

City of McLendon-Chisholm, Texas

Proposed Annual FY 2026/2027 Budget





City of McLendon-Chisholm

Rockwall County, Texas

Proposed Budget

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$551,058, which is a 57.9% increase, and of that amount \$90,727 is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Rate Comparison

	FY 2025-2026	FY 2026-2027
Property Tax Rate	\$0.092390/\$100	\$0.121555/\$100
No-New-Revenue Tax Rate	\$0.064168/\$100	\$0.110084/\$100
No-New-Revenue M&O Tax Rate	\$0.052912/\$100	\$0.082295/\$100
Voter-Approval Tax Rate	\$0.092390/\$100	\$0.121555/\$100
Debt Rate	\$0.011256/\$100	\$0.010542/\$100

The total amount of outstanding municipal debt obligations secured by property taxes: \$133,562

Source: 2026 Certified Appraisal Roll — Rockwall Central Appraisal District; 2026 Truth-in-Taxation Draft Worksheet (Form 50-856); FY 2026-2027 Proposed Budget.

CITYWIDE
2026/2027 PROPOSED BUDGET

City of McLendon-Chisholm, Texas — FY 2027 Citywide Budget Summary

Fund-Level Totals | FY 2025 Actuals through FY 2027 Proposed Budget

Fund / Total	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul–Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to FY 2026 Budget
General Fund									
Total Revenue	\$4,498,582	\$3,222,060	\$795,718	\$4,017,778	\$3,998,136	\$19,642	\$4,689,250	16.7%	17.3%
Total Expenses	\$2,804,126	\$3,492,326	\$508,321	\$4,000,647	\$2,371,353	\$1,629,294	\$2,320,089	(42.0%)	(2.2%)
Total Other Income (excl. Transfers In)	-	\$30	-	\$30	-	\$30	-	(100.0%)	-
Total Other Expenses (excl. Transfers In)	-	-	-	-	-	-	-	-	-
Transfers In	\$1,746	-	-	-	-	-	-	-	-
Transfers Out	\$1,696,829	\$1,172,680	\$443,496	\$1,616,176	\$1,701,783	(\$85,607)	\$2,369,161	46.6%	39.2%
Net General Fund	(\$627)	(\$1,442,916)	(\$156,099)	(\$1,599,015)	(\$75,000)	(\$1,524,015)	-	(100.0%)	(100.0%)
Debt Service Fund									
Total Revenue	\$130,399	\$133,989	\$544	\$134,533	\$119,050	\$15,483	\$133,742	(0.6%)	12.3%
Total Expenses	\$139,305	\$127,406	\$9,019	\$136,425	\$137,075	(\$650)	\$137,837	1.0%	0.6%
Total Other Income (excl. Transfers In)	\$7,789	-	-	-	-	-	\$4,095	-	-
Total Other Expenses (excl. Transfers In)	-	-	-	-	-	-	-	-	-
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Debt Service Fund	(\$1,117)	\$6,583	(\$8,475)	(\$1,892)	(\$18,025)	\$16,133	-	(100.0%)	(100.0%)
Public Safety Fund									
Total Revenue	\$256,500	\$191,803	\$9,675	\$201,478	\$200,034	\$1,444	\$217,500	8.0%	8.7%
Total Expenses	\$1,945,945	\$1,375,939	\$453,171	\$1,829,110	\$1,739,217	\$89,893	\$2,018,816	10.4%	16.1%
Total Other Income (excl. Transfers In)	(\$7,383)	\$11,455	-	\$11,455	-	\$11,455	-	(100.0%)	-
Total Other Expenses (excl. Transfers In)	-	-	-	-	-	-	-	-	-
Transfers In	\$1,696,829	\$1,172,680	\$443,497	\$1,616,177	\$1,539,183	\$76,994	\$1,801,316	11.5%	17.0%
Transfers Out	-	-	-	-	-	-	-	-	-
Net Public Safety Fund	\$1	(\$1)	\$1	-	-	-	-	-	-
Road Repair Fund									
Total Revenue	-	-	-	-	-	-	-	-	-
Total Expenses	-	-	-	-	-	-	\$567,845	-	-
Transfers In	-	-	-	-	-	-	\$567,845	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Road Repair Fund	-	-	-	-	-	-	-	-	-
Utility Fund									
Total Revenue	\$965,854	\$1,460,508	\$509,452	\$1,969,960	\$1,871,000	\$98,960	\$2,004,675	1.8%	7.1%
Total Expenses	\$2,141,293	\$1,537,866	\$514,406	\$2,052,272	\$2,081,270	(\$28,998)	\$2,124,675	3.5%	2.1%
Total Other Income (excl. Transfers In)	\$105,600	\$67,260	\$37,200	\$104,460	\$150,000	(\$45,540)	\$120,000	14.9%	(20.0%)
Total Other Expenses (excl. Transfers In)	-	-	-	-	-	-	-	-	-
Transfers In	-	\$109,282	-	\$109,282	-	\$109,282	-	(100.0%)	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Utility Fund	(\$1,069,839)	\$99,184	\$32,246	\$131,430	(\$60,270)	\$191,700	-	(100.0%)	(100.0%)
OVERALL CITYWIDE TOTAL									
Total Citywide Revenue	\$5,851,335	\$5,008,360	\$1,315,389	\$6,323,749	\$6,188,220	\$135,529	\$7,045,167	11.4%	13.8%
Total Citywide Expenses	\$7,030,669	\$6,533,537	\$1,484,917	\$8,018,454	\$6,328,915	\$1,689,539	\$7,169,262	(10.6%)	13.3%
Total Citywide Other Income (excl. Transfers In)	\$106,006	\$78,745	\$37,200	\$115,945	\$150,000	(\$34,055)	\$124,095	7.0%	(17.3%)
Total Citywide Other Expenses (excl. Transfers In)	-	-	-	-	-	-	-	-	-
Total Citywide Transfers In	\$1,698,575	\$1,281,962	\$443,497	\$1,725,459	\$1,539,183	\$186,276	\$2,369,161	37.3%	53.9%
Total Citywide Transfers Out	\$1,696,829	\$1,172,680	\$443,496	\$1,616,176	\$1,701,783	(\$85,607)	\$2,369,161	46.6%	39.2%
Net Citywide Surplus (Deficit)	(\$1,071,582)	(\$1,337,150)	(\$132,327)	(\$1,469,477)	(\$153,295)	(\$1,316,182)	-	(100.0%)	(100.0%)

