

BUDGET WORKSHOP

JUNE 24, 2025

ENTERPRISE FUNDS

WATER

Fund: 20 - WATER FUND

DEPARTMENT 020 - WATER

		FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 PRELIMINARY	% Split
Group: 15 - ADMINISTRATIVE FEES					
20-020-45005	INTEREST REVENUE	125,000	103,747	125,000	100.00%
20-020-46005	INTEREST - OPERATING FUND	-	-	-	0.00%
20-020-46087	CREDIT CARD FEES	-	-	-	0.00%
		125,000	103,747	125,000	100.00%
Group: 35 - OTHER REVENUE					
20-020-45009	DEVELOPMENT CONTRIBUTION/DEPOS	-	-	-	0.00%
20-020-45032	REIMBURSEMENT FOR REPAIRS	-	2,139	-	0.00%
20-020-45041	REFUNDS/ BANK CREDITS	-	438	-	0.00%
20-020-45042	MISCELLANEOUS REVENUE	1,200	70	1,200	100.00%
20-020-45051	SALE OF RECYCLED MATERIALS	-	-	-	0.00%
20-020-46088	SALE OF ASSETS	-	-	-	0.00%
		1,200	2,646	1,200	100.00%
Group: 40 - TRANSFERS					
20-020-48756	2019 COOS - TWDB - FT WORTH WT	244,414	226,607	244,372	99.98%
20-020-48757	WP CO S21	163,572	119,544	161,400	98.67%
		407,986	346,151	405,772	99.46%
Group: 45 - UTILITY REVENUE					
20-020-45000	USER CHARGES	3,300,000	1,909,979	3,300,000	100.00%
20-020-45001	PENALTIES	30,000	18,398	35,000	116.67%
20-020-45002	NEW ACCOUNT FEES	13,000	4,061	15,000	115.38%
20-020-45003	TAP FEES	3,000	-	-	0.00%
20-020-45004	IMPACT FEES	50,000	126,932	125,000	250.00%
20-020-45007	METER FEE	25,000	20,156	25,000	100.00%
20-020-45008	METER BOX FEE	4,500	4,827	5,000	111.11%
20-020-45030	RECONNECT FEES	10,000	12,800	15,000	150.00%
20-020-45031	NSF FEES	600	1,049	1,200	200.00%
20-020-45048	BORE FEES	-	-	-	0.00%
		3,436,100	2,098,202	3,521,200	102.48%

DEPARTMENT 020 - WATER**FY 2024-2025
Total Budget****FY 2024-2025
YTD Activity****FY 2025-2026
PRELIMINARY****% Split****Group: 50 - PERSONNEL**

20-020-58100	SALARIES	854,984	558,676	878,184	102.71%
20-020-58101	PAYROLL EXPENSE	12,397	8,264	9,622	77.62%
20-020-58102	WORKERS COMPENSATION	16,358	12,924	17,000	103.92%
20-020-58103	HEALTH INSURANCE	88,236	72,485	100,589	114.00%
20-020-58104	RETIREMENT	95,919	96,894	115,736	120.66%
20-020-58105	UNEMPLOYMENT INSURANCE	810	1,434	1,500	185.19%
20-020-58107	CELL PHONE STIPEND	4,320	2,596	4,500	104.17%
20-020-58109	CERTIFICATE PAY	6,917	2,658	7,000	101.20%
20-020-58110	OVERTIME	31,800	15,462	32,000	100.63%
20-020-58125	DENTAL INSURANCE	5,400	3,142	5,500	101.85%
20-020-58130	VISION INSURANCE	810	537	850	104.94%
20-020-58126	LIFE INSURANCE	1,556	794	1,600	102.83%
20-020-58128	ACCRUED COMP & VACATION	-	-	-	0.00%
20-020-58129	LONGEVITY PAY	3,000	-	3,600	120.00%
		1,122,507	775,867	1,177,681	104.92%

