ***** | | **179** | **1,008** | **800** | **1,300** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-512-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **274,215** | **277,102** | **283,169** | **353,985** |

**HUMAN RESOURCES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-513-1010 | Full Time Employees | 36,579 | 46,436.07 | 49,650 | 63,897 |
| 01-513-1080 | Overtime | 123 | - | | |
| 01-513-1100 | Pension Contribution | 5,145 | 7,433.93 | 8,411 | 9,962 |
| 01-513-1120 | Social Security | 2,731 | 3,503.04 | 3,798 | 4,888 |
| 01-513-1140 | Unemplyment Comp | 0 | - | | |
| 01-513-1160 | Health & Life Insurance | 5,406 | 6,389.24 | 6,374 | 6,623 |
| 01-513-1180 | Workers Comp | 398 | 76.69 | 274 | 301.40 |
| ***** CATEGORY TOTAL ***** | | **50,382** | **63,839** | **68,507** | **85,671** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-513-2025 | Telephone | 0 | 112.43 | 500 | 500 |
| 01-513-2026 | Cell Phone | 299 | 471.64 | 500 | 500 |
| 01-513-2027 | Internet | 1,099 | 1,198.50 | 1,000 | 1,000 |
| 01-513-2045 | Contractual Services | 0 | - | 0 | 0 |
| 01-513-2130 | Memberships/Subs | 0 | 244.00 | 250 | 500 |
| 01-513-2138 | Postage | 12 | 40.44 | 100 | 100 |
| 01-513-2150 | Travel & Training | 1,040 | 249.00 | 1,000 | 1,000 |
| 01-513-2155 | Uniforms | | 61.47 | | |
| ***** CATEGORY TOTAL ***** | | **2,449** | **2,377** | **3,350** | **3,600** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-513-2525 | Furniture & Fixtures | 134 | 0 | 0 | 1,000 |
| ***** CATEGORY TOTAL ***** | | **134** | **0** | **0** | **1,000** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-513-3050 | Office Supplies | 755 | 431 | 800 | 600 |
| 01-513-3054 | Meals & Events | 768 | 584 | 1,000 | 800 |
| 01-513-3060 | Safety | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **1,523** | **1,014** | **1,800** | **1,400** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **54,489** | **67,231** | **73,657** | **91,671** |

**CITY SECRETARY**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-514-1010 | Full-Time Employees | 55,994 | 42,056 | 44,352 | 116,042 |
| 01-514-1030 | Temp-Employees | 0 | 0 | | |
| 01-514-1080 | Overtime | 0 | 0 | | |
| 01-514-1100 | Pension Contribution | 8,374 | 6,868 | 7,513 | 18,091 |
| 01-514-1120 | Social Security | 4,308 | 3,196 | 3,393 | 8,877 |
| 01-514-1140 | Unemployment Comp. | - | - | | |
| 01-514-1160 | Health & Life Insurance | 6,353 | 4,283 | 4,271 | 17,683 |
| 01-514-1180 | Workers Comp | 597 | (6) | 274 | 301 |
| ***** CATEGORY TOTAL ***** | | **75,627** | **56,397** | **59,803** | **160,994** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-514-2012 | Automobile Mileage | 0 | 0 | | |
| 01-514-2026 | Cell Phone | 759 | 943 | 500 | 1,200 |
| 01-514-2044 | Contractual Services | 5,226 | 17,929 | 21,000 | - |
| 01-514-2130 | Memberships/Subs | 86 | 100 | 650 | 650 |
| 01-514-2138 | Postage | 432 | 443 | 500 | 500 |
| 01-514-2139 | Professional Services | 1,188 | - | 1,300 | 1,300 |
| 01-514-2150 | Travel & Training | 917 | 2,636 | 1,500 | 3,000 |
| 01-514-2155 | Uniforms | - | 67 | | |
| ***** CATEGORY TOTAL ***** | | **8,608** | **22,119** | **25,450** | **6,650** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-514-2520 | Equipment Maint. | 0 | 0 | 0 | 0 |
| 01-514-2525 | Furniture & Fixtures | 110 | - | 500 | 700 |
| ***** CATEGORY TOTAL ***** | | **110** | **0** | **500** | **700** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-514-3050 | Office Supplies | 459 | 804 | 1,000 | 1,000 |
| 01-514-3060 | Safety | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **459** | **804** | **1,000** | **1,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-514-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **84,803** | **79,320** | **86,753** | **169,344** |

**MUNICIPAL COURT**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-516-1010 | Full-Time Employees | 52,331 | 38,210 | 54,263 | 51,076 |
| 01-516-1030 | Temp-Employees | 0 | 0 | | |
| 01-516-1080 | Overtime | 0 | 6 | | |
| 01-516-1100 | Pension Contribution | 7,575 | 6,496 | 9,192 | 5,360 |
| 01-516-1120 | Social Security | 3,972 | 2,917 | 4,151 | 3,907 |
| 01-516-1140 | Unemployment Comp | 0 | 0 | | |
| 01-516-1160 | Health & Life Insurance | 7,858 | 6,192 | 8,924 | 6,623 |
| 01-516-1180 | Workers Comp | 398 | 319 | 548 | 602.80 |
| ***** CATEGORY TOTAL ***** | | **72,135** | **54,140** | **77,078** | **67,569** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-516-2012 | Automobile Mileage | 0 | 0 | 0 | 0 |
| 01-516-2025 | Telephone | 909 | 725 | 950 | 750 |
| 01-516-2026 | Cell Phone | 219 | 472 | 500 | 500 |
| 01-516-2027 | Internet | 1,199 | 1,199 | 1,500 | 1,500 |
| 01-516-2044 | Contractual Services | 60,000 | 60,000 | 62,000 | 62,000 |
| 01-516-2046 | Professional Services | 0 | 0 | | |
| 01-516-2130 | Membership/Subs. | 0 | 0 | | |
| 01-516-2138 | Postage | 382 | 347 | 500 | 500 |
| 01-516-2150 | Travel & Training | 772 | - | 500 | 500 |
| ***** CATEGORY TOTAL ***** | | **63,480** | **62,742** | **65,950** | **65,750** |
| **MAINTENANCE** | | | | | |
| 01-516-2520 | Equipment Maint. | 0 | 0 | 0 | 0 |
| 01-516-2525 | Furniture & Fixtures | 0 | 0 | 500 | 500 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **500** | **500** |
| **SUPPLIES** | | | | | |
| 01-516-3050 | Office Supplies | 564 | 220 | 500 | 600 |
| ***** CATEGORY TOTAL ***** | | **564** | **220** | **500** | **600** |
| **CAPITAL OUTLAY** | | | | | |
| 01-516-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **136,179** | **117,102** | **144,028** | **134,419** |

**FINANCE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-518-1010 | Full-Time Employees | 154,405 | 146,642 | 173,597 | 173,499 |
| 01-518-1030 | Temp-Employees | 0 | 0 | | |
| 01-518-1080 | Overtime | 0 | 0 | | |
| 01-518-1100 | Pension Contribution | 21,726 | 24,693 | 29,407 | 27,049 |
| 01-518-1120 | Social Security | 11,516 | 11,333 | 13,280 | 13,273 |
| 01-518-1140 | Uemployment Comp | 0 | 0 | | |
| 01-518-1160 | Health & Life Insurance | 19,076 | 19,801 | 21,354 | 22,187 |
| 01-518-1180 | Workers Comp | 996 | 692 | 1,250 | 1,375 |
| ***** CATEGORY TOTAL ***** | | **207,719** | **203,161** | **238,888** | **237,383** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-518-2012 | Automobile Mileage | | - | | |
| 01-518-2025 | Telephone | 2,149 | 1,880 | 2,500 | 2,500 |
| 01-518-2026 | Cell Phones | 1,165 | 472 | 500 | 500 |
| 01-518-2027 | Internet | 1,198 | 1,199 | 1,500 | 1,500 |
| 01-518-2130 | Memberships/Subs | 406 | 340 | 1,000 | 1,500 |
| 01-518-2138 | Postage | 1,174 | 814 | 1,800 | 1,800 |
| 01-518-2150 | Travel & Training | 1,867 | 3,350 | 4,000 | 6,000 |
| 01-518-2155 | Uniforms | - | 125 | - | 1,000 |
| ***** CATEGORY TOTAL ***** | | **7,959** | **8,179** | **11,300** | **14,800** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-518-2525 | Furniture & Fixtures | 350 | 674 | 1,000 | 1,000 |
| 01-518-2535 | Office Machines | 1,175 | 891 | 2,000 | 2,000 |
| ***** CATEGORY TOTAL ***** | | **1,525** | **1,566** | **3,000** | **3,000** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-518-3050 | Office Supplies | 3,617 | 3,866 | 4,000 | 4,000 |
| ***** CATEGORY TOTAL ***** | | **3,617** | **3,866** | **4,000** | **4,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-518-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **220,820** | **216,772** | **257,188** | **259,183** |

**INFORMATION TECHNOLOGY**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-519-1010 | Full -Time Employee | 61,818 | 82,511 | 96,141 | 101,061 |
| 01-519-1030 | Temp Employees | 0 | 0 | | |
| 01-519-1080 | Overtime | 0 | 0 | 10,000 | 5,000 |
| 01-519-1100 | Pension Contribution | 7,812 | 13,590 | 17,980 | 16,535 |
| 01-519-1120 | Social Security | 4,479 | 6,195 | 8,120 | 8,114 |
| 01-519-1140 | Unemployment Comp | 0 | 0 | | |
| 01-519-1160 | Health & Life Insurance | 2,221 | 10,201 | 12,749 | 13,246 |
| 01-519-1180 | Workers Comp | 413 | 556 | 722 | 794.20 |
| ***** CATEGORY TOTAL ***** | | **76,744** | **113,054** | **145,712** | **144,750** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-519-2012 | Automobile Mileage | 328 | - | | 1,500 |
| 01-519-2025 | Telephone | 572 | 658 | 650 | 650 |
| 01-519-2026 | Cell Phones | 579 | 1,013 | 1,100 | 1,100 |
| 01-519-2027 | Internet | 1,199 | 1,199 | 1,000 | 1,050 |
| 01-519-2044 | Contractual Services | 89,450 | 90,000 | 54,000 | 30,000 |
| 01-519-2130 | Membership/Subs | (175) | (175) | 200 | 175 |
| 01-519-2150 | Travel & Training | 0 | 400 | 2,000 | 2,980 |
| 01-519-2155 | Uniforms | 0 | 61 | 0 | - |
| ***** CATEGORY TOTAL ***** | | **91,952** | **93,155** | **58,950** | **37,455** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-519-2525 | Furniture & Fixtures | 0 | 0 | 1,000 | 0 |
| 01-519-2534 | Software License | 75,793 | 125,781 | 205,161 | 257,516 |
| ***** CATEGORY TOTAL ***** | | **75,793** | **125,781** | **206,161** | **257,516** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-519-3010 | It-Commission | 0 | 0 | | |
| 01-519-3012 | It-Executive Admin | 0 | 25,000 | 10,000 | 5,000 |
| 01-519-3013 | IT-Human Resources | 0 | 404 | 500 | 3,250 |
| 01-519-3014 | It-City Secretary | 3,041 | 1,386 | 3,100 | 5,600 |
| 01-519-3018 | It-Finance | 22,568 | 16,500 | 22,000 | 2,500 |
| 01-519-3019 | IT-Planning | 9,651 | 6,275 | 3,000 | 3,950 |
| 01-519-3022 | It-Police Dept | 11,647 | 27,417 | 15,000 | 15,000 |
| 01-519-3024 | It-Fire Dept | 2,944 | 11,805 | 15,000 | 18,172 |
| 01-519-3025 | Fuel | 0 | 80 | 600 | 400 |
| 01-519-3026 | It-Pw Admin | 50,056 | 28,605 | 29,400 | 5,000 |
| 01-519-3032 | It-Vehicle Maint | 0 | 0 | 2,000 | 2,000 |
| 01-519-3035 | It-Rec Center | 297 | 946 | 1,500 | 6,597 |
| 01-519-3036 | It-Library | 4,266 | 2,919 | 5,000 | 18,214 |
| 01-519-3039 | It-Dome Shelter | 2,390 | - | 1,500 | 11,046 |
| 01-519-3044 | IT-Non Departmental | 24,935 | 2,400 | 39,000 | 22,676 |

| | | | | |
|---|---|---|---|---|
| ***** CATEGORY TOTAL ***** | **131,794** | **123,737** | **147,600** | **119,406** |
| | | | | |
| **CAPITAL OUTLAY** | | | | |
| 01-519-4010 Capital Outlay | 0 | 0 | 0 | 27,500 |
| ***** CATEGORY TOTAL ***** | **0** | **0** | **0** | **27,500** |
| | | | | |
| ***** DEPARTMENT TOTAL ***** | **376,284** | **455,727** | **558,423** | **586,626** |

