

CITY OF SILSBEE

ANNUAL BUDGET

FY 2026-2027

City of Silsbee
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise less revenue from property taxes than last year's budget by an amount of $-78,584, which is a -3.81 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $27,488.

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

FOR:
Council Member Tina Holman
Council Member Thomas Tyler
Council Member Bruce Kay
Mayor Pro-Tem William Bass

AGAINST: None

PRESENT AND NOT VOTING:
None

ABSENT:
Council Member Curt Woodard
Council Member Paul Davis

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.438631/100	$0.463461/100
No-New-Revenue Tax Rate:	$0.438631/100	$0.432647/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.455995/100	$0.436702/100
Voter-Approval Tax Rate:	$0.479118/100	$0.463461/100
Debt Rate:	$0.000000/100	$0.000000/100

Total debt obligation for City of Silsbee secured by property taxes: $0

GENERAL FUND

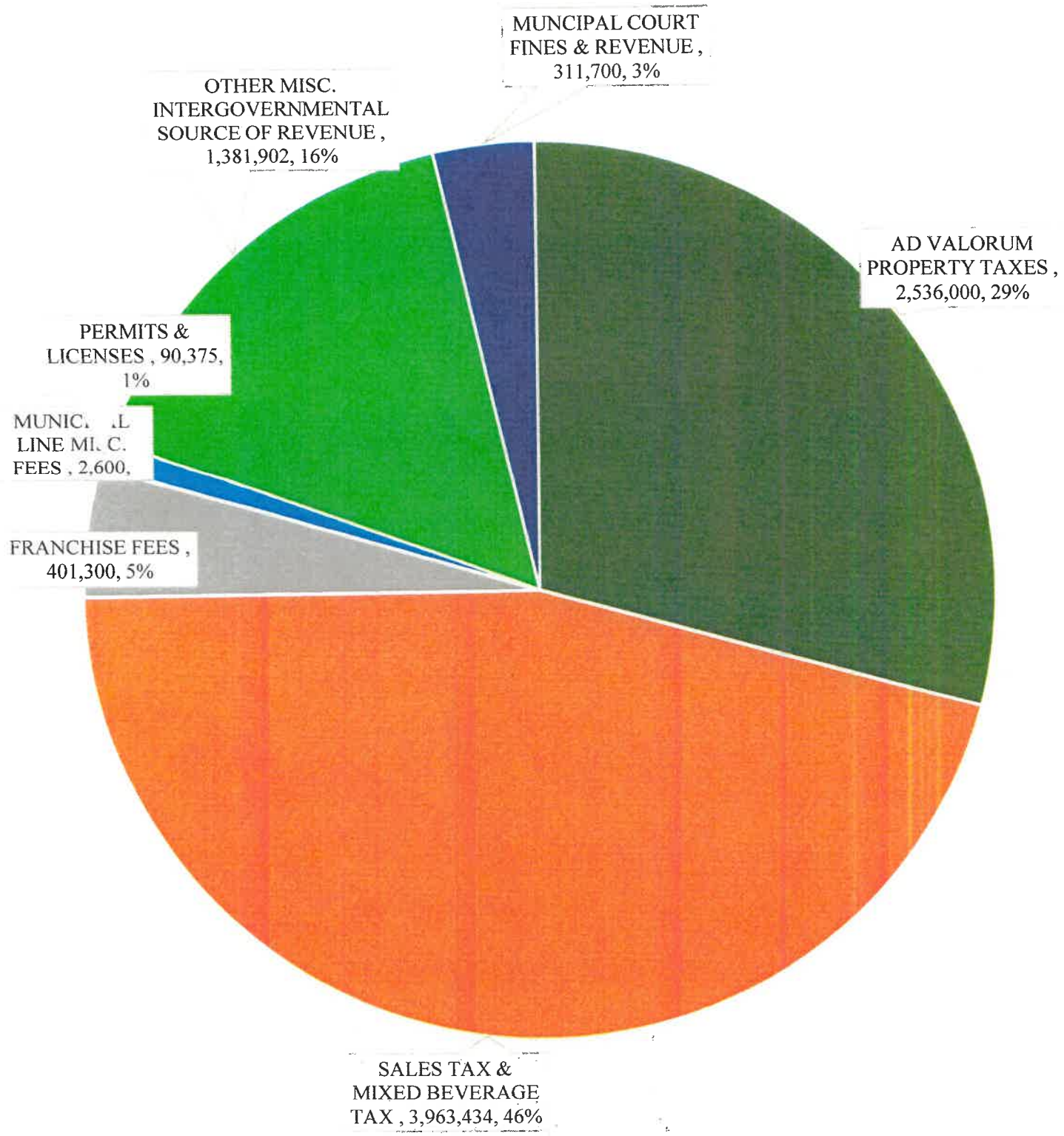
CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
REVENUE SUMMARY			
TAXES	5,806,952.35	6,527,500.00	6,499,434.00
FRANCHISE & LINE ACCESS	386,329.34	404,536.00	403,900.00
LICENSES & PERMITS	54,136.85	75,015.00	90,375.00
INTERGOVERNMENTAL	235,528.41	28,000.00	240,402.00
FINES & FORFEITURES	339,130.64	339,000.00	311,700.00
FEES	11,042.96	13,580.00	13,300.00
OTHER REVENUES	416,742.81	379,487.00	553,200.00
OTHER SOURCES/(USES)	231,553.00	647,303.00	575,000.00
TOTAL REVENUES	7,481,416.36	8,414,421.00	8,687,311.00
EXPENDITURE SUMMARY			
MAYOR/COUNCIL	105,448.68	134,412.00	124,315.00
GENERAL GOVERNMENT	1,784,975.96	1,804,476.00	1,744,169.00
TAX DEPARTMENT	95,141.31	87,100.00	88,000.00
POLICE DEPARTMENT	2,922,692.47	3,385,354.00	3,392,492.00
ESD #6/ FIRE DEPT	0.00	700.00	700.00
FIRE MARSHALL/BLDG MAINT	119,983.44	243,460.00	324,187.00
STREET DEPARMENT	1,681,041.61	1,647,620.00	1,728,726.00
LIBRARY	241,950.28	275,148.00	298,925.00
MAINTENANCE DEPARMENT	98,450.71	108,297.00	126,040.00
MUNICIPAL COURT	171,451.37	196,302.00	212,515.00
ANIMAL CONTROL	71,207.20	108,412.00	149,633.00
PARKS & RECREATION DEPT	415,821.41	423,140.00	497,609.00
TOTAL EXPENDITURES	7,708,164.44	8,414,421.00	8,687,311.00
REVENUES OVER/(UNDER) EXPENDITURES	(226,748.08)	0.00	0.00

GENERAL FUND REVENUES GRAPH

FY 2026-2027



CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
TAXES			
010-000-4000.00 CURRENT YEAR'S LEVY	2,007,130.37	2,399,000.00	2,401,000.00
010-000-4005.00 PRIOR YEAR'S LEVY	68,745.24	64,000.00	78,000.00
010-000-4010.00 PENALTIES & INTEREST	42,334.88	40,000.00	57,000.00
010-000-4020.00 SALES TAX	3,669,386.63	3,998,000.00	3,942,934.00
010-000-4020.01 MIXED BEVERAGE TAX	19,355.23	26,500.00	20,500.00
TOTAL TAXES	5,806,952.35	6,527,500.00	6,499,434.00
FRANCHISE & LINE ACCESS			
010-000-4100.00 ENERGY STREET RENTAL	206,230.05	217,685.00	218,000.00
010-000-4101.00 ENERGY SURCHARGE	87,010.22	88,451.00	91,000.00
010-000-4105.00 ENTEX STREET RENTALS	31,647.50	32,000.00	39,000.00
010-000-4110.00 SWB STREET RENTAL	3,482.72	3,900.00	2,700.00
010-000-4115.00 TIME WARNER FRAN/SPECTRUM	50,094.00	53,000.00	47,000.00
010-000-4160.00 A T & T	1,548.50	1,500.00	3,600.00
010-000-4195.00 MISCELLANEOUS MUN LINE FEES	6,316.35	8,000.00	2,600.00
TOTAL FRANCHISE & LINE ACCESS	386,329.34	404,536.00	403,900.00
LICENSES & PERMITS			
010-000-4200.00 BUILDING PERMITS	43,283.11	55,500.00	76,000.00
010-000-4205.00 ELECTRICAL PERMITS	9,751.74	16,500.00	11,000.00
010-000-4210.00 OCCUPATIONAL PERMITS	290.00	2,000.00	1,800.00
010-000-4215.00 DOG LICENSE	12.00	15.00	75.00
010-000-4230.00 GAME ROOM PERMITS	800.00	1,000.00	1,500.00
TOTAL LICENSES & PERMITS	54,136.85	75,015.00	90,375.00
INTERGOVERNMENTAL			
010-000-4300.00 COUNTY LIBRARY CONTRACT	9,500.00	9,500.00	9,500.00
010-000-4330.00 LEOSE REVENUE	3,559.01	0.00	0.00
010-000-4355.00 REVENUE CDBG BUYOUT POSS/VAL	14,711.85	0.00	0.00
010-000-4360.00 REV 2020 CDBG INFRA GRNT VALI	206,707.55	0.00	0.00
010-000-4371.00 REV POLICE EQUIP REPLACE FUND	1,050.00	10,000.00	0.00
010-000-4372.00 REV P/WORKS EQUIP REPLACE FND	0.00	8,500.00	5,000.00
010-000-4395.00 LOAN DUE FROM WATER&SEWER	0.00	0.00	196,814.00
010-000-4396.00 INTREST DUE FROM WATER&SEWER	0.00	0.00	29,088.00
TOTAL INTERGOVERNMENTAL	235,528.41	28,000.00	240,402.00
FINES & FORFEITURES			
010-000-4500.00 MUNICIPAL COURT FINES	320,523.95	325,000.00	301,000.00
010-000-4510.00 COURT OMNI REVENUE	1,445.62	2,000.00	400.00
010-000-4515.00 COURT TECHNOLOGY REVENUE	6,890.55	5,500.00	4,500.00
010-000-4520.00 COURT SECURITY REVENUE	8,277.52	6,500.00	5,800.00
010-000-4525.00 REV DRUG FORFEITURE ACCT	708.00	0.00	0.00
010-000-4529.00 REV EVENT & FUND RAISER ACC	1,285.00	0.00	0.00
TOTAL FINES & FORFEITURES	339,130.64	339,000.00	311,700.00

