TOWN OF BAYSIDE
Fiscal Year 2026-2027
PROPOSED BUDGET Cover Page

This PROPOSED BUDGET will raise more revenue from property taxes than last year's budget by an amount of $11,414, which is a 4.33 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $3,639.

General Fund

Revenue	Account #	2023-2024 Amended 5-14-2024	2024-2025 Amended 2-20-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		**230,000.00**	300,000.00	373,313.99	339,337.25
Community Center Rentals	4240-14241	300.00	300.00	600.00	400.00
Community Center Deposits	4240-14242	150.00	150.00	500.00	400.00
Copies	4240-14243	20.00	50.00	35.00	25.00
Farm Land Lease	4240-14244	1,857.00	1,857.20	1,857.20	1,857.20
Faxes/Scans	4240-14245	10.00	4.00	900.00	10.00
Interest	4240-14246	500.00	650.00	950.00	850.00
Misc. Income	4240-14248	50.00	50.00	300.00	50.00
Mowing (Tall Grass)	4240-14249	300.00	300.00	150.00	150.00
House & Temp Trailer/RV Deposits	4240-14250	5,000.00	5,000.00	5,000.00	5,000.00
Lien Payments	4240-14251	150.00	150.00	150.00	150.00
Other Variance Income	**4240-**	**8,337.00**	**8,511.20**	**10,442.20**	**8,892.20**
Property Tax	4310-14311	190,000.00	190,000.00	229,904.00	240,576.00
Sales Tax from Local Business	4310-14312	26,250.00	15,244.31	16,000.00	16,000.00
Franchise Tax / AT&T	4310-14313	250.00	900.00	100.00	100.00
AEP	4310-14314	8,500.00	9,000.00	8,500.00	8,350.00
Tax / Easement Income	**4310-**	**225,000.00**	**215,144.31**	**254,504.00**	**265,026.00**
Animal Tag Income	4330-14331	50.00	60.00	80.00	70.00
Permits / Inspections	4330-14332	8,000.00	8,000.00	8,000.00	10,000.00
Zoning/Variance Request	4330-14333	250.00	250.00	250.00	250.00
License/Permits/Zoning	**4330-**	**8,300.00**	**8,310.00**	**8,330.00**	**10,320.00**
Garbage from WF	4370-14371	65,000.00	75,000.00	84,500.00	92,673.84
Garbage Sales Tax from WF	4370-14370	5,363.00	5,500.00	6,971.00	7,645.59
Garbage Penalties from WF	4370-14380	1,200.00	1,400.00	1,480.00	1,500.00
Payroll from WF & SF to GF	4370-14372	70,479.50	63,589.63	70,274.10	61,555.00
Payroll Tax from WF & SF to GF	4370-14379	5,391.68	4,864.61	5,375.97	4,708.96

Payroll Transfer from MC to GF	4370-14377	28,752.00	25,320.00	15,882.00	11,104.50
Payroll Tax Transfer from MC to GF	4370-14378	2,199.53	2,032.45	1,214.97	849.49
TDHCA Home Up Front Exp Reimbursement Transfer from CDG					24,050.00
Transfers In	**4370-**	**178,385.71**	**177,706.69**	**185,698.04**	**204,087.38**
TOTAL REVENUE		**650,022.71**	**709,672.20**	**832,288.23**	**827,662.83**

Expenditures	**Account #**				
Animal Control & Dog Tags	5700-15701	4,900.00	4,900.00	4,900.00	6,000.00
Economic Development	5700-15702	2,000.00	2,000.00		
Elections	5700-15703	6,000.00	5,000.00	5,200.00	10,000.00
Tax Appraisal District	5700-15704	5,100.00	5,300.00	6,000.00	6,500.00
Tax Assessor-Collector	5700-15705	4,400.00	5,000.00	5,600.00	5,900.00
County Expenses	**5700-**	**22,400.00**	**22,200.00**	**21,700.00**	**28,400.00**
Attorney Fees	5710-15711	2,000.00	2,000.00	2,500.00	3,000.00
Auditor/CPA	5710-15712	6,000.00	6,000.00	4,500.00	8,000.00
Inspection Fees	5710-15713	4,000.00	4,000.00	4,000.00	4,000.00
Legal Advertisement	5710-15714	1,500.00	1,000.00	900.00	700.00
Public Bonds	5710-15715	201.00	390.00	130.00	260.00
Professional Fees	**5710-**	**13,701.00**	**13,390.00**	**12,030.00**	**15,960.00**
Waste Services	5720-15721	65,000.00	66,116.27	76,646.00	82,315.44
Sales Tax	5720-15722	6,022.00	6,100.00	6,324.00	7,645.59
Additional Sales Tax to Separate Acct		11,250.00			
Fire Protection - Town	5720-15723	6,000.00	6,000.00	6,000.00	6,000.00
Mosquito Chemical	5720-15725	3,500.00	5,000.00	4,000.00	5,000.00
Services	**5720-**	**91,772.00**	**83,216.27**	**92,970.00**	**100,961.03**
Cell Phones	5730-15731	600.00	600.00	800.00	800.00
Contract Services - Maintenance	5730-15732	1,000.00	1,000.00	500.00	400.00
Contract Services - Administrative	5730-15732.1	300.00	300.00	300.00	300.00
IT Services	5730-15732.2	500.00	3,000.00	1,500.00	2,000.00
Lab Drug Tests	5730-15733	520.00	650.00	458.50	393.00
Payroll Expense	5730-15734	184,505.00	178,033.60	183,346.00	183,346.00