City of McLendon-Chisholm, Texas
FY 2027 Proposed Budget – Summary of All Funds

Figures reflect the FY 2027 Proposed Budget (Column H) from each fund's individual workpaper as of August 10, 2026. Transfers In/Out are excluded from Total Other Income/Expenses above and shown separately below so interfund transfers are not double-counted at the Grand Total level.

	General Fund	Debt Service Fund	Public Safety Fund	Road Repair Fund	Subtotal - Governmental Funds	Utility Fund	Grand Total
Total Revenue	4,689,250	133,742	217,500	0	5,040,492	2,004,675	7,045,167
Total Expenses	2,320,089	137,837	2,018,816	567,845	5,044,587	2,124,675	7,169,262
Total Other Income (excl. Transfers In)	0	4,095	0	0	4,095	120,000	124,095
Total Other Expenses (excl. Transfers Out)	0	0	0	0	0	0	0
INTERFUND TRANSFERS							
Transfers In	0	0	1,801,316	567,845	2,369,161	0	2,369,161
Transfers Out	2,369,161	0	0	0	2,369,161	0	2,369,161
Net Surplus (Deficit)	0	0	0	0	0	0	0

Note: This report is a point-in-time snapshot. If any individual fund workpaper is revised, re-run this summary to refresh the figures above. "Subtotal - Governmental Funds" totals the General, Debt Service, Public Safety, and Road Repair Funds; Utility Fund (an enterprise fund) is shown separately and combined only in the Grand Total. Debt Service Fund's "Transfer from Surplus" (\$4,095) is an appropriation of the fund's own prior-year fund balance, not an interfund transfer, and is included in Total Other Income rather than the Transfers section below.

GENERAL FUND

City of McLendon-Chisholm, Texas
General Fund – FY 2027 Budget Development Workpaper
FY 2025 Actuals | FY 2026 YTD Actuals (thru 6/30/26) | FY 2026 Projected (Jul–Sep) | FY 2026 Budget | Variance

