



PROPOSED BUDGET FISCAL YEAR 2027

VERSION 7 – 9.21.2026

CITY OF GLADEWATER**FISCAL YEAR 2026-2027****NO NEW REVENUE RATE - \$0.567207 [M&O RATE- 0.481637 AND I&S RATE- 0.085570]****BUDGET SUMMARY****GENERAL FUND- CONSOLIDATED**

FUND 1 REVENUE	\$	7,014,175
FUND 8 REVENUE	\$	522,334
TOTAL REVENUE	\$	<u>7,536,509</u>

GENERAL FUND EXPENDITURES

M&O DEBT SERVICE	\$	522,334
LEGISLATIVE	\$	154,235
ADMINISTRATIVE	\$	159,813
FINANCE	\$	206,024
FIRE	\$	1,095,118
POLICE	\$	2,296,876
STREETS & PARKS	\$	1,402,111
MUNICIPAL BUILDING & GRDS	\$	178,538
CODE ENFORCEMENT	\$	285,957
MUNICIPAL COURT	\$	117,461
ANIMAL CONTROL	\$	103,587
LIBRARY	\$	192,574
TAX	\$	74,000
CONTRACTUAL	\$	60,000
EMPLOYEE SERVICES & BENEFITS	\$	9,000
CONTRIBUTIONS & SUNDRY	\$	678,880
CAPITAL OUTLAY	\$	-
TOTAL GENERAL FUND EXPENSES	\$	<u>7,536,509</u>
NET AVAILABLE: GENERAL FUND	\$	<u>0</u>

TAX RATE BREAKDOWN

M&O	0.481637
I&S	0.08557
TOTAL	<u>0.567207</u>

TOTAL OF ALL FUNDS

TOTAL REVENUES	\$	13,338,789
TOTAL EXPENSES	\$	(13,338,789)
DIFFERENCE	\$	(0)
RESTRICTED FUNDS	\$	-
NET AVAILABLE FUNDS	\$	<u>(0)</u>

ENTERPRISE - CONSOLIDATED

FUND 2 REVENUE	\$	5,672,380
TOTAL FUND 2 REVENUE	\$	<u>5,672,380</u>

ENTERPRISE EXPENDITURES

WATER BILLING OFFICE	\$	172,107
WATER UTILITY PERSONNEL	\$	1,103,870
FRESH WATER PLANT	\$	870,014
WASTEWATER PLANT	\$	890,064
CONTRACTUAL	\$	71,000
EMPLOYEE SERVICES & BENEFITS	\$	5,000
INSURANCE & SUNDRY	\$	1,575,677
ENTERPRISE DEBT SERVICE	\$	984,647
TOTAL ENTERPRISE EXPENSES	\$	<u>5,672,380</u>
NET AVAILABLE: ENTERPRISE	\$	<u>(0)</u>

AIRPORT - CONSOLIDATED

TOTAL REVENUE	\$	48,300.00
TOTAL EXPENSES	\$	48,300.00
TOTAL RESTRICTED FUNDS	\$	-
NET AVAILABLE AIRPORT FUNDS	\$	<u>-</u>

CEMETERY - CONSOLIDATED

TOTAL REVENUE	\$	38,600.00
TOTAL EXPENSES	\$	38,600.00
TOTAL RESTRICTED FUNDS	\$	-
NET AVAILABLE CEMETERY FUNDS	\$	<u>-</u>

BALL PARK - CONSOLIDATED

TOTAL REVENUE	\$	43,000.00
TOTAL EXPENSES	\$	43,000.00
TOTAL RESTRICTED FUNDS	\$	-
NET AVAILABLE BALL PARK FUNDS	\$	<u>-</u>

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
TAXES					
AD VALOREM TAX - CURRENT	2,278,514	2,502,052	2,729,395	2,581,754	2,650,306
GREGG MARKET VALUATION					
UPSHUR MARKET VALUATION					
TOTAL CERTIFIED VALUE					
TOTAL TAXABLE VALUE					
CURRENT TAXES: M&O (0.481637) + I&S (0.08557)					
TOTAL TAX RATE: \$0.567207					
VALUE/100* TAX RATE					
DELINQUENT TAXES	73,930	89,697	76,000	79,348	78,000
PENALTY & INTEREST	55,446	72,618	57,000	72,909	70,000
TOTAL PROPERTY TAXES	2,407,891	2,664,368	2,862,395	2,734,010	2,798,306

NON-PROPERTY TAX REVENUES					
SALES TAX	1,048,427	1,826,754	1,792,993	1,821,837	1,961,837
MIXED BEV- PRIVATE CLUB TAXES	11,453	12,292	12,090	11,885	13,000
FRANCHISE TAX	276,370	267,016	280,000	273,197	309,386
HOTEL-MOTEL TAX	20,586	22,156	20,500	27,695	25,000
TOTAL NON-PROPERTY TAXES	1,356,837	2,128,218	2,105,583	2,134,615	2,309,223

COURT REVENUES					
PUBLIC SAFETY FINES	258,428	310,346	294,000	286,216	273,000
OPIOID GRANT	1,505	-	-	-	-
WARRANTS	22,961	26,361	22,000	24,659	23,000
COURT SECURITY	4,742	-	-	-	-
COURT TECHNOLOGY	4,104	-	-	-	-
CONSOLIDATED SECURITY & TECHNOLOGY	-	1,474	9,250	8,266	8,500
TRUANCY PREVENT/DIVERSION FUND	3,944	6,090	4,500	4,462	4,000
SEAT BELT FINES	-	-	-	301	-
OMNI BASE	6,520	9,785	7,000	7,328	7,100
TOTAL COURT RECEIPTS	302,204	354,057	336,750	331,232	315,600

LICENSES & PERMITS					
PERMITS- LAKE RAMP	6,838	8,712	6,900	13,248	13,500
PERMITS- BLDG, PLUMBING, A/C	23,006	30,735	23,000	63,851	62,000
PERMITS- ELECTRICAL	2,100	3,950	2,300	6,100	6,500
PERMITS- LIQUOR, DANCE, POOL HALL	2,520	5,560	3,000	2,870	3,200
PERMITS- OTHER	3,798	3,540	3,500	11,830	11,500
DOCKSIDE EATS	-	-	500	-	-
CERTIFICATE OF OCCUPANCY	4,755	4,925	4,900	13,975	15,000
LIEN RELEASE, OGW & DEMO PMTS	-	4,600	4,600	3,795	4,600
TOTAL LICENSES & PERMITS	43,016	62,022	48,700	115,668	116,300

SERVICE FEES					
ZONING FEES	1,930	2,275	1,800	4,875	3,500
GF CREDIT CARD FEE REVENUE	310	-	-	-	-
RECORD DUPLICATION	2,010	1,019	1,000	1,381	1,000
VACANT BUILDING FEES	-	1,350	1,200	300	500
ANIMAL IMPOUNDMENT FEES	612	1,149	575	12	-
TOTAL SERVICE FEES	4,862	5,793	4,575	6,568	5,000

