

City of Cresson

Proposed General Fund Budget

FY 2025-2026

Account Numbers		FY 2024-2025		FY 2024-2025		FY 2025-2026	
Revenue Account		(Adopted / Amended)		(Year to Date)		(Projected)	
				8/22/2025)		(Notes)	
Fees							
1.4310	Electrical Inspection Fees	\$	750.00	\$	810.00	\$	850.00
1.4500	Franchise Fee-Misc	\$	200.00	\$	83.70	\$	200.00
1.4530	Waste Connections Franchise Fee	\$	11,500.00	\$	12,977.00	\$	13,500.00
1.4510	Oncor Franchise Fee	\$	30,000.00	\$	31,557.92	\$	33,000.00
1.4520	United Coop Franchise Fee	\$	28,000.00	\$	29,341.37	\$	30,000.00
1.4580	Windstream Franchise Fee	\$	3,100.00	\$	2,505.27	\$	30,000.00
1.4302	Plat & Zoning Fees	\$	20,000.00	\$	2,900.00	\$	10,000.00
		\$	93,550.00	\$	80,175.26	\$	117,550.00
Fees from developers							
Permits							
1.4303	Health Permits	\$	3,000.00	\$	3,810.00	\$	3,000.00
1.4100	Building Permits	\$	50,000.00	\$	46,513.91	\$	50,000.00
1.4305	Vending Permit	\$	3,000.00	\$	775.00	\$	1,000.00
		\$	56,000.00	\$	51,098.91	\$	54,000.00
Vendors in trailers, etc.							
Other Revenue							
1.9000	Interest	\$	1,300.00	\$	1,152.61	\$	1,300.00
1.9050	City Road Fund	\$	1,000,000.00	\$	1,000,000.00	\$	1,000,000.00
		\$	1,001,300.00	\$	1,001,152.61	\$	1,001,300.00
Bank account interest From reserves							

Bank account interest from reserves

Vendors in trailers, etc.

Fees from developers

Ooma, XO Comm, Granite, level 3

Tax Revenue							
1.4200	Sales Tax-General	\$	800,000.00	\$	824,165.56	\$	830,000.00
1.4220	Sales Tax - Road Maintenance	\$	400,000.00	\$	539,974.97	\$	550,000.00
Total Tax Revenue		\$	1,200,000.00	\$	1,364,140.53	\$	1,380,000.00
Total Revenue		\$	2,350,850.00	\$	2,496,567.31	\$	2,552,850.00

Account Numbers		FY 2024-2025 (Adopted/Amended)		FY 2024-2025 (Year to Date 8/22/2025)		FY 2025-2026 (Projected)	
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Contract Labor Expense							
1.6300	Building Inspection Contractor	\$	65,000.00	\$	47,444.10	\$	60,000.00
1.6302	Health Inspection Contractor	\$	2,600.00	\$	2,320.00	\$	26,000.00
1.6012	Shared Sheriff & Deputy Support	\$	18,000.00	\$	14,000.00	\$	18,000.00
1.8002	Road & Street Repair-Road Maintenance	\$	400,000.00	\$	388,823.46	\$	550,000.00
1.8003	City Road Fund	\$	-	\$	-	\$	1,000,000.00
1.7451	IT Support	\$	2,000.00	\$	-	\$	2,000.00
1.8001	Traffic & Control Signs	\$	7,000.00	\$	2,117.79	\$	30,000.00
Total Contract Labor Expense		\$	494,600.00	\$	454,705.35	\$	1,686,000.00

Administrative Expense							
1.6000	Advertising Expense	\$	6,500.00	\$	5,006.42	\$	6,500.00
1.6750	Dues & Subscriptions	\$	42,000.00	\$	41,335.82	\$	50,000.00
1.6200	Filing Fees	\$	250.00	\$	-	\$	250.00
1.7410	Furniture & Fixtures	\$	3,000.00	\$	1,550.00	\$	3,000.00
1.7220	City Mapping/Master Plan	\$	25,000.00	\$	2,000.00	\$	10,000.00

By: Katy Froyd
8/26/2025

1.7300	Office Equipment	\$	4,000.00	\$	1,500.00	\$	4,000.00	
1.7420	Office Supplies	\$	5,000.00	\$	4,407.91	\$	5,500.00	
1.6563	Payroll Taxes - General	\$	13,500.00	\$	4,527.00	\$	14,800.00	
1.7600	Post Office Box Rent	\$	300.00	\$	266.00	\$	3,000.00	
1.7441	Printer/Lease	\$	4,700.00	\$	5,479.88	\$	5,500.00	
1.6560	Salaries	\$	70,000.00	\$	61,632.00	\$	109,808.00	
1.7450	Software and Hardware	\$	5,000.00	\$	3,053.95	\$	5,000.00	

