

CITY OF BAYOU VISTA, TEXAS

Proposed Budget — Fiscal Year 2026-2027

October 1, 2026 through September 30, 2027 · Current tax rate \$0.422730 · Proposed rate \$0.4600 (M&O \$0.444335 + I&S \$0.015665)

COA	DESCRIPTION	2025-2026 BUDGET	AS OF JULY 2026	2025-2026 YEAR-END EST.	2026-2027 PROPOSED
REVENUES					
400	Ad Valorem	1,178,977	1,434,594	1,449,594	1,199,270
401	Franchise	120,000	74,443	94,332	99,048
402	Sales Tax	170,000	193,557	232,268	243,882
402.1	Sales Tax-Roads	30,000	27,350	32,820	34,461
403	Building Permit	30,000	21,730	26,076	25,000
405	City Other Rev.	5,000	40,004	48,005	6,000
406	Interest	56,000	49,611	59,533	61,000
407	Court Fees	14,000	21,746	26,095	20,500
410	Court Adm. Fees	3,500	—	—	—
412	Local Cons. Crt Fee	1,300	—	—	—
413	Omni-Base Fees	225	—	—	—
415	Time Paymt Reim.Fee	45	—	—	—
420	Comm. Center Rentals	3,000	3,430	4,116	6,500
434	Community Clubs	1,200	1,080	1,080	—
443	Pool Passes	13,000	14,543	14,600	15,000
451	Police Rev. Other	100	14	17	—
452	Proceeds from Banknote	—	—	420,000	—
453	Cash Reserves	—	—	—	250,000
TOTAL REVENUES		1,626,347	1,882,102	2,408,536	1,960,661
ADMINISTRATION EXPENSES					
500	City Administrator Sec.	80,000	67,110	80,532	82,720
500.1	CS Payroll Tax	6,400	5,367	6,440	6,618
500.2	Health Credit	10,546	8,842	10,610	10,500
500.3	CS Retirement	2,800	2,016	2,419	2,895
501	Admin.Assit/Deputy Clrk	47,840	39,448	47,338	49,467
501.1	CC Payroll Tax	3,827	3,155	3,786	3,957
501.2	CC.Health Credit	10,546	9,244	11,093	10,500
501.3	CC Retirement	1,674	1,182	1,418	1,731
501.4	Court Clerk OT	500	438	526	500

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505	Legal Notices	4,000	1,519	1,823	2,000
506	Subscription/Dues	1,000	3,208	3,850	1,000
507	Office Supplies+Uniforms	4,000	6,063	7,276	4,500
507.1	Uniforms			—	500
508	Rent/Utilities	19,800	17,564	21,077	8,500
509	Postage	500	611	733	500
510	Contract Services	—	32,430	32,430	1,000
511	Telephone/Internet/C.Tablet	9,932	15,251	18,301	18,850
511.1	IT Support	6,000	12,984	15,581	16,048
512	Internet - SAVVY Citizen	1,600	2,523	2,523	2,523
513	Printing	600	1,380	1,656	1,600
514	Special Events	5,000	9,181	11,017	10,000
515	Election	5,000	6,169	7,403	6,300
516	Website Host	550	973	1,168	1,200
517	Records Mgt/B.Up/Scan	500	199	239	300
518	Seminars/Training	2,000	988	1,186	1,200
519	Bank Charges	2,000	1,747	2,096	2,000
522	Hurricane Prep.	—	—	—	—
523	Office Mileage	100	1,326	1,591	500
526	Flower Fund	150	—	—	—
529	Employee Recognition	150	—	—	—
530	Miscellaneous			—	1,200
TOTAL ADMINISTRATION		227,015	250,918	294,111	248,609
CONTRACTED SERVICES					
600	Judge	10,800	7,200	8,640	10,800
601	City Attorney	55,000	40,360	48,432	55,000
601.1	Court Prosecutor	6,500	4,000	4,800	5,000
602	City Maintenance	26,000	20,143	24,172	26,884
602.1	City Main Payroll Tax	2,080	1,612	1,934	2,151
603	Bldg. Insp & Code Enfor.	36,400	13,188	15,826	62,400

