Approved 9/8/2026

CITY OF WORTHAM, TEXAS
Fiscal Year 2026 – 2027
Budget Cover Page
September 8, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $607, which is a 0.19% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $607.

Record Vote of Council Members

The members of the governing body voted on the adoption of the budget as follows:

	FOR	AGAINST	ABSTAIN	ABSENT
Michael Busby	✓			
Patrick Evans	✓			
Deborah Evans	✓			
Leonard Smith	✓			
Rosie Keathley	✓			

Property Tax Rate Comparison
(Per $100 Value)

	FY 2026-2027	FY 2025-2026
Property Tax Rate, Adopted	$0.513245	$0.581698
No New Revenue Tax Rate	$0.513245	$0.447780
No-New revenue Maintenance & Operations Tax Rate	$0.401850	$0.449437
Voter Approval Tax Rate	$0.552713	$0.581698
Debt Rate	$0.111395	$0.116531

Total debt obligation for the City of Wortham secured by property taxes for 2026-2027: $66,000.

10 -GENERAL FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 CURRENT BUDGET	--------) YEAR-TO-DATE ACTUAL	(------- 2026-2027 PROPOSED BUDGET	--------) APPROVED BUDGET
ADMINISTRATION						
TAXES						
10-4-140-0100 AD VALOREM TAX-CURRENT	243,644	226,456	299,632	247,498	244,000	
10-4-140-0101 AD VALOREM TAX-PRIOR	13,022	8,856	9,500	12,620	11,000	
10-4-140-0103 AD VALOREM PENALTY	9,369	5,561	7,000	11,098	10,000	
10-4-140-0104 SALES TAX	128,612	164,839	155,000	169,924	185,000	
TOTAL TAXES	394,647	405,712	471,132	441,139	450,000	
FRANCHISE FEES						
10-4-140-0200 FRANCHISE FEES	39,626	36,533	45,000	49,799	52,000	
TOTAL FRANCHISE FEES	39,626	36,533	45,000	49,799	52,000	
FEES						
10-4-140-0400 PERMITS & FEES MISC	33,256	25,113	20,000	43,277	36,390	
10-4-140-0401 WATER/SEWER ADM FEE	26,000	26,000	30,000	30,000	30,000	
10-4-140-0402 GARBAGE ADM FEE	35,000	35,000	35,000	35,000	35,000	
10-4-140-0403 WEDC A & B ADM FEE	0	0	0	0	0	
TOTAL FEES	94,256	86,113	85,000	108,277	101,390	
OTHER INCOME						
10-4-140-0500 LAND LEASE	0	0	0	0	0	
10-4-140-0504 INTEREST	85	77	50	6	50	
TOTAL OTHER INCOME	85	77	50	6	50	
TOTAL ADMINISTRATION	528,614	528,434	601,182	599,221	603,440	
POLICE						
OTHER INCOME						
10-4-141-0501 POLICE RESERVE FUND	154,679	126,962	25,000	253,916	100,000	
10-4-141-0503 STREETMAN AGREEMENT	38,915	34,500	37,800	28,350	37,800	
10-4-141-0505 POLICE-TRAINING ACCOUNT	0	1,882	1,800	1,831	1,800	
10-4-141-0508 CDJ EQUIPMENT FUND-CITY	0	0	0	0	0	
TOTAL OTHER INCOME	193,594	163,345	64,600	284,097	139,600	
FINES						
10-4-141-0600 HOT CHECK FEES	0	0	50	1,075	50	
10-4-141-0601 FINES	152,596	213,888	218,847	264,541	285,000	
10-4-141-0602 TIME PAYMENT	372	2,311	2,500	2,092	2,500	
10-4-141-0605 DELINQUENT WATER	(1,969)	(412)	5,000	(95)	5,500	
10-4-141-0610 SALE OF FIXED ASSET	0	0	0	0	0	
10-4-141-0620 PROCEEDS FROM LOAN	0	0	0	0	0	
TOTAL FINES	150,999	215,786	226,397	267,614	293,050	
TOTAL POLICE	344,593	379,131	290,997	551,710	432,650	

10 -GENERAL FUND
REVENUES

			(------- 2025-2026 --------)		(------- 2026-2027 --------)	
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
PUBLIC WORKS						
FEES						
10-4-142-0404 ANIMAL REGISTRATION	16	24	50	13	50	
TOTAL FEES	16	24	50	13	50	
OTHER INCOME						
10-4-142-0504 UNION PACIFIC MOWING	2,700	1,200	3,000	1,500	3,000	
TOTAL OTHER INCOME	2,700	1,200	3,000	1,500	3,000	
FINES						
10-4-142-0603 ANIMAL IMPOUNDMENT	0	0	30	0	30	
TOTAL FINES	0	0	30	0	30	
TOTAL PUBLIC WORKS	2,716	1,224	3,080	1,513	3,080	
TOTAL REVENUES	875,923	908,789	895,259	1,152,445	1,039,170	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

