

September 15, 2025

Honorable Mayor and City Council
City of Shamrock
305 N Main St
Shamrock, TX 79079

Re: Fiscal Year 2025/2026 Operations and Maintenance Budget

OVERVIEW TOTAL CITY BUDGET

Total revenues for fiscal year 25/26 are estimated to be **\$2,811,848.00**. Total expenditures for fiscal year 25/26 are proposed at **\$2,724,150.00**. Should revenue estimates and projected expenditures fall exactly as predicted the City of Shamrock would generate a carryover balance of **\$87,698.00** going into the 2026/2027 fiscal year.

City staff has estimated revenues conservatively and planned proposed budget expenditures to fall within those conservatively estimated revenues. This budget practice should serve us well as we move forward with future plans and improvements.

The property tax rate, as proposed, will be decreased to the amount of **\$0.535796** per \$100 valuation. With the increase in property valuations, the actual tax revenue is proposed to increase by approximately **\$21,631.00** over the upcoming tax year.

ESTIMATED CARRYOVER/RESERVES BY FUND

General Fund	\$5,198.00
Water & Sewer Fund	\$5,500.00
Occupancy Tax Fund	\$77,000.00

City of Shamrock

305 North Main Street • Shamrock, Texas 79079

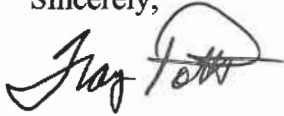
September 16, 2025

Re: City of Shamrock Tax Rate FY 2025/2026

Please be advised that on Monday, September 15, 2025, the City of Shamrock City Council adopted by Ordinance 091525 – Tax Rate, an effective tax rate of **\$0.535796** per \$100 valuation for the tax year 2025/2026.

\$0.535796 per \$100 valuation	Adopted Tax Rate
\$0.517667 per \$100 valuation	No New Revenue Tax Rate
\$0.535796 per \$100 valuation	Voter-Approval Tax Rate

Sincerely,



Troy Potts
City Manager
City of Shamrock, TX

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Shamrock

806-256-3281

Taxing Unit Name

Phone (area code and number)

116 W 2nd Shamrock, TX 79079

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 91,267,286
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 1,351,030
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 89,916,256
4.	Prior year total adopted tax rate.	\$ 0.563545 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values: \$ 0	
	B. Prior year values resulting from final court decisions: -\$ 0	
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value: \$ 0	
	B. Prior year disputed value: -\$ 0	
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tax Code §26.012(14)

² Tax Code §26.012(14)

³ Tax Code §26.012(13)

⁴ Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 89,916,256
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,000
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,000
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 89,914,256
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 506,707
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 506,707
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 100,129,626</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 100,129,626

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

Tex. Tax Code §26.012(15)

ex. Tax Code §26.03(c)

Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 1,519,500
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 98,610,126
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 727,400
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 727,400
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 97,882,726
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.517667 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.563545 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,916,256
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 506,718
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 31 to 32D.	\$ 506,718
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 97,882,726
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.517678 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

-- [Reserved for expansion]

²⁶ Tex. Tax Code §26.044

²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.517678 /\$100
41.	<p>Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.517678 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.535796 /\$100

²⁸ Tex. Tax Code §26.0442

²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 98.00 %</p> <p>B. Enter the prior year actual collection rate. 93.05 %</p> <p>C. Enter the 2023 actual collection rate. 93.05 %</p> <p>D. Enter the 2022 actual collection rate. 93.32 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 98.00 %</p>	98.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 98,610,126
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.535796 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

Tex. Tax Code §26.042(a)
 Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 98,610,126
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.517667 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.517667 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.535796 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.535796 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 98,610,126
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

x. Tax Code §26.041(d)

x. Tax Code §26.04(c)

ix. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.535796 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.563545 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.563545 /\$100
	D. Adopted Tax Rate	\$ 0.563545 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 89,916,256
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.577563 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.577563 /\$100
	D. Adopted Tax Rate	\$ 0.577563 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 83,470,120
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.571018 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.571018 /\$100
	D. Adopted Tax Rate	\$ 0.571018 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 80,113,410
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.535796 /\$100

⁴² Tex. Tax Code §26.013(b)
 Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)
 Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.517678 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 98,610,126
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.507047 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.024725 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.563545 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,914,256
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 97,882,726
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)
⁴⁹ Tex. Tax Code §26.063(a)(1)
⁵⁰ Tex. Tax Code §26.042(b)
⁵¹ Tex. Tax Code §26.042(f)
⁵² Tex. Tax Code §26.042(c)
⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.535796</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ <u>0.517667</u> /\$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
Voter-approval tax rate.	\$ <u>0.535796</u> /\$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: <u>50</u>	
De minimis rate.	\$ <u>1.024725</u> /\$100
If applicable, enter the current year de minimis rate from Line 74.	

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ▶ Troy Potts
Printed Name of Taxing Unit Representative

sign here ▶ _____ Date _____
Taxing Unit Representative

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.535796 per \$100 valuation has been proposed by the governing body of City of Shamrock.

PROPOSED TAX RATE	\$0.535796 per \$100
NO-NEW-REVENUE TAX RATE	\$0.517667 per \$100
VOTER-APPROVAL TAX RATE	\$0.535796 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Shamrock from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Shamrock may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Shamrock is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 18, 2025 AT 5:45 pm AT City Hall 305 N Main St Shamrock, TX 79079.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Shamrock is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City of Shamrock City Council of City of Shamrock at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Shamrock this year to the taxes proposed to be imposed on the average residence homestead by City of Shamrock this year.

	2024	2025	Change
--	------	------	--------

Total tax rate (per \$100 of value)	\$0.563545	\$0.535796	decrease of -0.027749 per \$100, or -4.92%
Average homestead taxable value	\$80,050	\$91,142	increase of 13.86%
Tax on average homestead	\$451.12	\$488.34	increase of 37.22, or 8.25%
Total tax levy on all properties	\$506,718	\$528,349	increase of 21,631, or 4.27%

For assistance with tax calculations, please contact the tax assessor for City of Shamrock at 806-256-3281 or citymanager@cityofshamrocktx.com, or visit www.shamrocktx.org for more information.

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate & Budget**

Entity Name: City of Shamrock

Date: 07/31/2025 10:43 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote and 60% of the governing body must vote in favor of the adoption of the tax rate. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.535796, which is effectively a 3.50 percent increase in the tax rate.

Statement Required in the Ordinance, Resolution, or Order Setting:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-27.74.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

City of Shamrock ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-27.74.

CITY OF SHAMROCK, TEXAS

305 N MAIN ST

SHAMROCK, TEXAS 79079

FISCAL YEAR 2025/2026 BUDGET

MAYOR: LYNN RAMSEY

COUNCIL MEMBERS:

RUSSELL KILLINGSWORTH: MAYOR PRO-TEM

MICKEY MITCHELL

JEANNE CROSSLAND

JIM BAKER

BRANDON ARNOLD

PRESENTED TO THE CITY COUNCIL OF THE CITY OF SHAMROCK, TEXAS, FOR FINAL APPROVAL AT THE REGULAR MEETING HELD ON SEPTEMBER 15, 2025.

TROY POTTS – CITY MANAGER

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
01-GOVERNMENT & ADMINISTR		660,284.35	917,228.71	931,000.00	1,011,700.00
02-SANITATION		402,692.54	324,436.44	409,848.00	402,848.00
03-POLICE		0.00	459.10	300.00	300.00
04-FIRE		13,000.00	10,769.58	13,000.00	13,000.00
05-STREET		86,000.52	51,152.51	71,000.00	76,000.00
06-SHOP & WAREHOUSE		0.00	0.00	0.00	0.00
08-DISPATCH		0.00	0.00	0.00	0.00
12-CEMETERY		3,600.00	3,300.00	5,000.00	4,000.00
17-AIRPORT		9,300.40	5,229.36	6,000.00	5,000.00
24-PARK AND RECREATION		4,537.00	4,194.00	3,000.00	4,000.00
28-ECONOMIC DEVELOPMENT		0.00	0.00	0.00	0.00
TOTAL REVENUES		1,179,414.81	1,316,769.70	1,439,148.00	1,516,848.00
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
01-GOVERNMENT & ADMINISTR		1,175,478.52	374,871.81	422,300.00	423,800.00
02-SANITATION		330,138.19	231,008.20	302,300.00	356,300.00
03-POLICE		0.00	50,553.84	56,000.00	57,150.00
04-FIRE		42,325.65	38,451.61	45,200.00	45,200.00
05-STREET		346,342.83	286,291.04	405,800.00	414,700.00
06-SHOP & WAREHOUSE		15,999.65	15,841.17	22,000.00	22,000.00
08-DISPATCH		0.00	0.00	0.00	0.00
12-CEMETERY		16,342.29	17,696.05	25,700.00	25,700.00
17-AIRPORT		23,384.46	68,438.75	71,600.00	72,400.00
18-LIBRARY		27,177.57	25,610.06	39,600.00	46,700.00
24-PARK AND RECREATION		38,005.78	37,604.14	46,900.00	47,700.00
TOTAL EXPENDITURES		2,015,194.94	1,146,366.67	1,437,400.00	1,511,650.00
		=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES		(835,780.13)	170,403.03	1,748.00	5,198.00

01 -GENERAL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-GOVERNMENT & ADMINISTR				
01-301-010 CURRENT TAXES	482,261.53	525,221.84	490,000.00	540,000.00
01-301-011 DELINQUENT TAXES	0.00	0.00	500.00	500.00
01-301-012 PENALTY AND INTEREST	0.00	0.00	0.00	0.00
01-301-013 15% ATTY FEE (DELINQUENT TAX)	0.00	0.00	0.00	0.00
01-301-014 LIQUOR LICENSE-CITY	1,300.00	1,245.00	500.00	1,000.00
01-301-015 GAMING REVENUE	0.00	0.00	0.00	0.00
01-301-110 SALES & USE TAX	306,922.22	249,203.59	320,000.00	330,000.00
01-301-111 PROCESSING FEES	1,215.49	5,937.20	1,500.00	6,000.00
01-301-120 MIXED BEVERAGE TAX	8,050.50	6,993.87	7,000.00	8,000.00
01-301-210 FRANCHISE TAX-WEST TEXAS UTIL.	25,707.26	26,001.44	28,000.00	28,000.00
01-301-211 FRANCHISE TAX-WEST TEXAS GAS	14,484.36	12,363.38	17,000.00	17,000.00
01-301-212 FRANCHISE TAX-CLASSIC CABLE	0.00	0.00	0.00	0.00
01-301-213 MUNICIPAL FEE-SWBT	2,562.21	2,575.24	4,000.00	4,000.00
01-301-214 MUNICIPAL FEE-NTS COMMUNICATNS	0.00	0.00	0.00	0.00
01-301-215 MUNICIPAL FEE- VARIOUS	6,599.25	6,600.25	4,500.00	6,000.00
01-301-410 AMT RETAINED - SAN SALES TAX	0.00	0.00	0.00	0.00
01-301-411 AMT RETAINED - TAX ON FINES	0.00	0.00	0.00	0.00
01-301-601 TAX CERTIFICATES	0.00	0.00	0.00	0.00
01-301-602 RETURNED CHECK CHARGE	630.00	934.80	500.00	1,000.00
01-301-603 COPIES	131.68	199.75	100.00	200.00
01-301-605 ANIMAL CONTROL FEE	545.00	160.00	500.00	500.00
01-301-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-301-611 BUILDING PERMITS	92.50	146.61	100.00	100.00
01-301-612 LEASE-U DROP INN	12,000.00	11,000.00	12,000.00	12,000.00
01-301-613 DOOR-TO-DOOR SALES PERMITS	60.00	60.00	0.00	0.00
01-301-614 RENT-CEMETERY LAND	600.00	0.00	0.00	0.00
01-301-615 ORDINANCE FEES	162.00	0.00	100.00	100.00
01-301-617 ROYALTIES--OIL & GAS	2,257.55	1,866.35	4,000.00	4,000.00
01-301-618 LEASE- EDC OFFICE	6,000.00	5,500.00	6,000.00	0.00
01-301-619 LEASE TAX-TAX OFFICE RENT	4,200.00	3,500.00	4,200.00	4,200.00
01-301-629 INTEREST INCOME	95,242.45	49,032.40	10,000.00	40,000.00
01-301-631 CITY BUILDING PROJECT	0.00	0.00	0.00	0.00
01-301-633 CRF	0.00	0.00	0.00	0.00
01-301-634 DONATIONS	10.00	0.00	0.00	0.00
01-301-635 MISC	0.00	10.30	500.00	100.00
01-301-636 REFUND SURPLUS CREDIT-TWC	0.00	0.00	0.00	0.00
01-301-711 INSURANCE REIMBURSEMENT	(328,242.33)	676.69	2,500.00	1,000.00
01-301-803 REFUND OVERPAYMENT	(7.32)	0.00	0.00	0.00
01-301-804 NOTES RECEIVABLE INTEREST	0.00	0.00	0.00	0.00
01-301-805 AMUSEMENT GAMING	17,500.00	8,000.00	17,500.00	8,000.00
TOTAL 01-GOVERNMENT & ADMINISTR	660,284.35	917,228.71	931,000.00	1,011,700.00
02-SANITATION				
01-302-512 GARBAGE SERVICE	243,214.92	202,897.25	250,000.00	250,000.00
01-302-515 LANDFILL FEES	141,514.25	105,772.40	135,000.00	135,000.00
01-302-516 POOR FARM LEASE	0.00	0.00	0.00	0.00
01-302-517 SCALE FEES	0.00	0.00	0.00	0.00