Group: 55 - SUPPLIES

20-020-58200	POSTAGE & SHIPPING	15,000	16	5,000	33.33%
20-020-58201	OFFICE SUPPLIES	5,000	1,330	5,000	100.00%
20-020-58202	FLOWERS/GIFTS/PLAQUES	300	-	300	100.00%
20-020-58203	BASIC OPERATING SUPPLIES	2,000	263	2,000	100.00%
20-020-58205	MINOR EQUIPMENT: OFFICE	3,000	-	3,000	100.00%
20-020-58207	MV REPAIR & MAINTENANCE	10,400	3,092	10,400	100.00%
20-020-58208	UNIFORMS & SUPPLIES	6,000	1,853	6,000	100.00%
20-020-58211	WATER SUPPLIES	-	13	100	
20-020-58214	FINANCE CHARGES	60,000	88,730	100,000	166.67%
20-020-58222	MINOR TOOLS	-	3,469	5,000	
20-020-58223	EQUIPMENT	3,000	9,535	3,000	100.00%
20-020-58224	MISC. TOOLS/SUPPLIES	4,000	7,340	4,000	100.00%
20-020-58227	ICE & INCLEMENT WEATHER	-	-	-	
20-020-58230	CHEMICALS	25,000	8,372	25,000	100.00%
20-020-58231	WATER METERS	20,000	55,038	20,000	100.00%
20-020-58232	FIRE HYDRANTS	10,000	-	10,000	100.00%
20-020-58233	ROAD BASE MATERIAL - MAIN BREA	-	-		
20-020-58234	SAND	-	1,156	2,000	

20-020-58253	SAFETY EQUIPMENT & SUPPLIES	2,874	928	1,500	52.19%
20-020-58260	BUILDING & FACILITIES REPAIRS	3,984	89	3,000	75.30%
20-020-58265	FACILITIES MAINT SUPPLIES	500	922	500	100.00%
20-020-58266	MINOR EQUIPMENT: FIELD	2,850	109	1,500	52.63%
20-020-58268	SUBSCRIPTIONS & PUBLICATIONS	750	-	750	100.00%
20-020-58270	MV FUEL	50,000	19,730	50,000	100.00%
20-020-58277	WATERLINE REPAIR MATERIALS	-	-	-	0.00%
20-020-58281	WATER DISTRIBUTION SUPPLIES	135,000	37,355	100,000	74.07%
20-020-58282	WATER PRODUCTION SUPPLIES	25,000	534	10,000	40.00%
		384,658	239,873	368,050	95.68%

