

2025 – 2026  
Adopted  
Budget





CITY OF *Elsa*

Texas

**2025 - 2026**

# ***ADOPTED BUDGET***

## *Elsa City Council Vision & Mission*

*To create a culturally diverse, economically vibrant, safe, and strong Elsa community.*

*To provide outstanding services that meet the community's needs.*

*To govern responsibly by effectively managing and protecting public resources.*

*To build trust in government through openness, diverse leadership, and communication.*

*To strategically focus on enhancing Elsa's quality of life.*

102 S Diana St., TX 98901

(956) 262-2127

[www.cityofelsa.net](http://www.cityofelsa.net)



CITY OF *Elsa*  
2025 - 2026 ADOPTED BUDGET

# *City Leadership*

*As of October 2025*

*City Council*



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accountability and transparency

Alonzo R. Perez	Mayor
Victor Hernandez	Mayor Pro-Tem -Pl.
Carlos Sanchez	Commissioner Pl. 3
Francis S. Rocha	Commissioner Pl. 2
Fernando Rosa	Commissioner Pl. 4

*City Administration*

Juan "JJ" Ybarra	City Manager
Fabian Rodriguez	Assistant City Manager
Delmira Y. Olivarez	City Secretary
Edith Acua	Human Resources
Juanita M Collins	Finance Director
Kristyna Mancias	Parks & Rec Marketing Director
Daniel Rivera	Director of Economic Development
Robert McGinnis	Police Chief
Rafael Gutierrez	Fire Chief
Aaron Garcia	Information Technology
Lectica Elissetche	Municipal Court Coordinator
Hilda Molina	Librarian

Budget Prepared  
by:

Juanita M Collins                      Finance Director

With special thanks to the Finance staff for their efforts in producing this document.

Maggen Solis-A/R-Payroll   Christi Ponce A/P  
Sweet C. Fiscal- Finance Analyst/ Clerk



## TML MUNICIPAL EXCELLANCE AWARDS RECIPIENTS

2016

2025

2025





**CITY OF *Elsa***  
**2025 - 2026 ADOPTED BUDGET**

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## ***BUDGET READERS GUIDE***

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Provides summary information to understand the city's overall budget concisely and clearly.

The ***City Profile*** provides information on the City itself, and includes items such as population, economy, tourism, healthcare and higher education.

The ***Budget Process & Calendar*** describes the budget process, and indicates the key dates and steps in the annual budget process, from start to finish.

The ***Budget Ordinance*** is the legal authorization by City Council for expenditures, appropriated by fund.

The ***Budget Message*** articulates the city's service priorities and provides a narrative to explain the priorities, purposes, challenges and notable factors that were incorporated into the budget. The entire budget document intends to provide sufficient detail to provide transparency and accountability.

The ***Revenues*** section discusses the methodology for forecasting city revenues and provides helpful illustrative information by type.

The ***Expenditures*** section articulates the methodology for forecasting expenditures and provides illustrative trend information by sub-account.

The ***Debt Service*** provides an overview of current debt and debt under consideration.

The ***Budget Summary***, details the continuity of Council goals and objectives. Organized by the City's various operating departments, this budget document includes statistical data that links the budgeted dollars to specific services provided and includes explanatory narrative summaries.



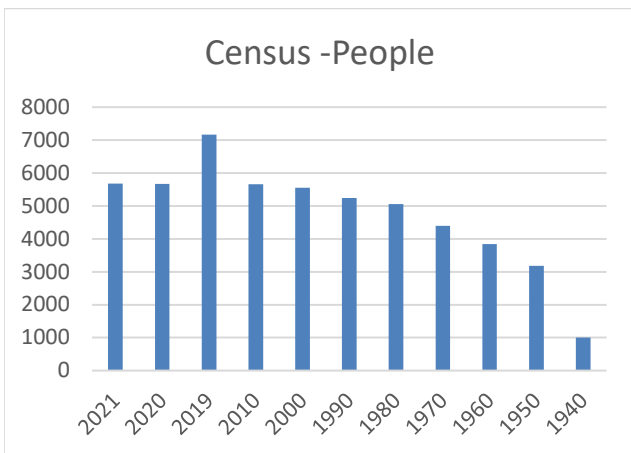
# CITY PROFILE

Elsa is located on the Intersections of FM 88 and State Hwy 107, some seventeen miles northeast of McAllen in east central Hidalgo County in the Rio Grande Valley of South Texas. The City of Elsa was incorporated in 1933 and operates under a Council-Manager form of government with a full-time City Manager.

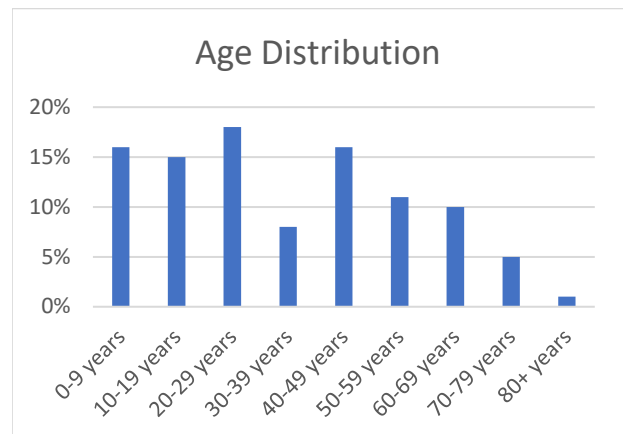


The City of Elsa provides a full range of municipal services, which include: police, fire, parks, streets, code enforcement, municipal court, economic development, and administrative services. The city also provides enterprise services including water treatment and distribution, sanitary wastewater, solid waste, and stormwater. It is on land that was a part of the Llano Grande land grant issued to Juan José Ynojosa de Balli, and the area was settled by ranchers before 1800. The ranchers introduced cattle and sheep ranching and various crops to the area. After 1850 two ranches in the vicinity were Laguna Seca ("Dry Lagoon"), owned by Macedonio Vela, and La Bota ("the Boot"), owned by Miguel Fernández. Anglo-Americans did not settle in the area until the early 1900s, with the introduction of truck farming. The Elsa community was laid out on the Texas and New Orleans Railroad in 1927 and named for Elsa George, wife of a local landowner. By 1930 the town had a population of 400, sixteen businesses, three churches, and a school. In 1940 Elsa was incorporated, and its population was estimated at 1,006. By 1957 the community had the railroad stop, a school, a church, some sixty-five businesses, and an estimated population of 3,179. By 1978 its population was estimated at 5,174. In 1990 Elsa had an estimated population of 5,242. Elsa's population was 5,549 in 2020, and 5680 in 2021. Elsa shares a high school with its neighbor Edcouch, and recently welcomed Idea Public Schools Elsa.

City of Elsa  
**HISTORICAL POPULATION**



City of Elsa  
**AGE DISTRIBUTION**



Source: Texas Almanac & US Census Bureau

### **Economy**

The economy in Elsa continues to grow. In 2024, Elsa's economy saw growth through new businesses and initiatives, with a focus on retail, healthcare, and workforce development. The city's Economic Development Corporation (EDC) launched programs to support local businesses through online visibility, workshops, and partnerships, while new establishments like Taco Bell and Valley Kidz Clinic opened. The population was around 5,750, with educational services, retail trade, and healthcare being the largest employment sectors.

### **Tourism**

Known regionally as the "Heart of the Delta", tourism in Elsa enjoys continued growth due to the sunny climate and local amenities that include, a Splashpad, 4 parks, eight Disk Golf courts and a Skate Park. There are also four little league fields and located within City parks. Prominent event facilities contributing to Elsa being a regional hub include The Garden at Pacific Trails. Full Court Entertainment Center, Elara's Event Center, and Delta Ballroom are some other private event centers that also serve our community.

### **Transportation**

Because of Elsa's small size, when traveling regionally, say to a larger city or services, people often rely on private vehicles, ride-shares, or regional transit via Valley Metro. Most people in Elsa drive to get around or commute. The average commute times hover around 16–19 minutes.

### **Healthcare**

Local public-health clinic, Elsa Clinic, which offers a variety of basic and public-health-oriented services: immunizations, TB and STD screening, women's health and maternity-clinic services, well-child checkups, pregnancy testing, newborn screening, WIC nutrition services, and more. There are also various smaller medical offices and specialty-oriented practices in Elsa. Because Elsa is small (about 2.09 square miles, population ~5,600), many people rely on hospitals in nearby cities for more serious or specialized care. Some of the major hospitals serving Elsa residents include Knapp Medical Center-Weslaco 10-12 minutes, South Texas Health System-Edinburg 11-13 minutes away

### **Higher Education**

There are several higher education institutions serving the Elsa area. Because Elsa is relatively close to places like Weslaco and other nearby cities, commuting to these colleges tends to be feasible. Residents are "minutes away" from major higher-ed campuses like UTRGV in Edinburg, and South Texas College in Weslaco and McAllen.

\*

Elsa represents a shift from early ranch lands to a planned town laid out around a railroad, to a center of agriculture, and more recently a small but active community hub. Its strong Hispanic/Latino identity links it deeply to the culture of South Texas and the Rio Grande Valley. The agricultural legacy, vegetables, citrus, farming, is a key part of what Elsa "is known for," shaping both history and community livelihoods. For a small place, Elsa offers a snapshot of rural to semi-urban Texas life: modest size, strong community, local services, and a sense of history tied to land, growth, and change.



**2025 Recipients of Texas Municipal Excellence Awards  
Pacific Trails Park Improvements & Communications Programs**

The City of Elsa is proud to be recognized with a Municipal Excellence Award for the transformative work completed at Pacific Trails Park. This project reflects our ongoing commitment to enhancing quality of life, expanding recreational opportunities, and creating safe, accessible public spaces for our community.

The Pacific Trails Park improvements introduced several major amenities, including:

- A new splash pad, offering a vibrant and family-friendly water play environment.
- An Olympic-size sand volleyball court, designed to support both casual recreation and competitive play.
- A fully developed dog park, thoughtfully designed with separate areas for small and large dogs to ensure safe and enjoyable experiences for all pet owners.
- More than two miles of integrated sand and pebble walking trails that seamlessly connect local schools to surrounding city parks, promoting active lifestyles and pedestrian mobility.
- Additional recreation features, including disc golf, a skate park, and multiple outdoor exercise stations placed strategically along the trail system.

These enhancements have transformed Pacific Trails Park into a multi-use recreational destination that serves residents of all ages and interests. The award recognizes not only the physical improvements but also the collaborative effort, vision, and innovation that made the project possible.

The Garden at Pacific Trails serves as a vibrant community gathering space located along the Pacific Trails park system. Throughout the year, it hosts a variety of events featuring live music, local vendors, and diverse entertainment for residents of all ages. The space also provides a platform for school music and dance groups to showcase their talents, strengthening connections between local youth and the community.

In addition to cultural and recreational programming, The Garden supports community well-being by offering low-cost pet clinics each month, ensuring accessible services for pet owners. With its wide range of activities and amenities, The Garden at Pacific Trails truly offers something for everyone.

*Better Cities for Pets Certified City*



# CERTIFIED CITY

In celebration of its commitment to being pet friendly and helping keep people and pets together, Mars Petcare is pleased to award Certified City status to:

## ELSA, TEXAS

Awarded on March 20, 2023

Thank you for recognizing the important role pets play and helping people and their pets enjoy a healthy, happy life together.



Eligible for renewal in 2025.