# PLANNING
# BUDGET SUMMARY
# FISCAL YEAR 2025-2026

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-520-1010 | Full-Time Employees | 278,911 | 262,099 | 335,797 | 350,618 |
| 01-520-1015 | Car Allowance | 3,180 | 2,752 | 3,180 | - |
| 01-520-1030 | Part-Time Employees | 5,869 | - | | |
| 01-520-1080 | Overtime | 392 | 96 | 500 | 500 |
| 01-520-1100 | Pension Contribution | 37,056 | 43,896 | 57,507 | 54,739 |
| 01-520-1120 | Social Security | 20,071 | 19,563 | 25,970 | 26,861 |
| 01-520-1140 | Unemployment Comp | 0 | 0 | | 0 |
| 01-520-1160 | Health & Life Insurance | 19,142 | 32,245 | 47,998 | 52,984 |
| 01-520-1180 | Workers Comp | 1,353 | (2,799) | 1,893 | 2,082.30 |
| ***** CATEGORY TOTAL ***** | | **365,976** | **357,852** | **472,845** | **487,783** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-520-2012 | Automobile Mileage | 0 | 0 | | |
| 01-520-2025 | Telephone | 2,996 | 2,176 | 2,600 | 2,600 |
| 01-520-2026 | Cell Phones | 1,850 | 2,429 | 3,000 | 3,600 |
| 01-520-2027 | Internet | 1,861 | 3,490 | 2,500 | 2,500 |
| 01-520-2030 | Material Testing | 16,353 | 7,190 | 50,000 | 5,000 |
| 01-520-2044 | Contractual Services | 7,130 | 10,957 | 8,105 | 8,105 |
| 01-520-2080 | Equipment Rental | 0 | 0 | 1,000 | 1,000 |
| 01-520-2130 | Membership/Subs. | 504 | 208 | 3,304 | 3,304 |
| 01-520-2138 | Postage | 2,181 | 3,181 | 3,000 | 3,000 |
| 01-520-2139 | Professional Services | 1,268 | 49,538 | 40,623 | 25,000 |
| 01-520-2150 | Travel & Training | 10,535 | 9,638 | 15,315 | 16,500 |
| 01-520-2155 | Uniforms | 1,540 | 949 | 2,600 | 3,000 |
| ***** CATEGORY TOTAL ***** | | **46,219** | **89,754** | **132,047** | **73,609** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-520-2520 | Equipment Maint. | 315 | 5,027 | 3,700 | 3,700 |
| 01-520-2525 | Furniture & Fixtures | 579 | - | | 2,000 |
| 01-520-2535 | Office Machines | 4,120 | 3,343 | 4,800 | 5,000 |
| ***** CATEGORY TOTAL ***** | | **5,014** | **8,370** | **8,500** | **10,700** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-520-3025 | Fuel | 6,591 | 6,939 | 8,134 | 10,600 |
| 01-520-3041 | Equipment | 299 | 3,370 | 3,000 | 3,000 |
| 01-520-3050 | Office Supplies | 2,424 | 788 | 2,000 | 2,500 |
| ***** CATEGORY TOTAL ***** | | **9,314** | **11,097** | **13,134** | **16,100** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-520-4010 | Capital Outlay | 0 | 58,600 | 45,000 | |
| ***** CATEGORY TOTAL ***** | | **0** | **58,600** | **45,000** | **0** |

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| *** DEPARTMENT TOTAL *** | | 426,522 | 525,673 | 671,526 | 588,192 |

**POLICE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-522-1010 | Full Time Employees | 1,769,109 | 1,650,677 | 1,963,742 | 1,999,695 |
| 01-522-1011 | Regular-Livestock Event | 1,292 | 317 | | 3,500 |
| 01-522-1012 | Regular-Texas Street Fest | 1,674 | 1,344 | | 1,500 |
| 01-522-1013 | Regular-Misd Ro | 17,131 | 8,121 | | 18,000 |
| 01-522-1014 | Regular-Misd Homecoming | 598 | - | | 0 |
| 01-522-1015 | Car Allowance-Chief | 3,808 | - | | 0 |
| 01-522-1016 | Regular-National Night Out | 595 | 459 | | 0 |
| 01-522-1017 | Regular-Veterans Parade | 191 | - | | 0 |
| 01-522-1018 | Regular-Xmas Tree Lighting | 0 | 0 | | 0 |
| 01-522-1019 | Regular-Elida Fest | 0 | 0 | | 0 |
| 01-522-1022 | Regular-S. TX. Inte. Marathon | 0 | 422 | | 0 |
| 01-522-1024 | Step CMV | 0 | 0 | 0 | 1,500 |
| 01-522-1030 | Temp-Employees | 0 | 0 | | 0 |
| 01-522-1080 | Overtime | 38,160 | 75,790 | 170,000 | 141,500 |
| 01-522-1081 | Overtime-Livestock Event | 3,234 | 3,329 | | 1,500 |
| 01-522-1082 | Overtime-Texas Street Fest | 1,609 | 2,323 | | |
| 01-522-1083 | Overtime- Misd Ro | 64,684 | 39,752 | | 30,000 |
| 01-522-1084 | Overtime-Misd Homecoming | 560 | - | | 0 |
| 01-522-1085 | Overtime-National Night Out | 2,647 | 2,561 | | 0 |
| 01-522-1086 | Overtime-Veterans Parade | 303 | - | | 0 |
| 01-522-1087 | Overtime-Xmas Tree Lighting | 0 | 0 | | 0 |
| 01-522-1088 | Overtime-Elida Fest | 0 | 0 | | 0 |
| 01-522-1089 | Overtime-DEA Task Force | 0 | 5,405 | | 15,000 |
| 01-522-1092 | Overtime-S. TX. Inter Marathon | 0 | 1,832 | 0 | 2,500 |
| 01-522-1100 | Pension Contribution | 273,545 | 293,989 | 361,456 | 337,991 |
| 01-522-1101 | Overtime MVCPA Task Force | | | | 1,500 |
| 01-522-1102 | Step CMV | | | | 1,500 |
| 01-522-1103 | Step Comprehensive | | | | 1,500 |
| 01-522-1120 | Social Security | 145,424 | 136,425 | 163,231 | 165,851 |
| 01-522-1140 | Unemployment Comp | 522 | 20,413 | 20,000 | |
| 01-522-1160 | Health & Life Insurance | 227,237 | 199,370 | 265,170 | 291,409 |
| 01-522-1180 | Workers Comp | 35,684 | 36,190 | 40,347 | 44,381.70 |
| ***** CATEGORY TOTAL ***** | | **2,588,009** | **2,478,719** | **2,983,946** | **3,058,828** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-522-2025 | Telephone | 8,400 | 7,502 | 10,000 | 10,000 |
| 01-522-2026 | Cell Phones | 5,419 | 5,176 | 5,000 | 5,000 |
| 01-522-2027 | Internet | 17,732 | 20,274 | 24,000 | 24,000 |
| 01-522-2040 | Crimestoppers | (40) | - | 2,100 | 2,100 |
| 01-522-2044 | Contractual Services | 26,909 | 33,779 | 67,375 | 67,375 |
| 01-522-2080 | Equipment Rental | 0 | 489 | 1,000 | 1,000 |
| 01-522-2105 | Investigation Fees | 0 | 0 | 500 | 500 |

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-522-2130 | Memberships/Subs. | 0 | 9,964 | 10,000 | 1,200 |
| 01-522-2138 | Postage | 521 | 479 | 500 | 1,000 |
| 01-522-2139 | Professional Services | 569 | - | 200 | 200 |
| 01-522-2150 | Travel & Training | 10,702 | 19,536 | 40,000 | 40,000 |
| 01-522-2151 | Travel & Training Comptroll | 326 | 3,015 | 2,400 | 2,400 |
| 01-522-2155 | Uniforms | 2,925 | 24,909 | 36,000 | 36,000 |
| 01-522-2160 | Utilities-Elec Pd Bldg | 20,617 | 30,743 | 23,600 | 29,360 |
| ***** CATEGORY TOTAL ***** | | **94,079** | **155,866** | **222,675** | **220,135** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-522-2520 | Equipment Maint. | 750 | - | 2,500 | 4,000 |
| 01-522-2525 | Furniture & Fixtures | 360 | 6,369 | 9,000 | 4,500 |
| 01-522-2535 | Office Machines | 7,191 | 7,170 | 8,000 | 8,000 |
| 01-522-2550 | Radios | 18,117 | 44,687 | 67,800 | 81,000 |
| ***** CATEGORY TOTAL ***** | | **26,417** | **58,225** | **87,300** | **97,500** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-522-3000 | Ammunition | 3,081 | 4,324 | 6,000 | 6,500 |
| 01-522-3025 | Fuel | 91,199 | 70,933 | 90,000 | 70,000 |
| 01-522-3033 | CID Supplies | 627 | 3,728 | 4,500 | 4,500 |
| 01-522-3040 | Medical | 580 | - | 1,000 | 1,000 |
| 01-522-3050 | Office Supplies | 5,539 | 4,892 | 6,000 | 6,000 |
| 01-522-3051 | Meals & Events | 1,817 | 3,016 | 4,000 | 4,000 |
| 01-522-3055 | Other-Police Equipment | 40,588 | 16,494 | 30,000 | 38,500 |
| 01-522-3060 | Safety | 0 | 1,520 | 1,600 | 1,600 |
| 01-522-3062 | Public Education | 1,476 | 486 | 3,100 | 3,500 |
| 01-522-3065 | Support Of Prisoners | 0 | 0 | 3,000 | 3,000 |
| 01-522-3085 | Uniforms | 0 | 0 | | |
| 01-522-3091 | Community Functions | 1,137 | 829 | 1,400 | 2,000 |
| ***** CATEGORY TOTAL ***** | | **146,045** | **106,222** | **150,600** | **140,600** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-522-4010 | Capital Outlay | 87,432 | 5,798 | 0 | 30,765 |
| ***** CATEGORY TOTAL ***** | | **87,432** | **5,798** | **0** | **30,765** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **2,941,983** | **2,804,830** | **3,444,521** | **3,547,829** |

**ANIMAL CONTROL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-523-1010 | Full Time Employees | 37,512 | 43,501 | 54,302 | 55,414 |
| 01-523-1080 | Overtime | 3,007 | 349 | 6,500 | 6,500 |
| 01-523-1100 | Pension Contribution | 5,660 | 7,018 | 10,300 | 9,652 |
| 01-523-1120 | Social Security | 3,060 | 3,354 | 4,652 | 4,736 |
| 01-523-1140 | Unemployment Comp | 0 | 0 | | |
| 01-523-1160 | Health & Life Insurance | 8,565 | 9,448 | 12,749 | 13,246 |
| 01-523-1180 | Workers Comp | 347 | 213 | 428 | 471 |
| ***** CATEGORY TOTAL ***** | | **58,150** | **63,884** | **88,931** | **90,020** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-523-2025 | Telephone | 0 | 0 | 0 | 0 |
| 01-523-2026 | Cell Phones | 928 | 472 | 1,200 | 1,200 |
| 01-523-2027 | Internet | 100 | 237 | 0 | 0 |
| 01-523-2045 | Contractual Services | 0 | 0 | 0 | 0 |
| 01-523-2105 | Investigation Fees | 0 | 0 | 0 | 0 |
| 01-523-2130 | Membership & Subs | 0 | 0 | 0 | 0 |
| 01-523-2150 | Travel & Training | 1,547 | 460 | 1,000 | 1,000 |
| 01-523-2155 | Uniforms | 523 | 987 | 1,500 | 1,500 |
| ***** CATEGORY TOTAL ***** | | **3,099** | **2,155** | **3,700** | **3,700** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-523-2525 | Furniture & Fixtures | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-523-3025 | Fuel | 0 | 2,384 | 1,500 | 1,500 |
| 01-523-3041 | Equipment Supplies | 1,092 | 1,190 | 2,000 | 2,000 |
| 01-523-3048 | A/C Supplies | 2,064 | 1,256 | 2,000 | 2,000 |
| 01-523-3050 | Office Supplies | 121 | 222 | 500 | 500 |
| 01-523-3060 | Safety Supplies | 598 | 108 | 200 | 200 |
| ***** CATEGORY TOTAL ***** | | **3,875** | **5,159** | **6,200** | **6,200** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-523-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **65,124** | **71,198** | **98,831** | **99,920** |

