



FY 2025–2026 Annual Budget

Preliminary – Aug. 14, 2025

Mayor

Chris Davies

Mayor Pro-Tem

John Verity, Place 2

Council Members

Shawn Bentley, Place 1

Justin Poppelreiter, Place 3

Mike Wolters, Place 4

Cody Hawkins, Place 5

City Manager

John Adel

City Secretary

Becky Pattillo

Finance Director

Stacy Smith

Preliminary Proposed Budget
Filed with the City Secretary
Aug. 14, 2025

City Council Recorded Vote:

The members of the governing body voted on the adoption of the budget as follows:

For:

Against:

Absent:

Tax Rate Information	FY 24-25	Preliminary Proposed FY 25-26
Property Tax Rate	.484999	.484998
*Debt Rate	.260210	.244831
No New Revenue M&O Tax Rate	.217188	.225432
No New Revenue Tax Rate	.454822	.484068
Voter-Approval Tax Rate	.492515	.484998
De Minimis Tax Rate	.553614	.539671

**The total amount of municipal debt obligation secured by property taxes for the City of Caddo Mills is \$21,160,000. In FY 25-26, the Debt Rate portion of the Property Tax Rate secures \$1,763,703 for annual debt service payments.*

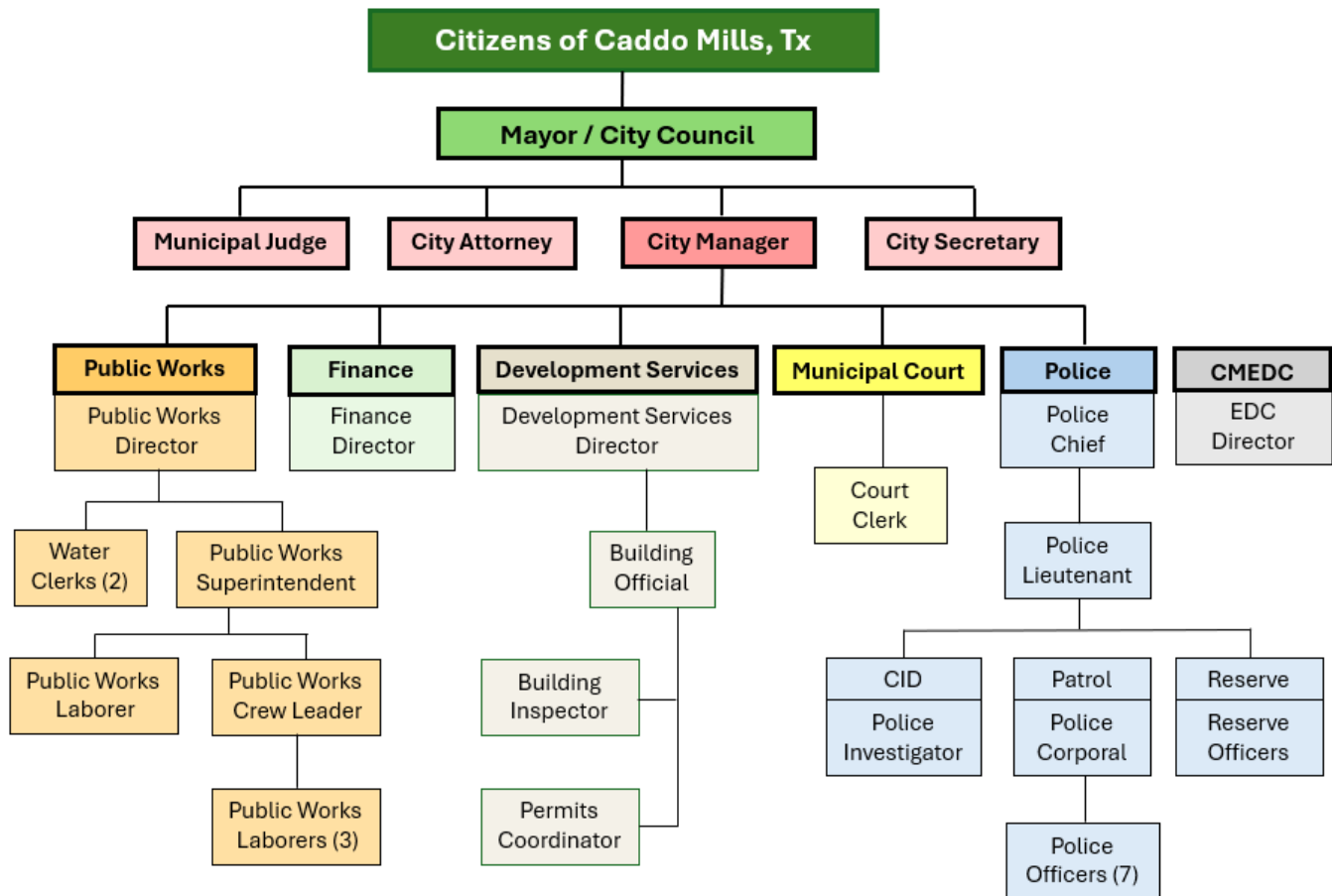
This budget will raise more total property taxes than last year's budget by \$354,533 (11.1%), and of that amount, \$376,385 is property tax revenue to be raised from new property added to the tax roll this year.

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Preliminary Draft

This discussion section is currently incomplete



City of Caddo Mills Funds

The annual budget is organized by Funds. The Funds are utilized to better classify the financial characteristics of the operations in each fund and to separate certain funds from one another, particularly funds that are restricted or dedicated for a particular purpose, by local policy or by laws.

The **General Fund** primarily accounts for the day-to-day activities of the City (excluding utility operations) and is primarily supported by the M&O portion of the tax rate, sales tax, fees and fines. The **Utility Fund** is set up as a proprietary fund, which accounts for the business activities of the City's utility operations. The **Sanitation Fund** is a proprietary fund for solid waste operations. The **Court Security/Technology Funds, Local Truancy and Prevention Diversion Fund, Municipal Jury Fund, Time Payment Reimbursement Fund, and Seized Assets Fund** include several of the City's "restricted" funds that can only be used, by law, for specified expenditures. The **Interest & Sinking (I&S) Fund** includes debt service which is funded by the I&S (Debt) portion of the property tax rate. The **General Capital Outlays Fund** includes capital projects for Parks, Streets & Drainage, Buildings & Facilities and equipment. The **Utility Capital Outlays Fund** includes Water and Wastewater projects and utility related capital expenditures. The **Impact Fee Funds(2)** and **TIRZ Funds** are special restricted revenue funds. The **Grants Fund** includes financial activities related to grant-funded projects. Like the Utility Fund, the **Airport Fund** is set up as another proprietary fund to run separate the airport's business activities from the rest of the funds.

Below is the list of Current Funds and Proposed FY 25-26 Funds:

FY 24-25 FUNDS

100 General Fund
150 Series 2021 Fund
155 Series 2022 Fund
160 Series 2023 Fund
200 Water Fund
400 Airport Fund
800 I&S Fund

FY 25-26 PROPOSED FUNDS

100 General Fund
105 Court Security Fund
106 Court Technology Fund
107 Court Security & Technology Fund
108 Local Truancy Fund
109 Municipal Jury Fund
110 Time Payment Reimbursement Fund
115 Seized Assets Fund
121 Series 2021 Street Bond Fund
122 Series 2022 Infrastructure Fund
125 Series 2025 CO's Fund
140 General Capital Outlays Fund
200 Utility Fund
220 Sanitation Fund
240 Utility Capital Outlays Fund
260 Water Impact Fees Fund
265 Sewer Impact Fees Fund
400 Airport Fund
510 TIRZ No. 1 Fund
600 Grants Fund
800 I & S (Debt Service) Fund

Fund Balances

The FY 25-26 Budget includes revenues across all funds totaling approx. \$21.5M (excluding transfers) and expenditures across all funds totaling approx. \$36.7M (excluding transfers). The expenditures are higher than revenues largely due to the planned capital expenditures from existing balances. Many Funds also show starting balance of \$0, with their existing fund balances being transferred in from other funds, which shows up as revenue instead of a starting balance.

The table below shows estimated FY 25-26 fund balances. The estimated total beginning balance, across all funds, is approximately \$15M. The proposed FY 25-26 Budget, after expenditures and transfers, provides for an estimated total ending Balance, across all funds, of approx. \$11.4M. The majority of this loss is due to capital expenditures from existing capital funds that have balances carried over from prior years.

The City's two largest funds, and the best indicator of the City's reserves are the General Fund and the Utility Fund. With this proposed budget, the General Fund Balance is estimated to be reduced by approx. \$1.4M, however this is due to \$2.1M in fund transfers. The Utility Fund is estimated to be reduced by approx. \$883,000, which is also due to fund transfers, which total approx. \$2.1M.

FY 25-26 Fund Transfers

The \$4.6M of fund transfers included in this budget are:

From	To	Amount	Purpose
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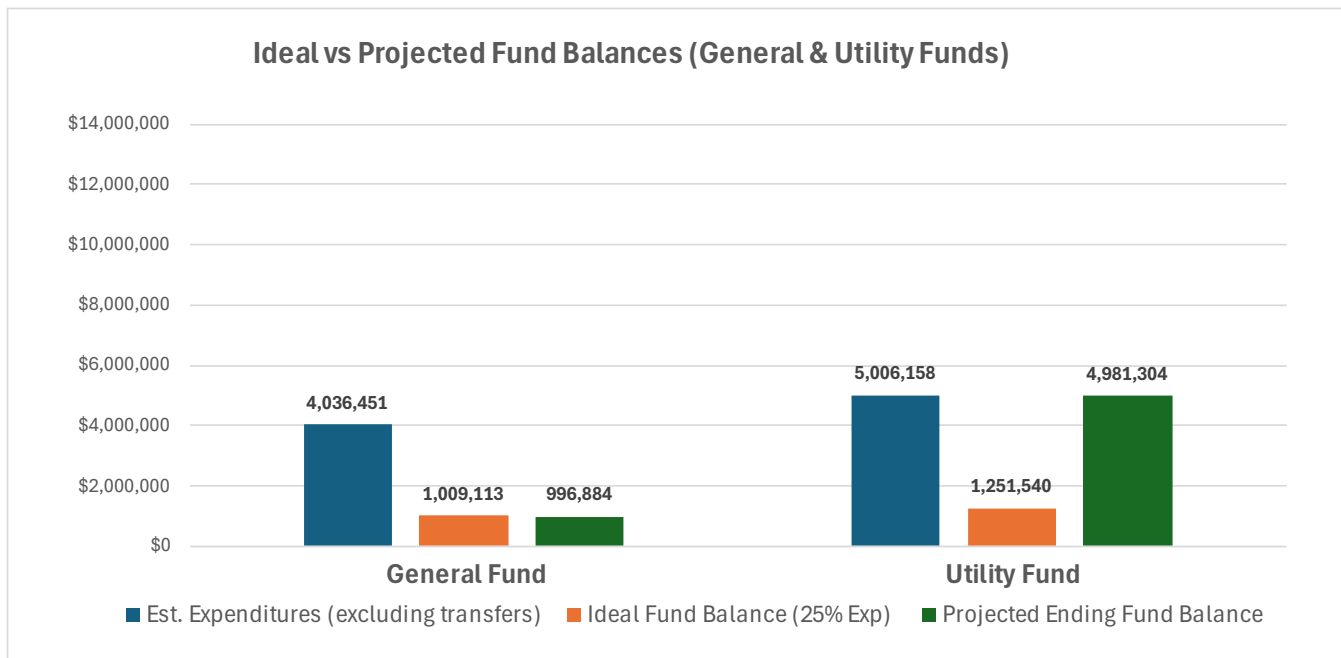
Preliminary Draft