**ELSA**  
PARKS & RECREATION

## Monthly Pet Clinic

**in Partnership with No-Kill RGU Coalition**  
**Sunday, Sept. 28th - 6 p.m. - 8 p.m.**  
**The Garden (315 E UFW Ave)**

**OUR SERVICES OFFERED CLINIC:**

- \$10 - Microchip (bilingual, includes tag, wallet ID card, 90-day free trial premium benefits)
- \$10 - HCPCH (Feline Vaccine for kittens under 4 months of age)
- \$18 - HCPCH + FcV (Feline Vaccine for kittens and cats over 4 months of age)
- \$10 - DAPPv (Canine Vaccine for puppies under 4 months of age)
- \$15 - DAPPvL4 (Canine Vaccine for puppies and dogs over 4 months of age)
- \$10 Bordetella (recommended for dogs that go to grooming, dog parks, or have another high risk factor)
- \$5 - Nail Trims
- \$5 - Ear Cleaning (\$5 extra for ear hair removal) \*we use medicated ear flush
- \$10 - Combo Dewormer (availability will vary but we typically use a broad-spectrum product)
- \$10 - Anal Gland Expression
- \$5-\$55 - Flea/Tick prevention (availability will vary and include topical & oral preventatives)
- \$40 - Feline AIDS/ Leukemia Test
- \$40 - Flex4/ Heartworm & Tick Disease Test (treatment is not available, positive test results will receive treatment referral)
- \$15 - Heartworm test (treatment is not available, positive test results will receive treatment referral)
- \$10+ Heartworm prevention (availability will vary and may also contain flea/ tick prevention)
- \$5 - medicated shampoo (antifungal, antibacterial & mange)
- \$8 - small pet carriers (ideal for cats and small dogs/ puppies)
- Puppy & Kitten packages (for pets under 4 months of age). More details will be available in person at the clinic.
- \$2+ - a variety of supplements and behavioral aids to enrich the well-being of your pets (examples include: anal gland support, urinary care, calming, oral care, and joint health)

*City Parks & Facilities*

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*Parks & Facilities-Continued...*

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## ***BUDGET PROCESS & CALENDAR***

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The development of the City budget requires a tremendous commitment from all City departments and the Finance Department's budget team. The Finance team works year-round, meeting and coordinating with every department with an eye toward preparing each budget. The coordination, calculations, and technical expertise required to produce this document deserve special recognition, as the Finance staff's skilled efforts make it possible to present a transparent and accurate budget. We are proud of the work accomplished day in and day out by all City staff, whose efforts continue throughout the year and naturally align with the budget process. With the support of the City Council, it is the dedication of our outstanding employees that keeps the City running smoothly for our residents and makes Elsa an exceptional place to live, work, and play.

### **Adopting the Budget**

The City Council approves the City's operating and capital budget annually, dividing available resources to fund operating and long-term capital needs. The operating budget allocates available resources among the City's services and programs and provides for associated financing decisions. The City's budget complies with mandates of Texas State Law.

### **Amending the Budget**

The Adopted Budget is at the fund level of control; this means that there is some flexibility within a fund to over or under spend individual line item budgets, but total expenditures for a fund cannot exceed the total approved budget (appropriation) for that fund without an amendment approved by City Council.

The City Manager, or designee, is authorized to transfer budgeted amounts between departments within any fund; however, any costs that exceed the total expenditures of a fund must be approved by the City Council. When the City Council determines that it is in the best interest of the City to increase or decrease the approved budget (appropriation) for a particular fund, it may do so by ordinance, if approved by a simple majority plus one, after holding two public hearings on the budget.

## BUDGET CALENDAR

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DATE	ACTION	RESPONSIBLE PARTY
May 24-30, 2025	<ul style="list-style-type: none"> <li>Establish Budget Policies</li> <li>-Budget Amendments</li> <li>Review Investment Policy</li> <li>Review Chart of Accounts</li> <li>Develop Budget Formats</li> </ul>	Finance
June 3, 2025	<ul style="list-style-type: none"> <li>Prepare Budget Calendar</li> </ul>	City Manager Budget Officer
June 3, 2025	<ul style="list-style-type: none"> <li>Distribute packages to Dept. head.</li> </ul>	Finance
June 4-23, 2025	<ul style="list-style-type: none"> <li>Department heads work on budget.</li> </ul>	Budget Officer
June 24-27, 2025	<ul style="list-style-type: none"> <li>Review G.F. Revenues</li> <li>Review W&amp;S Revenues</li> <li>Compare with Budget requests</li> </ul>	Budget Officer Budget Staff
July 1, 2025	<ul style="list-style-type: none"> <li>1<sup>st</sup> workshop with Council, to include budget message, summary for all departments</li> </ul>	City Manager Finance Council Staff
July 28, 2025	<ul style="list-style-type: none"> <li>2<sup>nd</sup> workshop with Council</li> <li>Advertise Notice of Public Hearing</li> </ul>	City manager Finance Council
August 7, 2025	<ul style="list-style-type: none"> <li>Public Hearing notice appears</li> </ul>	Del
August 19, 2025	<ul style="list-style-type: none"> <li>Regular Meeting includes Public Hearing on Budget</li> </ul>	City Council City Manager Finance
September 16, 2025	Meeting to Adopt Budget	City Council
September 18th- September 30 <sup>th</sup>	Enter Budget in System; Upload to website	Finance Department

**BUDGET ORDINANCE**

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**ORDINANCE NO. 2025-06**  
**BUDGET 2025-2026**

**AN ORDINANCE BY THE CITY OF ELSA, ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR BEGINNING OCTOBER 1<sup>ST</sup>, 2025 AND ENDING SEPTEMBER 30<sup>TH</sup>, 2026, IN ACCORDANCE WITH CHARTER AND ORDINANCE OF THE CITY OF ELSA.**

**WHEREAS**, the budget appended here as Exhibit A. for the fiscal year beginning October 1st, 2025 and ending September 30th, 2026 was duly presented by the City Manager to the City of Elsa Mayor, Alonzo R. Perez, and City Council, and has been filed with the City Secretary; and which said estimate has been compiled from detailed information obtained from the several departments, divisions and offices of the city containing all information as required by the Charter of the City of Elsa;

**WHEREAS**, a Public Hearing was ordered and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Valley Delta News and said Public Hearing was held according to said notices;

**WHEREAS**, further, after a full and final consideration of the matter developed at said Public Hearing, it was the opinion of the Council that the Budget as filed should be Approved and Adopted.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELSA, THAT:**

**Section 1** The proposed budget of the revenues of the City of Elsa and the expenses of conducting the affairs thereof providing a complete financial plan for ensuing fiscal year beginning October 1, 2025, and ending September 30, 2026, as submitted to the City Council by the City Manager of said City, and which budget is attached hereto as Exhibit "A", and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said city for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

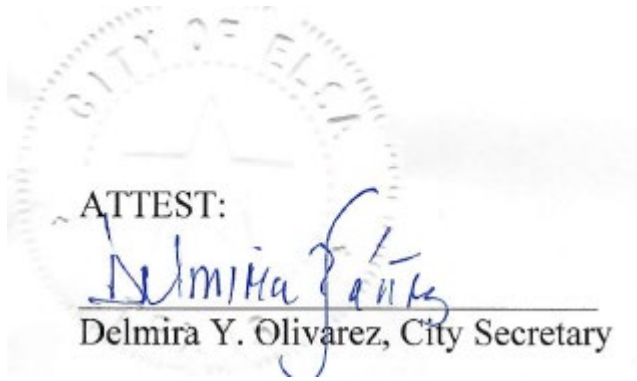
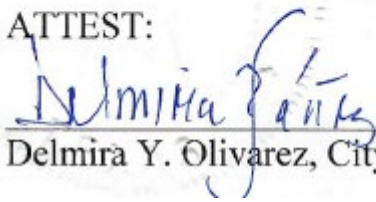
**Section 2** The sums on Exhibit I. attached are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approval budget document for the fiscal year ending September 30, 2026.

**Section 3** Ordinances or parts of Ordinances in conflict herein are hereby repealed.

**Section 4** This Ordinance shall be and remain in full force and effective upon its final passage and approval, in accordance with state law.

**PASSED AND APPROVED THIS 16th, DAY OF SEPTEMBER, 2025.**

  
Alonzo R. Perez, Mayor

  
ATTEST:  
  
Delmira Y. Olivarez, City Secretary

## BUDGET MESSAGE

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Alonzo "Al" Perez Jr., Mayor  
Victor Hernandez, Mayor Pro-Tem  
Carlos "Cory" Sanchez, Councilman PI. 1  
Fernando Rosa, Councilman PI.3  
Frances S. Rocha, Councilwoman PI. 4  
Juan Jose "JJ" Ybarra, City Manager

Honorable Mayor and Council Members,

I am pleased to present the proposed budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

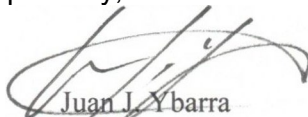
One of the key highlights of this budget is a tax rate decrease, made possible through increased property values assessed by the Hidalgo County Appraisal District, growth in building permits, and voluntary annexations. These factors collectively reflect the continued growth and development within the City of Elsa.

It is important to note that there are increases in carryover costs, particularly related to health insurance, liability, workers' compensation, utility expenses, and the retention of personnel for public safety. Thanks to careful financial management, our fund balances are positioned to absorb these increases without compromising the overall stability of the City's finances.

Additionally, the General Fund will require increases in personnel to meet the needs of our growing community. Urban County funds for 2025 will be directed toward street repairs and infrastructure improvements, specifically water, wastewater, and drainage projects. Furthermore, the City must pursue certificates of obligation to address the lack of an emergency shelter for residents and the need for a community building capable of supporting public events and training.

This budget represents our commitment to fiscal responsibility, stability, and continued growth for the City of Elsa. I am confident it will have a positive and lasting impact on our community. Your thoughtful consideration of this proposal is greatly appreciated.

Respectfully,



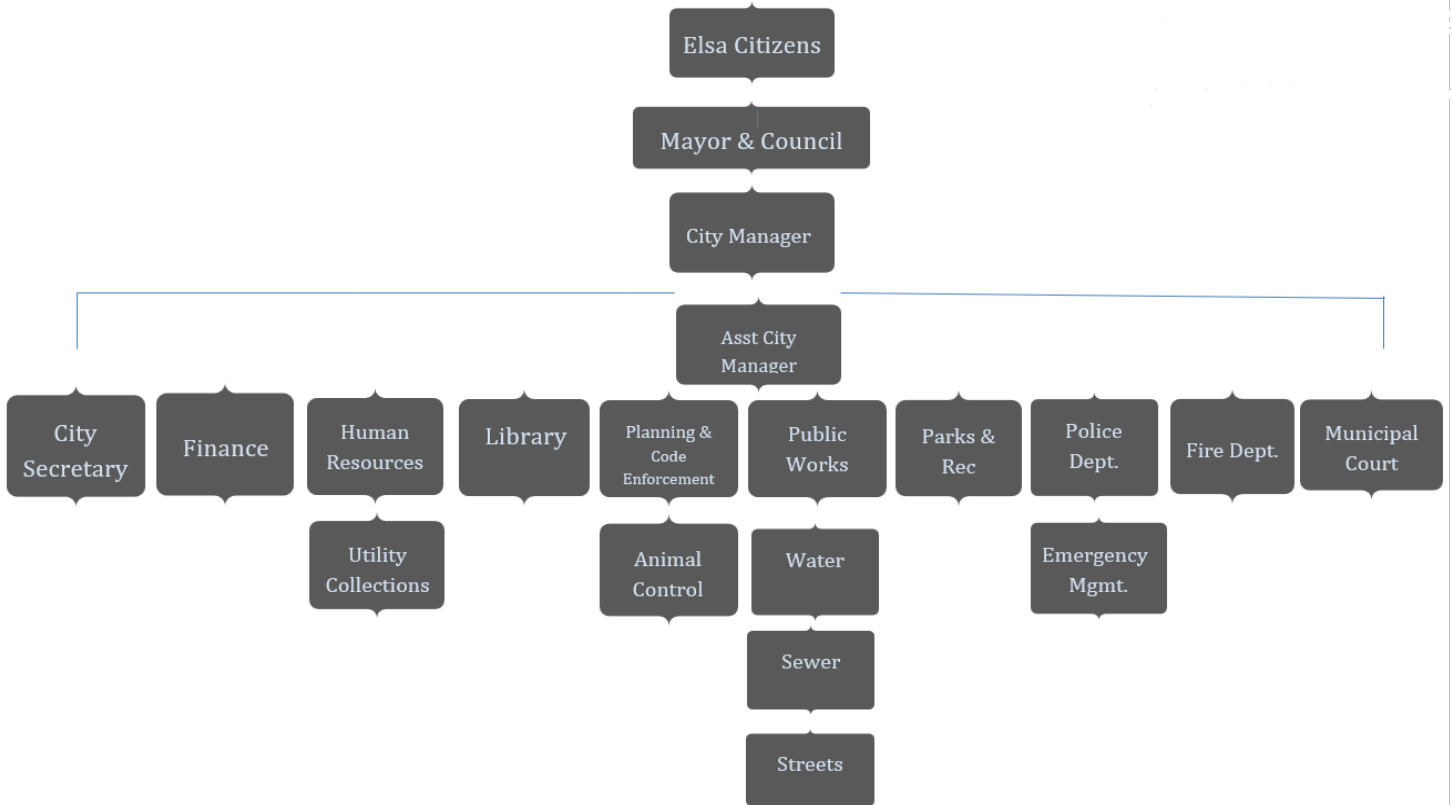
Juan J. Ybarra  
City Manager  
City of Elsa



# ORGANIZATIONAL CHART

## CITY OF Elsa

### 2025 ORGANIZATIONAL CHART



## 2025-2026 ADOPTED BUDGET

The city's expenditure budget for fiscal year 2025-02026 is \$7.9 million, with projected revenues of \$7.7 million, and total resources of \$8.0 million. The reserve balance is projected to decrease by \$1 million, largely due to carried over and current capital projects. The General Fund is the only fund considered to be a major fund (75.0% of the revenues or expenditures of the appropriated budget) in 2026.