Payroll Tax Match	5730-15735	14,015.15	13,520.12	13,922.69	13,922.69
School / Meetings	5730-15736	1,200.00	1,600.00	2,000.00	2,000.00
Travel Reimbursement	5730-15737	500.00	800.00	900.00	1,000.00
Uniforms	5730-15738	350.00	300.00	350.00	900.00
Employment Costs	**5730-**	**203,490.15**	**199,803.72**	**204,077.19**	**205,061.69**
Software's / Support	5740-15741	1,700.00	1,900.00	3,000.00	3,740.00
Copy Maintenance & Lease	5740-15742	725.00	725.00	650.00	650.00
Office Supplies	5740-15743	900.00	1,000.00	2,000.00	1,500.00
Postage	5740-15744	629.00	600.00	600.00	700.00
Telephone & Internet	5740-15745	600.00	600.00	675.00	750.00
Office Costs	**5740-**	**4,554.00**	**4,825.00**	**6,925.00**	**7,340.00**
Town-Maintenance/Supplies	5750-15751	2,000.00	2,500.00	2,000.00	4,622.47
Shop / Maintenance Building	5750-15752	500.00	1,117.21	1,000.00	5,500.00
Community Center Maint & Upkeep	5750-15753	6,500.00	9,000.00	4,000.00	6,000.00
Park & Pier Maintenance	5750-15754	4,000.00	4,000.00	4,000.00	4,000.00
Street Maintenance	5750-15755	3,000.00			5,000.00
Diesel	5750-15756	250.00	250.00	330.00	1,000.00
Gasoline	5750-15757	3,500.00	3,500.00	3,500.00	4,450.00
Trailers	5750-15758	100.00	250.00	250.00	500.00
Mosquito Sprayer	5750-15759	200.00	14,000.00	16,000.00	200.00
Tractor	5750-15760	500.00	900.00	500.00	3,000.00
Lawn Equipment	5750-15761	800.00	900.00	600.00	3,000.00
Truck Maintenance	5750-15762	750.00	900.00	600.00	2,000.00
Street Signs	5750-15764	500.00	500.00	500.00	1,500.00
Misc. Other	5750-15967	100.00			
Generator Maintenance					4,000.00
Maintenance/Repair/Supplies	**5750-**	**22,700.00**	**37,817.21**	**33,280.00**	**44,772.47**
Truck Replacement Fund	5760-15700	4,000.00	4,000.00	4,000.00	15,000.00
Equipment	**5760-**	**4,000.00**	**4,000.00**	**4,000.00**	**15,000.00**
Insurance	5770-15771	6,500.00	7,000.00	7,000.00	11,000.00
Windstorm	5770-15772	1,000.00	1,100.00	1,100.00	1,500.00

Deductables	5770-15773	500.00	1,150.00	500.00	500.00
Insurance	**5770-**	**8,000.00**	**9,250.00**	**8,600.00**	**13,000.00**
Electric Power(Park, Sts & Ofc)	**5775-**	**9,000.00**	**9,000.00**	**12,000.00**	**10,000.00**
Town Hall Rental Deposit Refunds	5780-15781	150.00	150.00	400.00	400.00
Dues & Subscriptions (C of C. & TML)	5780-15782	1,200.00	1,300.00	1,300.00	1,300.00
Filing Fees	5780-15783	150.00	400.00	300.00	300.00
Misc. expense	5780-15784	249.37	300.00	300.00	200.00
House & Temp Trailer/RV Deposit Refunds	5780-15785	5,000.00	5,000.00	5,000.00	5,000.00
Zoning/Variance	5780-15786	250.00	250.00	250.00	250.00
TDHACA HOME Program Up Front Expenditures & Inspection Fees	5780-15787				29,300.00
CBDG Match / DAC/JM Davidson/HOME Match	5780-15788	26,000.00	95,000.00	125,128.00	2,080.39
Emergency Management	5780-15799	1,000.00	1,000.00	1,000.00	1,000.00
Code Enforcement (includes certified, mowing, liens)	5780-15810	4,000.00	4,000.00	1,000.00	8,000.00
Miscellaneous Items	**5780-**	**37,999.37**	**107,400.00**	**134,678.00**	**47,830.39**
Reserves for Emergencies		232,406.19	218,750.00	307,032.09	339,337.25
Total Expenditures		**650,022.71**	**709,652.20**	**837,292.28**	**827,662.83**