This discussion section is currently incomplete

FY 25-26 <i>Proposed</i>	General Fund	Utility Fund	Sanitation Fund	Restricted Funds	GF Cap. Outlay	Util. Cap. Outlay	CO Series Funds	TIRZ Fund	Impact Fee Funds	Grants Fund	Airport Fund	I & S Fund	All Funds	All Funds (Excl. Transfers)
Beg. Balance	2,435,094	5,864,462	0	0	0	0	6,539,064	0	0	0	59,577	199,375	15,097,571	15,097,571
Est. Revenues	4,773,055	4,123,000	843,000	47,014	650,000	500,000	6,200,000	132,445	2,959,558	3,000,000	1,013,390	1,947,870	26,189,331	21,570,734
Avail. Resources	7,208,149	9,987,462	843,000	47,014	650,000	500,000	12,739,064	132,445	2,959,558	3,000,000	1,072,967	2,147,244	41,286,902	36,668,305
Est. Expenditures (incl. transfers)	6,211,265	5,006,158	772,000	40,300	500,000	400,000	8,298,743	0	2,500,000	3,000,000	1,069,725	2,065,800	29,863,990	25,245,393
Est. End Balance	996,884	4,981,304	71,000	6,714	150,000	100,000	4,440,321	132,445	459,558	0	3,242	81,445	11,422,912	11,422,912
Balance Change	(1,438,210)	(883,158)	71,000	6,714	150,000	100,000	(2,098,743)	132,445	459,558	0	(56,335)	(117,930)	(3,674,659)	(3,674,659)
Target Fund Bal. (25% Exp)	1,009,113	1,251,540												
Bal. Above/ (Below) Target	(12,228)	3,729,764												

Fund Balance Reserves

Maintaining a fund balance (reserve) is sound financial practice for the City in order to meet financial obligations and provide necessary services in the event that a major revenue source is impacted during the fiscal year or in the event that a major unforeseen expenditure becomes necessary during the fiscal year. The City of Caddo Mills Charter requires that the City Council adopt, by Resolution, a minimum restricted Fund Balance. The estimated FY 25-26 ideal and projected ending fund balances for the City's two primary operating accounts are shown in the chart below. For the purpose of calculating the ideal fund balance, transfers between funds have been excluded from the fund expenditures shown in the table below and prior to calculating a 25% target fund balance which is being proposed.



The estimated ending fund balances for this budget provides a total of approx. \$11.4M across all funds. The General Fund ending balance represents 24.7% of the annual expenditures and the Utility Fund ending balance represents 99.5% of the annual expenditures for the Utilities Operating Fund.

The budgeted General Fund ending balance of \$996,884 is \$12,228 below the ideal fund balance. The General Fund continues to hold steady balance, but just under the ideal level.

The Utility Fund budgeted ending balance of \$4,981,304 is \$3,729,764 above the target ideal fund balance. This fund has adequate reserves available to transfer out to support other Funds such as Utility Capital Outlays.

Other funds, including the Impact Fee Funds and CO Series Funds, have in excess of \$15M in available resources. As projects are implemented and these funds are transferred and/or expended to finance these projects, these fund balances will drop. There are many projects being planned, so these balances will steadily drop over the next few fiscal years. See the Capital Improvements portion of this budget document.



Hunt County Appraisal District

Certification of Appraisal Roll for

CITY OF CADDO MILLS

The Appraisal Review Board has approved
the appraisal records for property located within
Hunt County Appraisal District for Tax Year 2025

I, Brent South, Chief Appraiser for Hunt County Appraisal District, solemnly
certify that the value listed below is that portion of the Hunt County
Appraisal District Roll taxable by the City of Caddo Mills.

NUMBER OF CERTIFIED ACCOUNTS.....	2,901
NUMBER OF ACCOUNTS UNDER PROTEST.....	0
TOTAL NUMBER OF ACCOUNTS.....	2,901
CERTIFIED NET TAXABLE BEFORE FREEZE.....	776,612,309
CERTIFIED FREEZE TAXABLE.....	47,485,134
CERTIFIED FREEZE ACTUAL TAX.....	203,615.12
NEW VALUE TAXABLE.....	77,605,532
2025 AVERAGE MARKET VALUE OF SINGLE FAMILY RESIDENCE.....	308,049
2025 AVERAGE TAXABLE VALUE (AFTER HOMESTEAD EXEMPTION) OF SINGLE FAMILY RESIDENCE.....	304,192

Signed

Date July 23, 2025



Tax Roll Summary of Market Value Changes (Including Total TAV) 2024 to 2025

Category	2024 Count	2024 Mkt Value	2025 Count	2025 New Value	2025 Mkt Value
Farm or Ranch Improvement	207	\$ 46,839,210	207	\$ 142,560	\$ 47,767,731
Single Family Residence	1,824	\$ 505,027,169	1,959	\$ 70,843,420	\$ 572,504,793
Commercial Real Property	82	\$ 27,914,874	85	\$ 13,360	\$ 30,671,956
Commercial Personal Property	130	\$ 14,242,080	129		\$ 22,636,550
Industrial Real Property	9	\$ 6,916,181	9		\$ 6,898,079
Industrial Personal Property	17	\$ 72,596,870	17		\$ 68,894,350
Pipelane Company	10	\$ 20,283,780	11		\$ 21,224,910
Totally Exempt Property	102	\$ 140,252,347	106	\$ 2,412,040	\$ 140,213,245
All other Property	488	\$ 61,256,392	478	\$ 7,633,600	\$ 62,817,571
Total (Market Value)	2,869	\$ 895,328,903	3,001	\$ 81,044,980	\$ 973,629,185
Average Single-Family Home Market Value		\$ 312,865			\$ 308,049

Total Net Taxable Assessed Value (Unadjusted) \$ 696,350,111

\$ 776,612,309

City of Caddo Mills 2025 Tax Information

2025 Total Taxable Assessed Value (excludes TIRZ TAV) \$ 720,375,695

2025 Tax Rate per \$100 TAV **Preliminary Proposed 0.484998**

Available Tax Revenue \$ 3,493,808

General Fund Tax Rate (M&O Rate) 0.240167

General Fund Distribution \$ 1,730,105

Interest and Sinking Fund Rate (Debt Rate) 0.244831

Interest and Sinking Fund Distribution \$ 1,763,703

Tax Levy on \$8,751,480 TAV, Designated for TIRZ \$ 42,445

2025 Calculated Rates

2025 No New Revenue Tax Rate 0.484068

2025 Voter-Approval Tax Rate (3.5% increase) 0.484998

2025 Voter-Approval Tax Rate (8.0% Increase)
Calculated as if City was a special taxing unit 0.495143

2025 De Minimis Tax Rate 0.539671
(rate that would generate \$500,000 more than previous year)

2025 Tax Rate **Preliminary Proposed 0.484998**

A property tax rate of 0.484998 per \$100 of Taxable Assessed Value exceeds the No New Revenue Rate but does not exceed the 3.5% Voter-Approval Rate, the 8% Voter-Approval Rate applicable to special taxing units or the De Minimis Rate and, therefore, is not subject to an automatic election. Rate calculations that include the De Minimis Rate are limited to cities with populations less than 30,000.

Proposed Tax Rate Impact

The proposed tax rate is the same as last year's rate, resulting in no tax increase/decrease per \$100,000 of TAV. The average market value for a single-family home in Caddo Mills (before homestead exemption) has decreased \$4,716, from \$312,865 in 2024 to \$308,149 in 2025. The proposed tax rate, along with this avg. home valuation decrease, would result in a tax levy decrease of \$22.87, on average, per single family home compared to last year.

	<u>2024 TAV</u>	<u>2024 Tax Levy</u>	<u>2025 TAV</u>	<u>2025 Tax Levy</u>	<u>Tax Levy Change</u>
Per \$100,000 TAV	\$100,000	\$ 485.00	\$100,000	\$ 485.00	\$ 0.00
Avg. Single-Family Res.	\$312,865	\$ 1,517.39	\$308,149	\$ 1,494.52	- \$ 22.87

Overall, the FY 25-26 Budget will raise \$354,533 or 11.1% more property tax revenue than last year's budget. Of that amount, \$376,385 is property tax revenue to be raised from new property added to the tax roll this year.

Bank Accounts and Investment Funds

Preliminary Draft

This section is currently incomplete

Preliminary Draft

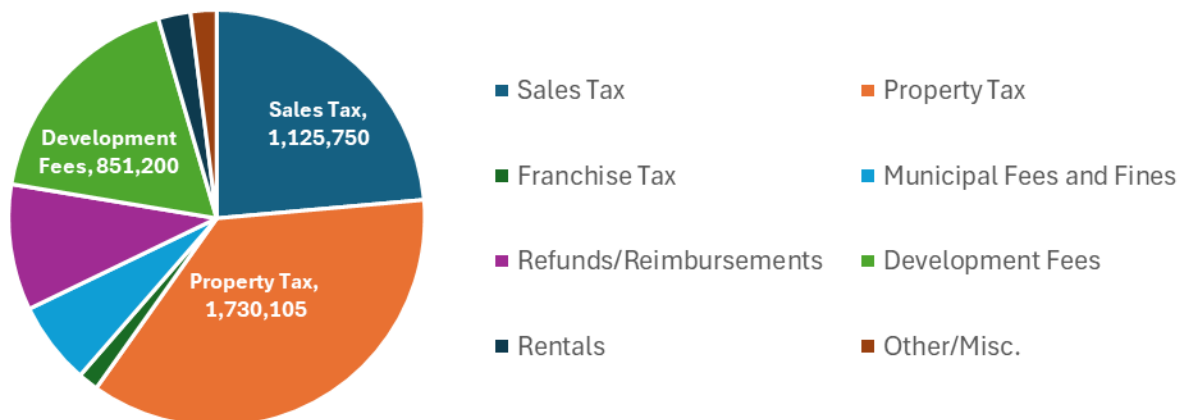
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General Fund Revenue

In recent years, the General Fund revenue has increased steadily from year to year. The Sales Tax revenue shown below does not include the Caddo Mills Economic Development Corporation's portion (1/2 cent) of local sales tax collection.