Department directors and managers take part in continuous review of budget-to-actual expense management.

The City relies on budgetary controls, with multiple levels of review, as part of the overall system of checks and balances to manage service delivery and to monitor that the underlying funding is being received as budgeted.

### **Fund Balance**

The City of Elsa for the past 10 years has had reserves amounts for the General Fund (25%) or \$1.4 mil, and for Enterprise funds (25%) or \$520k. All other funds are required to have a positive fund balance at year-end.

Fund balances are projected to decrease overall for several reasons.

- The completion of large ongoing projects in the near future, as it is customary for capital funds to accumulate reserves for the purpose of upcoming expenditures, and then draw them down with project completion.
- Capital funding in the form of future grants that have not yet been applied for, or authorized at this time, as well as some revenue streams that had not yet been confirmed, and consequently do not get budgeted, also contribute to the decrease.
- Inflation, and the increased operating costs at every level of government – including construction and building costs, fuel, employee wages, borrowing costs and long-term pension liabilities, continue to erode the City's reserves without new revenues.

## REVENUES OVERVIEW

The City has over fifty 15 revenues, each with underlying dynamics to be projected. Finance staff begins tracking and forecasting revenues as soon as actual revenues are received each year.

### Revenue Projections

Sources used in preparing revenue projections include:

- Analysis of ten-year trends, consumer price index, population and other demographic factors, and an awareness of current events within our city.
- Economic trends as reported from many sources along with an awareness of current business health within our own city.
- Communication with our revenue process partners, such as the Hidalgo County Tax Assessor and the City's franchise tax-paying utility providers.

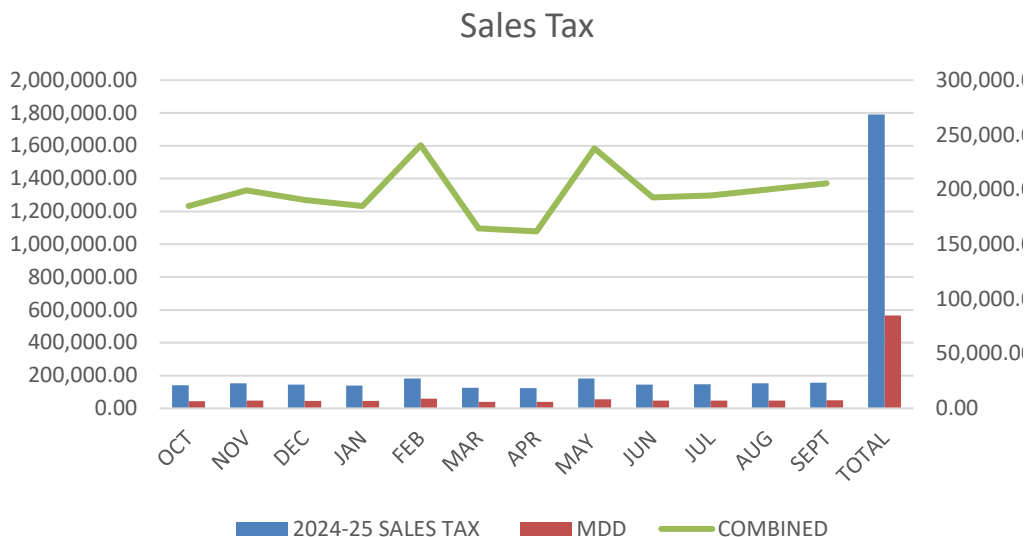
Ultimately, the revenue projections in the budget reflect staff's judgment about how the local economy will perform over the next several years and how it will affect the City's key revenues.

### Goal Setting Process

Strategic priorities represent the most important objectives for the City to accomplish and therefore should be reflected in the budgetary decisions resulting in the 2025 - 2026 budget.

General revenue management - guiding principles:

- The city will seek to maintain a diversified and stable revenue base to protect from short-term fluctuations and from cyclical economic downturns.
- The city will strive to make all current expenditures from current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- Every fund in the City's accounting system exists for a reason; the purpose for every fund's segregation out of the general fund is to dedicate spending for restricted revenues.



## Sales Tax (Single Largest Revenue Source for General Fund)

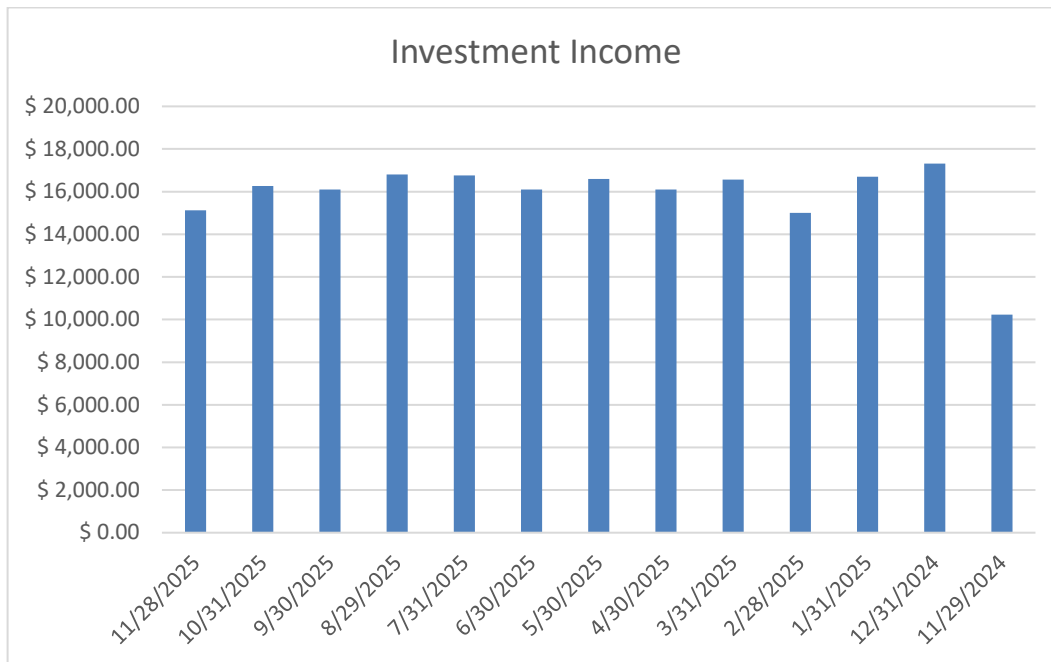
- **General Sales Tax** - Of the 8.25% sales and use tax collected within the City, the State receives 6.5% and the City of Elsa receives only 2.0% - 1.50% city + 0.50% special district. The General Government Funds receive the full amount of the City's share of general sales tax revenues.

Sales tax is projected to be 31.40% of all General Fund revenue, and 30.25% of total government revenue in the 2025-2026 budget

## Cash & Investments

It is the policy of the City of Elsa to invest public funds in a manner that, giving first regard to safety, suitability and liquidity, will maximize long-term yield in conformance with State Statute, Federal Regulations and City Charter.

The following graph incorporates only the city's primary bank and investment account (Lone Star Investment Pool- Government Overnight Fund investment portfolio). 2024-2025 fiscal year was the first time the city has invested.



## *EXPENDITURES OVERVIEW*

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The projected expenditures for Fiscal Year 2025–2026 total \$12.7 million, representing a \$5.0 million increase, a 64.94% increase, primarily driven by the construction of the new Community Center, a major capital investment in the future of our residents.

All fund programs are required to remain balanced within available resources, which include existing fund balance reserves and annual revenues from Sales Tax, Property Tax, Utility Taxes, and several smaller revenue sources.

In addition, Collective Bargaining Agreements that include salary and benefit increases above the Property Tax rate cap continue to place pressure on the General Fund, especially as we work to sustain current service levels.

Our Public Safety departments—Police, Fire, and Municipal Court—account for an increasingly significant share of General Fund expenditures. As these essential services expand to meet community needs, they further limit the amount of flexible funding available for other operational priorities.

Despite these challenges, the adopted budget reflects careful planning and a commitment to maintaining financial stability while supporting core services and key capital improvements for the City of Elsa

## DEBT SERVICE

Long-term debt planning is integral to planning for fiscal sustainability, and debt ratings play a large part.

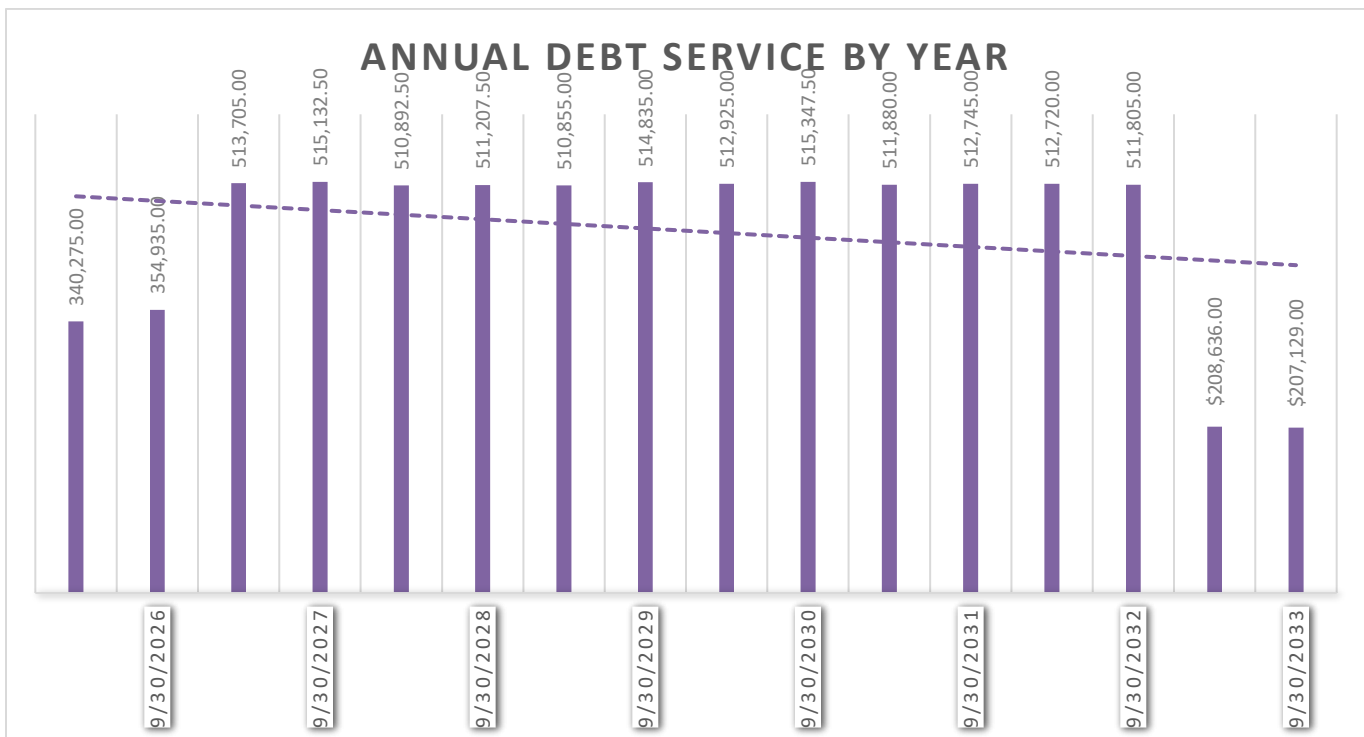
The City's debt is supported mainly with Tax Revenues. The following information includes a complete summary of debt issues and includes maturity dates as well as all future payments. Future points when payments decrease are generally when decisions to re-issue debt or redeploy budgetary resources are planned.

This debt service information has been created by staff to accomplish three things:

- Provide a single overview of the city's debt across all funds, along with funding sources.
- Clearly identify when debt will be extinguished and, when decision opportunities arise, to contemplate if the city will best be served by adding further debt or not.
- To provide long-term planning to coincide with the development of capital asset projects and to help forecast the city's health in general

The two points in time this tool is most useful for City Council decision-making are 1) during the annual strategic planning and budgeting process, and 2) when new debt issues are brought for review and approval. State law provides that total general purpose non-voted debt cannot be incurred in excess 1.5% of the value of the taxable property of the City. The assessed valuation for the 2025 levy calculation is currently \$5.3 million. At this valuation, the general purpose non-voted debt limit would be \$5.3 million. Total debt for the City of Elsa is projected to be \$7.3 million at the beginning of 2026.