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
INTERGOVERNMENTAL REVENUE					
FIRE SERVICE CONTRACTS	35,000	17,500	35,000	45,375	65,000
HOUSING AUTHORITY - IN LIEU OF TAX	15,713	-	8,000	17,496	18,000
G.I.S.D SRO OFFICER REIMBURSEMENT	269,257	256,957	450,000	256,957	-
GEDCO REIMBURSEMENT	69,733	106,695	213,390	122,487	150,000
TOTAL INTERGOVERNMENTAL REVENUE	389,703	381,151	706,390	442,315	233,000
INTEREST					
INTEREST EARNED ON GF INVESTMENTS	344,911	175,076	300,000	51,320	225,843
INTEREST EARNED ON GF CHECKING ACCOUNT	62,633	40,324	60,000	29,458	40,000
TOTAL INTEREST EARNED	407,543	215,400	360,000	80,778	265,843
MISCELLANEOUS REVENUES					
PRIOR YEAR EXCESS	-	-	-	-	24,558
GAIN ON SALE OF ASSETS	7,250	-	15,000	-	60,000
MINERAL RELATED REVENUE	17,284	19,522	16,000	20,493	20,000
MISCELLANEOUS REVENUE	133,412	32,733	10,000	55,592	50,000
TRANSFER FROM ENTERPRISE	-	102,546	102,546	-	650,248
TRANSFER FROM AIRPORT	10,000	20,000	20,000	-	24,375
TRANSFER FROM I & S FUND - INT ON INVEST.	9,000	30,000	30,250	-	16,872
TRANSFER FROM CEMETERY	15,000	15,000	20,000	-	34,850
TRANSFER FROM BALLPARK	10,000	10,000	10,000	-	28,000
LAKE STORE LEASE	-	-	4,800	-	4,800
LAKE LOT LEASES	23,663	20,425	21,000	20,643	20,000
PAVILION RENTAL	1,200	275	1,000	-	-
CELL TOWER LEASE	11,818	18,791	15,800	7,085	10,000
FIRE DEPT DONATIONS	-	603	600	7,262	500
POLICE DEPT DONATIONS	-	2,025	2,000	500	500
DONATIONS - GENERAL	1,500	5,388	1,000	1,500	1,000
LIBRARY-DONATIONS	5,175	10,520	7,000	5,524	5,000
LIBRARY SERVICES	2,056	1,678	1,300	2,450	2,000
RESCUE REVENUE	4,554	21,762	5,000	28,632	5,000
LIBRARY-GREGG COUNTY CONTRIBUTION	6,000	10,000	7,300	10,000	10,000
LIBRARY-UPSHUR COUNTY CONTRIBUTION	1,000	-	1,000	1,000	1,000
SCRAP METAL	-	2,452	3,500	2,105	2,200
TOTAL MISCELLANEOUS REVENUES	258,912	323,720	295,096	162,787	970,903
TOTAL TAX REVENUES	3,764,728	4,792,586	4,967,978	4,868,625	5,107,529
TOTAL NON-TAX REVENUES	1,406,240	1,342,143	1,751,511	1,139,347	1,906,646
TOTAL REVENUES	\$ 5,170,968	\$ 6,134,728	\$ 6,719,489	\$ 6,007,972	\$ 7,014,175

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	59,054	54,670	61,273	53,575	61,686
HOLIDAY PAY	-	1,349	-	2,040	-
TOTAL SALARIES & WAGES	59,054	56,019	61,273	55,615	61,686
BENEFITS					
HEALTH INSURANCE	11,214	10,006	9,636	9,191	10,937
SOCIAL SECURITY & MEDICARE	4,600	4,468	4,665	4,347	4,719
RETIREMENT	4,814	4,691	4,878	4,578	4,879
LIFE INSURANCE	40	32	50	135	200
LONGEVITY	2,110	2,427	2,020	2,020	2,140
TOTAL BENEFITS	22,777	21,624	21,249	20,270	22,875
SUPPLIES					
OFFICE SUPPLIES	1,776	3,485	2,600	21,573	2,000
OFFICE EQUIPMENT / MAINTENANCE	-	-	11,120	-	-
TELECOMMUNICATIONS	-	490	650	572	650
CODE BOOK UPDATES	6,597	6,410	6,450	7,340	7,500
UNIFORMS	200	225	225	225	-
POSTAGE	888	761	500	470	600
TOTAL SUPPLIES	9,461	11,371	21,545	30,180	10,750
SERVICES					
RECORDS MANAGEMENT	498	4,654	3,000	4,848	4,600
AUTO EXPENSE	481	1,492	700	614	300
ADVERTISING	1,933	4,231	1,000	3,923	2,000
TRAVEL & DUES	7,707	17,439	11,000	12,665	10,000
REQUIRED NEWSPAPER NOTICES	1,201	4,176	2,500	1,380	2,200
ELECTIONS	5,121	3,126	5,500	2,799	4,000
LEGAL SERVICES	28,667	57,753	25,000	34,274	30,000
TML MEMBERSHIP	5,118	1,738	1,750	1,825	1,825
WORKSHOPS / TRAINING	3,120	4,359	2,500	4,331	4,000
TOTAL SERVICES	53,845	98,966	52,950	66,658	58,925
TOTAL DEPARTMENTAL BUDGET	\$ 145,138	187,980	\$ 157,017	\$ 172,724	\$ 154,235

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	122,645	113,584	119,288	105,868	119,288
HOLIDAY PAY	-	2,237	-	3,326	-
TOTAL SALARIES & WAGES	122,645	115,821	119,288	109,194	119,288
BENEFITS					
HEALTH INSURANCE	12,033	11,157	9,636	9,439	10,937
SOCIAL SECURITY & MEDICARE	9,105	9,045	9,126	8,594	9,126
RETIREMENT	10,467	10,342	9,543	9,580	9,543
LIFE INSURANCE	40	32	45	262	350
LONGEVITY	190	358	400	400	520
TOTAL BENEFITS	31,834	30,935	28,750	28,276	30,475
SUPPLIES					
OFFICE SUPPLIES	1,198	1,986	2,500	2,056	150
TOTAL SUPPLIES	1,198	1,986	2,500	2,056	150
SERVICES					
AUTO EXPENSE	9,200	10,400	9,600	9,600	9,600
TRAVEL & DUES	2,413	1,190	2,000	2,424	300
LEGAL SERVICES	-		-	-	-
TOTAL SERVICES	11,613	11,590	11,600	12,024	9,900
TOTAL DEPARTMENTAL BUDGET	167,290	160,331	162,138	151,550	159,813

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	93,138	87,769	127,730	95,613	140,899
HOLIDAY PAY	-	2,119	-	3,366	-
TOTAL SALARIES & WAGES	93,138	89,888	127,730	98,979	140,899
BENEFITS					
HEALTH INSURANCE	11,659	11,075	9,636	10,029	21,874
SOCIAL SECURITY & MEDICARE	6,350	6,282	7,100	7,160	10,779
RETIREMENT	7,419	7,181	7,425	7,190	11,272
LIFE INSURANCE	40	32	45	217	750
LONGEVITY	178	345	390	390	700
TOTAL BENEFITS	25,646	24,914	24,596	24,986	45,374
SUPPLIES					
OFFICE SUPPLIES	3,672	3,405	2,000	3,093	2,250
TELECOMMUNICATIONS	-	490	550	409	500
POSTAGE	3,411	3,050	3,500	2,021	2,000
AUDIT (1/2)	13,000	29,841	15,000	31,000	15,000
TOTAL SUPPLIES	20,084	36,786	21,050	36,523	19,750
SERVICES					
CREDIT CARD EXPENSE	1,277	-	-	-	-
AUTO EXPENSE	1,352	187	1,500	655	-
TRAVEL & DUES	2,808	3,159	2,500	4,799	-
EMPLOYEE RELATIONS	-	-	-	130	-
DUE TO OWNERS- UNCLAIMED PROPERTY	-	456	450	-	-
TOTAL SERVICES	5,437	3,802	4,450	5,583	-
TOTAL DEPARTMENTAL BUDGET	144,305	155,390	177,826	166,071	206,024