Account / Line Item	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul-Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to 2026 Budget
INCOME									
301 SpringFest	1,100	4,650	0	4,650	0	4,650	0	(100.0%)	
302 Franchise Income									
30202 FEC Electric	138,568	142,868	0	142,868	144,200	(1,332)	145,000	1.5%	0.6%
30204 AT&T	1,295	858	262	1,120	1,350	(230)	1,150	2.7%	(14.8%)
30216 Atmos Energy	66,634	63,428	0	63,428	85,000	(21,572)	75,000	18.2%	(11.8%)
30220 Oncor Electric Delivery	41,089	29,899	9,857	39,756	40,000	(244)	40,000	0.6%	0.0%
30221 CEBridge	295	152	39	191	400	(209)	200	4.7%	(50.0%)
30222 Peoples	146	55	13	68	100	(32)	100	47.1%	0.0%
30223 CSC Holdings	4,348	2,717	768	3,485	4,500	(1,015)	3,700	6.2%	(17.8%)
30224 Community Waste Disposal	64,754	48,279	12,922	61,201	72,500	(11,299)	61,200	(0.0%)	(15.6%)
30225 DirecTV	1,250	4,750	1,514	6,264	1,500	4,764	6,000	(4.2%)	300.0%
30299 Franchise Fee Income - Misc	48	75	42	117	0	117	80	(31.6%)	
Total 302 Franchise Income	318,427	293,081	25,417	318,498	349,550	(31,052)	332,430	4.4%	(4.9%)
303 Development Revenue									
30301 BOA	2,000	5,525	1,500	7,025	1,000	6,025	5,000	(28.8%)	400.0%
30302 Zoning Change	3,940	8,380	680	9,060	22,500	(13,440)	8,500	(6.2%)	(62.2%)
30304 Plat Fee Revenue	94,400	28,236	3,100	31,336	41,250	(9,914)	35,000	11.7%	(15.2%)
30308 From Development Account	68,459	76,629	24,666	101,295	100,000	1,295	100,000	(1.3%)	0.0%
30311 Special Use Permit Fees	1,425	465	265	730	1,250	(520)	1,250	71.2%	0.0%
30312 Sanitary Sewer Improvements	32,944	0	0	0	0	0			
Total 303 Development Revenue	203,168	119,235	30,211	149,446	166,000	(16,554)	149,750	0.2%	(9.8%)
304 Permit and Inspection Revenue									
30401 Contractor Registration Fee Inc	6,000	8,700	2,100	10,800	5,000	5,800	7,000	(35.2%)	40.0%
30403 Certificate of Occupancy	175	1,225	525	1,750	200	1,550	1,100	(37.1%)	450.0%
30404 Inspection Income	263,563	151,605	65,565	217,170	283,640	(66,470)	220,000	1.3%	(22.4%)
30405 Building Permit & Plan Review	1,070,428	725,727	344,127	1,069,854	1,049,446	20,408	1,090,428	1.9%	3.9%
30407 Demolition Permit Income	100	880	880	1,760	100	1,660	1,000	(43.2%)	900.0%
30408 Swimming Pool Permits	9,924	6,674	2,400	9,074	8,400	674	8,000	(11.8%)	(4.8%)
30409 OSSF Permit Revenue	42,480	24,835	11,020	35,855	44,000	(8,145)	45,000	25.5%	2.3%
30411 Food Service Permits	1,950	2,750	2,200	4,950	2,000	2,950	0		
Total 304 Permit and Inspection Revenue	1,394,620	922,396	428,817	1,351,213	1,392,786	(41,573)	1,372,528	1.6%	(1.5%)
305 Municipal Court Income	0	464	381	845	0	845	0		
Animal Control Services							20,000		
306 Interest Income									
30601 Alliance Interest Income	90,877	40,967	9,000	49,967	70,000	(20,033)	60,000	20.1%	(14.3%)
30602 Logic Interest Income	119,304	70,943	26,126	97,069	103,000	(5,931)	100,000	3.0%	(2.9%)
30603 Tex Pool Interest Income	961	497	139	636	900	(264)	1,000	57.2%	11.1%
Total 306 Interest Income	211,142	112,407	35,265	147,672	173,900	(26,228)	161,000	9.0%	(7.4%)
307 Sign Permit Income	789	1,710	1,205	2,915	0	2,915	2,000	(31.4%)	
309 Food Enforcement									
30904 Health Permit	600	800	0	800	0	800	800	0.0%	
Total 309 Food Enforcement	600	800	0	800	0	800	800	0.0%	
310 Sales Tax Revenue									
31001 Sales Tax Receipts	829,246	596,565	196,022	792,587	972,000	(179,413)	980,000	23.6%	0.8%
31002 Chp 380 Refunds	(65,207)	(40,000)	(15,000)	(55,000)	(260,000)	205,000	(60,000)	9.1%	(76.9%)
Total 310 Sales Tax Revenue	764,039	556,565	181,022	737,587	712,000	25,587	920,000	24.7%	29.2%
313 Donations	10,904	0	0	0	1,000	(1,000)	0		
31302 Veterans Memorial Fundraising C	(10)	(120)	0	(120)	100	(220)	0	(100.0%)	
Total 313 Donations	10,894	(120)	0	(120)	1,100	(1,220)	0	(100.0%)	
315 Trash / Recycling Revenue	708,852	0	0	0	0	0	0		
317 Ad Valorem Tax									
31701 Ad Valorem Tax - M&O	840,749	963,932	2,000	965,932	836,500	129,432	1,370,046	41.8%	63.8%
Total 317 Ad Valorem Tax	840,749	963,932	2,000	965,932	836,500	129,432	1,370,046	41.8%	63.8%
321 Code Enforcement	5,389	8,352	0	8,352	8,000	352	8,000	(4.2%)	0.0%
32700 Other Revenue									
32701 Copies Public Information Incom	0	686	686	1,372	300	1,072	500	(63.6%)	66.7%
32702 Credit Card Fee Revenue	33,306	21,170	8,775	29,945	35,500	(5,555)	30,000	0.2%	(15.5%)
32703 Hotel Occupancy Tax	1,315	0	0	0	2,800	(2,800)	0		(100.0%)
32704 Miscellaneous Income	4,192	4,249	2,640	6,889	2,500	4,389	5,000	(27.4%)	100.0%
Total 32700 Other Revenue	38,813	26,105	12,101	38,206	41,100	(2,894)	35,500	(7.1%)	(13.6%)
32705 Opioid Abatement Fund	0	308	0	308	0	308	0	(100.0%)	
399 Administration Fee	0	212,175	79,299	291,474	317,200	(25,726)	317,196	8.8%	(0.0%)
Total Income	4,498,582	3,222,060	795,718	4,017,778	3,998,136	19,642	4,689,250	16.7%	17.3%
Gross Profit	4,498,582	3,222,060	795,718	4,017,778	3,998,136	19,642	4,689,250	16.7%	17.3%
EXPENSES									
400 Operating Expenditures									
402 Election Expense	7,081	6,241	0	6,241	8,000	(1,759)	8,000	28.2%	0.0%
410 Contracted Services									
41003 Building Inspections	345,926	262,791	97,983	360,774	325,000	35,774	250,000	(30.7%)	(23.1%)
41004 Engineer Fees-Development	43,277	71,672	20,555	92,227	40,000	52,227	100,000	8.4%	150.0%
41005 City Planner - Development	675	12,221	12,221	24,442	0	24,442	25,000	2.3%	
41006 Legal - Development	4,824	14,704	0	14,704	5,000	9,704	15,000	2.0%	200.0%
41007 Environmental & Health Inspect	26,135	17,760	8,870	26,630	20,000	6,630	25,000	(6.1%)	25.0%
41008 Animal Control	19,085	15,875	4,771	20,646	19,100	1,546	20,000	(3.1%)	4.7%
41015 Residential Trash/Recycling	610,475	0	0	0	0	0	0		
41016 Code Compliance	7,267	1,108	60	1,168	6,000	(4,832)	6,000	413.7%	0.0%
41099 Other Contracted Services	3,948	3,801	3,801	7,602	250	7,352	5,000	(34.2%)	1900.0%
Total 410 Contracted Services	1,061,612	399,932	148,261	548,193	415,350	132,843	446,000	(18.6%)	7.4%