CITY OF SILSBEE
DETAILED BUDGET

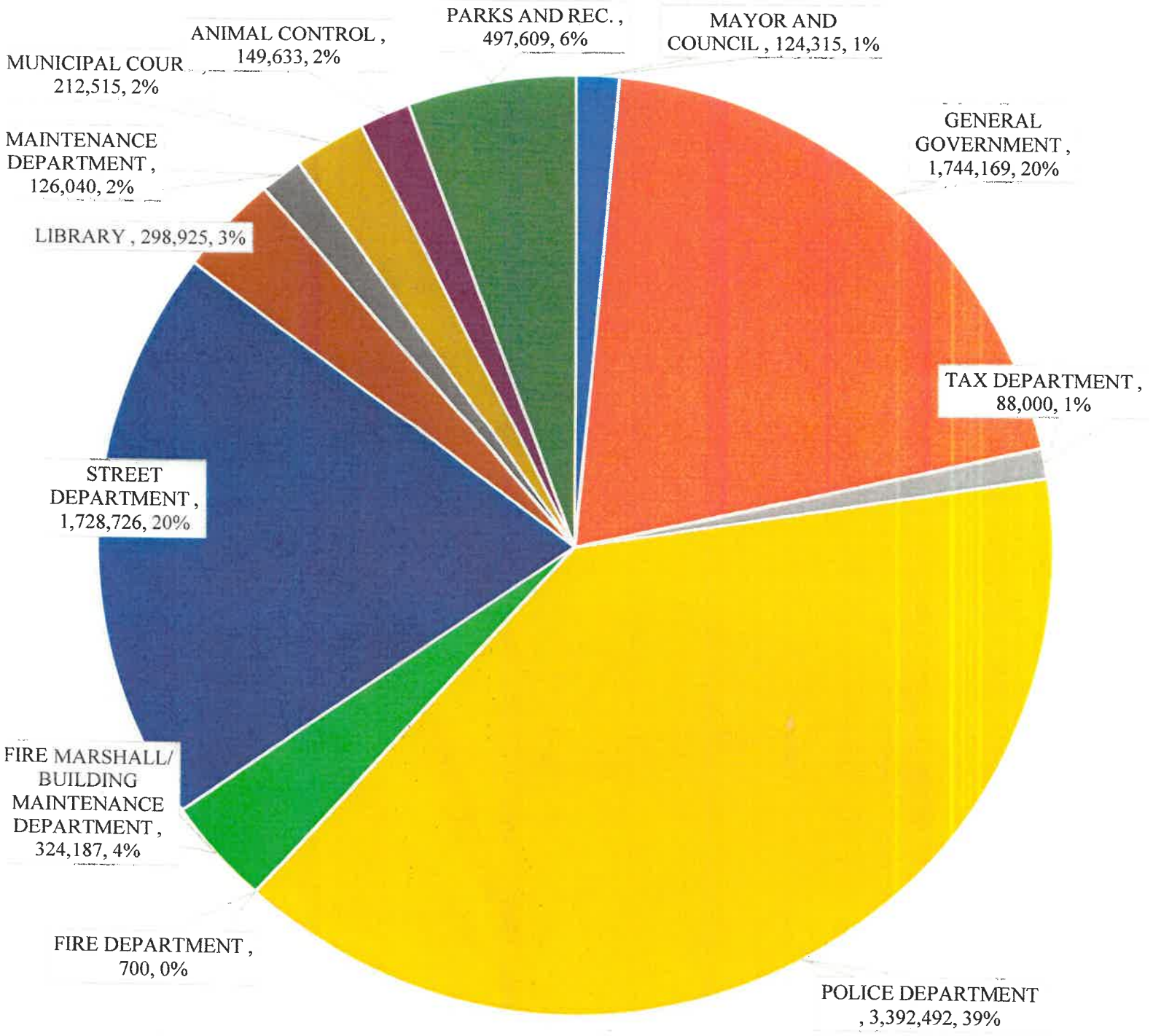
010-GENERAL FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
FEES			
010-000-4600.00 POUND FEES	70.00	80.00	800.00
010-000-4605.00 PARK RENTAL	1,975.00	2,500.00	2,500.00
010-000-4620.00 LIBRARY FINES/FEES	8,997.96	11,000.00	10,000.00
TOTAL FEES	11,042.96	13,580.00	13,300.00
OTHER REVENUES			
010-000-4700.00 INTEREST EARNINGS	67,347.01	82,000.00	60,000.00
010-000-4700.04 REVENUE GENERAL FUND RESERVE	25,000.00	25,000.00	25,000.00
010-000-4700.05 GEN FND RESERVE/INTEREST EARN	31,376.88	38,000.00	28,000.00
010-000-4700.07 INT EARN FIRE RELIEF FUND	2,611.70	1,800.00	3,500.00
010-000-4700.16 REV MUNICIPAL COURT JURY FUND	290.81	200.00	200.00
010-000-4700.20 REV LOCAL TRUANCY & PREV & DI	8,349.20	6,800.00	6,500.00
010-000-4700.25 REV TML CLAIMS FUND	40,896.63	0.00	0.00
010-000-4720.00 REVENUE PARK FUND	26,772.00	0.00	0.00
010-000-4730.00 MISCELLANEOUS REVENUE	92,663.06	161,487.00	100,000.00
010-000-4751.00 REVENUE 20-21 JUSTICE ASS JAG	52,729.02	0.00	0.00
010-000-4777.00 REV MUN COURT ADMIN & IMP FUN	4,700.61	4,200.00	4,000.00
010-000-4778.00 REV TWDB DRAINAGE STUDY FUND	64,005.89	0.00	0.00
010-000-4799.05 SALE OF MISC CITY OWN PROPERT	0.00	60,000.00	326,000.00
TOTAL OTHER REVENUES	416,742.81	379,487.00	553,200.00
OTHER SOURCES/(USES)			
010-000-4923.00 TRANSFER FROM W&S	200,000.00	200,000.00	200,000.00
010-000-4926.00 TRAN FROM EDC (ADMIN COSTS)	31,553.00	32,303.00	0.00
010-000-4927.00 TRAN EDC (PARK IMROVEMENTS)	0.00	65,000.00	0.00
010-000-4930.00 FUND BALANCE	0.00	350,000.00	375,000.00
TOTAL OTHER SOURCES/(USES)	231,553.00	647,303.00	575,000.00
TOTAL REVENUES	7,481,416.36	8,414,421.00	8,687,311.00

