

City of Cresson
General Fund Budget
FY 2024-2025

Account Numbers	Revenue Account	FY 2023-2024	FY 2023-2024	FY 2024-2025	Notes
		(Adopted/Amended)	(Year to Date 8/26/2024)	(Projected)	

Fees									
1.4310	Electrical Inspection Fees	\$	600.00	\$	580.00	\$	750.00	Oorma, XO Comm,	
1.4500	Franchise Fee-Misc	\$	300.00	\$	128.52	\$	200.00	Granite, Level 3	
1.4530	Waste Connections Franchise Fee	\$	10,500.00	\$	11,572.80	\$	11,500.00		
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	
		\$	86,800.00	\$	89,181.63	\$	93,550.00		

Permits								
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	
1.4305	Vending Permit	\$	4,000.00	\$	2,665.00	\$	3,000.00	Vendors in trailers, etc.
		\$	57,700.00	\$	37,802.75	\$	56,000.00	

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

By: Katy Froyd
8/26/2024

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

Account Numbers		FY 2023-2024 (Adopted/Amended)		FY 2023-2024 (Year to Date 8/26/2024)		FY 2024-2025 (Projected)	
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Contract Labor Expense							
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
Total Contract Labor Expense		\$	489,600.00	\$	316,660.42	\$	494,600.00

Administrative Expense							
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

By: Katy Froyd
8/26/2024

1.7220	City Mapping/Master Plan	\$	25,000.00	\$	2,899.00	\$	25,000.00	updated ej and zoning maps
1.7300	Office Equipment	\$	4,000.00	\$	-	\$	4,000.00	
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	City Secretary (extra ICE)
1.6560	Salaries	\$	63,100.00	\$	95,540.50	\$	70,000.00	
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	Pay bank to use credit card machine
Total Administrative Expense		\$	217,280.00	\$	342,182.87	\$	180,000.00	

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

Repair/Maintenance Expense								
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
1.7125	Yard Maintenance	\$	6,000.00	\$	4,103.34	\$	6,000.00	America's Choice only
1.7230	Supplies	\$	6,000.00	\$	4,881.07	\$	6,000.00	
1.7131	Substandard Housing	\$	75,000.00	\$	-	\$	-	B&S Commission
Total Repair/Maintenance Expen		\$	151,000.00	\$	33,578.96	\$	76,000.00	

Travel & Meeting Expense								
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

Total Travel & Meeting Expense \$ 7,250.00 \$ 4,601.40 \$ 7,250.00

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

Total Utilities Expense \$ 14,500.00 \$ 12,867.96 \$ 15,000.00

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 plans/applications
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Total Professional Services Expense \$ 168,500.00 \$ 63,654.56 \$ 120,500.00

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	

Total Other Expense \$ 1,065,200.00 \$ 105,338.75 \$ 57,700.00

Total Expenses \$ 2,129,230.00 \$ 893,221.22 \$ 966,950.00

City of Cresson

Utility Fund Budget

FY 2024-2025

Account Numbers		FY 2023-2024 (Adopted / Amended)		FY 2023-2024 (Year to Date 8/26/2024)		FY 2024-2025 (Projected)		Notes
Revenue Account								
Fees								
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	Cust needing a tap/new property
2.4300	Water Tap Fee	\$	500.00	\$	-	\$	500.00	
Total Fees		\$	51,000.00	\$	35,108.47	\$	51,000.00	
Service Revenue								
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
Total Service Revenue		\$	617,500.00	\$	474,758.41	\$	574,500.00	
Other Revenue								
2.7153	Back-flow permit test	\$	2,000.00	\$	1,250.00	\$	2,000.00	Pass thru revenue
2.5060	Prairieiland 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
Total Other Revenue		\$	11,200.00	\$	6,039.55	\$	11,700.00	
Total Revenue		\$	679,700.00	\$	515,906.43	\$	637,200.00	

Account Numbers	FY 2023-2024 (Adopted/Amended)	FY 2023-2024 (Year to Date 8/26/2024)	FY 2024-2025 (Projected)	Notes
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Trash Expense

2.7800	Sanitation	\$ 120,000.00	\$ 113,789.93	\$ 140,000.00	
	Total Trash Expense	\$ 120,000.00	\$ 113,789.93	\$ 140,000.00	

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 (Thrash)	\$ 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	\$ -	
	Total Wastewater Treatment Plar	\$ 69,325.00	\$ 98,877.77	\$ -	

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 Expense:		\$	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 Expense:		\$	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
Total Revenue	\$ 3,025,500.00	\$ 2,853,998.06	\$ 1,988,050.00

	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
Total Expense	\$ 2,690,055.00	\$ 1,395,780.22	\$ 1,504,585.00

	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)
Total Combined Net Revenue	\$ 335,445.00	\$ 1,458,217.84	\$ 483,465.00

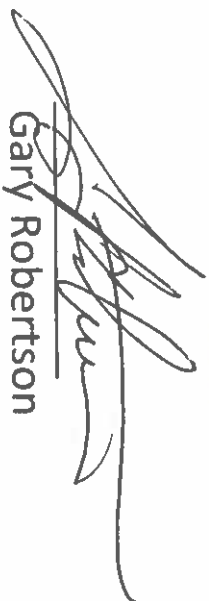
City of Cresson's 2024-2025FY Proposed Budget was approved on


Ron Becker - Mayor


Lisa Clement - Mayor Pro Tem

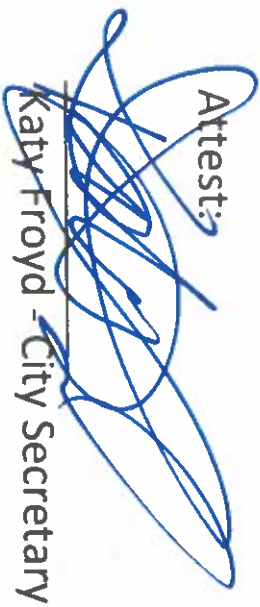

Jeff Keeney


Corey Barker


Gary Robertson


Jacob Shetty

Attest:


Katy Froyd - City Secretary

Duly passed and approved by the City Council of the City of Cresson, Texas
By a Vote of 5 to 0, on this 10th Day of September, 2024.

The City of Cresson has a debt obligation of Zero Dollars .