

# City of Cresson General Fund Budget FY 2024-2025

FY 2023-2024

FY 2023-2024 (Year to Date)

(Adopted/Amended) 8/26/2024)

FY 2024-2025

(Projected)

Notes

Account Numbers	Revenue Account							
<b>Fees</b>								
1.4310	Electrical Inspection Fees	\$	600.00	\$	580.00	\$	750.00	
1.4500	Franchise Fee-Misc	\$	300.00	\$	128.52	\$	200.00	Oorra, XO Comm,
1.4530	Waste Connections Franchise Fee	\$	10,500.00	\$	11,572.80	\$	11,500.00	Granite, Level 3
1.4510	Oncor Franchise Fee	\$	29,500.00	\$	29,895.15	\$	30,000.00	
1.4520	United Coop Franchise Fee	\$	29,500.00	\$	27,860.34	\$	28,000.00	
1.4580	Windstream Franchise Fee	\$	3,100.00	\$	2,598.64	\$	3,100.00	
1.4302	Plat & Zoning Fees	\$	13,000.00	\$	16,497.50	\$	20,000.00	Fees from developers
1.4552	Visa/MC Surcharges	\$	300.00	\$	48.68	\$	-	no longer have fees
		<b>\$</b>	<b>86,800.00</b>	<b>\$</b>	<b>89,181.63</b>	<b>\$</b>	<b>93,550.00</b>	

<b>Permits</b>								
1.4303	Health Permits	\$	3,700.00	\$	2,250.00	\$	3,000.00	
1.4100	Building Permits	\$	50,000.00	\$	32,887.75	\$	50,000.00	Vendors in
1.4305	Vending Permit	\$	4,000.00	\$	2,665.00	\$	3,000.00	trailers, etc.
		<b>\$</b>	<b>57,700.00</b>	<b>\$</b>	<b>37,802.75</b>	<b>\$</b>	<b>56,000.00</b>	

<b>Other Revenue</b>								
1.9000	Interest	\$	1,300.00	\$	1,139.54	\$	1,300.00	Bank account
1.9050	Misc. Revenue	\$	1,000,000.00	\$	1,050,000.00	\$	-	interest
		<b>\$</b>	<b>1,001,300.00</b>	<b>\$</b>	<b>1,051,139.54</b>	<b>\$</b>	<b>1,300.00</b>	Sale of WWTP \$50K

By: Katy Froyd  
8/26/2024

<b>Tax Revenue</b>			
1.4200	Sales Tax-General	\$ 800,000.00	\$ 773,548.75
1.4220	Sales Tax - Road Maintenance	\$ 400,000.00	\$ 386,418.96
	<b>Total Tax Revenue</b>	<b>\$ 1,200,000.00</b>	<b>\$ 1,159,967.71</b>
	<b>Total Revenue</b>	<b>\$ 2,345,800.00</b>	<b>\$ 2,338,091.63</b>
			<b>\$ 1,350,850.00</b>

<b>Account Numbers</b>	<b>Expense Account</b>	<b>FY 2023-2024</b> (Adopted/ Amended)	<b>FY 2023-2024</b> (Year to Date 8/26/2024)	<b>FY 2024-2025</b> (Projected)
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1.6300	Building Inspection Contractor	\$ 65,000.00	\$ 34,576.39	\$ 65,000.00
1.6302	Health Inspection Contractor	\$ 2,600.00	\$ 2,600.00	\$ 2,600.00
1.6012	Shared Sheriff & Deputy Support	\$ 18,000.00	\$ 15,400.00	\$ 18,000.00
1.8002	Road & Street Repair-Road Maintenance	\$ 400,000.00	\$ 262,673.04	\$ 400,000.00
1.7451	IT Support	\$ 2,000.00	\$ 1,351.25	\$ 2,000.00
1.8001	Traffic & Control Signs	\$ 2,000.00	\$ 59.74	\$ 7,000.00
	<b>Total Contract Labor Expense</b>	<b>\$ 489,600.00</b>	<b>\$ 316,660.42</b>	<b>\$ 494,600.00</b>

<b>Administrative Expense</b>				
1.6000	Advertising Expense	\$ 6,500.00	\$ 4,801.56	\$ 6,500.00
1.7142	City Hall and Land Mortgage	\$ 49,000.00	\$ 185,067.32	\$ -
1.6750	Dues & Subscriptions	\$ 38,900.00	\$ 36,260.74	\$ 42,000.00
1.6200	Filing Fees	\$ 500.00	\$ -	\$ 250.00
1.7410	Furniture & Fixtures	\$ 3,000.00	\$ -	\$ 3,000.00