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	560,494	560,077	486,582	471,814	496,151
PART TIME SALARIES	29,443	21,473	24,000	58,020	40,000
OVERTIME	55,821	71,923	55,000	62,381	60,000
HOLIDAY PAY	-	27,676	35,000	51,286	60,000
TOTAL SALARIES & WAGES	645,758	681,149	600,582	643,501	656,151
BENEFITS					
HEALTH INSURANCE	91,855	78,367	136,840	67,727	148,548
SOCIAL SECURITY & MEDICARE	47,795	52,043	45,887	48,401	50,196
RETIREMENT	45,965	51,562	45,381	43,660	49,292
LIFE INSURANCE	370	324	300	926	1,300
WORKERS COMP	-	-	-	140	23,552
LONGEVITY	1,576	2,479	2,200	1,390	2,080
TOTAL BENEFITS	187,562	184,774	230,608	162,243	274,968
SUPPLIES					
OFFICE SUPPLIES	324	620	300	1,001	2,000
UNIFORMS	10,321	7,631	7,000	12,621	10,000
FUEL	15,056	15,589	15,500	17,393	16,000
MINOR TOOLS	1,000	603	500	3,221	2,000
STATION SUPPLIES	4,975	4,982	3,800	19,683	4,000
MEDICAL SUPPLIES	-	43	150	-	1,000
EXPENSES VIA DONATED FUNDS	-	-	-	1,093	-
CHEMICALS	-	-	-	-	1,000
TOTAL SUPPLIES	31,677	29,469	27,250	55,011	36,000
EQUIPMENT MAINTENANCE					
EQUIPMENT MAINTENANCE	44,530	16,260	20,000	27,956	15,000
VEHICLE MAINTENANCE	21,814	51,165	20,000	21,079	18,000
BUILDINGS & GROUNDS	19,937	7,044	3,000	35,954	21,500
TELECOMMUNICATIONS	-	4,372	34,704	9,476	11,000
UTILITIES	-	9,562	84,000	9,101	11,000
COPIER EXPENSE	3,302	153	2,000	584	500
VEHICLE LEASE	20,652	34,275	20,000	22,290	15,000
COMPUTER MAINTENANCE	2,451	3,877	1,500	4,279	1,000
BUNKER GEAR	11,566	14,666	7,500	149	27,000
TOTAL EQUIPMENT MAINTENANCE	124,252	141,374	192,704	130,869	120,000
SERVICES					
TRAVEL & DUES	1,885	1,330	2,000	2,850	3,000
EMPLOYEE SCREENING	-	-	-	840	-
FIRE DUES/ FEES & TRAINING	4,526	3,728	2,800	1,415	5,000
TOTAL SERVICES	6,410	5,058	4,800	5,105	8,000
TOTAL DEPARTMENTAL BUDGET	995,658	1,041,824	1,055,944	996,730	1,095,118

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	1,155,235	1,180,021	1,132,851	1,065,417	1,291,809
OVERTIME	35,014	45,405	30,000	47,621	45,000
HOLIDAY PAY	-	42,094	38,000	72,966	73,000
SPECIALTY PAY	-	18,900	27,900	26,400	27,900
SRO	120,520	136,801	189,961	177,532	-
TOTAL SALARIES & WAGES	1,310,769	1,423,222	1,418,712	1,389,936	1,437,709
BENEFITS					
HEALTH INSURANCE	240,803	236,638	240,900	199,197	263,786
SOCIAL SECURITY & MEDICARE	97,826	108,980	108,531	103,024	109,985
RETIREMENT	103,841	114,418	113,497	108,492	115,017
LIFE INSURANCE	855	783	825	2,910	4,000
WORKERS COMPENSATION	-	-	-	2,649	3,000
UNEMPLOYMENT	-	-	-	7,023	8,000
LONGEVITY	13,394	15,561	14,030	12,570	14,580
TOTAL BENEFITS	456,719	476,380	477,783	435,865	518,367
SUPPLIES					
OFFICE SUPPLIES	5,001	3,809	4,000	3,824	4,000
AMMUNITION	1,066	989	2,300	1,910	2,000
PRISONER FOOD & SUPPLIES	213	2,320	2,000	1,605	1,800
UNIFORMS	8,244	15,921	8,000	5,465	6,000
FUEL	42,428	40,339	39,500	46,061	42,500
MINOR TOOLS	4,695	4,756	3,500	7,294	3,500
COMMUNITY POLICING	2,017	406	750	-	-
TOTAL SUPPLIES	63,664	68,539	60,050	66,158	59,800
EQUIPMENT MAINTENANCE					
VEHICLE MAINTENANCE	27,710	29,025	19,000	19,766	10,000
PAGERS / RADIOS	17,011	14,877	16,000	9,505	14,000
TELECOMMUNICATIONS	-	5,673	4,500	13,262	15,000
UTILITIES	-	9,562	83,550	9,101	13,000
BUILDING & GROUNDS MAINT	4,752	64,383	7,500	18,972	5,000
COPIER EXPENSE	2,212	147	3,250	-	-
VEHICLE LEASE	57,306	113,693	98,000	142,923	145,000
COMPUTER SUPPORT & MAINT	32,250	116,524	30,000	83,071	62,000
TOTAL EQUIPMENT MAINTENANCE	141,241	353,883	261,800	296,600	264,000
SERVICES					
INVESTIGATIONS	1,834	4,277	3,500	2,003	2,000
TRAVEL & DUES	2,337	10,307	2,500	12,863	10,000
EMPLOYEE SCREENING	-	-	-	2,426	-
EXPENSES VIA DONATED FUNDS	83	500	500	-	-
HALLOWEEN CARNIVAL	-	1,225	1,250	491	500
ETCOG 911 SERVICES	4,198	5,129	5,129	-	4,500
TOTAL SERVICES	8,452	21,437	12,879	17,783	17,000
TOTAL DEPARTMENTAL BUDGET	1,980,844	2,343,461	2,231,224	2,206,342	2,296,876

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	277,227	410,864	312,302	349,579	379,777
OVERTIME	32,417	50,450	23,000	14,623	20,000
HOLIDAY PAY	-	7,933	-	13,272	-
TOTAL SALARIES & WAGES	309,644	469,246	335,302	377,473	399,777
BENEFITS					
HEALTH INSURANCE	49,316	64,895	48,180	48,819	59,117
SOCIAL SECURITY & MEDICARE	24,024	36,169	29,186	29,413	30,583
RETIREMENT	20,492	31,655	18,198	24,389	23,984
LIFE INSURANCE	217	233	250	741	800
WORKERS COMPENSATION	-	-	-	825	-
UNEMPLOYMENT	-	-	-	-	8,100
LONGEVITY	3,591	4,676	4,370	4,470	4,800
TOTAL BENEFITS	97,641	137,627	100,184	108,657	127,384
SUPPLIES					
OFFICE SUPPLIES	288	1,183	500	394	500
EMPLOYEE SCREENING	-	-	-	1,870	500
UTILITIES	-	508	700	623	700
UNIFORMS	3,981	2,879	3,800	1,946	2,000
FUEL	21,872	34,610	25,000	35,658	35,000
TELECOMMUNICATIONS	4,995	4,171	3,000	4,511	5,000
SHOP SUPPLIES	-	842	2,000	2,420	3,000
MINOR TOOLS	5,430	3,550	4,500	4,879	1,500
TOTAL SUPPLIES	36,567	47,743	39,500	52,301	48,200
EQUIPMENT MAINTENANCE					
EQUIPMENT MAINTENANCE	116,301	25,245	25,000	21,458	15,000
VEHICLE MAINTENANCE	20,464	116,164	6,000	5,400	3,000
BUILDING & GROUNDS MAINT	235,838	7,495	20,000	39,764	15,000
PARK UPGRADES	-	-	67,000	-	-
TALLANT PAW PARK	-	-	-	36,650	5,000
EVERETT PARK	-	-	5,000	-	-
BUMBLEBEE PARK	-	12,161	25,000	17,484	12,000
LAKE GLADEWATER PARK	-	36,747	35,000	76,004	25,000
DOWNTOWN PUBLIC LAVATORIES	-	20,447	27,000	14,118	10,000
EQUIPMENT LEASE	-	67,528	35,000	27,798	10,000
VEHICLE LEASE	84,280	116,164	88,000	68,895	75,000
STREET PROGRAM	409,592	121,047	175,642	141,798	130,000
DRAINAGE REPAIR	420	9,224	10,000	622	25,000
TOTAL EQUIPMENT MAINTENANCE	866,894	532,221	518,642	449,992	325,000
SERVICES					
SAFE STREETS FOR ALL GRANT	-	-	-	-	15,000
TPWD LP- 2026 PLAYGROUND	-	-	-	-	150,000
TPWD BOATING IMPROVEMENTS	-	-	-	-	62,375
HIGH HAZARD DAM	-	-	-	-	159,375
STREET LIGHTS EXPENSE- SWPCO	134,686	110,694	115,000	107,979	115,000
TOTAL SERVICES	134,686	110,694	115,000	107,979	501,750
TOTAL DEPARTMENTAL BUDGET	1,445,432	1,297,532	1,108,628	1,096,402	1,402,111

