

City of Memphis
Proposed 2025-2026 Budget

“This budget will raise more total property taxes than last year’s budget by \$15,622 which is 4.32 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 \$890.

Tex Loc. Gov’t Code 102.005(b)

**2025-2026
CITY OF MEMPHIS
PROPOSED BUDGET**

<u>Department</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Administration	439,285	504,220	64,935
Judicial	122,238	122,417	179
Police	450,348	433,405	-16,943
Fire	122,380	127,212	4,832
Library	91,811	98,008	6,197
Community Center	30,475	31,415	940
Park	5,048	5,430	382
Street	283,762	296,019	12,257
Cemetery	30,605	23,478	-7,127
Swimming Pool	53,782	54,692	910
Airport	154,632	4,895	-149,737
Landfill	425,904	443,532	17,628
<u>Water/Sewer</u>	<u>540,712</u>	<u>485,431</u>	<u>-55,281</u>
Budget Totals	2,750,982	2,630,154	-120,828
Estimated Receipts	2,784,801	2,630,155	-154,646
Budget Totals	<u>2,750,982</u>	<u>2,630,154</u>	<u>-120,828</u>
Estimated Surplus	33,819	1	-33,818

2025 - 2026
ESTIMATED REVENUES

AD VALOREM TAXES:

EFFECTIVE TAX BASE: 94,983,550

VOTER-APPROVAL TAX RATE: 0.397396

GENERAL FUND REVENUES:

PROPERTY TAX COLLECTIONS	\$377,455
VENDOR/MISC PERMITS	\$3,200
POLICE FINES	\$100,000
ANIMAL CONTROL FEES	\$4,600
SALES TAX & ECONOMIC DEV TAX	\$400,000
HOTEL OCCUPANCY TAX	\$32,000
AIRPORT FARM INCOME	\$5,500
AIRPORT HANGER LEASE	\$2,500
INTEREST - GENERAL FUND	\$15,000
MIXED BEVERAGE TAX	\$1,500
FRANCHISE TAX	\$60,000
C/B & LIBRARY RENTALS	\$4,000
LEOSE FUND - POLICE	\$2,000
LEOSE FUND - FIRE	\$1,400
CEMETERY BURIAL PERMITS	\$3,500
DELINQUENT PROPERTY SALES	\$10,000
MUNICIPAL JUDGE PARTIAL FINES	\$6,000
STATE COMPTROLLER FINE FEES	\$100,000
LOCAL COURT COSTS	\$7,000
VEHICLE STORAGE FEES	\$13,644
ALCOHOL PERMIT FEES	\$250
GOLF CART PERMIT FEES	\$300
CEMETERY LOT SALES	\$26,622
SWIMMING POOL ADMISSIONS	\$18,000
RV PARK FEES	\$2,500

TOTAL GENERAL FUND REVENUES

\$1,196,971

2025 - 2026
ESTIMATED REVENUES

WATER FUND REVENUES:

WATER COLLECTIONS	\$500,000
LEASE PROPERTY	\$3,840
SEWER & REFUSE COLLECTIONS	\$700,000
UTILITY BILL LATE FEE	\$18,544
CARDBOARD COLLECTIONS	\$6,000
RECYCLES METAL COLLECTIONS	\$15,000
LANDFILL GATE FEES	\$155,000
REFUSE SALES TAX COLLECTIONS	\$30,000
COMMUNITY IMPROVEMENT FUND	\$4,800
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TOTAL WATER FUND REVENUES	\$1,433,184
TOTAL ALL FUNDS	\$2,630,155

2025-2026
ADMINISTRATION PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Mayor	600	600	0
Mayor Car Allowance	1,200	1,200	0
Salary City Administrator - Jack O.	0	68,000	68,000
Training & Travel	5,000	5,000	0
Salary City Secretary - Amalia G.	52,000	36,000	-16,000
City Code Update	2,300	2,300	0
City Attorney	8,000	12,000	4,000
Alderman Fees	3,100	5,000	1,900
Salary Public Works Dir. - Jr. Casas	55,009	59,410	4,401
Extra Labor	1,000	1,475	475
Telephone	9,000	9,000	0
Supplies & Repairs	6,000	6,000	0
Postage	1,500	2,000	500
Election Expense	4,000	4,000	0
Public Notices	1,500	1,000	-500
Audit	18,000	22,300	4,300
Insurance, Buildings & Equipment	20,078	23,290	3,212
Social Security/Medicare	11,340	12,616	1,276
Workmen's Comp	410	918	508
Unemployment Tax	950	950	0
TMRS	17,570	19,282	1,712
Health Insurance/Air Flight Ins.	36,270	32,268	-4,002
Sick Compensation	1,250	686	-564

