

CITY OF COTULLA
PROPOSED BUDGET
FYE SEPTEMBER 30, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of **\$197,941** which is a **14.18** percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is **\$1,918,080**.

CITY OF COTULLA
PROPOSED BUDGET
FYE SEPTEMBER 30, 2025

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CITY OF COTULLA
TAX RATES
FYE SEPTEMBER 30, 2025

PROPOSED TAX RATE	.70000
PRECEDING YEAR'S TAX RATE	.70000
VOTER APPROVED MAINTENANCE AND OPERATION TAX RATE ADJUSTED FOR SALES TAX	.25617
PROPOSED VOTER APPROVED MAINTENANCE AND OPERATION TAX RATE ADJUSTED FOR SALES TAX	.25617
EFFECTIVE DEBT SERVICE TAX RATE	.51386
PROPOSED DEBT SERVICE TAX RATE	.44383

CITY OF COTULLA, TEXAS
 DEBT SERVICE REQUIREMENTS
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
DEBT SERVICE			
LIMITED TAX & REVENUE REFUNDING BONDS, SERIES 2020	\$ 245,000	\$ 68,036	\$ 313,036
USDA CITY HALL LOAN, SERIES 2017	42,000	82,721	124,721
	<u>287,000</u>	<u>150,757</u>	<u>437,757</u>
WATER/SEWER			
TWDB REFUNDING SERIES 2017	125,000	164,344	289,344
TWDB (CWSRF) SERIES 2017 A	100,000	64,608	164,608
TWDB (DWSRF) SERIES 2017 B	110,000	71,899	181,899
TWDB (DWSRF) SERIES 2020	80,000	-	80,000
COMB. TAX & REV C/Os, SERIES 2021	14,500		14,500
	<u>429,500</u>	<u>300,851</u>	<u>730,351</u>
TOTAL DEBT FYE 9/30/2025	716,500	451,608	1,168,108

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
GENERAL FUND				
REVENUES/TRANSFERS IN				
12-00-3010	AD VALOREM TAXES-CURRENT	507,250	478,214	583,600
12-00-3012	AD VALOREM TAXES-DELINQUENT	78,426	43,052	60,000
12-00-3015	PENALTY & INT. DELINQUENT TAX	41,481	25,464	35,000
12-00-3025	UTILITY ACCESS LINE FEE	194,711	126,214	195,000
12-00-3035	CITY SALES TAX	1,200,000	756,899	1,200,000
12-00-3036	S TAX-AD VAL ADJ.	600,000	378,449	600,000
12-00-3226	LANDFILL CHARGES	-	-	-
12-00-3230	BUILDING PERMITS	50,000	13,908	30,000
12-00-3241	ANIMAL CONTROL FEES	500	540	1,058
12-00-3245	MUNICIPAL COURT FEES	-	-	-
12-00-3246	PARK USE FEE	1,230	250	1,000
12-00-3247	CONTRACTORS REG.	1,197	1,800	2,394
12-00-3248	ELECTRICAL PERMITS	2,151	1,981	2,604
12-00-3249	PLUMBING PERMITS	998	354	1,000
12-00-3250	VENDORS PERMITS	1,000	215	1,000
12-00-3260	AMUSEMENT MACHINES	100,000	33,500	100,000
12-00-3265	MOBILE HOME PERMITS	1,250	150	1,250
12-00-3270	REINSPECTION FEE	1,000	-	1,250
12-00-3325	MISCELLANEOUS INCOME	15,000	12,165	20,000
12-00-3402	AMERICAN RESCUE PLAN INCOME	-	-	-
12-00-3504	LOAN PROCEEDS-GOVERNMENT CAPITAL	-	495,273	-
12-00-3994	CARRY OVER FUNDS	-	-	-
12-00-3996	TRANSFERS IN	200,000	-	200,000
	TOTAL REVENUES/TRANSFERS IN	2,996,194	2,368,428	3,035,156