### TOTAL DEBT SERVICE 2024-2033



**Statement of Increase/Decrease**

Name of Taxing Unit: City of Elsa  
 Current Year: 2025

**Schedule A - Unencumbered Fund Balances**

The following estimated balances will be left in the unit's property tax accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Type of Property Tax Fund Balance  
General Fund \$ -0-

**Schedule B - Current Year Debt Service**

The unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principle or Contract Payment To Be Paid From Property Taxes	Interest To Be Paid From Property Taxes	Other Amounts To Be Paid	Total Payment
Tax Note Series 2023	185,000.00	23,636.00		208,636.00
Certificate of Obligation	120,000.00	220,275.00		340,275.00
<b>TOTAL</b>	<b>305,000.00</b>	<b>243,911.00</b>		<b>548,911.00</b>

Check here if continued on next page

= Total required for 2025 debt service \$ 548,911.00  
(current year)  
 - Amount (if any) paid from schedule A: \$ -0-  
 - Amount (if any) paid from other resources: \$ -0-  
 = Total debt to be paid with property taxes in 2025 \$ 548,911.00  
(current yr)

Note: The following data entry is not required for most municipalities

**Schedule C - Expected Revenue from Additional Sales Tax**

(For hospital districts, cities and counties with additional sales tax to reduce property taxes)

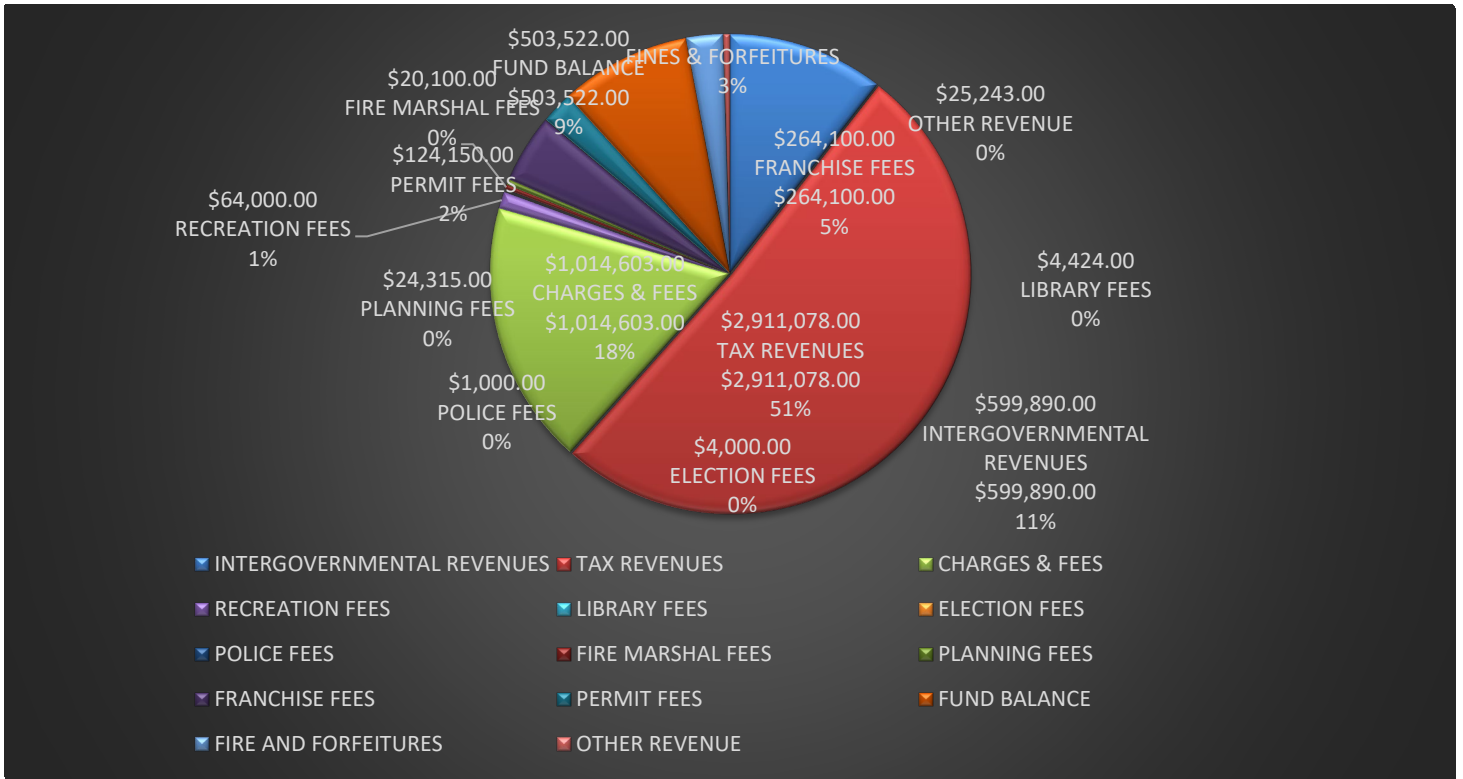
In calculating its effective and rollback tax rates, the unit estimated that it will receive \$ -0- in additional sales and use tax revenues.

Prepared by: Juanita M. Collins  
 Title: Finance Director  
 Signature: *Juanita M. Collins*

Date Prepared: 07/24/2025

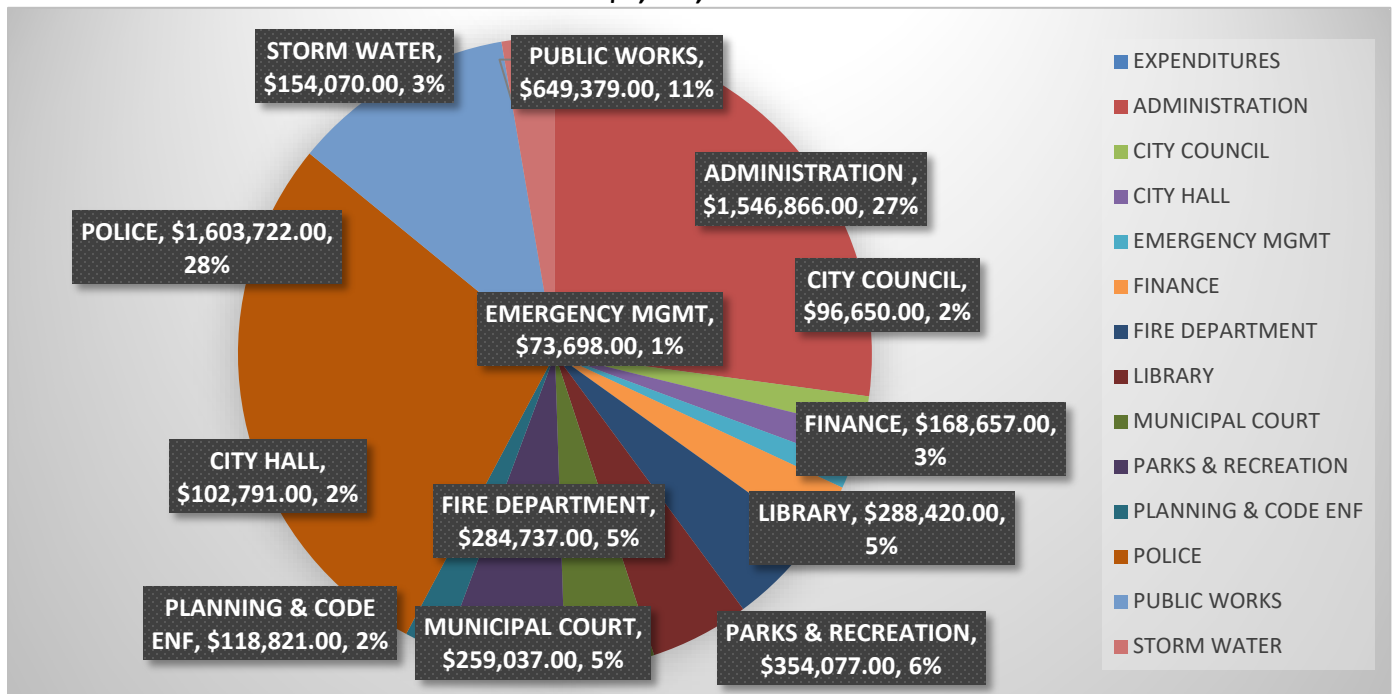
# 2025-2026 ADOPTED BUDGET SUMMARY

## GENERAL FUND \$5,700,925.00 REVENUES BY SOURCE



## EXPENDITURES BY SOURCE

\$5,700,925.00



## GENERAL FUND REVENUES SUMMARY BY SOURCE

**GENERAL FUND REVENUE SUMMARY BY DEPARTMENT**

Department Abbreviation	Account Number	Description	Annual Budget	
			Oct 2025	Sep 2026
<b>Revenue &amp; Expenditures</b>				
<b>Revenue</b>				
<b>General Revenues</b>				
		<b>Intergovernmental Revenue and Grants</b>		
		<b>Total Intergovernmental Revenue and Grants</b>		<b>\$620,990.00</b>
		<b>Tax Revenues</b>		
		<b>Total Tax Revenues</b>		<b>\$2,911,078.00</b>
		<b>Charges &amp; Fees</b>		
		<b>Total Charges &amp; Fees</b>		<b>\$1,014,603.00</b>
		<b>Franchise Fees</b>		
		<b>Total Franchise Fees</b>		<b>\$264,100.00</b>
		<b>Planning/ Code Enforcement Fees</b>		
		<b>Total Planning/ Code Enforcement Fees</b>		<b>\$152,465.00</b>
		<b>Fines &amp; Forfeitures</b>		
		<b>Total Fines &amp; Forfeitures</b>		<b>\$140,500.00</b>
		<b>Recreation Program Fees</b>		
		<b>Total Recreation Program Fees</b>		<b>\$68,424.00</b>
		<b>Other Revenue</b>		
		<b>Total Other Revenue</b>		<b>\$528,765.00</b>
		<b>General Revenues Totals</b>		<b>\$5,700,925.00</b>
		<b>Revenue</b>		<b>\$5,700,925.00</b>
		<b>Gross Profit</b>		<b>\$5,700,925.00</b>

**GENERAL FUND EXPENDITURES SUMMARY BY DEPARTMENT**

Department Abbreviation	Account Number	Description	Annual Budget Oct 2025 Sep 2026
<b>Revenue &amp; Expenditures</b>			
<b>Expenses</b>			
<b>Administration</b>			
		<b>Administration Totals</b>	<b>\$1,546,866.00</b>
<b>City Council</b>			
		<b>City Council Totals</b>	<b>\$96,650.00</b>
<b>City Hall</b>			
		<b>City Hall Totals</b>	<b>\$102,791.00</b>
<b>Emergency Management</b>			
		<b>Emergency Management Totals</b>	<b>\$73,698.00</b>
<b>Finance</b>			
		<b>Finance Totals</b>	<b>\$168,657.00</b>
<b>Fire</b>			
		<b>Fire Totals</b>	<b>\$284,737.00</b>
<b>Library</b>			
		<b>Library Totals</b>	<b>\$288,420.00</b>
<b>Municipal Court</b>			
		<b>Municipal Court Totals</b>	<b>\$259,037.00</b>
<b>Parks &amp; Recreation</b>			
		<b>Parks &amp; Recreation Totals</b>	<b>\$354,077.00</b>
<b>Planning/Code Enforcement</b>			
		<b>Planning/Code Enforcement Totals</b>	<b>\$118,821.00</b>
<b>Police</b>			
		<b>Police Totals</b>	<b>\$1,603,722.00</b>
<b>Public Works Streets</b>			
		<b>Public Works Streets Totals</b>	<b>\$649,379.00</b>
<b>Storm Water</b>			
		<b>Expenses</b>	<b>\$5,700,925.00</b>
		<b>Revenue Less Expenditures</b>	
		<b>Net Change in Fund Balance</b>	

**GENERAL FUND REVENUES DETAILED BY SOURCE**

**General Revenues**

**Intergovernmental Revenue and Grants**

10	14000	Asset Forfeiture	500.00
10		COPS Grant	99,810.00
10		DOG Bullet proof vest	2,451.00
10	14801	Fire Fee/Rural Fire Fee	250,000.00
10	14093	Fire Inspection/Fire Marshal	20,100.00
10	14003	HIDALGO COUNTY SHARE	14,588.00
10		HSGP GRANT-Portable radios	25,000.00
10		Interfund Transfer EDC	44,167.00
10		Interfund Transfer MDD	44,167.00
10		Operation Lone Star- OT	37,000.00
10		Operation Lone Star-Patrol VEH	63,000.00
10	14009	PD LEOSE	3,500.00
10	14331	Police Admin Fees- Reports	1,000.00
10		Rifle Resistant Body Armor Grt	15,707.00