Water Fund

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		38,000.00	60,000.00	62,192.75	52,682.92
Water Usage	4430-24431	97,500.00	110,000.00	118,495.00	119,430.00
Water Penalty	4430-24431.2	1,600.00	1,900.00	3,000.00	2,900.00
Water Infrastructure	4430-24421.3	18,000.00	18,500.00	20,850.00	20,900.00
Water Infrastructure Penalty	4430-24431.4	370.00	250.00	630.00	400.00
Reconnect & Disconnect Fees	4430-24433	620.00	500.00	600.00	600.00
Misc. Income (NSF)	4430-24435	30.00	30.00	90.00	90.00
Taps	4430-24436	1,600.00	1,600.00	4,100.00	4,100.00
Halo Flight	4430-24437	4,500.00	4,500.00	4,600.00	4,100.00
Park & Pier Donations	4430-24438	900.00	1,020.00	1,200.00	1,200.00
Garbage	4430-24439	65,000.00	75,000.00	84,500.00	92,673.84
Garbage/Sales Tax to State	4430-24443	5,300.00	5,500.00	6,971.00	7,645.59
Garbage Penalty	4430-24447	1,200.00	1,400.00	1,480.00	1,500.00
Sewer Usage (transfer to SF)	4430-24441	71,000.00	83,000.00	85,500.00	89,000.00
Sewer Penalties	4430-24441.1	1,700.00	1,400.00	1,400.00	1,800.00
Sewer Infrastructure	4430-24441.2	9,200.00	10,000.00	10,500.00	10,900.00
Sewer Infrastructure Penalty	4430-24441.3	200.00	200.00	200.00	200.00
Open Credit	4430-24449	2,000.00	50.00	50.00	50.00
Water Revenue	**4430-**	**280,720.00**	**314,850.00**	**344,166.00**	**357,489.43**
Bank Interest	**4450-**	135.00	135.00	170.00	140.00
TOTAL REVENUE		**318,855.00**	**374,985.00**	**406,528.75**	**410,312.35**

Expenditures	Account #				
Repairs to Water System	5900-25902	35,000.00	35,000.00	35,000.00	40,000.00
Chemicals	5900-25903	6,500.00	10,000.00	11,000.00	11,000.00
Filters	5900-25904	2,000.00	2,000.00	5,000.00	5,000.00
Lab Tests	5900-25905	900.00	900.00	1,055.00	1,700.00

Sand	5900-25906	500.00	500.00	500.00	500.00
Building Repair RO	5900-25908	700.00	2,000.00	500.00	500.00
Supplies/Parts	5900-25909	5,000.00	6,000.00	5,000.00	5,000.00
Tractor	5900-25910	250.00	250.00	500.00	500.00
Truck Maintenance	5900-25914	375.00	500.00	600.00	600.00
Lawn Equipment	5900-25915	500.00	500.00	600.00	600.00
Diesel	5900-25917	250.00	250.00	330.00	400.00
Gasoline	5900-25917.1	1,700.00	2,000.00	2,500.00	3,000.00
Water Tap installation Exp (Contractor)	5900-25926	1,600.00	1,600.00	4,100.00	4,100.00
Generator Maintenance	5900-25920	1,100.00	700.00	1,000.00	3,000.00
Maintenance / Repair / Supply	**5900-**	**56,375.00**	**62,200.00**	**67,685.00**	**75,900.00**
Payroll Transfer - WF to GF	5910-25911	35,239.75	31,794.82	35,137.05	30,777.50
Payroll Tax Transfer - WF to GF	5910-25916	2,695.84	2,432.30	2,687.98	2,354.48
School / Meetings	5910-25912	600.00	800.00	1,500.00	1,500.00
Cell Phone	5910-25913	600.00	600.00	600.00	600.00
Mileage Reimbursement	5910-25918	250.00	200.00	200.00	200.00
Employee Expenses	**5910-**	**39,385.59**	**35,827.12**	**40,125.03**	**35,431.98**
Software / Support	5920-25921	1,300.00	1,900.00	1,900.00	2,290.00
Purchase computer/transfer program/data	5920-25921.1			2,000.00	
Office Supplies	5920-25922	600.00	700.00	700.00	700.00
Postage	5920-25923	800.00	900.00	900.00	900.00
Copier Maintenance & Lease	5920-25924	725.00	725.00	650.00	650.00
Telephone & Internet	5920-25925	600.00	600.00	675.00	750.00
Office Expenses	**5920-**	**4,025.00**	**4,825.00**	**6,825.00**	**5,290.00**
Return Check	5930-25932	30.00	30.00	30.00	30.00
Debt - Bank Expense	**5930-**	**30.00**	**30.00**	**30.00**	**30.00**
Utilities (R/O & Well)	**5940-**	**13,500.00**	**13,000.00**	**13,000.00**	**14,000.00**
Dues, Memberships & Subscriptions	5950-25951	200.00	200.00	200.00	200.00
Halo Flight	5950-25952	4,500.00	4,500.00	4,600.00	4,100.00
Permit & Fees	5950-25954	700.00	700.00	700.00	900.00
Auditor/CPA	5950-25956	3,000.00	3,000.00	4,500.00	3,000.00

