



CITY OF HALLETTSVILLE

CITY COUNCIL SPECIAL MEETING
MONDAY, JUNE 1, 2026 6:00 PM CST
COUNCIL CHAMBERS, CITY HALL
101 NORTH MAIN STREET
HALLETTSVILLE, TEXAS 77964

AGENDA

- 1) Pledge of Allegiance
- 2) Call to Order and Announcement of Quorum
- 3) Public Comment Period (speaking time limit to 5 minutes per person)
- 4) Agenda Items for Council Consideration and/or Discussion
 - a) Discuss and consider approving the purchase of a police unit.
 - b) Budget Workshop #1 - Ad Valorem Taxes, Revenues, Capital, Wages
 - c) Consider Council recommendations of agenda items for future meetings.
- 5) Executive Session - Section 551.074 Personnel Matters: to deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee.

Conduct hearing in accordance with section 2.03 of the contract between the City of Hallettsville and the Municipal Court Judge.
- 6) Take any action based on discussion held in properly noticed executive session under agenda item 5.
- 7) Announcements
- 8) Adjournment

PUBLIC NOTICE IS GIVEN THAT IN ADDITION TO ANY EXECUTIVE SESSION LISTED ABOVE, THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE SECTIONS 551.071 - 551.088 TO DISCUSS ANY OF THE MATTERS LISTED ABOVE.

PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICE SUCH AS INTERPRETERS FOR PERSONS WHO ARE DEAF OR HEARING IMPAIRED, READERS, LARGE PRINT OR BRAILLE, ARE REQUESTED TO CONTACT GRACE WARD AT (361) 798-3681 TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING SO THAT APPROPRIATE ARRANGEMENTS CAN BE MADE.

Posted by:

Posted on:

May 26, 2026 at 5:00 P.M.

Grace Ward, City Secretary / Administrator

Date

COUNCIL INFORMATION
MONDAY, JUNE 1, 2026 6:00 PM CST

3) - Public Comment Period (speaking time limit to 5 minutes per person)

4)a) - Discuss and consider approving the purchase of a police unit.

4 quotes were requested for a new Dodge Durango Police unit to replace unit 2020, only 2 quotes were received. They are included in your packet. This is not budgeted and would be purchased using 287G funds that have been received. Unit 2020 will be stripped down and transferred to the Parks department.

4)b) - Budget Workshop #1 - Ad Valorem Taxes, Revenues, Capital, Wages

Budget worksheets are included in your packet.

4)c) - Consider Council recommendations of agenda items for future meetings.

Date: 4-10-26
 Customer: Hallettsville PD K-9



ITEM	Description	QTY	Price	Ext.
LIGHTING PRODUCTS				
SIFMIS-DUR1G-P3	FRONT ILS RBW	1	\$905.00	\$905.00
SIFMIS-DUR1B-PF1	REAR ILS RAW BAW	1	\$905.00	\$905.00
PF200S17B	PATRIINDER 200 AMP SIREN CONTROLLER	1	\$1,100.00	\$1,100.00
ES-00C	SPEAKER	2	\$165.00	\$330.00
ESB-U	SPEAKER BRACKET	2	\$35.00	\$70.00
OBD-CABLE2S-DGCAN	OBD CABLE	1	\$125.00	\$125.00
EXPMOD24	24 CHANNEL EXP MOD	2	\$235.00	\$470.00
MPS63U-RBW-SMK	2TC PB 2 SD PB 2 UN MR 2 QG 2 LP 2 HATCH LIP	12	\$130.00	\$1,560.00
SPOTLIGHT	SPOTLIGHT/LED BULB/BRACKET KIT	1	\$600.00	\$600.00
K9 PARTS	K9 PARTS	0	\$0.00	\$0.00
HP9020	K-9 HOT N POP SYSTEM	1	\$1,925.00	\$1,925.00
H-NLEK-P	NO K-9 LEFT BEHIND	1	\$105.00	\$105.00
HAP-ENG-K	STALL SENSOR	1	\$200.00	\$200.00
HA-SDM-D	SMOKE DEC.	1	\$200.00	\$200.00
10" FAN AND GUARD	ACE K-9	1	\$465.00	\$465.00
AA-K9-10-140-1	DURANGO KENNEL AND BLACKOUT KIT	1	\$3,285.00	\$3,285.00
AA-K9-99-034-1	WATER DISH	1	\$170.00	\$170.00
DUAL-SL	STALKER RADAR	1	\$2,800.00	\$2,800.00
METAL PRODUCTS				
PB-21DR-UPRSM-L12	DURANGO PB W/2 LIGHT CHANNEL	1	\$680.00	\$680.00
CC-21DUR-0830	DURANGO 18" CONSOLE	1	\$600.00	\$600.00
AC-INBHG	CUPHOLDER HOLDER	1	\$51.00	\$51.00
FP-USBC-2DC	USB AND 12 VOLT OUTLET	1	\$72.00	\$72.00
CM-SDMT-SL-LED	COMPUTER MOUNT SWING ARM	1	\$470.00	\$470.00
AC-18-ARM-MNT-TXL	ARMREST	1	\$182.00	\$182.00
CP-21DUR-CG-MNT	LIFT MOUNT	1	\$645.00	\$645.00
AC-21DUR-TRAY	EQUIPMENT TRAY	1	\$250.00	\$250.00
S9-EO0422013-1	42"20"13"ECO BOX	1	\$930.00	\$930.00
CC-OH-DUR18	TROY OVERHEAD CONSOLE/FP-ACE-K9	1	\$290.00	\$290.00
FP-SGTTRAY	4" TRAY	1	\$40.00	\$40.00
		0	\$0.00	\$0.00
OTHER				
FREIGHT	FREIGHT	1	\$1,000.00	\$1,000.00
SHOP SUPPLY	SHOP SUPPLY AND BLUE SEA THERMINT ALL WINDOW CERMANIC	1	\$1,400.00	\$1,400.00
INSTALL	INSTALLATION OF QUOTED PARTS AND CS	60	\$125.00	\$7,500.00
	MOTOROLA CAMERA/MOTOROLA RADIO/ RADAR	0	\$0.00	\$0.00
GRAPHICS	GRAPHICS	1	\$1,500.00	\$1,500.00
	UPFIT BUBOARD NO. 798-26			\$30,825.00
	2026 DODGE DURANGO V-8 AWD BLACK		VEHICLE:	\$ 47,750.00
			TOTAL :	\$78,575.00