411 Vehicles Expenses	2,561	1,452	500	1,952	3,500	(1,548)	3,500	79.3%	0.0%
412 Supplies	3,132	1,265	441	1,706	8,000	(6,294)	5,000	193.1%	(37.5%)
418 Membership Fees	6,669	7,439	349	7,788	8,500	(712)	10,000	28.4%	17.6%
422 Public Notice Expense	7,448	8,675	3,530	12,205	6,500	5,705	8,000	(34.5%)	23.1%
423 Community Functions	273	0	0	0	0	0			
42301 SpringFest / SummerFest	1,095	0	0	0	0	0	10,000		
42302 Christmas Tree Lighting	2,506	3,895	0	3,895	2,500	1,395	3,000	(23.0%)	20.0%
42306 Citizen Recognition	10,553	7,079	0	7,079	7,000	79	8,000	13.0%	14.3%
42309 Community Functions - Other	2,865	7,744	0	7,744	7,000	744	5,000	(35.4%)	(28.6%)
Total 423 Community Functions	17,292	18,718	0	18,718	16,500	2,218	26,000	38.9%	57.6%
426 Appraisal District Collection	12,474	10,848	3,616	14,464	12,000	2,464	14,000	(3.2%)	16.7%
429 Street Lights	2,563	1,846	634	2,480	3,000	(520)	2,500	0.8%	(16.7%)
401 Municipal Court	0	0	0	0	500	(500)	0		(100.0%)
Total 400 Operating Expenditures	1,120,832	456,416	157,331	613,747	481,850	131,897	523,000	(14.8%)	8.5%
431 Public Works	0	2,784	1,465	4,249	10,000	(5,751)	8,000	88.3%	(20.0%)
500 Facility Expenses									
502 Electricity	3,378	3,852	1,237	5,089	3,500	1,589	5,090	0.0%	45.4%
506 Water	12,287	6,624	5,200	11,824	15,000	(3,176)	11,824	0.0%	(21.2%)
514 Building Maint/Improvements	42,243	16,148	7,019	23,167	30,000	(6,833)	35,000	51.1%	16.7%
516 Lawn Maintenance	15,340	7,828	2,655	10,483	16,000	(5,517)		(100.0%)	(100.0%)
520 Telephone & Internet	6,911	4,825	1,490	6,315	7,500	(1,185)	6,315	0.0%	(15.8%)
Total 500 Facility Expenses	80,159	39,277	17,601	56,878	72,000	(15,122)	58,229	2.4%	(19.1%)
600 General & Administrative Exp									
606 Employee Costs									
60601 Staff Salaries	614,276	477,637	150,000	627,637	714,000	(86,363)	910,077	45.0%	27.5%
60609 Payroll Tax Expense	46,903	36,598	13,206	49,804	54,500	(4,696)	68,269	37.1%	25.3%
60612 Retirement Plan Contributions	30,810	35,470	12,922	48,392	53,500	(5,108)	68,984	42.6%	28.9%
60613 Health Insurance Expense	24,442	35,636	18,898	54,534	35,000	19,534	79,108	45.1%	126.0%
60614 Dental Insurance Expense	831	1,236	504	1,740	2,000	(260)	4,720	171.3%	136.0%
60615 Vision Insurance	214	156	23	179	400	(221)	724	304.5%	81.0%
60616 Disability Insurance	4,213	3,311	1,446	4,757	4,500	257	4,732	(0.5%)	5.2%
60617 OPEB Expense	1,548	0	0	0	0	0	0		
60619 HRA Reimbursements	10,096	11,376	4,086	15,462	12,000	3,462	15,500	0.2%	29.2%
60622 Taxable Fringe Benefits	2,077	4,999	1,842	6,841	6,840	1	6,840	(0.0%)	0.0%
60624 Workers' Comp Insurance	6,080	1,413	0	1,413	1,413	0	1,675	18.5%	18.5%
60625 Moving Allowance	0	5,000	0	5,000	0	5,000	0		
60626 HSA Expenses	0	48	14	62	0	62	70	12.9%	
Total 606 Employee Costs	741,490	612,880	202,941	815,821	884,153	(68,332)	1,160,699	42.3%	31.3%
618 Insurance									
61801 General Liability Insurance Exp	1,856	3,396	0	3,396	2,000	1,396	5,959	75.5%	198.0%
61802 Property Insurance	8,410	5,112	0	5,112	9,500	(4,388)	6,052	18.4%	(36.3%)
61804 Other Ins	1,897	881	0	881	2,000	(1,119)	2,000	127.0%	0.0%
Total 618 Insurance	12,163	9,389	0	9,389	13,500	(4,111)	14,011	49.2%	3.8%
619 Software Subscriptions	41,234	95,503	27,842	123,345	100,000	23,345	23,950	(80.6%)	(76.1%)
622 Office Supplies - City Hall	9,035	3,108	505	3,613	15,000	(11,387)	12,000	232.1%	(20.0%)
623 Office Equipment	11,801	3,305	1,360	4,665	7,500	(2,835)	5,000	7.2%	(33.3%)
624 Office Equip Maintenance	5,041	231	231	462	7,000	(6,538)	8,000	1631.6%	14.3%
625 Printed Materials	16,929	4,558	252	4,810	2,000	2,810	5,000	4.0%	150.0%
626 Postage	4,240	1,370	680	2,050	2,000	50	2,100	2.4%	5.0%
628 Bank Fees									
62801 Bank Service Charges	1,677	985	440	1,425	1,250	175	1,250	(12.3%)	0.0%
62802 Credit Card Processing Fees	34,509	22,091	7,454	29,545	30,000	(455)	30,000	1.5%	0.0%
Total 628 Bank Fees	36,186	23,076	7,894	30,970	31,250	(280)	31,250	0.9%	0.0%
630 Legal & Professional									
63001 Accounting & Payroll Services	84,000	64,575	21,525	86,100	86,100	0	86,100	0.0%	0.0%
63002 Financial Audit	13,250	13,750	0	13,750	13,250	500	14,750	7.3%	11.3%
63003 Legal	48,082	34,651	11,380	46,031	50,000	(3,969)	50,000	8.6%	0.0%
63004 Consultants	0	7,000	0	7,000	40,000	(33,000)	40,000	471.4%	0.0%
63005 City Planner	45,467	52,639	17,546	70,185	50,000	20,185	35,000	(50.1%)	(30.0%)
63008 Financial Consulting	48,065	32,791	10,930	43,721	0	43,721	0		
63009 Engineering	8,000	9,600	3,200	12,800	3,500	9,300	15,000	17.2%	328.6%
63010 IT Support	58,022	37,203	14,882	52,085	55,000	(2,915)	55,000	5.6%	0.0%
63011 Website Expense	12,552	8,138	2,000	10,138	13,000	(2,862)	18,000	77.5%	38.5%
Total 630 Legal & Professional	317,438	260,347	81,463	341,810	310,850	30,960	313,850	(8.2%)	1.0%
633 Penalties & Fees	0	794	0	794	0	794	0	(100.0%)	
647 Council Meetings Expenses	5,075	4,303	1,697	6,000	5,000	1,000	6,000	0.0%	20.0%
648 Training									
64801 Admin Training	14,297	3,337	0	3,337	7,500	(4,163)	10,000	199.7%	33.3%
64802 Council Training	27,023	1,607	0	1,607	7,500	(5,893)	10,500	553.4%	40.0%
Total 648 Training	41,320	4,944	0	4,944	15,000	(10,056)	20,500	314.6%	36.7%
652 Staff Appreciation	3,272	809	0	809	3,000	(2,191)	4,000	394.4%	33.3%
699 Expense Accounts									
69901 Non-Departmental Expenses	18,161	3,356	1,119	4,475	10,000	(5,525)	0	(100.0%)	(100.0%)
69902 Expense Acct - City Manager	486	494	900	1,394	5,000	(3,606)	5,000	258.7%	0.0%
69903 Expense Acct - Mayor	5,670	3,221	300	3,521	2,500	1,021	3,000	(14.8%)	20.0%
Total 699 Expense Accounts	24,317	7,071	2,319	9,390	17,500	(8,110)	8,000	(14.8%)	(54.3%)
604 Municipal Manuals, Books & Maps									
60401 Manuals/Books Expense	1,269	0	0	0	500	(500)	500		0.0%
Total 604 Municipal Manuals, Books & Maps	1,269	0	0	0	500	(500)	500		0.0%
655 Code Of Ordinances	0	0	0	0	500	(500)	500		0.0%
Total 600 General & Administrative Exp	1,270,810	1,031,688	327,184	1,358,872	1,414,753	(55,881)	1,615,360	18.9%	14.2%
651 Travel									
651.1 Mileage	0	1,558	519	2,077	5,000	(2,923)	5,000	140.7%	0.0%
651.2 Airfare	0	750	250	1,000	3,000	(2,000)	0	(100.0%)	(100.0%)
651.3 Transportation	0	81	27	108	1,000	(892)	500	363.0%	(50.0%)
651.4 Lodging	0	8,061	2,687	10,748	7,500	3,248	12,000	11.6%	60.0%
651.5 Parking	0	951	317	1,268	250	1,018	2,000	57.7%	700.0%
651.6 Meals	0	2,821	940	3,761	3,500	261	4,000	6.4%	14.3%
Total 651 Travel	0	14,222	4,740	18,962	20,250	(1,288)	23,500	23.9%	16.0%