Fire Protection	5950-25957	3,000.00	3,000.00	3,500.00	3,500.00
Other Various Expenses	**5950-**	**11,400.00**	**11,400.00**	**13,500.00**	**11,700.00**
Water Infrastructure to WI	5960-25961	19,000.00	18,500.00	20,850.00	20,700.00
Water Infrastructure Penalties to WI	5960-25961.1	350.00	250.00	630.00	400.00
Garbage Services to GF	5960-25962	71,900.00	75,000.00	84,500.00	92,673.84
Garbage Sales Tax to GF	5960-25962.1	5,932.00	5,500.00	6,971.00	7,645.59
Garbage Penalties to GF	5960-25968	1,350.00	1,400.00	1,480.00	1,500.00
Park & Pier to PP&R	5960-25963.1	1,050.00	1,150.00	1,200.00	1,200.00
Sewer to SF	5960-25964	77,000.00	83,000.00	85,500.00	89,000.00
Sewer Penalty to SF	5960-25969	1,150.00	1,400.00	1,400.00	1,800.00
Sewer Infrastructure to SI	5960-25974	10,100.00	10,000.00	10,500.00	10,900.00
Sewer Infrastructure Penalties to SI	5960-25974.1	205.00	200.00	200.00	200.00
Transfers Out	**5960-**	**188,037.00**	**196,400.00**	**213,231.00**	**226,019.43**
Insurance	5970-25971	6,500.00	7,000.00	7,000.00	7,000.00
Windstorm	5970-25972	1,000.00	1,100.00	1,100.00	1,200.00
Deductibles	5970-25973	500.00	500.00	500.00	500.00
Insurance	**5970-**	**8,000.00**	**8,600.00**	**8,600.00**	**8,700.00**
Equipment (includes truck replacement)	5226-35261	3,000.00	3,000.00	3,000.00	3,000.00
Equipment Replacement Fund	**5526-**	**3,000.00**	**3,000.00**	**3,000.00**	**3,000.00**
Reserve / Emergency Fund		10,102.41	39,702.88	40,532.72	30,240.94
TOTAL EXPENDITURES		**333,855.00**	**374,985.00**	**406,528.75**	**410,312.35**

Water Infrastructure

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		34,700.00	17,000.00	21,518.42	36,848.08
Transfer from WF	4662-84663	18,000.00	19,000.00	20,850.00	20,700.00
Penalties from WF	4662-84663.1	370.00	350.00	630.00	400.00
Connects to Water System	4662-84665	1,000.00	500.00	500.00	500.00
Interest	4662-84664	60.00	90.00	50.00	60.00
TOTAL REVENUE	**4662-**	**54,130.00**	**36,940.00**	**43,548.42**	**58,508.08**

Expenditures	Account #				
Water Infrastructure Expenses	5425-42512	19,430.00	4,440.00	10,000.00	10,000.00
Purchase of Fire Hydrants	5425-42512.1		15,500.00	15,500.00	15,500.00
Reserve Emergency Fund	5425-42514	34,700.00	17,000.00	18,048.42	33,008.08
TOTAL EXPENDITURES	**5425-**	**54,130.00**	**36,940.00**	**43,548.42**	**58,508.08**