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
MAINTENANCE					
BOAT RAMP PERMIT EXPENSE	567	287	575	305	300
BEAUTIFICATION	-	98	100	-	-
TOTAL MAINTENANCE	567	385	675	305	300
SERVICES					
TELECOMMUNICATIONS	15,975	16,198	15,393	14,534	15,000
CLEANING SERVICE	-	7,288	7,000	4,075	5,000
UTILITIES	54,556	8,659	9,000	8,534	9,000
OFFICE EQUIPMENT MAINTENANCE	16,939	1,627	2,000	-	-
BUILDING MAINT- SPECIAL SERVICES	18,486	26,930	-	16,016	5,000
TX PARKS & WILDLIFE GRANT	-	-	-	11,414	-
TYLER TECHNOLOGIES	202,370	24,754	26,000	39,498	40,000
TOTAL SERVICES	308,326	85,454	59,393	94,070	74,000
INSURANCE					
WORKERS' COMPENSATION	47,907	-	47,655	47,982	42,031
GENERAL LIABILITY	6,329	6,463	3,562	4,453	2,632
PROFESSIONAL LIABILITY	-	4,829	5,200	-	-
LAW ENFORCEMENT LIABILITY	12,112	11,539	14,000	16,160	11,625
EQUIPMENT & ROLLING STOCK	15,000	23,671	24,000	-	-
BUILDING & FACILITY	18,586	16,250	11,132	13,915	12,005
CYBER SECURITY	-	-	1,110	925	1,110
ERRORS & OMISSIONS	-	-	3,506	4,383	2,428
AUTO LIABILITY	-	-	15,733	13,588	19,006
AUTO PHYSICAL DAMAGE	-	-	6,787	8,242	11,749
CRIME	-	-	163	204	166
MOBILE EQUIPMENT	-	-	1,406	1,758	1,488
TOTAL INSURANCE	99,934	62,751	134,254	111,609	104,238
TOTAL DEPARTMENTAL BUDGET	408,827	148,590	194,322	205,985	178,538

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	106,347	138,439	113,504	104,432	157,040
OVERTIME	2,508	3,642	2600	2,042	0
HOLIDAY PAY	-	3,517	0	4,268	0
TOTAL SALARIES & WAGES	108,855	145,598	116,104	110,742	157,040
BENEFITS					
HEALTH INSURANCE	18,877	24,418	28908	14,775	32811
SOCIAL SECURITY & MEDICARE	8,397	11,362	8882	8,543	12014
RETIREMENT	8,853	11,946	9288	8,893	12563
LIFE INSURANCE	68	84	90	215	450
LONGEVITY	2,537	2,555	2240	190	530
TOTAL BENEFITS	38,732	50,365	49,408	32,616	58,367
SUPPLIES					
OFFICE SUPPLIES	5,161	3,378	3,150	3,813	2,000
EMPLOYEE SCREENING	-	-	-	149	-
TELECOMMUNICATIONS	450	3,667	4,000	3,653	3,500
UTILITIES	-	2,176	2,000	1,832	2,000
UNIFORMS	358	174	300	396	400
POSTAGE	1,688	1,743	2,200	1,220	1,500
FUEL	3,618	3,837	3,500	3,428	3,500
MINOR TOOLS	285	423	700	657	250
TOTAL SUPPLIES	11,560	15,399	15,850	15,148	13,150
EQUIPMENT MAINTENANCE					
EQUIPMENT MAINTENANCE	65	70	200	1,205	200
VEHICLE MAINTENANCE	753	256	1,000	354	1,000
VEHICLE LEASE	14,377	16,275	15,000	19,303	22,000
TOTAL EQUIPMENT MAINTENANCE	15,195	16,601	16,200	20,863	23,200
SERVICES					
RENTAL & ROLL OFF	-	1,138	1,500	1,103	-
TRAVEL & DUES	3,474	5,208	4,000	6,212	3,000
ABATEMENTS	-	-	10,000	21,832	15,000
DEMOLITION	4,902	75,780	50,000	4,450	15,000
SPECIAL SERVICES	975	1,031	1,250	1,425	1,200
TOTAL SERVICES	9,351	83,156	66,750	35,022	34,200
TOTAL DEPARTMENTAL BUDGET	183,692	311,120	264,312	214,390	285,957

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	82,924	78,104	84,370	74,373	85,550
HOLIDAY PAY	-	1,058	-	1,774	-
TOTAL SALARIES & WAGES	82,924	79,163	84,370	76,147	85,550
BENEFITS					
HEALTH INSURANCE	12,545	10,864	9,636	7,229	10,937
SOCIAL SECURITY & MEDICARE	6,211	6,188	6,454	5,834	6,545
RETIREMENT	3,780	3,714	3,779	3,524	3,669
LIFE INSURANCE	40	32	45	115	150
LONGEVITY	652	856	790	790	910
TOTAL BENEFITS	23,229	21,655	20,704	17,492	22,211
SUPPLIES					
OFFICE SUPPLIES	2,474	857	2,500	2,674	1,500
UNIFORMS	200	225	225	279	-
POSTAGE	700	268	700	920	900
COURT TECHNOLOGY	4,075	12,122	4,000	4,598	4,800
TOTAL SUPPLIES	7,448	13,471	7,425	8,472	7,200
SERVICES					
AUTO ALLOWANCE	1,400	1,794	1,600	1,200	-
TRAVEL & DUES	824	1,405	800	301	500
WARRANT COLLECTIONS	-	9,046	-	34,949	-
OMNIBASE SERVICES	2,022	2,090	2,000	1,908	2,000
TOTAL SERVICES	4,246	14,336	4,400	38,358	2,500
TOTAL DEPARTMENTAL BUDGET	117,847	128,625	116,899	140,470	117,461