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
EXPENDITURES				
GENERAL GOVERNMENT				
12-10-0000	General Gov't Expenditures	-	-	-
12-10-4210	SALARIES & WAGES	553,321	404,020	576,000
12-10-4215	OVERTIME	-	4,893	1,500
12-10-4220	CONTRACT LABOR	60,000	157,298	56,000
12-10-4410	FICA TAX EXPENSE	42,329	31,282	44,145
12-10-4425	WORKMENS COMP. INS.	22,133	-	17,310
12-10-4430	UNEMPLOYMENT TAX	5,533	89	7,501
12-10-4450	RETIREMENT	38,732	24,898	37,000
12-10-4455	DRUG TESTING PROGRAM	500	550	500
12-10-4457	MEDICAL INSURANCE	93,647	-	101,094
12-10-5210	OFFICE SUPPLIES	15,000	13,785	15,000
12-10-5410	FUEL & LUBRICANTS	-	372	-
12-10-5430	OPERATING SUPPLIES	90,000	90,419	95,000
12-10-6205	BANK SERVICE CHARGE	1,666	-	1,666
12-10-6210	REPAIRS & MAINT. - VEHICLES	1,000	-	1,000
12-10-6215	REPAIRS & MAINT. - OFFICE	800	5,256	10,000
12-10-6230	TAX EVALUATION SERVICE	15,000	12,941	15,000
12-10-6232	TAX COLLECTION FEE	10,000	-	10,000
12-10-6235	AUDIT	16,000	-	16,000
12-10-6241	COMPUTER NETWORKING SERVICES	50,000	36,739	40,000
12-10-6243	SUPPORT MAINTENANCE FEES	5,000	4,126	5,000
12-10-6245	PROFESSIONAL DUES	1,000	-	1,000
12-10-6250	LEGAL NOTICES & FILINGS	7,500	2,844	5,000
12-10-6260	POSTAGE & FREIGHT	4,000	3,955	5,300
12-10-6265	TELEPHONE	30,000	2,908	30,000
12-10-6270	UTILITIES	30,000	12,786	30,000
12-10-6275	MEMBERSHIPS & DUES	500	250	500
12-10-6280	SCHOOLS & TRAINING	10,000	9,660	10,000
12-10-6285	INSURANCE & BONDS	10,000	688	50,000
12-10-6290	TRAVEL-STAFF	5,000	557	5,000
12-10-6295	TRAVEL-COUNCIL	5,000	6,325	15,000
12-10-6300	ELECTION EXPENSE	10,000	10,549	10,000
12-10-6314	ATTORNEY FEES-GENERAL	50,000	39,700	60,000
12-10-6315	ATTORNEY FEES-TAX	-	-	-
12-10-6327	LIBRARY	70,000	52,500	70,000
12-10-6338	CRISTO REY CEMETERY MAINTENANCE	50,000	-	50,000
12-10-6355	MISCELLANEOUS EXPENSE	5,000	125,251	15,000
12-10-7100	CAPITAL OUTLAY	166,978	123,268	-
12-10-7120	CAPITAL OUTLAY-GOVERNMENT CAPITAL	-	346,127	-
12-10-7215	OFFICE MACHINE LEASE/PURCHASE	3,000	2,801	3,000
12-10-8505	GOVERNMENT CAPITAL 2019 PRINCIPAL	-	-	-
12-10-8506	GOVERNMENT CAPITAL 2019 INTEREST	-	-	-
12-10-8507	GOVERNMENT CAPITAL 2024 PRINCIPAL	-	-	86,924
12-10-8508	GOVERNMENT CAPITAL 2024 INTEREST	-	-	32,376
12-10-8509	GOVERNMENT CAPITAL #9666 PRINCIPAL	92,946	-	96,196
12-10-8510	GOVERNMENT CAPITAL #9666 INTEREST	3,364	-	3,364
TOTAL EXPENDITURES-GENERAL GOVERNMENT		1,574,949	1,526,836	1,628,376

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
FIRE DEPARTMENT				
12-12-0000	Fire Department Expenditures	-	-	-
12-12-5410	FUEL & LUBRICANTS	4,000	374	4,000
12-12-5415	TIRES & TUBES	1,000	163	1,000
12-12-5430	OPERATING SUPPLIES	5,000	14,627	20,000
12-12-6210	REPAIRS & MAINT. - VEHICLES	200	-	200
12-12-6265	TELEPHONE	2,000	-	2,000
12-12-6270	UTILITIES	1,000	542	1,000
12-12-7103	MISC. GEAR & EQUIPMENT	500	-	-
	TOTAL EXPENDITURES-FIRE DEPARTMENT	13,700	15,706	28,200
ANIMAL CONTROL				
12-13-0000	Animal Control Expenditures	-	-	-
12-13-4210	SALARIES & WAGES	41,760	39,835	47,000
12-13-4215	OVERTIME	10,000	6,497	8,500
12-13-4410	FICA TAX EXPENSE	3,195	3,544	8,500
12-13-4425	WORKMENS COMP. INS.	1,670	-	2,755
12-13-4430	UNEMPLOYMENT TAX	418	9	717
12-13-4450	RETIREMENT	2,923	2,862	3,444
12-13-4457	MEDICAL INSURANCE	9,365	-	10,110
12-13-5410	FUEL & LUBRICANTS	1,000	4,453	5,000
12-13-5415	TIRES & TUBES	250	50	250
12-13-5430	OPERATING SUPPLIES	7,500	5,607	10,982
12-13-6210	REPAIRS & MAINT. - VEHICLES	1,000	-	1,000
12-13-6274	UNIFORMS	500	429	500
12-13-6280	SCHOOLS & TRAINING	1,000	250	1,000
12-13-6287	VETERINARY FEES	1,500	745	1,500
12-13-6355	MISCELLANEOUS EXPENSE	-	-	-
	TOTAL EXPENDITURES-ANIMAL CONTROL	82,081	64,281	101,258