**2025-2026
ADMINISTRATION PROPOSED BUDGET**

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Emergency Management- James E.	4,326	4,326	0
Utility Bill Benefit	2,820	2,820	0
Longivity Pay	400	300	-100
Little League Insurance	0	0	0
Preservation Foundation	600	0	-600
PRPC	1,800	1,800	0
TX Municipal League	6,000	5,500	-500
Tax District Fee	13,512	15,280	1,768
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	106,250	100,000	-6,250
Computers & Printers	5,500	6,000	500
Mosquito Spraying	4,000	4,400	400
Professional & Engineer Fees	3,000	3,500	500
<u>Drug Testing</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Administration	439,285	504,220	64,935

2025-2026
JUDICIAL PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Judge - David Aleman	33,580	36,266	2,686
Salary Part Time Clerk - Linda Watson	10,420	11,462	1,042
Supplies & Repairs	1,500	1,500	0
Social Security/Medicare	3,520	3,651	131
Unemployment Tax	540	540	0
TMRS	4,280	5,632	1,352
Health Insurance/Air Flight Ins.	11,765	10,732	-1,033
Sick Compensation	390	390	0
Utility Bill Benefit	1,410	1,410	0
Longivity Pay	200	200	0
Worker's Comp Insurance	133	133	0
State Comptroller Fine Fees	50,000	50,000	0
Collection Agency Fees	4,000	0	-4,000
<u>Judge's School</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total Judicial	122,238	122,417	179

2025-2026
POLICE PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Police Chief - Rex Plant	65,000	65,000	0
Salary Officer 1 - Eric Gruwell	48,000	48,960	960
Salary Officer 2 - Cassie Crandell	46,350	46,350	0
Salary Animal Control - Brian Watson	30,000	30,000	0
Extra Labor	18,440	15,000	-3,440
Telephone	2,200	2,200	0
Cell Phone	3,000	3,000	0
3yr Tango-Tango/Radios	10,000	0	-10,000
Supplies & Equipment	15,000	15,000	0
Uniforms	4,000	4,000	0
Repairs	10,000	10,000	0
Gas & Oil	15,000	15,000	0
Animal Control Supplies	4,000	4,000	0
Animal Control Facility	5,000	5,000	0
Social Security/Medicare	16,263	14,559	-1,704
Unemployment Tax	1,080	1,080	0
TMRS	26,160	22,457	-3,703
Health Insurance/Air Flight Ins.	44,830	44,830	0
Worker's Comp Insurance	7,065	7,065	0
Utility Bill Benefit	705	705	0
Longevity Pay	400	400	0
IT & Internet Fees	12,000	12,000	0
Training & Travel	4,000	4,000	0
LEOSE Fund Allocation	2,000	2,000	0

2025-2026
POLICE PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Animal Control Vehicle Lease	15,000	15,000	0
Vehicle Insurance	2,355	2,732	377
Building Insurance	3,550	4,118	568
Law Enforcement Liability Insurance	2,650	2,650	0
Impound Lot Expenses	5,000	5,000	0
Ordinance 432 Enforcement	8,000	8,000	0
Taser Payment	1,850	1,850	0
Copy Machine Lease*	2,000	2,000	0
Body Cameras	4,450	4,450	0
Car Cameras	10,000	10,000	0
<u>Dispatch assistance to Hall County</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Police Proposed Budget	450,348	433,405	-16,943

**2025-2026
FIRE PROPOSED BUDGET**

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Fireman - Nick Narvaez	34,330	37,076	2,746
Utilities	3,000	3,300	300
Supplies, Repairs & Equipment	19,000	19,000	0
Gas & Oil	12,000	12,000	0
Social Security/Medicare	2,720	2,836	116
Unemployment Tax	270	270	0
TMRS	4,375	4,375	0
Sick Comp Pay	400	400	0
Health Insurance/Air Flight Ins.	11,045	10,732	-313
Worker's Comp Insurance	2,925	3,439	514
Utility Bill Benefit	7,755	7,755	0
Longivity Pay	100	100	0
Vehicle Insurance	6,706	7,779	1,073
Building Insurance	2,468	2,863	395
Training & Travel	500	500	0
LEOSE Fund Allocation	565	565	0
Fire Truck payment	10,621	10,621	0
<u>Pension Fund</u>	<u>3,600</u>	<u>3,600</u>	<u>0</u>
Total Fire	122,380	127,212	4,832