01 -GENERAL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-302-608 SALE OF RECYCLE PRODUCTS	0.00	0.00	7,000.00	0.00
01-302-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-302-625 GRASS LEASE-HAWK LAND	1,848.00	0.00	1,848.00	1,848.00
01-302-626 RIGHT OF WAY DAMAGE	0.00	0.00	0.00	0.00
01-302-629 INTEREST INCOME	233.73	0.00	0.00	0.00
01-302-703 GRANT PROCEEDS	0.00	0.00	0.00	0.00
01-302-705 LOAN PROCEEDS	0.00	0.00	0.00	0.00
01-302-711 INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00
01-302-801 CASH RESERVE	15,881.64	15,766.79	16,000.00	16,000.00
TOTAL 02-SANITATION	402,692.54	324,436.44	409,848.00	402,848.00
<u>03-POLICE</u>				
01-303-013 DELINQUENT FINE COLLECTIONS	0.00	137.10	100.00	100.00
01-303-411 AMT RET TAX ON FINES	0.00	0.00	0.00	0.00
01-303-518 DRUG SEIZURE PROCEEDS	0.00	0.00	0.00	0.00
01-303-606 MCLEAN SERVICE FEE	0.00	0.00	0.00	0.00
01-303-608 WRECKER FEES	0.00	0.00	0.00	0.00
01-303-609 ACCIDENT FEES	0.00	0.00	0.00	0.00
01-303-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-303-618 REVENUE P/D FUND RAISING	0.00	0.00	0.00	0.00
01-303-619 FINES COLLECTED	0.00	304.00	200.00	200.00
01-303-621 CITY FEE ON FINES	0.00	10.00	0.00	0.00
01-303-622 CITY FINES-TECHNOLOGY FUND	0.00	8.00	0.00	0.00
01-303-703 TELEPHONE REIMB.-WHEELER CO.	0.00	0.00	0.00	0.00
01-303-704 GRANT PROCEEDS	0.00	0.00	0.00	0.00
01-303-711 INSURANCE REIMBURSEMENT	0.00	0.00	0.00	0.00
01-303-713 WORKER'S COMP REIMB.	0.00	0.00	0.00	0.00
01-303-715 REIMB.--COMPTROLLER/CONT. ED.	0.00	0.00	0.00	0.00
01-303-801 CASH RESERVE-POLICE CAR	0.00	0.00	0.00	0.00
TOTAL 03-POLICE	0.00	459.10	300.00	300.00
<u>04-FIRE</u>				
01-304-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-304-618 INCOME FD FUND RAISING	0.00	0.00	0.00	0.00
01-304-620 INCOME FROM MONTHLY REPORTS	0.00	0.00	0.00	0.00
01-304-622 FIRE DEPARTMENT DONATIONS/OTH	0.00	0.00	0.00	13,000.00
01-304-625 GRANT PROCEEDS	0.00	0.00	0.00	0.00
01-304-631 FIRE DEPARTMENT DONATIONS	13,000.00	10,769.58	13,000.00	0.00
01-304-705 RURAL FIRES REIMBURSEMENT	0.00	0.00	0.00	0.00
01-304-707 OTHER WHEELER CO. REIMBURSE.	0.00	0.00	0.00	0.00
01-304-805 FROM FIRE EQUIP. FUND	0.00	0.00	0.00	0.00
TOTAL 04-FIRE	13,000.00	10,769.58	13,000.00	13,000.00
<u>05-STREET</u>				
01-305-110 SALES & USE TAX	76,730.10	51,152.51	70,000.00	75,000.00
01-305-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-305-611 INCOME FROM MOWING	9,270.42	0.00	1,000.00	1,000.00
TOTAL 05-STREET	86,000.52	51,152.51	71,000.00	76,000.00