700 Capital Expenditures									
70001 Road Repairs	311,195	1,580,438		1,580,438	300,000	1,280,438		(100.0%)	(100.0%)
70002 Office Equipment	0	2,985	0	2,985	2,500	485	0	(100.0%)	(100.0%)
70006 Public Works Bldg	0	317,512		317,512	0	317,512	0	(100.0%)	
70007 Computers	0	2,379	0	2,379	20,000	(17,621)	8,000	236.3%	(60.0%)
70009 Sewer Line Expansion - 2021	21,130	0	0	0	0	0	0		
70013 Maintenance Equipment	0	44,625		44,625	0	44,625	40,000	(10.4%)	
70010 Vehicles	0	0		0	50,000	(50,000)	44,000		(12.0%)
Total 700 Capital Expenditures	332,325	1,947,939	0	1,947,939	372,500	1,575,439	92,000	(95.3%)	(75.3%)
Total Expenses	2,804,126	3,492,326	508,321	4,000,647	2,371,353	1,629,294	2,320,089	(42.0%)	(2.2%)
Net Operating Income	1,694,456	(270,266)	287,398	17,132	1,626,783	(1,609,652)	2,369,161	13729.3%	45.6%
OTHER INCOME									
900 Transfers In	1,746	0	0	0	0	0	0		
81011 Late Fee Income	0	30	0	30	0	30	0	(100.0%)	
Total Other Income	1,746	30	0	30	0	30	0	(100.0%)	
OTHER EXPENSES									
901 Transfers Out - Fire Dept	1,696,829	1,172,680	443,496	1,616,176	1,701,783	(85,607)	1,801,316	11.5%	5.8%
Transfers Out - Road Fund							567,845		
Total Other Expenses	1,696,829	1,172,680	443,496	1,616,176	1,701,783	(85,607)	2,369,161	46.6%	39.2%
Net Other Income	(1,695,083)	(1,172,650)	(443,496)	(1,616,146)	(1,701,783)	85,637	(2,369,161)	46.6%	39.2%
Net Surplus (Deficit)	(627)	(1,442,916)	(156,099)	(1,599,015)	(75,000)	(1,524,015)	0	(100.0%)	(100.0%)

Road repairs reduced by \$146,545 to balance the budget.