PRODUCT PRICING SUMMARY
 TIPS USA 210907 AUTOMOBILES
 VENDORDONALSON CDJR, LLC, 1305 Hwy 96 BYPASS, Silsbee TX 77656

End User: CITY OF HALLETTSVILLE Prepared by: SETH GAMBLIN
 Contact: _____ Phone: 512.436.1313
 Email: _____ Email: SGAMBLIN.SILSBEEFLEET@GMA
 Product Description: DODGE DURANGO POLICE V8 Date: January 21, 2026

A. Bid Item: _____ A. Base Price: \$ 45,997.00

B. Factory Options

Code	Description	Bid Price	Code	Description	Bid Price
WDEE75	2026 DODGE DURANGO POLICE	\$ -		POLICE GROUP	\$ -
EZH	5.7L V8 HEMI MDS VVT ENGINE AWD	\$ 5,995.00		ABS 4-WHEEL HD DISC BRAKES	
DFD	8 SPEED AUTO TRANS	\$ -		255/60R18 BSW ON/OFF ROAD TIRES	
				POLICE TUNED SUSPENSION	
A7	CLOTH BUCKET / REAR VINYL	\$ 160.00		I/P MOUNTING ELEC SHIFTER	
WP1	18X8.0 Painted Aluminum Wheels	\$ 430.00		130 MPH MAXIMUM SPEED CALIBRATION	
				AUX SWITCHES	
CKD	Floor Carpet	\$ 160.00		4 KEY FOBS	

Total of B. Published Options: \$ 6,745.00

Published Option Discount (5%) \$ (342.75)

C. Unpublished Options

\$= 73.2 %

Description	Bid Price	Options	Bid Price
LNF-BLACK LEFTHAND LED SPOTLIGHT	\$ 800.00	EXTERIOR COLOR-BLACK	
		INTERIOR-	
DEFENDER 44301	\$ 37,815.00		
		UNIT MUST BE SHORT PAID	
		WHEN SHIPPED TO INSTALLER **	
		DODGE ONLY**	
			\$ 38,615.00