01 -GENERAL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>06-SHOP & WAREHOUSE</u>				
01-306-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
TOTAL 06-SHOP & WAREHOUSE	0.00	0.00	0.00	0.00
<u>08-DISPATCH</u>				
01-308-606 MCLEAN SERVICE FEE	0.00	0.00	0.00	0.00
01-308-701 DISPATCH SAL. REIMBURSEMENT	0.00	0.00	0.00	0.00
01-308-704 MCLEAN 911 SERVICE	0.00	0.00	0.00	0.00
TOTAL 08-DISPATCH	0.00	0.00	0.00	0.00
<u>12-CEMETERY</u>				
01-312-609 SALE OF CEMETERY LOTS	3,600.00	3,300.00	5,000.00	4,000.00
01-312-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-312-622 CEMETERY LAND LEASE	0.00	0.00	0.00	0.00
01-312-709 CEMETERY SALARY REIMBURSEMENT	0.00	0.00	0.00	0.00
01-312-713 WORKER'S COMP. REIMB.	0.00	0.00	0.00	0.00
TOTAL 12-CEMETERY	3,600.00	3,300.00	5,000.00	4,000.00
<u>17-AIRPORT</u>				
01-317-414 AIRPORT CREDIT CARD INCOME	9,300.40	3,268.06	6,000.00	5,000.00
01-317-415 AVIATION FUEL SALES	0.00	1,961.30	0.00	0.00
01-317-622 AIRPORT LAND LEASE	0.00	0.00	0.00	0.00
01-317-703 GRANT PROCEEDS	0.00	0.00	0.00	0.00
TOTAL 17-AIRPORT	9,300.40	5,229.36	6,000.00	5,000.00
<u>24-PARK AND RECREATION</u>				
01-324-627 SWIMMING POOL RECEIPTS	4,537.00	4,194.00	3,000.00	4,000.00
TOTAL 24-PARK AND RECREATION	4,537.00	4,194.00	3,000.00	4,000.00
<u>28-ECONOMIC DEVELOPMENT</u>				
01-328-635 Misc	0.00	0.00	0.00	0.00
01-328-700 TRANSFERS	0.00	0.00	0.00	0.00
TOTAL 28-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,179,414.81	1,316,769.70	1,439,148.00	1,516,848.00
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01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>MAINTENANCE COSTS</u>				
01-401-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
01-401-420 MAINTENANCE-OFFICE EQUIPMENT]	3,625.00	2,111.69	5,000.00	5,000.00
01-401-425 MAINTENANCE--RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-401-440 BUILDING MAINTENANCE	19,000.00	7,458.41	14,000.00	14,000.00
01-401-445 MAINTENANCE-EQUIPMENT	1,570.03	9,928.47	7,000.00	9,000.00
01-401-470 FUEL, OIL & SERVICE	722.65	0.00	1,000.00	1,000.00
TOTAL MAINTENANCE COSTS	24,917.68	19,498.57	27,000.00	29,000.00
<u>DEBT RETIREMENT</u>				
01-401-501 NOTE PAYMENT FOR EDC	0.00	0.00	0.00	0.00
01-401-502 INTEREST ON EDC NOTE	0.00	0.00	0.00	0.00
01-401-503 NOTE PAYABLE-COMPUTER SYSTEM	0.00	0.00	0.00	0.00
01-401-504 INTEREST-COMPUTER SYSTEM	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-401-601 LEGAL FEES	10,100.76	9,980.50	10,000.00	15,000.00
01-401-602 RECORDING FEES	363.11	705.00	1,000.00	1,000.00
01-401-603 LITIGATION SETTLEMENT	0.00	0.00	0.00	0.00
01-401-605 AUDIT FEES	6,930.00	8,000.00	8,000.00	10,000.00
01-401-607 TIER TWO STATE FEE	0.00	0.00	0.00	0.00
01-401-608 ENGINEERING FEES	0.00	0.00	0.00	0.00
01-401-610 COST OF ASSET SOLD	0.00	0.00	0.00	0.00
01-401-615 ORDINANCE ENFORCEMENT	50,000.00	7,855.02	12,000.00	12,000.00
01-401-616 DELINQUENT TAX ATTORNEY FEE	0.00	0.00	0.00	0.00
01-401-620 LEASE LAW ENFORCEMENT	0.00	0.00	0.00	0.00
01-401-621 RABIES CONTROL OFFICER	0.00	0.00	0.00	0.00
01-401-625 PLANNING & ZONING COST	0.00	0.00	0.00	0.00
01-401-630 ADV. & PUBLIC RELATIONS	1,201.00	1,259.90	2,500.00	2,500.00
01-401-632 PROPERTY TAXES	834.90	0.00	1,000.00	1,000.00
01-401-635 APPRAISAL DISTRICT	13,000.00	13,373.13	14,500.00	15,000.00
01-401-640 ELECTION EXPENSE	9,000.00	4,996.31	5,000.00	5,000.00
01-401-644 ADMINISTRATION FEE-INSURANCE	0.00	0.00	0.00	0.00
01-401-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-401-650 ALLOCATED INSURANCE	47,500.00	59,999.08	60,000.00	76,000.00
01-401-655 DUES AND SUBSCRIPTIONS	2,998.41	977.06	3,500.00	3,500.00
01-401-665 MEALS AND LODGING	962.75	988.45	1,000.00	1,000.00
01-401-666 RETURNED CHECKS	827.61	378.26	0.00	0.00
01-401-670 CASH SHORT AND OVER	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	143,718.54	107,756.19	118,500.00	142,000.00
<u>CAPITAL OUTLAY</u>				
01-401-701 CAPITOL OUTLAY	0.00	6,300.00	25,000.00	10,500.00
TOTAL CAPITAL OUTLAY	0.00	6,300.00	25,000.00	10,500.00
TOTAL 01-GOVERNMENT & ADMINISTR	1,175,478.52	374,871.81	422,300.00	423,800.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
02-SANITATION				
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PERSONNEL COSTS				
01-402-111 PAYROLL SALARIES	107,240.50	91,760.65	112,800.00	118,500.00
01-402-113 OVERTIME	1,764.00	1,998.15	2,500.00	2,500.00
01-402-120 MEDICARE TAX	1,579.11	1,357.80	1,800.00	1,900.00
01-402-121 SOC SECURITY (FICA)	6,751.52	5,805.76	7,300.00	7,600.00
01-402-122 HOSPITAL INSURANCE	19,973.44	20,332.48	22,200.00	23,300.00
01-402-123 LIFE INSURANCE	141.90	141.90	200.00	200.00
01-402-125 RETIREMENT	6,299.14	4,719.71	8,000.00	5,900.00
01-402-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-402-131 OTHER PAY	0.00	0.00	0.00	0.00
01-402-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-402-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-402-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-402-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-402-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-402-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-402-143 UNIFORMS	1,598.23	1,154.06	2,000.00	2,000.00
01-402-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-402-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-402-149 EMPLOYEE TRAINING	631.44	438.75	1,000.00	1,000.00
TOTAL PERSONNEL COSTS	145,979.28	127,709.26	157,800.00	162,900.00
SUPPLIES				
01-402-201 OFFICE SUPPLIES	228.56	300.00	300.00	300.00
01-402-205 POSTAGE	0.00	0.00	0.00	0.00
01-402-215 CLEANING SUPPLIES	100.00	83.95	100.00	100.00
01-402-220 OTHER SUPPLIES	252.98	296.40	300.00	400.00
01-402-225 EQUIPMENT RENTAL	2,000.00	60.00	2,000.00	1,500.00
TOTAL SUPPLIES	2,581.54	740.35	2,700.00	2,300.00
UTILITIES				
01-402-301 ELECTRICITY	339.16	273.69	1,000.00	1,000.00
01-402-302 WATER BILLS-CITY	925.00	762.00	1,000.00	1,000.00
01-402-305 GAS FOR HEATING	502.75	632.50	750.00	800.00
01-402-310 TELEPHONE	355.59	587.18	750.00	800.00
01-402-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	2,122.50	2,255.37	3,500.00	3,600.00
MAINTENANCE COSTS				
01-402-401 MAINTENANCE MOTOR VEHICLE	10,909.39	5,843.18	15,000.00	14,000.00
01-402-425 MAINTENANCE-RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-402-430 SCALE FEES	2,021.00	2,498.40	3,500.00	3,500.00
01-402-440 BUILDING MAINTENANCE	195.43	251.53	300.00	500.00
01-402-445 MAINTENANCE-EQUIPMENT	24,923.56	26,600.68	30,000.00	29,000.00
01-402-450 MAINTENANCE-GROUNDS	8,000.00	1,756.53	6,722.36	5,000.00
01-402-470 FUEL, OIL & SERVICE	35,749.98	8,559.01	25,000.00	25,000.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-402-471 LANDFILL FEES-WELLINGTON	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	81,799.36	45,509.33	80,522.36	77,000.00
<u>DEBT RETIREMENT</u>				
01-402-501 LEASE PYMT-DEERE CREDIT	0.00	0.00	0.00	0.00
01-402-502 INTEREST-DEERE CREDIT	0.00	0.00	0.00	0.00
01-402-503 NOTES PAYABLE TRASH TRUCK	49,822.37	0.00	0.00	0.00
01-402-504 INTEREST PAYABLE-TRASH TRUCK	300.32	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	50,122.69	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-402-601 LEGAL FEES	0.00	0.00	0.00	0.00
01-402-602 STATE FEES-LANDFILL	14,054.65	12,598.84	15,000.00	15,000.00
01-402-603 FINANCIAL ASSURANCE FEE	0.00	0.00	0.00	0.00
01-402-608 ENGINEERING FEES	200.00	6,520.61	7,000.00	60,000.00
01-402-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-402-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-402-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-402-664 TRAVEL EXPENSE-LANDFILL PERMIT	0.00	0.00	0.00	0.00
01-402-665 MEALS AND LODGING	77.17	396.80	500.00	500.00
01-402-666 CRP REPAYMENT	0.00	0.00	0.00	0.00
01-402-670 CASH RESERVE-SANITATION TRUCK	15,000.00	15,000.00	15,000.00	15,000.00
TOTAL OTHER COSTS	29,331.82	34,516.25	37,500.00	90,500.00
<u>CAPITAL OUTLAY</u>				
01-402-702 CAPITOL OUTLAY-SANITATION	18,201.00	20,277.64	20,277.64	20,000.00
01-402-703 GRANT EXPENDITURES	0.00	0.00	0.00	0.00
01-402-704 CAPITOL OUTLAY-SITE PREPARATIO	0.00	0.00	0.00	0.00
01-402-705 INTEREST	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	18,201.00	20,277.64	20,277.64	20,000.00
TOTAL 02-SANITATION	330,138.19	231,008.20	302,300.00	356,300.00
<u>03 -POLICE</u>				
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<u>PERSONNEL COSTS</u>				
01-403-111 PAYROLL SALARIES	0.00	0.00	0.00	0.00
01-403-113 OVERTIME	0.00	0.00	0.00	0.00
01-403-120 MEDICARE TAX	0.00	0.00	0.00	0.00
01-403-121 SOC SECURITY (FICA)	0.00	0.00	0.00	0.00
01-403-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
01-403-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
01-403-125 RETIREMENT	0.00	0.00	0.00	0.00
01-403-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-403-131 OTHER PAY	0.00	0.00	0.00	0.00
01-403-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-403-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-403-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-403-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-403-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-403-142 DRUG DOG EXPENSE	0.00	0.00	0.00	0.00
01-403-143 UNIFORMS	0.00	0.00	0.00	0.00
01-403-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-403-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-403-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	0.00	0.00	0.00	0.00
<u>SUPPLIES</u>				
01-403-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-403-202 ANNUAL SOFTWARE MAINTENANCE	0.00	0.00	0.00	0.00
01-403-205 POSTAGE	0.00	0.00	0.00	0.00
01-403-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
01-403-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
01-403-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
01-403-301 ELECTRICITY	0.00	0.00	0.00	0.00
01-403-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
01-403-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
01-403-310 TELEPHONE	0.00	0.00	0.00	0.00
01-403-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	0.00	0.00	0.00	0.00
<u>MAINTENANCE COSTS</u>				
01-403-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
01-403-425 MAINTENANCE-RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-403-445 MAINTENANCE-EQUIPMENT	0.00	0.00	0.00	0.00
01-403-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	0.00	0.00	0.00	0.00
<u>DEBT RETIREMENT</u>				
01-403-502 INTEREST-FNB	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-403-604 JUVENILE PROBATION DEPARTMENT	0.00	0.00	0.00	0.00
01-403-605 WHEELER CO. CRIME STOPPERS	0.00	0.00	0.00	0.00
01-403-608 EXPENSE PD FUND RAISING	0.00	0.00	0.00	0.00
01-403-610 JURY FEES	0.00	0.00	0.00	0.00
01-403-611 D.A.R.E. PROGRAM	0.00	0.00	0.00	0.00
01-403-616 DELINQUENT FINE COLLECTION FEE	0.00	137.10	1,000.00	500.00
01-403-622 POLICE OFFICER MEDICAL EXP	0.00	0.00	0.00	0.00
01-403-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-403-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-403-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-403-655 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-403-660 PRISONER EXPENSE	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-403-665 MEALS AND LODGING	0.00	0.00	0.00	0.00
01-403-670 CASH RESERVE-POLICE CAR	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	137.10	1,000.00	500.00
<u>CAPITAL OUTLAY</u>				
01-403-703 CAPITOL OUTLAY-POLICE	0.00	50,416.74	55,000.00	56,650.00
01-403-704 GRANT EXPENDITURES	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	50,416.74	55,000.00	56,650.00
TOTAL 03-POLICE	0.00	50,553.84	56,000.00	57,150.00
<u>04-FIRE</u>				
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<u>PERSONNEL COSTS</u>				
01-404-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
01-404-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
01-404-125 RETIREMENT	0.00	0.00	0.00	0.00
01-404-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-404-131 OTHER PAY	0.00	0.00	0.00	0.00
01-404-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-404-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-404-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-404-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-404-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-404-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-404-143 UNIFORMS	0.00	0.00	0.00	0.00
01-404-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-404-145 SALARY CONTRIBUTION-EMC	3,200.00	0.00	3,200.00	3,200.00
01-404-146 CALLS AND MEETINGS-COUNTY	0.00	0.00	0.00	0.00
01-404-147 CALLS AND MEETINGS-CITY	0.00	0.00	0.00	0.00
01-404-148 FIRE DEPARTMENT OFFICER COMP.	0.00	0.00	0.00	0.00
01-404-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	3,200.00	0.00	3,200.00	3,200.00
<u>SUPPLIES</u>				
01-404-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-404-205 POSTAGE	0.00	0.00	0.00	0.00
01-404-210 TOOLS	0.00	0.00	0.00	0.00
01-404-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
01-404-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
01-404-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
01-404-301 ELECTRICITY	0.00	0.00	0.00	0.00
01-404-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
01-404-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
01-404-310 TELEPHONE	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-404-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	0.00	0.00	0.00	0.00
<u>MAINTENANCE COSTS</u>				
01-404-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
01-404-405 MAINT. FIRE DEPT.-CITY VEHICLE	0.00	0.00	0.00	0.00
01-404-410 MAINT. FIRE DEPT.- COUNTY VEH	0.00	0.00	0.00	0.00
01-404-415 MAINT.-FIRE DEPT. WEEKLY	0.00	0.00	0.00	0.00
01-404-425 MAINT.-RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-404-440 BUILDING MAINTENANCE	0.00	0.00	0.00	0.00
01-404-445 MAINTENANCE-EQUIPMENT	0.00	0.00	0.00	0.00
01-404-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	0.00	0.00	0.00	0.00
<u>DEBT RETIREMENT</u>				
01-404-504 FIRE TRUCK NOTE #16258	0.00	0.00	0.00	0.00
01-404-505 INTEREST-FIRE TRUCK NOTE 17373	0.00	0.00	0.00	0.00
01-404-518 LOAN PROCEEDS	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-404-608 FIRE DEPARTMENT EXPENSE	39,125.65	38,451.61	42,000.00	42,000.00
01-404-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
01-404-624 FIRE DEPARTMENT RENTAL	0.00	0.00	0.00	0.00
01-404-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-404-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-404-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-404-655 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
01-404-665 MEALS AND LODGING	0.00	0.00	0.00	0.00
01-404-666 RETURNED CHECKS	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	39,125.65	38,451.61	42,000.00	42,000.00
<u>CAPITAL OUTLAY</u>				
01-404-704 CAPITOL OUTLAY FIRE	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL 04-FIRE	42,325.65	38,451.61	45,200.00	45,200.00
05-STREET =====				
<u>PERSONNEL COSTS</u>				
01-405-111 PAYROLL SALARIES	132,978.03	132,425.00	188,500.00	199,000.00
01-405-113 OVERTIME	3,714.00	5,367.39	5,000.00	5,000.00
01-405-120 MEDICARE TAX	1,982.06	1,997.96	3,000.00	3,200.00
01-405-121 SOC SECURITY (FICA)	8,474.94	8,543.17	12,500.00	12,800.00
01-405-122 HOSPITAL INSURANCE	39,040.64	45,290.44	61,000.00	64,100.00
01-405-123 LIFE INSURANCE	277.35	328.95	500.00	500.00
01-405-125 RETIREMENT	10,709.40	9,535.93	13,500.00	9,800.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-405-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-405-131 OTHER PAY	0.00	0.00	0.00	0.00
01-405-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-405-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-405-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-405-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-405-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-405-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-405-143 UNIFORMS	2,509.02	3,001.83	4,000.00	4,000.00
01-405-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-405-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-405-149 EMPLOYEE TRAINING	0.00	0.00	1,000.00	1,000.00
TOTAL PERSONNEL COSTS	199,685.44	206,490.67	289,000.00	299,400.00
<u>SUPPLIES</u>				
01-405-201 OFFICE SUPPLIES	0.00	41.04	100.00	100.00
01-405-205 POSTAGE	0.00	0.00	0.00	0.00
01-405-210 TOOLS	1,870.53	320.09	2,000.00	2,000.00
01-405-215 CLEANING SUPPLIES	181.04	91.41	200.00	200.00
01-405-220 OTHER SUPPLIES	439.83	499.87	500.00	1,000.00
01-405-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	2,491.40	952.41	2,800.00	3,300.00
<u>UTILITIES</u>				
01-405-301 ELECTRICITY	55,496.05	44,462.13	65,000.00	65,000.00
01-405-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
01-405-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
01-405-310 TELEPHONE	0.00	0.00	0.00	0.00
01-405-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	55,496.05	44,462.13	65,000.00	65,000.00
<u>MAINTENANCE COSTS</u>				
01-405-401 MAINTENANCE MOTOR VEHICLE	3,183.45	3,022.28	5,000.00	5,000.00
01-405-425 MAINTENANCE-RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-405-445 MAINTENANCE-EQUIPMENT	9,251.15	7,493.56	8,000.00	8,000.00
01-405-455 MAINTENANCE-STREETS	(8,180.45)	12,294.89	14,000.00	12,000.00
01-405-470 FUEL, OIL & SERVICE	8,244.30	2,073.45	6,000.00	6,000.00
TOTAL MAINTENANCE COSTS	12,498.45	24,884.18	33,000.00	31,000.00
<u>DEBT RETIREMENT</u>				
01-405-502 INTEREST-FNB	0.00	0.00	0.00	0.00
01-405-510 SEAL COAT STREET REPAIR	75,743.51	8,900.00	15,000.00	15,000.00
TOTAL DEBT RETIREMENT	75,743.51	8,900.00	15,000.00	15,000.00
<u>OTHER COSTS</u>				
01-405-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-405-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-405-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-405-665 MEALS & LODGING	427.98	601.65	1,000.00	1,000.00
TOTAL OTHER COSTS	427.98	601.65	1,000.00	1,000.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>CAPITAL OUTLAY</u>				
01-405-705 CAPITOL OUTLAY-STREET	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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TOTAL 05-STREET	346,342.83	286,291.04	405,800.00	414,700.00
<u>06-SHOP & WAREHOUSE</u>				
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<u>PERSONNEL COSTS</u>				
01-406-111 PAYROLL SALARIES	0.00	0.00	0.00	0.00
01-406-113 OVERTIME	0.00	0.00	0.00	0.00
01-406-120 MEDICARE TAX	0.00	0.00	0.00	0.00
01-406-121 SOC SECURITY (FICA)	0.00	0.00	0.00	0.00
01-406-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
01-406-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
01-406-125 RETIREMENT	0.00	0.00	0.00	0.00
01-406-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-406-131 OTHER PAY	0.00	0.00	0.00	0.00
01-406-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-406-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-406-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-406-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-406-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-406-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-406-143 UNIFORMS	0.00	0.00	0.00	0.00
01-406-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-406-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-406-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	0.00	0.00	0.00	0.00
<u>SUPPLIES</u>				
01-406-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-406-205 POSTAGE	0.00	0.00	0.00	0.00
01-406-210 TOOLS	1,897.31	1,370.36	1,500.00	1,500.00
01-406-215 CLEANING SUPPLIES	1,497.47	1,092.30	1,500.00	1,500.00
01-406-220 OTHER SUPPLIES	1,000.00	961.51	1,000.00	1,000.00
01-406-225 EQUIPMENT RENTAL	0.00	0.00	1,000.00	1,000.00
TOTAL SUPPLIES	4,394.78	3,424.17	5,000.00	5,000.00
<u>UTILITIES</u>				
01-406-301 ELECTRICITY	2,082.56	1,591.81	2,500.00	2,500.00
01-406-302 WATER BILLS-CITY	2,405.47	2,068.28	3,000.00	3,000.00
01-406-305 GAS FOR HEATING	2,316.53	3,024.93	3,500.00	3,500.00
01-406-310 TELEPHONE	0.00	0.00	0.00	0.00
01-406-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	6,804.56	6,685.02	9,000.00	9,000.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>MAINTENANCE COSTS</u>				
01-406-401 MAINTENANCE MOTOR VEHICLE	546.71	447.59	1,000.00	1,000.00
01-406-440 BUILDING MAINTENANCE	953.78	260.00	1,000.00	1,000.00
01-406-445 MAINTENANCE-EQUIPMENT	3,299.82	4,024.39	5,000.00	5,000.00
01-406-470 FUEL, OIL & SERVICE	0.00	1,000.00	1,000.00	1,000.00
TOTAL MAINTENANCE COSTS	4,800.31	5,731.98	8,000.00	8,000.00
<u>DEBT RETIREMENT</u>				
01-406-502 INTEREST-FNB	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-406-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-406-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-406-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-406-706 CAPITOL OUTLAY SHOP	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL 06-SHOP & WAREHOUSE	15,999.65	15,841.17	22,000.00	22,000.00
08-DISPATCH				
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<u>PERSONNEL COSTS</u>				
01-408-111 PAYROLL SALARIES	0.00	0.00	0.00	0.00
01-408-113 OVERTIME	0.00	0.00	0.00	0.00
01-408-120 MEDICARE TAX	0.00	0.00	0.00	0.00
01-408-121 SOC SECURITY (FICA)	0.00	0.00	0.00	0.00
01-408-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
01-408-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
01-408-125 RETIREMENT	0.00	0.00	0.00	0.00
01-408-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-408-131 OTHER PAY	0.00	0.00	0.00	0.00
01-408-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-408-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-408-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-408-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-408-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-408-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-408-143 UNIFORMS	0.00	0.00	0.00	0.00
01-408-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-408-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-408-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>SUPPLIES</u>				
01-408-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-408-205 POSTAGE	0.00	0.00	0.00	0.00
01-408-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
01-408-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
01-408-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
01-408-301 ELECTRICITY	0.00	0.00	0.00	0.00
01-408-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
01-408-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
01-408-310 TELEPHONE	0.00	0.00	0.00	0.00
01-408-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	0.00	0.00	0.00	0.00
<u>MAINTENANCE COSTS</u>				
01-408-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
01-408-420 MAINTENANCE-OFFICE EQUIPMENT	0.00	0.00	0.00	0.00
01-408-425 MAINTENANCE RADIO EQUIPMENT	0.00	0.00	0.00	0.00
01-408-430 MAINTENANCE-TELETYPE	0.00	0.00	0.00	0.00
01-408-445 MAINTENANCE-EQUIPMENT	0.00	0.00	0.00	0.00
01-408-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	0.00	0.00	0.00	0.00
<u>DEBT RETIREMENT</u>				
01-408-502 INTEREST-FNB	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-408-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
01-408-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-408-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-408-665 MEALS AND LODGING	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00
<u>CAPITAL OUTLAY</u>				
01-408-708 CAPITOL OUTLAY-DISPATCH	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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TOTAL 08-DISPATCH	0.00	0.00	0.00	0.00
12-CEMETERY =====				
<u>PERSONNEL COSTS</u>				
01-412-111 PAYROLL SALARIES	0.00	0.00	0.00	0.00
01-412-113 OVERTIME	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-412-120 MEDICARE TAX	0.00	0.00	0.00	0.00
01-412-121 SOC SECURITY (FICA)	0.00	0.00	0.00	0.00
01-412-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
01-412-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
01-412-125 RETIREMENT	0.00	0.00	0.00	0.00
01-412-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-412-131 OTHER PAY	0.00	0.00	0.00	0.00
01-412-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
01-412-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
01-412-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
01-412-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
01-412-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
01-412-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
01-412-143 UNIFORMS	0.00	0.00	0.00	0.00
01-412-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
01-412-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
01-412-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	0.00	0.00	0.00	0.00
<u>SUPPLIES</u>				
01-412-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
01-412-205 POSTAGE	0.00	0.00	0.00	0.00
01-412-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
01-412-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
01-412-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
01-412-301 ELECTRICITY	98.31	79.56	100.00	100.00
01-412-302 WATER BILLS-CITY	1,335.93	1,022.14	1,500.00	1,500.00
01-412-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
01-412-310 TELEPHONE	0.00	0.00	0.00	0.00
01-412-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	1,434.24	1,101.70	1,600.00	1,600.00
<u>MAINTENANCE COSTS</u>				
01-412-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
01-412-445 MAINTENANCE-EQUIPMENT	0.00	163.74	1,000.00	1,000.00
01-412-450 MAINTENANCE GROUNDS	14,133.05	14,436.86	20,000.00	20,000.00
01-412-470 FUEL, OIL & SERVICE	0.00	1,000.00	1,000.00	1,000.00
TOTAL MAINTENANCE COSTS	14,133.05	15,600.60	22,000.00	22,000.00
<u>DEBT RETIREMENT</u>				
01-412-502 INTEREST-FNB	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
01-412-611 COST OF CEMETERY LOTS-LISLE	550.00	668.75	1,500.00	1,500.00
01-412-615 COMMISSION ON SALE OF LOTS	225.00	325.00	600.00	600.00
01-412-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
01-412-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-412-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
01-412-665 MEALS AND LODGING	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	775.00	993.75	2,100.00	2,100.00
<u>CAPITAL OUTLAY</u>				
01-412-712 CAPITOL OUTLAY-CEMETERY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
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TOTAL 12-CEMETERY	16,342.29	17,696.05	25,700.00	25,700.00
 17-AIRPORT =====				
<u>SUPPLIES</u>				
01-417-212 AVIATION GASOLINE	13,409.95	9,998.75	10,000.00	10,000.00
01-417-216 COKE MACHINE AIRPORT	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	13,409.95	9,998.75	10,000.00	10,000.00
 <u>UTILITIES</u>				
01-417-301 ELECTRICITY	2,221.94	1,500.81	3,000.00	2,800.00
01-417-302 WATER BILLS CITY	711.14	731.37	1,000.00	1,000.00
01-417-305 GAS FOR HEATING	500.25	870.18	1,000.00	1,000.00
01-417-310 TELEPHONE	1,550.28	1,291.88	1,600.00	1,600.00
TOTAL UTILITIES	4,983.61	4,394.24	6,600.00	6,400.00
 <u>MAINTENANCE COSTS</u>				
01-417-440 BUILDING MAINTENANCE	820.08	135.64	1,000.00	1,000.00
01-417-445 MAINTENANCE-EQUIPMENT	2,070.14	1,090.61	2,000.00	2,000.00
01-417-450 MAINTENANCE-GROUNDS	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	2,890.22	1,226.25	3,000.00	3,000.00
 <u>OTHER COSTS</u>				
01-417-609 CREDIT CARD EXPENSE-AIRPORT	2,100.68	2,819.51	2,000.00	3,000.00
01-417-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	2,100.68	2,819.51	2,000.00	3,000.00
 <u>CAPITAL OUTLAY</u>				
01-417-701 CAPITAL OUTLAY	0.00	50,000.00	50,000.00	50,000.00
TOTAL CAPITAL OUTLAY	0.00	50,000.00	50,000.00	50,000.00
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TOTAL 17-AIRPORT	23,384.46	68,438.75	71,600.00	72,400.00

