

West Orange

Fiscal Year 2025-2026

Budget Cover Page

September 4, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$31,788, which is a 4.12 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 \$4,471.

The members of the governing body voted on the budget as follows:

FOR: Mayor Randy Branch Mayor Pro-Tem Meritta Kennedy
Council Member Lanie Brown Council Member Jay Odom
Council Member Michael Shugart, Sr. Council Member Gail Langton

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.379500/100	\$0.378000/100
No-New-Revenue Tax Rate:	\$0.364505/100	\$0.364782/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.366521/100	\$0.365927/100
Voter-Approval Tax Rate:	\$0.380135/100	\$0.378941/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for West Orange secured by property taxes: \$0

CITY OF WEST ORANGE, TEXAS

2025-2026 ADOPTED BUDGET SUMMARY

	<u>Operations</u>	<u>Capital Outlay</u>	<u>Total</u>
10 General Administration	\$ 505,976	\$ -	\$ 505,976
11 Building Official	92,905	-	\$ 92,905
12 Fire Department	159,044	-	\$ 159,044
13 Sanitation	628,509	-	\$ 628,509
14 Humane	87,155	-	\$ 87,155
15 Police	2,226,501	-	\$ 2,226,501
16 Municipal Court	197,357	-	\$ 197,357
17 Street	448,365	25,389	\$ 473,754
18 Parks & Facilities	80,413	-	\$ 80,413
21 Maintenance Shop	93,740	-	\$ 93,740
	<u>\$ 4,519,965</u>	<u>\$ 25,389</u>	<u>\$ 4,545,354</u>

TOTAL REVENUE \$ 3,811,670

TOTAL OPERATING EXPENSES \$ 4,519,965

TOTAL CAPITAL OUTLAY 25,389

\$ 4,545,354

Potential shortfall \$ (733,684)

(to be funded from prior years' retained income)

+Court Technology Fund Transfer \$ 9,986

+ Capital Imp. Fund Transfer 25,389

\$ (698,309)

NET POTENTIAL SHORTFALL \$ (698,309)

REVENUE		
Acct. #	Account Title	2025-2026
Property Taxes		
4010	Net Current Property Tax	\$ 803,244
4020	Delinquent Property Tax	25,000
4030	Tax Penalty & Interest	16,000
		\$ 844,244
Mixed Beverage Tax		
4040	Mixed Beverage Tax	\$ 6,000
		\$ 6,000
Sales Tax		
4050	City Sales Tax Receivable	\$ 1,175,000
		\$ 1,175,000
Other Taxes		
4060	Industrial Payment in Lieu of Taxes	\$ 606,651
4070	Hotel/Motel Occupancy Tax	8,000
4080	Road Maintenance Tax	250,000
		\$ 864,651
Licenses & Permits		
4110	Electrical Permits	\$ 1,100
4115	Occupancy Permits	750
4116	Residential Rental Inspections	2,000
4120	Plumbing Permits	1,000
4122	Fence Permits	750
4130	Building Permits	6,000
4135	Fire Alarm & Sprinkler Permits	-
4137	TCEQ Environmental Fees	200
4140	Liquor Licenses	-
4145	Mobile Home Park Permits	300
4150	Peddlers Permit	50
4180	Redemption (Gaming) Machine Permits	15,375
		\$ 27,525
Sanitation		
4305	Culverts & Grates	\$ 250
4310	Sanitation Fees	352,000
4320	Renewal & Replacement for Sanitation	15,000
4330	Sanitation Penalty Fees	10,000
		\$ 377,250
Franchise Fees		
4420	Sanitation Franchise Fees	\$ 23,000
4430	TV Cablevision Franchise Fees	22,400
4440	Entergy Franchise Fees	130,000
4450	CenterPoint Energy Franchise Fees	42,000
4460	Telecommunication Franchise Fees	4,000
		\$ 221,400