DEPARTMENT 020 - WATER

		FY 2024-2025	FY 2024-2025	FY 2025-2026	
		Total Budget	YTD Activity	PRELIMINARY	% Split
Group: 60 - UTILITIES					
20-020-58300	ELECTRICITY	115,000	54,527	100,000	86.96%
20-020-58301	NATURAL GAS	-	394	500	
20-020-58304	MOBILE TELEPHONE	5,700	1,054	5,700	100.00%
20-020-58305	COMMUNICATION SERVICES	6,132	1,362	5,000	81.54%
		126,832	57,337	111,200	87.68%
Group: 65 - CONTRACTUAL SERVICES					
20-020-58400	TRAVEL & TRAINING	5,000	4,104	7,500	150.00%
20-020-58401	CONSULTANTS & PROFESSIONALS	25,000	231	5,000	20.00%
20-020-58402	ADVERTISING & LEGAL NOTICES	1,000	366	1,000	100.00%
20-020-58403	PRINTING & BINDING	-	-	-	0.00%
20-020-58404	PROPERTY & LIABILITY	8,100	42,997	10,000	123.46%
20-020-58405	REPAIR & MAINTENANCE	-	-	-	0.00%
20-020-58407	DUES & MEMBERSHIPS	555	-	-	0.00%
20-020-58409	PERMITS & APPLICATIONS	5,500	12,498	10,000	181.82%
20-020-58410	LAB TESTING	20,000	9,845	20,000	100.00%
20-020-58411	PROPERTY DAMAGE	2,500	-	2,500	100.00%
20-020-58412	OTHER RENTAL	-	-	-	0.00%
20-020-58414	FINANCE CHARGES	-	16,652	20,000	0.00%
20-020-58416	LEGAL/CITY ATTORNEY	50,000	254,362	150,000	300.00%
20-020-58417	ACCOUNTING & AUDITOR	13,500	16,208	17,500	129.63%
20-020-58418	CONTRACTUAL SERVICES	20,000	7,809	20,000	100.00%
20-020-58424	ENGINEERING/CITY ENGINEER	236,000	-	50,000	21.19%
20-020-58425	SOLID WASTE COLLECTION	2,000	-	2,000	100.00%
20-020-58426	SOFTWARE TECH SUPPORT	30,000	15,047	30,000	100.00%
20-020-58427	EQUIPMENT TECH SUPPORT	10,000	-	5,000	50.00%
20-020-58437	PUBLIC SAFETY ALERT SYSTEM	2,750	-	-	0.00%
20-020-58438	IT CONTRACT	3,852	412	2,000	51.92%
20-020-58442	WATER MAIN MAINTENANCE	-	9,496	10,000	0.00%
20-020-58443	WELL SITE MAINTENANCE	25,000	12,598	25,000	100.00%
20-020-58444	EQUIPMENT MAINTENANCE	5,000	30	5,000	100.00%
20-020-58447	WATER TANK MAINTENANCE	35,000	34,055	35,000	100.00%
20-020-58448	BUILDING MAINT - WELL SITES	3,000	259	3,000	100.00%
20-020-58451	EQUIPMENT RENTAL	8,000	2,287	5,000	62.50%
20-020-58452	VEHICLE LEASE	52,000	67,017	75,000	144.23%
20-020-58469	WATER DISTRIBUTION CONTRACTUAL	5,000	-	-	0.00%
20-020-58470	WATER PRODUCTION CONTRACTUAL	40,000	1,773	10,000	25.00%
		608,757	508,045	520,500	85.50%

DEPARTMENT 020 - WATER**FY 2024-2025
Total Budget****FY 2024-2025
YTD Activity****FY 2025-2026
PRELIMINARY****% Split****Group: 70 - TRANSFERS & RESTRICTED FUNDS**

20-020-48705	TRANSFER IN	-	-	-	
20-020-58716	PAYING AGENT FEES	-	1,350	-	0.00%
20-020-58717	DEPRECIATION EXPENSE	-	-	-	0.00%
20-020-58719	INTEREST	-	-	-	0.00%
20-020-58730	OPEB	-	-	-	0.00%
20-020-58735	2010 REFUNDING	-	-	-	0.00%
20-020-58736	2012 REFUNDING	-	-	-	0.00%
20-020-58741	TRANSFER TO GENERAL FUND	-	-	-	0.00%
20-020-58745	FRANCHISE FEES	129,978	-	130,000	100.02%
20-020-58746	2014 TWDB COB	43,809	39,552	43,198	98.61%
20-020-58748	2016 TWDB COB	58,423	54,153	57,790	98.92%
20-020-58749	PP FINANCE CONTRACT 6804	-	-	-	0.00%
20-020-58750	2019 TWDB COB INTEREST	509,195	509,108	509,108	99.98%
20-020-58755	2015 COB	29,932	28,342	29,372	98.13%
20-020-58756	2019 COOS - TWDB - FT WORTH WT	-	472,098	-	0.00%
20-020-58757	WP CO S21 DEBT SERVICE	341,050	251,725	336,250	98.59%
20-020-58758	GOV CAP 9371 DEBT SERVICE	82,373	82,373	82,373	100.00%
20-020-58764	TRANSFER TO WASTEWATER FUND	100,000	-	100,000	100.00%
		1,294,760	1,438,699	1,288,091	99.48%