**Total Intergovernmental Revenue and Grants** \$620,990.00

**Tax Revenues**

10	14411	General Sales Tax	1,170,170.00
10	14104	Housing In Lieu of Tax	9,000.00
10	14903	P & I Taxes - Current Year	32,133.00
10	14904	P & I Taxes - Prior Year	35,065.00
10	4050	Prop Tax Attorney Fee Revenue	24,000.00
10	14901	Property Taxes Current Year	1,550,880.00
10	14902	Property Taxes Prior Year	89,830.00

**Total Tax Revenues** \$2,911,078.00

**Charges & Fees**

10	14102	Brush Revenue	59,702.00
10	14105	Extra Garbage Cart	130,000.00
10	14107	Fire Fee Tax- Utility	57,100.00
10	14101	Garbage Revenue-Residential	419,000.00
10	14408	North Alamo Water Supply	42,500.00
10	14108	St Maint/St Light	255,301.00
10	14106	Utility Sales Tax	51,000.00

**Total Charges & Fees** \$1,014,603.00

**Franchise Fees**

10	14405	AEP Franchise	158,000.00
10	14403	Magic Valley Electric Franchise	5,100.00
10	14401	Republic	46,000.00
10	14406	Texas Gas Service Franchise	20,000.00
10	14402	Time Warner Cable Franchise	35,000.00

**Total Franchise Fees** **\$264,100.00**

**Planning/ Code Enforcement Fees**

10	14311	Alarm Fees	400.00
10	14301	Building Permits	75,000.00
10	14099	Burn Permit	25.00
10	14312	Carnival Permit	3,000.00
10	14295	Certificate of Occupancy	1,000.00
10	14296	Demolition Permit	500.00
10	14039	Election Revenue Fee	4,000.00
10	14302	Electrical Permits	13,500.00
10	14305	Garage Sale Permit	2,050.00
10	14308	Health Cards	7,700.00
10	14309	Loud Speaker Permit	100.00
10	14303	Mechanical Permits	11,000.00
10	14407	Mixed Beverage Fee	200.00
10	14306	Moving Permit	2,500.00
10	14304	Plumbing Permits	6,500.00
10	14084	Subdivision Eng. Rev. Fees	22,000.00
10		Subdivision Park Fee	1,000.00
10		Swipe Fees Collected	940.00
10	14299	Variance Zoning Permit	900.00
10	14090	Weedy Lot Liens Released	150.00

**Total Planning/ Code Enforcement Fees** **\$152,465.00**

**Fines & Forfeitures**

10		Asset Forfeiture Revenue	1,000.00
10	14605	Court Bldg Security Fee	3,500.00
10	14602	Municipal / State Court Fees	64,500.00
10	14600	Municipal Court Fees	64,500.00
10	14603	Police Trust Fee	4,000.00
10	14607	Technology Fee	3,000.00

**Total Fines & Forfeitures** **\$140,500.00**

**Recreation Program Fees**

10	14082	5K Event	485.00
10	14098	Animal Clinic	200.00
10	14097	Ballet/Cheer Fee	1,500.00
10	14044	Basketball	6,200.00
10	14203	Concession Revenue	1,000.00
10	14062	Gingerbread Making Event	100.00
10	14081	Halloween Festival	5,000.00
10	14016	Hip Hop	200.00
10	14092	Jiu Jitsu Fee	1,500.00
10	14502	Library Copy /Fax Fees	3,900.00
10	14501	Library Late Fee	500.00
10	14500	Library Other Revenue	24.00
10	14059	Online Administrative Fee	200.00
10	14020	Open Gym Pass	50.00

10	14205	Park / Field Rental Fees	6,000.00
10	14087	Pony Baseball Registration	18,000.00
10	14086	Pumpkin Carving Event	225.00
10	14208	Recreational Activity -Other	4,520.00
10	14085	Soccer Fee	7,900.00
10	14209	Sponsorships/Donations Revenue	3,650.00
10	14015	Sports Camp	110.00
10	14037	TAAF Track	3,560.00
10	14061	Thanksgiving Break Camp	100.00
10	14083	Vendor	2,500.00
10	14018	Youth Football	1,000.00

<b>Total Recreation Program Fees</b>	<b>\$68,424.00</b>
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**Other Revenue**

10	4805	Donations/Sponsors	270.00
10	16630	Facility Rental	12,848.00
10	14080	Facility Rental -Crossfit	3,600.00
10	14072	Facility Rental -Rec Bldg	3,150.00
10	3499	Fund Balance	503,522.00
10	4900	Other Income	4,500.00
10	34078	The Garden Rentals	875.00

<b>Total Other Revenue</b>	<b>\$528,765.00</b>
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<b>General Revenues Totals</b>	<b>\$5,700,925.00</b>
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<b>Revenue</b>	<b>\$5,700,925.00</b>
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<b>Gross Profit</b>	<b>\$5,700,925.00</b>
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**GENERAL FUND EXPENDITURES DETAILED BY DEPARTMENT**

Department Abbreviation	Account Number	Description	Annual Budget Oct 2025 Sep 2026
<b>Revenue &amp; Expenditures</b>			
<b>Expenses</b>			
<b>Administration</b>			
<b>Personnel &amp; Benefits</b>			
11	16540	Car Allowance	6,000.00
11	16050	Insurance - Health	13,200.00
11	56040	Payroll Taxes	11,365.00
11	56065	Retirement	4,928.00
11	56000	Salaries	148,554.00
11	16720	Travel & Training	15,000.00
11	16070	Uniforms	1,500.00
<b>Total Personnel &amp; Benefits</b>			<b>\$200,547.00</b>
<b>Professional Services</b>			
11	16595	Auditor	11,000.00
11	16480	City Attorney	36,000.00
11	16280	City Engineer (1/2)-Proj Revie	21,000.00
11		Engineering Fees	20,000.00
11	16484	Other Attorney Fees	20,000.00
<b>Total Professional Services</b>			<b>\$108,000.00</b>
<b>Administration</b>			
11	16200	Advertising/Legal Notice	4,000.00
11	16460	TML-WC/Liability ETC	79,000.00
<b>Total Administration</b>			<b>\$83,000.00</b>
<b>Supplies &amp; Equipment</b>			
11	16334	CIT/ Balboa Capitol	10,395.00
11	16560	Office Supplies & Equipment	6,000.00
11	16610	Postage	100.00
11	16450	Software/Subscriptions	5,500.00
11	16710	Supplies & Equipment	3,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$24,995.00</b>
<b>Maintenance &amp; Repair</b>			
11	16510	Maint/Repair - Vehicle	1,000.00
11	16570	Other Services & Charges	1,000.00
<b>Total Maintenance &amp; Repair</b>			<b>\$2,000.00</b>
<b>Utilities</b>			
11	16730	Utilities - Cell Phones	700.00
11	16740	Utilities - Electricity	153,000.00
<b>Total Utilities</b>			<b>\$153,700.00</b>

**Capital Cost**

11		Capital Outlay	84,951.00
		<b>Total Capital Cost</b>	<b>\$84,951.00</b>

**Operating Expense**

11	16311	City Events	20,000.00
11	16312	Deed Recordings	200.00
11	16530	Dues, Licenses & Permits	1,000.00
11	16410	Fuel	2,000.00
11	16420	Garbage & Demolition -Republic	513,700.00
11	16860	GB Sales Tax	45,000.00
11	16427	HC Tax Collection Atty Fees	24,000.00
11	16426	HC Tax Office Fees	24,370.00
11	16425	HCAD Commission Fees	31,714.00
11	16520	Meeting & Refreshments	3,600.00
		<b>Total Operating Expense</b>	<b>\$665,584.00</b>

**Other Expense**

11	16310	Contingency	219,889.00
11		MEDIATION	1,000.00
11	16572	Other Serv & Charge CC	200.00
11	16680	Settlements	3,000.00
		<b>Total Other Expense</b>	<b>\$224,089.00</b>

**Administration Totals \$1,546,866.00**

**City Council****Personnel & Benefits**

12	16050	Insurance - Health	33,000.00
12	16720	Travel & Training	30,000.00
12	16070	Uniforms	3,000.00
		<b>Total Personnel &amp; Benefits</b>	<b>\$66,000.00</b>

**Administration**

12	16491	Meals/Meetings	3,000.00
		<b>Total Administration</b>	<b>\$3,000.00</b>

**Utilities**

12	16730	Utilities - Cell Phones	2,650.00
		<b>Total Utilities</b>	<b>\$2,650.00</b>

**Operating Expense**

12	16530	Dues, Licenses & Permits	4,500.00
		<b>Total Operating Expense</b>	<b>\$4,500.00</b>

**Other Expense**

12	16350	Election Expenses	20,000.00
12		Plaques, Awards, Flower Arrange	500.00
		<b>Total Other Expense</b>	<b>\$20,500.00</b>

**City Council Totals \$96,650.00**

**City Hall****Personnel & Benefits**

13	16050	Insurance - Health	6,600.00
13	56032	Overtime	100.00
13	56040	Payroll Taxes	1,591.00
13	56000	Salaries	20,800.00
13	16070	Uniforms	250.00

**Total Personnel & Benefits** \$29,341.00

**Supplies & Equipment**

13		CH-Building&GroundsRepair, FURN	20,000.00
13		Chemicals for Portable Toilet	500.00
13	16470	Janitorial Supplies	2,000.00
13	16560	Office Supplies & Equipment	5,000.00
13	16450	Software/Subscriptions	1,000.00

**Total Supplies & Equipment** \$28,500.00

**Maintenance & Repair**

13	16580	Pest Control	3,500.00
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**Total Maintenance & Repair** \$3,500.00

**Utilities**

13	16750	Utilities - Telephone/Internet	20,000.00
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**Total Utilities** \$20,000.00

**Operating Expense**

13	16410	Fuel	400.00
13	16670	Security System Maint	1,000.00
13	16223	Xerox Printers	20,000.00

**Total Operating Expense** \$21,400.00

**Other Expense**

13	16681	FRAUD	50.00
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**Total Other Expense** \$50.00

**City Hall Totals** \$102,791.00

**Emergency Management**

**Personnel & Benefits**

23	56040	Payroll Taxes	1,945.00
23	56065	Retirement	650.00
23	56000	Salaries	26,440.00
23	16720	Travel & Training	5,000.00
23	16070	Uniforms	500.00

**Total Personnel & Benefits** \$34,535.00

**Administration**

23		ADV/Postage	100.00
23		Nexile Emergency Messaging	4,863.00

**Total Administration** \$4,963.00

**Supplies & Equipment**

23		Community Outreach Material	3,500.00
23	16560	Office Supplies & Equipment	200.00
23	16682	Storm Prep Material	5,000.00

		<b>Total Supplies &amp; Equipment</b>	<b>\$8,700.00</b>
<b>Maintenance &amp; Repair</b>			
23	16013	Generator Repairs	25,000.00
		<b>Total Maintenance &amp; Repair</b>	<b>\$25,000.00</b>
<b>Operating Expense</b>			
23		Meal/Meetings/Dues	500.00
		<b>Total Operating Expense</b>	<b>\$500.00</b>
		<b>Emergency Management Totals</b>	<b>\$73,698.00</b>

**Finance**

<b>Personnel &amp; Benefits</b>			
14		Employee Award	2,500.00
14	16050	Insurance - Health	16,500.00
14	56032	Overtime	400.00
14	56040	Payroll Taxes	8,723.00
14	56065	Retirement	
14	56000	Salaries	112,984.00
14	16720	Travel & Training	10,000.00
14	16070	Uniforms	800.00
		<b>Total Personnel &amp; Benefits</b>	<b>\$151,907.00</b>
<b>Supplies &amp; Equipment</b>			
14	16560	Office Supplies & Equipment	6,000.00
14	16610	Postage	750.00
14	16450	Software/Subscriptions	10,000.00
		<b>Total Supplies &amp; Equipment</b>	<b>\$16,750.00</b>
		<b>Finance Totals</b>	<b>\$168,657.00</b>

**Fire**

<b>Personnel &amp; Benefits</b>			
26	16009	Asst. Chief	18,408.00
26	16020	Fire Chief	30,000.00
26		Fire Marshall Contractual	12,500.00
26		Inspections & Permits Fire	5,200.00
26	56040	Payroll Taxes	4,570.00
26	16045	Retirement Firefighters	4,400.00
26	16007	Second Asst. Chief	5,200.00
26	16720	Travel & Training	3,500.00
26	16070	Uniforms	3,500.00
26	16030	VFD Stipend	30,000.00
		<b>Total Personnel &amp; Benefits</b>	<b>\$117,278.00</b>
<b>Supplies &amp; Equipment</b>			
26	16220	Bunker Gear	5,000.00
26	16011	Fire Prevention Supplies	2,500.00
26	16560	Office Supplies & Equipment	2,500.00
26	16450	Software/Subscriptions	100.00
		<b>Total Supplies &amp; Equipment</b>	<b>\$10,100.00</b>