REVENUE

Acct. #	Account Title	2025-2026
Municipal Court		
4501	Court Payment Discount	\$ 4,000
4520	Multi-Use Fees	15,000
4525	Warrant Fees	15,000
4530	Court Fines	76,000
4531	WOPD Arrest Fees (LEA)	2,500
4532	Court Technology Funds	2,500
4533	Court Building Security	200
4534	Judicial Efficiency Fund	75
4536	Child Safety Costs	300
4537	Omni / DL Renewal	100
4540	Local Traffic Fee	900
4545	Time Payment Fees	200
4546	Time Payment Fee 2	3,300
4547	Building Security 2	2,500
4548	Municipal Jury Fund	50
4551	Truancy Prevention	2,500
		\$ 125,125
Other Income		
4820	Humane Dept. Penalties	\$ 700
4825	Police Special Revenue	200
4830	Interest Income	16,000
4831	Interest Income - TexPool	130,000
4835	Holiday in the Park Festival	3,500
4839	Miscellaneous Income (Non-taxable)	1,250
4840	Miscellaneous Income (Taxable)	75
4842	Credit/Debit Card Processing Fees	6,000
4845	Sales of Surplus Property	250
4940	Police Dept. Grant Proceeds	10,000
4960	Disposal of Fixed Assets	2,500
		\$ 170,475
TOTAL REVENUE		
		\$ 3,811,670

GENERAL ADMINISTRATION

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
510- 6000	Salaries	\$ 163,095
510- 6001	Longevity	1,190
510- 6002	Health Insurance	41,379
510- 6003	Workers' Comp	3,277
510- 6004	FICA & Medicare Expense	12,669
510- 6005	TX Workforce Tax	133
510- 6006	TX Municipal Retirement	26,580
		\$ 248,323
<u>SUPPLIES & REPAIRS</u>		
510- 6103	Equipment Repair/Replacement	\$ 2,500
510- 6104	Minor Apparatus & Supplies	200
510- 6105	Misc. Operating	1,200
510- 6108	Postage	900
510- 6109	Office Supplies	5,000
510- 6110	Safety Equipment & Expenses	3,000
510- 6111	Credit/Debit Card Processing Fees	11,500
510- 6127	Printing Expenses	-
510- 6130	Banking Fees	800
		\$ 25,100
<u>CONTRACTUAL SERVICES</u>		
510- 6200	Retiree Payments	\$ -
510- 6201	Training/Travel	2,500
510- 6202	Telephone	1,032
510- 6203	Insurance	9,021
510- 6204	Utility Bills	6,380
510- 6206	Dues & Memberships	3,500
510- 6208	Software Support	24,700
510- 6209	Janitorial Services	10,000
510- 6210	Street Lights	40,283
510- 6211	Legal Fees (Special Litigation)	-
510- 6212	Election Expenses	3,000
510- 6213	Advertisements	400
510- 6214	Legal Expense (Retainer Fee)	27,000
510- 6215	City Secretary Expense	1,200
510- 6217	Auditing Fees	23,000
510- 6218	Copier Lease & Maint. Contract	2,400
510- 6220	Equipment Maint. Contracts	1,720
510- 6221	Temporary Services	-
510- 6222	MacArthur Drive Street Lights	4,653
510- 6233	Records Destruction	500
510- 6234	Medical Expenses	-
510- 6235	Technology & Communications	13,320
510- 6236	Codification	1,525
510- 6238	TCEQ Environmental Compliance	14,750
510- 6239	Orange County Appraisal Dist.	14,469
510- 6242	Orange County Tax A/C	550
		\$ 205,903

GENERAL ADMINISTRATION

Acct. #	Account Title	2025-2026
<u>COMMUNITY DEVELOPMENT</u>		
510- 6301	Community Events/Supplies	\$ 2,300
510- 6302	Holiday in the Park	2,750
510- 6305	Economic Development	-
510- 6395	Hotel/Motel Promo Expenses	8,000
		\$ 13,050
<u>ELECTED OFFICIALS</u>		
510- 6400	Mayor's Expense	2,400
510- 6401	Councilmember's Expense	3,600
510- 6402	Official's Travel & Meetings	5,800
510- 6403	Discretionary	1,800
		\$ 13,600
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 505,976