1.4553 Visa/Mastercard Surcharges \$ 750.00 \$ 901.30 \$ 1,000.00
 Pay bank to use credit card machine

Total Administrative Expense \$ 180,000.00 \$ 131,660.28 \$ 218,358.00

Insurance Expense								
1.6910	Bonds	\$	900.00	\$	771.57	\$	900.00	Office staff bonding
1.6920	Insurance	\$	15,000.00	\$	15,000.00	\$	20,000.00	
Total Insurance Expense		\$	15,900.00	\$	15,771.57	\$	20,900.00	

Repair/Maintenance Expense								
1.7128	City Hall Maintenance	\$	7,000.00	\$	6,678.40	\$	7,000.00	
1.7123	Tree Trimming Labor	\$	7,000.00	\$	5,296.95	\$	7,000.00	
1.7121	Maint & Repair-Equipment	\$	50,000.00	\$	37,887.15	\$	50,000.00	Possible truck maintenance America's Choice
1.7125	Yard Maintenance	\$	6,000.00	\$	4,010.00	\$	6,000.00	
1.7230	Supplies	\$	6,000.00	\$	5,296.95	\$	6,000.00	
Total Repair/Maintenance Exp		\$	76,000.00	\$	59,169.45	\$	76,000.00	

Travel & Meeting Expense								
1.7415	Fuel	\$	6,000.00	\$	2,786.19	\$	6,000.00	Truck and mowers
1.7851	Meals	\$	250.00	\$	73.30	\$	250.00	
1.7800	Seminars	\$	1,000.00	\$	-	\$	1,000.00	Classes/Seminars
Total Travel & Meeting Expense		\$	7,250.00	\$	2,859.49	\$	-	

Utilities Expense

1.7910	Electric	\$	6,000.00	\$	5,338.69	\$	6,000.00	City Hall
1.7920	Telephone	\$	9,000.00	\$	7,358.61	\$	9,000.00	City Hall

Total Utilities Expense \$ 15,000.00 \$ 12,697.30 \$ 15,000.00

Professional Services Expense

1.6102	Accounting & Auditing Services	\$	10,500.00	\$	555.18	\$	10,500.00
1.6101	Legal Services	\$	100,000.00	\$	20,373.46	\$	100,000.00

1.6103	Engineering Services	\$	10,000.00	\$	3,850.00	\$	10,000.00	Review plats/applications
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Total Professional Services Expense \$ 120,500.00 \$ 24,778.64 \$ 120,500.00

Other Expense

1.7250	Fire Dept. Support	\$	30,000.00	\$	-	\$	30,000.00
1.6751	Election	\$	7,500.00	\$	-	\$	7,500.00
1.7210	Flowers	\$	200.00	\$	-	\$	200.00
1.6210	Grant Expense/Park Expense	\$	20,000.00	\$	8,500.00	\$	20,000.00

Total Other Expense \$ 57,700.00 \$ 8,500.00 \$ 57,700.00

Total Expenses \$ 966,950.00 \$ 710,142.08 \$ 2,194,458.00

City of Cresson

Proposed Utility Fund Budget

FY 2024-2025

Account Numbers		FY 2024-2025 (Adopted/Amended)		FY 2024-2025 (Year to Date 8/22/2024)		FY 2025-2026 (Projected)		Notes
Revenue Account								
Fees								
4.1006	MUD#2 Billing Fee	\$	25,500.00	\$	17,546.94	\$	-	No longer bill MUD#2
2.4170	Late Fee	\$	25,000.00	\$	10,170.68	\$	25,000.00	Cust needing a tap/new property
2.4300	Water Tap Fee	\$	500.00	\$	-	\$	500.00	
Total Fees		\$	51,000.00	\$	27,717.62	\$	25,500.00	
Service Revenue								
2.4112	MUD#2 MSR Well Income	\$	19,000.00	\$	1,252.49	\$	-	No longer bill MUD#2
2.4200	Regulatory Assessment Fee	\$	500.00	\$	175.57	\$	-	MUD#2 only
2.4110	Trash Service Income	\$	225,000.00	\$	215,802.50	\$	235,000.00	
2.4090	Wastewater Service Income	\$	155,000.00	\$	206,768.11	\$	-	No longer have WWTP
2.4100	Water Service Income	\$	175,000.00	\$	137,620.01	\$	165,000.00	
Total Service Revenue		\$	574,500.00	\$	561,618.68	\$	400,000.00	
Other Revenue								
2.7153	Back-flow permit test	\$	2,000.00	\$	1,000.00	\$	2,000.00	Pass thru revenue
2.5060	PrairieLand GWCD	\$	3,900.00	\$	577.95	\$	1,000.00	Pass thru/ground water tax
2.4060	Upper Trinity GWCD	\$	4,000.00	\$	2,771.40	\$	1,000.00	Pass thru/ground water tax
2.4050	Interest	\$	300.00	\$	259.22	\$	300.00	Bank interest
2.4552	ACH Fees	\$	1,500.00	\$	957.58	\$	1,500.00	ACH Fees
Total Other Revenue		\$	11,700.00	\$	5,566.15	\$	5,800.00	
Total Revenue		\$	637,200.00	\$	594,902.45	\$	431,300.00	