GENERAL FUND

EXPENDITURES BY DEPARMENT GRAPH

FY 2026-2027



CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
MAYOR/COUNCIL				
PERSONNEL				
010-001-501.01	SUPERVISION	8,100.00	8,000.00	7,500.00
010-001-501.06	MEDICAL/LIFE INSURANCE	30,515.42	33,116.00	33,500.00
010-001-501.07	WORKER'S COMPENSATION	15.36	20.00	35.00
010-001-501.09	UNEMPLOYMENT	72.72	200.00	100.00
010-001-501.10	SOCIAL SECURITY	619.86	675.00	580.00
TOTAL PERSONNEL		39,323.36	42,011.00	41,715.00
SUPPLIES				
010-001-502.11	EDUCATIONAL	0.00	2,551.00	2,000.00
010-001-502.13	SUPPLIES	438.73	1,000.00	500.00
TOTAL SUPPLIES		438.73	3,551.00	2,500.00
REPAIR/MAINTENANCE				
010-001-505.03	EQUIPMENT	0.00	500.00	500.00
TOTAL REPAIR/MAINTENANCE		0.00	500.00	500.00
CONTRACTUAL SERVICES				
010-001-506.03	INSURANCE	4,135.00	6,500.00	4,900.00
010-001-506.04	SPECIAL SERVICES	4,132.11	6,500.00	6,500.00
010-001-506.06	TRAVEL EXPENSE	0.00	2,500.00	2,500.00
010-001-506.09	FEES/DUES/ASSOCIATIONS	3,961.86	4,400.00	4,200.00
010-001-506.13	OTHER	0.00	300.00	500.00
010-001-506.16	LEGAL FEES	48,000.00	48,000.00	48,000.00
010-001-506.17	MISCELLANEOUS FEES	0.00	0.00	2,000.00
010-001-506.27	MISCELLANEOUS EXPENSE	5,457.62	8,500.00	8,000.00
TOTAL CONTRACTUAL SERVICES		65,686.59	76,700.00	76,600.00
SUNDRY CHARGES				
010-001-507.11	EDUCATIONAL	0.00	1,500.00	1,500.00
TOTAL SUNDRY CHARGES		0.00	1,500.00	1,500.00
CAPITAL EQUIPMENT				
010-001-526.01	FIXTURES/FURNITURE	0.00	9,500.00	1,000.00
010-001-526.03	CAPITAL EQUIPMENT	0.00	650.00	500.00
TOTAL CAPITAL EQUIPMENT		0.00	10,150.00	1,500.00
TOTAL MAYOR/COUNCIL		105,448.68	134,412.00	124,315.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
GENERAL GOVERNMENT				
PERSONNEL				
010-002-501.01	SUPERVISION	157,579.34	163,932.00	144,708.00
010-002-501.02	CLERICAL	48,558.03	60,625.00	85,717.00
010-002-501.03	LABOR/MAINTENANCE	52,555.44	0.00	0.00
010-002-501.06	MEDICAL/LIFE INSURANCE	26,471.57	25,350.00	34,500.00
010-002-501.07	WORKERS COMPENSATION	348.20	288.00	350.00
010-002-501.08	RETIREMENT	50,908.33	60,500.00	56,000.00
010-002-501.09	UNEMPLOYMENT	244.40	395.00	550.00
010-002-501.10	SOCIAL SECURITY	19,763.73	19,300.00	18,300.00
010-002-501.11	LONGEVITY	3,222.32	4,150.00	4,300.00
010-002-501.12	OVERTIME	429.30	1,000.00	1,800.00
TOTAL PERSONNEL		360,080.66	335,540.00	346,225.00
SUPPLIES				
010-002-502.01	OFFICE SUPPLIES	441.31	500.00	500.00
010-002-502.02	NATURAL GAS	70.34	0.00	0.00
010-002-502.07	MINOR APPARATUS	292.90	500.00	500.00
010-002-502.08	JANITORIAL	158.00	0.00	0.00
010-002-502.11	EDUCATIONAL	803.97	2,500.00	3,000.00
010-002-502.12	FUEL & GAS	1,908.48	2,000.00	2,000.00
010-002-502.13	SUPPLIES	551.31	2,500.00	500.00
010-002-502.15	ELECTION EXPENSES	9,006.72	7,952.00	8,900.00
TOTAL SUPPLIES		13,233.03	15,952.00	15,400.00
DEBT SERVICE				
IMPROVEMENTS				
010-002-504.01	BUILDING MAINTENANCE	8,669.02	8,610.00	26,800.00
010-002-504.06	LANDSCAPING	4,820.00	5,500.00	5,800.00
010-002-504.22	EXP 2020 CDBG BUYOUT POSS/VAL	14,711.85	0.00	0.00
010-002-504.26	PARKING LOT IMPROVEMENTS	1,154.00	2,000.00	2,000.00
010-002-504.30	OUTDOOR SIGN MAINTENANCE	0.00	3,700.00	2,500.00
TOTAL IMPROVEMENTS		29,354.87	19,810.00	37,100.00
REPAIR/MAINTENANCE				
010-002-505.01	FURNITURE/FIXTURES	1,000.00	500.00	950.00
010-002-505.03	EQUIPMENT	78.00	224.00	500.00
010-002-505.04	MOTOR VEHICLES (City Mgr. car	363.56	1,000.00	1,000.00
TOTAL REPAIR/MAINTENANCE		1,441.56	1,724.00	2,450.00
CONTRACTUAL SERVICES				
010-002-506.01	TELEPHONE	16,999.72	19,000.00	16,000.00
010-002-506.02	WEB SITE	1,499.65	3,500.00	2,300.00
010-002-506.03	INSURANCE	73,092.54	76,500.00	79,000.00
010-002-506.04	SPECIAL SERVICES	60,268.25	86,850.00	90,444.00
010-002-506.05	ADVERTISING	4,487.83	8,000.00	8,000.00
010-002-506.06	TRAVEL EXPENSE	52.06	2,500.00	2,500.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
010-002-506.09	FEES/DUES/ASSOCIATIONS	804.91	2,000.00	3,000.00
010-002-506.11	UTILITIES	20,325.75	22,000.00	19,000.00
010-002-506.13	OTHER	100.00	1,500.00	1,800.00
010-002-506.15	CONTRACT LABOR JANITORAL	4,491.67	4,600.00	4,700.00
010-002-506.18	AUDIT	16,750.00	46,500.00	50,000.00
010-002-506.22	NUTRITIONAL SERVICES	4,700.00	4,500.00	5,000.00
010-002-506.27	MISCELLANEOUS EXPENSE	726.66	5,000.00	7,016.00
TOTAL CONTRACTUAL SERVICES		204,299.04	282,450.00	288,760.00
SUNDRY CHARGES				
010-002-507.01	EXPENSES FIRE RELIEF FUND	699.84	0.00	0.00
010-002-507.31	CITY EVENTS	0.00	8,000.00	5,000.00
TOTAL SUNDRY CHARGES		699.84	8,000.00	5,000.00
BUILDING & STRUCTURES				
CAPITAL EQUIPMENT				
010-002-526.01	FIXTURES/FURNITURE	734.55	1,500.00	1,500.00
010-002-526.03	CAPITAL EQUIPMENT	8,169.23	5,000.00	7,000.00
010-002-526.06	EXP MUN COURT TECHNOLOGY	2,475.03	0.00	0.00
010-002-526.07	EXP MUNICIPAL COURT SECURITY	1,743.57	0.00	0.00
010-002-526.17	EXPENSES TML CLAIMS FUND	39,844.23	0.00	0.00
010-002-526.19	EXP EVENT & FUND RAISER FUND	426.47	0.00	1,500.00
010-002-526.40	EXPENSES ARPA GRANT FUNDS	127,340.98	0.00	0.00
TOTAL CAPITAL EQUIPMENT		180,734.06	6,500.00	10,000.00
RESERVES				
010-002-527.01	RESERVE FOR CONTINGENCIES	31,533.15	68,000.00	23,500.00
010-002-527.02	TRANSFERS TO EDC	938,599.75	999,500.00	985,734.00
010-002-527.03	TRANSFER TO RESERVES	25,000.00	67,000.00	30,000.00
TOTAL RESERVES		995,132.90	1,134,500.00	1,039,234.00
TOTAL GENERAL GOVERNMENT		1,784,975.96	1,804,476.00	1,744,169.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
TAX DEPARTMENT			
CONTRACTUAL SERVICES			
010-003-506.30 APPRAISAL DISTRICT	84,405.76	74,900.00	75,800.00
010-003-506.31 COUNTY COLLECTION FEE	10,735.55	12,200.00	12,200.00
TOTAL CONTRACTUAL SERVICES	95,141.31	87,100.00	88,000.00
TOTAL TAX DEPARTMENT	95,141.31	87,100.00	88,000.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
POLICE DEPARTMENT				
PERSONNEL				
010-005-501.01	SUPERVISION	504,066.90	535,500.00	540,000.00
010-005-501.02	CLERICAL	91,020.59	94,500.00	94,900.00
010-005-501.03	LABOR/MAINTENANCE	1,029,150.04	1,125,820.00	1,127,000.00
010-005-501.06	MEDICAL/LIFE INSURANCE	197,996.28	239,000.00	260,357.00
010-005-501.07	WORKER'S COMPENSATION	38,757.32	46,000.00	47,000.00
010-005-501.08	RETIREMENT	343,302.33	446,155.00	480,635.00
010-005-501.09	UNEMPLOYMENT	1,809.34	4,200.00	4,500.00
010-005-501.10	SOCIAL SECURITY	133,846.80	149,175.00	154,300.00
010-005-501.11	LONGEVITY	27,389.66	30,300.00	32,800.00
010-005-501.12	OVERTIME	92,284.94	98,000.00	97,000.00
010-005-501.14	CERTIFICATION PAY	57,609.13	58,000.00	58,600.00
010-005-501.16	HAZARD PAY	0.00	0.00	54,000.00
TOTAL PERSONNEL		2,517,233.34	2,826,650.00	2,951,092.00
SUPPLIES				
010-005-502.01	OFFICE SUPPLIES	6,495.10	6,900.00	7,200.00
010-005-502.02	NATURAL GAS	667.69	1,000.00	1,000.00
010-005-502.04	UNIFORMS	5,574.81	8,700.00	10,000.00
010-005-502.07	MINOR APPARATUS	254.00	1,000.00	1,000.00
010-005-502.08	JANITORIAL	4,033.85	4,500.00	4,500.00
010-005-502.11	EDUCATIONAL	402.00	3,600.00	3,000.00
010-005-502.12	FUEL & OIL	38,357.21	45,000.00	43,000.00
010-005-502.13	SUPPLIES	5,901.65	6,950.00	6,950.00
010-005-502.20	POSTAGE	326.90	700.00	950.00
TOTAL SUPPLIES		62,013.21	78,350.00	77,600.00
DEBT SERVICE				
IMPROVEMENTS				
010-005-504.01	BUILDING MAINTENANCE	6,034.95	8,250.00	22,900.00
010-005-504.40	IMPROVEMENTS TO GUN RANGE	0.00	0.00	4,000.00
TOTAL IMPROVEMENTS		6,034.95	8,250.00	26,900.00
REPAIR/MAINTENANCE				
010-005-505.03	EQUIPMENT	1,168.15	2,000.00	2,000.00
010-005-505.04	MOTOR VEHICLES	25,032.86	25,000.00	25,000.00
TOTAL REPAIR/MAINTENANCE		26,201.01	27,000.00	27,000.00
CONTRACTUAL SERVICES				
010-005-506.01	TELEPHONE	29,280.24	32,000.00	34,000.00
010-005-506.03	INSURANCE	13,849.50	16,000.00	17,500.00
010-005-506.04	SPECIAL SERVICES	50,031.18	54,900.00	67,000.00
010-005-506.06	TRAVEL EXPENSE	1,235.05	3,075.00	3,600.00
010-005-506.09	FEES/DUES/ASSOCIATIONS	571.23	1,000.00	1,000.00
010-005-506.11	UTILITIES	10,308.88	12,500.00	12,500.00
010-005-506.15	CONTRACT LABOR JANITORAL	3,791.69	3,900.00	4,000.00

