# ORDINANCE #357

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF SHEPHERD FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHEPHERD, SAN JACINTO COUNTY, TEXAS:

THAT, the MAYOR of said City has heretofore duly and timely filed, in accordance with the law, a budget for said City covering the fiscal year running from October 1, 2025, and ending September 30, 2026, that due and timely public notice was given for a public hearing on said budget would be held on September 15, 2025, and was given and made in accordance with the law and within the time limits set forth by the law and that such public hearing was held in accordance with the law on September 15, 2025; and that it is the opinion and judgment of the City Council that said budget which is attached hereto to be the same and is hereby in all things approved and that same is proper and correct.

AT a called meeting of the City Council of the City of Shepherd, Texas, on September 15, 2025 on motion by Councilperson Mark Porter and seconded by Billy LaCoste the following voted aye, Curtis Amburn, Yvonne Jones and no one voting nay.

WHEREFORE, said budget is here and now and hereby in all things approved, adopted, and it shall be effective as of October 1, 2025.

ANY previous ordinances in conflict herewith are expressly repealed

THIS Ordinance becomes effective October 1, 2025

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED by the affirmative vote of all members of said Council on this 15th day of September 2025.

APPROVED:

Charles Minton, Mayor

ATTEST:

Debra Hagler

Debra Hagler, City Secretary

Budgets set for FY 2025-2026

SHEPHERD GENERAL FUND
PROPOSED BUDGET FOR FY 2025-2026

| | | 7/31 Year to Date | Budget | **Proposed** |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 301000 | CURRENT TAXES COLLECTION | $ 218,717.53 | 220,000.00 | 238,000.00 |
| 302000 | FRANCHISE TAX | 61,127.55 | 105,000.00 | 105,000.00 |
| 303000 | CITY SALES TAX | 266,809.57 | 250,000.00 | 280,000.00 |
| 303200 | OCCUPANCY TAX | 0.00 | 5,000.00 | 5,000.00 |
| 304000 | PERMIT FEES | 47,913.56 | 25,000.00 | 50,000.00 |
| 304700 | COMMUNITY CENTER FEES | 16,725.00 | 24,000.00 | 20,000.00 |
| 305000 | LIBRARY REVENUE | 6,048.75 | 5,000.00 | 6,000.00 |
| 305100 | LIBRARY DONATIONS | 1,275.25 | 1,500.00 | 2,000.00 |
| 307000 | INTEREST | 8,040.12 | 9,000.00 | 9,000.00 |
| 307500 | MUNICIPAL COURT COSTS & FEES | 27,105.10 | 20,000.00 | 28,000.00 |
| 307700 | TECHNOLOGY FUND | 1,051.76 | 1,000.00 | 1,000.00 |
| 307800 | SECURITY FUND | 1,284.58 | 1,000.00 | 1,000.00 |
| 308000 | MISC. INCOME/RTN. CK FEE | 15,536.00 | 5,000.00 | 5,000.00 |
| 310000 | BUDGETED FUND BALANCE | 0.00 | 84,500.00 | 373,000.00 |
| | **TOTAL REVENUES** | **671,634.77** | **756,000.00** | **1,123,000.00** |
| **EXPENSES** | | | | |
| **ELECTIONS** | | | | |
| 412000 | ELECTION PROFESSIONAL SRV | 8,054.88 | 20,250.00 | 21,900.00 |
| | **TOTAL ELECTIONS** | **8,054.88** | **20,250.00** | **21,900.00** |
| | **TOTAL GENERAL GOVERNMENT** | **8,054.88** | **20,250.00** | **21,900.00** |
| | **CITY ADMINISTRATION** | | | |
| **SALARIES & BENEFITS** | | | | |
| 421000 | SALARIES | 41,591.55 | 54,000.00 | 57,087.00 |
| 421100 | MEDICAL INSURANCE | 9,676.40 | 12,000.00 | 12,930.00 |
| 421200 | FICA ER (SS/MC) | 3,284.13 | 4,000.00 | 4,000.00 |
| 421300 | RETIREMENT | 3,126.48 | 3,600.00 | 3,600.00 |
| 421400 | SUI ER (UE) | 31.57 | 100.00 | 100.00 |
| 421500 | WORKERS COMP | 63.00 | 500.00 | 200.00 |
| | **TOTAL SALARIES & BENEFITS** | **57,773.13** | **74,200.00** | **77,917.00** |
| **PROFESSIONAL SERVICES** | | | | |
| 422100 | LEGAL EXPENSES | 8,661.66 | 25,000.00 | 20,000.00 |
| 422300 | ACCOUNTING & AUDIT | 3,540.00 | 12,000.00 | 12,000.00 |
| 422500 | PEST & TERMITE CONTROL | 65.00 | 500.00 | 500.00 |