**Maintenance & Repair**

26	16490	Bldg & Grounds Demolition	7,000.00
26	16510	Maint/Repair - Vehicle	25,000.00
<b>Total Maintenance &amp; Repair</b>			<b>\$32,000.00</b>

**Utilities**

26	16730	Utilities - Cell Phones	800.00
26	16750	Utilities - Telephone/Internet	1,500.00
<b>Total Utilities</b>			<b>\$2,300.00</b>

**Operating Expense**

26	16340	Drug Screening	500.00
26	16530	Dues, Licenses & Permits	5,500.00
26	16410	Fuel	10,600.00
26	16520	Meeting & Refreshments	1,500.00
26	16641	Radar Maintenance	8,000.00
<b>Total Operating Expense</b>			<b>\$26,100.00</b>

**Other Expense**

26		Fire Fee -Truck or Bldg	96,959.00
<b>Total Other Expense</b>			<b>\$96,959.00</b>
<b>Fire Totals</b>			<b>\$284,737.00</b>

**Library**

**Personnel & Benefits**

18	16540	Car Allowance	2,400.00
18		Employee Award	2,707.00
18	16050	Insurance - Health	26,400.00
18	56032	Overtime	1,200.00
18	56040	Payroll Taxes	10,271.00
18	56065	Retirement	3,900.00
18	56000	Salaries	160,272.00
18	16720	Travel & Training	2,500.00
18	16070	Uniforms	800.00
<b>Total Personnel &amp; Benefits</b>			<b>\$210,450.00</b>

**Administration**

18	16200	Advertising/Legal Notice	700.00
18	16491	Meals/Meetings	800.00
<b>Total Administration</b>			<b>\$1,500.00</b>

**Supplies & Equipment**

18	16014	Book Processing Supplies	2,000.00
18	16470	Janitorial Supplies	2,000.00
18	16560	Office Supplies & Equipment	9,000.00
18	16610	Postage	2,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$15,000.00</b>

**Maintenance & Repair**

18	16490	Bldg & Grounds Demolition	4,000.00
18	16495	Maint/Repair - Light	5,000.00
18	16570	Other Services & Charges	5,000.00
18	16580	Pest Control	800.00

			<b>Total Maintenance &amp; Repair</b>	<b>\$14,800.00</b>
<b>Utilities</b>				
18	16770	10 Hotspots T-Mobile		3,500.00
18	16750	Utilities - Telephone/Internet		2,500.00
			<b>Total Utilities</b>	<b>\$6,000.00</b>
<b>Marketing, Promotions, Events &amp; Signs</b>				
18		Marketing		3,000.00
			<b>Total Marketing, Promotions, Events &amp; Signs</b>	<b>\$3,000.00</b>
<b>Operating Expense</b>				
18	16210	Books & Periodicals		10,000.00
18	16530	Dues, Licenses & Permits		9,000.00
18	16481	Library Program		4,000.00
			<b>Total Operating Expense</b>	<b>\$23,000.00</b>
<b>Other Expense</b>				
18	16683	Hidalgo County Share		14,400.00
18		Swipe Fees		270.00
			<b>Total Other Expense</b>	<b>\$14,670.00</b>
			<b>Library Totals</b>	<b>\$288,420.00</b>
<b>Municipal Court</b>				
<b>Personnel &amp; Benefits</b>				
19	16054	Bailiff		12,587.00
19	16050	Insurance - Health		13,200.00
19	16052	JUDGES		36,000.00
19	16055	Jury Duty Expense		122.00
19	56032	Overtime		200.00
19	56040	Payroll Taxes		5,251.00
19	56065	Retirement		1,300.00
19	56000	Salaries		68,640.00
19	16720	Travel & Training		3,500.00
19	16070	Uniforms		600.00
			<b>Total Personnel &amp; Benefits</b>	<b>\$141,400.00</b>
<b>Administration</b>				
19	16491	Meals/Meetings		500.00
			<b>Total Administration</b>	<b>\$500.00</b>
<b>Supplies &amp; Equipment</b>				
19	16470	Janitorial Supplies		1,000.00
19	16560	Office Supplies & Equipment		6,500.00
19	16610	Postage		300.00
19	16562	Printer / Copies		1,700.00
			<b>Total Supplies &amp; Equipment</b>	<b>\$9,500.00</b>
<b>Maintenance &amp; Repair</b>				
19	16490	Bldg & Grounds Demolition		5,000.00
			<b>Total Maintenance &amp; Repair</b>	<b>\$5,000.00</b>
<b>Other Expense</b>				

19	16725	Attorney Pre-Trial hearing	3,600.00
19	16990	EFORCE Annual Fee	6,335.00
19	16555	Municipal Court State Fees	92,082.00
19	16980	Reimbursement	100.00
19		Swipe Fees	520.00
<b>Total Other Expense</b>			<b>\$102,637.00</b>
<b>Municipal Court Totals</b>			<b>\$259,037.00</b>

## Parks & Recreation

### Personnel & Benefits

20	16050	Insurance - Health	26,400.00
20	56032	Overtime	400.00
20	56040	Payroll Taxes	14,224.00
20	56065	Retirement	3,200.00
20	56000	Salaries	141,080.00
20	16112	Seasonal Employees	44,856.00
20	16720	Travel & Training	3,500.00
20	16070	Uniforms	2,000.00
<b>Total Personnel &amp; Benefits</b>			<b>\$235,660.00</b>

### Administration

20	16200	Advertising/Legal Notice	1,000.00
<b>Total Administration</b>			<b>\$1,000.00</b>

### Supplies & Equipment

20	16467	Grounds Equipment	5,000.00
20	16470	Janitorial Supplies	4,000.00
20	16560	Office Supplies & Equipment	500.00
20	16690	Sports Supplies	15,000.00
20	16710	Supplies & Equipment	7,000.00
20	16600	Supplies Chemical Splash/Pool	1,500.00
<b>Total Supplies &amp; Equipment</b>			<b>\$33,000.00</b>

### Maintenance & Repair

20	16490	Bldg & Grounds Demolition	8,000.00
20	16495	Maint/Repair - Light	7,000.00
20	16500	Maint/Repair - Mach & Equip	3,500.00
20	16510	Maint/Repair - Vehicle	1,500.00
20	16591	Park Maint & Repairs	15,000.00
20	16498	Repair/Replace Grounds Equip	9,817.00
<b>Total Maintenance &amp; Repair</b>			<b>\$44,817.00</b>

### Utilities

20	16730	Utilities - Cell Phones	1,620.00
20	16740	Utilities - Electricity	2,330.00
20	16750	Utilities - Telephone/Internet	4,000.00
<b>Total Utilities</b>			<b>\$7,950.00</b>

### Operating Expense

20	16530	Dues, Licenses & Permits	500.00
20	16410	Fuel	3,000.00

			<b>Total Operating Expense</b>	<b>\$3,500.00</b>
<b>Other Expense</b>				
20	16572	Other Serv & Charge CC		2,150.00
20	16640	Reimbursements-parks sports ev		26,000.00
			<b>Total Other Expense</b>	<b>\$28,150.00</b>
			<b>Parks &amp; Recreation Totals</b>	<b>\$354,077.00</b>
<b>Planning/Code Enforcement</b>				
<b>Personnel &amp; Benefits</b>				
25	16050	Insurance - Health		13,200.00
25	56032	Overtime		500.00
25	56040	Payroll Taxes		4,455.00
25	56065	Retirement		520.00
25	56000	Salaries		58,240.00
25	16720	Travel & Training		6,000.00
25	16070	Uniforms		1,500.00
			<b>Total Personnel &amp; Benefits</b>	<b>\$84,415.00</b>
<b>Administration</b>				
25	16200	Advertising/Legal Notice		750.00
25	16491	Meals/Meetings		800.00
			<b>Total Administration</b>	<b>\$1,550.00</b>
<b>Supplies &amp; Equipment</b>				
25	16560	Office Supplies & Equipment		3,000.00
25	16610	Postage		1,000.00
25	16450	Software/Subscriptions		4,000.00
			<b>Total Supplies &amp; Equipment</b>	<b>\$8,000.00</b>
<b>Maintenance &amp; Repair</b>				
25	16510	Maint/Repair - Vehicle		1,500.00
			<b>Total Maintenance &amp; Repair</b>	<b>\$1,500.00</b>
<b>Utilities</b>				
25		Camera Monthly Fee		1,800.00
25	16730	Utilities - Cell Phones		600.00
25	16750	Utilities - Telephone/Internet		1,056.00
			<b>Total Utilities</b>	<b>\$3,456.00</b>
<b>Operating Expense</b>				
25	16530	Dues, Licenses & Permits		2,500.00
25	16410	Fuel		8,000.00
25	16428	Hidalgo Co Real Prop Recording		800.00
			<b>Total Operating Expense</b>	<b>\$11,300.00</b>
<b>Other Expense</b>				
25	16571	Card Swipe/Mthly Fees		1,600.00
25	16313	Demolition		1,500.00
25		P & Z Board		5,500.00
			<b>Total Other Expense</b>	<b>\$8,600.00</b>
			<b>Planning/Code Enforcement Totals</b>	<b>\$118,821.00</b>

**Police****Personnel & Benefits**

15		Incentive Pay	13,527.00
15	16050	Insurance - Health	136,800.00
15	56032	Overtime	70,000.00
15		Overtime- Border Star	37,000.00
15	56040	Payroll Taxes	75,600.00
15	56065	Retirement	4,100.00
15	56000	Salaries	880,000.00
15	16720	Travel & Training	15,000.00
15	16070	Uniforms	12,000.00

**Total Personnel & Benefits** **\$1,244,027.00**

**Administration**

15	16452	CAD/RMS	15,700.00
15		Data Pilot Annual Fee	1,750.00
15		Information Technology	3,500.00
15		Printers/ CopyServ	2,100.00
15		Radio Tower Fees	5,600.00
15		VersaTerm Body Cam Service Fee	10,580.00

**Total Administration** **\$39,230.00**

**Supplies & Equipment**

15	16559	Body Cameras/Radios	30,000.00
15	16560	Office Supplies & Equipment	9,000.00
15	16620	Public Event Supplies	3,500.00
15	16650	Safety Tools & Supplies	1,500.00
15	16710	Supplies & Equipment	6,000.00

**Total Supplies & Equipment** **\$50,000.00**

**Maintenance & Repair**

15	16490	Bldg & Grounds Demolition	5,000.00
15	16500	Maint/Repair - Mach & Equip	500.00
15	16510	Maint/Repair - Vehicle	24,000.00
15	16570	Other Services & Charges	2,500.00

**Total Maintenance & Repair** **\$32,000.00**

**Utilities**

15	16730	Utilities - Cell Phones	9,600.00
15	16750	Utilities - Telephone/Internet	7,500.00

**Total Utilities** **\$17,100.00**

**Capital Cost**

15		Patrol Vehicle-OP Stone Garden	78,000.00
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**Total Capital Cost** **\$78,000.00**

**Operating Expense**

15	16230	Canine - Food	1,000.00
15	16240	Canine - Supplies/Equip	500.00
15	16250	Canine - Svc & Chg	1,200.00
15	16320	Community Svc / Inmate Meals	200.00

15	16340	Drug Screening	3,000.00
15	16530	Dues, Licenses & Permits	4,950.00
15	16410	Fuel	44,800.00
15		K-9 Training	200.00
15	16520	Meeting & Refreshments	500.00
15	16550	Minor Crime Investigation Supp	4,000.00
15	16641	Radar Maintenance	500.00
15	16660	Security Monitoring	5,376.00

**Total Operating Expense** \$66,226.00

**Other Expense**

15	16341	Asset Forfeiture	2,945.00
15		LRGVDC 911	58,003.00
15		TRUST FUND 3/30/22	16,191.00

**Total Other Expense** \$77,139.00

**Police Totals** \$1,603,722.00

**Public Works Streets**

**Personnel & Benefits**

21	16050	Insurance - Health	79,200.00
21	56032	Overtime	12,500.00
21	56040	Payroll Taxes	28,524.00
21	56065	Retirement	3,680.00
21	56000	Salaries	360,260.00
21	16720	Travel & Training	2,500.00
21	16070	Uniforms	4,500.00