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
APPROVED SALARIES	37,964	40,825	42,420	51,861	60,320
SHELLY GODWIN					
PART TIME- ELLA MCGEE					
OVERTIME	3,427	2,732	1,500	106	-
HOLIDAY PAY	-	950	-	2,438	-
TOTAL SALARIES & WAGES	41,391	44,508	43,920	54,404	60,320
BENEFITS					
HEALTH INSURANCE	12,545	10,427	9,636	5,482	10,937
SOCIAL SECURITY & MEDICARE	3,157	3,448	3,360	4,176	4,614
RETIREMENT	3,314	3,630	3,514	3,970	4,826
LIFE INSURANCE	40	31	40	115	150
LONGEVITY	296	473	490	-	140
TOTAL BENEFITS	19,353	18,009	17,040	13,743	20,667
SUPPLIES					
OFFICE SUPPLIES	-	124	350	174	50
EMPLOYEE SCREENING	-	-	-	298	-
UNIFORMS	161	169	200	75	100
TELECOMMUNICATIONS	555	970	1,000	1,558	1,600
UTILITIES	-	967	500	1,517	1,200
MINOR TOOLS	-	505	500	150	-
FUEL	2,063	2,011	2,100	4,507	3,600
PAGERS/ RADIO	456	-	-	-	-
BUILDING & GROUNDS	-	-	1,500	2,000	-
ANIMAL FOOD	-	269	350	1,049	1,400
ANIMAL CONTROL SUPPLIES	1,286	15,182	3,000	1,302	750
TOTAL SUPPLIES	4,521	20,197	9,500	12,630	8,700
EQUIPMENT MAINTENANCE					
VEHICLE LEASE	7,008	8,577	7,200	6,742	7,200
VEHICLE MAINTENANCE	-	62	100	220	200
TOTAL EQUIPMENT MAINTENANCE	7,008	8,639	7,300	6,962	7,400
SERVICES					
TRAVEL & DUES	-	1,801	1,000	418	500
VETERINARIAN	-	2,210	3,500	3,891	6,000
HUMANE SOCIETY	26,440	20,407	7,500	1,709	-
TOTAL SERVICES	26,440	24,419	12,000	6,018	6,500
TOTAL DEPARTMENTAL BUDGET	98,713	115,771	89,760	93,757	103,587

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	85,463	101,789	101,831	118,207	118,414
OVERTIME	1,259	-	-	-	-
HOLIDAY PAY	-	2,123	-	3,648	-
TOTAL SALARIES & WAGES	86,723	103,913	101,831	121,855	118,414
BENEFITS					
HEALTH INSURANCE	21,534	21,434	19,272	18,607	21,874
SOCIAL SECURITY & MEDICARE	5,799	7,120	9,942	8,860	9,059
RETIREMENT	6,677	7,197	7,327	6,795	7,327
LIFE INSURANCE	68	65	90	228	450
EMPLOYEE SCREENING	-	-	-	149	-
LONGEVITY	545	894	610	610	850
TOTAL BENEFITS	34,624	36,709	37,241	35,249	39,560
SUPPLIES					
TELECOMMUNICATIONS	4,557	4,518	3,500	5,126	3,500
UTILITIES	-	7,103	6,500	7,876	6,500
OFFICE SUPPLIES	1,205	5,792	3,000	3,484	3,000
UNIFORMS	400	450	450	450	-
BOOKS	12,201	12,481	11,000	10,098	11,000
TOTAL SUPPLIES	18,363	30,343	24,450	27,034	24,000
EQUIPMENT MAINTENANCE					
COMPUTER MAINTENANCE	-	484	500	409	500
COPIER EXPENSE	1,921	4,309	4,200	4,464	4,200
BUILDING MAINTENANCE	3,781	12,251	4,000	1,795	2,000
JANITORIAL SUPPLIES	414	-	500	505	500
TOTAL EQUIPMENT MAINTENANCE	6,116	17,045	9,200	7,172	7,200
SERVICES					
TRAVEL & DUES	2,848	1,333	1,050	2,706	500
ATRIUM SOFTWARE UPDATE	1,310	2,654	1,400	1,344	1,400
LIBRARY EQUIPMENT	458	-	-	-	-
EXPENSES VIA DONATED FUNDS	1,416	10,222	500	3,663	-
SUMMER READING PROGRAM	2,126	3,485	2,000	2,147	1,500
TOTAL SERVICES	8,158	17,694	4,950	9,860	3,400
TOTAL DEPARTMENTAL BUDGET	153,983	205,704	177,672	201,170	192,574

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
CONTRACTUAL SERVICES					
GREGG CO. APPRAISAL DISTRICT	36,638	40,364	36,000	41,625	42,000
UPSHUR CO. APPRAISAL DISTRICT	30,221	44,318	31,000	28,211	32,000
TAX STMTS- MAILED SEPARATELY	-	-	-	-	-
TOTAL CONTRACTUAL SERVICES	66,859	84,682	67,000	69,836	74,000
TOTAL DEPARTMENTAL BUDGET	66,859	84,682	67,000	69,836	74,000

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
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SALARIES & WAGES					
SALARIES	43,360	65,046	-	67,629	72,399
HOLIDAY PAY		-	-	-	-
TOTAL SALARIES & WAGES	43,360	65,046	-	67,629	72,399

BENEFITS					
HEALTH INSURANCE	7,226	6,558	-	6,939	6,455
SOCIAL SECURITY & MEDICARE	2,926	5,405	-	5,202	5,538
RETIREMENT	3,532	5,648	-	5,445	5,792
LIFE INSURANCE	25	34	-	147	250
LONGEVITY	237	-	-	130	250
AUTO EXPENSE	825	6,500	-	6,000	6,500
TOTAL BENEFITS	14,771	24,144	-	23,862	24,785

SUPPLIES					
TELECOMMUNICATIONS	-	-	-	372	-
TOTAL SUPPLIES	-	-	-	372	-

TOTAL DEPARTMENTAL BUDGET	58,131	89,191	-	91,863	97,184
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		ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
DEPT 60	CONTRACTUAL					
	I.T. SUPPORT	15,190	24,989	7,400	10,880	12,000
	GRANTS LONESTAR CONSULTING					48,000
	CHAMPION EMS	3,252	-	-	-	-
	TOTAL CONTRACTUAL	18,442	24,989	7,400	10,880	60,000
DEPT 55	EMPLOYEE SERVICES & BENEFITS					
	UNEMPLOYMENT COMPENSATION	-	5,435	5,000	-	-
	EMPLOYEE APPRECIATION	3,666	10,665	10,000	(1,030)	7,000
	VOLUNTEER APPRECIATION	-	-	9,000	2,138	2,000
	EMPLOYEE SCREENING	11,248	7,162	3,822	-	-
	TOTAL EMPLOYEE SERVICES & BENEFITS	14,913	23,262	27,822	1,108	9,000
DEPT 60	CONTRIBUTIONS & SUNDRY					
	HOT PAYMENT TO CHAMBER	20,515	22,156	15,000	27,695	25,000
	CHAMBER DONATION- FOOD DRIVE	-	-	1,000	746	-
	FIREWORKS CONTRIBUTION	-	-	1,000	-	-
	SALES TAX PAYMENT TO GEDCO (33.33%)	48,541	536,430	597,605	557,407	653,880
	WRITE OFF- BAD DEBT	-	-	-	5,825	-
	TOTAL CONTRIBUTIONS & SUNDRY	69,057	558,586	614,605	591,673	678,880
	RESTRICTED FOR GENERAL FUND	-	-	73,250	-	-
	TOTAL CAPITAL OUTLAY	-	-	73,250	-	-
TOTAL DEPARTMENTAL BUDGET		102,412	606,837	723,077	603,660	747,880