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
18-LIBRARY				
=====				
<u>PERSONNEL COSTS</u>				
01-418-111 PAYROLL SALARIES	17,750.00	15,930.00	18,800.00	24,700.00
01-418-120 MEDICARE TAX	257.44	231.04	400.00	500.00
01-418-121 SOCIAL SECURITY FICA	1,100.50	987.66	1,300.00	1,600.00
01-418-125 RETIREMENT	0.00	0.00	0.00	0.00
01-418-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-418-141 WORKERS COMP	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	<u>19,107.94</u>	<u>17,148.70</u>	<u>20,500.00</u>	<u>26,800.00</u>
<u>SUPPLIES</u>				
01-418-201 OFFICE SUPPLIES	<u>2,388.81</u>	<u>2,332.66</u>	<u>3,000.00</u>	<u>3,000.00</u>
TOTAL SUPPLIES	2,388.81	2,332.66	3,000.00	3,000.00
<u>UTILITIES</u>				
01-418-301 ELECTRICITY	1,004.50	864.67	1,200.00	1,500.00
01-418-302 WATER BILLS CITY	1,000.00	1,180.58	1,200.00	1,700.00
01-418-305 GAS FOR HEATING	1,176.91	1,111.79	1,200.00	1,700.00
01-418-310 TELEPHONE	<u>2,000.00</u>	<u>2,496.14</u>	<u>2,500.00</u>	<u>4,000.00</u>
TOTAL UTILITIES	5,181.41	5,653.18	6,100.00	8,900.00
<u>MAINTENANCE COSTS</u>				
01-418-440 BUILDING MAINTENANCE	<u>499.41</u>	<u>475.52</u>	<u>10,000.00</u>	<u>8,000.00</u>
TOTAL MAINTENANCE COSTS	499.41	475.52	10,000.00	8,000.00
<u>OTHER COSTS</u>				
01-418-630 ADVERTISING AND PUBLIC RELATIO	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00
TOTAL 18-LIBRARY	27,177.57	25,610.06	39,600.00	46,700.00
24-PARK AND RECREATION				
=====				
<u>PERSONNEL COSTS</u>				
01-424-111 PAYROLL SALARIES	14,644.25	13,180.50	18,000.00	17,000.00
01-424-120 MEDICARE TAX	212.38	191.15	300.00	300.00
01-424-121 SOCIAL SECURITY FICA	907.95	817.26	1,200.00	1,000.00
01-424-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
01-424-141 WORKER'S COMPENSATION	0.00	0.00	0.00	0.00
01-424-149 EMPLOYEE TRAINING	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL COSTS	<u>15,764.58</u>	<u>14,188.91</u>	<u>19,500.00</u>	<u>18,300.00</u>
<u>SUPPLIES</u>				
01-424-215 CLEANING SUPPLIES	20.91	27.09	100.00	100.00
01-424-220 OTHER SUPPLIES	<u>42.30</u>	<u>0.00</u>	<u>100.00</u>	<u>100.00</u>
TOTAL SUPPLIES	63.21	27.09	200.00	200.00