Newspaper public hearings and RFPs  
Paid off City Hall  
Diversified, Centerpo  
int, Anim Cont  
City pays county  
ord/rezones

Street signs (Bob  
Cornett Memorial

1.7220	City Mapping/Master Plan	\$	25,000.00	\$	2,899.00	\$	25,000.00	updated etj and
1.7300	Office Equipment	\$	4,000.00	\$	-	\$	4,000.00	zoning maps
1.7420	Office Supplies	\$	7,000.00	\$	1,652.71	\$	5,000.00	
1.6563	Payroll Taxes - General	\$	9,630.00	\$	6,987.58	\$	13,500.00	City Secretary
1.7600	Post Office Box Rent	\$	300.00	\$	266.00	\$	300.00	
1.7441	Printer/Lease	\$	4,700.00	\$	4,514.38	\$	4,700.00	
1.6560	Salaries	\$	63,100.00	\$	95,540.50	\$	70,000.00	City Secretary (extra ICE)
1.7450	Software and Hardware	\$	5,000.00	\$	3,507.90	\$	5,000.00	

1.4553 Visa/Mastercard Surcharges \$ 650.00 \$ 685.18 \$ 750.00  
 Total Administrative Expense \$ 217,280.00 \$ 342,182.87 \$ 180,000.00  
 Pay bank to use  
 credit card machine

<b>Insurance Expense</b>								
1.6910	Bonds	\$	900.00	\$	700.00	\$	900.00	Office staff bonding
1.6920	Insurance	\$	15,000.00	\$	13,636.30	\$	15,000.00	
<b>Total Insurance Expense</b>		<b>\$</b>	<b>15,900.00</b>	<b>\$</b>	<b>14,336.30</b>	<b>\$</b>	<b>15,900.00</b>	

<b>Repair/Maintenance Expense</b>								
1.7128	City Hall Maintenance	\$	7,000.00	\$	4,249.80	\$	7,000.00	Paint maintenance

1.7123	Tree Trimming Labor	\$	7,000.00	\$	2,363.25	\$	7,000.00	Increased calls about tree trimming
1.7121	Maint & Repair-Equipment	\$	50,000.00	\$	17,981.50	\$	50,000.00	Possible truck maintenance America's Choice
1.7125	Yard Maintenance	\$	6,000.00	\$	4,103.34	\$	6,000.00	
1.7230	Supplies	\$	6,000.00	\$	4,881.07	\$	6,000.00	only
1.7131	Substandard Housing	\$	75,000.00	\$	-	\$	-	B&S Commission
<b>Total Repair/Maintenance Expen</b>		<b>\$</b>	<b>151,000.00</b>	<b>\$</b>	<b>33,578.96</b>	<b>\$</b>	<b>76,000.00</b>	

<b>Travel &amp; Meeting Expense</b>								
1.7415	Fuel	\$	6,000.00	\$	3,986.98	\$	6,000.00	Truck and mowers

1.7851	Meals	\$	250.00	\$	97.65	\$	250.00	Meeting w/ travel
1.7800	Seminars	\$	1,000.00	\$	516.77	\$	1,000.00	Classes/Seminars
	<b>Total Travel &amp; Meeting Expense</b>	<b>\$</b>	<b>7,250.00</b>	<b>\$</b>	<b>4,601.40</b>	<b>\$</b>	<b>7,250.00</b>	

**Utilities Expense**

1.7910	Electric	\$	6,000.00	\$	5,067.57	\$	6,000.00	City Hall
1.7920	Telephone	\$	8,500.00	\$	7,800.39	\$	9,000.00	City Hall
	<b>Total Utilities Expense</b>	<b>\$</b>	<b>14,500.00</b>	<b>\$</b>	<b>12,867.96</b>	<b>\$</b>	<b>15,000.00</b>	

**Professional Services Expense**

1.6102	Accounting & Auditing Services	\$	10,500.00	\$	10,461.70	\$	10,500.00	
1.6101	Legal Services	\$	150,000.00	\$	42,917.86	\$	100,000.00	
1.6103	Engineering Services	\$	8,000.00	\$	10,275.00	\$	10,000.00	Review plats/applications
	<b>Total Professional Services Expense</b>	<b>\$</b>	<b>168,500.00</b>	<b>\$</b>	<b>63,654.56</b>	<b>\$</b>	<b>120,500.00</b>	