D. Floor Plan Interest (for in-stock and/or equipped vehicles): _____

E. Lot Insurance (for in-stock and/or equipped vehicles): _____

F. Contract Price Adjustment: _____

G. Additional Delivery Charge: 300 miles \$ 600.00

H. Subtotal: \$ 91,614.25

I. Quantity Ordered 1 \$ 91,614.25

J. Trade in: _____

K. _____

L. Total Purchase Price \$ 91,614.25

COMPARISON OF APPRAISAL ROLLS M&O TAX		2021	2022	2023	2024	2025	4/29/2026	Change	Change %
	CERTIFIED	CERTIFIED	CERTIFIED	CERTIFIED	CERTIFIED	CERTIFIED	2026 PRELIMINARY	Amount	
Land	\$33,596,670	\$33,709,583	\$42,170,103	\$46,438,410	\$46,570,786	\$48,436,611	\$48,436,611	\$1,865,825	4.0%
Improvements	\$209,969,504	\$228,187,254	\$245,780,587	\$256,332,718	\$259,810,888	\$275,896,362	\$275,896,362	\$16,085,474	6.2%
Personal Property	\$19,045,559	\$20,597,662	\$22,950,417	\$23,868,998	\$25,687,112	\$25,179,118	\$25,179,118	-\$507,994	-2.0%
Minerals, Utilities, & Ind.	\$3,315,020	\$7,955,440	\$3,559,070	\$3,189,798	\$4,184,590	\$4,227,356	\$4,227,356	\$42,766	1.0%
TOTAL MARKET VALUE	\$265,926,753	\$290,449,939	\$314,460,177	\$329,829,924	\$336,253,376	\$353,739,447	\$353,739,447	\$17,486,071	5.2%
Homestead cap	\$1,583,597	\$5,632,465	\$6,074,216	\$4,228,971	\$835,150	\$586,584	\$586,584	-\$248,566	-29.8%
23.231 Circuit Breaker Cap				\$258,005	\$2,494,186	\$1,813,939	\$1,813,939	-\$680,247	
11.145 Personal Property						\$8,911,802	\$8,911,802		
Exempt property	\$76,351,629	\$76,662,793	\$79,660,291	\$83,618,472	\$84,468,452	\$93,039,321	\$93,039,321	\$8,570,869	10.1%
Productivity Loss	\$2,775,000	\$2,810,105	\$3,044,959	\$3,356,595	\$3,286,986	\$3,321,527	\$3,321,527	\$34,541	1.1%
Disabled Veterans	\$1,203,640	\$1,089,761	\$1,261,711	\$1,101,365	\$1,180,616	\$1,760,926	\$1,760,926	\$580,310	49.2%
20% Homestead	\$14,520,676	\$16,932,751	\$18,512,009	\$20,390,666	\$20,962,379	\$21,211,054	\$21,211,054	\$248,675	1.2%
HB 366 (less than \$500)	\$67,363	\$174,379	\$162,361	\$159,811	\$193,758	\$2,000	\$2,000	-\$191,758	-99.0%
Tax Abatement	\$368,604	\$381,751	\$388,977	\$411,288					
TOTAL EXEMPTIONS	\$96,870,509	\$103,684,005	\$109,104,524	\$113,525,173	\$113,421,527	\$130,647,153	\$130,647,153	\$17,225,626	15.2%
Exemption as % of total	36%	36%	35%	34%	34%	37%	37%	3%	9.5%
TAXABLE VALUE	\$169,056,244	\$186,765,934	\$205,355,653	\$216,304,751	\$222,831,849	\$223,092,294	\$223,092,294	\$260,445	0.1%
FROZEN TAXABLE [65+ & DISABLED]	\$26,160,608	\$28,699,368	\$31,351,058	\$36,529,929	\$39,887,676	\$39,234,860	\$39,234,860	-\$652,816	-1.6%
TAXABLE - NOT FROZEN	\$142,895,636	\$158,066,566	\$174,004,595	\$179,774,822	\$182,944,173	\$183,857,434	\$183,857,434	\$913,261	0.5%
Frozen Tax Ceiling	\$54,125	\$56,179	\$57,306	\$62,779	\$74,632			-\$74,632	-100.0%

	No New Revenue	Voter Approval	Budgeted
	2027	2027	2027
Tax rate	\$0.2677	\$0.2757	
Total Levy amount	\$492,186	\$506,952	\$0
96.25% collection	\$474,960	\$489,209	\$0
Credits/discounts allowed	\$7,124	\$7,338	\$0
Estimated Current Taxes	\$467,835	\$481,870	\$466,416

I&S Tax Rate
Total Levy amount
97.25% collection
Total Tax Rate
Total Levy amount
97.25% collection

Bond Payment Due
\$ 426,225.00
\$ 500.00
\$ 426,725.00

	\$0.1847	\$0.1847	\$0.1847
	\$339,585	\$339,585	\$339,585
96.25%	\$326,850	\$326,850	\$326,850
	\$0.4524	\$0.4604	\$0.1847
	\$831,771	\$846,537	\$339,585
96.25%	\$800,580	\$814,791	\$326,850

General Fund Revenue

-\$3,130,499.75 -\$3,176,612.73 -\$2,943,458.54 \$ (2,732,166.29) -\$2,756,247.75 -\$2,614,888.92