Group: 75 - CAPITAL OUTLAY

20-020-58600	OFFICE EQUIPMENT	-	-	-	0.00%
20-020-58601	VEHICLE EQUIPMENT	-	1,548	-	0.00%
20-020-58602	TECHNOLOGY PROJECTS	12,500	-	-	0.00%
20-020-58604	EQUIPMENT: HEAVY	-	-	365,000	
20-020-58607	CAPITAL IMPROVEMENTS	-	-	-	0.00%
20-020-58610	FACILITIES: CITY BUILDINGS	-	-	-	0.00%
20-020-58611	WATER PURCHASES	400,000	202,319	400,000	100.00%
20-020-58612	SOFTWARE	-	-	-	0.00%
20-020-58646	UTILITIES: WATER DISTRIBUTION	-	-	-	0.00%
		412,500	203,867	765,000	185.45%

WATER FUND TOTAL REVENUE:	3,970,286	2,550,746	4,053,172	102.09%
WATER FUND TOTAL EXPENSES:	3,950,014	3,223,688	4,230,522	107.10%
WATER FUND NET PROFIT/LOSS:	20,272	(672,943)	(177,350)	-874.85%

BUDGET WORKSHOP

JUNE 24, 2025

ENTERPRISE FUNDS

WASTEWATER

Fund: 30 - WASTEWATER FUND

DEPARTMENT 030 - WASTEWATER

		FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 PRELIMINARY	Split %
Group: 15 - ADMINISTRATIVE FEES					
30-030-45005	INTEREST REVENUE	15,468.00	295,206.34	50,000.00	323.25%
		15,468.00	295,206.34	50,000.00	323.25%
Group: 35 - OTHER REVENUE					
30-030-45041	REFUNDS/BANK CREDITS	3,261.00	-	3,000.00	92.00%
30-030-45049	GRANT REVENUE	-	-		0.00%
30-030-46088	SALE OF ASSETS	-	-		0.00%
		3,261.00	-	3,000.00	92.00%
Group: 40 - TRANSFERS					
30-030-46094	TRANSFER IN	175,000.00	-	100,000.00	57.14%
30-030-45000	USER CHARGES	1,500,000.00	1,034,200.54	1,750,000.00	116.67%
30-030-45003	TAP FEES	667.00	-	500.00	74.96%
30-030-45004	IMPACT FEES	125,000.00	81,197.00	125,000.00	100.00%
30-030-45048	BORE FEES	-	-		
		1,800,667.00	1,115,397.54	1,975,500.00	109.71%
Group: 50 - PERSONNEL					
30-030-58100	SALARIES	115,806.00	75,961.07	107,957.74	93.22%
30-030-58101	PAYROLL EXPENSE	1,879.00	1,253.82	1,565.00	83.29%
30-030-58102	WORKERS COMPENSATION	3,383.00	2,515.09	3,500.00	103.46%
30-030-58103	HEALTH INSURANCE	19,608.00	13,516.96	22,353.12	114.00%
30-030-58104	RETIREMENT	17,844.00	14,670.15	18,827.00	105.51%
30-030-58105	UNEMPLOYMENT INSURANCE	180.00	236.06	250.00	138.89%
30-030-58107	CELL PHONE STIPEND	1,080.00	747.72	1,080.00	100.00%
30-030-58109	CERTIFICATE PAY	2,160.00	2,307.50	2,500.00	115.74%
30-030-58110	OVERTIME	12,000.00	7,904.99	10,000.00	83.33%
30-030-58125	DENTAL INSURANCE	1,200.00	538.33	1,200.00	100.00%
30-030-58130	VISION INSURANCE	180.00	104.42	180.00	100.00%
30-030-58126	LIFE INSURANCE	346.00	166.60	350.00	101.16%
30-030-58129	LONGEVITY PAY	600.00	-	600.00	100.00%
		176,266.00	119,922.71	170,362.86	96.65%