BUILDING OFFICIAL

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
511- 6000	Wages	52,000
511- 6001	Longevity	100
511- 6002	Health Insurance	18,529
511- 6003	Workers' Compensation	343
511- 6004	FICA & Medicare	4,004
511- 6005	TX Workforce Tax	63
511- 6006	Retirement	8,401
		\$ 83,440
<u>SUPPLIES & REPAIRS</u>		
511- 6103	Equipment Repair	\$ 417
511- 6105	Miscellaneous	263
511- 6106	Fuel & Lubricants	910
511- 6108	Postage	9
511- 6109	Office Supplies	26
511- 6111	Uniforms	210
511- 6112	Uniform Cleaning	461
511- 6116	Code Books	250
		\$ 2,546
<u>CONTRACTUAL SERVICES</u>		
511- 6201	Training/Travel	\$ 315
511- 6202	Telephone & Communications	1,285
511- 6203	Insurance	1,384
511- 6204	Utilities	1,109
511- 6206	Dues & Memberships	158
511- 6208	Bldg. Inspector Expenses	167
511- 6235	Mowing - Code Enforcement	-
511- 6239	Abatement	2,501
		\$ 6,919
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 92,905

FIRE DEPARTMENT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
512- 6003	Workers' Compensation Ins.	\$ 1,159
		<u>\$ 1,159</u>
<u>SUPPLIES & REPAIRS</u>		
512- 6101	Communications Equipment/Supplies	\$ 10,000
512- 6103	Equipment/Engine Repair	18,000
512- 6104	Minor Apparatus, Supplies, Hand Tools	5,000
512- 6105	Miscellaneous	3,000
512- 6106	Fuel & Lubricants	3,000
512- 6107	Fire Prevention Handouts	3,000
512- 6113	Medical Supplies	5,000
512- 6114	Equipment/Tools	10,000
512- 6117	Office Supplies	1,800
512- 6118	Uniforms	3,800
512- 6119	Clothing Allowance	6,500
512- 6121	Bunker Gear	15,000
512- 6122	Hose	6,000
512- 6123	SCBAs	11,000
		<u>\$ 101,100</u>
<u>CONTRACTUAL SERVICES</u>		
512- 6201	Training & Travel	\$ 5,000
512- 6202	Telephone & Communications	132
512- 6203	Insurance	12,178
512- 6204	Utilities	5,775
512- 6206	Dues & Subscriptions	2,700
512- 6209	Software Support	5,200
512- 6218	Bunker Gear Annual Inspection	4,400
512- 6219	Breathing Air Compressor/Cascade Svc	-
512- 6220	System Maintenance & Testing/SCBA	3,800
512- 6221	Hose & Pump testing	4,400
512- 6222	Dispatching Service (ESD #2)	5,000
512- 6223	Alternate Dispatch SVC	1,700
512- 6224	Radio System Fees	6,500
		<u>\$ 56,785</u>
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		<u><u>\$ 159,044</u></u>

SANITATION DEPARTMENT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
513- 6000	Salaries	\$ 158,058
513- 6001	Longevity	1,624
513- 6002	Health Insurance	47,674
513- 6003	Workers' Compensation Ins.	4,164
513- 6004	FICA & Medicare Expense	12,221
513- 6005	TX Workforce Tax Expense	189
513- 6006	TX Municipal Retirement System	25,641
		\$ 249,571
<u>SUPPLIES & REPAIRS</u>		
513- 6102	R & R Revenue Offset	\$ 15,000
513- 6103	Equipment Repairs/Replacement	3,194
513- 6104	Minor Apparatus & Supplies	-
513- 6106	Fuel & Lubricants	12,498
513- 6108	Postage	6,171
513- 6110	Safety Equipment & Expenses	133
513- 6111	Uniforms	708
513- 6120	Tires	123
513- 6127	Printing Expenses	-
513- 6128	Designated Cleanups	-
		\$ 37,827
<u>CONTRACTUAL SERVICES</u>		
513- 6201	Training & Travel	\$ 94
513- 6202	Telephone & Communications	1,245
513- 6203	Insurance	3,942
513- 6204	Utilities	2,863
513- 6220	Dumping Facilities	40,683
513- 6234	Contract Services	292,084
513- 6235	Bad Debts Expense	200
		\$ 341,111
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 628,509