Account	Fund	Dept	Acct#	Category	Name	Type	2027 Proposed	2026 Approved	2025 Actual	2024 Actual	2023 Actual	2022 Actual
10-00-3010	10	0	3010	3	Current Taxes	Revenue	-\$438,623.00	-\$438,160.02	-\$457,775.48	\$ (452,543.9300)	-\$392,848.21	-\$366,734.22
10-00-3020	10	0	3020	3	Delinquent Taxes	Revenue	-\$28,000.00	-\$28,255.98	-\$21,628.81	\$ (9,404.5800)	-\$105,635.25	-\$88,233.57
10-00-3030	10	0	3030	3	Delinquent Tax Penalty & Interest	Revenue	-\$8,250.00	-\$7,000.00	-\$8,033.96	\$ (6,464.1700)	-\$7,353.48	-\$6,826.06
10-00-3040	10	0	3040	3	Tax Refund	Revenue		\$0.00	-\$1,864.54	\$ -	-\$428.13	\$0.00
10-00-3110	10	0	3110	3	Sales & Use Tax	Revenue	-\$800,000.00	-\$800,000.00	-\$898,822.62	\$ (732,675.5800)	-\$739,692.53	-\$719,706.38
10-00-3120	10	0	3120	3	Telephone Access Line Fee	Revenue	-\$20,500.00	-\$25,500.00	-\$21,773.02	\$ (24,050.0100)	-\$22,301.19	-\$29,336.15
10-00-3130	10	0	3130	3	Mixed Beverage Tax	Revenue	-\$10,000.00	-\$8,000.00	-\$10,407.12	\$ (10,062.8100)	-\$11,233.17	-\$11,154.56
10-00-3143	10	0	3143	3	Other Financing Source	Revenue		\$0.00	-\$120,021.75	\$ -	\$0.00	\$0.00
10-00-3155	10	0	3155	3	Grant - Golden Crescent	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3160	10	0	3160	3	Grant Revenue	Revenue		\$0.00	\$0.00	\$ -	\$0.00	-\$3,000.00
10-00-3166	10	0	3166	3	Bludau Memorial Gifts	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3170	10	0	3170	3	Grant - Dickson-Allen Foundation	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3193	10	0	3193	3	Intergovernmental Fund Transfer	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3210	10	0	3210	3	Licenses	Revenue	-\$7,000.00	-\$7,500.00	-\$6,551.09	\$ (6,797.0000)	-\$7,657.50	-\$5,910.00
10-00-3220	10	0	3220	3	Building Permits	Revenue	-\$50,000.00	-\$50,000.00	-\$82,869.15	\$ (48,485.9600)	-\$25,652.93	-\$34,973.74
10-00-3230	10	0	3230	3	Animal License	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3310	10	0	3310	3	Fines	Revenue	-\$120,000.00	-\$150,000.00	-\$134,746.25	\$ (181,834.2000)	-\$155,239.69	-\$103,817.69
10-00-3320	10	0	3320	3	Fines - Child Safety Program	Revenue	-\$1,500.00	-\$1,500.00	-\$1,420.98	\$ (2,075.4700)	-\$1,693.86	-\$542.16
10-00-3325	10	0	3325	3	Municipal Court Costs Gain	Revenue	-\$5,000.00	-\$6,000.00	-\$5,416.59	\$ (7,270.3100)	-\$6,202.21	-\$3,768.54
10-00-3330	10	0	3330	3	Drug Confiscation - Dog	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3335	10	0	3335	3	Drug Confiscation	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3340	10	0	3340	3	Fees to Unlock Vehicles	Revenue	-\$360.00	-\$360.00	-\$340.00	\$ (280.0000)	-\$300.00	-\$640.00
10-00-3342	10	0	3342	3	Accident Reports	Revenue	-\$240.00	-\$240.00	-\$278.35	\$ (233.6000)	-\$222.40	-\$272.00
10-00-3343	10	0	3343	3	Animal Control Revenue	Revenue	\$0.00	-\$40.00	\$0.00	\$ (23.0000)	\$0.00	-\$40.00
10-00-3344	10	0	3344	3	Escort Fees	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3345	10	0	3345	3	Lease Cont Ed Rev	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3450	10	0	3450	3	Machine Rental & Labor	Revenue	-\$1,750.00	-\$1,500.00	-\$1,761.00	\$ (2,603.7500)	-\$1,077.00	-\$607.75
10-00-3455	10	0	3455	3	Refuse Collection - Commercial Bulk	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3466	10	0	3466	3	Revenue - From Fund Balance	Revenue	-\$364,493.69	-\$301,742.73	\$0.00	\$ -	\$0.00	\$0.00
10-00-3520	10	0	3520	3	Street Rental - (Entex) CenterPoint	Revenue	-\$35,000.00	-\$37,500.00	-\$33,734.49	\$ (37,594.7400)	-\$40,972.01	-\$35,963.63
10-00-3540	10	0	3540	3	Other Leases	Revenue		\$0.00	-\$4,161.00	\$ (5,893.0000)	-\$10,393.00	-\$16,193.00
10-00-3550	10	0	3550	3	Other Rentals	Revenue	-\$12,258.06	-\$60,000.00	-\$55,365.95	\$ (53,469.0000)	-\$49,356.00	-\$49,356.00
10-00-3560	10	0	3560	3	Pole Rental - TV Cable	Revenue	-\$21,750.00	-\$19,564.00	-\$19,564.00	\$ (15,714.0000)	-\$23,499.00	-\$35,043.00
10-00-3565	10	0	3565	3	Gas Transmission Right of Way	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3570	10	0	3570	3	R&I - Sulphur River	Revenue		\$0.00	\$0.00	\$ -	-\$16,850.82	-\$78,113.85
10-00-3580	10	0	3580	3	R&I Pioneer Natural Resources	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3590	10	0	3590	3	R&I GENESIS RANDOW (PETRO CO/UNIT PET)	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3595	10	0	3595	3	R&I Capital Star Oil & Gas, Inc.	Revenue	-\$20,000.00	-\$25,000.00	-\$20,085.21	\$ (24,758.9600)	-\$12,720.26	-\$15,667.32
10-00-3599	10	0	3599	3	Oilfield Leases	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3630	10	0	3630	3	Service Charges - General Revenue	Revenue		\$0.00	-\$6,057.28	\$ (4,785.1800)	-\$5,725.99	-\$5,973.87
10-00-3660	10	0	3660	3	Lease Interest Revenue	Revenue		\$0.00	-\$1,572.46			
10-00-3670	10	0	3670	3	Interest Earned	Revenue	-\$105,000.00	-\$111,250.00	-\$130,848.30	\$ (133,287.7600)	-\$76,927.85	-\$27,213.81
10-00-3700	10	0	3700	3	Library Misc. Revenue	Revenue	-\$3,000.00	-\$3,500.00	-\$3,000.85	\$ (3,427.0500)	-\$3,704.61	-\$4,084.45
10-00-3705	10	0	3705	3	Parks Revenue	Revenue		\$0.00	\$0.00	\$ (430.0000)	-\$258.09	-\$22,834.84
10-00-3708	10	0	3708	3	Copies	Revenue	-\$750.00	-\$200.00	-\$979.33	\$ (54.5400)	-\$49.50	-\$50.90