DEPARTMENT 030 - WASTEWATER

		FY 2024-2025	FY 2024-2025	FY 2025-2026	
		Total Budget	YTD Activity	PRELIMINARY	Split %
Group: 55 - SUPPLIES					
30-030-58200	POSTAGE & SHIPPING	2,000.00	-	-	0.00%
30-030-58201	OFFICE SUPPLIES	1,200.00	-	500.00	41.67%
30-030-58203	BASIC OPERATING SUPPLIES	1,200.00	11.38	1,000.00	83.33%
30-030-58205	MINOR EQUIPMENT: OFFICE	1,000.00	-	1,000.00	100.00%
30-030-58206	MV OILS, LUBRICANTS & FLUIDS	500.00	-	500.00	100.00%
30-030-58207	MV REPAIR & MAINTENANCE	2,400.00	-	2,400.00	100.00%
30-030-58208	UNIFORMS & SUPPLIES	2,000.00	350.55	1,000.00	50.00%
30-030-58212	WASTEWATER SUPPLIES	4,000.00	-	4,000.00	100.00%
30-030-58222	MINOR TOOLS	-	-	-	0.00%
30-030-58223	EQUIPMENT	2,900.00	-	1,000.00	34.48%
30-030-58224	MISC. TOOLS/SUPPLIES	1,000.00	591.55	1,000.00	100.00%
30-030-58227	ICE & INCLEMENT WEATHER	-	-	-	0.00%
30-030-58230	CHEMICALS	75,000.00	25,643.91	75,000.00	100.00%
30-030-58240	BELT PRESS SUPPLIES	-	3,798.25	500.00	0.00%
30-030-58253	SAFETY EQUIPMENT & SUPPLIES	2,775.00	1,119.85	1,500.00	54.05%
30-030-58260	BUILDING & FACILITIES REPAIRS	5,000.00	-	500.00	10.00%
30-030-58264	VW CHEMICALS	-	2,091.75	-	0.00%
30-030-58265	FACILITIES MAINT SUPPLIES	-	-	-	0.00%
30-030-58270	MV FUEL	5,000.00	-	5,000.00	100.00%
30-030-58279	WASTEWATER COLLECTION	35,000.00	3,752.06	5,000.00	14.29%
30-030-58280	WASTEWATER TREATMENT	10,000.00	1,298.72	1,500.00	15.00%
		150,975.00	38,658.02	101,400.00	67.16%
Group: 60 - UTILITIES					
30-030-58300	ELECTRICITY	90,000.00	74,819.50	100,000.00	111.11%
30-030-58305	COMMUNICATION SERVICES	-	-	1,500.00	0.00%
		90,000.00	74,819.50	101,500.00	112.78%
Group: 65 - CONTRACTUAL SERVICES					
30-030-58400	TRAVEL & TRAINING	3,500.00	1,305.51	3,500.00	100.00%
30-030-58401	CONSULTANTS & PROFESSIONALS	-	-	-	0.00%
30-030-58402	ADVERTISING & LEGAL NOTICES	-	-	-	0.00%

30-030-58404	PROPERTY & LIABILITY	8,100.00	6,269.50	8,500.00	104.94%
30-030-58405	REPAIR & MAINTENANCE	7,650.00	461.95	1,500.00	19.61%
30-030-58407	DUES & MEMBERSHIPS	500.00	-	500.00	100.00%
30-030-58409	PERMITS & APPLICATIONS	3,500.00	5,390.83	6,000.00	171.43%
30-030-58410	LAB TESTING	21,000.00	10,683.82	20,000.00	95.24%
30-030-58411	PROPERTY DAMAGE	-	-		0.00%
30-030-58417	ACCOUNTING & AUDITOR	10,000.00	7,958.34	17,500.00	175.00%
30-030-58418	CONTRACTUAL SERVICES	12,000.00	4,918.95	7,500.00	62.50%
30-030-58424	ENGINEERING/CITY ENGINEER	62,000.00	-	15,000.00	24.19%
30-030-58425	SLUDGE HAULING	90,000.00	32,226.15	50,000.00	55.56%
30-030-58438	IT CONTRACT	3,852.00	411.54	2,000.00	51.92%
30-030-58445	LIFT STATION EQUIPMENT MAINTENANCE	30,000.00	7,538.59	15,000.00	50.00%
30-030-58449	LIFT STATION MAINTENANCE	-	2,947.40	5,000.00	0.00%
30-030-58450	GOVERNMENT & MISC OPERATING	3,000.00	-	-	0.00%
30-030-58451	EQUIPMENT RENTAL	500.00	-	500.00	100.00%
30-030-58452	VEHICLE LEASE	-	-	-	0.00%
30-030-58467	WASTEWATER COLLECTION	-	6,933.50	3,500.00	0.00%
30-030-58468	WASTEWATER TREATMENT	-	-	-	0.00%
		255,602.00	87,046.08	156,000.00	61.03%