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Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
STREETS AND PARKS				
12-16-0000	Streets & Parks Expenditures	-	-	-
12-16-4210	SALARIES & WAGES	501,350	394,121	494,000
12-16-4215	OVERTIME	20,000	24,789	40,000
12-16-4410	FICA TAX EXPENSE	38,353	32,047	40,194
12-16-4425	WORKMENS COMP. INS.	20,054	-	26,271
12-16-4430	UNEMPLOYMENT TAX	5,014	112	6,831
12-16-4450	RETIREMENT	35,095	23,262	33,000
12-16-4455	DRUG TESTING PROGRAM	500	-	500
12-16-4457	MEDICAL INSURANCE	121,741	-	121,313
12-16-5410	FUEL & LUBRICANTS	40,000	23,251	40,000
12-16-5415	TIRES & TUBES	6,000	7,091	10,000
12-16-5430	OPERATING SUPPLIES	150,000	124,498	150,000
12-16-6210	REPAIRS & MAINT. - VEHICLES	5,000	3,354	5,000
12-16-6211	REPAIRS & MAINT. - EQUIPMENT	10,000	2,312	10,000
12-16-6222	STREET MATERIAL	50,000	9,878	25,000
12-16-6260	POSTAGE & FREIGHT	-	-	-
12-16-6265	TELEPHONE	2,500	832	2,500
12-16-6270	UTILITIES	35,000	24,326	35,000
12-16-6271	STREET LIGHTING	110,000	55,164	85,000
12-16-6274	UNIFORMS	7,500	6,677	9,000
12-16-6276	"PERMIT FEE"	-	-	-
12-16-6280	SCHOOLS & TRAINING	10,000	2,870	10,000
12-16-6285	INSURANCE & BONDS	-	-	-
12-16-6355	MISCELLANEOUS EXPENSE	1,000	-	1,000
12-16-7144	STREET LIGHT INSTALLS	-	-	-
12-16-7151	PARK IMPROVEMENTS (VETERANS)	-	-	-
	TOTAL EXPENDITURES-STREETS AND PARKS	1,169,107	734,586	1,144,609

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Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
MUNICIPAL COURT				
12-18-0000	Municipal Court Expenditures	-	-	-
12-18-4100	JUDGE-CONTRACT FEES	3,000	6,650	8,400
12-18-4101	JUDGE-SCHOOLS & TRAINING	-	250	-
12-18-4105	JUDGE-CITY ATTORNEY FEES	-	-	-
12-18-4110	JUDGE-STATE COURT COSTS	-	-	-
12-18-4130	OPER/SUP /EQUIP.	1,000	-	1,000
12-18-4190	MUN JUDGE TRAVEL	1,000	-	1,000
12-18-6265	TELEPHONE	600	350	600
12-18-7213	SOFTWARE	5,000	-	5,000
	TOTAL EXPENDITURES-MUNICIPAL COURT	10,600	7,250	16,000
CODE ENFORCEMENT				
12-19-0000	Code Enforcement Expenditures	-	-	-
12-19-4210	SALARIES & WAGES	55,854	40,907	61,000
12-19-4215	OVERTIME	-	-	-
12-19-4220	CONTRACT LABOR	20,000	18,650	20,000
12-19-4410	FICA TAX EXPENSE	4,273	3,129	4,667
12-19-4425	WORKMENS COMP. INS	2,234	-	1,830
12-19-4430	UNEMPLOYMENT TAX	559	13	793
12-19-4450	RETIREMENT	3,910	2,565	3,813
12-19-4457	MEDICAL INSURANCE	9,365	-	10,110
12-19-5210	OFFICE SUPPLIES	250	180	250
12-19-5410	FUEL & LUBRICANTS	1,000	30	1,000
12-19-5415	TIRES & TUBES	500	-	500
12-19-5430	OPERATING SUPPLIES	6,500	324	8,000
12-19-6210	REPAIRS & MAINT. - VEHICLES	1,000	-	500
12-19-6274	UNIFORMS	250	-	250
12-19-6275	MEMBERSHIPS & DUES	250	560	500
12-19-6280	SCHOOLS & TRAINING	3,000	5,085	3,000
12-19-6290	TRAVEL-STAFF	1,000	-	500
12-19-6355	MISCELLANEOUS EXPENSE	-	-	-
	TOTAL EXPENDITURES-CODE ENFORCEMENT	109,945	71,442	116,713
	TOTAL EXPENDITURES/TRANSFERS OUT	2,960,382	2,420,101	3,035,156

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 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
WATER/SEWER FUND				
REVENUES/TRANSFERS IN				
30-00-3070	WATER SALES	1,150,000.00	835,048.44	1,200,000.00
30-00-3071	SEWER CHARGES	505,720.00	378,493.90	519,800.00
30-00-3072	CONNECTION & RECONNECTION	1,000.00	-	1,000.00
30-00-3075	WATER METER INSTALLATION FEE	20,000.00	-	20,000.00
30-00-3076	SEWER TAP FEES	3,000.00	-	3,000.00
30-00-3236	ROYALTIES	375.00	-	375.00
30-00-3994	CARRY OVER FUNDS	-	-	-
30-00-3996	TRANSFERS IN	662,699.00	-	763,365.00
30-30-8123	BOND INTEREST	-	-	-
	TOTAL REVENUES/TRANSFERS IN	2,342,794.00	1,213,542.34	2,507,540.00
EXPENSES				
WATER				
30-31-0000	Water Expenditures	-	-	-
30-31-4210	SALARIES & WAGES	221,181.00	230,724.83	181,000.00
30-31-4215	OVERTIME	30,000.00	25,705.74	36,000.00
30-31-4220	CONTRACT LABOR	-	16,031.39	-
30-31-4410	FICA TAX EXPENSE	18,450.00	19,542.72	16,610.00
30-31-4425	WORKMENS COMP. INS.	9,647.00	-	10,850.00
30-31-4430	UNEMPLOYMENT TAX	2,412.00	36.00	2,821.00
30-31-4450	RETIREMENT	16,883.00	15,899.94	13,563.00
30-31-4457	MEDICAL INSURANCE	48,175.00	-	40,438.00
30-31-5210	OFFICE SUPPLIES	-	-	-
30-31-5410	FUEL & LUBRICANTS	30,000.00	18,904.20	25,000.00
30-31-5415	TIRES & TUBES	5,000.00	25.00	5,000.00
30-31-5430	OPERATING SUPPLIES	425,000.00	497,080.57	450,000.00
30-31-5445	ICE	-	-	-
30-31-5446	CHEMICALS	30,000.00	26,478.29	35,000.00
30-31-6210	REPAIRS & MAINT. - VEHICLES	10,000.00	3,155.27	10,000.00
30-31-6211	REPAIRS & MAINT. - EQUIPMENT	5,000.00	1,270.99	8,000.00
30-31-6228	WATER SAMPLES	6,000.00	4,608.00	6,000.00
30-31-6235	AUDIT	8,000.00	-	8,000.00
30-31-6241	COMPUTER NETWORKING SERVICES	-	-	7,000.00
30-31-6260	POSTAGE & FREIGHT	500.00	-	500.00
30-31-6265	TELEPHONE	15,000.00	4,381.85	15,000.00
30-31-6270	UTILITIES	3,000.00	2,096.79	3,000.00
30-31-6272	DEPRECIATION EXPENSE	400,000.00	-	500,000.00
30-31-6274	UNIFORMS	3,000.00	2,475.56	3,000.00
30-31-6275	MEMBERSHIPS & DUES	750.00	5,914.43	750.00
30-31-6278	ANNUAL STATE FEES	2,500.00	-	5,000.00
30-31-6280	SCHOOLS & TRAINING	6,000.00	10,850.52	6,000.00
30-31-6285	INSURANCE & BONDS	-	-	-
30-31-6290	TRAVEL-STAFF	4,000.00	-	4,000.00
30-31-6352	EQUIPMENT RENTAL	20,000.00	-	45,000.00
30-31-6355	MISCELLANEOUS EXPENSE	8,016.00	370,437.69	13,172.00
30-31-8123	BOND INTEREST	240,000.00	-	240,000.00
	TOTAL EXPENSES-WATER	1,568,514.00	1,255,619.78	1,690,704.00