By: K.Froyd
8/26/2024

Account Numbers	FY 2024-2025 (Adopted/Amended)	FY 2024-2025 (Year to Date 8/22/2024)	FY 2025-2026 (Projected)	Notes
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Trash Expense				
2.7800	Sanitation	\$ 140,000.00	\$ 133,719.37	\$ 135,000.00
	Total Trash Expense	\$ 140,000.00	\$ 133,719.37	\$ 135,000.00

Water System Expense				
2.6575	B. Martin Monthly Check	\$ 8,400.00	\$ 7,960.00	\$ 8,400.00
2.7000	TextMyGov	\$ 2,000.00	\$ 1,500.00	\$ 2,000.00
2.6752	Beacon Meter Services	\$ 3,000.00	\$ 2,875.06	\$ 3,200.00
2.7915	Electricity	\$ 30,500.00	\$ 26,338.87	\$ 30,000.00
2.6311	Windstream - TXI	\$ 1,000.00	\$ 700.72	\$ -
2.7510	Well Inspections, Fees, Permits	\$ 6,500.00	\$ 6,070.00	\$ 6,500.00
2.7442	Meter Change Out	\$ 5,000.00	\$ 500.00	\$ 5,000.00
2.4223	MUD#2 - Water Agreement	\$ 19,000.00	\$ 9,594.59	\$ -
2.7440	Water Line Repair	\$ 35,000.00	\$ 34,740.07	\$ 35,000.00
2.6322	Water Well Repair	\$ 90,000.00	\$ 78,532.71	\$ 70,000.00
2.7500	Water Well Tests and Supplies	\$ 20,000.00	\$ 6,516.11	\$ 7,500.00
2.7150	Backflow Contract Labor	\$ 2,000.00	\$ 1,527.08	\$ 2,000.00
	Total Water System Expense	\$ 222,400.00	\$ 176,855.21	\$ 169,600.00

Ground Water Fees				
2.5400	PrairieLand GWCD	\$ 3,900.00	\$ 4,627.33	\$ 1,000.00
2.4334	Upper Trinity GWCD	\$ 4,000.00	\$ 2,551.76	\$ 1,000.00
	Total Ground Water Fees	\$ 7,900.00	\$ 7,179.09	\$ 2,000.00

Administrative Expense				
2.7410	Office Supplies	\$ 1,000.00	\$ 892.00	\$ 1,000.00
2.8760	P.O. Box Rental	\$ 150.00	\$ 78.00	\$ 150.00
2.6563	Payroll Taxes - W	\$ 22,685.00	\$ 10,152.41	\$ 10,000.00

By: Kfroyd
8/26/2025

2.7430	Postage - Water	\$	8,500.00	\$	6,750.77	\$	6,500.00
2.6562	Salaries Expense	\$	135,000.00	\$	120,508.74	\$	105,000.00
	Total Administrative Expens:	\$	167,335.00	\$	138,381.92	\$	122,650.00
	Total Expenses	\$	537,635.00	\$	456,135.59	\$	429,250.00

By: K.Froyd
8/26/2025

City of Cresson

Proposed Revenue & Expense Overview

FY 2025-2026

	FY 2024-2025 (Adopted/Amended)	FY 2024-2025 (Year to Date 8/22/2025)	FY 2025-2026 (Projected)
General Fund Revenue	\$ 1,350,850.00	\$ 1,496,567.31	\$ 2,552,850.00
Utility Fund Revenue	\$ 637,200.00	\$ 594,902.45	\$ 431,300.00
Total Revenue	\$ 1,988,050.00	\$ 2,091,469.76	\$ 2,984,150.00

	FY 2024-2025 (Adopted/Amended)	FY 2024-2025 (Year to Date 8/22/2025)	FY 2025-2026 (Projected)
General Fund Expense	\$ 966,950.00	\$ 710,143.43	\$ 2,194,458.00
Utility Fund Expense	\$ 537,635.00	\$ 456,135.59	\$ 429,250.00
Total Expense	\$ 1,504,585.00	\$ 1,166,279.02	\$ 2,623,708.00

	FY 2024-2025 (Adopted/Amended)	FY 2024-2025 (Year to Date 8/22/2025)	FY 2025-2026 (Projected)
General Net Revenue	\$ 383,900.00	\$ 786,423.88	\$ 358,392.00
Utility Net Revenue	\$ 99,565.00	\$ 138,766.86	\$ 2,050.00

	FY 2024-2025 (Adopted/Amended)	FY 2024-2025 (Year to Date 8/22/2025)	FY 2025-2026 (Projected)
Total Combined Net Revenue	\$ 483,465.00	\$ 925,190.74	\$ 360,442.00

By: Katy Froyd
8/26/2025

City of Cresson's 2025-2026 FY Proposed Budget was approved on

Ron Becker - Mayor

Lisa Clement - Mayor Pro Tem

Jeff Keeney

Corey Barker

Gary Robertson

Kevin Olivarez

Attest:

Katy Froyd - City Secretary

Duly passed and approved by the City Council of the City of Cresson, Texas
By a Vote of _____ to _____, on this 9th Day of September, 2025.

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