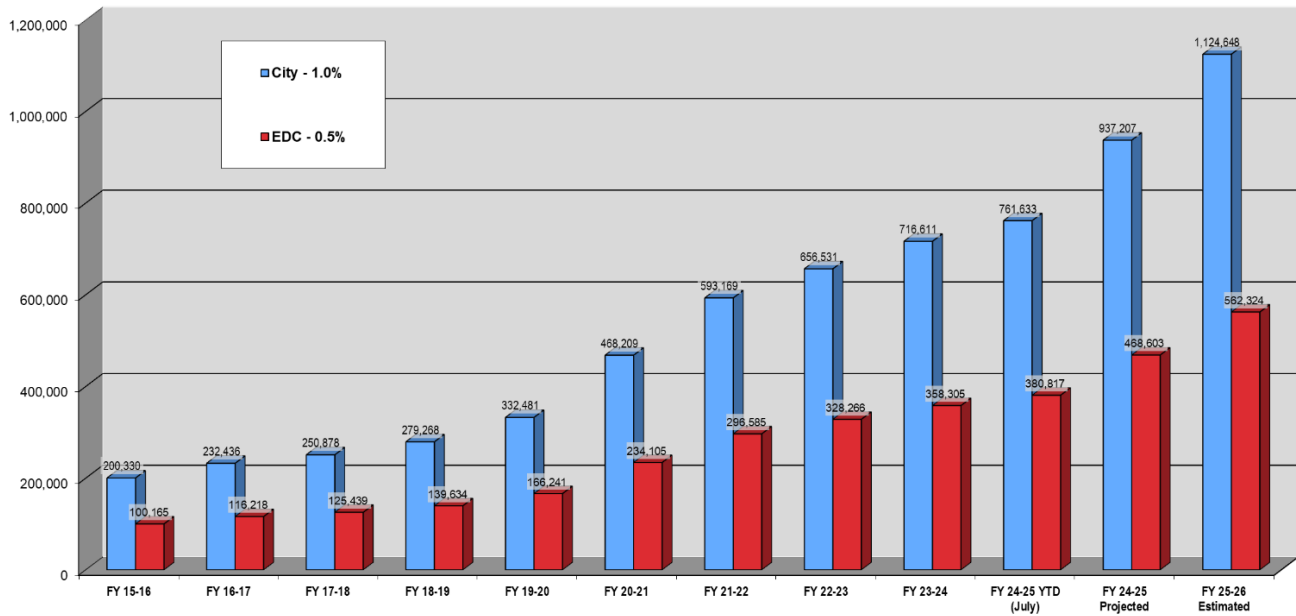
100 - General Fund						
Estimated Beginning Fund Balance			3,861,016	3,861,016	3,861,016	2,435,094
July = 83.3%						
	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Actual	Amended Jul 8	YTD - Thru July	Projected Total	Proposed Aug 14
Administration Revenue						
100-4000 Fines/Court Costs	140,871	176,527	220,000	203,388	235,000	240,000
100-4001 Donation	-	-	500	500	500	500
100-4002 Collections Agency Fee	-	-	1,000	1,422	1,659	1,500
100-4003 Child Safety Fund	2,012	2,289	3,500	4,710	5,000	4,000
100-4008 Building Permits	743,144	483,321	400,000	204,804	220,000	400,000
100-4009 Sales Tax Revenue	662,176	754,026	900,000	755,716	935,000	1,125,000
100-4010 Franchise Tax Revenue	61,174	69,602	65,000	73,355	73,350	75,000
100-4011 Property Tax Revenue	669,348	1,275,096	1,500,000	1,534,499	1,540,000	1,730,105
100-4015 Police Training Acct.	445	1,209	1,500	1,309	1,527	1,000
100-4017 Security Fee						FUND 105
100-4018 Technology Fee						FUND 106
100-4052 Consolidated Security & Technology						FUND 107
100-4020 Fire Charge \$2.00	37,707	35,469	35,000	29,449	30,936	36,000
100-4021 Misc PD/Impound Inc.	35,431	24,701	46,000	63,272	69,612	60,000
100-4030 Special Expense Fee	932	583	2,000	242	282	1,000
100-4033 Local Truancy and Prevention						FUND 108
100-4034 Municipal Jury Fee						FUND 109
100-4035 Time Reimbursement Fee						FUND 110
100-4037 Fire Department Capital	-	-	50,000	37,500	50,000	50,000
100-4055 Mixed Beverage Tax	-	-	650	758	786	750
100-4066 - Engineering Inspection Fees	-	-	250,000	-	250,000	450,000
100-4060 Plat(s)	-	4,545	1,500	1,165	1,165	1,200
100-4014 DR Horton Fund Balance	419,942	126,617	-	-	-	-
100-4043 Megatel	-	-	-	165,832	33,000	-
100-4048 Brushy Creek	-	-	-	284,020	-	-
100-4049 Fox Landing	-	-	-	41,938	-	-
100-4050 Caddo Mills Crossing	-	-	-	20,000	20,000	-
100-4061 Caddo Prime	-	-	-	25,000	25,000	-
100 - Development PSA Payments (TOTAL)	-	-	295,000	536,790	285,000	300,000
100-4118 Rentals	-	23,107	135,900	77,593	105,000	120,000
100-4511 Miscellaneous Income	14,766	86,960	40,000	8,260	10,000	117,000
100-4512 Interest Income	-	-	65,000	54,031	63,037	60,000
Total Revenues	2,796,422	3,074,338	4,031,950	3,610,450	3,902,118	4,773,055
Available Fund Resources			7,892,966	7,471,466	7,763,134	7,208,149

General Fund Revenue Sources



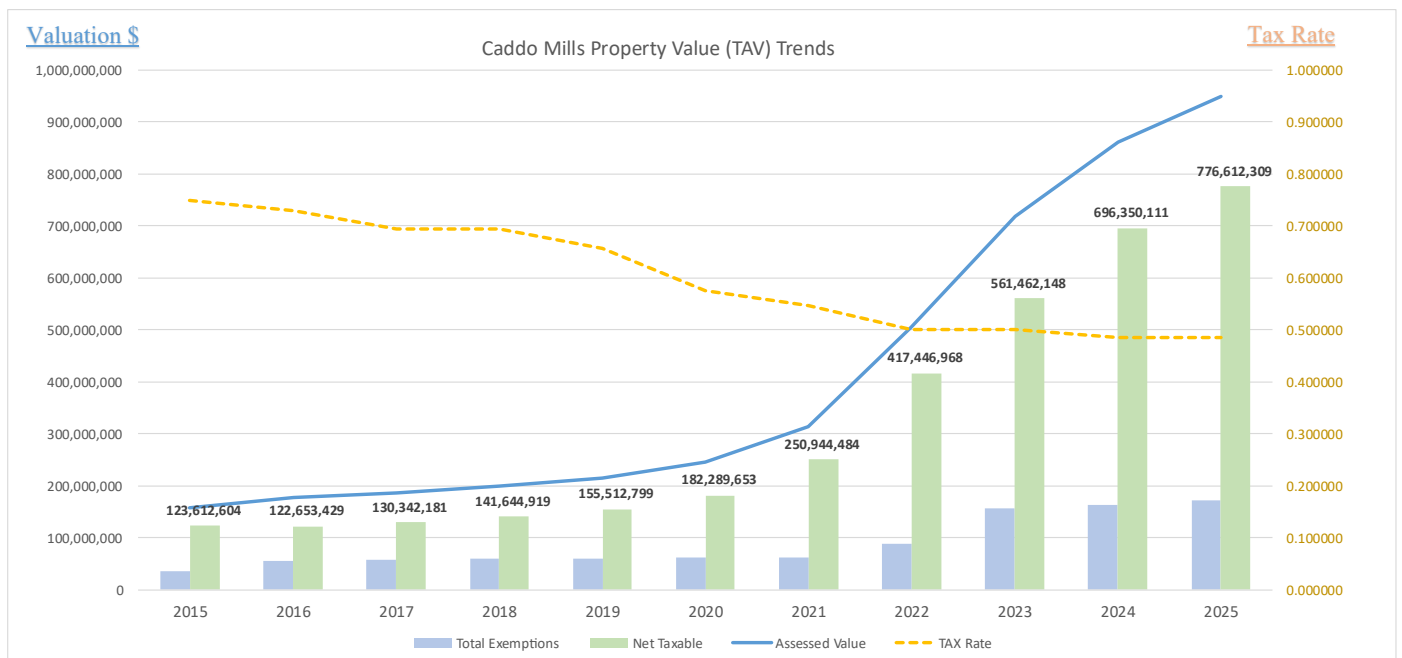
Sales Tax Collection

The local sales tax rate for Caddo Mills is 1.5%. Historic sales tax revenue, is shown below. For FY 25-26, sales tax revenue was estimated at \$1,686,972 assuming a 20% annual increase over FY 24-25. The City's 2/3 portion (1%) of this projected revenue would be approx. \$1,125,000 with the remaining \$562,324 transferred to the Caddo Mills Economic Development Corporation (.5%). The table below shows the sales tax collection trends. Sales Tax represents 26.3% of the General Fund's revenue.



Property Taxes

Since 2020, property values have generally grown steadily from \$187M TAV in 2020 to \$776M in 2025. In 2025, the Net TAV saw an increase of 11% over 2024. In FY 25-26, the General Fund is expected to receive approximately \$1,730,105 from property taxes, based on the proposed M&O rate and an assumed 101% collection rate. Property Taxes is the general fund's largest revenue source. The table below shows historic property values and tax rates.