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 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
SEWER				
30-32-0000	Sewer Expenditures	-	-	-
30-32-4210	SALARIES & WAGES	199,237.00	187,702.27	165,000.00
30-32-4215	OVERTIME	20,000.00	15,508.00	25,000.00
30-32-4410	FICA TAX EXPENSE	16,007.00	15,545.71	14,230.00
30-32-4425	WORKMENS COMP. INS.	8,369.00	-	9,300.00
30-32-4430	UNEMPLOYMENT TAX	2,092.00	49.40	2,418.00
30-32-4450	RETIREMENT	14,647.00	12,522.93	12,000.00
30-32-4457	MEDICAL INSURANCE	38,540.00	-	31,000.00
30-32-5410	FUEL & LUBRICANTS	5,000.00	-	5,000.00
30-32-5415	TIRES & TUBES	2,500.00	-	2,500.00
30-32-5430	OPERATING SUPPLIES	30,000.00	-	40,000.00
30-32-5446	CHEMICALS	5,000.00	-	5,000.00
30-32-6210	REPAIRS & MAINT. - VEHICLES	2,500.00	-	7,000.00
30-32-6211	REPAIRS & MAINT. - EQUIPMENT	2,500.00	-	6,500.00
30-32-6223	REPAIR & MAINT. - SEWER LINES	2,500.00	-	8,500.00
30-32-6233	SEWER SAMPLES	2,000.00	2,014.00	5,000.00
30-32-6241	COMPUTER NETWORKING SERVICES	-	-	7,000.00
30-32-6270	UTILITIES	150,000.00	133,294.35	175,000.00
30-32-6272	DEPRECIATION EXPENSE	150,000.00	-	165,000.00
30-32-6274	UNIFORMS	2,000.00	1,936.78	2,000.00
30-32-6275	MEMBERSHIPS & DUES	500.00	-	500.00
30-32-6276	ANNUAL PERMIT FEE	1,000.00	-	1,250.00
30-32-6280	SCHOOLS & TRAINING	1,000.00	-	3,000.00
30-32-6285	INSURANCE & BONDS	1,000.00	-	1,250.00
30-32-6290	TRAVEL-STAFF	1,000.00	-	2,000.00
30-32-6355	MISCELLANEOUS EXPENSE	1,000.00	-	5,500.00
30-32-8123	BOND INTEREST	65,888.00	-	65,888.00
	TOTAL EXPENSES-SEWER	724,280.00	368,573.44	766,836.00
TRANSFERS OUT				
30-99-9912	TRANSFER TO G.F. ADMIN REIMB.	50,000.00	-	50,000.00
	TOTAL TRANSFERS OUT	50,000.00	-	50,000.00
	TOTAL EXPENSES/TRANSFERS OUT	2,342,794.00	1,624,193.22	2,507,540.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET	2024 Actual	PROPOSED
		2023-2024	10/1/2023 - 6/30/24	BUDGET 2024-2025
GAS FUND				
REVENUES				
33-00-3075	GAS METER INSTALLATION FEE	-	-	-
33-00-3080	GAS SALES	440,000.00	250,330.95	440,000.00
33-00-3994	CARRY OVER FUNDS	30,000.00	-	30,000.00
33-33-0000	Non-Operating Expenditures	-	-	-
	TOTAL REVENUES-GAS FUND	470,000.00	250,330.95	470,000.00
EXPENSES				
33-41-0000	Gas Expenditures	-	-	-
33-41-4210	SALARIES & WAGES	64,770.00	53,637.09	72,000.00
33-41-4215	OVERTIME	5,000.00	3,435.13	8,700.00
33-41-4220	CONTRACT LABOR	10,000.00	22,730.60	-
33-41-4410	FICA TAX EXPENSE	5,337.00	4,366.04	6,273.00
33-41-4425	WORKMENS COMP. INS.	2,791.00	-	4,100.00
33-41-4430	UNEMPLOYMENT TAX	698.00	21.72	1,066.00
33-41-4450	RETIREMENT	4,884.00	3,519.94	5,125.00
33-41-4455	DRUG TESTING PROGRAM	250.00	1,222.50	250.00
33-41-4457	MEDICAL INSURANCE	19,270.00	-	20,219.00
33-41-5410	FUEL & LUBRICANTS	28,094.00	5,287.24	25,000.00
33-41-5415	TIRES & TUBES	1,000.00	-	1,000.00
33-41-5430	OPERATING SUPPLIES	71,406.00	55,567.98	70,000.00
33-41-6210	REPAIRS & MAINT - VEHICLES	1,500.00	150.00	1,500.00
33-41-6211	REPAIRS & MAINT - EQUIPMENT	-	-	-
33-41-6227	GAS PURCHASES	160,000.00	78,511.00	160,000.00
33-41-6235	AUDIT	4,000.00	-	4,000.00
33-41-6236	CONSULTANT FEES	15,000.00	-	15,000.00
33-41-6240	PUBLIC AWARENESS INFORMATION	3,000.00	-	3,000.00
33-41-6265	TELEPHONE	1,000.00	1,145.62	1,000.00
33-41-6272	DEPRECIATION EXPENSE	25,000.00	-	25,000.00
33-41-6274	UNIFORMS	2,000.00	835.38	2,000.00
33-41-6275	MEMBERSHIPS & DUES	-	240.00	500.00
33-41-6276	ANNUAL STATE FEES	1,000.00	1,355.00	1,400.00
33-41-6280	SCHOOLS & TRAINING	5,000.00	370.00	4,367.00
33-41-6282	PIPELINE SAFETY PROGRAM FEE	8,000.00	85.00	8,000.00
33-41-6285	INSURANCE & BONDS	-	-	-
33-41-6290	TRAVEL-STAFF	1,000.00	-	500.00
33-41-6355	MISCELLANEOUS EXPENSE	-	-	-
	TOTAL EXPENSES-GAS	440,000.00	232,480.24	440,000.00
TRANSFERS OUT				
33-99-9912	TRANSFER TO G.F. ADMIN REIMB	30,000.00	-	30,000.00
	TOTAL EXPENSES/TRANSFERS OUT	470,000.00	232,480.24	470,000.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