**Total Personnel & Benefits** \$491,164.00

**Supplies & Equipment**

21	16468	Animal/Vector Control Supplies	6,500.00
21	16467	Grounds Equipment	5,000.00
21	16470	Janitorial Supplies	600.00
21	16560	Office Supplies & Equipment	300.00
21	16650	Safety Tools & Supplies	3,500.00
21	16710	Supplies & Equipment	14,000.00

**Total Supplies & Equipment** \$29,900.00

**Maintenance & Repair**

21	16490	Bldg & Grounds Demolition	10,000.00
21	16500	Maint/Repair - Mach & Equip	13,515.00
21	16510	Maint/Repair - Vehicle	5,000.00
21	16498	Repair/Replace Grounds Equip	2,200.00

**Total Maintenance & Repair** \$30,715.00

**Operating Expense**

21	16260	Chemicals	2,100.00
21	16410	Fuel	25,000.00
21	16520	Meeting & Refreshments	500.00
21		Pesticides	20,000.00
21	16711	Street Repairs /Signs	50,000.00

<b>Total Operating Expense</b>	<b>\$97,600.00</b>
<b>Public Works Streets Totals</b>	<b>\$649,379.00</b>

**Storm Water**

**Personnel & Benefits**

22	16050	Insurance - Health	13,200.00
22	56032	Overtime	1,000.00
22	56040	Payroll Taxes	3,700.00
22	56065	Retirement	260.00
22	56000	Salaries	48,360.00
22	16720	Travel & Training	7,000.00
22	16070	Uniforms	1,500.00
<b>Total Personnel &amp; Benefits</b>			<b>\$75,020.00</b>

**Administration**

22		Contractual Ygreiga	10,000.00
22		Javier Guerrero	13,000.00
<b>Total Administration</b>			<b>\$23,000.00</b>

**Supplies & Equipment**

22	16560	Office Supplies & Equipment	1,000.00
22		Small Pumps & Motors	20,000.00
22	16710	Supplies & Equipment	5,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$26,000.00</b>

**Maintenance & Repair**

22	16500	Maint/Repair - Mach & Equip	16,000.00
22	16510	Maint/Repair - Vehicle	1,500.00
<b>Total Maintenance &amp; Repair</b>			<b>\$17,500.00</b>

**Operating Expense**

22	16530	Dues, Licenses & Permits	150.00
22	16410	Fuel	2,400.00
22		Storm Drains	10,000.00
<b>Total Operating Expense</b>			<b>\$12,550.00</b>

**Storm Water Totals** **\$154,070.00**

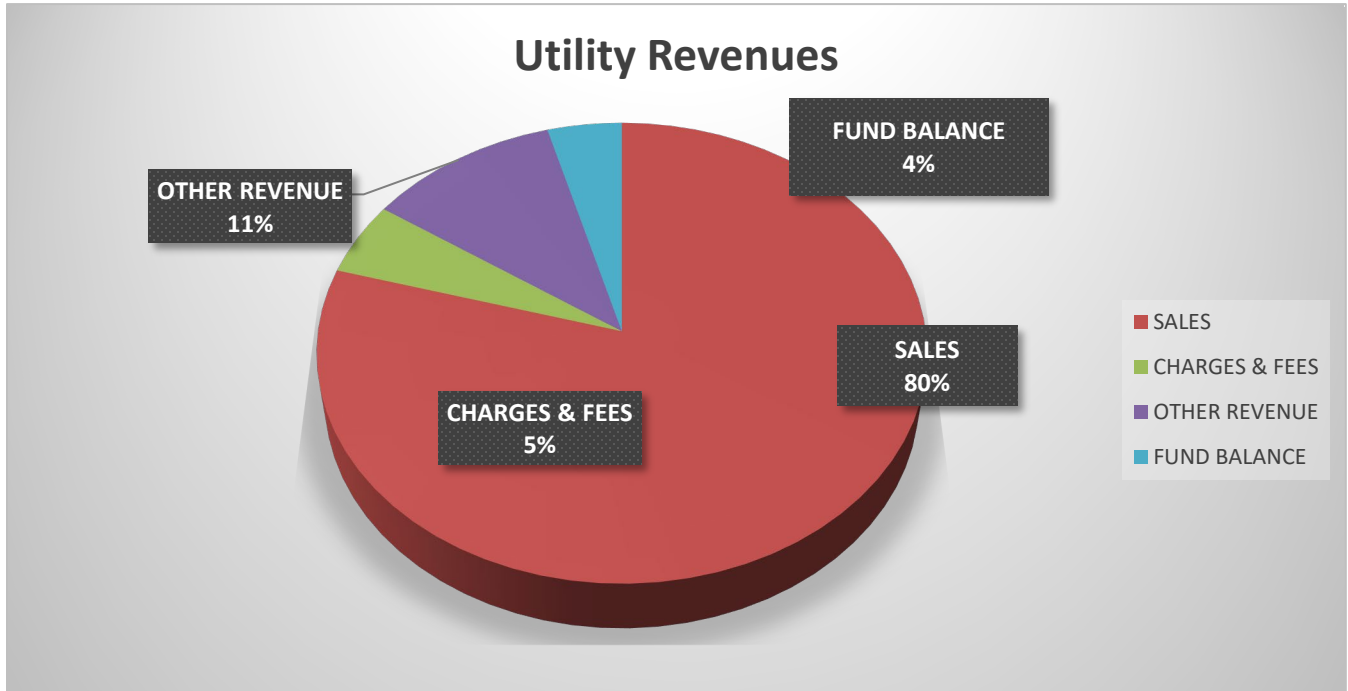
**Expenses** **\$5,700,925.00**

**Revenue Less Expenditures**

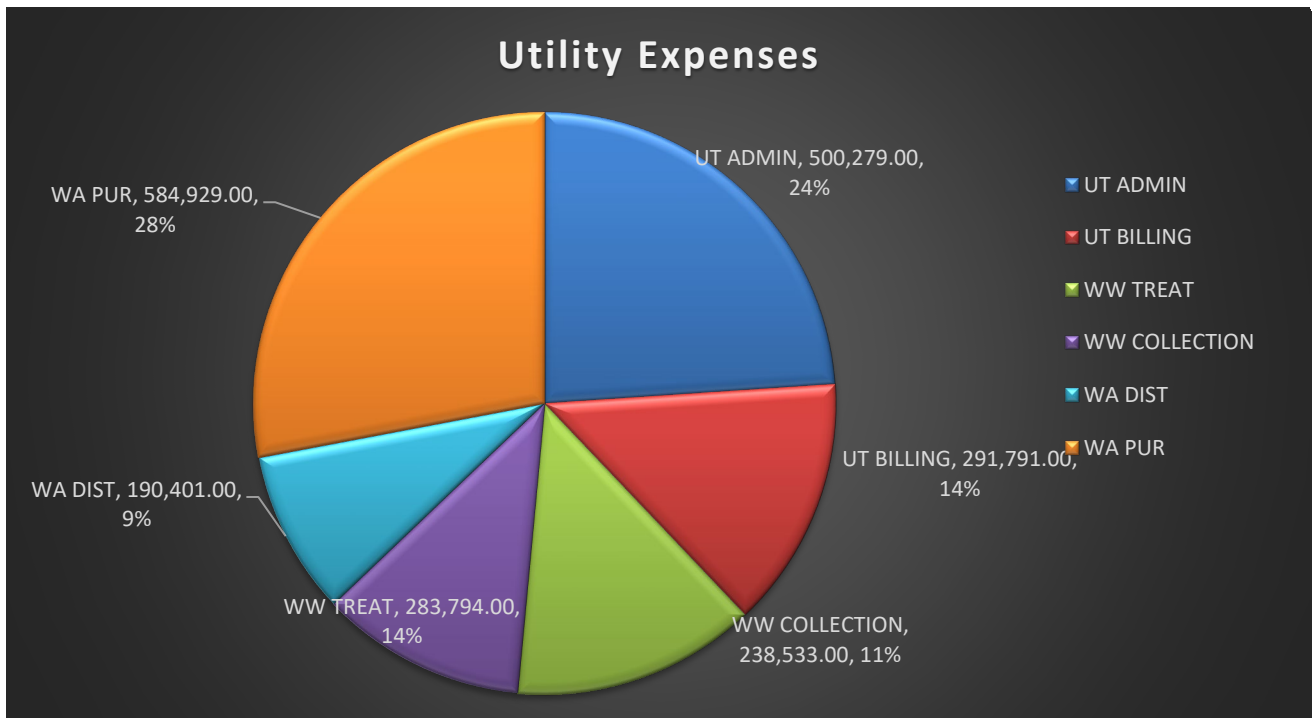
**Net Change in Fund Balance**

2025-2026 ADOPTED BUDGET SUMMARY

UTILITY FUND  
REVENUES BY SOURCE



EXPENDITURES BY DEPARTMENT



**UTILITY FUND REVENUES SUMMARY BY SOURCE**

Department Abbreviation		Current Period	Annual Budget
		Oct 2025 Sep 2026 Actual	Oct 2025 Sep 2026
<b>Revenue &amp; Expenditures</b>			
<b>Revenue</b>			
<b>General Revenues</b>			
	<b>Charges &amp; Fees</b>		
	<b>Total Charges &amp; Fees</b>	<b>\$0.00</b>	<b>\$107,025.00</b>
	<b>Sales</b>		
	<b>Total Sales</b>	<b>\$0.00</b>	<b>\$1,659,380.00</b>
	<b>Other Revenue</b>		
	<b>Total Other Revenue</b>	<b>\$0.00</b>	<b>\$323,322.00</b>
	<b>General Revenues Totals</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>
	<b>Revenue</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>
	<b>Gross Profit</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>

**UTILITY FUND EXPENDITURES SUMMARY BY DEPARTMENT**

Department Abbreviation		Current Period	Annual Budget
		Oct 2025 Sep 2026 Actual	Oct 2025 Sep 2026
<b>Revenue &amp; Expenditures</b>			
<b>Expenses</b>			
<b>Utility Administrative</b>			
	<b>Utility Administrative Totals</b>	<b>\$0.00</b>	<b>\$500,279.00</b>
<b>Utility Billing</b>			
	<b>Utility Billing Totals</b>	<b>\$0.00</b>	<b>\$291,791.00</b>
<b>Wastewater Collection</b>			
	<b>Wastewater Collection Totals</b>	<b>\$0.00</b>	<b>\$238,533.00</b>
<b>Wastewater Treatment</b>			
	<b>Wastewater Treatment Totals</b>	<b>\$0.00</b>	<b>\$283,794.00</b>
<b>Water Distribution</b>			
	<b>Water Distribution Totals</b>	<b>\$0.00</b>	<b>\$190,401.00</b>
<b>Water Purification</b>			
	<b>Water Purification Totals</b>	<b>\$0.00</b>	<b>\$584,929.00</b>
	<b>Expenses</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>
	<b>Revenue Less Expenditures</b>	<b>\$0.00</b>	

## UTILITY FUND REVENUES DETAILED BY SOURCE

	Department Abbreviation			Current Period Oct 2025 Sep 2026 Actual	Annual Budget Oct 2025 Sep 2026
<b>Revenue &amp; Expenditures</b>					
<b>Revenue</b>					
<b>Revenues</b>					
<b>Charges &amp; Fees</b>					
	10	25100	Adjustments	0.00	3,600.00
	10	24900	Late Fees	0.00	47,200.00
	10	24500	New Accounts	0.00	39,000.00
	10	24400	Reconnects	0.00	16,685.00
	10	25110	Tampering Fees	0.00	120.00
	10	24700	Transfers -ADDRESS CHANGE	0.00	420.00
			<b>Total Charges &amp; Fees</b>	<b>\$0.00</b>	<b>\$107,025.00</b>
<b>Sales</b>					
	10	24110	Sewer Revenues	0.00	952,890.00
	10	24100	Water Revenue	0.00	706,490.00
			<b>Total Sales</b>	<b>\$0.00</b>	<b>\$1,659,380.00</b>
<b>Other Revenue</b>					
	10	3499	Fund Balance	0.00	90,210.00
	10		NAWSC -79%	0.00	65,000.00
	10	24302	NAWSC-CANA DE AZUCAR	0.00	4,800.00
	10	24699	Receivables	0.00	123,312.00
	10	26002	Utility Account Deposits	0.00	40,000.00
			<b>Total Other Revenue</b>	<b>\$0.00</b>	<b>\$323,322.00</b>
			<b>General Revenues Totals</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>
			<b>Revenue</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>
			<b>Gross Profit</b>	<b>\$0.00</b>	<b>\$2,089,727.00</b>