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
010-005-506.38	EXPENSE LEOSE FUND	1,355.00	0.00	0.00
010-005-506.41	EXPENSES DRUG SEISURE FUND	499.00	0.00	0.00
010-005-506.45	COMPUTER/COPY MACHINE	5,203.86	5,155.00	5,300.00
010-005-506.61	EXP POLICE EQUIP REPLACE FUND	21,599.46	0.00	0.00
010-005-506.64	EXP 20-21 JUSTICE ASS JAG GRA	52,729.02	0.00	0.00
010-005-506.67	2025 BODY WORN CAMERA GRANT	19,963.60	0.00	0.00
TOTAL CONTRACTUAL SERVICES		210,417.71	128,530.00	144,900.00
SUNDRY CHARGES				
010-005-507.11	SMALL EQUIPMENT PURCHASE	1,182.42	2,000.00	2,000.00
010-005-507.16	MATCH FOR GRANT (FLOCK SYSTEM	0.00	8,000.00	6,500.00
TOTAL SUNDRY CHARGES		1,182.42	10,000.00	8,500.00
CAPITAL EQUIPMENT				
010-005-526.01	FIXTURES/FURNITURE	4,999.00	1,000.00	3,000.00
010-005-526.03	CAPITAL EQUIPMENT	31,238.90	119,904.00	153,500.00
010-005-526.04	MOTOR VEHICLE	63,371.93	185,670.00	0.00
TOTAL CAPITAL EQUIPMENT		99,609.83	306,574.00	156,500.00
TOTAL POLICE DEPARTMENT		2,922,692.47	3,385,354.00	3,392,492.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
ESD #6/ FIRE DEPT			
PERSONNEL			
SUPPLIES			
DEBT SERVICE			
IMPROVEMENTS			
REPAIR/MAINTENANCE			
CONTRACTUAL SERVICES			
SUNDRY CHARGES			
010-006-507.01 EXPENSES FIRE RELIEF FUND	0.00	700.00	700.00
TOTAL SUNDRY CHARGES	0.00	700.00	700.00
CAPITAL EQUIPMENT			
TOTAL ESD #6/ FIRE DEPT	0.00	700.00	700.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
FIRE MARSHALL/BLDG MAINT				
PERSONNEL				
010-007-501.03	LABOR/MAINTENANCE	49,423.80	119,388.00	189,500.00
010-007-501.06	MEDICAL/LIFE INSURANCE	7,641.80	20,600.00	34,800.00
010-007-501.07	WORKERS COMPENSATION	724.22	2,332.00	3,400.00
010-007-501.08	RETIREMENT	5,786.39	23,875.00	45,100.00
010-007-501.09	UNEMPLOYMENT	154.71	555.00	725.00
010-007-501.10	SOCIAL SECURITY	3,802.66	9,350.00	14,550.00
010-007-501.11	LONGEVITY	196.16	240.00	120.00
010-007-501.12	OVERTIME	50.63	250.00	800.00
010-007-501.14	CERTIFICATION PAY	36.92	0.00	0.00
TOTAL PERSONNEL		67,817.29	176,590.00	288,995.00
SUPPLIES				
010-007-502.01	OFFICE SUPPLIES	326.65	500.00	600.00
010-007-502.04	UNIFORMS	1,246.23	2,500.00	1,500.00
010-007-502.11	EDUCATIONAL	2,888.64	2,000.00	2,000.00
010-007-502.12	FUEL & OIL	2,996.67	4,500.00	4,800.00
010-007-502.13	SUPPLIES	333.00	500.00	817.00
010-007-502.20	POSTAGE	491.20	600.00	600.00
TOTAL SUPPLIES		8,282.39	10,600.00	10,317.00
IMPROVEMENTS				
REPAIR/MAINTENANCE				
010-007-505.03	EQUIPMENT	0.00	500.00	500.00
010-007-505.04	MOTOR VEHICLES	942.76	700.00	800.00
TOTAL REPAIR/MAINTENANCE		942.76	1,200.00	1,300.00
CONTRACTUAL SERVICES				
010-007-506.01	TELEPHONE	1,246.57	1,800.00	1,900.00
010-007-506.04	SPECIAL SERVICES	10,714.10	38,000.00	5,000.00
010-007-506.06	TRAVEL EXPENSE	95.48	1,000.00	1,500.00
010-007-506.10	DEMOLITION OF STRUCTURES	0.00	7,500.00	7,500.00
010-007-506.27	MISCELLANEOUS EXPENSE	0.00	500.00	600.00
TOTAL CONTRACTUAL SERVICES		12,056.15	48,800.00	16,500.00
SUNDRY CHARGES				
010-007-507.11	SMALL EQUIPMENT PURCHASE	1,230.70	3,000.00	2,500.00
010-007-507.12	LICENSE/DUES/ASSOC.	176.50	600.00	700.00
010-007-507.25	SOFTWARE APPLICATION (PERMITS	0.00	2,300.00	2,500.00
010-007-507.29	INSPECTIONS/ICC RENEWAL	0.00	370.00	400.00
TOTAL SUNDRY CHARGES		1,407.20	6,270.00	6,100.00
CAPITAL EQUIPMENT				
010-007-526.01	FURNITURE/FIXTURES	0.00	0.00	975.00
010-007-526.04	MOTOR VEHICLE	29,477.65	0.00	0.00
TOTAL CAPITAL EQUIPMENT		29,477.65	0.00	975.00
TOTAL FIRE MARSHALL/BLDG MAINT		119,983.44	243,460.00	324,187.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
STREET DEPARMENT				
PERSONNEL				
010-008-501.01	SUPERVISION	66,071.10	68,472.00	70,540.00
010-008-501.03	LABOR/MAINTENANCE	458,846.70	438,807.00	452,000.00
010-008-501.05	EXTRA HELP	22,611.80	27,733.00	29,500.00
010-008-501.06	MEDICAL/LIFE INSURANCE	121,048.08	134,049.00	130,000.00
010-008-501.07	WORKER'S COMPENSATION	22,175.29	25,700.00	26,200.00
010-008-501.08	RETIREMENT	104,965.75	124,758.00	129,600.00
010-008-501.09	UNEMPLOYMENT	1,056.82	2,200.00	2,500.00
010-008-501.10	SOCIAL SECURITY	42,428.73	42,500.00	43,900.00
010-008-501.11	LONGEVITY	9,976.55	11,300.00	10,900.00
010-008-501.12	OVERTIME	6,048.35	11,500.00	9,000.00
010-008-501.14	CERTIFICATION PAY	1,181.70	1,547.00	1,550.00
TOTAL PERSONNEL		856,410.87	888,566.00	905,690.00
SUPPLIES				
010-008-502.01	OFFICE SUPPLIES	219.64	500.00	500.00
010-008-502.04	UNIFORMS	6,619.22	6,500.00	10,000.00
010-008-502.09	CHEMICALS	6,839.96	12,250.00	13,000.00
010-008-502.11	EDUCATIONAL	453.88	500.00	600.00
010-008-502.12	FUEL & OIL	30,873.78	35,000.00	37,900.00
010-008-502.13	SUPPLIES	2,328.94	3,500.00	3,800.00
010-008-502.16	STREET SIGNS	10,929.73	14,600.00	8,500.00
TOTAL SUPPLIES		58,265.15	72,850.00	74,300.00
DEBT SERVICE				
IMPROVEMENTS				
010-008-504.07	STREETS & ALLIES	31,504.67	38,900.00	30,000.00
010-008-504.09	STORM SEWERS	35,042.58	52,000.00	20,000.00
010-008-504.20	EXP 2020 CDBG INFRA GRNT VALI	206,707.55	0.00	0.00
010-008-504.25	FENCE AT BARN	0.00	45,000.00	0.00
010-008-504.31	EXP WDB DRAINAGE STUDY FUND	64,005.89	0.00	0.00
010-008-504.35	BRIDGE REPAIRS	0.00	0.00	60,000.00
TOTAL IMPROVEMENTS		337,260.69	135,900.00	110,000.00
REPAIR/MAINTENANCE				
010-008-505.03	EQUIPMENT	36,627.53	32,000.00	25,000.00
010-008-505.04	MOTOR VEHICLES	6,607.81	9,500.00	11,500.00
TOTAL REPAIR/MAINTENANCE		43,235.34	41,500.00	36,500.00
CONTRACTUAL SERVICES				
010-008-506.01	TELEPHONE	488.97	800.00	800.00
010-008-506.04	SPECIAL SERVICES	1,506.48	8,500.00	4,500.00
010-008-506.06	TRAVEL EXPENSE	0.00	500.00	500.00
010-008-506.09	FEES/ DUES/ASSOCIATIONS	0.00	0.00	600.00
010-008-506.11	UTILITIES	90,834.92	101,600.00	102,200.00
010-008-506.13	OTHER	0.00	250.00	250.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
010-008-506.15	CONTRACT LABOR JANITORAL	2,241.67	2,360.00	2,460.00
010-008-506.21	EQUIPMENT RENTAL	0.00	2,500.00	3,000.00
TOTAL CONTRACTUAL SERVICES		95,072.04	116,510.00	114,310.00
SUNDRY CHARGES				
010-008-507.11	SMALL EQUIPMENT PURCHASE	1,172.78	5,500.00	2,500.00
010-008-507.16	MATCH FOR GRANT(DRAINAGE) TWD	6,400.58	7,000.00	13,000.00
010-008-507.25	FILING FEES/LIENS/CHARGES	0.00	350.00	0.00
010-008-507.40	AUTO CAD RENEWAL	1,870.99	0.00	0.00
TOTAL SUNDRY CHARGES		9,444.35	12,850.00	15,500.00
BUILDING & STRUCTURES				
010-008-525.08	STREETS & ALLEYS	270,667.55	351,944.00	389,641.00
TOTAL BUILDING & STRUCTURES		270,667.55	351,944.00	389,641.00
CAPITAL EQUIPMENT				
010-008-526.03	CAPITAL EQUIPMENT	10,685.62	27,500.00	82,785.00
TOTAL CAPITAL EQUIPMENT		10,685.62	27,500.00	82,785.00
TOTAL STREET DEPARMENT		1,681,041.61	1,647,620.00	1,728,726.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
LIBRARY				
PERSONNEL				
010-009-501.01	SUPERVISION	44,936.30	46,345.00	47,800.00
010-009-501.02	CLERICAL	69,378.58	71,681.00	73,700.00
010-009-501.05	EXTRA HELP	0.00	0.00	14,040.00
010-009-501.06	MEDICAL/LIFE INSURANCE	30,125.83	33,355.00	36,800.00
010-009-501.07	WORKER'S COMPENSATION	351.60	525.00	700.00
010-009-501.08	RETIREMENT	22,549.12	28,612.00	31,300.00
010-009-501.09	UNEMPLOYMENT	189.00	525.00	700.00
010-009-501.10	SOCIAL SECURITY	8,018.47	9,300.00	9,600.00
010-009-501.11	LONGEVITY	1,979.99	2,600.00	2,840.00
010-009-501.12	OVERTIME	0.00	500.00	500.00
TOTAL PERSONNEL		177,528.89	193,443.00	217,980.00
SUPPLIES				
010-009-502.01	OFFICE SUPPLIES	1,869.48	1,800.00	1,800.00
010-009-502.02	NATURAL GAS	637.73	850.00	900.00
010-009-502.08	JANITORIAL	1,358.11	1,425.00	1,300.00
010-009-502.11	EDUCATIONAL	0.00	800.00	800.00
010-009-502.13	SUPPLIES	1,191.60	1,200.00	1,500.00
010-009-502.20	POSTAGE	0.00	150.00	200.00
TOTAL SUPPLIES		5,056.92	6,225.00	6,500.00
IMPROVEMENTS				
010-009-504.01	BUILDING MAINTENANCE	2,837.49	9,100.00	2,800.00
010-009-504.06	LANDSCAPING	126.19	2,000.00	1,500.00
010-009-504.11	OUTSIDE ELECTRICAL PANELS	0.00	5,025.00	5,000.00
010-009-504.12	A/C UNIT AT LIBRARY	4,633.99	0.00	4,500.00
010-009-504.26	PARKING LOT IMPROVEMENTS	0.00	0.00	2,800.00
TOTAL IMPROVEMENTS		7,597.67	16,125.00	16,600.00
REPAIR/MAINTENANCE				
010-009-505.01	FURNITURE/FIXTURES	0.00	650.00	500.00
010-009-505.03	EQUIPMENT	715.00	1,000.00	1,000.00
010-009-505.08	BOOKS	18,703.58	18,500.00	18,900.00
TOTAL REPAIR/MAINTENANCE		19,418.58	20,150.00	20,400.00
CONTRACTUAL SERVICES				
010-009-506.01	TELEPHONE	7,853.76	8,000.00	5,000.00
010-009-506.04	SPECIAL SERVICES	0.00	750.00	690.00
010-009-506.06	TRAVEL EXPENSE	0.00	1,000.00	1,000.00
010-009-506.09	FEES/DUES/ASSOCIATIONS	126.00	250.00	300.00
010-009-506.11	UTILITIES	11,074.70	12,000.00	13,500.00
010-009-506.15	CONTRACT LABOR JANITORAL	3,741.67	3,855.00	3,955.00
010-009-506.45	COMPUTER/COPY MACHINE	6,962.59	8,650.00	10,500.00
TOTAL CONTRACTUAL SERVICES		29,758.72	34,505.00	34,945.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
SUNDRY CHARGES			
010-009-507.11 SMALL EQUIPMENT PURCHASE	0.00	500.00	500.00
TOTAL SUNDRY CHARGES	0.00	500.00	500.00
CAPITAL EQUIPMENT			
010-009-526.03 CAPITAL EQUIPMENT	2,589.50	4,200.00	2,000.00
TOTAL CAPITAL EQUIPMENT	2,589.50	4,200.00	2,000.00
TOTAL LIBRARY	241,950.28	275,148.00	298,925.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
MAINTENANCE DEPARMENT				
PERSONNEL				
010-011-501.03	LABOR/MAINTENANCE	48,739.69	50,261.00	62,400.00
010-011-501.06	MEDICAL/LIFE INSURANCE	9,339.56	10,330.00	11,400.00
010-011-501.07	WORKER'S COMPENSATION	1,404.09	1,800.00	2,000.00
010-011-501.08	RETIREMENT	9,725.92	12,261.00	15,294.00
010-011-501.09	UNEMPLOYMENT	63.00	175.00	171.00
010-011-501.10	SOCIAL SECURITY	3,742.21	4,000.00	4,915.00
010-011-501.11	LONGEVITY	1,420.77	1,580.00	1,660.00
TOTAL PERSONNEL		74,435.24	80,407.00	97,840.00
SUPPLIES				
010-011-502.04	UNIFORMS	916.18	1,250.00	1,300.00
010-011-502.08	JANITORIAL	1,466.85	1,610.00	1,800.00
010-011-502.11	EDUCATIONAL	0.00	1,000.00	1,000.00
010-011-502.12	FUEL & OIL	2,014.58	2,500.00	2,100.00
010-011-502.13	SUPPLIES	7,111.23	6,330.00	7,000.00
TOTAL SUPPLIES		11,508.84	12,690.00	13,200.00
IMPROVEMENTS				
010-011-504.01	BUILDING MAINTENANCE	1,434.12	1,500.00	1,000.00
TOTAL IMPROVEMENTS		1,434.12	1,500.00	1,000.00
REPAIR/MAINTENANCE				
010-011-505.03	EQUIPMENT	1,236.78	1,800.00	1,800.00
010-011-505.04	MOTOR VEHICLES	20.59	1,100.00	2,500.00
TOTAL REPAIR/MAINTENANCE		1,257.37	2,900.00	4,300.00
CONTRACTUAL SERVICES				
010-011-506.01	TELEPHONE	2,967.35	3,150.00	3,200.00
010-011-506.09	FEES/DUES/ASSOCIATIONS	0.00	0.00	100.00
010-011-506.11	UTILITIES	4,704.62	5,050.00	5,400.00
TOTAL CONTRACTUAL SERVICES		7,671.97	8,200.00	8,700.00
SUNDRY CHARGES				
010-011-507.11	SMALL EQUIPMENT PURCHASE	793.18	2,600.00	1,000.00
TOTAL SUNDRY CHARGES		793.18	2,600.00	1,000.00
CAPITAL EQUIPMENT				
010-011-526.03	CAPITAL EQUIPMENT	1,349.99	0.00	0.00
TOTAL CAPITAL EQUIPMENT		1,349.99	0.00	0.00
TOTAL MAINTENANCE DEPARMENT		98,450.71	108,297.00	126,040.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
MUNICIPAL COURT				
PERSONNEL				
010-012-501.01	SUPERVISION	55,056.90	56,778.00	58,500.00
010-012-501.02	CLERICAL	28,485.00	32,150.00	33,200.00
010-012-501.06	MEDICAL/LIFE INSURANCE	16,383.90	20,625.00	22,700.00
010-012-501.07	WORKMAN'S COMPENSATION	193.20	360.00	300.00
010-012-501.08	RETIREMENT	16,893.92	21,783.00	22,500.00
010-012-501.09	UNEMPLOYMENT	200.88	275.00	345.00
010-012-501.10	SOCIAL SECURITY	6,663.07	7,100.00	7,260.00
010-012-501.11	LONGEVITY	1,957.31	2,120.00	2,360.00
010-012-501.12	OVERTIME	0.00	500.00	500.00
010-012-501.14	CERTIFICATION PAY	239.98	240.00	240.00
TOTAL PERSONNEL		126,074.16	141,931.00	147,905.00
SUPPLIES				
010-012-502.01	OFFICE SUPPLIES	1,112.69	1,200.00	1,200.00
010-012-502.04	UNIFORMS	197.86	200.00	200.00
010-012-502.08	JANITORIAL	0.00	250.00	250.00
010-012-502.11	EDUCATIONAL	700.00	800.00	800.00
010-012-502.13	SUPPLIES	962.65	900.00	1,800.00
010-012-502.20	POSTAGE	292.00	500.00	500.00
TOTAL SUPPLIES		3,265.20	3,850.00	4,750.00
IMPROVEMENTS				
010-012-504.01	BUILDING MAINTENANCE	866.92	2,075.00	12,700.00
TOTAL IMPROVEMENTS		866.92	2,075.00	12,700.00
REPAIR/MAINTENANCE				
010-012-505.03	EQUIPMENT	0.00	450.00	450.00
TOTAL REPAIR/MAINTENANCE		0.00	450.00	450.00
CONTRACTUAL SERVICES				
010-012-506.01	TELEPHONE	2,452.25	4,500.00	2,300.00
010-012-506.05	CONTRACT LABOR/ASSOC JUDGE	1,233.60	1,100.00	1,100.00
010-012-506.06	TRAVEL EXPENSE	1,629.90	1,500.00	1,800.00
010-012-506.09	FEES/DUES/ASSOCIATIONS	0.00	150.00	150.00
010-012-506.11	UTILITIES	3,436.29	4,500.00	4,200.00
010-012-506.15	CONTRACT LABOR JANITORAL	2,491.63	2,610.00	2,710.00
010-012-506.24	MUNICIPAL SERVICES	14,515.40	19,186.00	20,000.00
010-012-506.45	COMPUTER/COPY MACHINE	2,046.68	2,400.00	2,400.00
010-012-506.46	CREDIT CARD/ON LINE PYMT FEES	12,383.83	10,900.00	10,900.00
TOTAL CONTRACTUAL SERVICES		40,189.58	46,846.00	45,560.00
SUNDRY CHARGES				
010-012-507.06	COURT COSTS	171.60	300.00	300.00
010-012-507.11	SMALL EQUIPMENT PURCHASE	0.00	350.00	350.00
010-012-507.28	EXPENSES MUN COURT JURY FUND	130.20	0.00	0.00
010-012-507.32	EXP LOCAL TRUANCY PREV&DIV FN	130.20	0.00	0.00