HUMANE DEPARTMENT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
514- 6000	Salaries	\$ 42,957
514- 6001	Longevity	320
514- 6002	Health Insurance	16,885
514- 6003	Workers' Compensation	2,076
514- 6004	FICA & Medicare Expense	3,311
514- 6005	TX Workforce Tax Expense	63
514- 6006	TX Municipal Retirement System	6,946
		\$ 72,558
<u>SUPPLIES & REPAIRS</u>		
514- 6103	Equipment Repairs/Replacement	\$ 2,539
514- 6104	Minor Apparatus & Supplies	-
514- 6105	Miscellaneous	-
514- 6106	Fuel & Lubricants	7,139
514- 6108	Postage	-
514- 6111	Uniforms	384
514- 6121	Animal Food	-
514- 6122	Veterinarian Expenses	-
		\$ 10,062
<u>CONTRACTUAL SERVICES</u>		
514- 6201	Training & Travel	\$ 380
514- 6202	Telephone & Communications	1,825
514- 6203	Insurance	1,433
514- 6204	Utilities	897
514- 6206	Dues & Memberships	-
514- 6233	Animal Disposal & Pound Insp.	-
		\$ 4,535
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 87,155

POLICE DEPARTMENT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
515- 6000	Salaries	\$ 1,315,074
515- 6001	Longevity	8,740
515- 6002	Health Insurance	231,075
515- 6003	Workers' Compensation	45,856
515- 6004	FICA & Medicare Expense	107,303
515- 6005	TX Workforce Tax Expense	882
515- 6006	TX Municipal Retirement System	225,126
515- 6007	Certificate Pay	48,600
515- 6008	Other/Education/Specialty Pay	27,600
		\$ 2,010,256
<u>SUPPLIES & REPAIRS</u>		
515- 6102	Tactical Equipment	\$ 10,500
515- 6103	Equipment Repairs/Replacement	19,000
515- 6104	Minor Apparatus & Supplies	2,500
515- 6105	Miscellaneous	2,500
515- 6106	Fuel & Lubricants	33,500
515- 6107	Equipment	5,000
515- 6108	Postage	1,000
515- 6109	Office Supplies	6,000
515- 6111	Uniforms	8,500
515- 6113	Crime Scene Equipment	1,500
515- 6127	Printing Expenses	3,000
		\$ 93,000
<u>CONTRACTUAL SERVICES</u>		
515- 6201	Training/Travel/Meetings	\$ 11,000
515- 6202	Telephone	9,053
515- 6203	Insurance	42,309
515- 6204	Utilities	7,553
515- 6206	Dues & Memberships	1,500
515- 6221	Temporary Services	500
515- 6222	Special Investigations	5,000
515- 6225	SVC Agreement	5,000
515- 6223	Dispatch	15,000
515- 6226	Uniform Cleaning Allowance	3,500
515- 6227	Clothing Allowance	1,800
515- 6228	Auto Cleaning	250
515- 6232	Equipment Rental	6,480
515- 6250	Software Support	5,000
		\$ 113,945
<u>EMERGENCY MANAGEMENT</u>		
515- 6501	Dues & Memberships	\$ 800
515- 6502	Training/Travel/Meetings	3,500
515- 6503	Equipment & Supplies	5,000
		\$ 9,300
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 2,226,501

MUNICIPAL COURT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
516- 6000	Salaries	\$ 95,071
516- 6001	Longevity	1,970
516- 6002	Health Insurance	22,025
516- 6003	Workers' Compensation Ins.	354
516- 6004	FICA & Medicare Expense	7,424
516- 6005	TX Workforce Tax Expense	107
516- 6006	TX Municipal Retirement	15,575
		\$ 142,526
<u>SUPPLIES & REPAIRS</u>		
516- 6103	Equipment Repairs & Replacement	\$ 1,200
516- 6104	Minor Apparatus & Supplies	500
516- 6105	Miscellaneous	-
516- 6108	Postage	200
516- 6109	Office Supplies	1,750
516- 6123	Jury Fees	-
516- 6127	Printing Expenses	1,500
516- 6130	Court Technology	2,500
516- 6131	Court Security	2,000
		\$ 9,650
<u>CONTRACTUAL SERVICES</u>		
516- 6201	Training & Travel	\$ 1,000
516- 6202	Telephone & Communications	1,955
516- 6203	Insurance	2,445
516- 6204	Utilities	2,183
516- 6206	Dues & Memberships	350
516- 6216	Appointed Magistrate Fees	19,262
516- 6218	Copier Lease & Maintenance	1,600
516- 6230	Software Maintenance Agmt.	8,386
516- 6231	Jail Fees	7,500
516- 6233	Records Destruction	500
516- 6235	Professional Fees	-
		\$ 45,181
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTALS:		\$ 197,357