**UTILITY FUND EXPENDITURES DETAILED BY DEPARTMENT**

			<b>Current Period Oct 2025 Sep 2026 Actual</b>	<b>Annual Budget Oct 2025 Sep 2026</b>
<b>Department Abbreviation</b>				
<b>Revenue &amp; Expenditures</b>				
<b>Expenses</b>				
<b>Utility Administrative</b>				
<b>Personnel &amp; Benefits</b>				
41	26050	Insurance - Health	0.00	13,200.00
41	56040	Payroll Taxes	218.57	11,364.00
41	56065	Retirement	0.00	4,928.00
41	56000	Salaries	0.00	148,554.00
41	27660	Uniforms	0.00	500.00
<b>Total Personnel &amp; Benefits</b>			<b>\$0.00</b>	<b>\$178,546.00</b>
<b>Professional Services</b>				
41	27621	AARC	0.00	35,000.00
41	16595	Auditor	0.00	11,000.00
41	26220	City Attorney	0.00	36,000.00
41	26260	City Engineer 1/2	0.00	5,000.00
<b>Total Professional Services</b>			<b>\$0.00</b>	<b>\$87,000.00</b>
<b>Administration</b>				
41	26461	TML-WC/Liability ETC	0.00	90,000.00
<b>Total Administration</b>			<b>\$0.00</b>	<b>\$90,000.00</b>
<b>Supplies &amp; Equipment</b>				
41	26460	Equipment	0.00	4,000.00
41	26780	Office Supplies and Equip	0.00	5,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$0.00</b>	<b>\$9,000.00</b>
<b>Utilities</b>				
41		Electricity	0.00	110,000.00
<b>Total Utilities</b>			<b>\$0.00</b>	<b>\$110,000.00</b>
<b>Capital Cost</b>				
41	24010	New Vehicle/ Fleet Cost	0.00	20,733.00
<b>Total Capital Cost</b>			<b>\$0.00</b>	<b>\$20,733.00</b>
<b>Operating Expense</b>				
41	26540	Fuel	0.00	5,000.00
<b>Total Operating Expense</b>			<b>\$0.00</b>	<b>\$5,000.00</b>
<b>Utility Administrative Totals</b>			<b>\$0.00</b>	<b>\$500,279.00</b>
<b>Utility Billing</b>				
<b>Personnel &amp; Benefits</b>				
42	26050	Insurance - Health	0.00	23,100.00
42	56032	Overtime	0.00	1,000.00

42	56040	Payroll Taxes	0.00	15,207.00
42	56065	Retirement	0.00	
42	56000	Salaries	0.00	198,784.00
42	26720	Travel & Training	0.00	1,500.00
42	27660	Uniforms	0.00	1,000.00
<b>Total Personnel &amp; Benefits</b>			<b>\$0.00</b>	<b>\$240,591.00</b>
<b>Supplies &amp; Equipment</b>				
42	26580	General Supplies	0.00	1,000.00
42	26780	Office Supplies and Equip	0.00	5,000.00
42	26900	Postage	0.00	22,000.00
42	26450	Software/Subscriptions	0.00	5,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$0.00</b>	<b>\$33,000.00</b>
<b>Other Expense</b>				
42	26571	Card Swipe/Mthly Fees	0.00	4,000.00
42	26572	Other Serv & Charge CC	0.00	300.00
42		PSN SUPPORT FEE	0.00	700.00
42	26980	Reimbursement	0.00	6,000.00
42	26643	Return Item Charge Back	0.00	4,000.00
42	27420	RVS Software	0.00	3,200.00
<b>Total Other Expense</b>			<b>\$0.00</b>	<b>\$18,200.00</b>
<b>Utility Billing Totals</b>			<b>\$0.00</b>	<b>\$291,791.00</b>
<b>Wastewater Collection</b>				
<b>Personnel &amp; Benefits</b>				
46	26050	Insurance - Health	0.00	19,800.00
46	56032	Overtime	0.00	1,500.00
46	56040	Payroll Taxes	0.00	8,433.00
46	56065	Retirement	0.00	1,560.00
46	56000	Salaries	0.00	110,240.00
46	26720	Travel & Training	0.00	1,500.00
46	27660	Uniforms	0.00	1,500.00
<b>Total Personnel &amp; Benefits</b>			<b>\$0.00</b>	<b>\$144,533.00</b>
<b>Supplies &amp; Equipment</b>				
46	26140	Chemicals	0.00	20,000.00
46	26460	Equipment	0.00	10,000.00
46	26740	Minor Tools & Supplies	0.00	3,000.00
46	27460	Safety Supplies	0.00	1,500.00
<b>Total Supplies &amp; Equipment</b>			<b>\$0.00</b>	<b>\$34,500.00</b>
<b>Maintenance &amp; Repair</b>				
46	27100	Repairs - Lift Stations	0.00	15,000.00
46	27140	Repairs - Machinery	0.00	7,500.00
46	27260	Repairs - Service Connections	0.00	2,000.00
46	27300	Repairs - Sewer Lines	0.00	20,000.00
46	27340	Repairs - Vehicles	0.00	2,500.00

		<b>Total Maintenance &amp; Repair</b>	<b>\$0.00</b>	<b>\$47,000.00</b>
<b>Capital Cost</b>				
46		Manhole Repairs	0.00	10,000.00
		<b>Total Capital Cost</b>	<b>\$0.00</b>	<b>\$10,000.00</b>
<b>Operating Expense</b>				
46	26540	Fuel	0.00	2,500.00
		<b>Total Operating Expense</b>	<b>\$0.00</b>	<b>\$2,500.00</b>
		<b>Wastewater Collection Totals</b>	<b>\$0.00</b>	<b>\$238,533.00</b>
<b>Wastewater Treatment</b>				
<b>Personnel &amp; Benefits</b>				
45	26050	Insurance - Health	0.00	19,800.00
45	56032	Overtime	0.00	1,000.00
45	56040	Payroll Taxes	0.00	8,115.00
45	26065	Retirement	0.00	600.00
45	56000	Salaries	0.00	106,080.00
45	26720	Travel & Training	0.00	1,500.00
45	27660	Uniforms	0.00	1,500.00
		<b>Total Personnel &amp; Benefits</b>	<b>\$0.00</b>	<b>\$138,595.00</b>
<b>Supplies &amp; Equipment</b>				
45	26140	Chemicals	0.00	35,000.00
45	26460	Equipment	0.00	6,524.00
45	26620	Janitorial Supplies	0.00	500.00
45	26660	Lab Equipment	0.00	4,000.00
45	26740	Minor Tools & Supplies	0.00	5,000.00
45	26780	Office Supplies and Equip	0.00	600.00
45	26900	Postage	0.00	200.00
45	27460	Safety Supplies	0.00	1,500.00
45		Small Pumps & Motors	0.00	30,875.00
		<b>Total Supplies &amp; Equipment</b>	<b>\$0.00</b>	<b>\$84,199.00</b>
<b>Maintenance &amp; Repair</b>				
45	26494	Building & Grounds Repair	0.00	2,500.00
45	26599	Calibration	0.00	2,500.00
45	27200	Generator Repairs	0.00	5,000.00
45	27100	Repairs - Lift Stations	0.00	7,000.00
45	27340	Repairs - Vehicles	0.00	2,000.00
		<b>Total Maintenance &amp; Repair</b>	<b>\$0.00</b>	<b>\$19,000.00</b>
<b>Operating Expense</b>				
45	26340	Dues, Licenses & Permits	0.00	18,000.00
45	26540	Fuel	0.00	6,000.00
45	26700	Lab Samples / Reagents	0.00	7,000.00
45	26560	Sludge Pickup& Testing	0.00	11,000.00
		<b>Total Operating Expense</b>	<b>\$0.00</b>	<b>\$42,000.00</b>
		<b>Wastewater Treatment Totals</b>	<b>\$0.00</b>	<b>\$283,794.00</b>

**Water Distribution****Personnel & Benefits**

43	26050	Insurance - Health	0.00	19,800.00
43	56032	Overtime	0.00	4,000.00
43	56040	Payroll Taxes	0.00	7,240.00
43	56065	Retirement	0.00	3,045.00
43	56000	Salaries	0.00	94,640.00
43	26720	Travel & Training	0.00	1,500.00
43	27660	Uniforms	0.00	1,500.00

<b>Total Personnel &amp; Benefits</b>	<b>\$0.00</b>	<b>\$131,725.00</b>
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**Supplies & Equipment**

43	26460	Equipment	0.00	5,000.00
43	27020	Rental Equipment	0.00	1,000.00

<b>Total Supplies &amp; Equipment</b>	<b>\$0.00</b>	<b>\$6,000.00</b>
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**Maintenance & Repair**

43	26494	Building & Grounds Repair	0.00	500.00
43	27140	Repairs - Machinery	0.00	10,000.00
43	27180	Repairs - Main Water Lines	0.00	22,676.00
43	27260	Repairs - Service Connections	0.00	12,000.00
43	27340	Repairs - Vehicles	0.00	2,000.00

<b>Total Maintenance &amp; Repair</b>	<b>\$0.00</b>	<b>\$47,176.00</b>
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**Operating Expense**

43	26540	Fuel	0.00	2,500.00
43		New water connections	0.00	3,000.00

<b>Total Operating Expense</b>	<b>\$0.00</b>	<b>\$5,500.00</b>
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<b>Water Distribution Totals</b>	<b>\$0.00</b>	<b>\$190,401.00</b>
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**Water Purification****Personnel & Benefits**

44	26050	Insurance - Health	0.00	26,400.00
44	56032	Overtime	0.00	8,000.00
44	56040	Payroll Taxes	0.00	11,457.00
44	56065	Retirement	0.00	832.00
44	56000	Salaries	0.00	149,760.00
44	26720	Travel & Training	0.00	2,000.00
44	27660	Uniforms	0.00	2,500.00

<b>Total Personnel &amp; Benefits</b>	<b>\$0.00</b>	<b>\$200,949.00</b>
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**Supplies & Equipment**

44	26140	Chemicals	0.00	100,000.00
44	26460	Equipment	0.00	15,000.00
44	26620	Janitorial Supplies	0.00	1,000.00
44	26740	Minor Tools & Supplies	0.00	5,000.00
44	26780	Office Supplies and Equip	0.00	1,000.00
44	26900	Postage	0.00	150.00

44	27460	Safety Supplies	0.00	2,000.00
<b>Total Supplies &amp; Equipment</b>			<b>\$0.00</b>	<b>\$124,150.00</b>
<b>Maintenance &amp; Repair</b>				
44	26599	Calibration	0.00	3,000.00
44	27200	Generator Repairs	0.00	5,000.00
44	27140	Repairs - Machinery	0.00	15,000.00
44	27340	Repairs - Vehicles	0.00	4,000.00
44		Storage Tank Inspection	0.00	2,000.00
<b>Total Maintenance &amp; Repair</b>			<b>\$0.00</b>	<b>\$29,000.00</b>
<b>Utilities</b>				
44	27580	Telephone	0.00	3,130.00
<b>Total Utilities</b>			<b>\$0.00</b>	<b>\$3,130.00</b>
<b>Capital Cost</b>				
44		Chemical Metering Pump	0.00	6,000.00
44		Flow Meter	0.00	10,000.00
44		Lab Equipment	0.00	5,000.00
44	27380	Repairs/Maint- Buildings/AC	0.00	5,000.00
44		RW Control Panel	0.00	25,000.00
<b>Total Capital Cost</b>			<b>\$0.00</b>	<b>\$51,000.00</b>
<b>Operating Expense</b>				
44	26340	Dues, Licenses & Permits	0.00	13,700.00
44	26540	Fuel	0.00	1,500.00
44	26700	Lab Samples / Reagents	0.00	10,000.00
44	26940	Raw Water Purchases	0.00	105,000.00
44	27500	SCADA & Online Calib	0.00	4,000.00
44	26560	Sludge Pickup& Testing	0.00	40,000.00
44	27700	Water Assessment Fee	0.00	2,500.00
<b>Total Operating Expense</b>			<b>\$0.00</b>	<b>\$176,700.00</b>
<b>Water Purification Totals</b>			<b>\$0.00</b>	<b>\$584,929.00</b>
<b>Expenses</b>			<b>\$0.00</b>	<b>\$2,089,727.00</b>
<b>Revenue Less Expenditures</b>			<b>\$0.00</b>	
<b>Net Change in Fund Balance</b>			<b>\$0.00</b>	



Thank you for taking the time to review the highlights of our adopted budget. This presentation reflects the shared work and careful consideration that went into developing a responsible financial plan for the upcoming year.

With the budget now approved, our focus shifts to implementation, transparency, and ensuring that every dollar is used effectively to support our community's priorities. I appreciate the continued collaboration and commitment that make this possible.

Thank you again for your support and for the opportunity to present this information.

*Elsa City Administration*