| | | | | |
|---|---|---|---|---|
| | **TOTAL PROFESSIONAL SERV.** | **12,266.66** | **37,500.00** | **32,500.00** |
| **PROPERTY SERVICES** | | | | |
| 423100 | NATURAL GAS-CITY HALL | 844.99 | 1,000.00 | 1,000.00 |
| 423200 | ELECTRICITY-CITY HALL | 3,680.82 | 4,500.00 | 4,500.00 |
| 423300 | ELECTRICITY-STREET LIGHTS | 11,631.00 | 12,000.00 | 12,000.00 |
| 423400 | PHONE-CITY HALL | 5,432.09 | 5,500.00 | 5,500.00 |
| 423500 | CUSTODIAL-CITY HALL | 140.00 | 1,000.00 | 1,000.00 |
| 423900 | EQUIPMENT REPAIR-CITY HAL | 16,290.00 | 21,600.00 | 21,600.00 |
| 424000 | BLDG & GROUNDS-CITY HALL | 2,699.21 | 4,000.00 | 4,000.00 |
| | **TOTAL PROPERTY SERVICES** | **40,718.11** | **49,600.00** | **49,600.00** |
| **OTHER SERVICES** | | | | |
| 424400 | SENIOR CITIZENS | | | 15,000.00 |
| 424700 | SHEPHERD V.F.D. | 41,849.33 | 40,000.00 | 25,000.00 |
| 425100 | INSURANCE-CITY PROPERTY | 25,019.20 | 24,000.00 | 27,000.00 |
| 425600 | DUES & MEMBERSHIPS | 160.00 | 500.00 | 500.00 |
| 425700 | ADVERTISING | 0.00 | 500.00 | 500.00 |
| | **TOTAL OTHER SERVICES** | **67,028.53** | **65,000.00** | **68,000.00** |
| **SUPPLIES** | | | | |
| 426100 | OFFICE SUPPLIES-CITY HALL | 4,375.79 | 5,000.00 | 5,000.00 |
| 426600 | COPIER LEASE | 2,343.67 | 2,200.00 | 2,500.00 |
| | **TOTAL SUPPLIES** | **6,719.46** | **7,200.00** | **7,500.00** |
| **OTHER EXPENSE** | | | | |
| 427800 | CONTINGENCY-MISC. EXPENSE | 28,265.87 | 25,000.00 | 25,812.00 |
| | **TOTAL OTHER EXPENSE** | **28,265.87** | **25,000.00** | **25,812.00** |
| **CAPITOL OUTLAY** | | | | |
| 429900 | CAPITOL EXPENDITURES | 0.00 | 20,000.00 | 308,000.00 |
| | **TOTAL CAPITOL OUTLAY** | **0.00** | **20,000.00** | **308,000.00** |
| | **TOTAL CITY ADMINISTRATION** | **212,771.76** | **278,500.00** | **591,229.00** |
| **TAX COLLECTOR** | | | | |
| **PROFESSIONAL SERVICES** | | | | |
| 435700 | SAN JAC. CO. APP. DIST. | 6,926.11 | 7,600.00 | 7,600.00 |
| 435800 | SAN JAC TAX COLLECT FEE | 1,200.00 | 1,300.00 | 1,200.00 |
| | TOTAL PROFESSIONAL SERVICES | 8,126.11 | 8,900.00 | 8,800.00 |