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
ENTERPRISE REVENUES					
WATER SERVICE SALES	1,605,965	1,416,157	1,656,157	1,589,381	2,065,286
SEWER SERVICE SALES	1,077,042	991,783	1,151,783	1,162,615	1,162,089
SANITATION SALES	938,525	1,037,475	1,219,475	1,270,861	1,261,339
TOTAL WATER AND SEWER REVENUES	3,621,532	3,445,415	4,027,415	4,022,857	4,488,714
OTHER REVENUES					
WATER TAPS SALES	12,650	18,350	11,500	31,450	30,000
SEWER TAPS SALES	7,795	9,650	7,200	18,250	20,000
SANITATION SALES TAX	-	3,197	-	85,231	75,000
NSF CHECK REVENUE	1,075	1,926	1,400	3,365	3,000
PENALTIES- UTILITY	62,307	40,474	40,080	41,210	45,000
PENALTIES- SANITATION	7,962	14,144	14,280	14,640	18,500
DISCONNECT REVENUE	36,025	45,113	36,000	37,901	38,000
MISCELLANEOUS REVENUE	9,961	106,786	8,000	3,348	3,200
CLEAN ONLY REVENUE	2,135	3,395	2,300	175	175
TRANSFER FEE REVENUE	300	625	450	550	400
AMBULANCE CONTRACT COLLECTIONS	4,822	21,294	20,361	20,615	20,500
GAIN ON SALES OF ASSETS	4,000	92,609	1,000	16,354	45,000
INTEREST EARNED - CHECKING ACCOUNT	511	0	250	0	-
INTEREST EARNED - INVESTMENTS	194,915	331,243	97,000	254,355	250,000
W&S CREDIT CARD FEE REVENUE	13,191	-	-	-	-
W&S LINE DAMAGE REIMBURSEMENT	-	8,344	10,000	-	-
GEDCO PARTICIPATION- LOOP EXPANSION PROJECT	-	-	-	-	50,000
REIMB OF LIFT STATION TXDOT GRANT	-	-	-	-	204,240
REIMB OF LIFT STATION GENERATORS FEMA GRANT	-	-	-	-	380,651
TWDB CO SERIES 2017	-	-	-	152,376	-
TWDB CO SERIES 2022 - PHASE 2	-	51,301	-	953,688	-
TWDB CO SERIES 2024 - PHASE 3	-	37,968	-	79,898	-
TWDB CO SERIES 2025	-	-	-	78,232	-
TOTAL OTHER REVENUES	357,649	786,419	249,821	1,791,637	1,183,666
TOTAL REVENUES	\$ 3,979,181	\$ 4,231,834	\$ 4,277,236	\$ 5,814,493	\$ 5,672,380

ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
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EXPENDITURES

PRINCIPAL - SERIES 2021 (2013 GO RFG)	144,500	150,000	153,000	153,000	192,238
PRINCIPAL - 2018 GO RFG	95,000	100,000	105,000	105,000	105,000
PRINCIPAL - SERIES 2017A	75,000	75,000	75,000	75,000	75,000
PRINCIPAL - SERIES 2017B	205,000	180,000	195,000	195,000	170,000
PRINCIPAL - SERIES 2022A	34,000	34,000	34,000	34,000	34,000
PRINCIPAL - SERIES 2022B	-	19,000	20,000	20,000	21,000
PRINCIPAL - SERIES 2024	-	15,000	20,000	20,000	20,000
PRINCIPAL - SERIES 2025	-	-	35,000	35,000	35,000
INTEREST - SERIES 2021 (2013 GO RFG)	13,605	11,481	11,334	10,310	7,726
INTEREST - 2018 GO RFG	167,900	164,000	159,900	159,900	155,700
INTEREST SERIES 2017A	7,723	15,198	14,808	14,808	14,305
INTEREST SERIES 2017B	47,394	38,892	37,866	37,866	36,462
INTEREST SERIES 2022B	-	20,300	19,921	19,921	19,617
INTEREST SERIES 2022A	-	-	-	-	-
INTEREST SERIES 2024	-	25,777	20,668	20,668	20,262
INTEREST SERIES 2025	-	37,336	75,938	75,938	75,438
TOTAL EXPENDITURES	790,121	885,983	977,435	976,410	981,747

PAYING AGENT FEES

2013 PAYING AGENT FEES	-	-	-	-	-
2017A & 2017B PAYING AGENT FEES	800	800	400	800	800
2018 PAYING AGENT FEES	500	500	500	550	500
2022B PAYING AGENT FEES	-	200	200	400	400
2022A PAYING AGENT FEES	92	292	400	400	400
2024 PAYING AGENT FEES	-	291	200	400	400
2025 PAYING AGENT FEES	-	200	200	400	400
TOTAL PAYING AGENT FEES	1,392	2,283	1,900	2,950	2,900

TOTAL DEPARTMENTAL BUDGET

791,513	888,266	979,335	979,360	984,647
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	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.26	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	87,902	106,598	113,742	95,911	82,160
HOLIDAY PAY	-	2,439	-	3,594	-
TOTAL SALARIES & WAGES	87,902	109,036	113,742	99,505	82,160
BENEFITS					
HEALTH INSURANCE	8,182	8,593	9,636	7,241	21,874
SOCIAL SECURITY & MEDICARE	6,710	8,414	8,701	6,680	6,285
RETIREMENT	6,612	6,797	9,099	6,676	6,573
LIFE INSURANCE	75	77	100	203	250
LONGEVITY	901	1,278	800	800	670
TOTAL BENEFITS	22,480	25,157	28,336	21,600	35,652
SUPPLIES					
OFFICE	1,436	3,903	2,500	2,359	1,500
UNIFORMS	717	675	900	729	900
POSTAGE	19,455	14,967	17,000	18,969	17,000
TOTAL SUPPLIES	21,608	19,545	20,400	22,058	19,400
SERVICES					
DATA PROSE SERVICE	7,375	15,105	7,500	5,688	9,300
TELECOMMUNICATIONS	-	2,765	2,500	4,705	5,000
EMERGENCY SYSTEM	-	3,219	3,000	4,436	4,445
EQUIPMENT MAINT. / SUPPORT	4,781	552	2,000	161	500
AUDIT	14,000	29,126	15,000	15,000	15,000
DUE TO OWNERS-UNCLAIMED PROP.	-	1,998	-	-	-
BUILDING / GROUNDS MAINT	-	160	385	13	-
UTILITIES	-	163	600	640	650
CREDIT CARD EXPENSE	16,629	-	-	-	-
TOTAL SERVICES	42,785	53,088	30,985	30,644	34,895
TOTAL DEPARTMENTAL BUDGET	174,775	206,826	193,463	173,807	172,107

ACTUAL	ACTUAL	ADOPTED	CURRENT	PROPOSED
2024	2025	BUDGET	AS OF 9.10.2026	BUDGET
		2026		2027

SALARIES & WAGES

SALARIES	256,766	161,538	210,002	197,349	215,800
HOLIDAY PAY	-	4,325	-	9,784	-
OVERTIME	37,359	14,602	20,000	12,406	15,000
TOTAL SALARIES & WAGES	294,125	180,464	230,002	219,540	230,800

BENEFITS

HEALTH INSURANCE	57,684	44,246	57,816	45,924	65,621
SOCIAL SECURITY & MEDICARE	22,098	15,213	17,595	16,677	17,656
RETIREMENT	23,604	15,817	18,400	16,898	18,464
LIFE INSURANCE	254	153	225	562	600
EMPLOYEE SCREENING	-	-	-	1,191	1,000
WORKERS COMP	-	-	-	200	-
LONGEVITY	2,418	741	650	1,010	1,260
TOTAL BENEFITS	106,057	76,170	94,686	82,461	104,601

SUPPLIES

OFFICE SUPPLIES	109	1,093	350	32	350
CELL PHONE	3,221	1,531	2,000	1,215	2,000
TELECOMMUNICATIONS	-	2,182	2,300	3,454	2,700
BUILDING & GROUNDS MAINTENANCE	-	848	1,000	14,675	18,000
UTILITIES	-	2,280	9,222	6,944	7,000
UNIFORMS	5,497	2,165	2,000	1,670	2,000
FUEL	16,673	18,667	20,000	22,446	20,000
EQUIPMENT MAINTENANCE/SUPPORT	16,622	17,330	12,000	5,501	7,500
PIPE, PIPE FITTINGS & CLAMPS	179,900	350,070	100,000	137,549	160,000
STREET REPAIR	484,663	605,497	300,000	274,380	275,000
TOOLS	7,632	7,129	3,500	2,675	3,500
CHEMICALS	-	-	-	6,940	15,000
SAFETY EQUIPMENT	3,907	9,043	3,000	6,025	5,000
VEHICLE LEASE	-	107,947	110,820	99,239	108,500
VEHICLE MAINT	-	5,031	3,300	3,173	3,300
METER BOXES & LIDS & MANHOLE LIDS	5,172	1,547	3,360	70,175	80,000
TOTAL SUPPLIES	723,397	1,132,362	572,852	656,094	709,850