General Fund Revenue

- \$3,130,499.75 - \$3,176,612.73 - \$2,943,458.54 \$ (2,732,166.29) - \$2,756,247.75 - \$2,614,888.92

Account	Fund	Dept	Acct#	Category	Name	Type	2027 Proposed	2026 Approved	2025 Actual	2024 Actual	2023 Actual	2022 Actual
10-00-3709	10	0	3709	3	Insurance Reimbursement	Revenue		\$0.00	-\$15,401.39	\$ (21,650.6800)	-\$4,600.73	-\$8,750.85
10-00-3710	10	0	3710	3	Miscellaneous Revenue	Revenue		\$0.00	\$0.00	\$ (354.7500)	\$0.00	-\$120.00
10-00-3712	10	0	3712	3	Admin Fee-Dangerous Bldgs/Lots	Revenue		\$0.00	-\$19,350.00	\$ -	\$0.00	\$0.00
10-00-3715	10	0	3715	3	Streets Revenue	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3720	10	0	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	-\$307.28	\$0.00
10-00-3730	10	0	3730	3	Fuel Tax Refund	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3735	10	0	3735	3	Library - Cash Over/Short	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3740	10	0	3740	3	Cash Short/Over	Revenue		\$0.00	\$0.00	\$ -	-\$12.00	\$0.00
10-00-3744	10	0	3744	3	Transfer from Other Funds	Revenue		\$0.00	-\$693.47	\$ (125,871.5000)	\$0.00	\$0.00
10-00-3745	10	0	3745	3	Transfer from Water & Light Fund	Revenue	-\$1,000,000.00	-\$1,000,000.00	-\$782,716.76	\$ (724,383.2900)	-\$900,603.71	-\$849,962.14
10-00-3749	10	0	3749	3	Transfer from 4A or 4B	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3750	10	0	3750	3	Revenue - Assets Sold	Revenue		-\$4,500.00	-\$402.00	\$ (4,694.3800)	-\$48,104.01	-\$2,798.96
10-00-3755	10	0	3755	3	Airport Fuel Revenue	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3760	10	0	3760	3	Youth Center Revenue	Revenue	-\$2,500.00	-\$2,000.00	-\$2,460.00	\$ (2,040.0000)	-\$2,480.00	-\$1,570.00
10-00-3761	10	0	3761	3	Summer Rec Income	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3768	10	0	3768	3	Golf Course Revenue	Revenue	-\$35,000.00	-\$45,000.00	-\$33,250.61	\$ (46,237.0400)	-\$37,237.92	-\$38,672.67
10-00-3770	10	0	3770	3	Purchasing Coop Rebate	Revenue		\$0.00	-\$412.00	\$ -	\$0.00	\$0.00
10-00-3800	10	0	3800	3	Tax Certificates	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
10-00-3810	10	0	3810	3	Lavaca County Fire Protection	Revenue	\$0.00	-\$2,500.00	\$0.00	\$ (2,500.0000)	-\$2,500.00	-\$2,500.00
10-00-3840	10	0	3840	3	4A & 4B REIMBURSEMENT	Revenue	-\$32,800.00	-\$32,800.00	-\$32,800.08	\$ (32,800.0800)	-\$32,800.08	-\$32,800.08
10-00-3860	10	0	3860	3	TV Cable Franchise Tax	Revenue	-\$3,500.00	-\$3,500.00	-\$3,664.39	\$ (4,380.8800)	-\$6,210.04	-\$8,192.67
10-00-3865	10	0	3865	3	Electric Franchise Fee-Coops	Revenue	-\$3,225.00	-\$3,500.00	-\$3,228.26	\$ (3,035.0900)	-\$3,397.30	-\$3,464.06