2025-2026
LIBRARY PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Librarian - Jackie Owens	28,616	30,905	2,289
Extra Labor - Kay McCarty	16,000	17,600	1,600
Utilities	5,000	5,500	500
Supplies & Repairs	1,200	1,200	0
Books	8,500	8,500	0
Social Security/Medicare	3,800	3,710	-90
Unemployment Tax	540	540	0
TMRS	3,625	5,724	2,099
Health Insurance/Air Flight Ins.	11,765	10,807	-958
Sick Compensation	0	0	0
Utility Bill Benefit	1,410	1,410	0
Longevity Pay	200	200	0
Worker's Comp Insurance	255	262	7
Building Insurance	3,725	4,475	750
Training & Travel	1,700	1,700	0
Harrington Library	2,475	2,475	0
Copy Machine Lease	2,000	2,000	0
<u>Computers</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
Total Library	91,811	98,008	6,197

**2025-2026
COMMUNITY CENTER PROPOSED BUDGET**

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Maintenance Employee - Nick	7,200	7,200	0
Utilities	9,500	10,450	950
Supplies & Repairs	9,000	9,000	0
Laundry	300	300	0
Ice Machine Lease & Insurance	2,240	2,240	0
Social Security/Medicare	590	550	-40
Unemployment Tax	25	25	0
TMRS	820	850	30
<u>Dishwashing Fees</u>	<u>800</u>	<u>800</u>	<u>0</u>
Total Community Center	30,475	31,415	940

2025-2026
PARK PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Utilities	2,300	2,530	230
Supplies & Repairs	1,800	1,800	0
Property Insurance	948	1,100	152
Total Park	5,048	5,430	382

**2025-2026
STREET PROPOSED BUDGET**

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary 1 - Roy Henderson	32,220	34,798	2,578
Salary 2 - Valentine Villanueva	29,990	32,989	2,999
Extra Labor - Summer Help	7,000	7,000	0
Utilities	2,300	2,530	230
Vehicle & Equipment Repair	8,000	8,000	0
Uniforms	1,000	1,000	0
Gas & Oil	8,000	8,000	0
Street Repairs & Seal Coating	75,000	75,000	0
Social Security/Medicare	5,450	5,721	271
Unemployment Tax	750	750	0
TMRS	7,667	8,825	1,158
Sick Comp	375	375	0
Health Insurance/Air Flight Ins.	23,000	21,464	-1,536
Worker's Comp Insurance	1,715	2,843	1,128
Utility Bill Benefit	1,410	1,410	0
Longivity Pay	200	200	0
Vehicle Insurance	1,270	1,473	203
Shredder Tractor Repair	16,000	16,000	0
Building Insurance	1,415	1,641	226
Street Lights	50,000	55,000	5,000
<u>Supplies</u>	<u>11,000</u>	<u>11,000</u>	<u>0</u>
Total Street	283,762	296,019	12,257

2025-2026
CEMETERY PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Contract Labor Mowing	30,000	22,800	-7,200
Utilities	400	440	40
<u>Property Insurance</u>	<u>205</u>	<u>238</u>	33
Total Cemetery	30,605	23,478	-7,127

2025-2026
SWIMMING POOL PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 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	4,500	4,950	450
Supplies & Repairs	6,000	6,000	0
Social Security/Medicare	725	1,033	308
Unemployment Tax	285	285	0
Worker's Comp Insurance	225	225	0
Chemicals	22,000	22,000	0
Lifeguard Training	1,400	1,400	0
Property Insurance	947	1,099	152
<u>Phone</u>	<u>200</u>	<u>200</u>	<u>0</u>
Total Swimming Pool	53,782	54,692	910