010-GENERAL FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
010-012-507.33 ADMINISTRATION IMPROVEMENT FN	44.59	0.00	0.00
TOTAL SUNDRY CHARGES	476.59	650.00	650.00
CAPITAL EQUIPMENT			
010-012-526.01 FIXTURES/FURNITURE	578.92	500.00	500.00
TOTAL CAPITAL EQUIPMENT	578.92	500.00	500.00
TOTAL MUNICIPAL COURT	171,451.37	196,302.00	212,515.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
ANIMAL CONTROL				
PERSONNEL				
010-013-501.03	LABOR/MAINTENANCE	35,667.68	35,700.00	36,900.00
010-013-501.06	MEDICAL/LIFE INSURANCE	11,019.40	12,428.00	11,300.00
010-013-501.07	WORKER'S COMPENSATION	1,619.40	1,850.00	1,900.00
010-013-501.08	RETIREMENT	7,641.73	8,781.00	9,090.00
010-013-501.09	UNEMPLOYMENT	63.00	240.00	200.00
010-013-501.10	SOCIAL SECURITY	2,651.68	2,850.00	2,883.00
010-013-501.11	LONGEVITY	0.00	240.00	0.00
010-013-501.12	OVERTIME	3,512.88	1,000.00	900.00
010-013-501.14	CERTIFICATION PAY	239.98	240.00	360.00
TOTAL PERSONNEL		62,415.75	63,329.00	63,533.00
SUPPLIES				
010-013-502.04	UNIFORMS	916.18	1,125.00	1,200.00
010-013-502.11	EDUCATIONAL	250.00	500.00	750.00
010-013-502.12	FUEL & OIL	3,017.12	3,100.00	3,300.00
010-013-502.13	SUPPLIES	1,089.68	1,000.00	2,500.00
010-013-502.14	FOOD	495.38	550.00	1,000.00
TOTAL SUPPLIES		5,768.36	6,275.00	8,750.00
IMPROVEMENTS				
010-013-504.01	BUILDING MAINTENANCE	531.08	2,510.00	3,500.00
010-013-504.30	BUILDING IMPROVEMENT/UPGRADE	156.87	2,000.00	30,000.00
TOTAL IMPROVEMENTS		687.95	4,510.00	33,500.00
REPAIR/MAINTENANCE				
010-013-505.03	EQUIPMENT	0.00	400.00	600.00
010-013-505.04	MOTOR VEHICLES	1,485.54	1,000.00	1,000.00
TOTAL REPAIR/MAINTENANCE		1,485.54	1,400.00	1,600.00
CONTRACTUAL SERVICES				
010-013-506.01	TELEPHONE	488.97	900.00	1,200.00
010-013-506.04	SPECIAL SERVICES	0.00	150.00	450.00
010-013-506.06	TRAVEL EXPENSE	0.00	850.00	950.00
010-013-506.25	VET SERVICES	185.91	825.00	2,900.00
TOTAL CONTRACTUAL SERVICES		674.88	2,725.00	5,500.00
SUNDRY CHARGES				
010-013-507.11	SMALL EQUIPMENT PURCHASE	174.72	5,723.00	2,750.00
TOTAL SUNDRY CHARGES		174.72	5,723.00	2,750.00
CAPITAL EQUIPMENT				
010-013-526.04	MOTOR VEHICLE	0.00	24,450.00	34,000.00
TOTAL CAPITAL EQUIPMENT		0.00	24,450.00	34,000.00
TOTAL ANIMAL CONTROL		71,207.20	108,412.00	149,633.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
PARKS & RECREATION DEPT				
PERSONNEL				
010-014-501.01	SUPERVISION	54,774.55	56,381.00	55,525.00
010-014-501.03	LABOR/MAINTENANCE	76,255.52	79,200.00	81,900.00
010-014-501.05	EXTRA HELP	4,309.25	4,780.00	21,720.00
010-014-501.06	MEDICAL/LIFE INSURANCE	29,708.50	33,310.00	36,030.00
010-014-501.07	WORKER'S COMPENSATION	2,523.38	3,110.00	3,900.00
010-014-501.08	RETIREMENT	29,275.87	38,775.00	39,500.00
010-014-501.09	UNEMPLOYMENT	245.71	571.00	684.00
010-014-501.10	SOCIAL SECURITY	11,366.45	12,550.00	14,400.00
010-014-501.11	LONGEVITY	2,225.00	2,675.00	3,200.00
010-014-501.12	OVERTIME	17,712.82	26,037.00	25,000.00
TOTAL PERSONNEL		228,397.05	257,389.00	281,859.00
SUPPLIES				
010-014-502.01	OFFICE SUPPLIES	81.74	90.00	100.00
010-014-502.04	UNIFORMS	1,895.64	3,013.00	3,000.00
010-014-502.12	FUEL & OIL	7,878.13	9,900.00	10,000.00
010-014-502.13	SUPPLIES	7,566.02	7,901.00	8,300.00
010-014-502.14	FOOD	189.75	525.00	350.00
TOTAL SUPPLIES		17,611.28	21,429.00	21,750.00
IMPROVEMENTS				
010-014-504.01	BUILDING MAINTENANCE	3,343.99	3,010.00	29,500.00
010-014-504.02	PLAY GROUND EQUIPMENT	8,795.87	2,400.00	5,000.00
010-014-504.10	BALLFIELD MAINT/NEW CONST/FIT	101,473.23	98,528.00	85,000.00
010-014-504.20	ELECTRICAL	3,795.36	2,750.00	10,000.00
010-014-504.21	LANDSCAPING	450.07	1,500.00	1,500.00
010-014-504.25	CLEANING OF POND AT KNUPPLE	0.00	0.00	15,000.00
TOTAL IMPROVEMENTS		117,858.52	108,188.00	146,000.00
REPAIR/MAINTENANCE				
010-014-505.03	EQUIPMENT	535.32	600.00	1,000.00
010-014-505.04	MOTOR VEHICLES	1,453.04	2,078.00	2,500.00
010-014-505.20	SPLASH PAD MAINTENANCE	2,146.28	0.00	0.00
TOTAL REPAIR/MAINTENANCE		4,134.64	2,678.00	3,500.00
CONTRACTUAL SERVICES				
010-014-506.01	TELEPHONE	494.65	870.00	850.00
010-014-506.04	SPECIAL SERVICES	8,829.12	140.00	1,000.00
010-014-506.09	FEES/DUES/ASSOCIATION	0.00	0.00	150.00
010-014-506.11	UTILITIES	14,710.33	16,751.00	16,500.00
010-014-506.21	EQUIPMENT RENTAL	731.56	0.00	1,000.00
010-014-506.41	EXPENSES PARK FUND ACCOUNT	21,772.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES		46,537.66	17,761.00	19,500.00