DEPARTMENT 030 - WASTEWATER		FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 PRELIMINARY	Split %
Group: 70 - TRANSFERS & RESTRICTED FUNDS					
30-030-58716	PAYING AGENT FEES	-	600.00	-	0.00%
30-030-58717	DEPRECIATION EXPENSE	-	-	-	0.00%
30-030-58719	INTEREST	-	-	-	0.00%
30-030-58725	DEBT ISSUANCE COSTS	-	98,591.49	-	0.00%
30-030-58730	OPEB	-	-	-	0.00%
30-030-58745	FRANCHISE FEES	37,220.00	-	37,220.00	100.00%
30-030-58750	SERIES 2017 DEBT	264,526.00	241,235.50	268,497.00	101.50%
30-030-58766	TWDB SERIES 2021A	594,260.00	505,252.50	591,770.00	99.58%
30-030-58772	2024 SERIES COB	239,775.00	158,325.00	155,825.00	64.99%
		896,006.00	845,679.49	1,053,312.00	117.56%
Group: 75 - CAPITAL OUTLAY					
30-030-58640	UTILITIES: WASTEWATER COLLECTI	-	-	-	
		-	-	-	
WASTEWATER FUND TOTAL REVENUE:		1,819,396.00	1,410,603.88	2,028,500.00	111.49%
WASTEWATER FUND TOTAL EXPENSES:		1,568,849.00	1,166,125.80	1,582,574.86	100.87%
WASTEWATER FUND NET PROFIT/LOSS:		250,547.00	244,478.08	445,925.14	177.98%

BUDGET WORKSHOP

JUNE 24, 2025

ENTERPRISE FUNDS

DRAINAGE

Fund: 07 - DRAINAGE FUND

DEPARTMENT 070 - DRAINAGE

	FY 2024-2025 Total Budget	FY 2024-2025 YTD Activity	FY 2025-2026 PRELIMINARY
Group: 15 - ADMINISTRATIVE FEES			
07-070-46005 INTEREST REVENUE	1,500.00	24,571.00	10,000.00
07-070-46104 DRAINAGE FEES	400,000.00	112,435.00	400,000.00
	401,500.00	137,006.00	410,000.00
Group: 35 - OTHER REVENUE			
07-070-46047 BOND PROCEEDS	-	-	-
	-	-	-
Group: 55 - SUPPLIES			
07-070-58236 DRAINAGE SUPPLIES	-	-	-
	-	-	-
Group: 65 - CONTRACTUAL SERVICES			
07-070-58424 ENGINEERING/CITY ENGINEER	-	2,095.00	-
	-	2,095.00	-
Group: 70 - TRANSFERS & RESTRICTED FUNDS			
07-070-58765 COB, SERIES 2022A	-	286,200.00	367,150.00
	-	286,200.00	367,150.00
Group: 75 - CAPITAL OUTLAY			
07-070-58625 DRAINAGE PROJECTS	367,400.00	369,553.88	-
	367,400.00	369,553.88	-
DRAINAGE FUND TOTAL REVENUE:	401,500.00	137,006.00	410,000.00
DRAINAGE FUND TOTAL EXPENSES:	367,400.00	657,848.88	367,150.00
DRAINAGE FUND NET PROFIT/LOSS:	34,100.00	(520,842.88)	42,850.00