PROPOSED

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	BUDGET 2024-2025
SOLID WASTE FUND				
REVENUES				
34-00-3220	GARBAGE FEES	825,000.00	607,438.06	882,079.00
34-00-3226	LANDFILL CHARGES	10,500.00	-	11,025.00
34-00-3236	ROYALTIES	20,000.00	12,405.07	25,000.00
34-00-3238	TOWER LEASE INCOME	10,200.00	-	10,956.00
	TOTAL REVENUES-SOLID WASTE FUND	865,700.00	619,843.13	929,060.00
EXPENDITURES				
SOLID WASTE				
34-14-0000	Solid Waste Expenditures	-	-	-
34-14-4210	SALARIES & WAGES	366,298.00	325,131.95	384,000.00
34-14-4215	OVERTIME	5,000.00	38,016.08	20,000.00
34-14-4410	FICA TAX EXPENSE	28,404.00	27,780.92	30,910.00
34-14-4425	WORKMENS COMP. INS.	14,852.00	-	20,200.00
34-14-4430	UNEMPLOYMENT TAX	3,713.00	97.31	2,000.00
34-14-4450	RETIREMENT	25,991.00	22,091.16	26,000.00
34-14-4455	DRUG TESTING PROGRAM	250.00	-	250.00
34-14-4457	MEDICAL INSURANCE	96,350.00	-	102,000.00
34-14-5410	FUEL & LUBRICANTS	70,000.00	51,312.57	70,000.00
34-14-5415	TIRES & TUBES	10,000.00	1,362.12	10,000.00
34-14-5430	OPERATING SUPPLIES	58,642.00	48,916.47	60,000.00
34-14-6209	TIRE DISPOSAL	12,000.00	8,140.00	12,000.00
34-14-6210	REPAIRS & MAINT. - VEHICLES	35,000.00	15,857.32	30,000.00
34-14-6211	REPAIRS & MAINT. - EQUIPMENT	5,000.00	2,771.64	5,000.00
34-14-6235	AUDIT	4,000.00	-	4,000.00
34-14-6265	TELEPHONE	2,000.00	831.70	1,500.00
34-14-6270	UTILITIES	2,200.00	699.04	2,200.00
34-14-6274	UNIFORMS	4,000.00	5,294.39	4,000.00
34-14-6288	HAULING/DISP. FEE	120,000.00	152,202.41	144,000.00
34-14-6290	TRAVEL-STAFF	1,000.00	966.06	1,000.00
34-14-6355	MISCELLANEOUS EXPENSE	1,000.00	-	-
34-14-7100	Solid Waste CAPITAL OUTLAY	-	-	-
	TOTAL EXPENDITURES-SOLID WASTE FUND	865,700.00	701,471.14	929,060.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
AIRPORT REVENUES				
35-00-3041	GAS SALES AND LEASE FEES	35,500.00	22,407.88	40,000.00
35-00-3236	ROYALTIES	15,000.00	162,650.22	50,000.00
35-00-3238	TOWER LEASE INCOME	-	-	-
35-00-3994	CARRY OVER FUNDS	-	-	-
		<u> </u>	<u> </u>	<u> </u>
		<u> </u>	<u> </u>	<u> </u>
	TOTAL REVENUES-AIRPORT	50,500.00	185,058.10	90,000.00
35-51-0000	Airport Expenditures	-	-	-
35-51-4010	SALARY - CONTRACTOR	30,000.00	25,000.00	30,000.00
35-51-5430	OPERATING SUPPLIES	1,500.00	700.00	1,500.00
35-51-6219	REPAIR & MAINT. - AIRPORT	5,000.00	1,267.00	44,500.00
35-51-6270	UTILITIES	13,000.00	6,436.73	13,000.00
35-51-6355	MISCELLANEOUS EXPENSE	1,000.00	-	1,000.00
		<u> </u>	<u> </u>	<u> </u>
	TOTAL EXPENDITURES	50,500.00	33,403.73	90,000.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
HOTEL/MOTEL FUND				
REVENUES				
45-00-3045	MOTEL OCCUPANCY TAX	1,000,000.00	589,746.37	830,000.00
45-00-3994	CARRY OVER FUNDS	-	-	285,173.00
	TOTAL REVENUES-HOTEL/MOTEL	1,000,000.00	589,746.37	1,115,173.00
EXPENDITURES				
45-45-0000	Hotel/Motel Expenditures	-	-	-
45-45-6203	ADVERTISING/PROMOTIONAL EXPENSE	25,000.00	5,000.00	10,000.00
45-45-6239	PROFESSIONAL SERVICES	20,000.00	34,885.27	30,000.00
45-45-6294	MAIN STREET EXPENSE	2,500.00	1,750.00	2,500.00
45-45-6325	CONTRIB. H/M TO C OF C	50,000.00	37,500.00	50,000.00
45-45-6330	CONTRIB. H/M TO HISTORICAL CM	21,500.00	16,125.00	21,500.00
45-45-6332	FARM BUREAU	3,500.00	-	3,500.00
45-45-6351	CONTRIBUTION TO LA SALLE CO. FAIR ASSO.	60,000.00	60,000.00	60,000.00
45-45-7100	CAPITAL OUTLAY	427,500.00	9,677.03	213,750.00
45-45-7106	PLAZA FLORITA IMPROVEMENTS	50,000.00	164,965.00	263,750.00
45-45-9904	TRANSFER TO MAIN STREET	230,000.00	130,000.00	216,571.00
45-45-9935	TRANSFER TO CIVIC CENTER FUND	80,000.00	-	213,602.00
	TOTAL EXPENDITURES-HOTEL/MOTEL	970,000.00	459,902.30	1,085,173.00
45-99-9912	TRANSFER TO G.F. ADMIN REIMB.	30,000.00	-	30,000.00
	TOTAL EXPENDITURES/TRANSFERS OUT	1,000,000.00	459,902.30	1,115,173.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
ECONOMIC DEVELOPMENT FUND				
REVENUES				
46-00-3037	S TAX-ECON. DEV.	600,000.00	378,449.28	600,000.00
