

October2025 - September2026 Fiscal Year Budget						
General Fund						
Ordinary Income/Expense						
						Adopted
REVENUES		Actual July2022 / June2023	Actual July2023 / June2024	Actual July2024 / June2025	Actual July2025 / Current	Oct2025 / Sept2026
4000	Property Tax Revenue	\$ 129,018.18	\$ 131,570.08	\$ 132,000.00	\$ 2,416.86	\$ 154,000.00
4001	Penalty Interest	\$ -	\$ -	\$ -	\$ 295.56	\$ 1,500.00
4200	Sales Tax Revenue	\$ 70,122.45	\$ 73,119.92	\$ 70,000.00	\$ 12,813.92	\$ 75,000.00
4201	ETJ Sales Tax Revenue (ETJ Quarterly)	\$ 91,387.75	\$ 109,765.58	\$ 100,000.00	\$ 15,124.29	\$ 95,000.00
4204	Park Usage Fee	\$ 75.00	\$ 25.00	\$ 250.00	\$ -	\$ -
4205	Oil & Gas	\$ 565.19	\$ 113.72	\$ 300.00	\$ 22.71	\$ 200.00
4300	Franchise Tax Refunds	\$ 14,389.16	\$ 11,595.61	\$ 12,000.00	\$ 2,003.56	\$ 13,000.00
4400	Permit Income	\$ 6,278.93	\$ 10,387.99	\$ 4,000.00	\$ 84.61	\$ 5,000.00
4500	Interest Income	\$ 894.02	\$ 482.61	\$ 700.00	\$ 254.94	\$ 700.00
4600	Child Safety Fee Distribution	\$ 451.50	\$ 437.09	\$ 400.00	\$ -	\$ 438.00
4615	Municipal Court Fines	\$ -	\$ -	\$ -	\$ -	\$ -
4620	Property Rentals	\$ 21,850.00	\$ 13,000.00	\$ 13,000.00	\$ 1,550.00	\$ 6,000.00
4710	Grant Revenue	\$ 5,890.49	\$ 1,057.37	\$ 1,000.00	\$ -	\$ -
	Misc Income	\$ 5,890.49	\$ 1,057.37	\$ 1,000.00	\$ -	\$ -
	Right of Way	\$ -	\$ -	\$ -	\$ 24.82	\$ 100.00
	Total Income	\$ 346,813.16	\$ 352,612.34	\$ 334,650.00	\$ 34,591.27	\$ 350,938.00
	Total with other Income					\$ 350,938.00
EXPENDITURES						
4401	Inspections and Permits	\$ 9,345.57	\$ 2,204.99	\$ 2,200.00	\$ 1,427.84	\$ 5,000.00
4404	Code Enforcement	\$ -	\$ -	\$ -	\$ -	\$ 13,000.00
5005	Bank Charges	\$ 12,198.75	\$ -	\$ 12,000.00	\$ -	
5010	Post Office Box Rent	\$ -	\$ 206.00	\$ 200.00	\$ -	\$ 100.00
5013	Municipal Court Costs	\$ -	\$ 206.00	\$ 200.00	\$ -	
5020	Contract Labor	\$ 2,700.00	\$ -	\$ -	\$ 1,380.00	\$ 2,200.00
5040	Lot Maintenance Fee	\$ -	\$ -	\$ -	\$ -	
5045	Culvert Expense	\$ 820.00	\$ 455.80	\$ 700.00	\$ -	
5060	Dues	\$ 1,220.77	\$ 1,254.77	\$ 1,300.00	\$ -	\$ 651.00
5061	Subscriptions				\$ -	\$ 200.00
5065	Education	\$ 325.00	\$ 481.88	\$ 500.00	\$ 743.32	\$ 1,000.00
5075	Council Expense	\$ 150.00	\$ 200.00	\$ 250.00	\$ -	\$ 400.00
	mayor-council dinner	\$ 150.00	\$ 200.00	\$ 250.00	\$ -	
5080	Election Fee	\$ 192.00	\$ 200.00	\$ 250.00	\$ -	\$ 500.00
5090	Equipment Lease	\$ 1,280.00	\$ 1,510.68	\$ 1,600.00	\$ 115.00	\$ 1,500.00
5100	Insurance					
TML	TML-Liability/Property/Workers Comp/Cyber	\$ 3,480.96	\$ 4,276.88	\$ 4,500.00	\$ 651.00	\$ 6,000.00
5105	Building Insurance	\$ 6,442.30	\$ 6,724.62	\$ 7,000.00	\$ -	\$ 8,500.00