PUBLIC SAFETY FUND

City of McLendon-Chisholm, Texas									
Public Safety Fund – FY 2027 Budget Development Worksheet									
FY 2025 Actuals FY 2026 YTD Actuals (thru 6/30/26) FY 2026 Projected (Jul-Sep) FY 2026 Budget Variance									
Account / Line Item	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul-Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to 2026 Budget
INCOME									
313 Donations	200	0	0	0	0	0	500		
31301 Donated Assets	14,700	0		0	0	0			
Total 313 Donations	14,900	0	0	0	0	0	500		
316 County Contract	157,534	164,034	0	164,034	164,034	0	167,000	1.8%	1.8%
319 Grants	57,051	2,494	0	2,494	0	2,494		(100.0%)	
326 Fire Protection and EMS Service Fees									
32602 Monthly Charges	27,000	25,275	9,675	34,950	36,000	(1,050)	50,000	43.1%	38.9%
Total 326 Fire Protection and EMS Service Fees	27,000	25,275	9,675	34,950	36,000	(1,050)	50,000	43.1%	38.9%
32700 Other Revenue									
32704 Miscellaneous Income	15	0	0	0	0	0	0		
Total 32700 Other Revenue	15	0	0	0	0	0	0		
Total Income	256,500	191,803	9,675	201,478	200,034	1,444	217,500	8.0%	8.7%
Gross Profit	256,500	191,803	9,675	201,478	200,034	1,444	217,500	8.0%	8.7%
EXPENSES									
430 Operating Expenditures - Public Safety									
43002 Fuel	18,327	19,129	5,901	25,030	18,000	7,030	22,000	(12.1%)	22.2%
43003 Maintenance & Repair - Vehicles	59,756	38,390	10,850	49,240	50,000	(760)	40,000	(18.8%)	(20.0%)
43005 Gear and Supplies	46,611	27,673	9,945	37,618	60,000	(22,382)	37,000	(1.6%)	(38.3%)
43006 Compliance	13,450	9,146	2,937	12,083	15,000	(2,917)	16,000	32.4%	6.7%
43007 Communications	13,916	0	0	0	20,000	(20,000)	8,000		(60.0%)
43008 Dispatch	10,000	10,000	3,333	13,333	10,000	3,333	10,000	(25.0%)	0.0%
43009 Training	19,026	11,662	7,141	18,803	15,000	3,803	20,000	6.4%	33.3%
Tools & Equipment							5,000		
Uniforms							6,000		
43030 EMS	6,921	4,565	1,522	6,087	7,125	(1,038)	10,000	64.3%	40.4%
Total 430 Operating Expenditures - Public Safety	188,007	120,565	41,629	162,194	195,125	(32,931)	174,000	7.3%	(10.8%)
500 Facility Expenses									
502 Electricity	11,051	8,925	2,889	11,814	12,000	(186)	12,000	1.6%	0.0%
506 Water	2,074	1,459	546	2,005	3,000	(995)	2,500	24.7%	(16.7%)
514 Building Maint/Improvements	20,934	5,993	2,060	8,053	20,000	(11,947)	10,000	24.2%	(50.0%)
516 Lawn Maintenance	12	59	20	79	0	79	2,000	2431.6%	
520 Telephone & Internet	6,557	4,230	1,381	5,611	7,500	(1,889)	6,000	6.9%	(20.0%)
Total 500 Facility Expenses	40,628	20,666	6,896	27,562	42,500	(14,938)	32,500	17.9%	(23.5%)
600 General & Administrative Exp									
604 Municipal Manuals, Books & Maps									
60401 Manuals/Books Expense	202	0	0	0	0	0	500		
Total 604 Municipal Manuals, Books & Maps	202	0	0	0	0	0	500		
606 Employee Costs									
60601 Staff Salaries	1,175,988	851,493	310,758	1,162,251	1,084,250	78,001	1,301,934	12.0%	20.1%
60609 Payroll Tax Expense	88,654	64,938	21,576	86,514	82,750	3,764	99,598	15.1%	20.4%
60612 Retirement Plan Contributions	62,372	55,436	12,022	67,458	76,250	(8,792)	85,885	27.3%	12.6%
60613 Health Insurance Expense	107,577	95,918	35,253	131,171	120,000	11,171	121,928	(7.0%)	1.6%
60614 Dental Insurance Expense	5,102	5,408	1,828	7,236	6,500	736	7,342	1.5%	13.0%
60615 Vision Insurance	1,053	578	193	771	1,000	(229)	1,126	46.0%	12.6%
60616 Disability Insurance	10,347	5,043	1,534	6,577	10,500	(3,923)	6,564	(0.2%)	(37.5%)
60617 OPEB Expense	3,135	0	1,045	1,045	0	1,045	1,045	0.0%	
60619 HRA Reimbursements	20,683	15,713	6,062	21,775	22,500	(725)	22,500	3.3%	0.0%
60624 Workers' Comp Insurance	33,423	40,870	13,623	54,493	33,492	21,001	30,465	(44.1%)	(9.0%)
60626 HSA Expenses	0	101	15	116	0	116	116	0.0%	
Total 606 Employee Costs	1,508,334	1,135,498	403,909	1,539,407	1,437,242	102,165	1,678,503	9.0%	16.8%
618 Insurance									
61801 General Liability Insurance Exp	16,624	16,575	0	16,575	17,500	(925)	14,058	(15.2%)	(19.7%)
61802 Property Insurance	20,591	20,469	0	20,469	22,500	(2,031)	21,182	3.5%	(5.9%)
Total 618 Insurance	37,215	37,044	0	37,044	40,000	(2,956)	35,240	(4.9%)	(11.9%)
619 Software Subscriptions	5,603	0	0	0	1,000	(1,000)	10,000		900.0%
622 Office Supplies	0	62	0	62	0	62	0	(100.0%)	
623 Office Equipment	1,829	1,887	587	2,474	2,000	474	2,000	(19.2%)	0.0%
624 Office Equip Maintenance	908	438	150	588	800	(212)	800	36.1%	0.0%
625 Printed Materials	85	225	0	225	0	225	200	(11.1%)	
626 Postage	3	0	0	0	50	(50)	50		0.0%
628 Bank Fees									
62801 Bank Service Charges	0	3	0	3	0	3		(100.0%)	
Total 628 Bank Fees	0	3	0	3	0	3	0	(100.0%)	
652 Staff Appreciation	4,100	2,184	0	2,184	3,000	(816)	6,000	174.7%	100.0%
Total 600 General & Administrative Exp	1,558,279	1,177,341	404,646	1,581,987	1,484,092	97,895	1,733,293	9.6%	16.8%
651 Travel									
651.1 Mileage	0	4	0	4	0	4		(100.0%)	
Total 651 Travel	0	4	0	4	0	4	0	(100.0%)	
700 Capital Expenditures									
70004 Fire Equipment	0	40,971	0	40,971	0	40,971	69,023	68.5%	
70010 Vehicles	159,031	16,392	0	16,392	7,500	8,892	10,000	(39.0%)	33.3%
Total 700 Capital Expenditures	159,031	57,363	0	57,363	7,500	49,863	79,023	37.8%	953.6%
43013 Fire Marshal Equipment	0	0	0	0	10,000	(10,000)		(100.0%)	
Reimbursements									
Cell Phone	0	0	0	0	0	0	0		
Total Reimbursements	0	0	0	0	0	0	0		
Total Expenses	1,945,945	1,375,939	453,171	1,829,110	1,739,217	89,893	2,018,816	10.4%	16.1%
Net Operating Income	(1,689,445)	(1,184,136)	(443,496)	(1,627,632)	(1,539,183)	(88,449)	(1,801,316)	10.7%	17.0%
OTHER INCOME									
81003 Gain on Sale of Asset	(7,383)	0	0	0	0	0	0		
81010 Miscellaneous Income	0	11,455	0	11,455	0	11,455	0	(100.0%)	
900 Transfers In	1,695,829	1,172,680	443,497	1,616,177	1,539,183	76,994	1,801,316	11.5%	17.0%
Total Other Income	1,688,446	1,184,135	443,497	1,627,632	1,539,183	88,449	1,801,316	10.7%	17.0%
OTHER EXPENSES									
Total Other Expenses	0	0	0	0	0	0	0		
Net Other Income	1,688,446	1,184,135	443,497	1,627,632	1,539,183	88,449	1,801,316	10.7%	17.0%
Net Income	1	(1)	1	0	0	0	0		