SERVICES

GRANT	TRAVEL & DUES	-	-	-	1,525	2,200
	TXCDBG ANDERSON LANE GRANT	-	-	-	46,694	56,419
	TOTAL SUPPLIES	-	-	-	48,219	58,619

TOTAL DEPARTMENTAL BUDGET

1,123,579	1,388,996	897,540	1,006,315	1,103,870
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	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	141,638	189,463	234,003	205,294	207,524
OVERTIME	46,052	54,047	43,000	68,545	43,000
HOLIDAY PAY	-	4,374	-	9,756	-
TOTAL SALARIES & WAGES	187,690	247,883	277,003	283,596	250,524
BENEFITS					
HEALTH INSURANCE	31,758	23,887	38,544	27,126	32,811
SOCIAL SECURITY & MEDICARE	14,139	18,678	21,191	22,076	19,165
RETIREMENT	14,744	16,652	19,017	17,983	16,898
LIFE INSURANCE	108	82	135	360	500
UNEMPLOYMENT	-	-	-	41	-
LONGEVITY	1,328	256	1,230	320	800
TOTAL BENEFITS	62,076	59,555	80,117	67,906	70,174
SUPPLIES					
OFFICE SUPPLIES	6,481	4,642	3,500	2,006	3,000
CELL PHONE	8,423	7,545	5,500	6,273	7,000
TELECOMMUNICATIONS	-	19,925	22,942	25,893	27,516
UTILITIES	-	9,283	36,456	22,149	30,000
UNIFORMS	1,719	2,275	1,500	1,089	1,000
FUEL	10,604	4,430	6,400	4,958	5,500
CHEMICAL	293,092	386,486	310,000	298,321	270,000
ANALYZER	759	-	-	-	-
PIPE, PIPE FITTINGS & CLAMPS	84,950	45,676	15,000	4,160	15,000
TOOLS	2,298	2,531	2,000	4,725	2,000
SAFETY EQUIPMENT	646	464	5,000	690	3,000
WTP PH & TRIBUTITY METERS	16,000	-	2,500	8,980	-
LAB EQUIPMENT / MAINT	-	16,062	14,000	21,423	23,000
TOTAL SUPPLIES	424,972	499,319	424,798	400,667	387,016
EQUIPMENT MAINTENANCE					
EQUIPMENT MAINT.	183,052	348,571	50,000	39,892	35,000
VEHICLE MAINT.	2,617	379	500	1,228	1,300
BUILDING & GROUNDS MAINT.	87,753	32,202	40,000	123,144	50,000
VEHICLE LEASE	50,128	31,128	31,129	32,121	33,000
TOTAL EQUIPMENT MAINTENANCE	323,550	412,280	121,629	196,384	119,300
SERVICES					
TRAVEL & DUES	7,488	8,122	3,000	3,417	3,000
PERMIT FEES	-	13,905	15,000	20,893	21,000
PROFESSIONAL SERVICES	33,114	1,229	3,000	2,748	3,000
LAB TESTING SERVICES	500	22,063	27,000	14,885	16,000
TOTAL SERVICES	41,101	45,319	48,000	41,942	43,000
TOTAL DEPARTMENTAL BUDGET	1,039,389	1,264,357	951,547	990,495	870,014

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
SALARIES & WAGES					
SALARIES	85,229	109,267	120,744	129,457	173,662
OVERTIME	17,089	9,224	10,000	6,471	7,000
HOLIDAY PAY	-	2,005	-	4,928	-
TOTAL SALARIES & WAGES	102,318	120,495	130,744	140,856	180,662
BENEFITS					
HEALTH INSURANCE	13,979	13,573	19,272	16,114	32,811
SOCIAL SECURITY & MEDICARE	7,982	7,737	8,166	9,700	8,251
RETIREMENT	8,102	7,082	7,964	8,722	8,053
LIFE INSURANCE	54	59	90	231	600
EMPLOYEE SCREENING	-	-	-	349	400
LONGEVITY	47	77	180	180	530
TOTAL BENEFITS	30,164	28,526	35,672	35,296	50,645
SUPPLIES					
TELECOMMUNICATIONS	-	1,459	2,000	5,291	4,250
UTILITIES	-	18,663	9,000	58,496	65,000
OFFICE SUPPLIES	2,718	4,227	2,500	2,733	1,500
CELL PHONE	6,330	4,410	5,000	3,680	5,000
UNIFORMS	1,428	748	1,200	409	600
FUEL	10,453	5,491	9,400	15,031	20,000
LAB TESTING SERVICES	-	19,476	12,000	34,392	35,000
PERMIT FEES	-	13,779	15,000	2,792	15,000
GENERAL & CHEMICAL	40,883	49,018	40,000	43,158	65,707
PIPE, PIPE FITTINGS & CLAMPS	6,781	9,004	8,300	4,448	6,600
SLUDGE WASTE REMOVAL	350	21,528	33,000	57,489	40,000
TOOLS	1,381	2,528	1,600	4,757	4,200
LAB EQUIPMENT & SUPPLIES	-	-	-	-	46,000
SAFETY EQUIPMENT	1,549	531	1,500	1,254	1,500
FIELD CHEMICALS	7,862	11,945	7,500	4,384	7,500
TOTAL SUPPLIES	79,736	162,808	148,000	238,313	317,857
EQUIPMENT MAINTENANCE					
EQUIPMENT MAINT.	143,031	172,172	90,000	328,075	170,000
TXDOT LIFT STATION	-	1,927	-	204,892	-
LIFT STATION GENERATORS-HMAP	-	9,300	-	236,011	-
VEHICLE MAINT.	1,526	5,295	1,000	2,039	3,000
BUILDING & GROUNDS MAINT.	19,365	117,333	10,000	17,655	114,000
EQUIPMENT LEASE & PURCHASE	-	-	-	29,225	38,900
VEHICLE LEASE	9,662	9,368	9,200	11,476	11,000
TOTAL EQUIPMENT MAINTENANCE	173,583	315,396	110,200	829,373	336,900
SERVICES					
TRAVEL & DUES	5,086	(78)	1,500	2,249	3,000
PROFESSIONAL SERVICES	4,506	2,788	3,000	1,488	1,000
TOTAL SERVICES	9,591	2,710	4,500	3,737	4,000
TOTAL DEPARTMENTAL BUDGET	395,394	629,935	429,116	1,247,574	890,064

ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
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CONTRACTUAL					
I.T. SUPPORT	14,385	8,124	7,400	10,286	12,000
MISCELLANEOUS EXPENSE	-	1,072	-	-	-
UTILITIES EXPENSE	136,269	-	-	-	-
LAKE DAM EVALUATION	18,430	-	-	-	-
TYLER TECHNOLOGIES	-	32,477	39,000	52,505	53,000
CLEANING	-	1,013	6,000	2,600	6,000
LOOP 485 SEWER LINE RELOCATION	-	-	-	335,748	-
TWDB PHASE 2 – SERIES 2022 EXP	-	730	-	1,218,974	-
TWDB PHASE 3 – SERIES 2024 EXP	-	-	-	65,600	-
TWDB PHASE 2 WASTEWATER	-	-	-	140,327	-
LAB TESTING SERVICES	37,638	-	-	-	-
TOTAL CONTRACTUAL	206,722	43,415	52,400	1,826,039	71,000