5110	Bonds	\$ 105.00	\$ 52.50	\$ 55.00	\$ -	\$ 75.00
5115	Legal Fees	\$ 2,566.50	\$ 8,078.50	\$ 6,000.00	\$ 670.00	\$ 20,000.00
5120	Legal Notices	\$ 111.18	\$ 693.23	\$ 1,000.00	\$ -	\$ 200.00
5125	Miscellaneous expense				\$ 300.00	
5126	Tractor & Mowing				\$ 127.38	
5050	Diesel/Gas	\$ 892.38	\$ 706.47	\$ 1,000.00	\$ 259.80	\$ 900.00
5051	Chemicals	\$ 212.50	\$ 212.50	\$ 300.00	\$ -	\$ 300.00
5052	Tractor/Mower Maintenance	\$ 963.70	\$ 3,261.82	\$ 3,500.00	\$ 81.26	\$ 500.00
5130	Notary Bond	\$ -	\$ 90.95	\$ 100.00	\$ -	\$ -
5135	Postage	\$ 1,081.74	\$ 562.37	\$ 1,000.00	\$ 238.34	\$ 1,000.00
5140	Return Check Fee	\$ -	\$ -	\$ -	\$ -	\$ -
5145	Repairs and Maintenance				\$ 5.39	
5150	Roadway	\$ 852.40	\$ -	\$ 7,500.00	\$ 459.09	\$ -
5151	Tree Trimming	\$ 12,670.00	\$ -	\$ 7,500.00	\$ -	\$ 8,881.00
5155	Park/Pavillion	\$ 8,776.32	\$ 10,827.86	\$ 5,000.00	\$ 501.14	\$ 2,000.00
5160	Beautification	\$ 18,518.41	\$ 6,024.27	\$ 7,500.00	\$ 2,072.37	\$ 8,881.00
5161	Building (used for office and equipment)	\$ 25,644.11	\$ 34,178.73	\$ 15,000.00	\$ 148.29	\$ 20,000.00
5162	Trash Service	\$ 295.86	\$ 1,530.19	\$ 2,000.00	\$ -	\$ 2,000.00
5145	Repairs and Maintenance (Other)	\$ 3,557.55	\$ -	\$ 3,000.00	\$ -	
5165	Salaries					
5165	Salaries -other	\$ 66,597.82	\$ 64,000.00	\$ 70,000.00	\$ 12,108.26	\$ 110,000.00
5166	Payroll Tax Expense				\$ 4,173.67	\$ 35,000.00
5167	Employee Retirement				\$ 2,481.19	\$ 13,000.00
	Payroll expenses				\$ 38.38	\$ 300.00
	Longevity				\$ -	\$ 1,000.00
	Office Supplies					
5170	Office Supplies - other	\$ 3,468.34	\$ 3,069.93	\$ 3,500.00	\$ 71.99	\$ 4,000.00
5171.1	Reimbursement	\$ 1,215.25	\$ -	\$ -	\$ -	\$ -
5172	Computer Services	\$ 677.48	\$ 1,736.95	\$ 1,500.00	\$ 1,131.14	\$ 7,000.00
5173	Web Page and Internet	\$ 2,803.70	\$ 2,150.00	\$ 2,500.00	\$ -	\$ 2,150.00
5174	Advertisement	\$ 609.51	\$ -	\$ 200.00	\$ -	\$ 200.00
5175	Office Equipment				\$ 512.46	\$ 1,000.00
5180	Fees				\$ 200.00	\$ 2,850.00
5181	Central Appraisal District - CAD	\$ 1,102.62	\$ 1,869.51	\$ 2,000.00	\$ 459.00	\$ 1,900.00
5183	Clerks Filing Fee	\$ 1,102.62	\$ 1,869.51	\$ 2,000.00	\$ -	\$ 100.00

October2025 - September2026 Fiscal Year Budget						
General Fund						
Ordinary Income/Expense						
						Adopted
REVENUES		Actual July2022 / June2023	Actual July2023 / June2024	Actual July2024 / June2025	Actual July2025 / Current	Oct2025 / Sept2026
	Utilities					
5190	Utilities other	\$ 144.00	\$ 144.00	\$ 150.00		\$ 150.00
5191	Electricity	\$ 20,475.59	\$ 18,749.79	\$ 20,000.00	\$ 5,092.55	\$ 24,000.00
5192	Gas	\$ 1,403.05	\$ 1,400.30	\$ 1,500.00	\$ 82.44	\$ 1,500.00