10 -GENERAL FUND
ADMINISTRATION
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL ---------)	(------- 2026-2027 PROPOSED BUDGET	APPROVED BUDGET --------)
SALARIES/FICA						
10-5-140-0100 SALARIES	59,968	62,914	40,750	58,005	81,120	
10-5-140-0101 PAYROLL TAXES	4,647	4,786	3,200	4,749	6,206	
10-5-140-0102 LONGEVITY PAY	780	840	0	0	0	
10-5-140-0104 CELL PHONE	0	0	900	519	900	
10-5-140-0105 LICENSE/CERTIF.	0	0	0	0	0	
TOTAL SALARIES/FICA	65,395	68,541	44,850	63,273	88,226	
BENEFITS						
10-5-140-0200 TMRS	4,070	4,672	3,100	4,089	5,135	
10-5-140-0201 GROUP INSURANCE	0	725	8,415	5,983	0	
TOTAL BENEFITS	4,070	5,397	11,515	10,073	5,135	
OTHER TAX						
10-5-140-0300 UNEMPLOYMENT TAX	117	0	150	181	180	
TOTAL OTHER TAX	117	0	150	181	180	
UTILITIES						
10-5-140-0500 TELEPHONE	6,195	9,343	3,800	3,247	3,200	
10-5-140-0502 GAS & ELECT UTILITIES	5,424	2,137	4,000	3,522	3,800	
TOTAL UTILITIES	11,619	11,480	7,800	6,769	7,000	
LEGAL/PROFESSIONAL						
10-5-140-0600 APPRAISAL/COLLECTION FEES	8,358	7,213	9,000	11,353	11,500	
10-5-140-0601 ATTORNEY FEES	3,528	4,076	2,000	4,120	2,000	
10-5-140-0602 AUDIT/ACCOUNTING	9,890	13,772	8,000	7,969	8,000	
TOTAL LEGAL/PROFESSIONAL	21,776	25,060	19,000	23,441	21,500	
INSURANCE						
10-5-140-0700 WORKERS COMP	347	1,145	1,200	791	1,000	
10-5-140-0701 BUILDING INSURANCE	1,062	1,633	1,800	1,626	1,800	
10-5-140-0702 LIABILITY INS	890	1,640	1,700	2,413	2,500	
10-5-140-0703 BLANKET BOND	2,866	3,539	3,650	3,861	4,000	
TOTAL INSURANCE	5,165	7,957	8,350	8,691	9,300	
ELECTION						
10-5-140-0800 ELECTION	75	5,330	6,000	5,837	6,000	
TOTAL ELECTION	75	5,330	6,000	5,837	6,000	
REPAIR/MAINTENANCE						
10-5-140-0900 EQUIPMENT MAINTENANCE	9,911	7,319	6,000	9,479	5,000	
TOTAL REPAIR/MAINTENANCE	9,911	7,319	6,000	9,479	5,000	

10 -GENERAL FUND
ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2026-2027 PROPOSED BUDGET	2026-2027 APPROVED BUDGET
TRAINING/TRAVEL						
10-5-140-1000 TRAVEL/MEALS/HOTEL	775	222	1,000	329	500	
10-5-140-1001 TRAINING	420	1,528	1,000	1,180	1,000	
10-5-140-1002 MILEAGE REIMB	128	0	400	39	200	
TOTAL TRAINING/TRAVEL	1,323	1,751	2,400	1,548	1,700	
OFFICE EXPENSE						
10-5-140-1100 ASSOC DUES AND FEES	1,399	1,338	1,500	2,639	2,000	
10-5-140-1101 MISCELLANEOUS	350	311	0	0	0	
10-5-140-1102 ADVERTISING	1,530	650	500	240	500	
10-5-140-1104 LAND LEASE - WEDC	0	0	0	0	0	
TOTAL OFFICE EXPENSE	3,279	2,299	2,000	2,879	2,500	
DEBT SERVICE						
10-5-140-1200 2024 SERIES PAYMENT	0	0	17,000	0	0	
10-5-140-1201 2024 SERIES INTEREST PMT	0	17,681	33,207	0	0	
TOTAL DEBT SERVICE	0	17,681	50,207	0	0	
PROFESSIONAL SERVICES						
10-5-140-1500 SERVICES FEES	0	0	0	0	6,000	
TOTAL PROFESSIONAL SERVICES	0	0	0	0	6,000	
EQUIPMENT PURCHASE						
10-5-140-1600 EQUIPMENT PURCHASE	6,865	3,596	1,500	9,598	1,500	
10-5-140-1601 CODIFICATION	726	470	1,000	911	1,200	
TOTAL EQUIPMENT PURCHASE	7,591	4,066	2,500	10,509	2,700	
OFFICE SUPPLIES						
10-5-140-1700 OFFICE FORMS	844	1,568	1,750	892	1,000	
10-5-140-1701 POSTAGE	671	2,074	1,400	89	1,000	
10-5-140-1702 OFFICE SUPPLIES	2,217	2,711	2,500	1,140	2,000	
TOTAL OFFICE SUPPLIES	3,732	6,353	5,650	2,121	4,000	
LOCAL FUNDING						
10-5-140-1800 SENIOR CITIZENS	1,192	1,192	1,300	1,083	1,300	
TOTAL LOCAL FUNDING	1,192	1,192	1,300	1,083	1,300	
BUILDING MAINTENANCE						
10-5-140-1900 BUILDING MAINTENANCE	15,775	5,791	5,500	4,050	3,500	
TOTAL BUILDING MAINTENANCE	15,775	5,791	5,500	4,050	3,500	
TOTAL ADMINISTRATION	151,018	170,216	173,222	149,934	164,041	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

