

City of Memphis

Proposed 2026-2027 Budget

“This budget will raise more total property taxes than last year’s budget by \$31,744 which is 8.40 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 \$83.43.

Tex Loc. Gov’t Code 102.005(b)

**2026-2027
CITY OF MEMPHIS
PROPOSED BUDGET**

<u>Department</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Administration	504,220	588,835	84,615
Judicial	122,417	36,688	-85,729
Police	433,405	196,700	-236,705
Fire	127,212	126,429	-783
Library	98,008	99,051	1,043
Community Center	31,415	32,145	730
Park	5,430	13,801	8,371
Street	296,019	365,052	69,033
Cemetery	23,478	23,519	41
Swimming Pool	54,692	54,752	60
Airport	4,895	15,796	10,901
Landfill	443,532	496,595	53,063
<u>Water/Sewer</u>	<u>485,431</u>	<u>512,255</u>	<u>26,824</u>
Budget Totals	2,630,154	2,561,618	-68,536
Estimated Revenue	2,630,154	<u>2,563,597</u>	-66,557
Budget Totals	<u>2,630,153</u>	2,561,618	<u>-68,535</u>
Estimated Surplus	1	1,979	1,978

2026-2027
ESTIMATED REVENUES

AD VALOREM TAXES:

EFFECTIVE TAX BASE: 98,027,560

DE-MINIMIS TAX RATE: 0.417753

GENERAL FUND REVENUES:

PROPERTY TAX COLLECTIONS	\$409,513
VENDOR/MISC PERMITS	\$4,000
POLICE FINES	\$0
ANIMAL CONTROL FEES	\$2,000
SALES TAX & ECONOMIC DEV TAX	\$425,000
HOTEL OCCUPANCY TAX	\$42,000
AIRPORT FARM INCOME	\$5,500
AIRPORT HANGER LEASE	\$2,500
INTEREST - GENERAL FUND	\$15,000
MIXED BEVERAGE TAX	\$1,500
FRANCHISE TAX	\$50,000
C/B & LIBRARY RENTALS	\$4,500
LEOSE FUND - POLICE	\$0
LEOSE FUND - FIRE	\$1,500
CEMETERY BURIAL PERMITS	\$3,500
DELINQUENT PROPERTY SALES	\$10,000
MUNICIPAL JUDGE PARTIAL FINES	\$6,000
STATE COMPTROLLER FINE FEES	\$3,000
LOCAL COURT COSTS	\$3,500
VEHICLE STORAGE FEES	\$0
ALCOHOL PERMIT FEES	\$250
GOLF CART PERMIT FEES	\$300
CEMETERY LOT SALES	\$10,000
SWIMMING POOL ADMISSIONS	\$15,000
RV PARK FEES	\$2,500
MEDC Funds Salary Reimbursment	<u>\$47,000</u>
 TOTAL GENERAL FUND REVENUES	 \$1,064,063

2026-2027
ESTIMATED REVENUES

WATER FUND REVENUES:

WATER COLLECTIONS	\$533,350
LEASE PROPERTY	\$3,840
SEWER & REFUSE COLLECTIONS	\$742,000
UTILITY BILL LATE FEES	\$18,544
CARDBOARD COLLECTIONS	\$4,000
RECYCLED METAL COLLECTIONS	\$8,000
LANDFILL GATE FEES	\$155,000
REFUSE SALES TAX COLLECTIONS	\$30,000
COMMUNITY IMPROVEMENT FUND	<u>\$4,800</u>
 TOTAL WATER FUND REVENUES	 \$1,499,534

TOTAL ALL FUNDS	\$2,563,597
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2026-2027
ADMINISTRATION PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Mayor	600	600	0
Mayor Car Allowance	1,200	1,200	0
Salary City Administrator - Jack O.	68,000	68,000	0
MEDC Administrative Assitant	0	30,000	
Training & Travel	5,000	5,000	0
Salary City Secretary - Amalia G.	36,000	42,000	6,000
City Code Update	2,300	2,300	0
City Attorney	12,000	15,000	3,000
Alderman Fees	5,000	5,000	0
Salary Public Works Dir. - Jr. Casas	59,410	61,192	1,782
Extra Labor	1,475	1,000	-475
Telephone	9,000	9,000	0
Supplies & Repairs	6,000	6,000	0
Postage	2,000	3,000	1,000
Election Expense	4,000	4,500	500
Public Notices	1,000	1,000	0
Audit	22,300	22,300	0
Insurance, Buildings & Equipment	23,290	21,531	-1,759
Social Security/Medicare	12,616	13,096	480
Workmen's Comp	918	672	-246
Unemployment Tax	950	950	0
TMRS	19,282	21,778	2,496
Health Insurance/Air Flight Ins.	32,268	55,785	23,517
Sick Compensation	686	686	0