**FIRE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-524-1010 | Full-Time Employees | 881,644 | 958,321 | 1,153,656 | 1,164,806 |
| 01-524-1011 | Regular-Livestock Event | 596 | 1,189 | | |
| 01-524-1012 | Regular-Texas Street Fest | 276 | 125 | | |
| 01-524-1022 | Regular-S. TX Inter. Marathon | - | 162 | 0 | 0 |
| 01-524-1030 | Temp-Employees | 0 | | | |
| 01-524-1080 | Overtime | 100,164 | 103,052 | 96,000 | 116,000 |
| 01-524-1081 | Overtime-Livestock Event | 4,622 | 3,734 | 4,000 | 5,000 |
| 01-524-1082 | Overtime-Texas Street Fest | 1,035 | 157 | 1,200 | 1,200 |
| 01-524-1089 | Overtime-10 Man Jam | 0 | 967 | 1,000 | 1,000 |
| 01-524-1092 | Overtime-S TX | 0 | 476 | 2,000 | 2,500 |
| 01-524-1093 | Overtime - Monster Truck | 0 | 188 | 500 | 500 |
| 01-524-1100 | Pension Contribution | 140,319 | 176,540 | 213,166 | 197,997 |
| 01-524-1120 | Social Security | 75,091 | 81,476 | 96,264 | 98,762 |
| 01-524-1140 | Unemployment Comp | 0 | 0 | 2,000 | - |
| 01-524-1160 | Health & Life Insurance | 106,192 | 123,744 | 152,983 | 158,951 |
| 01-524-1180 | Workers Comp | 45,734 | 42,376 | 49,664 | 54,630.40 |
| ***** CATEGORY TOTAL ***** | | **1,355,673** | **1,492,507** | **1,772,433** | **1,801,346** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-524-2019 | Firemen's Volunteers | 3,870 | 4,330 | 10,000 | 10,000 |
| 01-524-2022 | Volunteer Uniforms | 0 | 1,023 | 1,500 | 1,500 |
| 01-524-2025 | Telephone | 4,608 | 5,167 | 4,500 | 4,500 |
| 01-524-2026 | Cell Phone | 1,347 | 1,572 | 1,600 | 2,500 |
| 01-524-2027 | Internet | 6,868 | 6,902 | 6,500 | 7,000 |
| 01-524-2031 | Programming Services | 1,024 | 1,655 | 1,250 | 1,250 |
| 01-524-2080 | Equipment Rental | 1,579 | 373 | 2,000 | 1,000 |
| 01-524-2130 | Memberships/Subs. | 964 | 1,007 | 2,000 | 1,500 |
| 01-524-2138 | Postage | 675 | 304 | 500 | 500 |
| 01-524-2150 | Travel & Training | 3,748 | 9,683 | 10,000 | 10,000 |
| 01-524-2155 | Uniforms | 0 | 61 | 0 | 0 |
| 01-524-2160 | Utilities-Elec Fire Dept | 18,535 | 15,974 | 16,000 | 18,886 |
| ***** CATEGORY TOTAL ***** | | **43,217** | **48,051** | **55,850** | **58,636** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-524-2520 | Equipment Maint. | 1,931 | 1,188 | 1,500 | 2,000 |
| 01-524-2521 | Scba Equipment Maint | 1,466 | 5,322 | 6,000 | 6,000 |
| 01-524-2525 | Furniture & Fixtures | 0 | 2,008 | 3,000 | 3,000 |
| 01-524-2535 | Office Machines | 2,122 | 1,975 | 2,800 | 2,800 |
| 01-524-2550 | Radios | 1,872 | 2,351 | 3,000 | 3,000 |
| ***** CATEGORY TOTAL ***** | | **7,390** | **12,846** | **16,300** | **16,800** |
| | | | | | |
| **SUPPLIES** | | | | | |

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-524-3015 | Evidence | 310 | - | 1,000 | 1,000 |
| 01-524-3025 | Fuel | 12,514 | 15,262 | 12,000 | 15,000 |
| 01-524-3030 | Janitorial/Cleaning | 757 | 373 | 1,000 | 1,000 |
| 01-524-3031 | Fire Hydrant Paint | 0 | 1,268 | 1,500 | 1,500 |
| 01-524-3041 | Equipment Supplies | 4,858 | 4,691 | 12,000 | 15,000 |
| 01-524-3043 | Training Supplies | 0 | 371 | 1,000 | 2,000 |
| 01-524-3045 | Minor Tools | 2,773 | 2,275 | 3,800 | 3,800 |
| 01-524-3046 | Bunker Gear | 10,989 | 14,444 | 25,000 | 28,000 |
| 01-524-3050 | Office Supplies | 1,377 | 957 | 2,000 | 2,000 |
| 01-524-3057 | Public Education | 1,555 | - | 2,800 | 2,500 |
| 01-524-3060 | Safety | 1,511 | 1,073 | 1,000 | 1,000 |
| 01-524-3091 | Community Functions | 806 | 190 | 1,600 | 1,600 |
| ***** CATEGORY TOTAL ***** | | **37,450** | **40,904** | **64,700** | **74,400** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-524-4010 | Capital Outlay | 18,400 | 0 | 28,000 | 50,000 |
| ***** CATEGORY TOTAL ***** | | **18,400** | **0** | **28,000** | **50,000** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **1,462,130** | **1,594,308** | **1,937,283** | **2,001,182** |

**PUBLIC WORKS**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-526-1010 | Full-Time Employees | 44,967 | 77,865 | 84,550 | 86,800 |
| 01-526-1015 | Car Allowance | 2,625 | 1,400 | 3,000 | 1,750 |
| 01-526-1030 | Temp-Employees | 0 | 0 | | |
| 01-526-1080 | Overtime | 33 | 11 | | |
| 01-526-1100 | Pension Contribution | 6,777 | 12,370 | 14,642 | 13,553 |
| 01-526-1120 | Social Security | 3,650 | 5,884 | 6,640 | 6,678 |
| 01-526-1140 | Unemployment Comp. | 3,987 | 5,259 | 1,600 | - |
| 01-526-1160 | Health & Life Insurance | 6,926 | 10,350 | 13,896 | 14,438 |
| 01-526-1180 | Workers Comp | 1,022 | 508 | 762 | 838 |
| ***** CATEGORY TOTAL ***** | | **69,987** | **113,648** | **125,090** | **124,057** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-526-2025 | Telephone | 3,901 | 2,901 | 3,000 | 3,000 |
| 01-526-2026 | Cell Phones | 976 | 765 | 1,000 | 800 |
| 01-526-2027 | Internet | 5,937 | 4,974 | 4,800 | 4,800 |
| 01-526-2130 | Memberships/Subs. | 0 | | 0 | |
| 01-526-2138 | Postage | 383 | 304 | 300 | 300 |
| 01-526-2150 | Travel & Training | 2,094 | 925 | 1,000 | 1,800 |
| 01-526-2155 | Uniforms | 64 | 162 | 1,000 | 900 |
| 01-526-2160 | Utilities-Elec City Shop | 6,118 | 4,581 | 4,700 | 4,700 |
| 01-526-2161 | Utilities-Electricity & Wat | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **19,474** | **14,613** | **15,800** | **16,300** |
| **MAINTENANCE** | | | | | |
| 01-526-2505 | Building | 0 | 0 | | |
| 01-526-2510 | Computer | 0 | 0 | | |
| 01-526-2520 | Equipment Maint. | 0 | 0 | | |
| 01-526-2525 | Furniture & Fixtures | 0 | 0 | 500 | 1,000 |
| 01-526-2535 | Office Machines | 3,218 | 3,138 | 2,500 | 3,300 |
| 01-526-2550 | Radios | 0 | 0 | | |
| 01-526-2560 | Vehicles | 0 | 0 | | |
| ***** CATEGORY TOTAL ***** | | **3,218** | **3,138** | **3,000** | **4,300** |
| **SUPPLIES** | | | | | |
| 01-526-3005 | Animal Shelter | 0 | 0 | | |
| 01-526-3025 | Fuel | 564 | 2,742 | 1,000 | 2,500 |
| 01-526-3030 | Janitorial/Cleaning | 0 | 0 | | |
| 01-526-3035 | Lab & Photo | 0 | 0 | | |
| 01-526-3045 | Minor Tools | 0 | 0 | 100 | 100 |
| 01-526-3050 | Office Supplies | 1,969 | 1,898 | 2,000 | 2,200 |
| 01-526-3060 | Safety Supplies | 43 | - | | |
| ***** CATEGORY TOTAL ***** | | **2,576** | **4,640** | **3,100** | **4,800** |

| | | | | |
|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | |
| 01-526-4010 Capital Outlay | 0 | 33,361 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | **0** | **33,361** | **0** | **0** |
| | | | | |
| ***** DEPARTMENT TOTAL ***** | **95,255** | **169,399** | **146,990** | **149,457** |

**STREETS**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-528-1010 | Full-Time Employees | 214,206 | 228,283 | 263,014 | 311,865 |
| 01-528-1011 | Regular-Livestock Event | 70 | 92 | | |
| 01-528-1012 | Regular-Texas Street Fest | 655 | - | | |
| 01-528-1030 | Temp-Employees | 0 | 0 | | |
| 01-528-1080 | Overtime | 19,335 | 19,520 | 20,000 | 20,000 |
| 01-528-1081 | Overtime-Livestock Event | 476 | 1,185 | | |
| 01-528-1082 | Overtime-Texas Street Fest | 600 | - | | |
| 01-528-1100 | Pension Contribution | 32,981 | 41,090 | 47,943 | 51,738 |
| 01-528-1120 | Social Security | 17,865 | 19,080 | 21,651 | 25,388 |
| 01-528-1140 | Unemployment Comp | 0 | 0 | 600 | - |
| 01-528-1160 | Health & Life Insurance | 50,862 | 44,595 | 57,369 | 72,852 |
| 01-528-1180 | Workers Comp | 10,232 | 9,462 | 11,629 | 12,791.90 |
| ***** CATEGORY TOTAL ***** | | **347,283** | **363,306** | **422,206** | **494,634** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-528-2010 | Advertising | 0 | 0 | | |
| 01-528-2012 | Automobile Mileage | 0 | 0 | | |
| 01-528-2025 | Telephones | 0 | 0 | | |
| 01-528-2026 | Cell Phones | 1,212 | 1,290 | 1,500 | 1,500 |
| 01-528-2027 | Internet | 133 | 704 | 800 | 1,320 |
| 01-528-2080 | Equipment Rental | 589 | - | 3,000 | 3,000 |
| 01-528-2130 | Memberships/Subs. | 0 | 0 | | |
| 01-528-2150 | Travel & Training | 0 | 589 | 500 | 1,000 |
| 01-528-2155 | Uniforms | 6,583 | 9,983 | - | 9,500 |
| 01-528-2160 | Utilities-Electricity | 0 | 0 | 9,500 | 10,000 |
| ***** CATEGORY TOTAL ***** | | **8,517** | **12,566** | **15,300** | **26,320** |
| **MAINTENANCE** | | | | | |
| 01-528-2500 | Air Conditioning | 0 | 0 | | |
| 01-528-2505 | Building | 0 | 0 | | |
| 01-528-2520 | Equipment Maint. | 11,228 | 12,867 | 15,000 | 15,000 |
| 01-528-2521 | Chistmas Deco. Maint. | 10,258 | 471 | 8,000 | 8,000 |
| 01-528-2530 | Lights | 0 | 0 | 5,000 | 5,000 |
| 01-528-2545 | Paving/Seal Coating | 62,077 | 88,399 | 150,000 | 150,000 |
| 01-528-2546 | Sidewalk Repairs | 32,403 | 93,737 | 50,000 | 65,000 |
| 01-528-2550 | Radios | 0 | 0 | | |
| 01-528-2560 | Vehicles | 0 | 0 | | |
| ***** CATEGORY TOTAL ***** | | **115,966** | **195,474** | **228,000** | **243,000** |
| **SUPPLIES** | | | | | |
| 01-528-3005 | Animal Shelter | 0 | 0 | | |
| 01-528-3020 | Chemicals | 3,418 | 2,168 | 2,000 | 2,500 |

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-528-3025 | Fuel / Diesel | 26,427 | 15,259 | 25,000 | 20,000 |
| 01-528-3041 | Equipment Supplies | 1,296 | 1,449 | 1,500 | 5,000 |
| 01-528-3045 | Minor Tools | 2,717 | 2,076 | 2,500 | 1,500 |
| 01-528-3047 | Supplies-Signs | 2,545 | 2,382 | 2,500 | 3,000 |
| 01-528-3053 | Paint | 597 | 713 | 1,500 | 1,500 |
| 01-528-3060 | Safety | 18,952 | 13,211 | 8,000 | 13,500 |
| 01-528-3070 | Sweeper Brushes | - | - | 5,000 | 5,000 |
| ***** CATEGORY TOTAL ***** | | **55,951** | **37,257** | **48,000** | **52,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-528-4010 | Capital Outlay | 43,309 | 37,533 | | 132,327 |
| ***** CATEGORY TOTAL ***** | | **43,309** | **37,533** | **0** | **132,327** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **571,025** | **646,136** | **713,506** | **948,281** |

# BUILDING MAINTENANCE
## BUDGET SUMMARY
## FISCAL YEAR 2025-2026

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | 0 | 0 | 0 | 0 |
| 01-530-1010 | Full-Time Employees | 79,564 | 84,280 | 84,784 | 88,784 |
| 01-530-1012 | Regular-Texas Street Fest | 37 | - | | |
| 01-530-1030 | Temp-Employees | 0 | 0 | | |
| 01-530-1080 | Overtime | 6,626 | 4,277 | 4,000 | 4,000 |
| 01-530-1082 | Overtime-Texas Street Fest | 93 | - | | |
| 01-530-1100 | Pension Contribution | 12,011 | 14,652 | 15,040 | 13,841 |
| 01-530-1120 | Social Security | 6,493 | 6,743 | 6,792 | 6,792 |
| 01-530-1140 | Unemployment Comp | 0 | 0 | | |
| 01-530-1160 | Health & Life Insurance | 5,998 | 13,980 | 19,123 | 19,869 |
| 01-530-1180 | Workers Comp | 520 | 941 | 1,344 | 211 |
| ***** CATEGORY TOTAL ***** | | **111,343** | **124,871** | **131,083** | **133,497** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-530-2139 | Professional Services | 0 | 15,195 | | |
| 01-530-2155 | Uniforms | 1,427 | 893 | 1,500 | 1,500 |
| ***** CATEGORY TOTAL ***** | | **1,427** | **16,088** | **1,500** | **1,500** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-530-2500 | Air Conditioning | 12,012 | 23,584 | 75,000 | 118,000 |
| 01-530-2505 | Building | 50,509 | 45,684 | 40,000 | 45,000 |
| 01-530-2520 | Equipment Maint. | 15,594 | 2,424 | 5,000 | 5,000 |
| 01-530-2530 | Lights | 0 | 0 | | |
| ***** CATEGORY TOTAL ***** | | **78,116** | **71,693** | **120,000** | **168,000** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-530-3030 | Janitorial/Cleaning | 37,881 | 25,124 | 30,000 | 35,000 |
| 01-530-3045 | Minor Tools | 28 | 175 | 100 | 100 |
| 01-530-3060 | Safety | 144 | 450 | 500 | 500 |
| ***** CATEGORY TOTAL ***** | | **38,053** | **25,749** | **30,600** | **35,600** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-530-4010 | Capital Outlay | 63,938 | 129,827 | | 142,500 |
| ***** CATEGORY TOTAL ***** | | **63,938** | **129,827** | **0** | **142,500** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **292,876** | **368,228** | **283,183** | **481,097** |