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|---|---|---|---|---|
| | **TOTAL TAX COLLECTOR** | **8,126.11** | **8,900.00** | **8,800.00** |
| **MUNICIPAL COURT** | | | | |
| **PROFESSIONAL SERVICES** | | | | |
| 445200 | OTHER JUDGES EXPENSES | 40.00 | 500.00 | 500.00 |
| 445400 | CONTRACT LABOR - JUDGE | 2,500.00 | 3,000.00 | 3,000.00 |
| 445500 | MUNICIPAL COURT TRAVEL/SCHOOL | 1,003.08 | 400.00 | 1,500.00 |
| 445600 | PROSECUTOR | 3,600.00 | 3,000.00 | 3,600.00 |
| | **TOTAL PROFESSIONAL SERVICES** | **7,143.08** | **6,900.00** | **8,600.00** |
| **SUPPLIES** | | | | |
| 448800 | TECHNOLOGY FUND | 2,860.00 | 300.00 | 3,120.00 |
| 448900 | SECURITY FUND | 559.94 | 300.00 | 300.00 |
| | **TOTAL SUPPLIES** | **3,419.94** | **600.00** | **3,420.00** |
| **OTHER SERVICES** | | | | |
| 451000 | SALARY - LAW ENF. | 92,080.00 | 112,000.00 | 117,300.00 |
| 451100 | MEDICAL INSURANCE | 26,965.30 | 30,000.00 | 36,000.00 |
| 451200 | FICA ER (SS/MC) | 6,721.68 | 6,000.00 | 8,000.00 |
| 451300 | RETIREMENT | 6,356.48 | 7,100.00 | 8,211.00 |
| 451400 | SUI ER (UE) | 62.48 | 200.00 | 200.00 |
| 451500 | WORKERS COMP | 126.00 | 200.00 | 200.00 |
| 452700 | UNIFORM REPLACEMENT | 6,223.24 | 1,000.00 | 7,000.00 |
| 453400 | COMMUNICATIONS - PHONE | 474.59 | 1,500.00 | 600.00 |
| 453500 | COMMUNICATIONS - INTERNET//MDT | 1,732.32 | 1,500.00 | 2,000.00 |
| 454100 | VEHICLE MAINTENANCE | 6,146.11 | 9,000.00 | 9,000.00 |
| 454200 | COMPUTER SOFTWARE MAINTENANC | 12,907.72 | 13,000.00 | 14,000.00 |
| 456100 | OFFICE SUPPLIES | 635.16 | 2,000.00 | 1,000.00 |
| 456200 | AMMUNITION | 414.00 | 100.00 | 500.00 |
| 456400 | VEHICLE FUEL | | 15,000.00 | 15,000.00 |
| 456500 | VEHICLE TIRES | 1,012.43 | 3,000.00 | 2,000.00 |
| | **TOTAL OTHER SERVICES** | **161,857.51** | **202,300.00** | **221,011.00** |
| | **TOTAL MUNICIPAL COURT** | **172,420.53** | **209,800.00** | **233,031.00** |
| **STREET DEPARTMENT** | | | | |
| **PROPERTY SERVICES** | | | | |
| 463200 | LIGHTS-BARN, RR, LIB/150 | 1,906.33 | 2,300.00 | 2,300.00 |
| 463900 | EQUIPMENT REPAIR | 365.89 | 20,000.00 | 20,000.00 |
| 464100 | OTHER REPAIRS | 0.00 | 3,000.00 | 3,000.00 |
| | **TOTAL PROPERTY SERVICES** | **2,272.22** | **25,300.00** | **25,300.00** |
| **OTHER SERVICES** | | | | |
| 465300 | STREET MAINT | 38,434.60 | 40,000.00 | 40,000.00 |