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

01 -GENERAL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>UTILITIES</u>				
01-424-301 ELECTRICITY	2,989.03	2,918.56	3,000.00	3,500.00
01-424-302 WATER BILLS CITY	0.00	0.00	500.00	500.00
01-424-310 TELEPHONE	0.00	0.00	0.00	0.00
TOTAL UTILITIES	2,989.03	2,918.56	3,500.00	4,000.00
<u>MAINTENANCE COSTS</u>				
01-424-435 MAINTENANCE-SWIMMING POOL	12,930.70	11,048.40	13,000.00	14,000.00
01-424-445 MAINTENANCE EQUIPMENT	653.19	999.83	1,000.00	1,500.00
01-424-450 MAINTENANCE-GROUNDS	3,177.26	3,421.63	4,000.00	4,000.00
01-424-455 CONSTRUCTION-RODEO GROUNDS	2,279.95	4,999.72	5,000.00	5,000.00
01-424-470 FUEL, OIL AND SERVICE	0.00	0.00	500.00	500.00
TOTAL MAINTENANCE COSTS	19,041.10	20,469.58	23,500.00	25,000.00
<u>OTHER COSTS</u>				
01-424-630 ADV & PUBLIC RELATIONS	147.86	0.00	200.00	200.00
TOTAL OTHER COSTS	147.86	0.00	200.00	200.00
TOTAL 24-PARK AND RECREATION	38,005.78	37,604.14	46,900.00	47,700.00
TOTAL EXPENDITURES	2,015,194.94	1,146,366.67	1,437,400.00	1,511,650.00
REVENUES OVER/ (UNDER) EXPENDITURES	(835,780.13)	170,403.03	1,748.00	5,198.00

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER SEWER FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	14-WATER & SEWER	<u>1,074,856.70</u>	<u>827,809.37</u>	<u>1,007,000.00</u>	<u>1,036,000.00</u>
	TOTAL REVENUES	<u>1,074,856.70</u> =====	<u>827,809.37</u> =====	<u>1,007,000.00</u> =====	<u>1,036,000.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	14-WATER & SEWER	<u>887,607.97</u>	<u>705,916.12</u>	<u>1,005,700.00</u>	<u>1,030,500.00</u>
	TOTAL EXPENDITURES	<u>887,607.97</u> =====	<u>705,916.12</u> =====	<u>1,005,700.00</u> =====	<u>1,030,500.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	187,248.73	121,893.25	1,300.00	5,500.00

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

02 -WATER SEWER FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>14-WATER & SEWER</u>				
02-314-510 WATER SALES	845,310.26	644,723.23	800,000.00	820,000.00
02-314-511 SEWER SERVICE	139,069.30	108,341.56	130,000.00	140,000.00
02-314-513 OTHER WATER SALES	7,783.47	5,682.50	10,000.00	8,000.00
02-314-514 CONNECTION FEES	6,710.00	5,120.00	9,000.00	8,000.00
02-314-515 WATER TOWER RENT	20,240.00	15,155.00	20,000.00	20,000.00
02-314-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
02-314-629 INTEREST INCOME	35,743.67	28,787.08	18,000.00	20,000.00
02-314-632 TRANSFER FROM METER DEPOSIT	0.00	0.00	0.00	0.00
02-314-713 WORKERS' COMP REIMBURSEMENT	0.00	0.00	0.00	0.00
02-314-801 CASH RESERVE-VEHICLE RESERVE	20,000.00	20,000.00	20,000.00	20,000.00
02-314-900 TRANSFERS	0.00	0.00	0.00	0.00
TOTAL 14-WATER & SEWER	<u>1,074,856.70</u>	<u>827,809.37</u>	<u>1,007,000.00</u>	<u>1,036,000.00</u>
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TOTAL REVENUES	1,074,856.70	827,809.37	1,007,000.00	1,036,000.00
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02 -WATER SEWER FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>14-WATER & SEWER</u>				
=====				
<u>PERSONNEL COSTS</u>				
02-414-111 PAYROLL SALARIES	229,339.38	183,886.14	228,200.00	250,200.00
02-414-113 OVERTIME	11,430.82	14,682.54	23,000.00	21,000.00
02-414-120 MEDICARE TAX	3,459.60	2,864.30	3,800.00	4,200.00
02-414-121 SOC SECURITY (FICA)	14,792.95	12,247.85	15,900.00	17,100.00
02-414-122 HOSPITAL INSURANCE	53,521.30	53,836.93	63,700.00	69,900.00
02-414-123 LIFE INSURANCE	380.31	375.65	500.00	500.00
02-414-125 RETIREMENT	19,061.84	13,810.58	17,500.00	13,200.00
02-414-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
02-414-131 OTHER PAY	0.00	0.00	0.00	0.00
02-414-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
02-414-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
02-414-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
02-414-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
02-414-140 CONTRACT LABOR	0.00	0.00	0.00	0.00
02-414-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
02-414-142 VEHICLE EXPENSE	89,232.31	1,100.00	2,400.00	2,400.00
02-414-143 UNIFORMS	2,802.89	3,518.48	4,200.00	4,500.00
02-414-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
02-414-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
02-414-149 EMPLOYEE TRAINING	1,749.85	1,637.25	2,000.00	2,000.00
TOTAL PERSONNEL COSTS	425,771.25	287,959.72	361,200.00	385,000.00
<u>SUPPLIES</u>				
02-414-201 OFFICE SUPPLIES	4,612.55	4,983.00	5,000.00	5,000.00
02-414-202 ANNUAL SOFTWARE SUPPORT	2,869.52	2,897.50	5,000.00	4,500.00
02-414-205 POSTAGE	3,995.52	4,000.00	4,000.00	5,500.00
02-414-210 TOOLS	3,892.06	2,922.54	3,500.00	3,500.00
02-414-215 CLEANING SUPPLIES	471.96	303.02	700.00	1,000.00
02-414-220 OTHER SUPPLIES	1,550.53	1,810.78	2,000.00	2,000.00
02-414-225 EQUIPMENT RENTAL	1,518.52	1,506.10	2,000.00	2,000.00
02-414-230 SOFTWARE LEASE/PURCHASE	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	18,910.66	18,422.94	22,200.00	23,500.00
<u>UTILITIES</u>				
02-414-301 ELECTRICITY	39,813.52	37,393.54	48,000.00	45,000.00
02-414-302 WATER BILLS-CITY	7,478.89	1,876.33	7,500.00	7,500.00
02-414-305 GAS FOR HEATING	473.00	991.55	1,000.00	1,500.00
02-414-310 TELEPHONE	3,500.00	4,962.96	5,000.00	6,000.00
02-414-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	51,265.41	45,224.38	61,500.00	60,000.00
<u>MAINTENANCE COSTS</u>				
02-414-401 MAINTENANCE MOTOR VEHICLE	9,221.41	9,835.99	12,000.00	12,000.00
02-414-425 MAINTENANCE-RADIO EQUIPMENT	0.00	0.00	0.00	0.00