10 -GENERAL FUND
POLICE
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 --------) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	(------- 2026-2027 --------) PROPOSED BUDGET	APPROVED BUDGET
SALARIES/FICA						
10-5-141-0100 SALARIES	149,060	163,726	254,638	243,167	280,000	
10-5-141-0101 PAYROLL TAXES	11,990	16,049	21,100	23,990	22,600	
10-5-141-0102 OVERTIME	10,547	55,605	15,000	64,623	15,000	
10-5-141-0103 LONGEVITY PAY	985	380	1,160	420	620	
10-5-141-0104 CELL PHONE	0	0	2,700	4,154	4,500	
10-5-141-0106 CERTIF./LICENSE	0	0	600	1,662	2,200	
TOTAL SALARIES/FICA	172,581	235,760	295,198	338,015	324,920	
BENEFITS						
10-5-141-0200 TMRS	9,752	11,615	20,650	22,397	19,000	
10-5-141-0201 GROUP INSURANCE	22,505	15,437	25,245	25,325	26,000	
TOTAL BENEFITS	32,257	27,052	45,895	47,722	45,000	
OTHER TAX						
10-5-141-0300 UNEMPLOYMENT TAX	356	69	500	1,969	2,000	
TOTAL OTHER TAX	356	69	500	1,969	2,000	
UTILITIES						
10-5-141-0500 TELEPHONE	10,884	7,700	7,200	8,089	8,300	
10-5-141-0502 GAS AND ELECT UTILITIES	4,135	4,590	4,300	4,367	5,200	
TOTAL UTILITIES	15,018	12,290	11,500	12,456	13,500	
LEGAL/PROFESSIONAL						
10-5-141-0601 ATTORNEY FEES	0	0	0	0	3,000	
TOTAL LEGAL/PROFESSIONAL	0	0	0	0	3,000	
INSURANCE						
10-5-141-0700 WORKERS COMPENSATION	6,593	8,023	8,100	9,419	10,500	
10-5-141-0701 POLICE MOBILE INS	0	0	0	36	0	
10-5-141-0702 LIABILITY INSURANCE	4,241	6,833	6,900	6,439	7,500	
10-5-141-0703 AUTO INSURANCE	4,627	5,099	6,150	7,362	8,500	
10-5-141-0704 POLICE BLDG INS.	0	0	0	1,413	0	
TOTAL INSURANCE	15,461	19,955	21,150	24,669	26,500	
REPAIR/MAINTENANCE						
10-5-141-0900 EQUIPMENT MAINTENANCE	9,222	10,519	3,000	5,881	5,000	
10-5-141-0901 AUTO MAINTENANCE	16,926	18,398	9,000	35,233	9,000	
TOTAL REPAIR/MAINTENANCE	26,148	28,917	12,000	41,114	14,000	
TRAINING/TRAVEL						
10-5-141-1000 TRAVEL/MEALS/HOTEL	518	2,916	2,000	16,424	2,000	
10-5-141-1001 TRAINING	792	3,227	2,500	2,086	2,500	
TOTAL TRAINING/TRAVEL	1,310	6,143	4,500	18,510	4,500	

CITY OF WORTHAM
PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

10 -GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 --------) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	(------- 2026-2027 --------) PROPOSED BUDGET	APPROVED BUDGET
OFFICE EXPENSE						
10-5-141-1101 MISCELLANEOUS	1,639	(1,679)	0	0	0	
10-5-141-1110 POLICE RESERVE FD EXPENDI	169,429	115,780	0	73,148	0	
TOTAL OFFICE EXPENSE	171,068	114,101	0	73,148	0	
DEBT SERVICE						
10-5-141-1201 FSB-HOTCOG PATROL CAR	7,000	7,000	7,500	7,000	2,100	
10-5-141-1205 VEHICLE PURCHASE	15,388	15,346	15,038	15,400	15,400	
10-5-141-1206 PATROL CAR/PROP IMPVMNT	0	0	23,162	23,161	23,162	
TOTAL DEBT SERVICE	22,388	22,346	45,700	45,561	40,662	
FUEL						
10-5-141-1300 FUEL/DIESEL	26,979	27,106	26,000	33,515	37,000	
TOTAL FUEL	26,979	27,106	26,000	33,515	37,000	
CONTRACT LABOR						
10-5-141-1400 CONTRACT LABOR	82,517	64,093	0	3,285	0	
TOTAL CONTRACT LABOR	82,517	64,093	0	3,285	0	
PROFESSIONAL SERVICES						
10-5-141-1500 SERVICES FEES	10,220	5,538	5,430	12,039	18,000	
TOTAL PROFESSIONAL SERVICES	10,220	5,538	5,430	12,039	18,000	
EQUIPMENT PURCHASE						
10-5-141-1600 EQUIPMENT PURCHASE	14,906	29,892	3,000	8,591	3,000	
10-5-141-1601 CODIFICATION	726	470	750	911	1,200	
TOTAL EQUIPMENT PURCHASE	15,632	30,362	3,750	9,502	4,200	
OFFICE SUPPLIES						
10-5-141-1700 OFFICE SUPPLIES	1,876	4,732	4,000	8,341	4,000	
TOTAL OFFICE SUPPLIES	1,876	4,732	4,000	8,341	4,000	
BUILDING MAINTENANCE						
10-5-141-1900 BUILDING MAINTENANCE	2,137	1,306	3,000	2,145	5,000	
TOTAL BUILDING MAINTENANCE	2,137	1,306	3,000	2,145	5,000	
UNIFORMS						
10-5-141-2100 UNIFORMS	1,006	2,505	2,500	3,594	2,500	
TOTAL UNIFORMS	1,006	2,505	2,500	3,594	2,500	
TOTAL POLICE	596,955	602,275	481,123	675,586	544,782	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