2026-2027
ADMINISTRATION PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Emergency Management- James E.	4,326	4,455	129
Utility Bill Benefit	2,820	2,820	0
Longivity Pay	300	400	100
Little League Insurance	0	2,500	2,500
Preservation Foundation	0	2,500	2,500
Heritage Hall Muesum	0	2,500	2,500
Hall County Home Deliverd Meals	0	2,500	2,500
PRPC	1,800	1,800	0
TX Municipal League	5,500	5,500	0
Tax District Fee	15,280	17,120	1,840
Copy Machine Lease	2,500	2,500	0
Chamber of Commerce	8,000	8,000	0
Hotel Occupancy Tax Use	24,000	24,000	0
EDC Tax Allocation	100,000	106,250	6,250
Computers & Printers	6,000	6,000	0
Mosquito Spraying	4,400	4,400	0
Professional & Engineer Fees	3,500	3,500	0
<u>Drug Testing</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Administration	504,221	588,835	54,614

2026-2027
JUDICIAL PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Judge - David Aleman	36,266	17,942	-18,324
Salary Part Time Clerk - Linda Watson	11,462	0	-11,462
Supplies & Repairs	1,500	1,500	0
Social Security/Medicare	3,651	1,372	-2,279
Unemployment Tax	540	250	-290
TMRS	5,632	0	-5,632
Health Insurance/Air Flight Ins.	10,732	75	-10,657
Sick Compensation	390	0	0
Utility Bill Benefit	1,410	705	-705
Longivity Pay	200	100	0
Worker's Comp Insurance	133	244	111
State Comptroller Fine Fees	50,000	10,000	-40,000
Collection Agency Fees	0	4,000	4,000
<u>Judge's School</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Judicial	122,416	36,688	-85,238

2026-2027
POLICE PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Police Chief -	65,000	0	-65,000
Salary Officer 1 -	48,960	0	-48,960
Salary Officer 2 -	46,350	0	-46,350
Salary Animal Control - Fabiun R.	30,000	30,000	0
Extra Labor	15,000	3,000	-12,000
Telephone	2,200	0	-2,200
Cell Phone	3,000	360	-2,640
3yr Tango-Tango/Radios	0	0	0
Supplies & Equipment	15,000	0	-15,000
Uniforms	4,000	1,000	-3,000
Repairs	10,000	0	-10,000
Gas & Oil	15,000	5,000	-10,000
Animal Control Supplies	4,000	5,000	1,000
Animal Control Facility	5,000	5,000	0
Social Security/Medicare	14,559	2,295	-12,264
Unemployment Tax	1,080	250	-830
TMRS	22,457	3,247	-19,210
Health Insurance/Air Flight Ins.	44,830	13,838	-30,992
Worker's Comp Insurance	7,065	2,207	-4,858
Utility Bill Benefit	705	705	0
Longevity Pay	400	100	-300
IT & Internet Fees	12,000	0	-12,000
Training & Travel	4,000	1,000	-3,000
LEOSE Fund Allocation	2,000	0	-2,000

2026-2027
POLICE PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Animal Control Vehicle Lease	15,000	15,000	0
Vehicle Insurance	2,732	2,732	0
Building Insurance	4,118	4,118	0
Law Enforcement Liability Insurance	2,650	0	-2,650
Impound Lot Expenses	5,000	0	-5,000
Ordinance 432 Enforcement	8,000	8,000	0
Taser Payment	1,850	1,790	-60
Copy Machine Lease*	2,000	2,000	0
Body Cameras	4,450	0	-4,450
Car Cameras	10,000	10,058	58
<u>Dispatch assistance to Hall County</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Sherriff's Office Interlocal Agreement	0	75000	
Total Police Proposed Budget	433,405	196,700	-311,705

2026-2027
FIRE PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Fireman - Nick Narvaez	37,076	38,188	1,112
Utilities	3,300	3,456	156
Supplies, Repairs & Equipment	19,000	22,000	3,000
Gas & Oil	12,000	14,000	2,000
Social Security/Medicare	2,836	2,921	85
Unemployment Tax	270	270	0
TMRS	4,375	3,474	-901
Sick Comp Pay	400	400	0
Health Insurance/Air Flight Ins.	10,732	13,438	2,706
Worker's Comp Insurance	3,439	3,261	-178
Utility Bill Benefit	7,755	7,755	0
Longivity Pay	100	100	0
Vehicle Insurance	7,779	9,334	1,555
Building Insurance	2,863	3,167	304
Training & Travel	500	500	0
LEOSE Fund Allocation	565	565	0
Fire Truck payment	10,621	0	-10,621
<u>Pension Fund</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>
Total Fire	127,212	126,429	-783