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603.1	Payroll Tax	2,912	1,055	1,266	4,992
603.2	Health Credit			—	10,500
603.3	CS Retirement			—	2,184
604	Building Inspector BU		—	—	—
604.1	Building Inspector BU		—	—	—
604.2	BI & City Maint Training	1,000	—	—	—
605	Landscaping Contract	45,000	34,683	41,620	43,000
605.1	Force Mows	200	500	600	500
606	Accounting	32,000	33,196	39,835	41,000
607	Audit Fee	32,000	—	33,725	35,000
608	Tax Collection	375	—	—	—
609	Central Appraisal	12,208	6,474	7,769	8,000
610	Fire Marshal	2,000	1,000	2,000	2,000
611	Permit Software				10,000
TOTAL CONTRACTED SERVICES		264,475	163,411	230,618	319,411
POLICE DEPARTMENT					
700	Chief & EMC	90,000	63,254	75,905	90,992
700.1	Chief-EMC Payroll Tax	7,200	5,059	6,071	7,279
700.2	Health Credit	10,546	8,320	9,984	—
700.3	Chief- EMC Retirement	3,150	1,900	2,280	3,185
703	Patrol FT/&Holiday Pay	403,520	321,019	385,223	398,320
703.1	Patrol FT/ Taxes	32,281	23,205	27,846	31,866
703.2	Patrol Health Credit	63,276	64,919	77,903	45,000
703.3	Patrol Retirement	14,123	9,613	11,536	13,941
703.4	Reserve Officers	5,700	5,857	7,028	7,500
703.5	Reserve Officers Tax	456	447	536	600
703.6	Overtime Pay	7,500	15,380	18,456	7,000
703.11	Overtime Taxes	600	6,662	7,994	3,000
704	Subscription/Dues	500	278	334	350
705	Office Supplies	5,000	1,529	1,835	3,000

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706	Postage	100	—	—	100
707	Uniforms	5,252	10,256	12,307	7,000
708	Telephone	10,600	5,394	6,473	5,500
709	911- Dispatching	1,500	1,920	2,304	2,600
711	Small Equipment/Camera	5,000	10,272	12,326	5,000
713	Vehicle-Fuel	15,000	8,998	10,798	12,500
714	Vehicle-Repair/Maint.	20,000	11,411	13,693	12,000
718.1	O.S.S.I. Radio	2,700	—	—	22,000
718.2	GCOIT	8,171	—	—	8,500
722	License/Sftware/MDT	2,000	1,353	1,624	5,000
730	Drug Testing	500	1,240	1,488	300
731	Police Training	1,500	1,556	1,867	2,000
TOTAL POLICE DEPARTMENT		716,175	579,842	695,810	694,533
COURT EXPENDITURES					
800	Prisoner Housing	500	—	—	500
801	Office Supplies/Equip.	2,500	2,025	2,430	2,800
802	Training	1,000	705	846	1,000
803	Computer Software	5,000	1,463	1,756	2,000
805	Omni Base Fail To Appear	750	196	235	200
806	Subscription/Dues	100	325	390	400
807	Printing Tickets	—	642	770	500
TOTAL COURT		9,850	5,356	6,427	7,400
RECREATION COMPLEX					
900	Lifeguards	60,000	39,608	59,412	50,500
902	Pool House Repairs/Mt.	5,000	2,094	2,513	2,500
903	Telephone-911	1,000	—	—	1,000
904	Pool House Utilities	10,000	12,677	15,212	15,900
904.1	Center Utilities	3,000	3,086	3,703	3,400
904.2	Mosquito Control System	500	—	—	1,600
905	Center Maint.	7,000	4,791	5,749	5,500

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905.1	Center Elevator/MUD	8,800	5,266	6,319	3,000
907	Pool Expense	10,000	7,861	9,433	7,000
907.1	Pool Repairs	3,000	—	—	3,000
908	Capital Outlay - Pool	—	—	—	—
910	Out Bldgs. Repair+LED	2,500	—	2,500	2,600
911	Drug Testing	—	—	—	400
	TOTAL RECREATION COMPLEX	110,800	75,383	104,842	96,400
GENERAL SAFETY / MAINTENANCE					
1000	Animal Control	12,500	20,833	25,000	25,000
1001	Ambulance	42,144	46,107	55,328	55,300
1002	Fire Department	40,000	33,333	40,000	35,000
1003	Street Lights	10,000	15,548	18,658	19,000
1004	RF Road Repair	30,000	19,375	23,250	33,942
1005	Capital OUTLAY	45,000	—	420,000	260,000
1006	BlkHead/Outfall Mod.	5,000	—	—	—
1006.1	City Property Blkhead			—	20,000
1007	Contingency	19,372	44,067	52,880	41,500
1008	Insurance	49,016	50,876	61,051	61,668
1008.1	Windstorm Ins.	15,000	11,909	14,291	22,732
1008.2	Flood	5,000	—	—	—
1010	Drainage	25,000	13,000	15,600	20,000
1010.1	Infrastructure			—	
	TOTAL GEN. SAFETY & MAINT.	298,032	255,048	726,058	594,142
	TOTAL REVENUES	1,626,347	1,882,102	2,408,536	1,960,661
	TOTAL EXPENDITURES	1,626,347	1,329,958	2,057,866	1,960,495
	SURPLUS / (SHORTFALL)	—	552,144	350,670	166