Preliminary Draft

This discussion section is currently incomplete

General Fund Expenses – Administration Department

Below are the FY 25-26 proposed expenditures for the Administration Department.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Actual	Amended Jul 8	YTD - Thru July	Projected Total	Proposed Aug 14
Administration Expenses				July =	83.3%	
100-100-Dept. Salaries	346,864	432,188	474,700	410,624	466,456	418,950
100-100-5000 Advertising	8,709	3,105	10,000	4,086	4,000	5,500
100-100-5002 Capital Outlay	275,310	-	247,320	35,660	50,000	50,000
100-100-5003 Contingency	3,200	-	50,000	-	-	-
100-100-5013 Dues & Subscriptions	11,977	16,356	20,000	26,279	27,000	27,000
100-100-5021 Museum/EDC Ins - TML	1,832	2,092	2,651	2,652	2,652	2,651
100-100-5022 Medical Insurance	43,831	44,890	42,000	32,722	35,573	42,000
100-100-5024 Equip Insurance - TML	8,217	8,679	20,362	22,847	20,362	22,000
100-100-5026 Building Maintenance	26,521	99,464	20,000	10,460	15,000	20,000
100-100-5029 Unemployment Taxes	41	36	700	585	683	700
100-100-5030 FICA Payroll Tax	23,504	26,268	24,000	27,482	27,020	25,000
100-100-5033 Audit Fees	17,675	20,790	32,000	30,275	31,000	32,000
100-100-5034 Legal/Consulting Fees	83,252	160,434	195,000	155,349	180,000	200,000
100-100-5035 Filing Fees	556	579	2,000	734	800	2,000
100-100-5036 Retirement - TMRS	19,321	21,946	42,000	40,995	41,908	34,000
100-100-5045 Parks & Recreation	102,294	-	1,500,000	396,182	450,000	-
100-100-5053 Fox Fest	85	2,355	2,000	139	200	1,000
100-100-5054 Office Supplies	10,084	16,175	15,000	13,717	14,000	14,000
100-100-5059 Janitorial Cleaning Expense	4,150	3,600	4,000	3,525	3,800	5,000
100-100-5060 Janitorial Supplies	-	114	500	99	200	500
100-100-5061 Phones/Internet	8,456	8,190	10,000	6,319	7,300	8,000
100-100-5062 Elections	1,930	2,738	13,100	13,090	13,100	8,000
100-100-5063 Training & Travel	9,154	8,811	20,000	8,194	10,000	15,000
100-100-5066 Utilities	3,283	5,171	5,000	5,105	5,217	5,500
100-100-5067 Administrator Expenses	1,239	1,288	3,000	2,556	3,000	4,000
100-100-5068 Tax Collection Fees	30,484	43,514	45,000	43,881	51,194	60,000
100-100-5069 Animal Control	13,728	30,000	30,000	23,325	27,000	30,000
100-100-5070 Mayor & Council Exp.	1,348	5,008	13,000	1,009	1,000	10,000
100-100-5071 Xerox Copier Rental	2,030	2,178	3,000	2,196	3,000	3,000
100-100-5072 Code Enforcement	6,360	7,700	11,000	7,700	9,000	11,000
100-100-5073 Website	2,572	6,975	10,000	2,641	3,500	7,000
100-100-5074 Impound	14,788	20,647	25,000	27,804	28,000	30,000
100-100-5075 Misc Funds	16,405	11,365	15,000	14,625	11,000	15,000
100-100-5080 Code Codification	1,700	2,310	10,000	7,753	8,000	10,000
100-100-5093 Utilities - Street Lights	39,173	54,136	60,000	43,320	45,592	55,000
100-100-5096 Postage	3,444	10,049	5,000	4,733	4,796	5,000
100-100-5099 Fund Balance (Hangers)	-	-	1,080,000	1,063,965	1,080,000	-
100-100-5105 Bank Service Charge	-	-	10,000	6,362	7,422	10,000
100-100-5118 Rentals	-	-	20,000	4,795	7,500	15,000
100-100-5001 Pit Stop-Caddo Main LLC	-	-	-	5,738	4,062	-
100-100-5040 Megatel	-	-	-	91,509	70,000	-
100-100-5111 Baggage Development	-	-	-	1,584	-	-
100-100-5112 Caddo 200	-	-	-	354	-	-
100-100-5082 Caddo Industrial Park	-	-	-	266	213	-
100-100-5077 DR Horton Expense	-	-	-	2,983	2,983	-
100-100-5103 History Maker Homes	-	-	-	10,226	6,500	-
100-100-5107 Brushy Creek	-	-	-	21,070	21,312	-
100-100-5108 Fox Landing	-	-	-	61,252	66,000	-
100-100-5109 Caddo Mills Crossing	-	-	-	19,151	21,252	-
100-100-5110 Meadowbrook	-	-	-	443	443	-
100-100-5194 Caddo Pointe	-	-	-	18,615	21,717	-
100-100-5195 Stroope Ranch	-	-	-	28,091	29,302	-
100-100-5196 Caddo Prime	-	-	-	11,008	9,385	-
100-100-5113 - Development Prof. Services	-	-	245,000	-	275,000	300,000
100-100-xxxx Transfer to I&S	-	-	109,735	-	109,735	-
Total Administration Expenses	1,143,915	1,079,552	4,447,068	2,776,074	3,081,009	1,503,801

Preliminary Draft

This discussion section is currently incomplete

General Fund Expenses – Development Department

Below are the FY 25-26 proposed expenditures for the Development Department.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
Development Expenses				July =	83.3%	
100-101-Dept. Salaries	165,874	219,318	275,133	211,389	264,417	390,400
100-101-5002 Capital Outlay	-	-	6,000	-	5,000	-
100-101-5013 Dues/Subscriptions	1,391	1,419	2,000	1,490	1,700	2,200
100-101-5017 Fuel & Oil	5,596	5,602	5,000	4,472	5,000	5,000
100-101-5022 Medical Insurance	20,163	27,045	32,500	16,965	17,592	20,000
100-101-5027 Vehicle Maintenance	193	4,875	4,000	2,319	2,800	4,000
100-101-5029 Unemployment Tax	27	46	355	351	410	500
100-101-5030 FICA Payroll Tax	12,880	16,343	18,000	13,870	18,000	15,000
100-101-5036 Retirement TMRS	9,820	12,957	22,000	19,549	22,000	20,000
100-101-5054 Office Supplies	3,960	5,961	5,000	673	1,000	3,000
100-101-5061 Phones/Internet (tablets)	625	625	700	523	550	700
100-101-5063 Training & Travel	585	1,133	2,000	836	1,000	2,000
100-101-5064 Building Inspections	-	-	-	-	-	-
100-101-5065 Uniforms	380	190	500	363	500	500
100-101-5141 Cell Phone Allowance	600	550	600	500	600	600
Total Development Expenses	222,095	296,064	373,788	273,300	340,569	463,900

Preliminary Draft

This discussion section is currently incomplete

General Fund Expenses – Police Department

Below are the FY 25-26 proposed expenditures for the Police Department.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Actual	Amended Jul 8	YTD - Thru July	Projected Total	Proposed Aug 14
Police Expenses				July = 83.3%		
100-300-5130 Salaries	531,737	663,947	834,406	635,789	771,335	882,900
100-300-5002 Capital Outlay	133,105	100,353	190,000	179,380	180,221	40,000
100-300-5013 Dues & Subscriptions	2,761	3,278	2,000	2,874	2,874	3,500
100-300-5014 Equipment	23,552	79,538	40,000	37,857	36,822	40,000
100-300-5017 Fuel & Oil	39,274	40,535	40,000	28,087	27,812	35,000
100-300-5022 Medical Insurance	78,280	94,960	90,000	84,684	86,700	90,000
100-300-5024 Equip Insurance - TML	30,647	31,948	33,000	34,815	33,000	35,000
100-300-5026 Building Maintenance	2,259	131,469	2,000	1,375	1,375	2,000
100-300-5027 Vehicle Maint & Repairs	14,487	17,163	30,000	26,458	40,589	30,000
100-300-5028 Asset & Forfeiture	-	-	-	-	-	-
100-300-5029 Unemployment Taxes	100	402	1,600	1,589	1,854	2,000
100-300-5030 FICA Payroll Taxes	39,894	47,634	58,000	47,805	50,406	40,000
100-300-5036 Retirement - TMRS	30,748	39,066	78,000	67,774	69,975	65,000
100-300-5039 Drug Testing	-	-	100	400	400	500
100-300-5054 Office Supplies	-	8,644	8,000	4,962	5,205	2,000
100-300-5058 National Night Out	1,401	236	2,000	1,346	1,724	7,000
100-300-5060 Office Supplies	3,457	-	-	-	-	-
100-300-5061 Phones/Internet/AirCards	14,167	21,530	19,000	14,835	16,517	17,000
100-300-5063 Training & Travel	11,460	11,487	12,000	4,835	6,098	10,000
100-300-5065 Uniforms/Vest BP	9,212	9,862	10,000	8,593	8,039	10,000
100-300-5066 Utilities	1,861	2,563	2,000	2,393	2,500	3,000
100-300-5071 Xerox Copier Rental	946	922	2,000	1,387	1,500	2,000
100-300-5079 CopSync	-	13,417	10,000	-	8,500	10,000
100-300-5081 Ammunition	4,636	5,072	5,000	4,335	4,697	5,000
100-300-5275 Miscellaneous	280	1,034	500	12,209	209	-
Total Police Expenses	974,267	1,325,059	1,469,606	1,203,781	1,358,352	1,331,900

Preliminary Draft

This discussion section is currently incomplete

General Fund Expenses – Municipal Court

Below are the FY 25-26 proposed expenditures for the Municipal Court Department.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
Court Expenses	July = 83.3%					
100-600-DEPT Salaries	37,005	41,717	45,500	38,760	42,785	49,900
100-600-5004 State Report/Court Cost	72,419	32,573	140,000	127,764	140,000	140,000
100-600-5005 Municipal Court Expense	4,233	6,299	9,000	6,311	7,500	8,000
100-600-5006 FTA/State Fees	606	654	1,000	1,342	1,080	1,000
100-600-xxxx Child Safety Expense						4,000
100-600-5009 Prosecutor Fee	5,270	5,290	7,000	2,520	4,000	6,000
100-600-5010 Collections Fee	2,181	763	2,000	1,145	1,336	3,000
100-600-5022 Medical Insurance	9,209	11,223	10,500	7,777	8,065	9,000
100-600-5029 Unemployment Tax	9	15	100	117	136	150
100-600-5030 FICA Payroll Tax	2,831	3,112	3,500	2,958	3,075	3,000
100-600-5036 Retirement TMRS	2,182	2,460	4,700	4,119	4,172	4,000
100-600-5153 Municipal Judge	1,800	2,100	2,400	1,500	1,800	6,000
Total Court Expenses	137,745	106,206	225,700	194,313	213,949	234,050