UTILITY FUND

City of McLendon-Chisholm, Texas
Utility Fund – FY 2027 Budget Development Worksheet

FY 2026 YTD Actuals (thru 6/30/26) | FY 2026 Projected (Jul-Sep) | FY 2027 Draft Budget — FY 2025 Actuals and FY 2026 Budget columns pending Utility Fund exports from QBO (P&L by Class and Budgeting)

Account / Line Item	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul-Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to 2026 Budget
INCOME									
306 Interest Income					90000				
30601 Alliance Interest Income	38,796	10,763	4,232	14,995		14,995	10,900	(27.3%)	
30602 Logic Interest Income	38,095	4,345	1,270	5,615		5,615	3,325	(40.8%)	
Total 306 Interest Income	76,891	15,108	5,502	20,610	90,000	(69,390)	14,225	(31.0%)	(84.2%)
315 Trash / Recycling Revenue	0	573,904	198,461	772,365	735,000	37,365	765,000	(1.0%)	4.1%
322 Sewer Utility Revenue									
32200 Sewer Usage Fees	889,543	868,881	304,192	1,173,073	1,046,000	127,073	1,220,000	4.0%	16.6%
32204 Sewer Deposit Refunds	(580)	(1,010)	(391)	(1,401)		(1,401)	(1,300)	(7.2%)	
32207 Sewer Commercial Fees	0	3,625	1,688	5,313		5,313	6,750	27.0%	
Total 322 Sewer Utility Revenue	888,963	871,496	305,489	1,176,985	1,046,000	130,985	1,225,450	4.1%	17.2%
Total Income	965,854	1,460,508	509,452	1,969,960	1,871,000	98,960	2,004,675	1.8%	7.1%
Gross Profit	965,854	1,460,508	509,452	1,969,960	1,871,000	98,960	2,004,675	1.8%	7.1%
EXPENSES									
400 Operating Expenditures									
410 Contracted Services									
41012 Remediation Services	1,256,713								
41015 Residential Trash/Recycling	0	503,281	170,855	674,136	660,000	14,136	675,000	0.1%	2.3%
Total 410 Contracted Services	1,256,713	503,281	170,855	674,136	660,000	14,136	675,000	0.1%	2.3%
Total 400 Operating Expenditures	1,256,713	503,281	170,855	674,136	660,000	14,136	675,000	0.1%	2.3%
413 Sewer Operation & Maintenance									
41304 O&M Agreement	161,186	134,162	47,858	182,020	180,000	2,020	192,000	5.5%	6.7%
41305 Nonstandard O&M Expense	92,659	82,754	43,508	126,262	120,000	6,262	132,600	5.0%	10.5%
41308 Electricity	99	76	25	101	120	(19)	145	43.6%	20.8%
41310 Sewer Treatment	607,001	549,881	165,991	715,872	780,000	(64,128)	735,000	2.7%	(5.8%)
Total 413 Sewer Operation & Maintenance	860,945	766,873	257,382	1,024,255	1,080,120	(55,865)	1,059,745	3.5%	(1.9%)
500 Facility Expenses									
520 Telephone & Internet	6,387	7,429	2,449	9,878	6,250	3,628	10,000	1.2%	60.0%
Total 500 Facility Expenses	6,387	7,429	2,449	9,878	6,250	3,628	10,000	1.2%	60.0%
600 General & Administrative Exp									
628 Bank Fees									
62801 Bank Service Charges	88	45	15	60	100	(40)	60	0.0%	(40.0%)
62802 Credit Card Processing Fees	0	15	4	19	0	19	20	5.3%	
Total 628 Bank Fees	88	60	19	79	100	(21)	80	1.3%	(20.0%)
629 Administrative Fee	0	237,900	79,300	317,200	317,200	0	317,200	0.0%	0.0%
630 Legal & Professional									
63001 Accounting & Payroll Services	17,160	13,203	4,401	17,604	17,600	4	17,650	0.3%	0.3%
63009 Engineering	0	9,120	0	9,120	0	9,120	10,000	9.6%	
Total 630 Legal & Professional	17,160	22,323	4,401	26,724	17,600	9,124	27,650	3.5%	57.1%
Total 600 General & Administrative Exp	17,248	260,283	83,720	344,003	334,900	9,103	344,930	0.3%	3.0%
Total 700 Capital Expenditures							35,000		
Total Expenses	2,141,293	1,537,866	514,406	2,052,272	2,081,270	(28,998)	2,124,675	3.5%	2.1%
Net Operating Income	(1,175,439)	(77,358)	(4,954)	(82,312)	(210,270)	127,958	(120,000)	45.8%	(42.9%)
OTHER INCOME									
81001 Sewer Tap Fees	264,000	168,000	93,000	261,000	300,000	(39,000)	300,000	14.9%	0.0%
81002 Sewer Tap Fee Rebates	(158,400)	(100,800)	(55,800)	(156,600)	(150,000)	(6,600)	(180,000)	14.9%	20.0%
81011 Late Fee Income	0	60	0	60	0	60	0	(100.0%)	
900 Transfers In	0	109,282		109,282		109,282	0	(100.0%)	
Total Other Income	105,600	176,542	37,200	213,742	150,000	63,742	120,000	(43.9%)	(20.0%)
Net Other Income	105,600	176,542	37,200	213,742	150,000	63,742	120,000	(43.9%)	(20.0%)
Net Income	(1,069,839)	99,184	32,246	131,430	(60,270)	191,700	0		