**VEHICLE MAINTENANCE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-532-1010 | Full-Time Employees | 66,536 | 40,997 | 75,847 | 75,847 |
| 01-532-1030 | Temp-Employees | 0 | 0 | | |
| 01-532-1080 | Overtime | 1,077 | 538 | 3,000 | 3,000 |
| 01-532-1100 | Pension Contribution | 9,995 | 6,848 | 13,357 | 12,292 |
| 01-532-1120 | Social Security | 5,299 | 3,148 | 6,032 | 6,032 |
| 01-532-1140 | Unemployment Comp | 0 | 0 | | |
| 01-532-1160 | Health & Life Insurance | 8,135 | 4,713 | 12,749 | 13,246 |
| 01-532-1180 | Workers Comp | 809 | 491 | 741 | 815 |
| ***** CATEGORY TOTAL ***** | | **91,852** | **56,735** | **111,726** | **111,232** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-532-2028 | GPS Services | 25,504 | 22,127 | 23,000 | 23,000 |
| 01-532-2046 | Vehicle-Lease Expense | 177,330 | 180,162 | 185,000 | 225,000 |
| 01-532-2080 | Equipment Rental | 0 | 0 | 0 | |
| 01-532-2150 | Travel & Training | 475 | - | 500 | 300 |
| 01-532-2155 | Uniforms | 1,762 | 1,650 | 1,800 | 2,000 |
| ***** CATEGORY TOTAL ***** | | **205,071** | **203,939** | **210,300** | **250,300** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-532-2520 | Equipment Maint. | 1,044 | 968 | 3,000 | 5,000 |
| 01-532-2561 | Vehicles-Finance | 0 | 0 | 0 | |
| 01-532-2562 | Vehicles-Planning | 542 | 5,037 | 5,000 | 5,000 |
| 01-532-2563 | Vehicles-Police Dept | 53,381 | 30,212 | 30,000 | 40,000 |
| 01-532-2564 | Vehicles-Fire Dept | 50,964 | 33,937 | 50,000 | 50,000 |
| 01-532-2565 | Vehicles-Pw Admin | 220 | 1,899 | 1,000 | 1,000 |
| 01-532-2566 | Vehicles-Streets | 7,324 | 7,635 | 10,000 | 10,000 |
| 01-532-2567 | Vehicles-Parks | 6,268 | 2,671 | 5,000 | 3,500 |
| 01-532-2568 | Vehicles-Rec Center/Dome | 7 | - | 0 | |
| 01-532-2569 | Vehicles-City Hall | 3,174 | 4,487 | 1,000 | 1,000 |
| 01-532-2570 | Vehicles-Pd Forfeiture | 0 | 4,807 | 0 | |
| 01-532-2571 | Vehicles-Animal Control | 0 | 0 | 0 | 1,000 |
| ***** CATEGORY TOTAL ***** | | **122,922** | **91,652** | **105,000** | **116,500** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-532-3025 | Fuel | 659 | 884 | 1,000 | 1,000 |
| 01-532-3030 | Janitorial/Cleaning | 0 | 0 | | |
| 01-532-3041 | Equipment Supplies | 226 | 1,024 | 1,500 | 1,500 |
| 01-532-3045 | Minor Tools | 2,291 | 536 | 1,500 | 1,000 |
| 01-532-3060 | Safety | 500 | 503 | 500 | 500 |
| ***** CATEGORY TOTAL ***** | | **3,675** | **2,947** | **4,500** | **4,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |

| | | | | |
|---|---|---|---|---|
| 01-532-4010 Capital Outlay | 12,280 | 0 | | |
| ***** CATEGORY TOTAL ***** | **12,280** | **0** | **0** | **0** |
| | | | | |
| ***** DEPARTMENT TOTAL ***** | **435,799** | **355,273** | **431,526** | **482,032** |

**PARKS & REC**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-534-1010 | Full-Time Employees | 186,133 | 149,047 | 201,647 | 238,450 |
| 01-534-1011 | Regular-Livestock Event | 0 | 0 | | |
| 01-534-1012 | Regular-Texas Street Fest | 388 | - | | |
| 01-534-1030 | Temp-Employees | 0 | 0 | | |
| 01-534-1080 | Overtime | 18,749 | 14,899 | 25,000 | 25,000 |
| 01-534-1081 | Overtime-Livestock Event | 517 | 870 | | |
| 01-534-1082 | Overtime-Texas Street Fest | 423 | - | | |
| 01-534-1100 | Pension Contribution | 29,511 | 26,825 | 38,394 | 41,072 |
| 01-534-1120 | Social Security | 15,219 | 12,490 | 17,339 | 20,154 |
| 01-534-1140 | Unemployment Comp | 616 | 2,603 | | |
| 01-534-1160 | Health & Life Insurance | 42,948 | 32,096 | 44,620 | 46,361 |
| 01-534-1180 | Workers Comp | 8,838 | 9,010 | 10,931 | 12,024 |
| ***** CATEGORY TOTAL ***** | | **303,343** | **247,840** | **337,931** | **383,060** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-534-2026 | Cell Phones | 456 | 659 | 850 | 1,200 |
| 01-534-2027 | Internet | 391 | - | | |
| 01-534-2080 | Equipment Rental | 0 | 0 | | 1,000 |
| 01-534-2130 | Memberships/Subs. | | 0 | | 500 |
| 01-534-2150 | Travel & Training | 143 | 179 | | 2,500 |
| 01-534-2155 | Uniforms | 3,839 | 6,494 | 6,500 | 6,500 |
| 01-534-2160 | Utilities-Elec Parks&Recs | 114,967 | 100,503 | 72,000 | 95,359 |
| ***** CATEGORY TOTAL ***** | | **119,795** | **107,835** | **79,350** | **107,059** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-534-2505 | Building | 3,930 | 9,637 | 10,000 | 10,000 |
| 01-534-2506 | Parks Maint | 537 | 5,402 | 10,000 | 10,000 |
| 01-534-2520 | Equipment Maint. | 11,391 | 5,832 | 13,000 | 13,000 |
| 01-534-2530 | Lights | 1,850 | - | | 3,500 |
| 01-534-2555 | Swimming Pool | 985 | 249 | 3,000 | |
| ***** CATEGORY TOTAL ***** | | **18,693** | **21,120** | **36,000** | **36,500** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-534-3020 | Chemicals | 1,530 | 370 | 4,000 | 3,500 |
| 01-534-3025 | Fuel | 15,651 | 10,161 | 10,000 | 10,000 |
| 01-534-3041 | Equipment | 1,404 | 1,815 | | 2,000 |
| 01-534-3045 | Minor Tools | 942 | 963 | 1,500 | 1,500 |
| 01-534-3046 | Equipment Supplies | 0 | 0 | | |
| 01-534-3050 | Office Supplies | 0 | 0 | | |
| 01-534-3060 | Safety | 1,253 | 1,065 | 2,500 | 2,500 |
| ***** CATEGORY TOTAL ***** | | **20,780** | **14,373** | **18,000** | **19,500** |

| | | | | |
|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | |
| 01-534-4010 Capital Outlay | 0 | 16,669 | 6,928 | 0 |
| ***** CATEGORY TOTAL ***** | **0** | **16,669** | **6,928** | **0** |
| | | | | |
| ***** DEPARTMENT TOTAL ***** | **462,611** | **407,837** | **478,209** | **546,119** |

**REC CENTER**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-535-1010 | Full-Time Employees | 0 | 0 | | |
| 01-535-1030 | Temp-Employees | 0 | 0 | | |
| 01-535-1031 | Lifeguards | 8,566 | 15,379 | 15,000 | 15,000 |
| 01-535-1080 | Overtime | 0 | 0 | | |
| 01-535-1100 | Pension Contribution | 0 | 0 | | |
| 01-535-1120 | Social Security | 655 | 1,176 | 1,148 | 1,235 |
| 01-535-1140 | Unemployment Comp | 0 | 0 | | |
| 01-535-1160 | Health & Life Insurance | 0 | 0 | | |
| 01-535-1180 | Workers Comp | - | - | 30 | 33 |
| ***** CATEGORY TOTAL ***** | | **9,221** | **16,555** | **16,178** | **16,268** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-535-2025 | Telephones | 1,982 | 2,513 | 2,500 | 2,400 |
| 01-535-2026 | Cell Phones | 380 | 472 | 600 | - |
| 01-535-2027 | Internet | 5,425 | 5,427 | 6,000 | 6,000 |
| 01-535-2044 | Contractual Services | 11,927 | 13,668 | 15,000 | 16,500 |
| 01-535-2130 | Memberships/Subs. | (14) | - | | |
| 01-535-2140 | Recreational Prog | 0 | 0 | | |
| 01-535-2150 | Travel & Trainin | 210 | 350 | 600 | 600 |
| 01-535-2155 | Uniforms | 42 | 29 | | |
| 01-535-2160 | Utilities-Elec Rec. Center | 7,897 | 6,204 | 6,800 | 9,065 |
| ***** CATEGORY TOTAL ***** | | **27,850** | **28,662** | **31,500** | **34,565** |
| **MAINTENANCE** | | | | | |
| 01-535-2520 | Equipment Maint. | 100 | 637 | 1,000 | 500 |
| 01-535-2525 | Furniture & Fixtures | 0 | 0 | | |
| 01-535-2535 | Office Machines | 16 | 1,557 | 1,200 | 1,500 |
| 01-535-2555 | Swimming Pool | 8,538 | 14,272 | 25,000 | 20,000 |
| ***** CATEGORY TOTAL ***** | | **8,654** | **16,465** | **27,200** | **22,000** |
| **SUPPLIES** | | | | | |
| 01-535-3025 | Fuel | 0 | 0 | | |
| 01-535-3030 | Janitorial/Cleaning | 215 | 197 | 700 | 500 |
| 01-535-3041 | Equipment | 429 | 276 | 700 | 500 |
| 01-535-3045 | Minor Tools | 0 | 100 | 500 | 100 |
| 01-535-3050 | Office Supplies | 0 | 0 | | |
| 01-535-3060 | Safety | 55 | - | 700 | 500 |
| ***** CATEGORY TOTAL ***** | | **699** | **572** | **2,600** | **1,600** |
| **CAPITAL OUTLAY** | | | | | |
| 01-535-4010 | Capital Outlay | 28,450 | 0 | | |
| ***** CATEGORY TOTAL ***** | | **28,450** | **0** | **0** | **0** |

| | | | | |
|---|---|---|---|---|
| ***** DEPARTMENT TOTAL ***** | **74,874** | **62,255** | **77,478** | **74,433** |

**LIBRARY**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-536-1010 | Full-Time Employees | 234,121 | 251,996 | 272,716 | 282,368 |
| 01-536-1030 | Part-Time Employees | 16,668 | 16,425 | 20,409 | 35,787 |
| 01-536-1080 | Overtime | 0 | 0 | | |
| 01-536-1100 | Pension Contribution | 32,969 | 41,058 | 46,198 | 44,021 |
| 01-536-1120 | Social Security | 19,071 | 20,478 | 22,424 | 23,426 |
| 01-536-1140 | Unemployment Comp | 0 | 654 | | |
| 01-536-1160 | Health & Life Ins | 43,390 | 47,254 | 50,994 | 49,672 |
| 01-536-1180 | Workers Comp | 2,918 | 2,692 | 3,979 | 4,377 |
| ***** CATEGORY TOTAL ***** | | **349,137** | **380,558** | **416,720** | **439,652** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-536-2012 | Automobile Mileage | 732 | 959 | 1,020 | 900 |
| 01-536-2024 | Historical Committee | 0 | | | |
| 01-536-2025 | Telephones | 3,225 | 4,065 | 5,600 | 5,600 |
| 01-536-2027 | Internet | 974 | 3,901 | 4,000 | 4,000 |
| 01-536-2032 | Historical Committee | 1,388 | 79 | 3,000 | 4,691 |
| 01-536-2130 | Memberships/Subs. | 746 | 744 | 900 | 900 |
| 01-536-2133 | Credit Card Fees | 2,429 | 2,504 | 2,300 | 2,300 |
| 01-536-2135 | Periodicals | 1,133 | 1,007 | 1,500 | 1,500 |
| 01-536-2138 | Postage | 1,894 | 2,400 | 2,800 | 1,800 |
| 01-536-2150 | Travel & Training | 3,358 | 5,872 | 8,050 | 6,797 |
| 01-536-2155 | Uniforms | - | 61 | | |
| 01-536-2160 | Utilities-Elec Library | 14,405 | 14,657 | 15,000 | 16,647 |
| ***** CATEGORY TOTAL ***** | | **30,284** | **36,249** | **44,170** | **45,135** |
| **MAINTENANCE** | | | | | |
| 01-536-2505 | Building | 0 | 0 | 500 | 500 |
| 01-536-2520 | Equipment Maint. | 282 | 551 | | |
| 01-536-2525 | Furniture & Fixtures | 1,174 | 1,297 | 14,780 | 3,754 |
| 01-536-2534 | Software & Licenses | 15,489 | 9,233 | 9,500 | 10,679 |
| 01-536-2535 | Office Machines | 6,039 | 6,243 | 6,000 | 6,000 |
| ***** CATEGORY TOTAL ***** | | **22,983** | **17,324** | **30,780** | **20,933** |
| **SUPPLIES** | | | | | |
| 01-536-3011 | Audio Visual | 1,514 | 1,187 | 2,400 | 3,500 |
| 01-536-3015 | Book Processing | 876 | 1,552 | 2,300 | 2,300 |
| 01-536-3021 | Books | 9,065 | 9,461 | 16,000 | 16,000 |
| 01-536-3027 | Interlocal Agreement | 3,680 | 14,972 | 15,000 | 14,500 |
| 01-536-3041 | Equipment | - | 4,987 | - | - |
| 01-536-3050 | Office Supplies | 3,168 | 3,542 | 5,000 | 5,000 |
| 01-536-3051 | Cafe Supplies | 15,277 | 14,766 | 19,665 | 19,665 |
| 01-536-3052 | Events | 1,126 | 2,805 | 7,219 | 7,725 |