STREET DEPARTMENT

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
517- 6000	Salaries	\$ 103,120
517- 6001	Longevity	1,581
517- 6002	Health Insurance	28,332
517- 6003	Workers' Compensation Ins.	5,076
517- 6004	FICA & Medicare Expense	7,013
517- 6005	TX Workforce Tax Expense	139
517- 6006	TX Municipal Retirement System	16,812
		\$ 162,073
<u>SUPPLIES & REPAIRS</u>		
517- 6103	Equipment Repairs/Replacement	\$ 4,051
517- 6104	Minor Apparatus & Supplies	33
517- 6106	Fuel & Lubricants	6,821
517- 6109	Office Supplies	70
517- 6110	Safety Equipment & Expense	1,240
517- 6111	Uniforms	1,240
517- 6120	Tires	1,499
517- 6124	General Pavement	-
517- 6125	Street Signs	2,503
517- 6126	Street Maintenance from Road Tax	250,000
		\$ 267,457
<u>CONTRACTUAL SERVICES</u>		
517- 6201	Training/Travel	\$ 2,767
517- 6202	Telephone & Communications	700
517- 6203	Insurance	9,735
517- 6204	Utilities	4,074
517- 6206	Dues & Memberships	-
517- 6232	Equipment Rental	1,559
		\$ 18,835
<u>CAPITAL OUTLAY</u>		
517- 7005	Equipment/Property	\$ 25,389
		\$ 25,389
DEPARTMENT TOTAL:		\$ 473,754

PARKS & FACILITIES

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
518- 6000	Salaries	\$ 35,620
518- 6001	Longevity	505
518- 6002	Health Insurance	11,713
518- 6003	Workers' Compensation Ins.	929
518- 6004	FICA & Medicare Expense	2,764
518- 6005	TX Workforce Tax Expense	63
518- 6006	TX Municipal Retirement System	5,798
		\$ 57,392
<u>SUPPLIES & REPAIRS</u>		
518- 6101	Janitorial Supplies	\$ 1,791
518- 6102	Bldg./Bldg. Equipment Repairs	14,425
518- 6103	Equipment Repair/Replacement	1,048
518- 6104	Minor Apparatus & Supplies	-
518- 6105	Misc.	-
518- 6110	Safety Equipment & Expense	98
518- 6111	Uniforms	346
518- 6112	Chemicals	312
		\$ 18,020
<u>CONTRACTUAL SERVICES</u>		
518- 6201	Training/Travel	\$ -
518- 6203	Insurance	2,850
518- 6204	Park Utilities	2,151
		\$ 5,001
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 80,413

MAINTENANCE SHOP

Acct. #	Account Title	2025-2026
<u>PERSONNEL SERVICES</u>		
521- 6000	Salaries	\$ 48,887
521- 6001	Longevity	1,015
521- 6002	Health Insurance	24,532
521- 6003	Workers' Compensation Ins.	2,968
521- 6004	FICA & Medicare Expense	3,817
521- 6005	TX Workforce Tax Expense	63
521- 6006	TX Municipal Retirement System	8,009
		\$ 89,291
<u>SUPPLIES & REPAIRS</u>		
521- 6103	Repairs	\$ 891
521- 6104	Minor Apparatus & Supplies	-
521- 6105	Miscellaneous	50
521- 6108	SPCC Compliance	601
521- 6111	Uniforms	337
521- 6129	Tools	132
		\$ 2,011
<u>CONTRACTUAL SERVICES</u>		
521- 6201	Training/Travel	\$ -
521- 6202	Telephone & Communications	131
521- 6203	Insurance	1,477
521- 6204	Utilities	830
		\$ 2,438
<u>CAPITAL OUTLAY</u>		
		\$ -
DEPARTMENT TOTAL:		\$ 93,740