Water & Light Fund Revenue

-\$7,382,111.81 -\$7,433,640.93 -\$7,369,292.63 \$ (7,012,947.74) -\$6,889,670.40 -\$6,165,327.57

Account	Fund	Dept	Acct#	Category	Name	Type	2027 Proposed	2026 Approved	2025 Actual	2024 Actual	2023 Actual	2022 Actual
20-00-3110	20	0	3110	3	Sales & Use Tax	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3160	20	0	3160	3	Grant Revenue	Revenue		\$0.00	-\$78,556.95	\$ -	0.00	0
20-00-3170	20	0	3170	3	Grant - Dickson-Allen Foundation	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3193	20	0	3193	3	Intergovernmental Fund Transfer	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3400	20	0	3400	3	Transfer Station Revenue - Disposal Fee	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3401	20	0	3401	3	Electric Connection & Temporary Service	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3406	20	0	3406	3	Electric Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3410	20	0	3410	3	Utility Service Charges	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3416	20	0	3416	3	Fuel Charges	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3420	20	0	3420	3	Utility Penalties	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3450	20	0	3450	3	Machine Rental & Labor	Revenue	-\$2,750.00	-\$4,000.00	-\$2,573.67	\$ (4,871.2800)	-2,724.50	-3962.88
20-00-3455	20	0	3455	3	Refuse Collection - Commercial Bulk	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3466	20	0	3466	3	Revenue - From Fund Balance	Revenue	-\$213,000.00	-\$358,728.11	\$0.00	\$ -	0.00	0
20-00-3550	20	0	3550	3	Other Rentals	Revenue	-\$3,600.00	-\$2,400.00	-\$2,366.79	\$ (2,323.7700)	-1,686.00	-1361.11
20-00-3630	20	0	3630	3	Service Charges - General Revenue	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3670	20	0	3670	3	Interest Earned	Revenue	-\$193,000.00	-\$185,000.00	-\$247,208.30	\$ (264,135.4000)	-282,262.14	-76273.4
20-00-3708	20	0	3708	3	Copies	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3709	20	0	3709	3	Insurance Reimbursement	Revenue		\$0.00	-\$8,400.00	\$ (12,014.9200)	-13,025.00	-13653.46
20-00-3710	20	0	3710	3	Miscellaneous Revenue	Revenue		\$0.00	-\$779.16	\$ -	0.00	-354.43
20-00-3720	20	0	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	-0.85	0
20-00-3740	20	0	3740	3	Cash Short/Over	Revenue		\$0.00	\$8.95	\$ 2.0800	-38.69	9.36
20-00-3743	20	0	3743	3	Transfer from Fund 60	Revenue		\$0.00	\$0.00	\$ (110,311.8300)		
20-00-3745	20	0	3745	3	Transfer from Water & Light Fund	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3746	20	0	3746	3	Transfer From Sales Tax-Mft Dev 4A	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3747	20	0	3747	3	Transfer from 4A for W/S Jail Site	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3748	20	0	3748	3	Transfer from General Fund	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3749	20	0	3749	3	Transfer from 4A or 4B	Revenue		\$0.00	\$0.00	\$ (51,664.2200)	0.00	0
20-00-3750	20	0	3750	3	Revenue - Assets Sold	Revenue		\$0.00	-\$987.00	\$ (15,547.8000)	-181.00	-122.1
20-00-3765	20	0	3765	3	Sales Tax Gain	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-00-3770	20	0	3770	3	Purchasing Coop Rebate	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3400	20	40	3400	3	Transfer Station Revenue - Disposal Fee	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3410	20	40	3410	3	Utility Service Charges	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3466	20	40	3466	3	Revenue-Reserve Capital Improve Ded	Revenue		\$0.00	\$0.00	\$ -	\$0.00	\$0.00
20-40-3630	20	40	3630	3	Service Charges - General Revenue	Revenue	-\$21,750.00	-\$19,200.00	-\$21,895.00	\$ (20,220.0000)	-17,645.00	-14030
20-40-3670	20	40	3670	3	Interest Earned	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3710	20	40	3710	3	Miscellaneous Revenue	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3720	20	40	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3745	20	40	3745	3	Transfer from Water & Light Fund	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3748	20	40	3748	3	Transfer from General Fund	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-40-3749	20	40	3749	3	Transfer from 4A or 4B	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3160	20	41	3160	3	Grant Revenue	Revenue						
20-41-3401	20	41	3401	3	Electric Connection & Temporary Service	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3406	20	41	3406	3	Electric Sales	Revenue	-\$2,581,365.55	-\$2,561,809.59	-\$2,603,290.07	\$ (2,511,364.5800)	-2,545,040.81	-2350483.72
20-41-3410	20	41	3410	3	Utility Service Charges	Revenue	-\$16,000.00	-\$16,000.00	-\$16,443.75	\$ (13,926.8600)	-14,477.83	-13373.7
20-41-3416	20	41	3416	3	Fuel Charges	Revenue	-\$2,277,031.18	-\$2,258,360.16	-\$2,225,117.52	\$ (2,010,942.4800)	-2,051,252.90	-1882758.15