02 -WATER SEWER FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
02-414-445 MAINTENANCE-EQUIPMENT	14,865.03	9,171.27	15,000.00	18,000.00
02-414-460 MAINTENANCE-WATER SYSTEM	94,970.28	96,184.92	100,000.00	100,000.00
02-414-465 MAINTENANCE-SEWER SYSTEM	72,990.40	69,212.82	75,000.00	75,000.00
02-414-470 FUEL, OIL & SERVICE	17,084.03	4,833.36	14,000.00	14,000.00
TOTAL MAINTENANCE COSTS	209,131.15	189,238.36	216,000.00	219,000.00
DEBT RETIREMENT				
02-414-501 NOTE -FNB	9,371.84	9,397.98	9,400.00	0.00
02-414-502 TAX NOTE-EDA SEWER	(17,130.06)	14,143.50	116,900.00	116,500.00
02-414-503 NOTE PAYABLE-JAMES BOHLS	0.00	0.00	0.00	0.00
02-414-504 INTEREST-JAMES BOHLS	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	(7,758.22)	23,541.48	126,300.00	116,500.00
OTHER COSTS				
02-414-600 CASH RESERVE-VEHICLE PURCHASE	20,000.00	20,000.00	20,000.00	20,000.00
02-414-601 LEGAL FEES	16,189.73	7,345.25	10,000.00	15,000.00
02-414-602 SEP COST	0.00	0.00	0.00	0.00
02-414-603 ENFORCEMENT ACTION EXPENSE	0.00	0.00	0.00	0.00
02-414-605 AUDIT FEES	6,000.00	6,000.00	6,000.00	8,000.00
02-414-606 STATE FEE-WATER/SEWER	4,800.61	2,465.00	4,000.00	5,000.00
02-414-608 ENGINEERING FEES	89,431.96	49,545.48	120,000.00	100,000.00
02-414-630 ADV. & PUBLIC RELATIONS	367.80	15.00	1,000.00	1,000.00
02-414-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
02-414-650 ALLOCATED INSURANCE	52,000.00	54,999.85	55,000.00	75,000.00
02-414-655 DUES AND SUBSCRIPTIONS	405.31	175.00	500.00	500.00
02-414-665 MEALS AND LODGING	1,092.31	983.66	2,000.00	2,000.00
02-414-675 CONTRIBUTIONS TO GENERAL	0.00	0.00	0.00	0.00
02-414-676 CASH RESERVE-WATER TOWER FUND	0.00	0.00	0.00	0.00
02-414-680 LITIGATION SETTLEMENT-SEWER RE	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	190,287.72	141,529.24	218,500.00	226,500.00
CAPITAL OUTLAY				
02-414-701 CAPITAL OUTLAY-COMPUTER SYSTEM	0.00	0.00	0.00	0.00
02-414-714 CAPITOL OUTLAY-WATER	0.00	0.00	0.00	0.00
02-414-715 CAPITOL OUTLAY-SEWER	0.00	0.00	0.00	0.00
02-414-718 DEPRECIATION	0.00	0.00	0.00	0.00
02-414-725 INTEREST	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOURISM DEVELOPMENT				
02-414-810 DEPRECIATION	0.00	0.00	0.00	0.00
TOTAL TOURISM DEVELOPMENT	0.00	0.00	0.00	0.00
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TOTAL 14-WATER & SEWER	887,607.97	705,916.12	1,005,700.00	1,030,500.00
TOTAL EXPENDITURES	887,607.97	705,916.12	1,005,700.00	1,030,500.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	187,248.73	121,893.25	1,300.00	5,500.00
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CITY OF SHAMROCK
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2025

03 -BONDED DEBT FUND C.O.
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	15-SEWER IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	15-SEWER IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		=====	=====	=====	=====
	REVENUES OVER/ (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00

03 -BONDED DEBT FUND C.O.

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
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<u>15-SEWER IMPROVEMENT</u>				
03-315-510 WATER SALES	0.00	0.00	0.00	0.00
03-315-511 SEWER SERVICE	0.00	0.00	0.00	0.00
03-315-629 INTEREST INCOME	0.00	0.00	0.00	0.00
03-315-801 CASH RESERVE	0.00	0.00	0.00	0.00
TOTAL 15-SEWER IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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TOTAL REVENUES	0.00	0.00	0.00	0.00
	=====	=====	=====	=====

03 -BONDED DEBT FUND C.O.

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>15-SEWER IMPROVEMENT</u>				
=====				
<u>DEBT RETIREMENT</u>				
03-415-510 CERTIFICATE OF OBLIGATION-PRIN	0.00	0.00	0.00	0.00
03-415-511 CERTIFICATE OF OBLIGATION-INT.	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
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TOTAL 15-SEWER IMPROVEMENT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00
=====				

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

06 -ECONOMIC DEVELOPMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	28-ECONOMIC DEVELOPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
	28-ECONOMIC DEVELOPMENT	<u>104,400.89</u>	<u>94,188.38</u>	<u>109,000.00</u>	<u>109,000.00</u>
	TOTAL EXPENDITURES	<u>104,400.89</u>	<u>94,188.38</u>	<u>109,000.00</u>	<u>109,000.00</u>
=====					
	REVENUES OVER/ (UNDER) EXPENDITURES	(104,400.89)	(94,188.38)	(109,000.00)	(109,000.00)

06 -ECONOMIC DEVELOPMENT FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
28-ECONOMIC DEVELOPMENT				
06-328-111 ECONOMIC DEVELOPMENT SALES TAX	0.00	0.00	0.00	0.00
06-328-114 CHAMBER CONTRACT	0.00	0.00	0.00	0.00
06-328-610 SALE OF ASSETS	0.00	0.00	0.00	0.00
06-328-629 INTEREST INCOME	0.00	0.00	0.00	0.00
06-328-631 BUILDING RENTS	0.00	0.00	0.00	0.00
06-328-635 MISCELLANEOUS	0.00	0.00	0.00	0.00
06-328-717 ECONOMIC DEVELOPMENT REIMB	0.00	0.00	0.00	0.00
06-328-804 FROM OCCUPANCY TAX	0.00	0.00	0.00	0.00
TOTAL 28-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
TOTAL REVENUES	0.00	0.00	0.00	0.00
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06 -ECONOMIC DEVELOPMENT FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
28-ECONOMIC DEVELOPMENT				
=====				
<u>PERSONNEL COSTS</u>				
06-428-111 PAYROLL SALARIES	76,900.02	69,257.71	78,500.00	79,200.00
06-428-113 OVERTIME	0.00	0.00	0.00	0.00
06-428-120 MEDICARE TAX	1,166.97	1,009.94	1,300.00	1,400.00
06-428-121 SOCIAL SECURITY (FICA)	4,989.42	4,317.56	5,300.00	5,400.00
06-428-122 HOSPITAL INSURANCE	10,007.07	10,185.47	11,100.00	11,700.00
06-428-123 LIFE INSURANCE	126.72	126.72	200.00	200.00
06-428-125 RETIREMENT	6,410.69	4,890.98	5,800.00	4,100.00
06-428-126 UNEMPLOYMENT	0.00	0.00	0.00	200.00
06-428-131 OTHER PAY	0.00	0.00	0.00	0.00
06-428-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
06-428-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
06-428-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
06-428-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
06-428-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
06-428-142 VEHICLE LEASE	4,800.00	4,400.00	4,800.00	4,800.00
06-428-143 UNIFORMS	0.00	0.00	0.00	0.00
06-428-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
06-428-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
06-428-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	104,400.89	94,188.38	107,000.00	107,000.00
<u>SUPPLIES</u>				
06-428-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
06-428-205 POSTAGE	0.00	0.00	0.00	0.00
06-428-207 TAXES	0.00	0.00	0.00	0.00
06-428-208 INSURANCE	0.00	0.00	0.00	0.00
06-428-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
06-428-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
06-428-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
06-428-301 ELECTRICITY	0.00	0.00	0.00	0.00
06-428-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
06-428-303 REPAIRS	0.00	0.00	0.00	0.00
06-428-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
06-428-310 TELEPHONE	0.00	0.00	0.00	0.00
06-428-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	0.00	0.00	0.00	0.00
<u>MAINTENANCE COSTS</u>				
06-428-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
06-428-445 MAINTENANCE-EQUIPMENT	0.00	0.00	0.00	0.00
06-428-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	0.00	0.00	0.00	0.00

06 -ECONOMIC DEVELOPMENT FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>DEBT RETIREMENT</u>				
06-428-502 INTEREST-FNB	0.00	0.00	0.00	0.00
06-428-556 ECONOMIC DEVELOPMENT GRANTS	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
06-428-601 LEGAL FEES	0.00	0.00	2,000.00	2,000.00
06-428-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
06-428-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
06-428-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
06-428-655 DUES AND SUBSCRIPTIONS	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	2,000.00	2,000.00
<u>CAPITAL OUTLAY</u>				
06-428-701 CAPITOL OUTLAY	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
TOTAL 28-ECONOMIC DEVELOPMENT	104,400.89	94,188.38	109,000.00	109,000.00
TOTAL EXPENDITURES	104,400.89	94,188.38	109,000.00	109,000.00
REVENUES OVER/(UNDER) EXPENDITURES	(104,400.89)	(94,188.38)	(109,000.00)	(109,000.00)

07 -OCCUPANCY TAX FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	27-OTHER COMMUNITY SERVIC	241,499.53	208,886.25	218,500.00	259,000.00
	TOTAL REVENUES	241,499.53	208,886.25	218,500.00	259,000.00
=====					
<u>EXPENDITURE SUMMARY</u>					
	27-OTHER COMMUNITY SERVIC	505,216.00	146,527.38	180,350.00	182,000.00
	28-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
	TOTAL EXPENDITURES	505,216.00	146,527.38	180,350.00	182,000.00
=====					
	REVENUES OVER/(UNDER) EXPENDITURES	(263,716.47)	62,358.87	38,150.00	77,000.00

07 -OCCUPANCY TAX FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
27-OTHER COMMUNITY SERVIC				
07-327-310 O.T.-IRISH INN	0.00	3,560.40	0.00	10,000.00
07-327-311 O.T.-ECONO LODGE	9,353.50	7,001.84	9,000.00	12,000.00
07-327-312 O.T.-WESTERN MOTEL	12,889.39	10,306.87	10,000.00	14,000.00
07-327-313 O.T.-ECONOMY INN/RT 66	3,411.88	2,487.70	5,000.00	5,000.00
07-327-314 O.T.--BLARNEY INN	2,205.13	2,180.95	2,000.00	3,000.00
07-327-315 O.T.-TEXAN MOTEL	359.00	0.00	500.00	0.00
07-327-316 TEAM HOUSING SOLUTIONS, INC	0.00	0.00	0.00	0.00
07-327-317 O.T. HOLIDAY INN EXPRESS	41,369.07	44,307.43	50,000.00	50,000.00
07-327-318 O.T.--SHAMROCK INN & SUITES	70,941.43	71,551.04	70,000.00	80,000.00
07-327-319 O. T. --SHAMROCK COUNTRY INN	13,077.02	14,970.25	12,000.00	16,000.00
07-327-320 O.T. -BEST WESTERN SHAMROCK	0.00	0.00	0.00	0.00
07-327-321 O.T.-SLEEP INN AND SUITES	64,853.81	43,133.20	60,000.00	65,000.00
07-327-628 DONATIONS-VETERANS MEMORIAL	0.00	0.00	0.00	0.00
07-327-629 INTEREST INCOME	23,039.30	9,386.57	0.00	4,000.00
07-327-635 COMMUNITY CENTER RENTALS	0.00	0.00	0.00	0.00
07-327-637 CLEAN UP-COMMUNITY CENTER	0.00	0.00	0.00	0.00
07-327-639 TABLE & CHAIR RENTAL	0.00	0.00	0.00	0.00
07-327-640 GRANT REPAYMENT/SHAMROCK EDC	0.00	0.00	0.00	0.00
07-327-801 CASH RESERVE	0.00	0.00	0.00	0.00
TOTAL 27-OTHER COMMUNITY SERVIC	241,499.53	208,886.25	218,500.00	259,000.00
TOTAL REVENUES	241,499.53	208,886.25	218,500.00	259,000.00