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|---|---|---|---|---|
| 465500 | STREET LIGHTS | 0.00 | 1,000.00 | 1,000.00 |
| | **TOTAL OTHER SERVICES** | **38,434.60** | **41,000.00** | **41,000.00** |
| | **TOTAL STREET DEPARTMENT** | **40,706.82** | **66,300.00** | **66,300.00** |
| **CITY PARKS** | | | | |
| **PROPERTY SERVICES** | | | | |
| 503200 | ELECTRICITY-PARKS | 3,521.79 | 2,000.00 | 4,000.00 |
| 503500 | CUSTODIAL(RESTROOM)S/EVEN | 0.00 | 1,000.00 | 0.00 |
| 504000 | BLDG & GROUNDS REPAIR-PRK | 65.00 | 2,000.00 | 2,000.00 |
| | **TOTAL PROPERTY SERVICES** | **3,586.79** | **5,000.00** | **6,000.00** |
| **OTHER SERVICES** | | | | |
| 504400 | CC-ELECTRICITY | 6,725.21 | 5,000.00 | 7,000.00 |
| 504500 | CC-CUSTODIAL | 5,968.03 | 6,000.00 | 6,000.00 |
| 504600 | CC-SECURITY | 3,965.69 | 600.00 | 600.00 |
| 504700 | CC-PHONE | 2,286.95 | 3,000.00 | 3,000.00 |
| 504800 | CC-NATURAL GAS | 1,456.27 | 1,500.00 | 1,500.00 |
| 504900 | CC-PEST CONTROL | 130.00 | 200.00 | 200.00 |
| 505000 | CC-BUILDING & GROUNDS | 1,045.90 | 3,000.00 | 3,000.00 |
| 505900 | CC-INTERNET | | | 1,390.00 |
| 505800 | PARK IMPROVEMENTS | 44,766.76 | 10,000.00 | 10,000.00 |
| | **TOTAL OTHER SERVICES** | **63,075.30** | **29,300.00** | **32,690.00** |
| | **TOTAL CITY PARK #2** | **66,662.09** | **34,300.00** | **38,690.00** |
| PERMIT DEPARTMENT | | | | |
| PROFESSIONAL SERVICES | | | | |
| 602600 | PERMITS | 28,952.95 | 15,000.00 | 30,000.00 |
| | TOTAL PROFESSIONAL SERVICES | 28,952.95 | 15,000.00 | |
| | **TOTAL PERMIT DEPT.** | **28,952.95** | **15,000.00** | **30,000.00** |
| LIBRARY | | | | |
| SALARIES & BENEFITS | | | | |
| 701000 | SALARIES-LIBRARY | 53,074.25 | 72,600.00 | 84,383.00 |
| 701100 | MEDICAL INSURANCE | 9,676.40 | 12,000.00 | 25,860.00 |
| 701200 | FICA ER (SS/MC) | 3,847.52 | 5,000.00 | 5,000.00 |
| 701300 | RETIREMENT | 2,122.40 | 2,550.00 | 5,907.00 |
| 701400 | SUI ER (UE) | 200.19 | 200.00 | 400.00 |
| 701500 | WORKERS COMP | 125.45 | 100.00 | 300.00 |
| | **TOTAL SALARIES & BENEFITS** | **69,046.21** | **92,450.00** | **121,850.00** |