Water Deposit

REVENUE	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		29,600.00	31,000.00	34,647.05	34,708.88
Interest	4670-44671	60.00	75.00	80.00	80.00
Water Deposits	4670-44672	3,000.00	3,000.00	3,000.00	3,000.00
TOTAL REVENUE	**4670-**	**32,660.00**	**34,075.00**	**37,727.05**	**37,788.88**

Expenditures	Account #				
Water Deposit Refunds	5445-55446	800.00	1,500.00	1,500.00	1,500.00
Water Deposit Applied to Water Bill	5445-55447	2,260.00	1,500.00	1,500.00	1,500.00
Reserve	**5445-**	29,600.00	31,075.00	34,727.05	34,788.88
TOTAL EXPENDITURES		**32,660.00**	**34,075.00**	**37,727.05**	**37,788.88**

SEWER FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		60,000.00	50,000.00	63,093.10	75,427.44
Sewer Usage (Transferred In)	4510-34511	71,000.00	79,000.00	85,500.00	89,000.00
Sewer Penalty (Transferred In)	4510-34515	1,700.00	1,400.00	1,400.00	1,800.00
Connects / Disconnects	4510-34512	200.00	200.00	200.00	200.00
Taps	4510-34513	3,800.00	3,800.00	4,100.00	4,100.00
Revenue	**4510-**	**76,700.00**	**84,400.00**	**91,200.00**	**95,100.00**
Bank Interest	**4511-**	160.00	130.00	140.00	140.00
TOTAL REVENUE		**136,860.00**	**134,530.00**	**154,433.10**	**170,667.44**

Expenditures	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Supplies	5225-35224	600.00	700.00	1,000.00	1,000.00
Lift Stations	5225-35225	4,000.00	6,000.00	5,000.00	5,000.00
Repairs to Sewer System	5225-35226	2,000.00	2,000.00	2,000.00	2,000.00
Chemicals	5225-35227	2,100.00	2,500.00	2,500.00	4,050.00
Lab Tests	5225-35228	5,900.00	6,300.00	6,355.00	6,460.00
Truck Maintenance	5225-35230	375.00	500.00	600.00	600.00
Diesel	5225-35253	250.00	250.00	330.00	400.00
Gasoline	5225-35254	1,700.00	2,000.00	2,500.00	3,000.00
Tractor	5225-35254	250.00	250.00	500.00	500.00
Lawn Equip.(include new equip.)	5225-35255	500.00	500.00	600.00	600.00
Sewer Tap Install (Contractor)		3,800.00	3,800.00	4,100.00	4,100.00
Generator Maintenance		[redacted]			3,000.00
Maintenance/Repair/Supply	**5225-**	**21,475.00**	**24,800.00**	**25,485.00**	**30,710.00**
Equipment Replace Fund-includes truck	5226-35261	3,000.00	3,000.00	3,000.00	3,000.00
Equipment	**5226-**	**3,000.00**	**3,000.00**	**3,000.00**	**3,000.00**
Deductible - Backup	5229-35233	5,000.00	5,000.00	5,000.00	5,000.00
Premium - Backup	5229-35234	550.00	600.00	600.00	600.00
Insurance	5229-35256	6,500.00	7,000.00	7,000.00	7,000.00

Windstorm	5229-35257	1,000.00	1,150.00	1,100.00	1,200.00
Deductibles	5229-35258	500.00	500.00	500.00	500.00
Insurance	**5229-**	**13,550.00**	**14,250.00**	**14,200.00**	**14,300.00**
Payroll Transfer SF to GF	5235-35236	35,239.75	31,794.82	35,137.05	30,777.50
Payroll Tax Transfer SF to GF	5235-35262	2,695.84	2,432.30	2,687.98	2,354.48
School / Meetings	5235-35237	1,200.00	800.00	1,500.00	1,500.00
Mileage Reimbursement	5235-35263	100.00	100.00	200.00	200.00
Cell Phones	5235-35264	600.00	600.00	600.00	600.00
Vaccinations	5235-35265	400.00	200.00	200.00	200.00
Employee Expenses	**5235-**	**40,235.59**	**35,927.12**	**40,325.03**	**35,631.98**
Electric Power(Plant&Lift Stations)	**5236-**	**8,000.00**	**5,000.00**	**4,000.00**	**4,000.00**
Permits & Fees	5237-35238	1,500.00	1,500.00	1,500.00	1,500.00
Wastewater Permit Renewal		7,500.00	2,000.00		
Postage	5237-35239	800.00	900.00	900.00	900.00
Auditor/CPA	5237-35241	3,000.00	3,000.00	4,500.00	3,000.00
Office Supplies	5237-35242	600.00	700.00	700.00	700.00
Telephone & Internet	5237-35243	600.00	600.00	675.00	750.00
Fire Protection	5237-35244	3,000.00	3,000.00	3,500.00	3,500.00
Copier Maintenance & Lease	5237-35246	725.00	725.00	650.00	650.00
Software Support	5237-35247	1,300.00	1,900.00	1,900.00	2,290.00
Purchase computer/transfer program/data				2,000.00	
Other Various Expenses	**5237-**	**19,025.00**	**14,325.00**	**16,325.00**	**13,290.00**
Reserve / Emergency Fund	**5350-**	31,574.41	37,227.88	51,098.07	69,735.46
TOTAL EXPENDITURES		**136,860.00**	**134,530.00**	**154,433.10**	**170,667.44**