General Fund – Fire Department

The Caddo Mills Fire Department is a volunteer fire department, however, the City contributes a significant amount of funding to the department annually to support fire and medical response provided for the City. Below are the proposed expenses for the Fire Department.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
Fire Expenses				<i>July =</i>	83.3%	
100-700-5013 Dues & Subscriptions	-	1,500	5,000	1,268	1,500	-
100-700-5016 Software	745	780	9,000	7,060	7,100	-
100-700-5017 Fuel & Oil	18,105	15,555	16,000	13,848	16,000	-
100-700-5024 Equipment Insurance - TML	8,392	9,455	8,300	12,113	10,042	-
100-700-5025 Equipment Maintenance	5,527	1,917	7,500	6,103	6,501	-
100-700-5026 Building Maintenance	310	1,569	2,000	852	994	-
100-700-5027 Vehicle Maintenance	4,471	6,714	40,000	21,875	25,181	-
100-700-5037 Fireman Pension Fund	1,100	1,100	1,200	825	1,200	-
100-700-5054 Fire Supplies/Gear	79,716	71,524	30,000	13,053	20,000	-
100-700-5061 Phones/Internet	3,763	3,352	9,000	6,336	9,000	-
100-700-5063 Training/Education	-	2,412	3,000	-	-	-
100-700-5066 Utilities	5,927	7,513	8,000	8,306	9,000	-
100-700-5153 Contract Labor	-	-	-	13,007	13,007	-
100-700-5168 Stipend	81,250	97,500	240,000	136,250	180,000	-
100-700-5190 Salaries 1	-	-	-	-	-	-
100-700-5191 Salaries 2	-	-	-	-	-	-
100-700-xxxx Fire Services Agreement						360,000
100-700-xxxx Fire Donations						36,000
Total Fire Expenses	209,306	220,890	379,000	240,897	299,524	396,000

General Fund – Economic Development

The Economic Development Department primarily funds staffing for the Caddo Mills Economic Development Corporation, funded through an interlocal agreement with the CMEDC. Below are the FY 25-26 proposed expenditures for the Economic Development Department. The CMEDC has its own annual operating budget that is not included in the City's FY 25-26 Budget.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
EDC Expense						
				<i>July =</i>	<i>83.3%</i>	
100-900-5022 Medical Insurance	-	-	-	-	-	-
100-900-5029 Unemployment Tax	-	-	180	117	137	300
100-900-5030 FICA Payroll Tax	-	-	7,000	5,939	7,000	6,500
100-900-5130 Salaries - EDC Director	-	-	27,500	15,384	27,500	100,000
100-900-5036 Retirement TMRS	-	-	-	-	-	-
100-900-5140 Bonus (Retention Incentive?)	-	-	-	-	-	-
100-900-5150 Airport Salary	-	-	-	-	-	-
Total EDC Expenses	-	-	34,680	21,440	34,637	106,800

General Fund Expenses – Fund Transfers

Below are the FY 25-26 proposed transfer expenditures for the General Fund.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
Transfer Out Expense	July = 83.3%					
100-900-xxxx Transfer to Court Security Fund						6,500
100-900-xxxx Transfer to Court Technology Fund						5,500
100-900-xxxx Transfer to Court Security & Technology Fund						2,400
100-900-xxxx Transfer to Local Truancy Fund						7,302
100-900-xxxx Transfer to Municipal Jury Fund						2,975
100-900-xxxx Transfer to Time Payment Reimb. Fund						137
100-900-xxxx Transfer to General Capital Outlays Fund						400,000
100-900-xxxx Transfer to Airport Fund						-
100-900-xxxx Transfer to Grants Fund						1,500,000
100-900-xxxx Transfer to Utility Capital Outlays Fund						-
100-900-xxxx Transfer to I&S Funds						50,000
100-900-xxxx Transfers -Other						200,000
Total Transfer Out Expenses	-	-	-	-	-	2,174,814
TOTAL GENERAL FUND EXPENSES	2,687,328	3,027,771	6,929,842	4,709,805	5,328,040	6,211,265
					-	
<i>Estimated Ending Fund Balance</i>			<i>963,124</i>	<i>2,761,661</i>	<i>2,435,094</i>	<i>996,884</i>
<i>FY Fund increase/(decrease)</i>			<i>(2,897,892)</i>	<i>(1,099,355)</i>	<i>(1,425,922)</i>	<i>(1,438,210)</i>

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This discussion section is currently incomplete

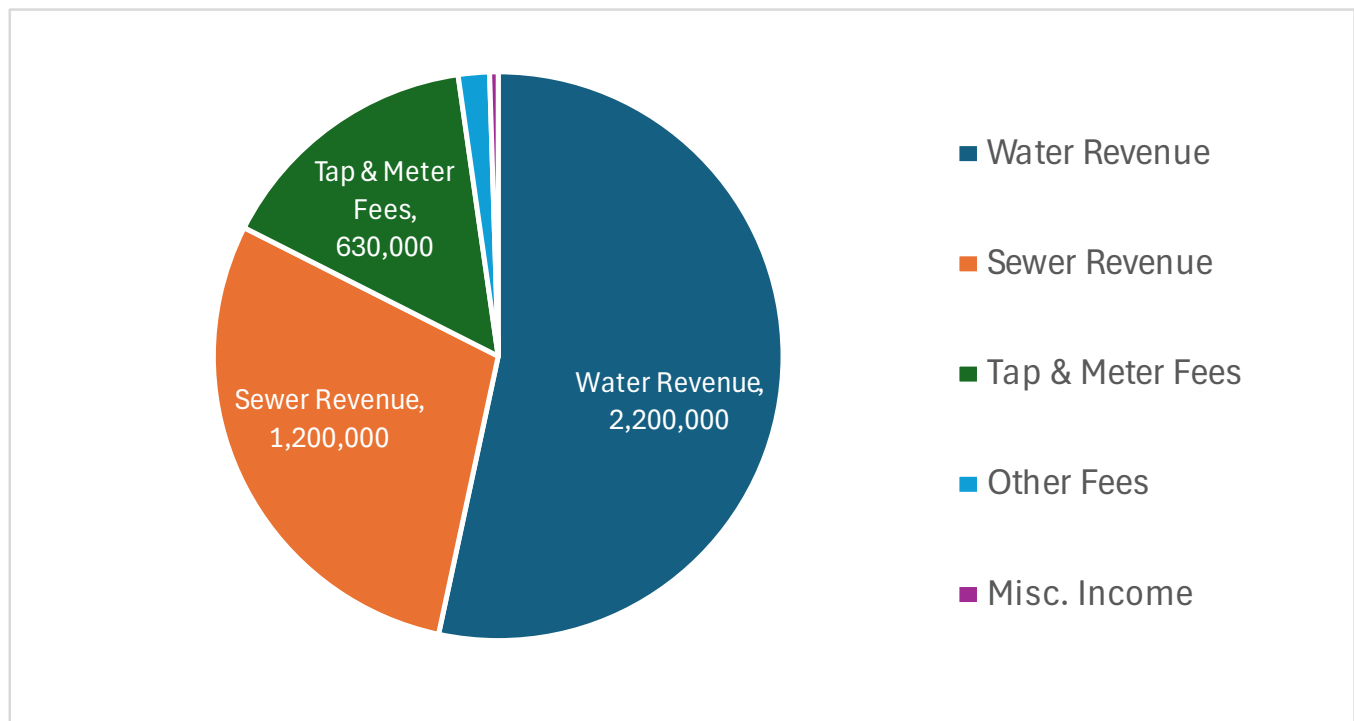
Utility Fund Revenue

Below is the Utility Fund Revenue included in the FY 25-26 proposed annual budget. Water and Sewer revenue is the Fund's largest source source of revenue. Impact fee funds, sanitation funds and major capital outlays have been moved to their own Funds.

200 - WATER AND SEWER FUND

<i>Estimated Beginning Fund Balance</i>	-	-	3,864,016	3,864,016	3,864,016	5,864,462
	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
Water & Sewer Revenue				July = 83.3%		
200-4501 NSF Fee	-	-	3,500	3,350	3,500	3,000
200-4502 Water Revenue	1,457,975	1,846,209	1,700,000	1,735,856	1,930,000	2,200,000
200-4503 Tap Fees	938,000	607,000	500,000	287,300	300,000	500,000
200-4504 Water Meters (set)	176,700	94,000	80,000	48,100	50,000	130,000
200-4505 Late Fees	58,452	62,446	65,000	66,328	64,000	70,000
200-4507 Sewer Revenue	777,222	975,496	1,000,000	885,460	950,000	1,200,000
200-4508 Sanitation						Fund 200
200-4509 Sanitation Sales Tax						Fund 220
200-4510 Impact Fee	689,919	1,629,684	900,000	418,622	1,200,000	Funds 260 & 265
200-4511 Miscellaneous Income	-	23,378	6,000	3,128	4,500	5,000
200-4512 Interest Income	-	-	18,000	13,583	15,847	15,000
200-4520 Recycling						
Total Water and Sewer Revenues	4,591,273	5,859,431	4,897,500	4,045,584	5,142,847	4,123,000
<i>Available Fund Resources</i>	-	-	8,761,516	7,909,600	9,006,863	9,987,462

Utility Fund Revenue Sources



Preliminary Draft

This discussion section is currently incomplete

Below are the Utility Fund expenditures included in the FY 25-26 proposed annual budget.