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|---|---|---|---|---|
| PROFESSIONAL SERVICES | | | | |
| | **TOTAL PROFESSIONAL SERVICES** | **0.00** | **0.00** | |
| PROPERTY SERVICES | | | | |
| 703200 | ELECTRICITY-LIBRARY | 2,409.98 | 2,500.00 | 2,500.00 |
| 703400 | PHONE-LIBRARY | 4,841.53 | 3,000.00 | 4,500.00 |
| 703410 | SUDDENLINK | 2,015.14 | 2,500.00 | 2,500.00 |
| 703420 | COPIER LEASE-RICOH | 1,409.87 | 3,000.00 | 3,000.00 |
| 703900 | EQUIPMENT REPAIR-LIBRARY | 0.00 | 2,000.00 | 2,000.00 |
| 704000 | BLDG & GROUNDS REPAIR-LIB | 8,521.17 | 1,000.00 | 1,000.00 |
| 704100 | PEST & TERMITE CONTROL | 130.00 | 300.00 | 300.00 |
| | **TOTAL PROPERTY SERVICES** | **19,459.94** | **14,300.00** | **15,800.00** |
| OTHER SERVICES | | | | |
| 705000 | PROGRAMS | | | 600.00 |
| 705600 | DUES & MEMBERSHIPS | 500.00 | 2,000.00 | 2,500.00 |
| 705800 | LIBRARY SUMMER READING | 721.32 | 1,200.00 | 1,200.00 |
| | **TOTAL OTHER SERVICES** | **1,221.32** | **3,200.00** | **4,300.00** |
| SUPPLIES | | | | |
| 706100 | LIBRARY CUSTODIAL SUPPLIES | 492.80 | 2,200.00 | 2,200.00 |
| 706200 | BOOKS & PERIODICALS | 2,142.63 | 7,000.00 | 7,000.00 |
| 706600 | OFFICE & OPERATING SUPPLIES | 3,503.58 | 3,500.00 | 3,500.00 |
| 706800 | PETTY CASH | 0.00 | 200.00 | 200.00 |
| 706900 | LOST AND DAMAGED | 0.00 | 100.00 | 100.00 |
| | **TOTAL SUPPLIES** | **6,139.01** | **13,000.00** | **13,000.00** |
| | **TOTAL LIBRARY** | **$ 95,866.48** | **122,950.00** | **154,950.00** |
| | **TOTAL EXPENDITURES** | **$ 633,561.62** | **756,000.00** | **1,123,000.00** |
| | **NET INCOME/(LOSS)** | **$ 38,073.15** | **0.00** | **0.00** |

SHEPHERD UTILITY FUND
PROPOSED BUDGET FOR FY2025-2026

| | | 7/31 Year to Date | Budget | Proposed |
|---|---|---|---|---|
| **REVENUES** | | | | |
| 300100 | CASH (WATER SALES) | $ 1,713.16 | 15,000.00 | 15,000.00 |
| 300400 | MISC INC/RTN CK FEE | 60.00 | 100.00 | 100.00 |
| 304000 | PERMIT FEES | 12,245.00 | 1,000.00 | 12,000.00 |
| 304100 | WATER TAP FEES (METER) | 12,020.00 | 9,000.00 | 12,000.00 |
| 304200 | SEWER TAP FEES | 4,930.00 | 8,000.00 | 8,000.00 |
| 304300 | CONNECT FEES | 12,298.26 | 8,000.00 | 12,000.00 |
| 304400 | WATER REVENUE | 582,900.35 | 650,000.00 | 670,000.00 |
| 304410 | DEBT RECOVERY TXDOT | 33,675.30 | 37,200.00 | 37,200.00 |
| 304500 | SEWER REVENUE | 266,522.56 | 300,000.00 | 320,000.00 |
| 304600 | PEN ON WATER/SEWER BILLS | 62,554.63 | 90,000.00 | 90,000.00 |
| 304700 | INTEREST INCOME | 5,797.10 | 6,000.00 | 6,000.00 |
| 304900 | BAD DEBT RECOVERY | 0.00 | 500.00 | 500.00 |
| 305000 | MISCELLANEOUS INCOME | 2,960.68 | 500.00 | 3,000.00 |
| | OTHER FINANCIAL SOURCE (CD#26672) | | | 156,000.00 |
| | **TOTAL REVENUES** | **997,677.04** | **1,125,300.00** | **1,341,800.00** |
| **EXPENSES** | | | | |
| | **CITY ADMINISTRATION** | | | |
| SALARIES & BENEFITS | | | | |
| 421000 | SALARY - UT CLERKS | 53,632.57 | 60,000.00 | 65,000.00 |
| 421100 | MEDICAL INSURANCE | 9,676.40 | 12,000.00 | 12,930.00 |
| 421200 | FICA ER (SS/MC) | 3,506.92 | 3,400.00 | 4,000.00 |
| 421300 | RETIREMENT | 3,492.78 | 4,000.00 | 4,600.00 |
| 421400 | SUI ER (UE) | 73.98 | 100.00 | 100.00 |
| 421500 | WORKERS COMP | 126.00 | 1,000.00 | 300.00 |
| | **TOTAL SALARIES & BENEFITS** | **70,508.65** | **80,500.00** | **86,930.00** |
| PROFESSIONAL SERVICES | | | | |
| 422300 | ACCOUNTING & AUDIT | 0.00 | 12,000.00 | 12,000.00 |
| 422400 | ENGINEERING | 453.63 | 10,000.00 | 5,000.00 |
| | **TOTAL PROFESSIONAL SERV.** | **453.63** | **22,000.00** | **17,000.00** |
| OTHER SERVICES | | | | |
| 425100 | INSURANCE-CITY PROPERTY | 21,648.20 | 22,000.00 | 24,000.00 |
| 425600 | DUES & MEMBERSHIPS-DETCOG | 0.00 | 300.00 | 300.00 |