| | | | | |
|---|---|---|---|---|
| ***** CATEGORY TOTAL ***** | **34,705** | **53,273** | **67,584** | **68,690** |
| | | | | |
| **CAPITAL OUTLAY** | | | | |
| 01-536-4010 Capital Outlay | 95,142 | 300 | | 35,500 |
| ***** CATEGORY TOTAL ***** | **95,142** | **300** | **0** | **35,500** |
| | | | | |
| ***** DEPARTMENT TOTAL ***** | **532,252** | **487,704** | **559,254** | **609,909** |

**SANITATION**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-538-1010 | Full-Time Employees | 172,349 | 190,312 | 227,406 | 228,599 |
| 01-538-1080 | Overtime | 60 | 85 | 600 | 600 |
| 01-538-1100 | Pension Contribution | 24,128 | 31,584 | 38,624 | 35,732 |
| 01-538-1120 | Social Security | 12,951 | 14,574 | 17,442 | 17,534 |
| 01-538-1140 | Unemployment | 1,172 | - | 0 | |
| 01-538-1160 | Health & Life Insurance | 19,227 | 22,320 | 24,987 | 28,147 |
| 01-538-1180 | Workers Comp | 0 | 0 | 664 | 730 |
| ***** CATEGORY TOTAL ***** | | **229,886** | **258,875** | **309,723** | **311,342** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-538-2044 | Contractual Services | 1,503,948 | 1,499,702 | 1,300,000 | 1,600,000 |
| ***** CATEGORY TOTAL ***** | | **1,503,948** | **1,499,702** | **1,300,000** | **1,600,000** |
| **CAPITAL OUTLAY** | | | | | |
| 01-538-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **1,733,835** | **1,758,577** | **1,609,723** | **1,911,342** |

**DOME SHELTER**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 01-539-1010 | Full Time Employees | 95,352 | 101,148 | 107,845 | 115,997 |
| 01-539-1015 | Car Allowance | 0 | | | |
| 01-539-1030 | Temp Employees | 55,035 | 69,589 | 102,046 | 102,044 |
| 01-539-1080 | Overtime | 0 | 20 | | |
| 01-539-1100 | Pension Contribution | 13,465 | 16,591 | 18,269 | 18,084 |
| 01-539-1120 | Social Security | 11,521 | 13,066 | 16,057 | 16,680 |
| 01-539-1140 | Unemployment Comp | 0 | 0 | | |
| 01-539-1160 | Health & Life Ins | 11,057 | 12,709 | 12,749 | 13,246 |
| 01-539-1180 | Workers Comp | 2,191 | 983 | 2,140 | 2,354 |
| ***** CATEGORY TOTAL ***** | | **188,620** | **214,105** | **259,106** | **268,405** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 01-539-2012 | Automobile Mileage | 1,687 | 1,448 | 3,000 | 1,500 |
| 01-539-2025 | Telephone | 1,291 | 1,682 | 3,500 | 3,500 |
| 01-539-2026 | Cell Phone | 429 | 472 | 1,200 | 1,200 |
| 01-539-2027 | Internet | 5,425 | 5,427 | 6,000 | 6,000 |
| 01-539-2080 | Equipment Rental/Lease | 0 | 0 | | |
| 01-539-2130 | Membership/Subs | (14) | - | | |
| 01-539-2138 | Postage | 8 | - | | |
| 01-539-2140 | Recreational Prog. | 12,941 | 15,936 | 20,000 | 30,000 |
| 01-539-2150 | Travel & Training | 0 | 0 | | |
| 01-539-2155 | Uniforms | 0 | 317 | 1,500 | 1,500 |
| 01-539-2160 | Utilities | 11,194 | 14,198 | 23,000 | 30,747 |
| ***** CATEGORY TOTAL ***** | | **32,961** | **39,479** | **58,200** | **74,447** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 01-539-2520 | Equipment Maint. | 375 | 375 | 630 | 500 |
| 01-539-2525 | Furniture & Fixtures | 52 | - | | 1,000 |
| 01-539-2535 | Office Machines | 2,914 | 1,610 | 3,200 | 3,200 |
| ***** CATEGORY TOTAL ***** | | **3,342** | **1,985** | **3,830** | **4,700** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-539-3030 | Janitorial/Cleaning | 245 | 267 | 600 | 500 |
| 01-539-3050 | Office Supplies | 1,129 | 523 | 1,800 | 1,800 |
| 01-539-3060 | Safety | - | - | 600 | 500 |
| ***** CATEGORY TOTAL ***** | | **1,374** | **790** | **3,000** | **2,800** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-539-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **226,297** | **256,359** | **324,136** | **350,351** |

**NON-DEPARTAMENTAL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | 0 | 0 | 0 | 0 |
| 01-540-2010 | Advertising | 17,812 | 18,783 | 20,000 | 20,000 |
| 01-540-2020 | Audit Fees | 31,920 | 28,928 | 35,000 | 50,000 |
| 01-540-2021 | Bad Debt Expense Customer A/R | 14,974 | - | 20,000 | 20,000 |
| 01-540-2027 | Internet | 0 | 0 | 6,500 | - |
| 01-540-2029 | Cash Short/Over | 21 | 6 | 100 | 100 |
| 01-540-2041 | Contingency | 0 | 0 | 51,000 | 60,331 |
| 01-540-2042 | Cont'L Svcs- Humane Soc | 54,730 | 35,055 | 37,000 | 90,000 |
| 01-540-2044 | Contractual Services | 108,866 | 97,656 | 100,000 | 100,000 |
| 01-540-2049 | Contribution-Vida | 25,000 | 18,750 | 25,000 | 25,000 |
| 01-540-2055 | Contributions-Amigos Del Va | 5,000 | - | 5,000 | 5,000 |
| 01-540-2056 | Contributions-Xmas Banquet | 2,989 | 5,048 | 5,000 | 6,000 |
| 01-540-2057 | Contributions-Christmas Dec | 0 | 0 | 0 | 0 |
| 01-540-2058 | Contributions-Chamber | 16,000 | 16,000 | 20,000 | 20,000 |
| 01-540-2059 | Contributions-Xmas Parade | 1,278 | 1,568 | 3,000 | 3,000 |
| 01-540-2061 | Contributions-Mercedes Bask | 20,000 | 20,000 | 20,000 | 20,000 |
| 01-540-2062 | Keep Mercedes Beautiful | 0 | 5,000 | 10,000 | 10,000 |
| 01-540-2065 | Contributions-To Others | 8,000 | 8,000 | 10,000 | 10,000 |
| 01-540-2066 | Contributions-Parade Livest | 491 | 2,806 | 3,000 | 3,000 |
| 01-540-2067 | Contributions-Lrgvdc Trans | 33,000 | 33,000 | 30,000 | 33,000 |
| 01-540-2070 | Election Costs | 0 | 0 | 45,000 | 50,000 |
| 01-540-2073 | Vacation Buyback | 0 | 0 | 15,000 | 15,000 |
| 01-540-2075 | Engineering Fees | 146,917 | 184,741 | 170,000 | 170,000 |
| 01-540-2079 | One Time Pay Raise | 0 | 0 | 30,000 | 30,000 |
| 01-540-2081 | Community Events | 36,924 | 44,007 | 60,000 | 60,000 |
| 01-540-2082 | Contributions-Thanksgiving | 3,374 | 3,944 | 4,000 | 4,000 |
| 01-540-2089 | Election Costs | 48,778 | - | 0 | 0 |
| 01-540-2090 | Hidalgo Co Appraisal Dist | 61,778 | 57,220 | 67,000 | 100,000 |
| 01-540-2101 | Insurance-Liability | 28,262 | 23,221 | 28,000 | 28,000 |
| 01-540-2102 | Insurance-Deductible | 5,500 | 1,000 | 15,000 | 15,000 |
| 01-540-2103 | Insurance-Property | 106,822 | 131,763 | 135,000 | 155,000 |
| 01-540-2104 | Insurance-Vehicle | 31,146 | 32,250 | 40,000 | 35,000 |
| 01-540-2106 | Insurance-Health Claims | 0 | 0 | 0 | 0 |
| 01-540-2107 | Damage Claims | 626 | 547 | 1,000 | 1,000 |
| 01-540-2108 | Insurance-Law Enforcement | 29,236 | 34,951 | 35,000 | 35,000 |
| 01-540-2125 | Legal Fees | 223,749 | 899,605 | 200,000 | 300,000 |
| 01-540-2130 | Membership/Subs. | 222 | 210 | 200 | 200 |
| 01-540-2133 | Bank/Credit Card Fees | 0 | 299 | | 200 |
| 01-540-2137 | Physical & Other Expense | 9,506 | 9,935 | 10,000 | 8,000 |
| 01-540-2139 | Professional Services | 45,549 | 30,584 | 40,000 | 40,000 |
| 01-540-2144 | HCAD Fees | 693 | 316 | 400 | 400 |
| 01-540-2145 | Fixed Asset Inventory Fees | 0 | 0 | | |
| 01-540-2146 | Hidalgo Co Tax Office | 23,028 | 23,028 | 24,000 | 24,000 |

| ACCOUNT ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| 01-540-2147 | Tax Coll Fees-Delinq Tax At | (38,666) | 55,311 | 50,000 | 50,000 |
| 01-540-2149 | Taxes on Gifted Property | | 742 | | |
| 01-540-2160 | Utilities-Elect St Lights | 206,072 | 222,867 | 165,000 | 233,600 |
| 01-540-2204 | Transfer Out | 12,397 | - | 100,000 | 100,000 |
| 01-540-2212 | Tirz Contribution | 786,877 | - | | |
| 01-540-2215 | Project Residency | 0 | 0 | | |
| 01-540-2216 | Economic Development Cont. | 216,500 | 50,000 | 1,000,000 | 50,000 |
| ***** CATEGORY TOTAL ***** | | **2,325,370** | **2,097,141** | **2,635,200** | **1,979,831** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 01-540-3060 | Write Off Receivables | 0 | 0 | 0 | 0 |
| 01-540-3550 | Write Offs | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 01-540-4011 | Land for Economic Development | 82,076 | 138,803 | | |
| 01-540-4015 | Capital Outlay | 50,000 | 1,159,559 | 910,000 | 528,237 |
| ***** CATEGORY TOTAL ***** | | **132,076** | **1,298,361** | **910,000** | **528,237** |
| | | | | | |
| **DEBT SERVICE** | | | | | |
| 01-540-5010 | Revolving Credit Interest | 0 | 0 | 0 | 0 |
| 01-540-5066 | VTX Obligation | 125,000 | 125,000 | 125,000 | 125,000 |
| 01-540-5067 | Outlet Mall | 500,000 | 500,000 | 500,000 | 2,744,000 |
| 01-540-5068 | Revolving Credit Fees | 0 | 0 | 0 | 0 |
| 01-540-5069 | Principal Lease Equipment | 0 | 0 | 0 | 0 |
| 01-540-5071 | Interest Lease Equipment | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **625,000** | **625,000** | **625,000** | **2,869,000** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **3,082,446** | **4,020,503** | **4,170,200** | **5,377,068** |