EMPLOYEE SERVICES & BENEFITS					
UNEMPLOYMENT COMPENSATION	119	9,329	9,500		-
EMPLOYEE APPRECIATION	-	-	5,000	6,249	5,000
EMPLOYEE SCREENING	-	-	3,822	-	-
TOTAL EMPLOYEE SERVICES & BENEFITS	119	9,329	18,322	6,249	5,000

INSURANCE & SUNDRY					
WORKER'S COMPENSATION INSURANCE	27,564	18,750	31,770	41,919	42,000
GENERAL LIABILITY INSURANCE	1,902	1,877	5,344	4,453	4,800
CYBER SECURITY INSURANCE	-	-	740	-	740
ERRORS & OMISSIONS INSURANCE	6,320	1,610	5,259	4,383	4,500
BUILDING & PLANT INSURANCE	14,128	13,176	16,698	13,915	15,000
VEHICLE INSURANCE	9,145	10,751	10,488	-	-
AUTO PHYSICAL DAMAGE INSURANCE	-	-	4,525	8,287	4,525
CRIME INSURANCE	-	-	244	204	244
MOBILE EQUIPMENT INSURANCE	-	-	2,110	15,346	20,000
ARPA GRANT EXPENSE	388,218	-	-	-	-
SANITATION EXPENSE	737,424	776,780	753,120	725,921	753,120
SANITATION SALES TAX EXPENSE	-	53,108	60,000	76,744	60,000
AMBULANCE EXPENSE- CHAMPION	-	1,824	20,361	21,351	20,500
DEBT ISSUANCE EXPENSE	86,032	138,342	-	-	-
TOTAL INSURANCE & SUNDRY	1,270,733	1,016,217	910,659	912,522	925,429

TRANSFERS					
TRANSFER TO GENERAL FUND	-	102,546	102,546	-	650,248
TOTAL TRANSFERS	-	102,546	102,546	-	650,248

TOTAL DEPARTMENTAL BUDGET	1,477,573	1,171,508	1,083,927	2,744,811	1,651,677
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	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2025	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2026
REVENUES					
CITY OWNED HANGARS	8,713	8,750	7,400	8,010	8,000
GROUND LEASES	19,456	25,650	21,000	26,331	26,500
T-HANGAR RENTALS	10,840	10,285	8,800	7,905	8,800
INTEREST ON INVESTMENTS	6,061	5,291	5,000	5,068	5,000
TXDOT RAMP GRANT	26,729	47,408	-	14,156	-
MISCELLANEOUS REVENUE	-	7,000	-	-	-
TOTAL REVENUES	71,800	104,384	42,200	61,470	48,300
EXPENDITURES					
BUILDING MAINTENANCE	5,503	12,554	7,000	39,391	7,000
JANITORIAL	1,650	1,650	2,500	1,981	2,500
OTHER	72,289	28,262	2,675	14	2,500
UTILITIES	4,214	3,486	4,300	3,360	4,300
AVIATION LIABILITY INSURANCE	2,748	2,748	3,225	3,225	3,225
TRANSFER TO GENERAL FUND - MAINTENANCE	10,000	20,000	20,000	-	24,375
TELECOMMUNICATIONS	203	2,366	2,500	4,566	4,400
WRITE OFF- BAD DEBT	-	-	-	2,269	-
TOTAL EXPENDITURES	96,608	71,066	42,200	54,806	48,300
RESTRICTED FUNDS	(24,808)	33,317	-	6,664	-
NET AVAILABLE FUNDS	-	-	-	-	-

ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
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REVENUES					
CEMETERY LOT REVENUE	29,600	36,600	32,000	34,500	33,000
INTERMENT REVENUE	2,600	1,650	2,000	3,300	2,000
INTEREST EARNED ON INVESTMENTS	4,415	3,853	3,600	3,144	3,600
OTHER REVENUES	-	-	-	11	-
TOTAL REVENUES	36,615	42,103	37,600	40,955	38,600

EXPENDITURES					
SUPPLIES	-	52	150	-	150
POSTAGE	250	-	250	250	200
OTHER	288	231	400	44	300
TRANSFER TO GENERAL FUND	15,000	15,000	20,000	-	34,850
BUILDING & GROUNDS MAINT.	4,309	1,947	3,000	23,149	3,100
TOTAL EXPENDITURES	19,847	17,230	23,800	23,443	38,600

RESTRICTED FUNDS	16,768	24,873	13,800	17,512	-
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NET AVAILABLE FUNDS	-	-	-	-	-
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	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
REVENUES					
INTEREST ON INVESTMENTS TO G.F.	39,731	30,534	30,250	24,218	28,000
AD VALOREM TAXES CURRENT (I&S)	520,772	402,816	257,451	243,518	479,334
TAX RATE: I&S (0.085570)	-	-	-	-	-
VALUE/100 *TAX RATE	-	-	-	-	-
DELINQUENT TAX (I&S)	14,287	17,180	14,700	13,552	15,000
TOTAL REVENUES	574,789	450,529	302,401	281,287	522,334
EXPENDITURES					
PRINCIPAL - SERIES 2021 (2013 GO RFG)	144,500	169,000	134,874	155,000	149,762
PRINCIPAL - SERIES 2015	80,000	85,000	85,000	85,000	90,000
PRINCIPAL - SERIES 2022 B	19,000	-	-	-	-
INTEREST - SERIES 2021 (2013 GO RFG)	-	11,481	8,001	8,001	6,019
INTEREST - SERIES 2015	57,500	55,100	52,500	52,550	50,000
INTEREST - SERIES 2022B	20,487	-	-	-	-
PAF - SERIES 2021 (2013 GO RFG)	13,605	-	500	-	500
PAF - SERIES 2015	-	550	500	550	550
PAF- SERIES 2022 A & B	492	-	-	-	-
PAID OFF FIRE TRUCK [ENG #2]	35,798	35,863	35,863	-	-
PAID OFF FIRE TRUCK INTEREST	2,041	1,975	1,975	-	-
AUSTIN BANK- 2025 FIRE TRUCK	-	-	-	-	74,401
AUSTIN BANK- 2025 FIRE TRUCK INTEREST	-	-	-	-	46,396
AUSTIN BANK-VEHICLES/MOWERS	-	-	27,465	27,344	29,066
AUSTIN BANK-VEHICLES/MOWERS INTEREST	-	-	3,601	3,585	1,863
AUSTIN BANK- BACKHOE	-	-	19,105	19,105	20,329
AUSTIN BANK- BACKHOE INTEREST	-	-	6,957	6,957	5,733
CNB- BACKHOE	-	-	-	-	24,929
CNB- BACKHOE INTEREST	-	-	-	-	5,915
TRANSFER TO GENERAL FUND	9,000	30,000	30,000	-	16,872
TOTAL EXPENDITURES	382,422	388,969	406,341	358,092	522,334

	ACTUAL 2024	ACTUAL 2025	ADOPTED BUDGET 2026	CURRENT AS OF 9.10.2026	PROPOSED BUDGET 2027
REVENUES					
FIELD RENTAL – CONTRACT	-	-	-	-	35,000
GEDCO PARTICIPATION	-	-	-	-	-
TRANSFER FROM LOGIC INVESTMENT	-	-	17,000	-	-
INTEREST ON INVESTMENTS	12,220	10,443	8,000	7,207	8,000
TOTAL REVENUES	12,220	10,443	25,000		43,000
EXPENDITURES					
GROUNDS MAINTENANCE	8,715	-	-	-	-
UTILITIES	15,436	18,591	15,000	12,051	15,000
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	-	28,000
OTHER EXPENSES	-	14,299	-	33,360	-
TOTAL EXPENDITURES	34,151	42,890	25,000	45,411	43,000
RESTRICTED FUNDS	(21,930)	(32,447)	-	(45,411)	-
NET AVAILABLE FUNDS	-	-	-	-	-