SEWER INFRASTRUCTURE

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		176,500.00	172,000.00	173,436.21	176,093.86
Transfer from WF	4665-94656	9,200.00	9,200.00	10,500.00	10,900.00
Penalties from WF	4665-94656.1	200.00	200.00	200.00	200.00
Connects to Sewer System	4665-94658	500.00	500.00	500.00	500.00
Interest	4665-94657	400.00	400.00	400.00	400.00
TOTAL REVENUE	**4665-**	**186,800.00**	**182,300.00**	**185,036.21**	**188,093.86**
Expenditures	**Account #**				
Lift Stations	5435-35450	10,000.00	70,000.00	50,000.00	50,000.00
Sewer Lines including manholes	5435-35453	8,000.00	10,000.00	10,000.00	10,000.00
Sewer Plant	5435-35452	8,000.00	8,000.00	75,000.00	75,000.00
Transfer Switches at Lift Stations & Sewer Plant	5435-3543.1	8,000.00	25,500.00		
Reserve/Emergency Fund	5435-35456	160,800.00	68,800.00	50,036.21	53,093.86
TOTAL EXPENDITURES	**5435-**	**194,800.00**	**182,300.00**	**185,036.21**	**188,093.86**

CERTIFICATES OF OBLIGATION 2003 & 2003A

	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Revenue					
Property tax Cert. 2003 & A	**4700**	35,601.49	34,927.83	34,254.20	35,557.90
TOTAL REVENUE		**35,601.49**	**34,927.83**	**34,254.20**	**35,557.90**
Expenditures	**Account #**				
Debt Service 2003 / 2003A	**5115**	35,601.49	34,927.83	34,254.20	35,557.90
TOTAL EXPENDITURES		**35,601.49**	**34,927.83**	**34,254.20**	**35,557.90**

MUNICIPAL COURT

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		96,000.00	96,000.00	90,756.73	123,897.38
Violation Revenues	**4655-**	74,250.00	74,000.00	65,000.00	48,000.00
Bank Interest	**4656-**	270.00	260.00	200.00	200.00
TOTAL REVENUE		**170,520.00**	**170,260.00**	**155,956.73**	**172,097.38**

Expenditures	Account #				
To State	5601-45602	20,250.00	30,000.00	25,000.00	14,000.00
To Omni	5601-45603	150.00	150.00	550.00	400.00
Technology Fund ($4.00 per ticket)	5601-45604	1,500.00	1,500.00	950.00	500.00
Security Fund ($3.00 per ticket)	5601-45605	30.00	50.00	120.00	50.00
Municipal Court Security(MCBS2)	5601-45605.1	1,850.00	1,600.00	1,000.00	450.00
Local Truancy Prevent & Div	5601-45605.2	1,950.00	1,100.00	600.00	300.00
Municipal Jury Fund	5601-45605.4	40.00	35.00	25.00	12.00
Payroll Transfers MC to GF	5601-45607	28,440.00	25,320.00	15,882.00	11,104.50
Payroll Tax transfer MC to GF	5601-45608	2,175.66	2,032.45	1,214.97	849.49
Transfers Out	**5601-**	**56,385.66**	**61,787.45**	**45,341.97**	**27,665.99**
Prosecutor Fees	5611-45612	1,000.00	1,500.00	2,000.00	2,000.00
Jury Pool	6511-45614	-	0.00	-	-
Collections	5611-45615	3,000.00	3,000.00	14,000.00	10,000.00
Professional Fees	**5611-**	**4,000.00**	**4,500.00**	**16,000.00**	**12,000.00**
School / Meetings	5645-45646	1,200.00	1,200.00	1,200.00	800.00
Software / Support	5645-45647	2,400.00	2,500.00	2,680.00	3,000.00
Office Supplies	5645-45648	600.00	700.00	800.00	500.00
Postage	5645-45349	404.34	500.00	500.00	250.00
Public Bonds	5645-45350	130.00	130.00	130.00	130.00
Travel Reimbursement	5645-45351	50.00	50.00	50.00	50.00
Misc. Expense	5645-45352	25.00	25.00	25.00	25.00