10 -GENERAL FUND
PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026	--------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
SALARIES/FICA						
10-5-142-0100 SALARIES	0	17,126	38,420	37,677	43,000	
10-5-142-0101 PAYROLL TAXES	0	1,310	3,115	3,249	3,800	
10-5-142-0102 LONGEVITY	0	0	270	252	350	
10-5-142-0103 OVERTIME	0	0	0	4,548	6,000	
10-5-142-0104 CELL PHONE	0	0	810	0	0	
10-5-142-0106 CERTIF./LICENSE	0	0	85	0	0	
TOTAL SALARIES/FICA	0	18,436	42,700	45,726	53,150	
BENEFITS						
10-5-142-0200 TMRS	0	1,284	3,100	3,063	3,100	
10-5-142-0201 GROUP INSURANCE	0	2,376	7,600	5,685	6,090	
TOTAL BENEFITS	0	3,660	10,700	8,748	9,190	
OTHER TAX						
10-5-142-0300 UNEMPLOYMENT TAX	0	63	100	0	100	
TOTAL OTHER TAX	0	63	100	0	100	
UTILITIES						
10-5-142-0500 STREET LIGHTS	22,645	18,630	22,100	19,062	22,000	
TOTAL UTILITIES	22,645	18,630	22,100	19,062	22,000	
REPAIR/MAINTENANCE						
10-5-142-0900 TRACTOR EXPENSE	4,376	7,062	3,500	6,926	7,500	
10-5-142-0901 SUBSTANDARD CLEAN UP	1,200	0	5,000	700	5,000	
10-5-142-0902 STREET MAINTENANCE	43,593	38,285	60,000	48,821	68,000	
TOTAL REPAIR/MAINTENANCE	49,170	45,346	68,500	56,448	80,500	
OFFICE EXPENSE						
10-5-142-1105 DOG POUND	1,960	1,329	1,500	1,441	1,500	
TOTAL OFFICE EXPENSE	1,960	1,329	1,500	1,441	1,500	
DEBT SERVICE						
10-5-142-1200 ASPHALT ZIPPER PRINICIPAL	0	0	0	0	24,594	
10-5-142-1201 ASPHALT ZIPPER INTEREST	0	0	0	0	11,114	
TOTAL DEBT SERVICE	0	0	0	0	35,708	
FUEL						
10-5-142-1300 FUEL/DIESEL	7,922	8,614	8,500	5,224	8,500	
TOTAL FUEL	7,922	8,614	8,500	5,224	8,500	
CONTRACT LABOR						
10-5-142-1400 CONTRACT LABOR	2,700	7,500	3,000	2,550	3,000	
TOTAL CONTRACT LABOR	2,700	7,500	3,000	2,550	3,000	

10 -GENERAL FUND
PUBLIC WORKS
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 --------) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	(------- 2026-2027 --------) PROPOSED BUDGET	APPROVED BUDGET
EQUIPMENT PURCHASE						
10-5-142-1600 EQUIPMENT PURCHASE	9,800	4,239	7,000	5,542	7,000	
TOTAL EQUIPMENT PURCHASE	9,800	4,239	7,000	5,542	7,000	
TOTAL PUBLIC WORKS	94,197	107,817	164,100	144,741	220,648	

10 -GENERAL FUND
MUNICIPAL COURT
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026 --------)		(------- 2026-2027 --------)	
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
SALARIES/FICA						
10-5-143-0100 SALARIES	37,649	41,046	34,445	34,415	51,315	
10-5-143-0101 PAYROLL TAXES	2,880	3,215	1,505	2,696	3,926	
10-5-143-0104 CELL PHONE	0	0	540	831	540	
10-5-143-0106 OVERTIME	0	0	0	0	0	
10-5-143-0107 OVETIME	0	0	0	0	0	
TOTAL SALARIES/FICA	40,529	44,262	36,490	37,942	55,781	
BENEFITS						
10-5-143-0200 TMRS	1,606	2,041	1,475	1,486	3,248	
10-5-143-0201 GROUP INSURANCE	4,459	4,131	5,049	4,820	5,220	
TOTAL BENEFITS	6,065	6,172	6,524	6,306	8,468	
OTHER TAX						
10-5-143-0300 UNEMPLOYMENT TAX	178	56	150	80	150	
TOTAL OTHER TAX	178	56	150	80	150	
TRAINING/TRAVEL						
10-5-143-1000 TRAVEL./MEALS/HOTEL	0	375	300	0	300	
10-5-143-1002 MILEAGE REIMBURSEMENT	0	0	50	0	50	
TOTAL TRAINING/TRAVEL	0	375	350	0	350	
OFFICE EXPENSE						
10-5-143-1100 ASSOC DUES AND FEES	830	0	300	750	500	
TOTAL OFFICE EXPENSE	830	0	300	750	500	
EQUIPMENT PURCHASE						
10-5-143-1601 CODIFICATION	398	470	750	911	1,200	
10-5-143-1602 SOFTWARE MAINTENANCE	0	850	0	4,520	4,500	
TOTAL EQUIPMENT PURCHASE	398	1,320	750	5,431	5,700	
OFFICE SUPPLIES						
10-5-143-1700 OFFICE FORMS	1,931	2,521	2,500	1,026	2,000	
TOTAL OFFICE SUPPLIES	1,931	2,521	2,500	1,026	2,000	
TOTAL MUNICIPAL COURT	49,932	54,706	47,064	51,534	72,949	