Water & Light Fund Revenue

-7,382,111.81 -7,433,640.93 -7,369,292.63 \$ (7,012,947.74) -\$6,889,670.40 -\$6,165,327.57

Account	Fund	Dept	Acct#	Category	Name	Type	2027 Proposed	2026 Approved	2025 Actual	2024 Actual	2023 Actual	2022 Actual
20-41-3420	20	41	3420	3	Utility Penalties	Revenue	-\$47,000.00	-\$45,000.00	-\$47,552.86	\$ (43,615.1800)	-49,009.61	-45060.43
20-41-3450	20	41	3450	3	Machine Rental & Labor	Revenue		\$0.00	-\$1,419.00	\$ -	0.00	0
20-41-3466	20	41	3466	3	Revenue-Reserve Capital Improve Ded	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3550	20	41	3550	3	Other Rentals	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3708	20	41	3708	3	Copies	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3709	20	41	3709	3	Insurance Reimbursement	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-41-3710	20	41	3710	3	Miscellaneous Revenue	Revenue		\$0.00	-\$4,053.50	\$ -	0.00	0
20-41-3720	20	41	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3160	20	42	3160	3	Grant Revenue	Revenue						
20-42-3193	20	42	3193	3	Intergovernmental Fund Transfer	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3406	20	42	3406	3	Electric Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3410	20	42	3410	3	Utility Service Charges	Revenue	-\$2,400.00	-\$3,000.00	-\$2,442.49	\$ (2,690.0000)	-2,365.00	-2010
20-42-3420	20	42	3420	3	Utility Penalties	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3425	20	42	3425	3	Water Sales	Revenue	-\$670,021.52	-\$647,543.01	-\$715,929.67	\$ (655,701.4500)	-665,933.48	-596139.59
20-42-3430	20	42	3430	3	Water Connections	Revenue	-\$15,000.00	-\$15,000.00	-\$17,796.94	\$ (15,375.0000)	-8,670.00	-19600
20-42-3450	20	42	3450	3	Machine Rental & Labor	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3466	20	42	3466	3	Revenue-Reserve Capital Improve Ded	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3720	20	42	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3745	20	42	3745	3	Transfer from Water & Light Fund	Revenue		\$0.00	-\$23,501.06	\$ -	0.00	0
20-42-3747	20	42	3747	3	Transfer from 4A for W/S Jail Site	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-42-3750	20	42	3750	3	Revenue - Assets Sold	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3160	20	43	3160	3	Grant Revenue	Revenue						
20-43-3193	20	43	3193	3	Intergovernmental Fund Transfer	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3400	20	43	3400	3	Transfer Station Revenue - Disposal Fee	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3410	20	43	3410	3	Utility Service Charges	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3435	20	43	3435	3	Sewer Charges	Revenue	-\$448,234.31	-\$443,935.06	-\$486,040.30	\$ (465,562.9500)	-462,085.38	-402394.76
20-43-3440	20	43	3440	3	Industrial Sewer Charges	Revenue	-\$3,718.45	-\$3,625.00	-\$3,601.57	\$ (3,616.6200)	-3,646.93	-3326.69
20-43-3445	20	43	3445	3	Sewer Connections	Revenue	-\$10,000.00	-\$10,000.00	-\$14,635.00	\$ (9,967.5000)	-4,969.50	-9395.5
20-43-3466	20	43	3466	3	Revenue-Reserve Capital Improve Ded	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3720	20	43	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3747	20	43	3747	3	Transfer from 4A for W/S Jail Site	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-43-3750	20	43	3750	3	Revenue - Assets Sold	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-45-3160	20	45	3160	3	Grant Revenue	Revenue						
20-45-3400	20	45	3400	3	Transfer Station Revenue - Disposal Fee	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-45-3410	20	45	3410	3	Utility Service Charges	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-45-3450	20	45	3450	3	Machine Rental & Labor	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-45-3455	20	45	3455	3	Refuse Collection - Commercial Bulk	Revenue	-\$532,501.20	-\$522,060.00	-\$504,203.47	\$ (477,215.9800)	-453,788.54	-433683.53
20-45-3460	20	45	3460	3	Refuse Collection - Residential	Revenue	-\$318,362.40	-\$312,120.00	-\$307,526.13	\$ (297,559.0500)	-288,002.29	-276067.28
20-45-3710	20	45	3710	3	Miscellaneous Revenue	Revenue		\$0.00	-\$7,512.74	\$ -	0.00	0
20-45-3720	20	45	3720	3	Material Sales	Revenue		\$0.00	\$0.00	\$ -	0.00	0
20-45-3820	20	45	3820	3	Revenue - Recyclable Products	Revenue	-\$26,377.20	-\$25,860.00	-\$25,468.64	\$ (24,322.9500)	-22,864.95	-21286.2