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Actual	Amended Jul 8	YTD - Thru July	Projected Total	Proposed Aug 14
Water & Sewer Expenses	July = 83.3%					
200-100-DEPT Salaries	479,382	525,351	571,300	460,872	510,141	603,300
200-100-5000 Advertising	365	4,390	7,500	5,586	6,500	7,000
200-100-5002 Capital Outlay	-	-	250,000	201,190	230,000	100,000
200-100-5003 Contingency		-	30,000		_0_	-
200-100-5013 Dues & Subscriptions	18,271	19,461	20,000	15,770	16,000	20,000
200-100-5017 Fuel & Oil	28,973	33,344	32,000	25,889	24,500	32,000
200-100-5022 Medical Insurance	62,931	89,780	76,000	59,624	66,969	75,000
200-100-5024 Equip Insurance - TML	30,710	42,052	49,400	53,309	49,400	53,000
200-100-5025 Equipment Maintenance/Repairs	39,210	12,786	50,000	40,418	48,000	45,000
200-100-5026 Building Maintenance	6,086	9,851	10,000	2,471	4,000	7,000
200-100-5027 Vehicle Repairs	8,877	3,914	12,000	11,288	11,000	12,000
200-100-5029 Unemployment Taxes	86	119	1,000	1,004	1,233	1,000
200-100-5030 FICA Payroll Taxes	30,370	33,390	30,000	31,003	34,529	32,000
200-100-5034 Legal/Consulting Fees	2,920	-	-	-	-	-
200-100-5036 Retirement - TMRS	24,300	26,470	50,000	43,154	46,847	42,000
200-100-5038 Engineer Fees	38,077	39,867	95,000	78,180	76,000	90,000
200-100-5042 Street Maintenance	44,661	67,424	100,000	24,133	23,000	80,000
200-100-5043 Sewer Maintenance	137,512	164,090	150,000	73,067	75,000	150,000
200-100-5044 Water Maintenance	208,169	93,993	130,000	84,959	95,000	120,000
200-100-5045 Parks & Recreation (Park Maintenance?)	-	-	-	-	-	-
200-100-5050 Refunds	-	-	1,200	980	980	1,200
200-100-5054 Supplies - Office	3,147	3,061	4,000	3,994	4,500	5,000
200-100-5061 Phone/Internet/Pagers	8,296	11,416	10,000	8,643	9,717	10,000
200-100-5063 Training & Travel	872	480	2,000	765	1,000	2,000
200-100-5065 Uniforms	4,192	6,014	7,000	5,144	5,700	7,000
200-100-5066 Utilities	7,167	8,362	10,000	6,838	7,722	10,000
200-100-5075 Miscellaneous	1,011	7,134	5,000	1,268	900	3,000
200-100-5092 Water Meter Replacement	134,000	62,495	80,000	58,000	62,000	75,000
200-100-5096 Postage Water Bills	16,728	20,790	20,000	20,966	23,693	22,000
200-100-5141 Cell Phones Allowance	600	550	600	500	600	600
200-100-5506 Lab Fees	9,257	9,182	9,000	10,127	11,622	11,000
200-100-5511 Water Purchases	711,299.15	850,176	1,000,000	945,684	1,100,000	1,200,000
200-100-5512 Sanitation Contract						Fund 220
200-100-5513 State Fees & Permits	5,387	5,417	7,000	7,573	9,466	10,000
200-100-5515 Chemicals	11,281	8,752	11,000	11,134	11,000	11,000
200-100-5516 Small Tools / Safety Equipment	11,284	8,082	9,000	9,133	9,000	9,000
200-100-5517 Sales Tax on Sanitation						Fund 220
200-100-5519 Plant Electric Bill	68,646	94,638	135,000	114,825	130,000	100,000
200-100-5521 Cell Phones & Pagers	252	-	500	352	380	500
200-100-5500 Bond Fees 2012 Series	400	400	-	200	-	-
200-100-5505 TWDB Interest	-	-	-	54,485	-	-
2020 Bonds Principal (170K)	-	-	-	-	-	-
200-100-5523 2020 Bonds Interest	-	-	-	8,427	-	-
Total Water & Sewer Expenses	1,782,599	2,693,340	3,410,500	2,817,548	3,142,401	2,946,600

	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Actual	Amended Jul 8	YTD - Thru July	Projected Total	Proposed Aug 14
Utility Transfers Out Expense	July = 83.3%					
200-900-xxxx Transfer to Water Impact Fees Fund						590,034
200-900-xxxx Transfer to Sewer Impact Fees Fund						869,524
200-900-xxxx Transfer to Sanitation Fund						100,000
200-900-xxxx Transfer to Utility Cap.Outlays Fund						500,000
Total Transfers Out Expenses	-	-	-	-	-	2,059,558

TOTAL WATER & SEWER FUND EXPENSES	1,782,599	2,693,340	3,410,500	2,817,548	3,142,401	5,006,158
Estimated Ending Fund Balance			5,351,016	5,092,052	5,864,462	4,981,304
FY Fund increase/(decrease)			1,487,000	1,228,036	2,000,446	(883,158)

Sanitation Fund

Sanitation services are contracted through a private solid waste collection services provider and billed through the City's utility billing operations. A Summary of the proposed activities for the Sanitation Fund are shown below.

220 - SANITATION FUND						
<i>Estimated Beginning Fund Balance</i>						
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Sanitation Revenue				<i>July =</i>	<i>83.3%</i>	
200-4508 Sanitation	395,679	500,293	500,000	469,552	500,000	600,000
200-4509 Sanitation Sales Tax	29,856	37,368	40,000	35,511	40,000	48,000
200-4520 Recycling	67,470	83,557	85,000	78,793	85,000	95,000
220-xxxx Other Income	-	-	-	-	-	100,000
Total Sanitation Revenues	493,005	621,218	625,000	583,855	625,000	843,000
<i>Available Fund Resources</i>						<i>843,000</i>
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Sanitation Expense				<i>July =</i>	<i>83.3%</i>	
200-100-5512 Sanitation Contract	316,572	401,840	400,000	369,280	400,000	480,000
200-100-5517 Sales Tax on Sanitation	22,608	28,269	35,000	30,427	36,000	42,000
220-xxxx Transfer to Utility Capital Outlays	-	-	-	-	-	-
220-xxxx Transfer to General Capital Outlays	-	-	-	-	-	250,000
Total Sanitation Expenses	339,180	430,109	435,000	399,707	436,000	772,000
<i>Estimated Ending Fund Balance</i>						<i>71,000</i>
<i>FY Fund increase/(decrease)</i>						<i>71,000</i>

Special Funds

The following 2 pages provides summaries of the Special Funds for the FY 25-26 proposed budget.

105 - COURT SECURITY FUND						
Estimated Beginning Fund Balance						0
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Court Security Revenue					July = 83.3%	
NEW - Balance Transfer In						6,500
100-4017 Security Fee	4,626	5,624	5,200	6,252	6,250	500
Total Court Security Revenues	4,626	5,624	5,200	6,252	6,250	7,000
Available Fund Resources						7,000
Court Security Expense					July = 83.3%	
105-xxxx Court Security Expense	-	-	-	-	-	7,000
Total Court Security Expenses	-	-	-	-	-	7,000
Estimated Ending Fund Balance						0
FY Fund increase/(decrease)						0
106 - COURT TECHNOLOGY FUND						
Estimated Beginning Fund Balance						0
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Court Technology Revenue					July = 83.3%	
NEW - Balance Transfer In						5,500
100-4018 Technology Fee	3,848	4,663	5,000	5,197	5,200	500
Total Court Technology Revenues	3,848	4,663	5,000	5,197	5,200	6,000
Available Fund Resources						6,000
Court Technology Expense					July = 83.3%	
106-xxxx Court Technology Expense	-	-	-	-	-	6,000
Total Court Technology Expenses	-	-	-	-	-	6,000
Estimated Ending Fund Balance						0
FY Fund increase/(decrease)						0
107 - COURT SECURITY & TECHNOLOGY FUND						
Estimated Beginning Fund Balance						0
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Court Security & Technology Revenue					July = 83.3%	
NEW - Balance Transfer In						2,400
100-4052 Consolidated Security & Technology	-	-	-	864	2,400	12,000
Total Court Security & Technology Revenues	-	-	-	864	2,400	14,400
Available Fund Resources						14,400
Court Security & Technology Expense						
107-xxxx Court Safety Expense	-	-	-	-	-	6,000
107-xxxx Court Technology Expense	-	-	-	-	-	4,000
Total Court Security & Technology Expenses	-	-	-	-	-	10,000
Estimated Ending Fund Balance						4,400
FY Fund increase/(decrease)						4,400
108 - LOCAL TRUANCY FUND						
Estimated Beginning Fund Balance						0
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Local Truancy Revenue					July = 83.3%	
NEW - Balance Transfer In						7,302
100-4033 Local Truancy and Prevention	-	-	6,000	6,660	7,302	6,000
Total Local Truancy Revenues	-	-	6,000	6,660	7,302	13,302
Available Fund Resources						13,302
Local Truancy Expense					July = 83.3%	
107-xxxx Local Truancy Prevention Expense	-	-	-	-	-	12,000
Total Local Truancy Expenses	-	-	-	-	-	12,000
Estimated Ending Fund Balance						1,302
FY Fund increase/(decrease)						1,302

Special Funds (continued)

109 - MUNICIPAL JURY FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Municipal Jury Revenue	July = 83.3%					
NEW - Balance Transfer In						137
100-4034 Municipal Jury Fee	-	-	200	133	137	200
Total Municipal Jury Revenues	-	-	200	133	137	337
<i>Available Fund Resources</i>						337
Municipal Jury Expense	July = 83.3%					
108-xxxx Municipal Jury Expense	-	-	-	-	-	300
Total Municipal Jury Expenses	-	-	-	-	-	300
<i>Estimated Ending Fund Balance</i>						37
<i>FY Fund increase/(decrease)</i>						37
110 - TIME PAYMENT REIMB. FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Time Payment Reimb. Revenue	July = 83.3%					
NEW - Balance Transfer In						2,975
100-4035 Time Reimbursement Fee	-	-	3,000	2,580	2,975	3,000
Total Time Payment Reimb. Revenues	-	-	3,000	2,580	2,975	5,975
<i>Available Fund Resources</i>						5,975
Time Payment Reimb. Expense	July = 83.3%					
109-xxxx Time Reimbursement Expense	-	-	-	-	-	5,000
Total Time Payment Reimb. Expenses	-	-	-	-	-	5,000
<i>Estimated Ending Fund Balance</i>						975
<i>FY Fund increase/(decrease)</i>						975
115 - SEIZED ASSETS FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Seized Assets Revenue	July = 83.3%					
NEW - Balance Transfer In						
115-xxxx Seized Assets Revenue	-	-	-	-	-	-
Total Seized Assets Revenues	-	-	-	-	-	-
<i>Available Fund Resources</i>						0
Seized Assets Expense	July = 83.3%					
115-xxxx Seized Assets Expense	-	-	-	-	-	-
115-xxxx Transfer to General Fund (PD)	-	-	-	-	-	-
Total Seized Assets Expenses	-	-	-	-	-	-
<i>Estimated Ending Fund Balance</i>						0
<i>FY Fund increase/(decrease)</i>						0

CO Series Funds

The following are summaries of the CO Series Funds for the FY 25-26 proposed budget.