| | | 7/31 Year to Date | Budget | Proposed |
|---|---|---|---|---|
| | **TOTAL OTHER SERVICES** | **21,648.20** | **22,300.00** | **24,300.00** |
| SUPPLIES | | | | |
| 426100 | OFFICE SUPPLIES-CITY HALL | 1,397.51 | 2,500.00 | 2,500.00 |
| 426700 | POSTAGE | 11,205.75 | 15,000.00 | 15,000.00 |
| | **TOTAL SUPPLIES** | **12,603.26** | **17,500.00** | **17,500.00** |
| OTHER EXPENSES | | | | |
| 427600 | FRM. H.A. INTEREST EXP. | 0.00 | 28,000.00 | 28,000.00 |
| 427800 | CONTINGENCY-MISC. EXPENSE | 5,839.59 | 50,000.00 | 52,535.00 |
| 428000 | DEBT SERVICE PAYMENTS | 6,562.39 | 9,000.00 | 9,000.00 |
| 429900 | CAPITAL IMPROVEMENTS/EXPENDITURES | | | 156,000.00 |
| | **TOTAL OTHER EXPENSES** | **12,401.98** | **87,000.00** | **245,535.00** |
| | **TOTAL CITY ADMINISTRATION** | **117,615.72** | **229,300.00** | **391,265.00** |
| | **WATER DEPARTMENT** | | | |
| SALARIES & BENEFITS | | | | |
| 501000 | SALARIES - WATER | 100,932.05 | 120,355.00 | 128,000.00 |
| 501100 | MEDICAL INSURANCE | 33,833.50 | 47,000.00 | 56,615.00 |
| 501200 | FICA ER (SS/MC) | 7,172.85 | 7,000.00 | 7,000.00 |
| 501300 | RETIREMENT | 7,040.08 | 7,400.00 | 9,000.00 |
| 501400 | SUI ER (UE) | 226.23 | 300.00 | 300.00 |
| 501500 | WORKERS COMP | 181.57 | 200.00 | 200.00 |
| | **TOTAL SALARIES & BENEFITS** | **149,386.28** | **182,255.00** | **201,115.00** |
| PROFESSIONAL SERVICES | | | | |
| 502700 | UNIFORMS | 1,793.56 | 1,000.00 | 1,000.00 |
| | **TOTAL PROFESSIONAL SERVICES** | **1,793.56** | **1,000.00** | **1,000.00** |
| PROPERTY SERVICES | | | | |
| 503200 | ELECTRICITY-WATER | 32,475.50 | 40,000.00 | 40,000.00 |
| 503400 | PHONE-WATER WELL CONTROL &CELL | 6,289.31 | 6,000.00 | 10,000.00 |
| 503800 | MOTOR VEHICLE REPAIR | 7,947.73 | 10,000.00 | 10,000.00 |
| 503900 | EQUIPMENT REPAIR | 2,901.63 | 10,000.00 | 10,000.00 |
| 504000 | WATER TANK RENOVATION & MAINT | 19,084.50 | 23,000.00 | 23,000.00 |
| 504100 | MAINTENANCE & OPERATION | 81,335.96 | 60,000.00 | 68,000.00 |
| 504700 | WELL REPAIRS | 79,396.97 | 25,000.00 | 58,000.00 |
| 504800 | AUTOMATED METERS | 94,466.28 | 109,500.00 | 100,000.00 |
| | **TOTAL PROPERTY SERVICES** | **323,897.88** | **283,500.00** | **319,000.00** |
| OTHER SERVICES | | | | |