**2025-2026
AIRPORT PROPOSED BUDGET**

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Utilities	2,200	2,420	220
Supplies & Repairs	1,200	1,200	0
Property Insurance	267	310	43
Aviation Liability Insurance	965	965	0
<u>Grant Match CIP Resurface Project</u>	<u>150,000</u>	<u>0</u>	<u>-150,000</u>
Total Airport	154,632	4,895	-149,737

2025-2026
LANDFILL PROPOSED BUDGET

<u>Budget Item</u>	<u>23-24 Budget</u>	<u>Proposed 24-25 Budget</u>	<u>Increase/Decrease</u>
Salary Sanitation Driver - Cosme Dura	31,689	34,858	3,169
Landfill Supervisor - David Morris	51,500	52,015	515
Salary #2 -	28,000	30,800	2,800
Extra Labor	1,500	1,500	0
Salary Gate Attendants - Lasoyna & C	30,095	33,105	3,010
Utilities	3,400	3,740	340
Supplies	10,000	10,000	0
Uniforms	1,200	1,200	0
Gas & Oil	50,000	55,000	5,000
Heavy Equipment Repairs	55,000	55,000	0
Insurance, Buildings & Equipment	2,568	2,979	411
Vehicle Insurance	6,257	7,258	1,001
Social Security/Medicare	11,275	11,649	374
Unemployment Tax	1,350	1,350	0
TMRS	14,235	17,969	3,734
Sick Compensation	600	600	0
Worker's Comp Insurance	6,910	9,819	2,909
Health Insurance/Air Flight Insurance	33,300	32,345	-955
Training & Travel	2,000	2,000	0
Utility Bill Benefit	3,525	3,525	0
Longivity Pay	500	500	0
Tire Disposal	4,500	4,821	321
Dumpster Repair	5,000	5,000	0
TCEQ Solid Waste Fees	6,000	6,000	0
State Comptroller Refuse Tax	28,000	28,000	0
New Dumpsters	20,000	10,000	-10,000
Scraper Repairs	7,000	7,000	0

2025-2026
LANDFILL PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Refrigerant Removal	500	500	0
Tree Grinding Fees	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Abandon Property Cleanup	<u>0</u>	<u>5,000</u>	0
Total Landfill	425,904	443,532	<u>12,628</u>

2024-2025
WATER/SEWER PROPOSED BUDGET

<u>Budget Item</u>	<u>24-25 Budget</u>	<u>Proposed 25-26 Budget</u>	<u>Increase/Decrease</u>
Salary Water Supt. - Eric Lynch*	47,334	38,798	-8,536
Salary Water Clerk	22,278	24,506	2,228
Salary 1 - Shayne Branigan*	32,662	35,928	3,266
Salary 2 - Taylor Bergman*	26,698	29,368	2,670
Salary 3- Miguel Zuniga*	33,737	26,000	-7,737
Extra Labor	15,000	18,000	3,000
Utilities	40,000	44,000	4,000
Cell Phones	2,300	2,300	0
Computer & Supplies	6,500	7,500	1,000
Uniforms	3,000	3,000	0
Gas & Oil	15,000	15,000	0
Vehicle Repair	3,000	3,000	0
Repairs & Fire Hydrants	65,000	65,000	0
Chlorine for Waste Water Discharge	6,000	6,000	0
Postage	8,000	10,000	2,000
Lab Samples	14,500	12,500	-2,000
Water Usage	41,760	0	-41,760
Insurance, Buidings & Equipment	5,581	6,474	893
Vehicle Insurance	1,817	2,108	291
Social Security/Medicare	14,005	13,204	-801
Unemployment	1,350	1,350	0
TMRS	22,455	20,367	-2,088
Health Insurance/Air Flight Ins.	55,885	42,926	-12,959
Sick Compensation	370	370	0
Worker's Comp Insurance	5,105	7,408	2,303
Training & Travel	4,000	5,000	1,000

2024-2025
WATER/SEWER PROPOSED BUDGET

<u>Budget Item</u>	<u>23-24 Budget</u>	<u>Proposed 24-25 Budget</u>	<u>Increase/Decrease</u>
Utility Bill Benefit	3,525	3,525	0
Longivity Pay	500	500	0
TCEQ License fees	400	500	100
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	2,450	2,500	50
Sensus Software Support	2,200	4,000	1,800
Waste Water Plant Repairs	5,000	5,000	0
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	4,000	0	-4,000
Total Water/Sewer	540,712	485,431	-55,281

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