2027 Fund to Fund Transfer Calculations - For Budget

FY25 W&L Fund Balance
FY26 Est Fund Balance

\$6,642,524.00
\$5,554,424.00

\$3,893,482.01

\$3,893,482.01

\$1,943,171.13

\$1,412,977.43

\$1,412,977.43

\$578,677.43

Priority #1
W&L M&O Actuals
\$6,643,767.98
P1 Goal = 25%
\$1,660,942.00

Priority #2
Utility Debt
\$0.00

Priority #3
W&L M&O Actuals
\$3,900,621.76
(minus Cost of Electricity)
P3 Goal = 50%
\$1,950,310.88

Priority #4A & 4B		
Payment in Lieu of Franchise Fees		
Fund-Dept	2025 Gross Sales	4% Fee
20-41	\$4,828,407.59	\$193,136.30
20-42	\$715,929.67	\$28,637.19
20-43	\$486,040.30	\$19,441.61
20-45	\$811,729.60	\$32,469.18
		\$273,684.29

Priority #4C
Admin Cost
50% Paid out of Fund 20
\$0.00

Priority #5
General Fund Capital
\$834,300.00

Payment in Lieu of M&O Property Taxes		
Prelim Valuation of Exempt Property	2026 Estimated Tax Rate	
\$93,039,321.00	\$0.2757	\$256,509.41
		\$256,509.41

Payment in Lieu of I&S Property Taxes		
Prelim Valuation of Exempt Property	2026 Estimated Tax Rate	
\$93,039,321.00	\$0.1847	\$171,843.63
		\$171,843.63

TOTAL \$1,364,493.69

Only \$1,000,000.00 allowed to transfer by Policy

FY 2027 Payroll

Fund	Department	2026 Budget	2027 w/o New Positions	2027 Base with New Positions	2.00% COLA	2.5% Merit + Sal. Adj.
Gen	Admin	\$ 172,862.66	\$ 174,648.09	\$ 190,629.24	\$ 193,738.54	\$ 199,146.13
Gen	Streets	\$ 136,615.51	\$ 125,211.88	\$ 125,211.88	\$ 127,217.44	\$ 129,724.40
Gen	Court	\$ 68,169.55	\$ 63,707.82	\$ 63,707.82	\$ 64,718.73	\$ 65,982.36
Gen	Police	\$ 918,864.49	\$ 915,445.48	\$ 989,575.24	\$ 1,006,436.03	\$ 1,027,512.02
Gen	Fire	\$ -	\$ -	\$ -	\$ -	\$ -
Gen	Airport	\$ -	\$ -	\$ -	\$ -	\$ -
Gen	Library	\$ 210,796.78	\$ 216,026.93	\$ 216,026.93	\$ 219,523.05	\$ 228,355.46
Gen	Fire Insp	\$ -	\$ -	\$ -	\$ -	\$ -
Gen	Parks	\$ 156,942.18	\$ 162,726.36	\$ 165,420.36	\$ 168,058.03	\$ 171,355.12
Gen	Golf	\$ 140,706.41	\$ 141,650.06	\$ 141,650.06	\$ 143,910.73	\$ 146,736.55
W&L	Admin	\$ 301,333.39	\$ 316,647.60	\$ 364,591.05	\$ 370,652.27	\$ 382,791.70
W&L	Electric	\$ 284,055.23	\$ 276,901.86	\$ 276,901.86	\$ 281,555.95	\$ 287,373.55
W&L	Water	\$ 204,847.82	\$ 211,888.56	\$ 214,582.56	\$ 217,978.02	\$ 222,222.35
W&L	Sewer	\$ 141,270.32	\$ 153,399.97	\$ 153,399.97	\$ 155,861.65	\$ 158,938.75
W&L	Public Works	\$ 232,455.12	\$ 241,183.24	\$ 343,129.04	\$ 348,903.10	\$ 356,120.68
Total		\$ 2,968,919.46	\$ 2,999,437.85	\$ 3,244,826.01	\$ 3,298,553.53	\$ 3,376,259.07
Difference over Current			\$ 30,518.39	\$ 275,906.55	\$ 329,634.07	\$ 407,339.61
Percentage over Current			1.03%	9.29%	11.10%	13.72%

Contributing Factors to the Difference in 2026 Budget and the 2027 Base Totals		NOTES
Health Insurance	\$ 44,690.79	0.5% increase = approx \$12,500
TMRS - 25yr to 20yr	\$ 22,051.55	
Loss of Experience also decreased the 2027 base totals		
Position Changes (+ # is an Addition, - is a decrease)		
Admin Asst	\$ 63,924.60	
Mechanic	\$ 91,169.80	
PT Police Officer (decrease approx 100hr per month)	\$ (33,474.64)	
FT Police Officer	\$ 107,604.40	
PW Part-Time School Work Program	\$ 10,776.00	
PW Summer Helper	\$ 2,694.00	
PW Summer Helper	\$ 2,694.00	