121 - SERIES 2021 STREET BOND FUND						
Estimated Beginning Fund Balance			3,098,743	3,098,743	3,098,743	3,098,743
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Series 2021 Revenue					July = 83.3%	
150-xxxx Bond Proceeds	-	-	-	-	-	-
150-xxxx Interest Earned	-	-	-	-	-	-
150-xxxx Other Income	-	-	-	-	-	200,000
Total Series 2021 Revenues	-	-	-	-	-	200,000
Available Fund Resources			3,098,743	3,098,743	3,098,743	3,298,743
Series 2021 Expenses					July = 83.3%	
150-100-xxxx Transfer to General Capital Outlays Fund	-	-	-	-	-	-
150-100-xxxx Transfer to _____ Fund	-	-	-	-	-	-
150-100-xxxx Capital Projects	-	-	-	-	-	3,298,743
Total Series 2021 Expenses	-	-	-	-	-	3,298,743
Estimated Ending Fund Balance			3,098,743	3,098,743	3,098,743	0
FY Fund increase/(decrease)			0	0	0	(3,098,743)
122 - SERIES 2022 INFRASTRUCTURE BOND FUND						
Estimated Beginning Fund Balance			3,440,321	3,440,321	3,440,321	3,440,321
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Series 2022					July = 83.3%	
155-xxxx Bond Proceeds	-	-	-	-	-	-
155-xxxx Interest Earned	-	-	-	-	-	-
Total Series 2022 Revenues	-	-	-	-	-	-
Available Fund Resources			3,440,321	3,440,321	3,440,321	3,440,321
Series 2022 Expenses					July = 83.3%	
155-100-xxxx Transfer to General Fund	-	-	-	-	-	-
155-100-xxxx Transfer to Water & Sewer Fund	-	-	-	-	-	-
155-100-xxxx Capital Projects	-	-	-	-	-	2,000,000
155-100-xxxx Transfer to _____ Fund	-	-	-	-	-	-
Total Series 2022 Expenses	-	-	-	-	-	2,000,000
Estimated Ending Fund Balance			3,440,321	3,440,321	3,440,321	1,440,321
FY Fund increase/(decrease)			0	0	0	(2,000,000)
125 - SERIES 2025 Cos						
Estimated Beginning Fund Balance						0
	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Series 2025 Revenue					July = 83.3%	
125-xxxx Bond Proceeds	-	-	-	-	-	6,000,000
125-xxxx Interest Earned	-	-	-	-	-	-
Total Series 2025 Revenues	-	-	-	-	-	6,000,000
Available Fund Resources						6,000,000
Series 2025 Expense					July = 83.3%	
125-xxxx Transfer to Utility Capital Outlays Fund	-	-	-	-	-	-
125-xxxx Capital Projects	-	-	-	-	-	3,000,000
Total Series 2025 Expenses	-	-	-	-	-	3,000,000
Estimated Ending Fund Balance						3,000,000
FY Fund increase/(decrease)						3,000,000

General Capital Outlays Fund

Below is the General Capital Outlays Fund's revenues and expenditures, including estimated starting and ending fund balances and proposed revenue and expenditures for FY 25-26.

140 - GENERAL CAPITAL OULAYS FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
General Capital Outlays Revenue	<i>July = 83.3%</i>					
140 -xxxx Transfer In	-	-	-	-	-	650,000
140 -xxxx Interest Earned	-	-	-	-	-	-
140 -xxxx Other Income	-	-	-	-	-	-
Total General Capital Outlays Revenues	-	-	-	-	-	650,000
<i>Available Fund Resources</i>						650,000
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
General Capital Outlays Expense	<i>July = 83.3%</i>					
140 -xxxx Facility Improvements - The Ranch	-	-	-	-	-	100,000
104 -xxxx Facility Improvements - Other	-	-	-	-	-	-
140 -xxxx Street Projects	-	-	-	-	-	-
140 -xxxx Park Improvements	-	-	-	-	-	300,000
140 -xxxx Sidewalk & Trail Projects	-	-	-	-	-	-
140 -xxxx Drainage Projects	-	-	-	-	-	-
140 -xxxx Vehicles & Equipment	-	-	-	-	-	100,000
140 -xxxx Other Capital Outlay Projects	-	-	-	-	-	-
Total General Capital Outlays Expenses	-	-	-	-	-	500,000
<i>Estimated Ending Fund Balance</i>						150,000
<i>FY Fund increase/(decrease)</i>						150,000

Utility Capital Outlays Fund

Below are the Utility Capital Outlays Fund's revenue and expenditures for FY 25-26, including estimated starting and ending fund balance.

240 - UTILITY CAPITAL OUTLAY FUND

Estimated Beginning Fund Balance

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Utility Capital Improvements Revenue				July =	83.3%	
240 -xxxx Transfer In	-	-	-	-	-	500,000
240 -xxxx Interest Earned	-	-	-	-	-	-
240 -xxxx Other Income	-	-	-	-	-	-
Total Utility Capital Improvements Revenues	-	-	-	-	-	500,000

Available Fund Resources

	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Amended Jul 8	FY 24-25 YTD - Thru July	FY 24-25 Projected Total	FY 25-26 Proposed Aug 14
Utility Capital Improvements Expense				July =	83.3%	
240 -xxxx Water Projects	-	-	-	-	-	200,000
240 -xxxx Sewer Projects	-	-	-	-	-	200,000
240 -xxxx Facility Improvements	-	-	-	-	-	-
240 -xxxx Vehicles & Equipment	-	-	-	-	-	-
Total Utility Capital Improvements Expenses	-	-	-	-	-	400,000

Estimated Ending Fund Balance

FY Fund increase/(decrease)

-	-	-	100,000
-	-	-	100,000

Impact Fee Funds

Below are the Impact Fee Funds' revenue and expenditures for FY 25-26, including estimated starting and ending fund balance.

260 - WATER IMPACT FEES FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Water Impact Fee Revenue				July =	83.3%	
260-xxxx Transfer In	-	-	-	-	-	590,034
260-xxxx Impact Fees Revenue	-	-	-	-	-	606,383
260-xxxx Other Income	-	-	-	-	-	-
Total Water Impact Fees Revenues	-	-	-	-	-	1,196,417
<i>Available Fund Resources</i>						1,196,417
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Water Impact Fees Expense				July =	83.3%	
260-xxxx Water Projects	-	-	-	-	-	1,000,000
260-xxxx Water Impact Fee Expenses	-	-	-	-	-	-
Total Water Impact Fees Expenses	-	-	-	-	-	1,000,000
<i>Estimated Ending Fund Balance</i>						196,417
<i>FY Fund increase/(decrease)</i>						196,417
265 - SEWER IMPACT FEES FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Sewer Impact Fee Revenue				July =	83.3%	
265-xxxx Transfer In	-	-	-	-	-	869,524
265-xxxx Impact Fees Revenue	-	-	-	-	-	893,617
265-xxxx Other Income	-	-	-	-	-	-
Total Sewer Impact Fees Revenues	-	-	-	-	-	1,763,141
<i>Available Fund Resources</i>						1,763,141
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Sewer Impact Fees Expense				July =	83.3%	
265-xxxx Sewer Projects	-	-	-	-	-	1,500,000
260-xxxx Sewer Impact Fee Expenses	-	-	-	-	-	-
Total Sewer Impact Fees Expenses	-	-	-	-	-	1,500,000
<i>Estimated Ending Fund Balance</i>						263,141
<i>FY Fund increase/(decrease)</i>						263,141

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TIRZ No. 1 Fund

Below are the fund activities included in the FY 25-26 annual budget for the TIRZ No. 1 Fund, including estimated starting and ending fund balances and proposed revenue and expenditures.

510 - TIRZ NO. 1 FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
TIRZ No. 1 Revenue						
				<i>July =</i>	<i>83.3%</i>	
510 -xxxx TIRZ Increment - City	-	-	-	-	-	42,445
510 -xxxx TIRZ Increment - County						80,000
510 -xxxx TIRZ Increment - HMHD						10,000
510 -xxxx Interest Earned	-	-	-	-	-	-
510 -xxxx Other Income	-	-	-	-	-	-
Total TIRZ No. 1 Revenues	-	-	-	-	-	132,445
<i>Available Fund Resources</i>						132,445
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
TIRZ No. 1 Expense						
				<i>July =</i>	<i>83.3%</i>	
510 -xxxx TIRZ No. 1 Capital Reimb	-	-	-	-	-	-
510 -xxxx TIRZ No. 1 Expenses	-	-	-	-	-	-
Total TIRZ No. 1 Expenses	-	-	-	-	-	-
<i>Estimated Ending Fund Balance</i>						132,445
<i>FY Fund increase/(decrease)</i>						132,445

Airport Fund

Below are the fund activities included in the FY 25-26 annual budget for the Airport Fund, including estimated starting and ending fund balances and proposed revenue and expenditures.

400 - AIRPORT FUND						
<i>Estimated Beginning Fund Balance</i>			<i>170,244</i>	<i>170,244</i>	<i>170,244</i>	<i>59,577</i>
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Airport Revenue						
				<i>July = 83.3%</i>		
400-4005 RAMP Grant	9,887	-	100,000	-	76,000	45,000
400-4511 Airport Misc Inc	1,165	189,411	5,000	5,650	7,063	5,000
400-4022 Land Lease	10,588	9,256	13,000	-	-	13,000
400-4023 ETM Aviation	-	-	4,389	-	-	4,389
400-4025 Sports Park	-	-	1	-	-	1
400-4026 Southwest	18,943	8,841	18,000	8,841	8,841	18,000
400-4027 Skydive	-	-	3,000	-	-	3,000
400-4057 Fuel	-	-	432,000	208,633	219,482	711,000
400-4058 Tie Downs	-	-	2,500	1,500	1,594	3,000
400-4059 Hangers	-	-	120,000	73,800	58,313	211,000
400-4511 Interest Income	-	-	1,200	1,198	1,362	-
400-xxxx Transfer In	-	-	-	-	-	-
Total Airport Revenues	40,582	207,507	699,090	299,622	372,654	1,013,390
<i>Available Fund Resources</i>			<i>869,334</i>	<i>469,866</i>	<i>542,897</i>	<i>1,072,967</i>
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Airport Expenses						
				<i>July = 83.3%</i>		
400-100-5002 Capital Outlay	97,758	77,439	10,000	-	-	100,000
400-100-5003 Contingency	5,000	-	20,000	17,923	20,000	15,000
400-100-5014 Equipment	945	77,311	100,000	13,122	17,252	75,000
400-100-5017 Fuel	-	-	390,000	274,552	303,766	630,000
400-100-5020 RAMP Grant	8,897	1,577	100,000	11,901	88,143	50,000
400-100-5024 Equip Insurance - TML	1,992	2,024	2,100	2,545	2,100	3,000
400-100-5026 Maintenance & Repairs	13,408	11,358	20,000	18,472	11,949	20,000
400-100-5061 Telephone & Internet	-	1,839	2,200	1,839	2,060	2,500
400-100-5066 Airport Utilities	839	3,492	4,000	2,127	2,051	4,000
400-100-5097 Manager/Consultant	3,000	19,000	36,000	30,000	36,000	36,000
400-100-xxxx Transfer to I&S	-	-	-	-	-	134,225
Total Airport Expenses	131,839	194,040	684,300	372,482	483,321	1,069,725
TOTAL AIRPORT FUND EXPENSES	131,839	194,040	684,300	372,482	483,321	1,069,725
<i>Estimated Ending Fund Balance</i>			<i>185,034</i>	<i>97,384</i>	<i>59,577</i>	<i>3,242</i>
<i>FY Fund increase/(decrease)</i>			<i>14,790</i>	<i>(72,860)</i>	<i>(110,667)</i>	<i>(56,335)</i>

Grants Fund

Below are the fund activities included in the FY 25-26 annual budget for the Grants Fund, including estimated starting and ending fund balances and proposed revenue and expenditures.