10 -GENERAL FUND
FIRE

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 CURRENT BUDGET	YEAR-TO-DATE ACTUAL --------)	(------- 2026-2027 PROPOSED BUDGET	APPROVED BUDGET --------)
MATERIALS						
10-5-144-0400 MEDICAL SUPPLIES	0	0	0	0	0	
10-5-144-0401 SMALL TOOLS	0	0	0	0	0	
TOTAL MATERIALS	0	0	0	0	0	
UTILITIES						
10-5-144-0500 TELEPHONE	1,926	1,400	1,300	1,540	1,600	
10-5-144-0501 WATER UTILITIES	0	0	0	0	0	
10-5-144-0502 GAS & ELEC	6,455	5,810	6,200	9,095	10,000	
TOTAL UTILITIES	8,381	7,210	7,500	10,635	11,600	
INSURANCE						
10-5-144-0700 WORKERS COMPENSATION	662	1,528	1,850	2,052	2,500	
10-5-144-0701 BUILDING INS	913	1,206	1,250	1,923	2,200	
10-5-144-0702 LIABILITY INS	0	940	950	0	950	
10-5-144-0703 AUTO INSURANCE	2,726	1,611	2,700	3,740	4,000	
10-5-144-0704 FIRE MOBILE INS	0	0	0	0	0	
TOTAL INSURANCE	4,301	5,285	6,750	7,715	9,650	
REPAIR/MAINTENANCE						
10-5-144-0900 EQUIPMENT MAINTENANCE	6,469	2,375	5,500	2,465	5,500	
TOTAL REPAIR/MAINTENANCE	6,469	2,375	5,500	2,465	5,500	
TRAINING/TRAVEL						
10-5-144-1001 TRAINING/MEETING/DUES	0	0	0	0	0	
TOTAL TRAINING/TRAVEL	0	0	0	0	0	
DEBT SERVICE						
10-5-144-1201 INTEREST EXP	0	424	0	0	0	
10-5-144-1205 VEHICLE PURCHASE	10,252	10,252	10,000	10,138	0	
10-5-144-1206 ENGINE 72 REPAIRS	10,500	8,983	0	0	0	
10-5-144-1207 BUILDING PAYMENT	0	0	0	0	10,000	
TOTAL DEBT SERVICE	20,752	19,659	10,000	10,138	10,000	
EQUIPMENT PURCHASE						
10-5-144-1601 MAJOR EQUIPMENT	0	0	0	0	0	
10-5-144-1602 PROTECTIVE GEAR	0	0	0	0	0	
TOTAL EQUIPMENT PURCHASE	0	0	0	0	0	
BUILDING MAINTENANCE						
10-5-144-1900 BUILDING MAINTENANCE	0	0	0	0	0	
TOTAL BUILDING MAINTENANCE	0	0	0	0	0	
TOTAL FIRE	39,904	34,529	29,750	30,954	36,750	
TOTAL EXPENDITURES	932,006	969,544	895,259	1,052,749	1,039,170	
REVENUE OVER/(UNDER) EXPENDITURES	(56,083)	(60,755)	0	99,696	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

15 -DEBT SERVICE FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2026-2027 PROPOSED BUDGET	2026-2027 APPROVED BUDGET
NON-DEPARTMENTAL						
TAXES						
15-4-000-0100 AD VALOREM TAX-CURRENT	(0)	(2,260)	0	61,565	66,023	
15-4-000-0101 AD VALOREM TAX-PRIOR YEAR	734	619	0	1,002	0	
15-4-000-0103 AD VALOREM PENALTY	283	314	0	2,113	0	
15-4-000-0104 TRANSFER IN FROM I&S FUND	0	0	0	0	0	
TOTAL TAXES	1,017	(1,327)	0	64,680	66,023	
OTHER INCOME						
15-4-000-0504 INTEREST	98	103	0	109	0	
TOTAL OTHER INCOME	98	103	0	109	0	
TOTAL NON-DEPARTMENTAL	1,115	(1,225)	0	64,789	66,023	
TOTAL REVENUES	1,115	(1,225)	0	64,789	66,023	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