Telephone & Internet	6545-45653	600.00	600.00	675.00	750.00
Copier Maintenance & Lease	5645-45654	725.00	725.00	650.00	650.00
Miscellaneous	**5645-**	**6,134.34**	**6,430.00**	**6,710.00**	**6,155.00**
Insurance	5648-45660	6,500.00	7,000.00	7,000.00	7,000.00
Windstorm (includes court documents)	5648-45661	1,000.00	1,150.00	1,100.00	1,200.00
Deductibles	5648-45992	500.00	500.00	500.00	500.00
Insurance	**5648-**	**8,000.00**	**8,650.00**	**8,600.00**	**8,700.00**
Reserve/Emergency Fund		96,000.00	88,892.55	79,304.76	117,576.39
Total Expenditures		**170,520.00**	**170,260.00**	**155,956.73**	**172,097.38**

TECHNOLOGY FUND

Revenue	**Account #**	**Approved 2023-2024**	**Approved 2024-2025**	**2025-2026 Amended October 14, 2025**	**Proposed 2026-2027**
Estimated Balance Carried Forward		12,200.00	11,600.00	12,426.43	8,152.91
Technology Fund	4659	1,500.00	1,500.00	1,000.00	
Interest	4659-47100	28.00	25.00	30.00	20.00
TOTAL REVENUE	**4659-**	**13,728.00**	**13,125.00**	**13,456.43**	**8,172.91**

Expenditures	**Account #**				
Reserve Account			11,600.00	12,227.17	
Technology Expenses	5681	13,728.00	1,525.00	1,030.00	8,172.91
Technology Revenue transferred to new security & technology acct	5681.1			199.26	
TOTAL EXPENDITURES	**5681-**	**13,728.00**	**13,125.00**	**13,456.43**	**8,172.91**

SECURITY FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	2025-2026 Amended October 14, 2025	Proposed 2026-2027
Estimated Balance Carried Forward		240.00	300.00	417.80	395.20
Security Fund	4611	15.00	50.00	100.00	
Interest	4611-46100	0.50	0.65	0.80	0.50
TOTAL REVENUE	**4661-**	**255.50**	**350.65**	**518.60**	**395.70**

Expenditures					
Reserve Account			300.00	393.80	
Security Expense	5690	255.50	50.65	100.80	395.70
Security Revenue transferred to new security & technology acct	5690.1			24.00	
TOTAL EXPENDITURES	**5690-**	**255.50**	**350.65**	**518.60**	**395.70**

LOCAL CONSOLIDATED FEES

Revenue	Account #	2023-2024 Budget	Approved 2024-2025	2025-2026 Amended October 14, 2025	Proposed 2026-2027
Estimated Balance Carried Forward		11,066.45	13,665.53	15,180.10	15,531.30
Municipal Court Security	4690-47500	1,700.00	1,700.00	965.00	
Local Truancy Prevent & 5.00	4690-47501	1,800.00	1,100.00	530.00	300.00
Municipal Jury Fund	4690-47503	36.00	34.00	20.00	12.00
Interest	4690-47503	20.00	31.00	36.00	1.50
TOTAL REVENUE	**4690-**	**14,622.45**	**16,530.53**	**16,731.10**	**15,844.80**

Expenditures					
Reserve Account	5697-48599	62.61	101.76	142.90	146.80
Municipal Court Security Reserve	5697-40600	7,255.39	7,046.50	8,315.37	
Municipal Court Security Expense	5697-48600.1		1,700.00	500.00	7,996.39
Local Truancy Prevent & 5.00 Reserve	5697-48601	7,154.44	6,403.87	7,383.27	

Local Truancy Prevent & 5.00 Expense	5697-48601.1		1,100.00		7,513.04
Municipal Jury Fund Reserve	5697-48603	150.01	144.40	184.67	
Municipal Jury Fund Expense	5697-48503.1		34.00		188.57
Security Revenue collected since May 29, 2025 transferred to new security & technology acct	5697-48603.2			204.89	
TOTAL EXPENDITURES	**5697-**	**14,622.45**	**16,530.53**	**16,731.10**	**15,844.80**

MUNICIPAL COURT BUILDING SECURITY & TECHNOLOGY FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Amended 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward					1,223.44
Transfer in of Security & Tech Funds Collected since May 29, 2025	4695-47200			428.15	
Municipal Court Security	4695-47210			1,120.00	500.00
Municipal Court Technology	4695-47220			950.00	500.00
Interest	4695-47230			3.00	1.50
TOTAL REVENUE	**4695**			**2,501.15**	**2,224.94**
Expenditures					
Security & Technology Reserve & Expenses	5698-49000			2,501.15	2,224.94
TOTAL EXPENDITURES	**5698**			**2,501.15**	**2,224.94**