2026-2027
LIBRARY PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Librarian - Jackie Owens	30,905	31,832.00	927
Extra Labor - Kay McCarty	17,600	15,000.00	-2,600
Utilities	5,500	6,000.00	500
Supplies & Repairs	1,200	1,500.00	300
Books	8,500	9,500.00	1,000
Social Security/Medicare	3,710	3,582.00	-128
Unemployment Tax	540	540.00	0
TMRS	5,724	3,420.00	-2,304
Health Insurance/Air Flight Ins.	10,807	13,368.00	2,561
Sick Compensation	0	300	300
Utility Bill Benefit	1,410	1,410	0
Longevity Pay	200	200	0
Worker's Comp Insurance	262	249	-13
Building Insurance	4,475	4,475	0
Training & Travel	1,700	1,700	0
Harrington Library	2,475	2,475	0
Copy Machine Lease	2,000	2,000.00	0
<u>Computers</u>	<u>1,000</u>	1,500.00	<u>0</u>
Total Library	98,008	99,051	543

2026-2027
COMMUNITY CENTER PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Maintenance Employee - Nick	7,200	7,416	216
Utilities	10,450	11,000	550
Supplies & Repairs	9,000	9,000	0
Laundry	300	300	0
Ice Machine Lease & Insurance	2,240	2,240	0
Social Security/Medicare	550	567	17
Unemployment Tax	25	25	0
TMRS	850	797	-53
<u>Dishwashing Fees</u>	<u>800</u>	<u>800</u>	<u>0</u>
Total Community Center	31,415	32,145	514

2026-2027
PARK PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Utilities	2,530	2,657	127
Supplies & Repairs	1,800	10,000	8,200
Property Insurance	1,100	1,144	44
Total Park	5,430	13,801	8371

2026-2027
STREET PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary 1 - Roy Henderson	34,798	35,842	1,044
Salary 2 - Valentine Villanueva	32,989	33,979	990
Extra Labor - Summer Help	7,000	7,000	0
Utilities	2,530	2,656	126
Vehicle & Equipment Repair	8,000	8,000	0
Uniforms	1,000	1,000	0
Gas & Oil	8,000	9,000	1,000
Street Repairs & Seal Coating	75,000	85,000	10,000
Social Security/Medicare	5,721	5,341	-380
Unemployment Tax	750	750	0
TMRS	8,825	7,558	-1,267
Sick Comp	375	500	125
Health Insurance/Air Flight Ins.	21,464	27,903	6,439
Worker's Comp Insurance	2,843	4,504	1,661
Utility Bill Benefit	1,410	1,410	0
Longivity Pay	200	200	0
Vehicle Insurance	1,473	1,768	295
Shredder Tractor Repair	16,000	16,000	0
Building Insurance	1,641	1,641	0
Street Lights	55,000	55,000	0
<u>Supplies</u>	<u>11,000</u>	<u>10,000</u>	<u>-1,000</u>
<u>Equipment Replacment Fund</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
Total Street	296,019	365,052	69,033

2026-2027
CEMETERY PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Contract Labor Mowing	22,800	22,800	0
Utilities	440	462	22
<u>Property Insurance</u>	<u>238</u>	<u>257</u>	19
Total Cemetery	23,478	23,519	41

2026-2027
SWIMMING POOL PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Pool Manager	4,000	4,000	0
Pool Rentals	4,000	4,000	0
Lifeguards	9,500	9,500	0
Utilities	4,950	5,200	250
Supplies & Repairs	6,000	6,000	0
Social Security/Medicare	1,033	788	-245
Unemployment Tax	285	285	0
Worker's Comp Insurance	225	392	167
Chemicals	22,000	22,000	0
Lifeguard Training	1,400	1,400	0
Property Insurance	1,099	987	-112
<u>Phone</u>	<u>200</u>	<u>200</u>	<u>0</u>
Total Swimming Pool	54,692	54,752	60

2026-2027
AIRPORT PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Utilities	2,420	2,521	101
Supplies & Repairs	1,200	2,000	800
Property Insurance	310	310	0
Aviation Liability Insurance	965	965	0
<u>Ramp Grant Match</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>
Total Airport	4,895	15,796	10,901