600 - GRANTS FUND						
<i>Estimated Beginning Fund Balance</i>						0
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Grants Revenue						
					July = 83.3%	
600-xxxx Grant Funds	-	-	-	-	-	1,500,000
600-xxxx Interest Earned	-	-	-	-	-	-
600-xxxx Partner/Other Funds	-	-	-	-	-	-
600-xxxx Transfer In	-	-	-	-	-	1,500,000
Total Grants Revenues	-	-	-	-	-	3,000,000
<i>Available Fund Resources</i>						3,000,000
	FY 22-23 <i>Actual</i>	FY 23-24 <i>Actual</i>	FY 24-25 <i>Amended Jul 8</i>	FY 24-25 <i>YTD - Thru July</i>	FY 24-25 <i>Projected Total</i>	FY 25-26 <i>Proposed Aug 14</i>
Grants Expense						
					July = 83.3%	
600-xxxx Grant Projects	-	-	-	-	-	3,000,000
600-xxxx Other Grant Expenses	-	-	-	-	-	-
Total Grants Expenses	-	-	-	-	-	3,000,000
<i>Estimated Ending Fund Balance</i>						0
<i>FY Fund increase/(decrease)</i>						0

Recent/Current Grant Activity (Other grant funds may be pursued, as approved by the City Council)

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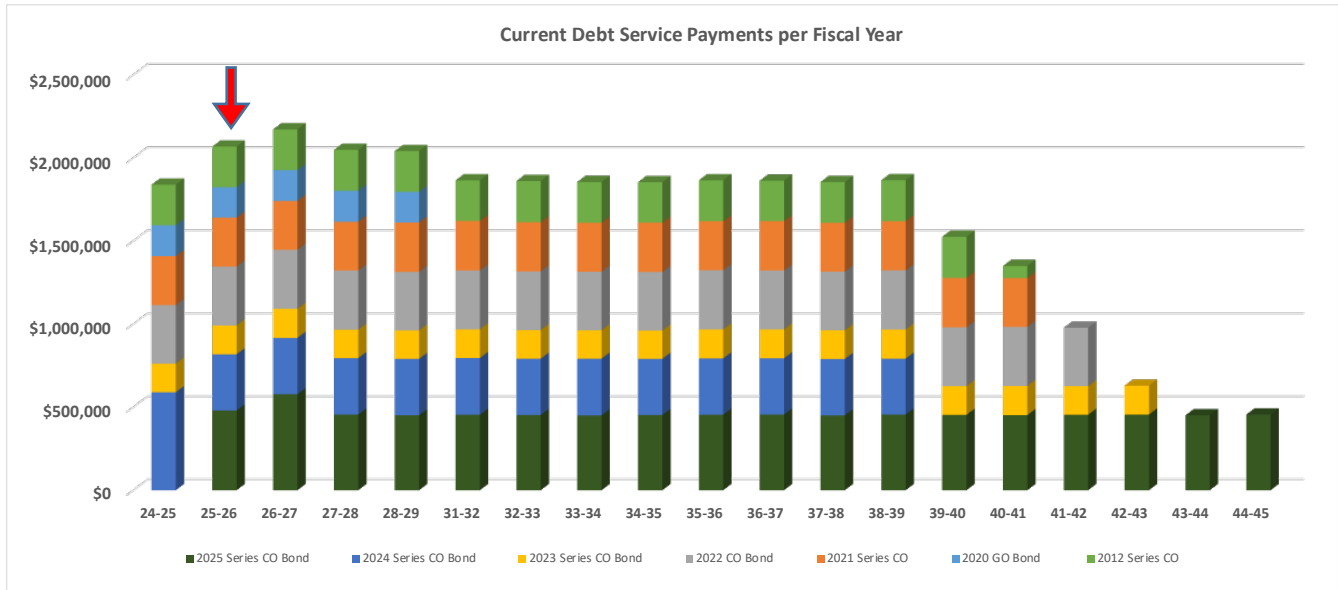
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I&S (Debt) Fund

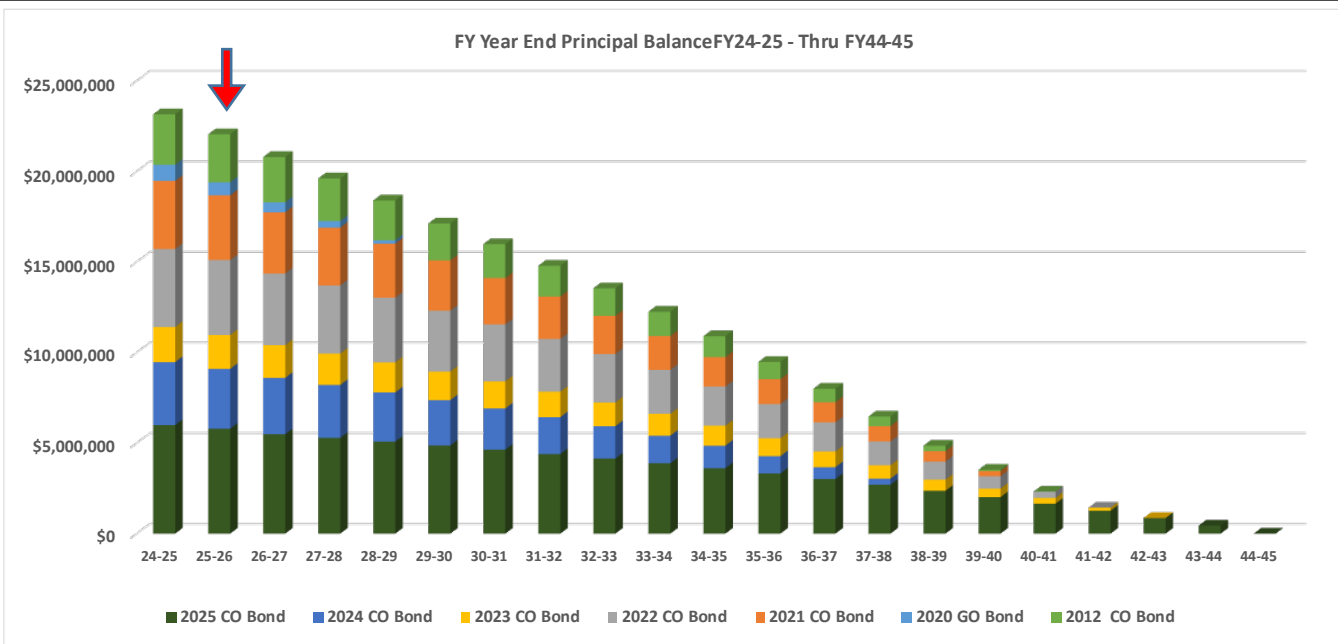
Below are the fund activities included in the FY 25-26 annual budget for the Interest & Sinking (I&S) Fund, including estimated starting and ending fund balances, and proposed revenue and expenditures. This fund is used exclusively for tax-supported municipal debt and is funded by the I&S (Debt) portion of the City's property tax rate.

800 - I&S FUND						
<i>Estimated Beginning Fund Balance</i>			149,226	149,226	149,226	199,375
	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
I&S Revenue				July =	83.3%	
800-4007 I&S Income (I&S Property Tax?)	-	-	1,780,192	1,777,619	1,774,613	1,763,710
800-4512 Interest Income	-	-	5,900	4,582	5,728	-
800-xxxx Transfer-In Other Sources	-	-	109,735	-	159,735	184,160
Total I&S Revenues	-	-	1,895,827	1,782,202	1,940,076	1,947,870
<i>Available Fund Resources</i>			2,045,054	1,931,428	2,089,302	2,147,244
	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	<i>Actual</i>	<i>Actual</i>	<i>Amended Jul 8</i>	<i>YTD - Thru July</i>	<i>Projected Total</i>	<i>Proposed Aug 14</i>
I&S Expenses				July =	83.3%	
800-100-5175 2020 Series	-	183,166	185,503	-	185,503	182,800
800-100-5175 2012 Searies TWDB	-	473,040	244,170	-	244,170	244,853
800-100-5175 2021 Series Streets	-	295,825	295,700	-	295,700	295,025
800-100-5175 2022 Series	-	355,375	352,700	-	352,700	354,250
800-100-5175 2023 Series	-	-	172,063	-	172,063	173,763
800-100-5175 2024 Series	-	-	589,858	-	589,858	337,875
800-100-5531 Gov Capital Lease (Fire Truck)	-	49,934	49,934	-	49,934	49,934
NEW 2025 Series?	-	-	-	-	-	427,301
800-100-5175 Transfer Out To Water Fund	-	-	-	233,112	-	-
800-100-5176 Transfer Out To I&S Fund (BvA shows General)	-	-	-	(37,500)	-	-
?? Pd by Others ??	-	-	-	-	-	-
Total I&S Expenses	-	1,357,340	1,889,927	1,110,177	1,889,927	2,065,800
<i>Estimated Ending Fund Balance</i>			155,126	821,251	199,375	81,445
<i>FY Fund increase/(decrease)</i>			5,900	672,024	50,148	(117,930)

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