07 -OCCUPANCY TAX FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
27-OTHER COMMUNITY SERVIC				
=====				
PERSONNEL COSTS				
07-427-111 PAYROLL SALARIES	44,750.68	39,596.71	45,000.00	47,000.00
07-427-113 OVERTIME	0.00	0.00	0.00	0.00
07-427-120 MEDICARE TAX	643.45	569.62	700.00	750.00
07-427-121 SOCIAL SECURITY(FICA)	2,751.63	2,435.70	2,900.00	3,000.00
07-427-122 HOSPITAL INSURANCE	5.39	5.23	25.00	25.00
07-427-123 LIFE INSURANCE	15.18	15.18	25.00	25.00
07-427-125 RETIREMENT	1,183.55	885.18	1,200.00	800.00
07-427-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
07-427-131 OTHER PAY	0.00	0.00	0.00	0.00
07-427-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
07-427-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
07-427-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
07-427-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
07-427-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
07-427-142 VEHICLE EXPENSE	0.00	0.00	0.00	0.00
07-427-143 UNIFORMS	0.00	0.00	0.00	0.00
07-427-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
07-427-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
07-427-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	49,349.88	43,507.62	49,850.00	51,600.00
SUPPLIES				
07-427-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
07-427-205 POSTAGE	0.00	0.00	0.00	0.00
07-427-215 CLEANING SUPPLIES	194.84	500.00	500.00	700.00
07-427-220 OTHER SUPPLIES	404.19	500.00	500.00	700.00
07-427-225 EQUIPMENT RENTAL	212.85	313.98	500.00	500.00
07-427-230 SOFTWARE LEASE/PURCHASE	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	811.88	1,313.98	1,500.00	1,900.00
UTILITIES				
07-427-301 ELECTRICITY	997.89	2,655.81	3,000.00	3,500.00
07-427-302 WATER BILLS-CITY	2,150.79	2,510.37	3,000.00	3,000.00
07-427-305 GAS FOR HEATING	0.00	76.01	0.00	0.00
07-427-310 TELEPHONE	0.00	0.00	0.00	0.00
07-427-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	3,148.68	5,242.19	6,000.00	6,500.00
MAINTENANCE COSTS				
07-427-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
07-427-440 BUILDING MAINTENANCE	374,922.00	18,026.20	20,000.00	15,000.00
07-427-445 MAINTENANCE-EQUIPMENT	821.01	475.00	2,000.00	3,000.00
07-427-450 MAINTENANCE GROUNDS	345.67	6,000.00	6,000.00	4,000.00
07-427-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	376,088.68	24,501.20	28,000.00	22,000.00

07 -OCCUPANCY TAX FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>DEBT RETIREMENT</u>				
07-427-501 NOTE PAYABLE-COMPUTER SYSTEM	0.00	0.00	0.00	0.00
07-427-502 INTEREST-COMPUTER SYSTEM NOTE	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
07-427-605 AUDIT FEES	0.00	0.00	0.00	0.00
07-427-630 ADV. & PUBLIC RELATIONS	5,727.26	2,422.00	10,000.00	8,000.00
07-427-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
07-427-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
07-427-655 DUES & SUBSCRIPTIONS	0.00	0.00	2,000.00	0.00
07-427-660 PROFESSIONAL FEES	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	5,727.26	2,422.00	12,000.00	8,000.00
<u>CAPITAL OUTLAY</u>				
07-427-701 CAPITOL OUTLAY	0.00	0.00	0.00	0.00
07-427-728 CAPITOL OUTLAY-ECON. DEV.	0.00	0.00	0.00	0.00
07-427-729 CAPITOL OUTLAY-COMMUNITY CENT	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>TOURISM DEVELOPMENT</u>				
07-427-801 HOT TAX REQUEST	12,000.00	12,000.00	12,000.00	15,000.00
07-427-803 PIONEER WEST MUSEUM	26,040.00	26,040.00	27,000.00	27,000.00
07-427-804 HI-WAY SIGNS	3,230.74	3,255.39	4,000.00	4,000.00
07-427-805 FALL CLASSIC	3,500.00	0.00	3,500.00	3,500.00
07-427-806 ST PATRICKS ADVERTISING	13,000.00	14,000.00	14,000.00	15,000.00
07-427-807 SHAMROCK COUNTRY CLUB	7,500.00	7,500.00	7,500.00	7,500.00
07-427-809 RODEO ARENA	0.00	0.00	0.00	0.00
07-427-810 ROUTE 66 ASSOCIATION	0.00	0.00	0.00	0.00
07-427-812 FIREWORKS	0.00	0.00	0.00	0.00
07-427-813 ARTS/CULTURE DEV.	0.00	1,745.00	10,000.00	10,000.00
TOTAL TOURISM DEVELOPMENT	65,270.74	64,540.39	78,000.00	82,000.00
<u>MISC.</u>				
07-427-904 TOURISM DEVELOPMENT	4,818.88	5,000.00	5,000.00	10,000.00
07-427-905 GRANT EXPENDITURES-VET MEM	0.00	0.00	0.00	0.00
07-427-913 CHRISTMAS LIGHTS	0.00	0.00	0.00	0.00
07-427-916 OIL RIG	0.00	0.00	0.00	0.00
TOTAL MISC.	4,818.88	5,000.00	5,000.00	10,000.00
TOTAL 27-OTHER COMMUNITY SERVIC	505,216.00	146,527.38	180,350.00	182,000.00
28-ECONOMIC DEVELOPMENT				
=====				
<u>PERSONNEL COSTS</u>				
07-428-111 PAYROLL SALARIES	0.00	0.00	0.00	0.00
07-428-113 OVERTIME	0.00	0.00	0.00	0.00

07 -OCCUPANCY TAX FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
07-428-120 MEDICARE TAX	0.00	0.00	0.00	0.00
07-428-121 SOCIAL SECURITY(FICA)	0.00	0.00	0.00	0.00
07-428-122 HOSPITAL INSURANCE	0.00	0.00	0.00	0.00
07-428-123 LIFE INSURANCE	0.00	0.00	0.00	0.00
07-428-125 RETIREMENT	0.00	0.00	0.00	0.00
07-428-126 UNEMPLOYMENT	0.00	0.00	0.00	0.00
07-428-131 OTHER PAY	0.00	0.00	0.00	0.00
07-428-133 MAYOR'S COMPENSATION	0.00	0.00	0.00	0.00
07-428-134 COUNCIL COMPENSATION	0.00	0.00	0.00	0.00
07-428-135 ATTORNEY'S COMPENSATION	0.00	0.00	0.00	0.00
07-428-136 HEALTH OFFICER'S COMP.	0.00	0.00	0.00	0.00
07-428-141 WORKER'S COMP.	0.00	0.00	0.00	0.00
07-428-142 VEHICLE LEASE	0.00	0.00	0.00	0.00
07-428-143 UNIFORMS	0.00	0.00	0.00	0.00
07-428-144 CLOTHING ALLOWANCE	0.00	0.00	0.00	0.00
07-428-145 ANNUAL PAY ADJUSTMENT	0.00	0.00	0.00	0.00
07-428-149 EMPLOYEE TRAINING	0.00	0.00	0.00	0.00
TOTAL PERSONNEL COSTS	0.00	0.00	0.00	0.00
<u>SUPPLIES</u>				
07-428-201 OFFICE SUPPLIES	0.00	0.00	0.00	0.00
07-428-205 POSTAGE	0.00	0.00	0.00	0.00
07-428-215 CLEANING SUPPLIES	0.00	0.00	0.00	0.00
07-428-220 OTHER SUPPLIES	0.00	0.00	0.00	0.00
07-428-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>UTILITIES</u>				
07-428-301 ELECTRICITY	0.00	0.00	0.00	0.00
07-428-302 WATER BILLS-CITY	0.00	0.00	0.00	0.00
07-428-305 GAS FOR HEATING	0.00	0.00	0.00	0.00
07-428-310 TELEPHONE	0.00	0.00	0.00	0.00
07-428-311 REFUND OVER-PAYMENT	0.00	0.00	0.00	0.00
TOTAL UTILITIES	0.00	0.00	0.00	0.00
<u>MAINTENANCE COSTS</u>				
07-428-401 MAINTENANCE MOTOR VEHICLE	0.00	0.00	0.00	0.00
07-428-445 MAINTENANCE-EQUIPMENT	0.00	0.00	0.00	0.00
07-428-470 FUEL, OIL & SERVICE	0.00	0.00	0.00	0.00
TOTAL MAINTENANCE COSTS	0.00	0.00	0.00	0.00
<u>DEBT RETIREMENT</u>				
07-428-502 INTEREST-FNB	0.00	0.00	0.00	0.00
TOTAL DEBT RETIREMENT	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
07-428-630 ADV. & PUBLIC RELATIONS	0.00	0.00	0.00	0.00
07-428-645 UNALLOCATED INSURANCE	0.00	0.00	0.00	0.00
07-428-650 ALLOCATED INSURANCE	0.00	0.00	0.00	0.00
07-428-665 MEALS & LODGING	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00

07 -OCCUPANCY TAX FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>CAPITAL OUTLAY</u>				
07-428-701 CAPITOL OUTLAY	0.00	0.00	0.00	0.00
07-428-728 CAPITOL OUTLAY- ECON. DEVEL.	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<u>MISC.</u>				
07-428-901 ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
07-428-904 TOURISM DEVELOPMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MISC.	0.00	0.00	0.00	0.00
TOTAL 28-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	505,216.00	146,527.38	180,350.00	182,000.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	(263,716.47)	62,358.87	38,150.00	77,000.00
	=====	=====	=====	=====

08 -AIRPORT IMPROVEMENT FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	17-AIRPORT	<u>1,414.96</u>	<u>51,826.38</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>1,414.96</u> =====	<u>51,826.38</u> =====	<u>0.00</u> =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	17-AIRPORT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>0.00</u> =====	<u>0.00</u> =====	<u>0.00</u> =====	<u>0.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	1,414.96	51,826.38	0.00	0.00

08 -AIRPORT IMPROVEMENT FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>17-AIRPORT</u>				
08-317-623 HANGAR RENTAL	1,000.00	1,125.00	0.00	0.00
08-317-626 RENT AIRPORT HOUSE	0.00	379.13	0.00	0.00
08-317-629 INTEREST INCOME	414.96	322.25	0.00	0.00
08-317-801 CASH RESERVE	0.00	50,000.00	0.00	0.00
TOTAL 17-AIRPORT	1,414.96	51,826.38	0.00	0.00
<hr/>				
TOTAL REVENUES	1,414.96	51,826.38	0.00	0.00
	=====	=====	=====	=====

08 -AIRPORT IMPROVEMENT FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
17-AIRPORT =====				
<u>CAPITAL OUTLAY</u>				
08-417-701 CAPITAL OUTLAY	0.00	0.00	0.00	0.00
08-417-708 REPAIRS & MAINTENANCE	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<hr/>				
TOTAL 17-AIRPORT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
	=====	=====	=====	=====
REVENUES OVER/(UNDER) EXPENDITURES	1,414.96	51,826.38	0.00	0.00
	=====	=====	=====	=====

14 -SEWER IMPROVEMENT PROJECT
BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	14-WATER & SEWER	0.00	0.00	0.00	0.00
	15-SEWER IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		=====	=====	=====	=====
<u>EXPENDITURE SUMMARY</u>					
	14-WATER & SEWER	0.00	0.00	0.00	0.00
	15-SEWER IMPROVEMENT	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
		=====	=====	=====	=====
	REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00