46-00-3994	CARRY OVER FUNDS	-	-	-
	TOTAL REVENUES	600,000.00	378,449.28	600,000.00
46-46-0000	Economic Development Expenditures	-	-	-
46-46-6239	PROFESSIONAL SERVICES	-	54,554.00	-
46-46-7100	CAPITAL OUTLAY	470,000.00	-	470,000.00
	TOTAL EXPENDITURES	470,000.00	54,554.00	470,000.00
TRANSFERS OUT				
46-99-0000	Transfers Expenditures	-	-	-
46-99-9912	TRANSFER TO G.F. ADMIN REIMB.	30,000.00	-	30,000.00
46-99-9941	TRANSFER TO 2008 BOND REFUNDING FUND	100,000.00	-	100,000.00
	TOTAL TRANSFERS OUT	130,000.00	-	130,000.00
	TOTAL EXPENDITURES/TRANSFERS OUT	600,000.00	54,554.00	600,000.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
CIVIC CENTER FUND				
REVENUES/TRANSFERS IN				
48-00-3001	REVENUES FROM OPERATIONS	52,003.00	50,050.00	50,000.00
48-00-3994	CARRY OVER FUNDS	100,000.00	-	-
48-00-3998	TRANSFER FROM H/M PROJECT	80,000.00	-	213,602.00
	TOTAL REVENUES/TRANSFERS IN	232,003.00	50,050.00	263,602.00
EXPENDITURES				
48-48-0000	Civic Center Expenditures	-	-	-
48-48-4210	SALARIES & WAGES	78,801.00	9,884.06	75,000.00
48-48-4215	OVERTIME	3,000.00	-	6,000.00
48-48-4410	FICA TAX EXPENSE	3,859.00	756.15	6,197.00
48-48-4425	WORKMENS COMP. INS.	2,018.00	-	4,050.00
48-48-4430	UNEMPLOYMENT TAX	504.00	9.00	1,053.00
48-48-4450	RETIREMENT	3,531.00	622.68	5,063.00
48-48-4457	MEDICAL INSURANCE	19,270.00	-	20,219.00
48-48-5210	OFFICE SUPPLIES	750.00	232.38	750.00
48-48-5410	FUEL & LUBRICANTS	-	-	-
48-48-5430	OPERATING SUPPLIES	29,770.00	5,745.48	29,770.00
48-48-5441	CLEANING SUPPLIES	5,000.00	7,865.13	5,000.00
48-48-6210	REPAIRS & MAINT. - VEHICLES	1,500.00	-	1,500.00
48-48-6213	REPAIRS & MAINT - SITE	30,000.00	8,632.49	50,000.00
48-48-6265	TELEPHONE	2,500.00	363.88	2,500.00
48-48-6270	UTILITIES	20,000.00	14,269.15	25,000.00
48-48-6274	UNIFORMS	500.00	433.74	500.00
48-48-6281	SECURITY	1,000.00	-	1,000.00
48-48-6285	INSURANCE & BONDS	-	-	-
48-48-6353	CLEANING EXPENSE	-	-	-
48-48-6355	MISCELLANEOUS EXPENSE	-	-	-
48-48-7100	CAPITAL OUTLAY	-	-	-
	TOTAL EXPENDITURES	202,003.00	48,814.14	233,602.00
TRANSFERS OUT				
48-99-9912	TRANSFER TO G F. ADMIN REIMB.	30,000.00	-	30,000.00
	TOTAL EXPENDITURES/TRANSFERS OUT	232,003.00	48,814.14	263,602.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
MAIN STREET FUND				
REVENUES/TRANSFERS IN				
49-00-3994	CARRY OVER FUNDS	100,000.00	-	-
49-00-3998	TRANSFER FROM H/M PROJECT	230,000.00	130,000.00	216,571.00
	TOTAL REVENUES/TRANSFERS IN	330,000.00	130,000.00	216,571.00
EXPENDITURES				
49-30-0000	Main Street Program Expenditures	-	-	-
49-30-4210	SALARIES & WAGES	102,917.00	-	55,000.00
49-30-4215	OVERTIME	-	-	-
49-30-4410	FICA TAX EXPENSE	7,873.00	-	4,208.00
49-30-4430	UNEMPLOYMENT TAX	1,029.00	-	715.00
49-30-4450	RETIREMENT	7,204.00	-	3,438.00
49-30-4457	MEDICAL INSURANCE	19,270.00	-	10,110.00
49-30-5210	OFFICE SUPPLIES	2,000.00	(108.74)	1,000.00
49-30-5430	OPERATING SUPPLIES	54,707.00	1,506.00	20,000.00
49-30-6200	PUBLICATIONS	500.00	-	500.00
49-30-6203	ADVERTISING/PROMOTIONAL EXPENSE	2,000.00	7,164.85	8,000.00
49-30-6226	MONTHLY LEASE FEE-PROP	12,000.00	-	-
49-30-6239	PROFESSIONAL SERVICES	2,000.00	-	3,600.00
49-30-6265	TELEPHONE	4,500.00	306.26	2,000.00
49-30-6270	UTILITIES	3,000.00	3,574.39	4,000.00
49-30-6275	MEMBERSHIPS & DUES	1,500.00	-	1,500.00
49-30-6280	SCHOOLS & TRAINING	2,000.00	4,820.60	5,000.00
49-30-6285	INSURANCE & BONDS	500.00	-	500.00
49-30-6290	TRAVEL-STAFF	1,000.00	-	1,000.00
49-30-6355	MISCELLANEOUS EXPENSE	1,000.00	28,648.00	1,000.00
49-30-6385	FOURTH OF JULY FIREWORKS	30,000.00	30,000.00	30,000.00
49-30-6386	FOURTH OF JULY CELEBRATION	20,000.00	20,000.00	20,000.00
49-30-6388	CHRISTMAS CELEBRATION	25,000.00	19,649.97	15,000.00
49-30-7100	CAPITAL OUTLAY	-	-	-
	TOTAL EXPENDITURES	300,000.00	115,561.33	186,571.00
TRANSFERS OUT				
49-99-9912	TRANSFER TO G.F. ADMIN REIMB.	30,000.00	-	30,000.00
	TOTAL EXPENDITURES/TRANSFERS OUT	330,000.00	115,561.33	216,571.00