**Other Expense**

1.7250	Fire Dept. Support	\$	50,000.00	\$	50,000.00	\$	30,000.00	
1.6751	Election	\$	15,000.00	\$	613.71	\$	7,500.00	
1.7210	Flowers	\$	200.00	\$	59.69	\$	200.00	
1.6210	Grant Expense/Park Expense	\$	1,000,000.00	\$	54,665.35	\$	20,000.00	
	<b>Total Other Expense</b>	<b>\$</b>	<b>1,065,200.00</b>	<b>\$</b>	<b>105,338.75</b>	<b>\$</b>	<b>57,700.00</b>	
	<b>Total Expenses</b>	<b>\$</b>	<b>2,129,230.00</b>	<b>\$</b>	<b>893,221.22</b>	<b>\$</b>	<b>966,950.00</b>	

# City of Cresson

## Utility Fund Budget

### FY 2024-2025

Account Numbers	Revenue Account	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)	Notes
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<b>Fees</b>					
4.1006	MUD#2 Billing Fee	\$ 25,500.00	\$ 13,440.17	\$ 25,500.00	MUD#2 billing fee (w/Cresson Est)
2.4170	Late Fee	\$ 25,000.00	\$ 21,668.30	\$ 25,000.00	
2.4300	Water Tap Fee	\$ 500.00	\$ -	\$ 500.00	Cust needing a tap/new property
	<b>Total Fees</b>	<b>\$ 51,000.00</b>	<b>\$ 35,108.47</b>	<b>\$ 51,000.00</b>	

<b>Service Revenue</b>					
2.4112	MUD#2 MSR Well Income	\$ 19,000.00	\$ 15,250.78	\$ 19,000.00	pass thru now
2.4200	Regulatory Assessment Fee	\$ -	\$ 343.02	\$ 500.00	new line item (required)
2.4110	Trash Service Income	\$ 200,000.00	\$ 189,808.35	\$ 225,000.00	
2.4090	Wastewater Service Income	\$ 162,500.00	\$ 133,929.23	\$ 155,000.00	
2.4100	Water Service Income	\$ 236,000.00	\$ 135,427.03	\$ 175,000.00	delay in new homes
	<b>Total Service Revenue</b>	<b>\$ 617,500.00</b>	<b>\$ 474,758.41</b>	<b>\$ 574,500.00</b>	

<b>Other Revenue</b>					
2.7153	Back-flow permit test	\$ 2,000.00	\$ 1,250.00	\$ 2,000.00	Pass thru revenue
2.5060	PrairieLand GWCD	\$ 3,900.00	\$ 829.66	\$ 3,900.00	Pass thru/ground water tax
2.4060	Upper Trinity GWCD	\$ 4,000.00	\$ 2,634.34	\$ 4,000.00	Pass thru/ground water tax
2.4050	Interest	\$ 300.00	\$ 297.05	\$ 300.00	Bank interest
2.4552	ACH Fees	\$ 1,000.00	\$ 1,028.50	\$ 1,500.00	ACH Fees
	<b>Total Other Revenue</b>	<b>\$ 11,200.00</b>	<b>\$ 6,039.55</b>	<b>\$ 11,700.00</b>	
	<b>Total Revenue</b>	<b>\$ 679,700.00</b>	<b>\$ 515,906.43</b>	<b>\$ 637,200.00</b>	

By: K.Froyd  
8/26/2024

**FY 2023-2024**

**Account**

**FY 2023-2024**

**(Year to Date**

**FY 2024-2025**

**Numbers**

**Expense Account**

**(Adopted/Amended)**

**8/26/2024)**

**(Projected)**

**Notes**

**Trash Expense**

2.7800	Sanitation	\$	120,000.00	\$	113,789.93	\$	140,000.00
	<b>Total Trash Expense</b>	<b>\$</b>	<b>120,000.00</b>	<b>\$</b>	<b>113,789.93</b>	<b>\$</b>	<b>140,000.00</b>

**Wastewater Treatment Plant Expense**

2.6576	B. Martin Daily Check	\$	13,500.00	\$	13,500.00	\$	-	No longer have WWTP
2.4101	WWTP TCEQ Permit	\$	1,000.00	\$	1,344.00	\$	-	
2.6930	Telephone WWTP	\$	675.00	\$	626.00	\$	-	
2.7920	Electric WWTP	\$	14,250.00	\$	14,127.77	\$	-	
2.6400	WWTP Lift Station Repair	\$	15,000.00	\$	40,700.00	\$	-	
2.7921	WWTP Lease (Trash)	\$	16,650.00	\$	22,200.00	\$	-	
2.6920	WWTP Sample Tests	\$	3,750.00	\$	3,625.00	\$	-	
2.8000	WWTP Repairs	\$	4,500.00	\$	2,755.00	\$	-	
	<b>Total Wastewater Treatment Plar</b>	<b>\$</b>	<b>69,325.00</b>	<b>\$</b>	<b>98,877.77</b>	<b>\$</b>	<b>-</b>	