2026-2027
LANDFILL PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Sanitation Driver - Cosme Dura	34,858	35,904	1,046
Landfill Supervisor - David Morris	52,015	53,575	1,560
Salary #2 - Rolando Torres	30,800	31,724	924
Extra Labor	1,500	1,500	0
Salary Gate Attendants - Lasoyna & C	33,105	34,098	994
Utilities	3,740	3,927	187
Supplies	10,000	10,000	0
Uniforms	1,200	1,200	0
Gas & Oil	55,000	61,250	6,250
Heavy Equipment Repairs	55,000	60,000	5,000
Insurance, Buildings & Equipment	2,979	2,885	-94
Vehicle Insurance	7,258	8,709	1,451
Social Security/Medicare	11,649	11,880	231
Unemployment Tax	1,350	1,350	0
TMRS	17,969	16,687	-1,282
Sick Compensation	600	600	0
Worker's Comp Insurance	9,819	9,912	93
Health Insurance/Air Flight Insurance	32,345	42,048	9,703
Training & Travel	2,000	2,000	0
Utility Bill Benefit	3,525	3,525	0
Longivity Pay	500	500	0
Tire Disposal	4,821	4,821	0
Dumpster Repair	5,000	5,000	0
TCEQ Solid Waste Fees	6,000	6,000	0
State Comptroller Refuse Tax	28,000	30,000	2,000
New Dumpsters	10,000	10,000	0
Scrapper Repairs	7,000	7,000	0

2026-2027
LANDFILL PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Refrigerant Removal	500	0	0
Tree Grinding Fees	<u>10,000</u>	<u>10,500</u>	<u>500</u>
Abandon Property Cleanup	<u>5,000</u>	<u>5,000</u>	0
Equipment Replacment Fund	0	25,000	<u>25,000</u>
Total Landfill	443,532	496,595	<u>53,563</u>

2026-2027
WATER/SEWER PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Salary Water Supt. - Eric Lynch*	38,798	39,961	1,163
Salary Water Clerk	24,506	30,000	5,494
Salary 1 - Vaccant	35,928	43,000	7,072
Salary 2 - Vaccant	29,368	0	-29,368
Salary 3- Miguel Zuniga*	26,000	30,000	4,000
Extra Labor	18,000	15,000	-3,000
Utilities	44,000	46,200	2,200
Cell Phones	2,300	2,300	0
Computer & Supplies	7,500	7,500	0
Uniforms	3,000	3,000	0
Gas & Oil	15,000	18,000	3,000
Vehicle Repair	3,000	3,000	0
Repairs & Fire Hydrants	65,000	85,000	20,000
Chlorine for Waste Water Discharge	6,000	6,500	500
Postage	10,000	12,000	2,000
Lab Samples	12,500	14,500	2,000
Water Usage (GreenBelt)	0	0	0
Insurance, Buidings & Equipment	6,474	7,858	1,384
Vehicle Insurance	2,108	2,529	421
Social Security/Medicare	13,204	12,084	-1,120
Unemployment	1,350	1,350	0
TMRS	20,367	15,475	-4,892
Health Insurance/Air Flight Ins.	42,926	55,803	12,877
Sick Compensation	370	370	0
Worker's Comp Insurance	7,408	7,996	588
Training & Travel	5,000	4,000	-1,000

2026-2027
WATER/SEWER PROPOSED BUDGET

<u>Budget Item</u>	<u>25-26 Budget</u>	<u>Proposed 26-27 Budget</u>	<u>Increase/Decrease</u>
Utility Bill Benefit	3,525	3,525	0
Longivity Pay	500	500	0
TCEQ License fees	500	500	0
Property Lease	3,300	3,300	0
Sewer Machine Pump	3,000	3,000	0
Groundwater District Fees	1,400	1,400	0
TCEQ Water Quality Fee	6,900	6,900	0
TCEQ Water System Fee	2,500	2,504	4
Sensus Software Support	4,000	5,000	1,000
Waste Water Plant Repairs	5,000	7,500	2,500
Community Improvement Fund	4,700	4,700	0
Water Tank Roof Payment	9,900	9,900	0
Water Tank Roof Reserve Account	100	100	0
Water Tank Inspections	0	0	0
Total Water/Sewer	485,432	512,255	26,823

*Budget amounts do not reflect actual employee salaries
 Additional \$1,200 pay is for when water licenses are obtained