| | | 7/31 Year to Date | Budget | Proposed |
|---|---|---|---|---|
| 505200 | IN SERVICE TRAINING | 1,749.99 | 6,000.00 | 6,000.00 |
| | **TOTAL OTHER SERVICES** | **1,749.99** | **6,000.00** | **6,000.00** |
| SUPPLIES | | | | |
| 506400 | GASOLINE & DIESEL | 24,101.48 | 30,000.00 | 30,000.00 |
| | **TOTAL SUPPLIES** | **24,101.48** | **30,000.00** | **30,000.00** |
| OTHER EXPENSES | | | | |
| 507200 | BAD DEBT EXPENSE | 0.00 | 100.00 | 100.00 |
| 507300 | FEES & PERMITS-WATER | 3,600.00 | 3,000.00 | 4,000.00 |
| 507350 | LOWER TRINITY GWCD | 4,271.13 | 5,000.00 | 5,000.00 |
| | **TOTAL OTHER EXPENSES** | **7,871.13** | **8,100.00** | **9,100.00** |
| | **TOTAL WATER DEPARTMENT** | **508,800.32** | **510,855.00** | **566,215.00** |
| :WER DEPARTMENT | | | | |
| SALARIES & BENEFITS | | | | |
| 701000 | SALARIES | 88,812.80 | 106,000.00 | 113,020.00 |
| 701100 | MEDICAL INSURANCE | 32,659.40 | 34,000.00 | 43,700.00 |
| 701200 | FICA ER (SS/MC) | 6,483.33 | 6,000.00 | 7,000.00 |
| 701300 | RETIREMENT | 6,138.54 | 7,000.00 | 8,100.00 |
| 701400 | SUI ER (UE) | 64.23 | 200.00 | 200.00 |
| 701500 | WORKERS COMP | 126.16 | 0.00 | 200.00 |
| | **TOTAL SALARIES & BENEFITS** | **134,284.46** | **153,200.00** | **172,220.00** |
| PROPERTY SERVICES | | | | |
| 703200 | ELECTRICITY-SEWER | 22,154.07 | 28,000.00 | 28,000.00 |
| 703900 | EQUIPMENT REPAIR | 590.59 | 4,000.00 | 4,000.00 |
| 704000 | BUILDING MAINTENANCE | 0.00 | 100.00 | 100.00 |
| 704100 | OTHER MAINTENANCE/REPAIRS | 23,914.27 | 35,000.00 | 35,000.00 |
| 704400 | LIFT STATION REPAIRS | 16,746.30 | 45,000.00 | 28,000.00 |
| 704500 | WASTE DISPOSAL | 8,676.03 | 29,000.00 | 15,000.00 |
| 704600 | TXDOT UTILITY RELOCATION | 0.00 | 37,000.00 | 37,000.00 |
| | **TOTAL PROPERTY SERVICES** | **72,081.26** | **178,100.00** | **147,100.00** |
| OTHER SERVICES | | | | |
| 705200 | IN SERVICE TRAINING | 137.92 | 0.00 | 1,000.00 |
| 705300 | TRAVEL & MEALS/SEWER DEPT | 520.78 | 0.00 | 1,000.00 |
| 705700 | SEWER PLANT MAINT. | 61,174.39 | 50,000.00 | 60,000.00 |
| | **TOTAL OTHER SERVICES** | **61,833.09** | **50,000.00** | **62,000.00** |
| OTHER EXPENSES | | | | |

| | | 7/31 Year to Date | Budget | Proposed |
|---|---|---|---|---|
| 707300 | FEES & PERMITS-SEWER | 0.00 | 3,000.00 | 3,000.00 |
| | **TOTAL OTHER EXPENSES** | **0.00** | **3,000.00** | **3,000.00** |
| | **TOTAL SEWER DEPARTMENT** | **268,198.81** | **384,300.00** | **384,320.00** |
| RANT DEPARTMENT | | | | |
| GRANT EXPENDITURES | | | | |
| | TOTAL GRANT EXPENDITURES | 0.00 | 0.00 | |
| | TOTAL GRANT DEPARTMENT | 0.00 | 0.00 | |
| | **TOTAL EXPENDITURES** | **$ 894,614.85** | **1,124,455.00** | **1,341,800.00** |
| OTHER FINANCIAL SOURCES | | | | |
| | TOTAL OTHER FINANCIAL SOURCES | 0.00 | 0.00 | |
| | **NET INCOME/(LOSS)** | **$ 103,062.19** | **845.00** | **0.00** |