CITY OF SILSBEE
DETAILED BUDGET

010-GENERAL FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
SUNDRY CHARGES			
010-014-507.11 SMALL EQUIPMENT PURCHASE	1,282.26	2,695.00	5,000.00
TOTAL SUNDRY CHARGES	1,282.26	2,695.00	5,000.00
CAPITAL EQUIPMENT			
010-014-526.03 CAPITAL EQUIPMENT	0.00	13,000.00	20,000.00
TOTAL CAPITAL EQUIPMENT	0.00	13,000.00	20,000.00
TOTAL PARKS & RECREATION DEPT	415,821.41	423,140.00	497,609.00
TOTAL EXPENDITURES	7,708,164.44	8,414,421.00	8,687,311.00
REVENUES OVER/(UNDER) EXPENDITURES	(226,748.08)	0.00	0.00

WATER & SEWER FUND

CITY OF SILSBEE

DEBT SERVICE FUND

FY 2026-2027

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT NO.8737 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the Issuer, City of Silsbee

Water Meter/ Energy Conservation Project

Schedule Dated as of September 25, 2019

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	10/15/2020	$200,000.00	$108,157.61	$91,842.39	N/A
2	10/15/2021	$295,381.07	$99,567.75	$195,813.32	N/A
3	10/15/2022	$295,381.07	$93,732.51	$201,648.56	N/A
4	10/15/2023	$295,381.07	$87,723.38	$207,657.69	N/A
5	10/15/2024	$295,381.07	$81,535.19	$213,845.88	N/A
6	10/15/2025	$295,381.07	$75,162.58	$220,218.49	N/A
7	10/15/2026	$295,381.07	$68,600.07	$226,781.00	N/A
8	10/15/2027	$295,381.07	$61,841.99	$233,539.08	N/A
9	10/15/2028	$295,381.07	$54,882.53	$240,498.54	N/A
10	10/15/2029	$295,381.07	$47,715.67	$247,665.40	$1,358,572.06
11	10/15/2030	$295,381.07	$40,335.24	$255,045.83	$1,101,910.29
12	10/15/2031	$295,381.07	$32,734.88	$262,646.19	$837,933.66
13	10/15/2032	$295,381.07	$24,908.02	$270,473.05	$566,433.70
14	10/15/2033	$295,381.07	$16,847.92	$278,533.15	$287,195.99
15	10/15/2034	$295,381.07	$8,547.64	$286,833.43	$0.00
Grand Totals		$4,335,334.98	$902,292.98	$3,433,042.00	

Interest Rate: 2.98%

CITY OF SILSBEE

DEBT SERVICE FUND

(SPECIAL W&S IMP FUND)

FY 2026-2027

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT LEASE PURCHASE AGREEMENT
BY AND BETWEEN
First Security Finance, Inc and the **Issuer**, City of Silsbee
Schedule Dated as of May 27, 2021

Principal Amount: $4,810,000
Interest Rate: 2.69%

SCADA/Sewer Line Imp

Rental Payment Date	Total Rental Payment	Principal Portion	Interest Portion	Purchase Price
12/1/2021	$275,981.24	$ 209,849.08	$ 66,132.16	N/A
6/1/2022	275,981.24	214,109.21	61,872.03	N/A
12/1/2022	275,981.24	216,988.98	58,992.26	N/A
6/1/2023	275,981.24	219,907.48	56,073.76	N/A
12/1/2023	275,981.23	222,865.23	53,116.00	N/A
6/1/2024	275,981.24	225,862.77	50,118.47	N/A
12/1/2024	275,981.23	228,900.62	47,080.61	N/A
6/1/2025	275,981.24	231,979.34	44,001.90	$3,100,328.04
12/1/2025	275,981.24	235,099.46	40,881.78	2,860,526.59
6/1/2026	275,981.24	238,261.55	37,719.69	2,617,499.81
12/1/2026	275,981.24	241,466.17	34,515.07	2,371,204.31
6/1/2027	275,981.24	244,713.89	31,267.35	2,121,596.14
12/1/2027	275,981.24	248,005.29	27,975.95	1,868,630.75
6/1/2028	275,981.24	251,340.96	24,640.28	1,612,262.97
12/1/2028	275,981.23	254,721.49	21,259.74	1,352,447.05
6/1/2029	275,981.24	258,147.50	17,833.74	1,089,136.60
12/1/2029	275,981.23	261,619.58	14,361.65	822,284.63
6/1/2030	275,981.24	265,138.37	10,842.87	551,843.49
12/1/2030	275,981.24	268,704.48	7,276.76	277,764.92
6/1/2031	275,981.23	272,318.55	3,662.68	0.00
Totals	$5,519,624.75	$4,810,000.00	$709,624.75	