15 -DEBT SERVICE FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026	--------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
DEBT SERVICE						
15-5-000-1203 TRANSFER OUT	0	0	0	0	0	
15-5-000-1220 2024 SERIES PRINICIPAL	0	0	0	17,000	32,066	
15-5-000-1221 2024 SERIES INTEREST	0	0	0	30,591	14,607	
15-5-000-1230 2013 SERIES PRINICIPAL	0	0	0	14,000	15,000	
15-5-000-1231 2013 SERIES INTEREST	0	0	0	4,798	4,350	
TOTAL DEBT SERVICE	0	0	0	66,389	66,023	
GRANTS						
15-5-000-2000 CONTRACTORS	0	0	0	0	0	
TOTAL GRANTS	0	0	0	0	0	
TOTAL NON-DEPARTMENTAL	0	0	0	66,389	66,023	
TOTAL EXPENDITURES	0	0	0	66,389	66,023	
REVENUE OVER/(UNDER) EXPENDITURES	1,115	(1,225)	0	(1,600)	0	

20 -ENTERPRISE FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 --------) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	(------- 2026-2027 --------) PROPOSED BUDGET	APPROVED BUDGET
NON-DEPARTMENTAL						
OTHER INCOME						
20-4-000-0504 INTEREST	4,397	5,311	4,000	4,233	4,000	
20-4-000-0505 LATE PENALTY	14,915	14,098	13,500	13,341	14,000	
20-4-000-0511 MISCELLANEOUS REVENUS	1	0	0	0	0	
TOTAL OTHER INCOME	19,313	19,409	17,500	17,573	18,000	
TOTAL NON-DEPARTMENTAL	19,313	19,409	17,500	17,573	18,000	
WATER						
TRANSFER-IN						
20-4-145-0800 TRANSFER IN	0	0	0	0	0	
TOTAL TRANSFER-IN	0	0	0	0	0	
SALES						
20-4-145-0900 WATER SALES-CONTRACT	512,845	521,377	523,632	541,030	528,000	
20-4-145-0901 WATER SALES-NON CONTRACT	19,543	20,270	15,000	23,849	18,000	
TOTAL SALES	532,388	541,647	538,632	564,879	546,000	
TOTAL WATER	532,388	541,647	538,632	564,879	546,000	
WASTEWATER						
SALES						
20-4-146-0902 W/W SALES - CONTRACT	178,204	178,152	170,000	187,631	186,000	
20-4-146-0903 W/W SALES-NON CONTRACT	9,000	9,000	6,000	18,000	12,000	
TOTAL SALES	187,204	187,152	176,000	205,631	198,000	
TOTAL WASTEWATER	187,204	187,152	176,000	205,631	198,000	
TOTAL REVENUES	738,906	748,207	732,132	788,084	762,000	

20 -ENTERPRISE FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026 --------)		(------- 2026-2027 --------)	
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
SALARIES/FICA						
20-5-000-0100 SALARIES	114,516	139,763	112,715	112,889	135,000	
20-5-000-0101 PAYROLL TAX	9,442	12,314	9,850	9,741	11,550	
20-5-000-0102 OVERTIME	9,251	16,608	15,000	10,509	16,000	
20-5-000-0104 CELL PHONE	0	0	2,250	2,493	2,250	
20-5-000-0105 LONGEVITY	550	1,820	1,064	1,008	1,220	
20-5-000-0106 CERTIF./LICENSE	0	0	350	0	500	
TOTAL SALARIES/FICA	133,759	170,505	141,229	136,640	166,520	
BENEFITS						
20-5-000-0200 TMRS	8,269	11,896	9,660	9,194	9,025	
20-5-000-0201 GROUP INSURANCE	11,355	15,351	21,035	14,863	14,790	
TOTAL BENEFITS	19,624	27,247	30,695	24,057	23,815	
OTHER TAX						
20-5-000-0300 UNEMPLOYMENT TAX	293	0	300	25	150	
TOTAL OTHER TAX	293	0	300	25	150	
UTILITIES						
20-5-000-0500 TELEPHONE	1,978	1,967	2,100	1,812	2,000	
TOTAL UTILITIES	1,978	1,967	2,100	1,812	2,000	
LEGAL/PROFESSIONAL						
20-5-000-0601 ATTORNEY FEES	773	990	1,500	86	1,500	
20-5-000-0602 AUDIT/ACCOUNTING FEES	9,950	5,959	6,000	6,500	8,000	
TOTAL LEGAL/PROFESSIONAL	10,723	6,949	7,500	6,586	9,500	
INSURANCE						
20-5-000-0700 WORKERS COMPENSATION	4,530	8,946	9,000	5,020	7,000	
20-5-000-0701 BUILDING INS	2,169	3,330	3,400	2,851	3,500	
20-5-000-0702 LIABILITY INS	2,803	2,115	2,200	1,753	2,200	
20-5-000-0703 AUTO INSURANCE	1,834	3,294	3,350	3,717	4,000	
TOTAL INSURANCE	11,336	17,684	17,950	13,341	16,700	
REPAIR/MAINTENANCE						
20-5-000-0900 EQUIPMENT MAINTENANCE	13,790	8,502	7,500	12,558	8,000	
20-5-000-0901 TRACTOR EXPENSE	1,007	151	1,000	431	1,000	
20-5-000-0902 AUTO MAINTENANCE	1,793	2,016	2,500	891	2,500	
20-5-000-0903 STREET MAINTENANCE	0	0	0	0	0	
TOTAL REPAIR/MAINTENANCE	16,590	10,669	11,000	13,880	11,500	
TRAINING/TRAVEL						
20-5-000-1000 TRAVEL/MEALS/HOTEL	427	222	500	0	500	
20-5-000-1001 TRAINING	0	0	1,000	869	2,000	
20-5-000-1002 MILEAGE	0	0	50	0	50	
TOTAL TRAINING/TRAVEL	427	222	1,550	869	2,550	