5193	Telephone	\$ 2,167.61	\$ 1,217.91	\$ 1,300.00	\$ 60.94	\$ 500.00
5194	Internet	\$ 2,734.31	\$ 136.95	\$ 2,000.00	\$ -	\$ -
5300	Capital Expenditures	\$ 16,975.00	\$ 200.00	\$ 10,000.00	\$ -	\$ 5,000.00
5301	Capital Expenditures - Pavillion	\$ -	\$ 8,560.00	\$ 25,000.00	\$ -	\$ -
5700	Sales Tax Expense					
5701	City of Orchard Industrial Development	\$ 8,765.31	\$ 9,139.97	\$ 8,750.00	\$ 683.34	\$ 9,375.00
5702	City of Orchard Economic Development	\$ 17,530.58	\$ 18,279.98	\$ 17,500.00	\$ 1,366.71	\$ 18,750.00
5703	Orchard Roads	\$ 8,765.30	\$ 9,139.97	\$ 8,750.00	\$ 683.35	\$ 9,375.00
	Total Expenses	\$ 271,091.09	\$ 225,805.78	\$ 268,055.00	\$ 38,325.64	\$ 350,938.00
	Net Income	\$ 75,722.07	\$ 126,806.56	\$ 66,595.00	\$ (3,734.37)	\$ -

October2025 - September2026 Fiscal Year Budget						
Water & Sewer Fund						
Ordinary Income/Expense						
						Adopted
Revenue		Actual 2022/2023	Actual 2023/2024	Actual 2024/2025	Actual July2025 / Current	Oct2025 / Sept2026
	6000 - Grant Income	\$ 50,524.09	\$ -		\$ -	\$ -
	6500 - Sewer Income	\$ 44,259.20	\$ 45,157.36	\$ 43,000.00	\$ 4,037.09	\$ 47,000.00
	6510 - Water Income	\$ 71,707.83	\$ 72,018.48	\$ 70,000.00	\$ 6,027.65	\$ 73,000.00
	6520 - New Customer Deposit	\$ 1,100.00	\$ 1,300.00	\$ 500.00	\$ -	\$ 1,000.00
	6600 - Garbage Income	\$ 63,996.90	\$ 70,129.09	\$ 68,000.00	\$ 7,175.85	\$ 85,000.00
	6700 - Reconnect Income	\$ 150.00	\$ -	\$ -	\$ -	\$ 500.00
	6725 - Other Charges - OBRA	\$ 7,545.00	\$ 7,450.00	\$ 7,500.00	\$ 625.00	\$ 7,500.00
	6730 - Adjustments	\$ (814.23)	\$ (4,081.80)	\$ -	\$ -	\$ -
	6740 - Late Charge Income	\$ 3,646.06	\$ 3,304.11	\$ 3,000.00	\$ 189.93	\$ 3,000.00
	Sales Tax Income (on trash)	\$ 5,201.36	\$ 5,738.11	\$ 5,500.00	\$ 588.76	\$ 5,500.00
	6750 - Other Income - Tapping Fees	\$ 5,000.00	\$ 2,500.00	\$ 2,500.00	\$ -	\$ -
	7900 - Interest Income	\$ 125.16	\$ 124.30	\$ 150.00	\$ 18.35	\$ 100.00
	reim. IDC	\$ -	\$ 2,112.81	\$ -	\$ -	\$ -
	reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -
	unapplied cash payment income	\$ -	\$ -	\$ -	\$ 32,940.79	
	Total Income	\$ 252,441.37	\$ 205,752.46	\$ 200,150.00	\$ 51,603.42	\$ 222,600.00
Expenses						
	Capital Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
	Misc Expense	\$ -	\$ -	\$ -	\$ -	\$ -
	Engineering	\$ -	\$ -	\$ -	\$ -	\$ 19,100.00
	Mileage	\$ 264.97	\$ 351.88	\$ 350.00	\$ -	\$ 350.00
	Tier 2 yearly TCEQ fee	\$ -	\$ -	\$ 50.00	\$ -	\$ 50.00
	Sales Tax Expense	\$ 7,324.92	\$ 5,976.05	\$ 5,500.00	\$ 1,762.58	\$ 5,500.00
	5172 - Computer Software	\$ 2,850.00	\$ 1,964.03	\$ 3,000.00	\$ -	\$ 3,000.00