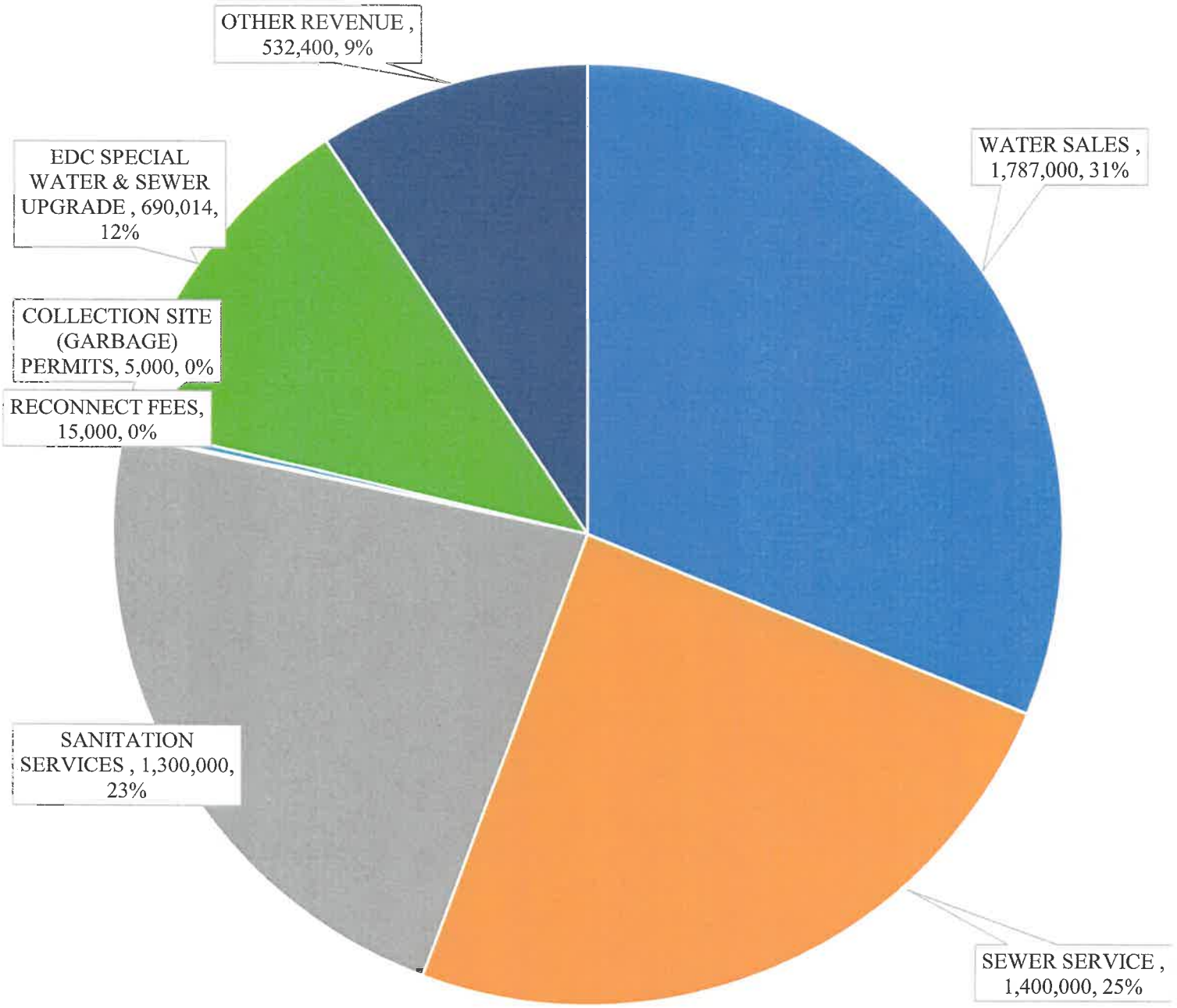
CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
REVENUE SUMMARY			
WATER REVENUE	4,088,724.84	4,008,503.00	4,507,000.00
FEES	34,688.04	39,500.00	400,700.00
OTHER REVENUES	906,749.49	83,000.00	131,700.00
OTHER SOURCES/(USES)	663,395.75	698,250.00	690,014.00
TOTAL REVENUES	5,693,558.12	4,829,253.00	5,729,414.00
EXPENDITURE SUMMARY			
ADMIN & ENGINEERING DEPT	536,283.19	565,550.00	649,971.00
ACCOUNTING & COLLECTIONS	554,903.30	617,672.00	649,603.00
WATER DEPARTMENT	2,016,762.62	1,321,143.00	1,306,644.00
WASTEWATER DEPARTMENT	2,708,255.38	1,474,888.00	1,923,196.00
SANITATION DEPARTMENT	807,351.60	850,000.00	1,200,000.00
TOTAL EXPENDITURES	6,623,556.09	4,829,253.00	5,729,414.00
REVENUES OVER/(UNDER) EXPENDITURES	(929,997.97)	0.00	0.00

WATER & SEWER FUND REVENUES GRAPH

FY 2026-2027



CITY OF SILSBEE
DETAILED BUDGET

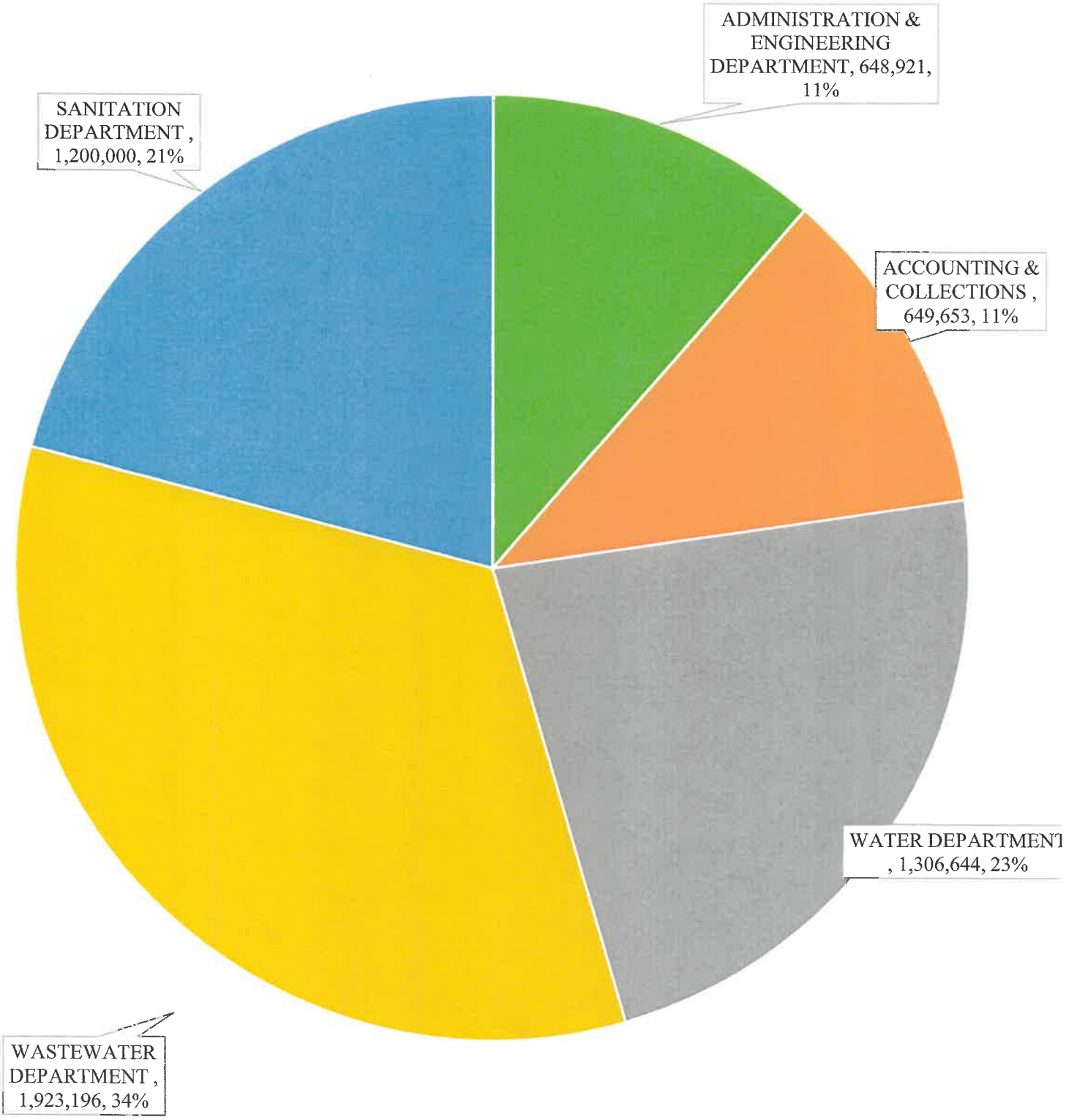
020-WATER/SEWER FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
LICENSES & PERMITS			
WATER REVENUE			
020-000-4400.00 WATER SALES	1,706,259.67	1,655,703.00	1,787,000.00
020-000-4405.00 SEWER SERVICE	1,366,854.57	1,328,000.00	1,400,000.00
020-000-4410.00 SANITATION SERVICES	983,584.00	995,000.00	1,300,000.00
020-000-4415.00 RECONNECT FEES	26,640.00	23,800.00	15,000.00
020-000-4460.00 COLLECTION SITE (PINEY WOODS)	5,386.60	6,000.00	5,000.00
TOTAL WATER REVENUE	4,088,724.84	4,008,503.00	4,507,000.00
FEES			
020-000-4605.00 WATER TAP FEES	15,075.00	18,000.00	24,000.00
020-000-4610.00 SEWER TAP FEES	12,250.00	13,000.00	13,000.00
020-000-4615.00 PLUMBING PERMITS	7,363.04	8,500.00	8,700.00
020-000-4625.00 REV SEWER IMP PROJECT FEE	0.00	0.00	355,000.00
TOTAL FEES	34,688.04	39,500.00	400,700.00
OTHER REVENUES			
020-000-4700.00 INTEREST EARNINGS	6,618.78	6,800.00	14,000.00
020-000-4700.08 INTEREST EARN W&S RESERVE ACC	12,830.87	12,500.00	5,000.00
020-000-4700.09 REVENUE W & S RESERVE FUND	41,335.00	60,000.00	100,000.00
020-000-4700.21 INT EARN WTR MTR CONS PROJECT	2,663.19	2,700.00	2,400.00
020-000-4730.00 MISCELLANEOUS REVENUE	3,992.13	1,000.00	8,800.00
020-000-4735.00 REV 2021 GLO GENERATORS GRNT	809,309.52	0.00	0.00
020-000-4743.00 PINE SHADOW LIFT ST/SWR FUN	30,000.00	0.00	0.00
020-000-4745.00 METER/ENDPOINT DAMAGES	0.00	0.00	1,500.00
TOTAL OTHER REVENUES	906,749.49	83,000.00	131,700.00
OTHER SOURCES/(USES)			
020-000-4921.00 DUE FROM EDC 70%	663,395.75	698,250.00	690,014.00
TOTAL OTHER SOURCES/(USES)	663,395.75	698,250.00	690,014.00
TOTAL REVENUES	5,693,558.12	4,829,253.00	5,729,414.00