20 -ENTERPRISE FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026	--------)	(------- 2026-2027	--------)
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
OFFICE EXPENSE						
20-5-000-1100 EQUIPMENT RENTAL	0	6,399	5,000	3,187	7,500	
20-5-000-1101 MISCELLANEOUS	1	177	100	0	0	
20-5-000-1102 BANK CHARGES	0	185	35	300	300	
20-5-000-1103 ADVERTISING	0	218	500	264	500	
20-5-000-1110 INVENTORY EXPENSE	0	0	0	0	0	
20-5-000-1120 2013 SERIES PRINCIPAL	13,000	14,000	14,000	0	0	
20-5-000-1130 2013 SERIES INTEREST	5,939	5,396	4,798	0	0	
TOTAL OFFICE EXPENSE	18,940	26,374	24,433	3,751	8,300	
DEBT SERVICE						
20-5-000-1206 BOND FEE EXPENSE	0	0	0	0	0	
20-5-000-1207 SKID STEER PAYMENT	0	0	0	0	11,876	
20-5-000-1208 SKID STEER INTEREST	0	0	0	0	5,367	
TOTAL DEBT SERVICE	0	0	0	0	17,243	
FUEL						
20-5-000-1300 FUEL/DIESEL	7,995	3,730	7,000	4,380	7,000	
TOTAL FUEL	7,995	3,730	7,000	4,380	7,000	
CONTRACT LABOR						
20-5-000-1400 CONTRACT LABOR	31,375	26,250	29,175	25,300	29,000	
20-5-000-1405 ENGINEER FEES	0	0	2,500	0	2,000	
TOTAL CONTRACT LABOR	31,375	26,250	31,675	25,300	31,000	
PROFESSIONAL SERVICES						
20-5-000-1500 SERVICES FEES	0	0	0	0	12,000	
TOTAL PROFESSIONAL SERVICES	0	0	0	0	12,000	
EQUIPMENT PURCHASE						
20-5-000-1600 EQUIPMENT PURCHASE	5,425	7,694	8,000	14,309	10,000	
TOTAL EQUIPMENT PURCHASE	5,425	7,694	8,000	14,309	10,000	
OFFICE SUPPLIES						
20-5-000-1701 POSTAGE	4,626	3,945	5,300	4,850	5,000	
20-5-000-1702 OFFICE SUPPLIES	1,621	2,449	2,000	1,979	2,000	
TOTAL OFFICE SUPPLIES	6,247	6,394	7,300	6,830	7,000	
UNIFORMS						
20-5-000-2100 UNIFORMS	1,718	1,386	2,500	657	2,500	
TOTAL UNIFORMS	1,718	1,386	2,500	657	2,500	
FEES/SERVICES						
20-5-000-2200 ADMINISTRATIVE FEES	26,000	26,000	30,000	30,715	30,000	
20-5-000-2201 ASSOCIATION DUES/FEES	1,250	1,421	3,000	3,823	4,000	
20-5-000-2203 INSPECTION	0	0	500	4,440	500	
20-5-000-2204 TCEQ PENALTY	0	0	10,000	0	0	
TOTAL FEES/SERVICES	27,250	27,421	43,500	38,978	34,500	

20 -ENTERPRISE FUND
NON-DEPARTMENTAL

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2026-2027 PROPOSED BUDGET	2026-2027 APPROVED BUDGET
DEPRECIATION						
20-5-000-2600 DEPRECIATION-W/WW	0	0	13,900	7,555	18,922	
TOTAL DEPRECIATION	0	0	13,900	7,555	18,922	
TOTAL NON-DEPARTMENTAL	293,678	334,493	350,632	298,969	381,200	