**Water System Expense**

2.6575	B. Martin Monthly Check	\$	8,400.00	\$	7,700.00	\$	8,400.00	
2.7000	TextMyGov	\$	1,500.00	\$	1,500.00	\$	2,000.00	
2.6752	Beacon Meter Services	\$	2,300.00	\$	2,276.48	\$	3,000.00	
2.7915	Electricity	\$	30,500.00	\$	23,032.82	\$	30,500.00	
2.6311	Windstream - TXI	\$	800.00	\$	709.05	\$	1,000.00	
2.7510	Well Inspections, Fees, Permits	\$	6,500.00	\$	2,270.00	\$	6,500.00	
2.7442	Meter Change Out	\$	5,000.00	\$	3,198.86	\$	5,000.00	
2.4223	MUD#2 - Water Agreement	\$	19,000.00	\$	11,953.35	\$	19,000.00	Pass thru
2.7440	Water Line Repair	\$	35,000.00	\$	48,094.92	\$	35,000.00	
2.6322	Water Well Repair	\$	90,000.00	\$	50,258.51	\$	90,000.00	Repairs Well #2 and #3
2.7500	Water Well Tests and Supplies	\$	20,000.00	\$	6,759.54	\$	20,000.00	
2.7150	Backflow Contract Labor	\$	2,000.00	\$	1,265.00	\$	2,000.00	Pass thru/ tests 2X year

By: KFroyd  
8/26/2024

**Total Water System Expenses \$ 221,000.00 \$ 159,018.53 \$ 222,400.00**

**Ground Water Fees**

2.5400	PrairieLand GWCD	\$	3,900.00	\$	1,537.93	\$	3,900.00	Pass thru water tax
2.4334	Upper Trinity GWCD	\$	4,000.00	\$	1,664.88	\$	4,000.00	Pass thru water tax

**Total Ground Water Fees \$ 7,900.00 \$ 3,202.81 \$ 7,900.00**

**Administrative Expense**

2.7410	Office Supplies	\$	1,000.00	\$	707.24	\$	1,000.00	
2.8760	P.O. Box Rental	\$	150.00	\$	72.00	\$	150.00	
2.6563	Payroll Taxes - W	\$	17,950.00	\$	8,424.37	\$	22,685.00	
2.7430	Postage - Water	\$	8,500.00	\$	6,344.28	\$	8,500.00	
2.6562	Salaries Expense	\$	115,000.00	\$	112,122.25	\$	135,000.00	Extra ICE

**Total Administrative Expenses \$ 142,600.00 \$ 127,670.14 \$ 167,335.00**

**Total Expenses \$ 560,825.00 \$ 502,559.18 \$ 537,635.00**

# City of Cresson

## Revenue & Expense Overview

### FY 2024-2025

	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)
General Fund Revenue	\$ 2,345,800.00	\$ 2,338,091.63	\$ 1,350,850.00
Utility Fund Revenue	\$ 679,700.00	\$ 515,906.43	\$ 637,200.00
<b>Total Revenue</b>	<b>\$ 3,025,500.00</b>	<b>\$ 2,853,998.06</b>	<b>\$ 1,988,050.00</b>

	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)
General Fund Expense	\$ 2,129,230.00	\$ 893,221.22	\$ 966,950.00
Utility Fund Expense	\$ 560,825.00	\$ 502,559.00	\$ 537,635.00
<b>Total Expense</b>	<b>\$ 2,690,055.00</b>	<b>\$ 1,395,780.22</b>	<b>\$ 1,504,585.00</b>

	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)
General Net Revenue	\$ 216,570.00	\$ 1,444,870.41	\$ 383,900.00
Utility Net Revenue	\$ 118,875.00	\$ 13,347.43	\$ 99,565.00

	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)
<b>Total Combined Net Revenue</b>	<b>\$ 335,445.00</b>	<b>\$ 1,458,217.84</b>	<b>\$ 483,465.00</b>

By: Katy Floyd  
8/26/2024



City of Cresson's 2024-2025FY Proposed Budget was approved on

Ron Becker - Mayor

Lisa Clement - Mayor Pro Tem

Jeff Keeney

Corey Barker

Gary Robertson

Jacob Shelly

Attest:

Katy Froyd - City Secretary