CITY OF COTULLA, TEXAS
 PROPOSED BUDGET
 FISCAL YEAR ENDING SEPTEMBER 30, 2025

Account #	Account Description	BUDGET 2023-2024	2024 Actual 10/1/2023 - 6/30/24	PROPOSED BUDGET 2024-2025
DEBT SERVICE FUND				
REVENUES/TRANSFERS IN				
63-00-3010	AD VALOREM TAXES-CURRENT	889,531.00	788,603.57	1,011,122.00
63-00-3012	AD VALOREM TAXES-DELINQUENT	80,000.00	55,997.34	60,000.00
63-00-3015	PENALTY & INT. DELINQUENT TAX	32,000.00	30,252.74	30,000.00
63-00-3997	TRANSFER FROM ECON. DEV. FUND	100,000.00	-	100,000.00
	TOTAL REVENUES/TRANSFERS IN	1,101,531.00	874,853.65	1,201,122.00
EXPENDITURES/TRANSFERS OUT				
63-63-0000	2008 Bond Refunding Expenditures	-	-	-
63-63-8422	USDA CITY HALL PRINCIPAL SERIES 2017	41,000.00	41,000.00	42,000.00
63-63-8423	USDA CITY HALL INTEREST SERIES 2017	84,122.00	42,406.87	82,721.00
63-63-8424	LIMITED TAX & REV REFUNDING PRINCIPAL 20	240,000.00	125,000.00	245,000.00
63-63-8425	LIMITED TAX & REV REFUNDING INTEREST 202	73,710.00	84,334.50	68,036.00
63-63-9915	TRANSFER TO WATER & SEWER FUND	662,699.00	-	763,365.00
	TOTAL EXPENDITURES/TRANSFERS OUT	1,101,531.00	292,741.37	1,201,122.00