	7000 - Salary Expense (one time transfer to gen fund)	\$ 16,000.00	\$ -	\$ 16,000.00	\$ -	\$ -
	7010 - Payroll Tax				\$ -	\$ -
	7020 - Contract Labor	\$ 9,000.00	\$ 8,250.00	\$ 9,000.00	\$ 750.00	\$ 9,000.00
	7100 - Garbage Fees	\$ 69,963.40	\$ 65,660.61	\$ 67,000.00	\$ 12,702.32	\$ 81,000.00
	7200 - Repairs and Maintenance				\$ 13,493.69	
	6310 - Building Repairs - Lift Station	\$ -	\$ -	\$ -	\$ 471.00	\$ 6,000.00
	Water/Sewer Tap	\$ -	\$ -	\$ -	\$ -	\$ -
	7200 - Repairs and Maintenance - Other	\$ 49,193.68	\$ 18,602.20	\$ 50,000.00	\$ -	\$ 33,700.00
	7210 - Water/Sewer Installation	\$ -	\$ -	\$ -	\$ -	\$ -
	7250 - Sludge Hauling	\$ 4,011.48	\$ 3,510.00	\$ 4,000.00	\$ -	\$ 5,000.00
	7300 - Education Expense	\$ 460.00	\$ -	\$ 500.00	\$ 109.90	\$ 400.00
	7305 - Travel	\$ -	\$ -	\$ 100.00	\$ -	\$ -
	7325 - Legal Ads	\$ -	\$ -	\$ -	\$ -	\$ 500.00
	7330 - Licenses and Fees	\$ 2,206.10	\$ 2,236.10	\$ 2,500.00	\$ -	\$ 2,500.00
	7335 - Lab Fees	\$ 7,010.19	\$ 7,981.47	\$ 8,000.00	\$ 1,528.00	\$ 8,500.00
	7340 - Utilities	\$ 15,415.36	\$ 15,088.27	\$ 16,000.00	\$ 3,756.61	\$ 16,000.00
	7345 - Insurance	\$ -	\$ 54.77	\$ 100.00	\$ -	\$ -
	7365 - Chemicals	\$ 3,080.49	\$ 2,341.91	\$ 3,000.00	\$ 560.50	\$ 5,000.00
	7370 - Supplies	\$ 3,357.25	\$ 2,782.30	\$ 4,000.00	\$ -	\$ 3,000.00
	7380 - Postage and Delivery	\$ 1,411.85	\$ 1,790.73	\$ 2,000.00	\$ 93.32	\$ 1,500.00
	7386 - Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
	7500 - Grant Expense Booster Pumps	\$ 19,554.57	\$ -	\$ -	\$ -	\$ -
	Smartmeters	\$ -	\$ -	\$ -	\$ 397.98	\$ 2,500.00
	Processing Fees	\$ -	\$ -	\$ -	\$ 209.59	\$ -
	refund	\$ -	\$ -	\$ -	\$ -	\$ -
	reimburse	\$ -	\$ -	\$ -	\$ 105.55	\$ -
	refund to credit card company	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Expenses	\$ 211,104.26	\$ 136,590.32	\$ 191,100.00	\$ 35,941.04	\$ 222,600.00
	Net Income	\$ 41,337.11	\$ 69,162.14	\$ 9,050.00	\$ 15,662.38	\$ -

July 2024 - June 2025 Fiscal Year Budget						
Street Fund						
Ordinary Income/Expense						
						Adopted
Income		Actual 2022/2023	Actual 2023/2024	Actual July2024 / June2025	Actual July2025 / Current	October 2025 - September 2026
	4200 - Sales Tax	\$ 8,765.30	\$ 7,833.71	7780.99	1358.28	\$ 8,000.00
	Interest Earned	\$ 141.51	\$ 131.09	175.89	15.51	\$ 100.00
	4100 - 1/4 of 1% sales tax	\$ -	\$ -			\$ -
	Total Income	\$ 8,906.81	\$ 7,964.80	\$ 7,956.88	\$ 1,373.79	\$ 8,100.00
Expenses						
	5150 - Street Repair	\$ -	\$ -	\$ 1,573.73	\$ 459.09	\$ 8,100.00
	Total Expenses	\$ -	\$ -	\$ 1,573.73	\$ 459.09	\$ 8,100.00
	Net Income	\$ 8,906.81	\$ 7,964.80	\$ 6,383.15	\$ 914.70	\$ -