# UTILITY FUND

# Proposed Budget

**CITY OF MERCEDES**
**UTILITY FUND**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | |
| WATER AND SEWER SALES | 6,315,387 | 6,355,889 | 6,262,823 | 6,450,708 |
| FEES & PENALTIES | 476,857 | 544,989 | 489,150 | 503,825 |
| MISCELLANEOUS | 1,134,859 | 3,820,663 | 82,000 | 84,960 |
| ***** TOTAL REVENUES ***** | **7,927,102** | **10,721,540** | **6,833,973** | **7,039,492** |
| **EXPENDITURE SUMMARY** | | | | |
| 19-INFORMATION TECHNOLOGY | 109,014 | 75,890 | 141,539 | 129,266 |
| 20-UTILITY BILLING | 161,005 | 200,648 | 193,687 | 191,999 |
| 25-METER READERS | 110,302 | 375,704 | 504,993 | 549,807 |
| 30-WATER/SEWER FIELD CREW | 627,175 | 788,371 | 926,093 | 1,138,482 |
| 35-WATER.SEWER TREATMENT | 3,686,065 | 3,109,281 | 3,040,328 | 3,040,328 |
| 40-DEBT SERVICE | 217,641 | 207,371 | 1,381,333 | 1,356,332 |
| 45-NON-DEPARTMENTAL | 1,587,201 | 2,007,629 | 646,000 | 633,277 |
| ***** TOTAL EXPENDITURES ***** | **6,498,404** | **6,764,894** | **6,833,973** | **7,039,492** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **1,428,698** | **3,956,647** | **0** | **0** |

**CITY OF MERCEDES**
**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **WATER AND SEWER SALES** | | | | | |
| 02-42000 | Water Sales | 3,401,425 | 3,508,571 | 3,554,015 | 3,660,635.45 |
| 02-42020 | Sewer Sales | 2,912,919 | 2,818,427 | 2,696,808 | 2,777,712 |
| 02-42022 | Sewer Sales North Alamo | 0 | 0 | 0 | 0 |
| 02-42024 | Sewer Sales - Industrial | 1,042 | 28,890 | 12,000 | 12,360 |
| **** REVENUE CATEGORY TOTAL **** | | **6,315,387** | **6,355,889** | **6,262,823** | **6,450,708** |
| **FEES AND PENALTIES** | | | | | |
| 02-42112 | Water Meter Fees | 91,380 | 78,078 | 100,000 | 103,000 |
| 02-42120 | Water-Late Fees | 170,976 | 180,717 | 160,000 | 164,800 |
| 02-42131 | Tampering Fees | 2,000 | 545 | 0 | 0 |
| 02-42140 | Meter Recheck Fee | 70 | 140 | 150 | 155 |
| 02-42160 | Subdivison Water Tap | 28,822 | 22,024 | 20,000 | 20,600 |
| 02-42161 | Water Rights | 95,540 | 217,184 | 165,000 | 169,950 |
| 02-42165 | Labor & Material Fees | 3,416 | 5,738 | 4,000 | 4,120 |
| 02-42170 | Capital Improvement Fee | (6) | (2) | 0 | - |
| 02-42180 | Reconnect Charges | 37,239 | 40,564 | 40,000 | 41,200 |
| 02-42181 | Disconnect Chares | 47,419 | 0 | 0 | - |
| **** REVENUE CATEGORY TOTAL **** | | **476,857** | **544,989** | **489,150** | **503,825** |
| **MISCELLANEOUS** | | | | | |
| 02-44000 | Tampering Fees | 0 | 500 | 0 | 500 |
| 02-44020 | Interest Earned | 20,312 | 141,958 | 50,000 | 51,500 |
| 02-44030 | Misc Revenue | 1,080 | 212,720 | 2,000 | 2,060 |
| 02-44035 | Other Finance Sources | 0 | 0 | 0 | - |
| 02-44036 | Settlement Proceeds | 10,000 | 35,000 | 30,000 | 30,900 |
| 02-44070 | Sale of Fixed Assets | 0 | 0 | 0 | - |
| 02-44085 | Transfer In | 1,103,467 | 3,430,485 | 0 | - |
| **** REVENUE CATEGORY TOTAL **** | | **1,134,859** | **3,820,663** | **82,000** | **84,960** |
| | ****TOTAL REVENUES **** | **7,927,102** | **10,721,540** | **6,833,973** | **7,039,492** |

**CITY OF MERCEDES**
**INFORMATION TECHNOLOGY**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **MAINTENANCE** | | | | | |
| 02-519-2519 | IT-Utility Billing | 51,839 | 41,618 | 58,539 | 61,466 |
| 02-519-2522 | IT-Meter Readers | 20,179 | 0 | 16,000 | 16,800 |
| 02-519-2530 | It-Water/Sewer | 0 | 1,897 | 0 | 1,000 |
| 02-519-2534 | IT Software License | 36,996 | 32,374 | 67,000 | 50,000 |
| 02-519-2545 | It-Non Depart | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **109,014** | **75,890** | **141,539** | **129,266** |
| ***** DEPARTMENT TOTAL ***** | | **109,014** | **75,890** | **141,539** | **129,266** |

**CITY OF MERCEDES**
**UTILITY BILLING**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | FY25 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 02-520-1010 | Full-Time Employees | 80,928 | 106,422 | 100,494 | 98,407 |
| 02-520-1030 | Temp-Employees | 0 | 0 | 0 | - |
| 02-520-1080 | Overtime | 0 | 80 | 0 | - |
| 02-520-1100 | Pension Contribution | 11,445 | 17,055 | 17,108 | 15,342 |
| 02-520-1120 | Social Security | 5,681 | 7,716 | 7,726 | 7,528 |
| 02-520-1140 | Unemployment Comp | 0 | 0 | 0 | - |
| 02-520-1160 | Health & Life Insurance | 16,590 | 19,820 | 19,123 | 21,383 |
| 02-520-1180 | Workers Comp | 597 | 668 | 1,036 | 1,140 |
| ***** CATEGORY TOTAL ***** | | **115,242** | **151,759** | **145,487** | **143,799** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-520-2010 | Advertising | 0 | 0 | 0 | - |
| 02-520-2025 | Telephone | 1,685 | 1,450 | 1,800 | 1,800.00 |
| 02-520-2026 | Cell Phones | 0 | 0 | 0 | - |
| 02-520-2027 | Internet | 1,198 | 1,199 | 1,500 | 1,500.00 |
| 02-520-2130 | Memberships / Subscriptions | 0 | 0 | 0 | - |
| 02-520-2133 | Bank/Credit Fees | 0 | 0 | 0 | - |
| 02-520-2138 | Postage | 31,810 | 35,074 | 30,000 | 30,000.00 |
| 02-520-2141 | Cash Short/Over | (28) | 0 | 100 | 100.00 |
| 02-520-2150 | Travel & Training | 1,194 | 400 | 2,000 | 2,000.00 |
| ***** CATEGORY TOTAL ***** | | **35,859** | **38,123** | **35,400** | **35,400** |
| **MAINTENANCE** | | | | | |
| 02-520-2525 | Furniture / Fixtures | 588 | 483 | 2,000 | 500.00 |
| 02-520-2535 | Office Machine | 1,944 | 2,428 | 2,300 | 2,300.00 |
| ***** CATEGORY TOTAL ***** | | **2,532** | **2,910** | **4,300** | **2,800** |
| **SUPPLIES** | | | | | |
| 02-520-3050 | Office | 7,371 | 7,855 | 8,500 | 10,000.00 |
| ***** CATEGORY TOTAL ***** | | **7,371** | **7,855** | **8,500** | **10,000** |
| **CAPITAL OUTLAY** | | | | | |
| 02-520-4010 | Capital Outlay | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **161,005** | **200,648** | **193,687** | **191,999** |

**CITY OF MERCEDES**
**METER READERS**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 02-525-1010 | Full-Time Employees | 55,612 | 55,048 | 84,458 | 95,035.00 |
| 02-525-1030 | Temp-Employees | 0 | 0 | 0 | |
| 02-525-1080 | Overtime | 0 | 26 | 1,000 | 1,000.00 |
| 02-525-1100 | Pension Contribution | 8,036 | 8,595 | 14,477 | 14,971.86 |
| 02-525-1120 | Social Security | 4,212 | 4,171 | 6,538 | 7,346.68 |
| 02-525-1140 | Unemployment Comp | 0 | 1,821 | 0 | |
| 02-525-1160 | Health & Life Insurance | 7,912 | 10,193 | 19,123 | 21,382.92 |
| 02-525-1180 | Workers Comp | 1,435 | 47 | 428 | 470.80 |
| ***** CATEGORY TOTAL ***** | | **77,208** | **79,901** | **126,024** | **140,207** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-525-2025 | Telephone | 0 | 0 | 0 | - |
| 02-525-2026 | Cell Phones | 0 | 383 | 1,200 | 800.00 |
| 02-525-2027 | Internet | 2,679 | 2,271 | 3,000 | 3,000.00 |
| 02-525-2130 | Memberships/Subs. | 0 | 0 | 0 | - |
| 02-525-2150 | Travel & Training | 0 | 0 | 0 | - |
| 02-525-2155 | Uniforms | 1,217 | 1,352 | 2,000 | 2,000.00 |
| ***** CATEGORY TOTAL ***** | | **3,896** | **4,006** | **6,200** | **5,800** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 02-525-2520 | Equipment | 0 | 0 | 0 | - |
| 02-525-2557 | System Improvements | 21,197 | 285,615 | 364,469 | 350,000.00 |
| 02-525-2560 | Vehicles/General Repairs | 2,929 | 1,180 | 3,000 | 3,000.00 |
| ***** CATEGORY TOTAL ***** | | **24,126** | **286,795** | **367,469** | **353,000** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 02-525-3025 | Fuel / Diesel | 4,154 | 3,760 | 4,000 | 4,500.00 |
| 02-525-3045 | Minor Tools | 836 | 790 | 1,000 | 1,000.00 |
| 02-525-3050 | Office | 83 | 0 | 100 | 100.00 |
| 02-525-3056 | Supplies | 0 | 68 | 100 | 100.00 |
| 02-525-3060 | Safety | 0 | 384 | 100 | 100.00 |
| ***** CATEGORY TOTAL ***** | | **5,073** | **5,002** | **5,300** | **5,800** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 02-525-4010 | Capital Outlay | 0 | 0 | 0 | 45,000.00 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **45,000** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **110,302** | **375,704** | **504,993** | **549,807** |

**CITY OF MERCEDES**
**WATER/SEWER FIELD CREW**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 02-530-1010 | Full-Time Employees | 270,365 | 238,373 | 285,439 | 327,805 |
| 02-530-1011 | Regular-Livestock Event | 0 | 55 | 0 | |
| 02-530-1012 | Regular-Texas Street Fest | 227 | 0 | 0 | |
| 02-530-1030 | Temp-Employees | 0 | 0 | 0 | |
| 02-530-1080 | Overtime | 35,078 | 31,442 | 40,000 | 40,000 |
| 02-530-1081 | Overtime-Livestock Event | 480 | 261 | 0 | |
| 02-530-1082 | Overtime-Texas Street Fest | 161 | 0 | 0 | |
| 02-530-1100 | Pension Contribution | 45,518 | 43,212 | 49,155 | 51,989 |
| 02-530-1120 | Social Security | 23,229 | 20,620 | 24,824 | 28,137 |
| 02-530-1140 | Unemployment Comp | 1,069 | 0 | 0 | |
| 02-530-1160 | Health & Life Insurance | 44,165 | 49,538 | 58,707 | 65,646 |
| 02-530-1180 | Workers Comp | 7,037 | 6,942 | 8,968 | 9,865 |
| ***** CATEGORY TOTAL ***** | | **427,330** | **390,443** | **467,093** | **523,441** |
| | | | | | |
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-530-2025 | Telephones | 1,175 | 725 | 1,000 | 1,000.00 |
| 02-530-2026 | Cell Phones | 1,073 | 2,833 | 2,900 | 2,625.00 |
| 02-530-2027 | Internet | 1,252 | 881 | 100 | 315.00 |
| 02-530-2130 | Memberships/Subs | 0 | 0 | 0 | - |
| 02-530-2150 | Travel & Training | 357 | 0 | 1,000 | 1,000.00 |
| 02-530-2155 | Uniforms | 5,588 | 6,005 | 6,000 | 9,461.00 |
| ***** CATEGORY TOTAL ***** | | **9,445** | **10,444** | **11,000** | **14,401** |
| | | | | | |
| **MAINTENANCE** | | | | | |
| 02-530-2520 | Equipment Maint. | 18,131 | 22,534 | 45,000 | 63,006.00 |
| 02-530-2080 | Equipment Rental | 909 | 0 | 0 | 9,634.00 |
| 02-530-2557 | System Improvements | 125,495 | 312,403 | 300,000 | 420,000.00 |
| 02-530-2560 | Vehicles-General Repairs | 5,557 | 10,381 | 30,000 | 30,000.00 |
| ***** CATEGORY TOTAL ***** | | **150,091** | **345,319** | **375,000** | **522,640** |
| | | | | | |
| **SUPPLIES** | | | | | |
| 02-530-3020 | Chemicals | 0 | 0 | 1,000 | 1,000.00 |
| 02-530-3025 | Fuel / Diesel | 20,573 | 20,618 | 30,000 | 40,000.00 |
| 02-530-3041 | Equipment | 11,598 | 3,430 | 20,000 | 15,000.00 |
| 02-530-3045 | Minor Tools | 2,729 | 10,075 | 10,000 | 10,000.00 |
| 02-530-3056 | Supplies | 1,690 | 339 | 2,000 | 2,000.00 |
| 02-530-3060 | Safety | 3,718 | 7,703 | 10,000 | 10,000.00 |
| 02-530-3100 | Equipment | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **40,308** | **42,166** | **73,000** | **78,000** |
| | | | | | |
| **CAPITAL OUTLAY** | | | | | |
| 02-530-4010 | Capital Outlay | 0 | 0 | 0 | |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **627,175** | **788,371** | **926,093** | **1,138,482** |