14 -SEWER IMPROVEMENT PROJECT

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
14-WATER & SEWER				
14-314-640 GRANT DRAWDOWNS (PROCEEDS)	0.00	0.00	0.00	0.00
TOTAL 14-WATER & SEWER	0.00	0.00	0.00	0.00
15-SEWER IMPROVEMENT				
14-315-629 INTEREST INCOME	0.00	0.00	0.00	0.00
14-315-801 CASH RESERVE	0.00	0.00	0.00	0.00
TOTAL 15-SEWER IMPROVEMENT	0.00	0.00	0.00	0.00
<hr/>				
TOTAL REVENUES	0.00	0.00	0.00	0.00
	=====	=====	=====	=====

14 -SEWER IMPROVEMENT PROJECT

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
14-WATER & SEWER				
=====				
<u>OTHER COSTS</u>				
14-414-603 ADMINISTRATION FEES	0.00	0.00	0.00	0.00
14-414-608 ENGINEERING FEES	0.00	0.00	0.00	0.00
14-414-609 CONSTRUCTION COSTS	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00
<hr/>				
TOTAL 14-WATER & SEWER	0.00	0.00	0.00	0.00
15-SEWER IMPROVEMENT				
=====				
<u>CAPITAL OUTLAY</u>				
14-415-715 CAPITOL OUTLAY-SEWER	0.00	0.00	0.00	0.00
14-415-730 CAPITOL OUTLAY-COMPUTERS	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0.00	0.00	0.00	0.00
<hr/>				
TOTAL 15-SEWER IMPROVEMENT	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	0.00	0.00	0.00	0.00
=====				

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

15 -TDA GRANT 1 -WATER LINE
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	15-SEWER IMPROVEMENT	<u>48,200.00</u>	<u>3,300.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>48,200.00</u> =====	<u>3,300.00</u> =====	<u>0.00</u> =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	15-SEWER IMPROVEMENT	<u>30,200.00</u>	<u>50,300.00</u>	<u>500,000.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>30,200.00</u> =====	<u>50,300.00</u> =====	<u>500,000.00</u> =====	<u>0.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	18,000.00	(47,000.00)	(500,000.00)	0.00

CITY OF SHAMROCK
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2025

15 -TDA GRANT 1 -WATER LINE

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
<u>15-SEWER IMPROVEMENT</u>				
15-315-629 NOW INTEREST STEP GRANT	0.00	0.00	0.00	0.00
15-315-640 GRANT DRAWDOWNS (PROCEEDS)	<u>48,200.00</u>	<u>3,300.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL 15-SEWER IMPROVEMENT	48,200.00	3,300.00	0.00	0.00
<hr/>				
TOTAL REVENUES	48,200.00 =====	3,300.00 =====	0.00 =====	0.00 =====

15 -TDA GRANT 1 -WATER LINE

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>15-SEWER IMPROVEMENT</u>				
=====				
<u>SUPPLIES</u>				
15-415-220 WATER LINE SUPPLIES	0.00	0.00	0.00	0.00
15-415-225 EQUIPMENT RENTAL	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0.00	0.00	0.00	0.00
<u>OTHER COSTS</u>				
15-415-603 ADMINISTRATION FEES	0.00	0.00	35,000.00	0.00
15-415-608 ENGINEERING FEES	30,200.00	50,300.00	75,000.00	0.00
15-415-610 MONTHLY CONTRACTOR FEES	0.00	0.00	390,000.00	0.00
TOTAL OTHER COSTS	30,200.00	50,300.00	500,000.00	0.00
<hr/>				
TOTAL 15-SEWER IMPROVEMENT	30,200.00	50,300.00	500,000.00	0.00
TOTAL EXPENDITURES	30,200.00	50,300.00	500,000.00	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	18,000.00	(47,000.00)	(500,000.00)	0.00
=====				

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

16 -WATER PROJECT BOND 1
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	07-SEWER IMPROVEMENTS	2,444,000.00	2,094,000.00	0.00	0.00
	14-WATER & SEWER	<u>4,341.45</u>	<u>7,675.25</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>2,448,341.45</u>	<u>2,101,675.25</u>	<u>0.00</u>	<u>0.00</u>
=====					
<u>EXPENDITURE SUMMARY</u>					
	07-SEWER IMPROVEMENTS	1,363,250.00	2,680,283.85	4,142,844.47	0.00
	14-WATER & SEWER	(<u>19,002.24</u>)	(<u>63,619.81</u>)	<u>73,850.24</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>1,344,247.76</u>	<u>2,616,664.04</u>	<u>4,216,694.71</u>	<u>0.00</u>
=====					
	REVENUES OVER/(UNDER) EXPENDITURES	1,104,093.69	(514,988.79)	(4,216,694.71)	0.00

CITY OF SHAMROCK
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2025

16 -WATER PROJECT BOND 1

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
<u>07-SEWER IMPROVEMENTS</u>				
16-307-642 GRANT REIMBURSEMENT	2,444,000.00	2,094,000.00	0.00	0.00
TOTAL 07-SEWER IMPROVEMENTS	<u>2,444,000.00</u>	<u>2,094,000.00</u>	<u>0.00</u>	<u>0.00</u>
<u>14-WATER & SEWER</u>				
16-314-629 INTEREST INCOME	4,341.45	7,675.25	0.00	0.00
TOTAL 14-WATER & SEWER	<u>4,341.45</u>	<u>7,675.25</u>	<u>0.00</u>	<u>0.00</u>
<hr/>				
TOTAL REVENUES	2,448,341.45	2,101,675.25	0.00	0.00
	=====	=====	=====	=====

16 -WATER PROJECT BOND 1

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
07-SEWER IMPROVEMENTS =====				
<u>OTHER COSTS</u>				
16-407-610 CONTRACTOR MONTHLY PAYMENT	1,363,250.00	2,680,283.85	4,142,844.47	0.00
TOTAL OTHER COSTS	1,363,250.00	2,680,283.85	4,142,844.47	0.00
<hr/>				
TOTAL 07-SEWER IMPROVEMENTS	1,363,250.00	2,680,283.85	4,142,844.47	0.00
14-WATER & SEWER =====				
<u>DEBT RETIREMENT</u>				
16-414-502 WATER BOND 1 NOTE - USDA	(73,850.24)	(63,619.81)	73,850.24	0.00
TOTAL DEBT RETIREMENT	(73,850.24)	(63,619.81)	73,850.24	0.00
<u>OTHER COSTS</u>				
16-414-601 LEGAL FEES	54,848.00	0.00	0.00	0.00
TOTAL OTHER COSTS	54,848.00	0.00	0.00	0.00
<hr/>				
TOTAL 14-WATER & SEWER	(19,002.24)	(63,619.81)	73,850.24	0.00
TOTAL EXPENDITURES	1,344,247.76	2,616,664.04	4,216,694.71	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	1,104,093.69	(514,988.79)	(4,216,694.71)	0.00
=====				

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

17 -SEWER IMPROVEMENT
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	07-SEWER IMPROVEMENTS	<u>916,443.10</u>	<u>121,280.56</u>	(<u>120,000.00</u>)	<u>0.00</u>
	TOTAL REVENUES	<u>916,443.10</u> =====	<u>121,280.56</u> =====	(<u>120,000.00</u>) =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	07-SEWER IMPROVEMENTS	<u>1,645,601.32</u>	<u>229,267.58</u>	<u>230,906.79</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>1,645,601.32</u> =====	<u>229,267.58</u> =====	<u>230,906.79</u> =====	<u>0.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	(729,158.22)	(107,987.02)	(350,906.79)	0.00

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

17 -SEWER IMPROVEMENT

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
07-SEWER IMPROVEMENTS				
17-307-629 INTEREST INCOME	15,443.10	1,280.56	0.00	0.00
17-307-640 TAX NOTE PROCEEDS	0.00	0.00	0.00	0.00
17-307-642 GRANT REIMBURSEMENT	901,000.00	120,000.00	(120,000.00)	0.00
17-307-644 SEWER REVENUE-TAX NOTE PAYMENT	0.00	0.00	0.00	0.00
TOTAL 07-SEWER IMPROVEMENTS	916,443.10	121,280.56	(120,000.00)	0.00
<hr/>				
TOTAL REVENUES	916,443.10	121,280.56	(120,000.00)	0.00
	=====	=====	=====	=====

17 -SEWER IMPROVEMENT

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
07-SEWER IMPROVEMENTS =====				
OTHER COSTS				
17-407-608 ENGINEERING FEES	312,514.93	1,720.00	3,320.00	0.00
17-407-610 CONTRACTOR MONTHLY PAYMENT	1,333,086.39	227,547.58	227,586.79	0.00
17-407-612 LAND PURCHASE/EASEMENTS	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	1,645,601.32	229,267.58	230,906.79	0.00
<hr/>				
TOTAL 07-SEWER IMPROVEMENTS	1,645,601.32	229,267.58	230,906.79	0.00
TOTAL EXPENDITURES	1,645,601.32 =====	229,267.58 =====	230,906.79 =====	0.00 =====
REVENUES OVER/(UNDER) EXPENDITURES	(729,158.22) =====	(107,987.02) =====	(350,906.79) =====	0.00 =====

CITY OF SHAMROCK
 BUDGET PRESENTATION
 AS OF: SEPTEMBER 30TH, 2025

20 -PAYROLL FUND
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>REVENUE SUMMARY</u>					
	01-GOVERNMENT & ADMINISTR	<u>2,786.78</u>	<u>1,622.80</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>2,786.78</u> =====	<u>1,622.80</u> =====	<u>0.00</u> =====	<u>0.00</u> =====
<u>EXPENDITURE SUMMARY</u>					
	01-GOVERNMENT & ADMINISTR	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL EXPENDITURES	<u>0.00</u> =====	<u>0.00</u> =====	<u>0.00</u> =====	<u>0.00</u> =====
	REVENUES OVER/(UNDER) EXPENDITURES	2,786.78	1,622.80	0.00	0.00

CITY OF SHAMROCK
BUDGET PRESENTATION
AS OF: SEPTEMBER 30TH, 2025

20 -PAYROLL FUND

REVENUES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<hr/>				
01-GOVERNMENT & ADMINISTR				
20-301-629 INTEREST INCOME	2,786.78	1,622.80	0.00	0.00
20-301-650 TRANSFERS	0.00	0.00	0.00	0.00
TOTAL 01-GOVERNMENT & ADMINISTR	<u>2,786.78</u>	<u>1,622.80</u>	<u>0.00</u>	<u>0.00</u>
<hr/>				
TOTAL REVENUES	<u>2,786.78</u>	<u>1,622.80</u>	<u>0.00</u>	<u>0.00</u>
	=====	=====	=====	=====

20 -PAYROLL FUND

EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2024-2025 BUDGET	2025-2026 APPROVED
<u>01-GOVERNMENT & ADMINISTR</u>				
=====				
<u>OTHER COSTS</u>				
20-401-666 SERVICE CHARGE	0.00	0.00	0.00	0.00
TOTAL OTHER COSTS	0.00	0.00	0.00	0.00
<hr/>				
TOTAL 01-GOVERNMENT & ADMINISTR	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0.00	0.00	0.00	0.00
=====				
REVENUES OVER/(UNDER) EXPENDITURES	2,786.78	1,622.80	0.00	0.00
=====				