DEBT SERVICE FUND

City of McLendon-Chisholm, Texas
Debt Service Fund – FY 2027 Budget Development Workpaper

FY 2025 Actuals | FY 2026 YTD Actuals (thru 6/30/26) | FY 2026 Projected (Jul-Sep) | FY 2026 Budget | FY 2027 Proposed Budget

Account / Line Item	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul-Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to 2026 Budget
INCOME									
306 Interest Income									
30601 Alliance Interest Income	596	172	44	216	500	(284)	180	(16.7%)	(64.0%)
30607 Wilmington Accrued Int Income	2,596	0	0	0	2,500	(2,500)	0		(100.0%)
Total 306 Interest Income	3,192	172	44	216	3,000	(2,784)	180	(16.7%)	(94.0%)
317 Ad Valorem Tax									
31702 Ad Valorem Tax - Debt Service	127,207	133,817	500	134,317	116,050	18,267	133,562	(0.6%)	15.1%
Total 317 Ad Valorem Tax	127,207	133,817	500	134,317	116,050	18,267	133,562	(0.6%)	15.1%
Total Income	130,399	133,989	544	134,533	119,050	15,483	133,742	(0.6%)	12.3%
Gross Profit	130,399	133,989	544	134,533	119,050	15,483	133,742	(0.6%)	12.3%
EXPENSES									
600 General & Administrative Exp									
628 Bank Fees									
62801 Bank Service Charges	5	0	0	0		0			
62803 Willmington Trust Fees	350	350	0	350	1,000	(650)	350	0.0%	(65.0%)
Total 628 Bank Fees	355	350	0	350	1,000	(650)	350	0.0%	(65.0%)
660 Bond Interest Expense	38,950	27,056	9,019	36,075	36,075	0	32,487	(9.9%)	(9.9%)
Total 600 General & Administrative Exp	39,305	27,406	9,019	36,425	37,075	(650)	32,837	(9.9%)	(11.4%)
700 Capital Expenditures									
70008 Bond Principal	100,000	100,000	0	100,000	100,000	0	105,000.00	5.0%	5.0%
Total 700 Capital Expenditures	100,000	100,000	0	100,000	100,000	0	105,000.00	5.0%	5.0%
Total Expenses	139,305	127,406	9,019	136,425	137,075	(650)	137,837.00	1.0%	0.6%
Net Operating Income	(8,906)	6,583	(8,475)	(1,892)	(18,025)	16,133	(4,095.00)	116.4%	(77.3%)
OTHER INCOME									
81004 Bond Premium Amortization	7,789	0	0	0		0			
Transfer from Surplus							4,095		
Total Other Income	7,789	0	0	0	0	0	4,095		
Net Other Income	7,789	0	0	0	0	0	4,095		
Net Income	(1,117)	6,583	(8,475)	(1,892)	(18,025)	16,133	-	(100.0%)	(100.0%)

Road Maintenance FUND

City of McLendon-Chisholm, Texas

Road Maintenance Fund – FY 2027 Budget Development Workpaper

New fund for FY 2027 — no FY 2025/FY 2026 historical data. Columns B-G are structural placeholders only; FY 2027 Proposed Budget (Column H) is the only populated column.

Account / Line Item	FY 2025 Actuals	FY 2026 Actuals (YTD 6/30/26)	FY 2026 Projected (Jul-Sep)	Total FY 2026 Projected	FY 2026 Budget	Over / (Under) Budget \$	FY 2027 Proposed Budget	% Change FY27 Proposed to Projected Actual	% Change FY27 Proposed to 2026 Budget
INCOME									
Total Income	0	0	0	0	0	0	0	-	
Gross Profit	0	0	0	0	0	0	0	-	
EXPENSES									
700 Capital Expenditures									
70001 Road Repairs					0		0	567,845	
Total 700 Capital Expenditures	0	0	0	0	0	0	0	567,845	
Total Expenses	0	0	0	0	0	0	0	567,845	
Net Operating Income	0	0	0	0	0	0	0	(567,845)	
OTHER INCOME									
900 Transfers In					0		0	567,845	
Total Other Income	0	0	0	0	0	0	0	567,845	
Net Other Income	0	0	0	0	0	0	0	567,845	
Net Income	0	0	0	0	0	0	0	-	

Note: This is a newly established fund for FY 2027 — the \$567,845 in Road Repairs (700 Capital Expenditures) is funded entirely by a Transfer In from the General Fund, matching the "Transfers Out - Road Fund" line in the General Fund workpaper. Net Income is \$0 by design.