20 -ENTERPRISE FUND
WATER
DEPARTMENTAL EXPENDITURES

	2023-2024 ACTUAL	2024-2025 ACTUAL	(------- 2025-2026 --------) CURRENT BUDGET	YEAR-TO-DATE ACTUAL	(------- 2026-2027 --------) PROPOSED BUDGET	APPROVED BUDGET
MATERIALS						
20-5-145-0400 CHEMICALS	556	91	250	567	500	
TOTAL MATERIALS	556	91	250	567	500	
UTILITIES						
20-5-145-0502 GAS & ELEC	12,383	11,339	11,750	16,313	18,000	
TOTAL UTILITIES	12,383	11,339	11,750	16,313	18,000	
REPAIR/MAINTENANCE						
20-5-145-0900 WATER MAINTENANCE	10,982	6,842	8,000	5,842	8,000	
20-5-145-0903 REPAIRS/SUPPLIES	21,917	17,511	20,000	49,687	30,000	
TOTAL REPAIR/MAINTENANCE	32,899	24,353	28,000	55,529	38,000	
BUILDING MAINTENANCE						
20-5-145-1900 BUILDING MAINTENANCE	1,926	1,942	2,500	713	2,000	
TOTAL BUILDING MAINTENANCE	1,926	1,942	2,500	713	2,000	
FEES/SERVICES						
20-5-145-2202 LABORATORY	4,721	3,131	6,000	3,405	5,000	
TOTAL FEES/SERVICES	4,721	3,131	6,000	3,405	5,000	
CAPITAL OUTLAY						
20-5-145-2300 NEW WATER LINES	0	0	0	0	0	
20-5-145-2301 MAJOR REPAIRS	0	7,527	5,000	800	3,500	
TOTAL CAPITAL OUTLAY	0	7,527	5,000	800	3,500	
WATER PURCHASED						
20-5-145-2500 MEXIA WATER	214,390	230,623	232,000	221,222	240,000	
TOTAL WATER PURCHASED	214,390	230,623	232,000	221,222	240,000	
TOTAL WATER	266,875	279,005	285,500	298,549	307,000	

20 -ENTERPRISE FUND
WASTEWATER

DEPARTMENTAL EXPENDITURES	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2026-2027 PROPOSED BUDGET	2026-2027 APPROVED BUDGET
MATERIALS						
20-5-146-0400 CHEMICALS	7,515	9,169	7,000	7,015	7,500	
TOTAL MATERIALS	7,515	9,169	7,000	7,015	7,500	
UTILITIES						
20-5-146-0502 GAS & ELEC	10,917	24,332	23,000	29,314	32,000	
TOTAL UTILITIES	10,917	24,332	23,000	29,314	32,000	
REPAIR/MAINTENANCE						
20-5-146-0900 SEWER MAINTENANCE	13,023	6,398	8,000	5,061	8,000	
20-5-146-0903 REPAIRS/SUPPLIES	5,280	6,158	8,000	15,677	10,000	
TOTAL REPAIR/MAINTENANCE	18,303	12,555	16,000	20,739	18,000	
BUILDING MAINTENANCE						
20-5-146-1900 BUILDING MAINTENANCE	765	76	2,000	1,293	1,800	
TOTAL BUILDING MAINTENANCE	765	76	2,000	1,293	1,800	
FEES/SERVICES						
20-5-146-2200 LABORATORY	12,027	7,901	8,000	8,535	8,500	
TOTAL FEES/SERVICES	12,027	7,901	8,000	8,535	8,500	
CAPITAL OUTLAY						
20-5-146-2301 MAJOR REPAIRS	69,436	43,583	9,500	4,725	6,000	
20-5-146-2302 TCEQ SEP	0	0	30,500	28,738	0	
TOTAL CAPITAL OUTLAY	69,436	43,583	40,000	33,463	6,000	
TOTAL WASTEWATER	118,963	97,616	96,000	100,359	73,800	
TOTAL EXPENDITURES	679,516	711,114	732,132	697,876	762,000	
REVENUE OVER/(UNDER) EXPENDITURES	59,390	37,093	0	90,207	0	

PROPOSED BUDGET WORKSHEET
AS OF: SEPTEMBER 3RD, 2026

30 -GARBAGE FUND
REVENUES

	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 YEAR-TO-DATE ACTUAL	2026-2027 PROPOSED BUDGET	2026-2027 APPROVED BUDGET
NON-DEPARTMENTAL						
SALES						
30-4-000-0900 RESIDENTIAL REVENUE	112,587	116,508	95,600	107,911	95,600	
30-4-000-0901 COMMERICAL REVENUE	69,660	74,501	59,500	44,506	59,500	
30-4-000-0902 INTEREST REVENUE	14	4	0	(6)	0	
TOTAL SALES	182,262	191,013	155,100	152,411	155,100	
TOTAL NON-DEPARTMENTAL	182,262	191,013	155,100	152,411	155,100	
TOTAL REVENUES	182,262	191,013	155,100	152,411	155,100	

30 -GARBAGE FUND
NON-DEPARTMENTAL
DEPARTMENTAL EXPENDITURES

			(------- 2025-2026 --------)		(------- 2026-2027 --------)	
	2023-2024 ACTUAL	2024-2025 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROPOSED BUDGET	APPROVED BUDGET
FEES/SERVICES						
30-5-000-2200 ADMINISTRATIVE FEES	35,000	35,000	35,000	35,000	35,000	
30-5-000-2201 COMMERICAL CONTAINERS	81,910	75,722	65,000	60,270	65,000	
30-5-000-2202 RESIDENTIAL COLLECTIONS	82,774	71,573	55,100	74,899	55,100	
TOTAL FEES/SERVICES	199,684	182,295	155,100	170,169	155,100	
TOTAL NON-DEPARTMENTAL	199,684	182,295	155,100	170,169	155,100	
TOTAL EXPENDITURES	199,684	182,295	155,100	170,169	155,100	
REVENUE OVER/(UNDER) EXPENDITURES	(17,423)	8,718	0	(17,758)	0	