# CITY OF MERCEDES
## WATER/SEWER TREATMENT PLANTS
## BUDGET SUMMARY
## FISCAL YEAR 2025-2026

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-535-2025 | Telephone | 786 | 613 | 800 | 800 |
| 02-535-2044 | Contractual Services | 2,710,941 | 2,475,359 | 1,642,763 | 1,642,763 |
| 02-535-2148 | Testing Fees | 13,861 | 7,068 | 10,000 | 10,000 |
| 02-535-2160 | Utilities - Electricity | 304,865 | 329,682 | 270,000 | 270,000 |
| 02-535-2161 | Utilities-Water | 11,280 | 11,743 | 9,000 | 9,000 |
| 02-535-2180 | Permits | 40,920 | 41,325 | 55,000 | 55,000 |
| 02-535-2181 | Lift Station Scada | 39,888 | 19,944 | 20,000 | 20,000 |
| 02-535-2195 | Water Purchases | 100,930 | 173,406 | 150,000 | 150,000 |
| ***** CATEGORY TOTAL ***** | | **3,223,471** | **3,059,140** | **2,157,563** | **2,157,563** |
| **MAINTENANCE** | | | | | |
| 02-535-2520 | Equipment | 0 | 0 | 0 | - |
| 02-535-2531 | Chemical | 134,609 | 0 | 364,898 | 364,898 |
| 02-535-2540 | Sludge Hauling | 201,640 | 0 | 303,357 | 303,357 |
| 02-535-2557 | System Improvements | 126,346 | 17,244 | 214,510 | 214,510 |
| ***** CATEGORY TOTAL ***** | | **462,594** | **17,244** | **882,765** | **882,765** |
| **CAPITAL OUTLAY** | | | | | |
| 02-535-4010 | Capital Outlay | 0 | 32,897 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **32,897** | **0** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **3,686,065** | **3,109,281** | **3,040,328** | **3,040,328** |

**CITY OF MERCEDES**
**DEBT SERVICE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-540-2024 | Compensated Absences | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| **DEBT SERVICE** | | | | | |
| 02-540-5000 | Bond Fees | 2,500 | 2,825 | 0 | 5,000 |
| 02-540-5055 | Bond Issue Costs | 0 | 0 | 0 | 0 |
| 02-540-5056 | (Gain)/Loss On Refunding | 0 | 0 | 0 | 0 |
| 02-540-5057 | Amort Of Bond Premium | (8,948) | 0 | 0 | 0 |
| 02-540-5090 | Bond Fees | 0 | 0 | 5,000 | 0 |
| 02-540-6002 | Series 2006 Principal | 0 | 0 | 65,000 | 45,000 |
| 02-540-6003 | Series 2013 TWDB Principal | 0 | 0 | 165,000 | 170,000 |
| 02-540-6006 | Series 2010A | 0 | 0 | 0 | 0 |
| 02-540-6010 | Series 2008 | 0 | 0 | 0 | 0 |
| 02-540-6012 | Series 2013 REFD Interest | 2,546 | 934 | 935 | 0 |
| 02-540-6014 | Series 2013 TWDB Interest | 34,833 | 32,684 | 32,962 | 27,804 |
| 02-540-6016 | Series 2013 REF Principal | 0 | 0 | 0 | 0 |
| 02-540-6017 | Series 2016 REF Principal | 0 | 0 | 364,650 | 376,350 |
| 02-540-6018 | Series 2016 REF Interest | 97,508 | 83,722 | 71,165 | 56,345 |
| 02-540-6019 | Series 2021 Principal | 0 | 0 | 87,750 | 92,250 |
| 02-540-6020 | Series 2021 Interest | 89,203 | 87,205 | 85,361 | 83,156 |
| 02-540-6021 | Series 2024 Principal | 0 | 0 | 125,000 | 40,000 |
| 02-540-6022 | Series 2024 Interest | 0 | 0 | 378,510 | 232,400 |
| 02-540-6023 | Series 2025 Principal | 0 | 0 | 0 | 0 |
| 02-540-6024 | Series 2025 Interest | 0 | 0 | 0 | 228,027 |
| ***** CATEGORY TOTAL ***** | | **217,641** | **207,371** | **1,381,333** | **1,356,332** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **217,641** | **207,371** | **1,381,333** | **1,356,332** |

**CITY OF MERCEDES**
**NON-DEPARTAMENTAL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 02-545-2010 | Advertising | 0 | 0 | 0 | - |
| 02-545-2020 | Audit Fees | 24,080 | 21,823 | 30,000 | 40,000.00 |
| 02-545-2021 | Bad Debt Expense Customer A/R | 22,277 | 0 | 20,000 | 20,000.00 |
| 02-545-2024 | Compensated Abscences | (1,810) | 0 | 0 | - |
| 02-545-2040 | Contingency | 0 | 0 | 100,000 | 68,277.00 |
| 02-545-2045 | Contractual Services | 0 | 0 | 0 | - |
| 02-545-2047 | North Alamo Fees | 867 | 181 | 1,000 | 1,000.00 |
| 02-545-2075 | Engineering | 1,815 | 88,498 | 100,000 | 100,000.00 |
| 02-545-2100 | Insurance | 71,276 | 86,119 | 90,000 | 99,000.00 |
| 02-545-2125 | Legal Fees | 0 | 0 | 0 | - |
| 02-545-2139 | Professional Services | 492 | 6,034 | 5,000 | 5,000.00 |
| 02-545-2155 | Loss On Disposition Of Asse | 0 | 0 | 0 | - |
| ***** CATEGORY TOTAL ***** | | **118,996** | **202,655** | **346,000** | **333,277** |
| **SUPPLIES** | | | | | |
| 02-545-3550 | Write Offs | 0 | 0 | 0 | - |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| **CAPITAL OUTLAY** | | | | | |
| 02-545-4010 | Capital Outlay | 0 | 0 | 0 | - |
| 02-545-4050 | GASB | 0 | 0 | 0 | - |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| **DEBT SERVICE** | | | | | |
| 02-545-6001 | Deperciation Expense Water | 789,574 | 756,106 | 0 | 0 |
| 02-545-6002 | Depreciation Expense Sewer | 678,631 | 748,868 | 0 | 0 |
| 02-545-6013 | Transfer to GL | 0 | 300,000 | 300,000 | 300,000 |
| 02-545-6014 | Contribution To Cash | 0 | 0 | 0 | 0 |
| 02-545-6015 | Transfer Out | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **1,468,205** | **1,804,974** | **300,000** | **300,000** |
| ***** DEPARTMENT TOTAL ***** | | **1,587,201** | **2,007,629** | **646,000** | **633,277** |

# KMB FUND

# Proposed Budget

**CITY OF MERCEDES**
**KEEP MERCEDES BEAUTIFUL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Adopted Budget | Decrease / Increase | % Change |
|---|---|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | | | |
| INTERGOVERNMENTAL | 0 | 5,000 | 10,000 | 10,000 | 0 | 0% |
| MISCELLANEOUS | 5,055 | 5,000 | 0 | 0 | 0 | #DIV/0! |
| ***** TOTAL REVENUES ***** | **5,055** | **10,000** | **10,000** | **10,000** | **0** | **0%** |
| **EXPENDITURE SUMMARY** | | | | | | |
| 20-KMB | 5,055 | 1,743 | 10,000 | 10,000 | 0 | 0% |
| ***** TOTAL EXPENDITURES ***** | **5,055** | **1,743** | **10,000** | **10,000** | **0** | **0%** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **0** | **8,257** | **0** | **0** | 0 | 0% |

**CITY OF MERCEDES**
**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Adopted Budget | Decrease / Increase | % Change |
|---|---|---|---|---|---|---|---|
| **INTERGOVERNMENTAL** | | | | | | | |
| 43000 | KMB-City Contribution | 0 | 0 | 10,000 | 10,000 | 0 | 0% |
| 43210 | Trees for Texas Grant | 0 | 5,000 | 0 | 0 | 0 | #DIV/0! |
| **** REVENUE CATEGORY TOTAL **** | | **0** | **5,000** | **10,000** | **10,000** | **0** | **0%** |
| **MISCELLANEOUS** | | | | | | | |
| 44020 | Interest Earned | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 44030 | Misc. Revenue | 500 | 5,000 | 0 | 0 | 0 | #DIV/0! |
| 44085 | Transfer In | 4,555 | 0 | 0 | 0 | 0 | #DIV/0! |
| **** REVENUE CATEGORY TOTAL **** | | **5,055** | **5,000** | **0** | **0** | **0** | **#DIV/0!** |
| ****TOTAL REVENUES **** | | **5,055** | **10,000** | **10,000** | **10,000** | **0** | **0%** |

**CITY OF MERCEDES**
**KEEP MERCEDES BEAUTIFUL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed Budget | Decrease / Increase | % Change |
|---|---|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | | | |
| 520-2010 | Litter Law Clean-Up | 11 | | 500 | 500 | 0 | 0% |
| 520-2020 | Education/Outreach | 20 | | 1,000 | 1,500 | 500 | 50% |
| 520-2030 | KTB Annual Conference | 2,578 | 455 | 3,000 | 0 | (3,000) | -100% |
| 520-2040 | Comm. Leadership & Cord. | 1,454 | | 2,000 | 1,500 | (500) | -25% |
| 520-2050 | Beautification & Comm. Impr. | 0 | | 2,000 | 1,500 | (500) | -25% |
| 520-2060 | Signs/Advertising | 0 | | 100 | 1,000 | 900 | 900% |
| 520-2065 | Contributions | | | | 500 | 500 | #DIV/0! |
| 520-2070 | KMB Affiliate Dues | 200 | 200 | 200 | 200 | 0 | 0% |
| 520-2080 | Public Awareness | 732 | | 150 | 150 | 0 | 0% |
| 520-2100 | Landscaping | 0 | | 800 | 800 | 0 | 0% |
| 520-2110 | Litter Law & Illegal Dumping | 0 | | 100 | 100 | 0 | 0% |
| 520-2120 | Volunteer/Team Members | 60 | | 150 | 150 | 0 | 0% |
| ***** CATEGORY TOTAL ***** | | **5,055** | **655** | **10,000** | **7,900** | **(2,600)** | **-26%** |
| **SUPPLIES** | | | | | | | |
| 520-3041 | Equipment | | 573 | | **1,600** | 1600 | #DIV/0! |
| 520-3051 | Meals & Events | | 514 | | **500** | 500 | #DIV/0! |
| ***** CATEGORY TOTAL ***** | | **0** | **1,087** | **0** | **2,100** | **2,100** | **#DIV/0!** |
| ***** DEPARTMENT TOTAL ***** | | **5,055** | **1,743** | **10,000** | **10,000** | **2,100** | **21%** |

# I&S FUND

# Proposed Budget

**CITY OF MERCEDES**
**INTEREST & SINKING**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | |
| INTERGOVERNMENTAL | 2,403,468 | 2,507,698 | 2,397,987 | 2,517,886 |
| MISCELLANEOUS | 45,594 | 64,500 | 15,450 | 35,839 |
| ***** TOTAL REVENUES ***** | **2,449,062** | **2,572,198** | **2,413,437** | **2,553,725** |
| **EXPENDITURE SUMMARY** | | | | |
| 40-NON-DEPARMENTAL | 2,281,285 | 2,277,616 | 2,413,437 | 2,553,725 |
| ***** TOTAL EXPENDITURES ***** | **2,281,285** | **2,277,616** | **2,413,437** | **2,553,725** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **167,777** | **294,583** | **0** | **0** |

**CITY OF MERCEDES**
**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **TAXES** | | | | | |
| 15-40010 | Advalorem Tax-General Fund | 2,293,122 | 2,355,056 | 2,284,687 | 2,398,921 |
| 15-40025 | Revenue - Deliquent | 61,911 | 90,504 | 72,100 | 75,705 |
| 15-40035 | Penalty & Interest | 48,435 | 62,138 | 41,200 | 43,260 |
| **** REVENUE CATEGORY TOTAL **** | | **2,403,468** | **2,507,698** | **2,397,987** | **2,517,886** |
| | | | | | |
| **MISCELLANEOUS** | | | | | |
| 15-44020 | Interest Earned/Income | 45,594 | 64,500 | 15,450 | 35,839 |
| 15-44030 | Reserves | 0 | | 0 | 0 |
| 15-44035 | Other Finance Resources | 0 | | 0 | 0 |
| 15-44074 | Bond Series Proceeds | 0 | | 0 | 0 |
| 15-44085 | Transfer In | 0 | | 0 | 0 |
| 15-45000 | Urban County Revenue | 0 | | 0 | 0 |
| 15-45030 | Transfer From Edc | 0 | | 0 | 0 |
| **** REVENUE CATEGORY TOTAL **** | | **45,594** | **64,500** | **15,450** | **35,839** |
| | | | | | |
| ***** TOTAL REVENUES ***** | | **2,449,062** | **2,572,198** | **2,413,437** | **2,553,725** |