SHEPHERD ECONOMIC DEVELOPMENT CORP:
PROPOSED BUDGET FOR FY 2025-2026

| | | 7/31 Year to Date | Budget | **Proposed** |
|---|---|---|---|---|
| Revenues | | | | |
| 301000 | EDC SALES TAX COLLECTION | $ 143,934.88 | 120,000.00 | **150000.00** |
| 302000 | RENTAL INCOME | 34,195.16 | 30,000.00 | **30000.00** |
| 307000 | INTEREST | 11,559.24 | 6,000.00 | **10000.00** |
| 310000 | Budgeted Fund Balance | 0.00 | 300,000.00 | **300000.00** |
| | Total Revenues | 189,689.28 | 456,000.00 | **490000.00** |
| Expenses | | | | |
| 201500 | ACCRUED SALARIES | 20,023.20 | 30,000.00 | **30000.00** |
| 202300 | EE & ER SS/MC LIABILITY | 4,190.58 | 8,000.00 | **8000.00** |
| 202400 | FED W/H TAX PAYABLE | 297.83 | 2,500.00 | **2000.00** |
| 203000 | FED. U/E LIABILITY | 42.01 | 200.00 | **200.00** |
| 402700 | AUTO & TRAVEL EXPENSES | 6,919.39 | 7,000.00 | **10000.00** |
| 422100 | LEGAL EXPENSES | 0.00 | 1,000.00 | **1000.00** |
| | GRANT WRITER | | | **24000.00** |
| 422200 | RESEARCH & STUDIES | 0.00 | 20,000.00 | **20000.00** |
| 422300 | ACCOUNTING & AUDIT | 0.00 | 3,000.00 | **3000.00** |
| 422400 | BEAUTIFICATION PROJECT | 0.00 | 1,000.00 | **1000.00** |
| 422600 | CONTRACT LABOR ADMIN. | 2,565.00 | 3,500.00 | **3500.00** |
| 423100 | WEB SITE MAINTENANCE | 500.00 | 500.00 | **500.00** |
| 423400 | TELEPHONE/FAX & INTERNET | 402.33 | 1,000.00 | **1000.00** |
| 423600 | LAWN CARE | 685.00 | 1,500.00 | **1500.00** |
| 425000 | TRAINING | 0.00 | 2,000.00 | **2000.00** |
| 425100 | INSURANCE/FIDELITY BONDS | 150.00 | 150.00 | **150.00** |
| 425400 | ADVERTISING | 0.00 | 5,000.00 | **5000.00** |
| 425600 | DUES & MEMBERSHIPS | 600.00 | 1,000.00 | **1000.00** |
| 425700 | PROMOTION & HOSPITALITY | 2,520.70 | 7,000.00 | **7000.00** |
| 425800 | OFFICE EXPENSES | 155.88 | 1,000.00 | **1000.00** |
| 426100 | SUPPLIES & MATERIALS | 294.95 | 1,000.00 | **1000.00** |
| 426510 | OFFICE FURNITURE | 0.00 | 500.00 | **500.00** |
| 427800 | CONTINGENCY | 6,447.67 | 19,150.00 | **26650.00** |
| 428000 | UTILITIES | 437.26 | 3,000.00 | **3000.00** |
| 429000 | MAINTENANCE | 7,352.74 | 10,000.00 | **10000.00** |
| 440000 | BUSINESS EXPANSION | 0.00 | 27,000.00 | **27000.00** |
| 440100 | Incentives | 0.00 | 300,000.00 | **300000.00** |
| | Total Expenses | 53,584.54 | 456,000.00 | **490000.00** |
| | Net Income/(Loss) | $ 136,104.74 | 0.00 | **0.00** |