COMMUNITY DEVELOPMENT GRANT

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		14,064.01	-		-
TxCDBG	4800-14807		300,000.00	282,030.00	235,200.00
TDHCA HOME Program	4800-14613				1,149,050.00
TOTAL REVENUE	**4800-**	**14,064.01**	**300,000.00**	**282,030.00**	**1,384,250.00**

Expenditures	Account #				
TDHCA Home Admin&Construction Costs					1,125,000.00
TDHCA Home GF Transfer for Upfront Expenditures					24,050.00
TxCDBG	5790-15795		300,000.00	282,030.00	235,200.00
FEMA/JM Davidson - Bulkhead Project	5790-15797	14,064.01			
American Rescue Act	5790-15800				
TOTAL EXPENDITURES	**5790-**	**14,064.01**	**300,000.00**	**282,030.00**	**1,384,250.00**

TRUCK/EQUIPMENT REPLACEMENT FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		7,400.00	15,989.00	26,051.81	36,140.71
Equip Replacement Fund	4900	10,000.00	10,000.00	10,000.00	21,000.00
Interest	4900-18100	25.00	29.09	50.00	
TOTAL REVENUE		**17,425.00**	**26,018.09**	**36,101.81**	**57,140.71**

	Account #				
Expenditures	**5800-**				
Equipment Replacement Fund Rsrv		7,425.00	16,018.09	26,101.81	
Equipment Payment	5800-5800.1	10,000.00	10,000.00	10,000.00	57,140.71
TOTAL EXPENDITURES		**17,425.00**	**26,018.09**	**36,101.81**	**57,140.71**

AMERICAN RESCUE PLAN PROGRAM

Revenue	Account #	2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027 Account Closed
Estimated Balance Carried Forward		-			
Interest	900000-19000		26.78		
TOTAL REVENUE		**0.00**	**26.78**		
Expenditures	**Account #**				
American Rescue Act	5790-15800				
American Rescue Act Interest to GF	5790-15800		26.78		
TOTAL EXPENDITURES	**5790**	**0.00**	**26.78**		

HOTEL MOTEL TAX FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		459.57	5,023.33	14,168.26	17,378.66
Revenue	**4950**				
Hot Tax Revenue	4950-96600	1,000.00	3,000.00	5,000.00	1,500.00
Interest	4950-96630	1.00	33.00	75.00	88.00
TOTAL REVENUE		**1,460.57**	**8,056.33**	**19,243.26**	18,966.66
	Account #				
Expenditures					
HOT Reserves & Expenses	5850-65450	1,460.57	8,056.33	19,243.26	18,966.66
TOTAL EXPENDITURES	**5850**	**1,460.57**	**8,056.33**	**19,243.26**	18,966.66

PARK, PIER & RECREATION FUND

Revenue	Account #	Approved 2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		840.00	1,985.10	3,889.01	5,251.43
Revenue					
Voluntary Donations from WF	4975-98500	900.00	1,025.00	1,200.00	1,200.00
Donations & Fundraisers	4975-98510	120.00	120.00	120.00	100.00
Interest	4975-98520	1.00	3.50	7.00	11.00
TOTAL REVENUE	**4975**	**1,861.00**	**3,133.60**	**5,216.01**	**6,562.43**
Expenditures					
Park, Pier & Recreation Expense	5995-75500	1,861.00	3,133.60	5,216.01	1,000.00
Park, Pier & Recreation Reserves for Future Park Improvements	5995-75510	[redacted]			5,562.43
TOTAL EXPENDITURES	**5995**	**1,861.00**	**3,133.60**	**5,216.01**	**6,562.43**

ADDITIONAL SALES TAX

Revenue	Account #	2023-2024	Approved 2024-2025	Approved 2025-2026	Proposed 2026-2027
Estimated Balance Carried Forward		-		23,081.05	41,674.82
Additional Sales Tax Revenue	4980-99500	11,250.00	11,289.40	16,000.00	16,000.00
Interest	4980-99510		11.00	30.00	70.00
TOTAL REVENUE	**4980**	**11,250.00**	**11,300.40**	**39,111.05**	**57,744.82**
Expenditures	**Account #**				
Street Maintenance	5860-9960	11,250.00	11,300.40	39,111.05	57,744.82
TOTAL EXPENDITURES	**5800-**	**11,250.00**	**11,300.40**	**39,111.05**	**57,744.82**