**CITY OF MERCEDES**
**DEBT SERVICE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | 0 | 0 | 0 | 0 |
| 15-540-2133 | Miscellaneous Fees | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **0** | **0** | **0** | **0** |
| | | | | | |
| **DEBT SERVICE** | | | | | |
| 15-540-5000 | Bond Fees | 2,000 | 1,775 | 5,000 | 5,000 |
| 15-540-5062 | Transfer To Interest&Sinkin | 0 | | 124,227 | 0 |
| 15-540-5065 | Interest & Sinking Reserve | 0 | | 0 | 0 |
| 15-540-6005 | Series 2013 PPFCO Principal | 160,000 | 165,000 | 170,000 | 170,000 |
| 15-540-6006 | Series 2015 REF Principal | 225,000 | 230,000 | 235,000 | 240,000 |
| 15-540-6007 | Series 2015 Principal | 190,000 | 195,000 | 200,000 | 210,000 |
| 15-540-6008 | Series 2016 REF(2007) Principal | 389,250 | 402,750 | 420,750 | 434,250 |
| 15-540-6009 | Series 2016 REF(USDA) Principal | 138,400 | 143,200 | 149,600 | 154,400 |
| 15-540-6010 | Series 2018 Principal | 395,000 | 405,000 | 425,000 | 440,000 |
| 15-540-6011 | Series 2021 Principal | 96,250 | 101,750 | 107,250 | 112,750 |
| 15-540-6104 | Bond Issuance Costs | 0 | 0 | 0 | 0 |
| 15-540-6114 | Series 2013 PPFCO Interest | 24,288 | 20,067 | 15,799 | 11,396 |
| 15-540-6115 | 2015 REF Interest | 18,740 | 31,641 | 8,511 | |
| 15-540-6116 | Series 2015 Interest | 43,407 | 20,407 | 32,760 | 27,164 |
| 15-540-6117 | Series 2016 REF(2007) Interest | 114,424 | 98,584 | 82,114 | 65,014 |
| 15-540-6118 | Series 2016 REF(USDA) Interest | 40,685 | 35,052 | 29,196 | 23,116 |
| 15-540-6119 | Series 2018 Interest | 334,525 | 320,500 | 303,900 | 286,600 |
| 15-540-6120 | Series 2021 Interest | 109,316 | 106,890 | 104,330 | 101,635 |
| 15-540-6121 | Series 2024 Principal | 0 | 0 | 0 | 40,000 |
| 15-540-6122 | Series 2024 Interest | 0 | 0 | 0 | 232,400 |
| ***** CATEGORY TOTAL ***** | | **2,281,285** | **2,277,616** | **2,413,437** | **2,553,725** |
| | | | | | |
| ***** DEPARTMENT TOTAL ***** | | **2,281,285** | **2,277,616** | **2,413,437** | **2,553,725** |

city of mercedes
It Starts Here!

# HOTEL/MOTEL

# FUND

# Proposed Budget

**CITY OF MERCEDES**
**HOTEL/MOTEL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | |
| TAXES | 179,396 | 150,028 | 150,000 | 150,000 |
| MISCELLANEOUS | 28,861 | 35,199 | 36,500 | 58,250 |
| ***** TOTAL REVENUES ***** | **208,257** | **185,227** | **186,500** | **208,250** |
| **EXPENDITURE SUMMARY** | | | | |
| 40-NON-DEPARMENTAL | 132,571 | 134,260 | 186,500 | 208,250 |
| ***** TOTAL EXPENDITURES ***** | **132,571** | **134,260** | **186,500** | **208,250** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **75,686** | **50,967** | **0** | **0** |

**CITY OF MERCEDES**
**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **TAXES** | | | | | |
| 16-40090 | Tx Gross Receipts-Hotel/Motel | 179,396 | 150,028 | 150,000 | 150,000 |
| **** REVENUE CATEGORY TOTAL **** | | **179,396** | **150,028** | **150,000** | **150,000** |
| | | | | | |
| **MISCELLANEOUS** | | | | | |
| 16-44010 | Reserves | 0 | 0 | 0 | |
| 16-44020 | Interest Earned/Income | 28,861 | 35,199 | 12,000 | 30,000 |
| 16-44030 | Misc Revenue | 0 | 0 | 0 | |
| 16-44036 | Settlement Proceedes | 0 | 0 | 0 | |
| 16-44037 | Reserves | 0 | 0 | 24,500 | 28,250 |
| 16-44085 | Transfer In | 0 | 0 | 0 | |
| **** REVENUE CATEGORY TOTAL **** | | **28,861** | **35,199** | **36,500** | **58,250** |
| | | | | | |
| ***** TOTAL REVENUES ***** | | **208,257** | **185,227** | **186,500** | **208,250** |

**CITY OF MERCEDES**
**EXPENDITURES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 16-540-2010 | Advertising | 89,529 | 101,360 | 109,100 | 118,750 |
| 16-540-2020 | Convention Center | 0 | | 0 | |
| 16-540-2043 | Historic Preservation | 16,925 | 20,000 | 50,000 | 50,000 |
| 16-540-2050 | Visitor Information Center | 0 | | 0 | |
| 16-540-2070 | Arts Promotion | 26,115 | 12,900 | 12,900 | 25,000 |
| 16-540-2080 | Sporting Events | 0 | | 0 | |
| 16-540-2090 | Upgrade Sports Facilities | 0 | | 0 | |
| 16-540-2100 | Transportation System | 0 | | 0 | |
| 16-540-2110 | Signage | 0 | | 14,500 | 14,500 |
| 16-540-2133 | Bank Fees | 2 | | 0 | |
| ***** CATEGORY TOTAL ***** | | **132,571** | **134,260** | **186,500** | **208,250** |
| ***** DEPARTMENT TOTAL ***** | | **132,571** | **134,260** | **186,500** | **208,250** |

# EMS FUND

# Proposed Budget

**CITY OF MERCEDES**
**EMS FUND**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|
| **REVENUE SUMMARY** | | | | |
| FINES AND SERVICES | 687,934 | 588,849 | 600,000 | 500,000 |
| INTERGOVERNMENTAL | 53,206 | 24,923 | 120,000 | 50,000 |
| MISCELLANEOUS | 3,603 | 17,908 | 162,763 | 5,500 |
| ***** TOTAL REVENUES ***** | **744,744** | **631,680** | **882,763** | **555,500** |
| **EXPENDITURE SUMMARY** | | | | |
| 10-EMS | 376,902 | 423,553 | 682,763 | 555,000 |
| 20-PARAMEDIC COURSE | 75,117 | 30,988 | 0 | 0 |
| 40-NON-DEPARMENTAL | 216,038 | 225,923 | 200,000 | 500 |
| ***** TOTAL EXPENDITURES ***** | **668,057** | **680,464** | **882,763** | **555,500** |
| **** REVENUES OVER(UNDER) EXPENDITURES **** | **76,687** | **(48,785)** | **0** | **(0)** |

**CITY OF MERCEDES**
**REVENUES**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **FINES AND SERVICES** | | | | | |
| 46-42010 | Ems Service Fees | 687,934 | 588,849 | 600,000 | 500,000 |
| **** REVENUE CATEGORY TOTAL **** | | **687,934** | **588,849** | **600,000** | **500,000** |
| **INTERGOVERNMENTAL** | | | | | |
| 46-43000 | Stimulus Pmt | 0 | 0 | 0 | 0 |
| 46-43003 | County EMS Services | 45,833 | 33,333 | 50,000 | 50,000 |
| 46-43004 | Paramedic Course-Reimb. | 7,372 | (8,410) | 70,000 | 0 |
| **** REVENUE CATEGORY TOTAL **** | | **53,206** | **24,923** | **120,000** | **50,000** |
| **MISCELLANEOUS** | | | | | |
| 46-44010 | Professional Services | 0 | 0 | 0 | 0 |
| 46-44019 | Insurance Proceeds | 947 | 0 | 0 | 0 |
| 46-44020 | Interest Earned | 2,406 | 17,458 | 0 | 5,500 |
| 46-44030 | Miscellaneous Revenue | 250 | 450 | 0 | 0 |
| 46-44067 | Reserves | 0 | 0 | 162,763 | 0 |
| 46-44085 | Transfer In | 0 | 0 | 0 | 0 |
| **** REVENUE CATEGORY TOTAL **** | | **3,603** | **17,908** | **162,763** | **5,500** |
| | ****TOTAL REVENUES **** | **744,744** | **631,680** | **882,763** | **555,500** |

**CITY OF MERCEDES**
**EMS**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **PERSONNEL COSTS** | | | | | |
| 46-510-1010 | Full-Time Employees | 63,711 | 109,158 | 120,000 | 178,375 |
| 46-510-1080 | Overtime | | 0 | 0 | 0 |
| 46-510-1100 | Pension Contribution | 9,052 | 16,684 | 17,109 | 27,809 |
| 46-510-1120 | Social Security | 4,866 | 8,233 | 7,727 | 13,646 |
| 46-510-1160 | Health & Life Insurance | 0 | 0 | 0 | 0 |
| 46-510-1180 | Workers Comp | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **77,630** | **134,075** | **144,836** | **219,829** |
| **OTHER SERVICES & CHARGES** | | | | | |
| 46-510-2027 | Internet | 3,317 | 3,222 | 3,000 | 3,500 |
| 46-510-2044 | Contractual Services | 161,216 | 149,490 | 177,000 | 150,171 |
| 46-510-2080 | Equipment Rental | 0 | 0 | 0 | 0 |
| 46-510-2130 | Membership & Subs | 2,282 | 1,918 | 3,000 | 4,000 |
| 46-510-2138 | Postage | 918 | 720 | 1,500 | 1,000 |
| 46-510-2150 | Travel & Training | 2,808 | 4,478 | 10,000 | 12,000 |
| 46-510-2155 | Uniforms | 12,558 | 14,925 | 16,000 | 22,000 |
| ***** CATEGORY TOTAL ***** | | **183,099** | **174,753** | **210,500** | **192,671** |
| **MAINTENANCE** | | | | | |
| 46-510-2505 | Building Maintenance | 0 | 307 | 0 | 0 |
| 46-510-2510 | Computer Equipment | 0 | 0 | 0 | 0 |
| 46-510-2520 | Equipment Maint. | 0 | 199 | 1,000 | 1,000 |
| 46-510-2525 | Furniture & Fixtures | 0 | 1,009 | 3,500 | 3,500 |
| 46-510-2532 | Vehicle Maintenance | 0 | 35,502 | 15,000 | 18,000 |
| 46-510-2534 | Software & Licenses | 0 | 9,776 | 11,000 | 12,000 |
| 46-510-2550 | Radios | 0 | 5,501 | 8,500 | 9,000 |
| ***** CATEGORY TOTAL ***** | | **0** | **52,294** | **39,000** | **43,500** |
| **SUPPLIES** | | | | | |
| 46-510-3025 | Fuel / Diesel | 17,811 | 12,987 | 18,000 | 15,000 |
| 46-510-3040 | Medical Supplies | 49,320 | 41,948 | 55,000 | 60,000 |
| 46-510-3041 | Equipment Supplies | 1,827 | 4,671 | 18,000 | 15,000 |
| 46-510-3043 | Training Supplies | 4,968 | 0 | 2,500 | 2,500 |
| 46-510-3045 | Minor Tools | 0 | 0 | 0 | 0 |
| 46-510-3050 | Office Supplies | 1,436 | 785 | 2,500 | 2,500 |
| 46-510-3051 | Meals & Events | 283 | 865 | 1,500 | 1,500 |
| 46-510-3057 | Public Education | 0 | 1,175 | 1,500 | 1,500 |
| 46-510-3060 | Safety Supplies | 0 | 0 | 800 | 1,000 |
| ***** CATEGORY TOTAL ***** | | **75,645** | **62,431** | **99,800** | **99,000** |
| **CAPITAL OUTLAY** | | | | | |
| 46-510-4010 | Capital Outlay | 40,529 | 0 | 188,627 | 0 |
| ***** CATEGORY TOTAL ***** | | **40,529** | **0** | **188,627** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **376,902** | **423,553** | **682,763** | **555,000** |

**CITY OF MERCEDES**
**PARAMEDIC COURSE**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 46-520-2044 | Contractual Services | 45,238 | 7,420 | 0 | 0 |
| 46-520-2150 | Travel & Training | 29,879 | 23,568 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **75,117** | **30,988** | **0** | **0** |
| ***** DEPARTMENT TOTAL ***** | | **75,117** | **30,988** | **0** | **0** |

**CITY OF MERCEDES**
**NON-DEPARTAMENTAL**
**BUDGET SUMMARY**
**FISCAL YEAR 2025-2026**

| Account ID | Description | 2023 Actual | 2024 Actual | 2025 Budgeted | FY26 Proposed |
|---|---|---|---|---|---|
| **OTHER SERVICES & CHARGES** | | | | | |
| 46-540-2021 | Bad Debt Expense | 216,038 | 225,923 | 200,000 | 500 |
| 46-540-2200 | Transfer to Reservers | 0 | 0 | 0 | 0 |
| 46-540-2204 | Transfer Out To Gf | 0 | 0 | 0 | 0 |
| ***** CATEGORY TOTAL ***** | | **216,038** | **225,923** | **200,000** | **500** |
| ***** DEPARTMENT TOTAL ***** | | **216,038** | **225,923** | **200,000** | **500** |