PERSONNEL GENERAL ORDER

**CITY OF COTULLA, TEXAS
PAYROLL BUDGET BY DEPARTMENT
OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

TITLE	HOURLY RATE	BUDGET AMOUNT (2088 HRS)	3% INCREASE	
			Hourly Rate	HOURLY RATE
GENERAL FUND				
ADMINISTRATION				
CITY ADMINISTRATOR	53.00	110,664	54.59	113,984
CITY SECRETARY	37.86	79,052	39.00	81,423
ACCOUNTS PAYABLE	37.86	79,052	39.00	81,423
ACCOUNTANT	35.34	73,790	36.40	76,004
INFORMATION TECHNOLOGY	18.19	37,981	18.74	39,120
UTILITY BILLING CLERK	18.00	37,584	18.54	38,712
PERMITS CLERK	17.83	37,229	18.36	38,346
DRIVE-THRU CLERK	16.55	34,556	17.05	35,593
FRONT-WINDOW CLERK	15.00	31,320	15.45	32,260
CLERK	15.00	31,320	15.45	32,260
		<u>552,547</u>		<u>569,124</u>
ANIMAL CONTROL				
ANIMAL CONTROL SUPERVISOR	21.58	45,058	22.23	46,409
CODE COMPLIANCE				
CODE ENFORCMENT OFFICER	28.25	58,996	29.10	60,766
STREET & PARKS				
PUBLIC WORK SUPERINTENDENT	40.45	84,460	41.66	86,993
INTERIM-SUPERVISOR	20.51	42,815	21.12	44,100
OPERATOR	19.63	40,979	20.21	42,208
LABORER	18.69	39,025	19.25	40,195
LABORER	18.29	38,190	18.84	39,335
LABORER	18.27	38,148	18.82	39,292
CREW LEADER-FIELD OPERATIONS	16.55	34,558	17.05	35,595
LABORER	16.55	34,558	17.05	35,595
LABORER	16.07	33,554	16.55	34,561
LABORER	15.77	32,928	16.24	33,916
OPERATOR	15.00	31,320	15.45	32,260
LABORER	13.65	28,501	14.06	29,356
		<u>479,036</u>		<u>493,407</u>
TOTAL GENERAL FUND		<u>1,135,637</u>		<u>1,169,706</u>

CITY OF COTULLA, TEXAS
 PAYROLL BUDGET BY DEPARTMENT
 OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025

TITLE	HOURLY RATE	BUDGET AMOUNT (2088 HRS)	3% INCREASE	
			Hourly Rate	HOURLY RATE
WATER				
CREW LEADER	30.05	62,744	30.95	64,627
CREW LEADER	22.11	46,166	22.77	47,551
LABORER	16.59	34,640	17.09	35,679
LABORER	15.23	31,800	15.69	32,754
LABORER	15.00	31,320	15.45	32,260
		206,670		212,870
SEWER				
WATER/SEWER SUPERINTENDENT	41.76	87,185	43.01	89,801
LABORER	23.00	48,024	23.69	49,465
LABORER	15.00	31,320	15.45	32,260
		166,529		171,525
TOTAL WATER AND SEWER FUND		373,199		384,395
GAS				
GAS DEPARTMENT SUPERVIOR	16.00	33,408	16.48	34,410
LABORER	15.00	31,320	15.45	32,260
TOTAL GAS		64,728		66,670

**CITY OF COTULLA, TEXAS
PAYROLL BUDGET BY DEPARTMENT
OCTOBER 1, 2024 THROUGH SEPTEMBER 30, 2025**

TITLE	HOURLY RATE	BUDGET AMOUNT (2088 HRS)	3% INCREASE	
			Hourly Rate	HOURLY RATE
SANITATION				
SANITATION SUPERVISOR	23.92	49,945	24.64	51,443
SANITATION DRIVER	20.87	43,577	21.50	44,884
SANITATION DRIVER	18.90	39,463	19.47	40,647
LABORER	18.27	38,148	18.82	39,292
ATTENDANT	17.38	36,289	17.90	37,378
ATTENDANT	15.77	32,928	16.24	33,916
LABORER	15.02	31,362	15.47	32,303
LABORER	15.00	31,320	15.45	32,260
LABORER	15.00	31,320	15.45	32,260
ROLL-OFF DRIVER	15.00	31,320	15.45	32,260
TOTAL SOLID WASTE		<u>365,671</u>		<u>376,642</u>
CIVIC CENTER				
LABORER	18.27	38,148	18.82	39,292
LABORER	16.55	34,556	17.05	35,593
TOTAL CIVIC CENTER		<u>72,704</u>		<u>74,885</u>
MAIN STREET				
MAIN STREET COORDINATOR	25.34	52,904	26.10	54,491
TOTAL MAIN STREET		<u>52,904</u>		<u>54,491</u>
				2,126,788.54