WATER & SEWER

EXPENDITURES BY DEPARTMENT GRAPH

FY 2026-2027



CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
ADMIN & ENGINEERING DEPT				
PERSONNEL				
020-021-501.01	SUPERVISION	101,106.39	104,277.00	107,405.00
020-021-501.02	CLERICAL	40,692.65	42,078.00	43,448.00
020-021-501.06	MEDICAL/LIFE INSURANCE	28,864.77	32,801.00	33,500.00
020-021-501.07	WORKER'S COMPENSATION	528.20	840.00	1,000.00
020-021-501.08	RETIREMENT	27,784.82	35,037.00	36,238.00
020-021-501.09	UNEMPLOYMENT	126.00	345.00	350.00
020-021-501.10	SOCIAL SECURITY	10,273.10	11,335.00	11,700.00
020-021-501.11	LONGEVITY	727.32	1,060.00	1,280.00
020-021-501.12	OVERTIME	0.00	500.00	500.00
TOTAL PERSONNEL		210,103.25	228,273.00	235,421.00
SUPPLIES				
020-021-502.04	UNIFORMS	750.00	750.00	750.00
020-021-502.07	MINOR APPARATUS	15.41	200.00	150.00
020-021-502.12	FUEL & OIL	2,813.32	3,000.00	3,300.00
TOTAL SUPPLIES		3,578.73	3,950.00	4,200.00
IMPROVEMENTS				
REPAIR/MAINTENANCE				
020-021-505.04	MOTOR VEHICLES	747.92	800.00	800.00
TOTAL REPAIR/MAINTENANCE		747.92	800.00	800.00
CONTRACTUAL SERVICES				
020-021-506.01	TELEPHONE	488.97	500.00	500.00
020-021-506.03	INSURANCE	63,119.46	69,000.00	67,000.00
020-021-506.04	SPECIAL SERVICES	389.59	500.00	1,400.00
020-021-506.06	TRAVEL EXPENSE	27.47	500.00	500.00
020-021-506.09	FEES/DUES/ASSOCIATIONS	1,000.00	400.00	350.00
020-021-506.27	MISCELLANEOUS EXPENSE	155.35	670.00	400.00
TOTAL CONTRACTUAL SERVICES		65,180.84	71,570.00	70,150.00
SUNDRY CHARGES				
020-021-507.11	SMALL EQUIPMENT PURCHASE	408.99	500.00	300.00
020-021-507.35	TRANSFER TO GENERAL	200,000.00	200,000.00	200,000.00
TOTAL SUNDRY CHARGES		200,408.99	200,500.00	200,300.00
CAPITAL EQUIPMENT				
020-021-526.01	FIXTURES/FURNITURE	278.46	500.00	900.00
TOTAL CAPITAL EQUIPMENT		278.46	500.00	900.00
RESERVES				
020-021-527.01	EXP RESERVE FOR CONTINGEN FUN	14,650.00	25,000.00	37,150.00
020-021-527.03	TRANSFER TO RESERVES	41,335.00	34,957.00	100,000.00
TOTAL RESERVES		55,985.00	59,957.00	137,150.00
TOTAL ADMIN & ENGINEERING DEPT		536,283.19	565,550.00	648,921.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
ACCOUNTING & COLLECTIONS				
PERSONNEL				
020-022-501.02	CLERICAL	291,363.00	310,241.00	317,268.00
020-022-501.06	MEDICAL/LIFE INSURANCE	55,833.91	64,323.00	68,500.00
020-022-501.07	WORKER'S COMPENSATION	876.11	1,600.00	2,400.00
020-022-501.08	RETIREMENT	58,393.70	76,333.00	78,600.00
020-022-501.09	UNEMPLOYMENT	441.00	1,345.00	1,200.00
020-022-501.10	SOCIAL SECURITY	22,345.11	24,700.00	25,300.00
020-022-501.11	LONGEVITY	9,668.83	10,520.00	11,035.00
020-022-501.12	OVERTIME	79.80	2,000.00	1,500.00
	TOTAL PERSONNEL	439,001.46	491,062.00	505,803.00
SUPPLIES				
020-022-502.01	OFFICE SUPPLIES	16,254.65	16,000.00	15,000.00
020-022-502.07	MINOR APPARATUS	1,553.95	1,500.00	1,500.00
020-022-502.08	JANITORIAL	2,452.88	2,160.00	1,900.00
020-022-502.11	EDUCATIONAL	145.00	850.00	850.00
020-022-502.13	SUPPLIES	1,067.11	1,300.00	1,500.00
020-022-502.20	POSTAGE	25,948.00	32,000.00	34,500.00
	TOTAL SUPPLIES	47,421.59	53,810.00	55,250.00
REPAIR/MAINTENANCE				
020-022-505.03	EQUIPMENT	0.00	500.00	500.00
	TOTAL REPAIR/MAINTENANCE	0.00	500.00	500.00
CONTRACTUAL SERVICES				
020-022-506.01	TELEPHONE	0.00	0.00	600.00
020-022-506.04	SPECIAL SERVICES	8,976.37	7,500.00	18,000.00
020-022-506.05	COMP/COPY MACHINE/POST MACHIN	59,503.88	62,500.00	66,000.00
020-022-506.06	TRAVEL EXPENSE	0.00	1,500.00	1,500.00
	TOTAL CONTRACTUAL SERVICES	68,480.25	71,500.00	86,100.00
SUNDRY CHARGES				
020-022-507.11	SMALL EQUIPMENT PURCHASE	0.00	800.00	2,000.00
	TOTAL SUNDRY CHARGES	0.00	800.00	2,000.00
CAPITAL EQUIPMENT				
	TOTAL ACCOUNTING & COLLECTIONS	554,903.30	617,672.00	649,653.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
WATER DEPARTMENT				
PERSONNEL				
020-023-501.02	CLERICAL	42,822.02	38,835.00	45,500.00
020-023-501.03	LABOR/MAINTENANCE	303,540.33	303,200.00	313,000.00
020-023-501.05	EXTRA HELP	3,176.25	3,840.00	3,840.00
020-023-501.06	MEDICAL/LIFE INSURANCE	74,550.27	81,310.00	90,515.00
020-023-501.07	WORKER'S COMPENSATION	9,041.19	10,680.00	11,200.00
020-023-501.08	RETIREMENT	73,610.28	93,400.00	96,955.00
020-023-501.09	UNEMPLOYMENT	597.81	1,448.00	1,650.00
020-023-501.10	SOCIAL SECURITY	29,075.75	30,200.00	31,500.00
020-023-501.11	LONGEVITY	6,069.99	6,925.00	7,090.00
020-023-501.12	OVERTIME	26,723.48	45,700.00	41,000.00
020-023-501.14	CERTIFICATION PAY	479.96	480.00	480.00
TOTAL PERSONNEL		569,687.33	616,018.00	642,730.00
SUPPLIES				
020-023-502.01	OFFICE SUPPLIES	439.96	530.00	600.00
020-023-502.02	NATURAL GAS	2,405.29	2,875.00	2,700.00
020-023-502.04	UNIFORMS	5,170.27	5,675.00	5,000.00
020-023-502.07	MINOR APPARATUS	118.68	150.00	200.00
020-023-502.09	CHEMICALS	44,267.45	38,745.00	44,000.00
020-023-502.11	EDUCATIONAL	460.00	800.00	800.00
020-023-502.12	FUEL & OIL	14,712.27	27,425.00	27,000.00
020-023-502.13	SUPPLIES	2,038.10	2,000.00	3,000.00
020-023-502.20	POSTAGE	19.00	150.00	200.00
TOTAL SUPPLIES		69,631.02	78,350.00	83,500.00
IMPROVEMENTS				
020-023-504.01	BUILDING MAINTENANCE	2,215.61	3,200.00	3,000.00
020-023-504.08	SANDPIPES/RESERVOIRS	1,198.00	2,500.00	2,800.00
020-023-504.25	PROPERTY IMPROVEMENTS	0.00	20,000.00	0.00
TOTAL IMPROVEMENTS		3,413.61	25,700.00	5,800.00
REPAIR/MAINTENANCE				
020-023-505.03	EQUIPMENT	5,840.77	3,585.00	8,500.00
020-023-505.04	MOTOR VEHICLES	5,782.08	27,000.00	10,000.00
020-023-505.09	WATER MAIN	21,230.45	23,000.00	25,000.00
020-023-505.11	METERS & SETTINGS	18,647.40	20,000.00	25,000.00
020-023-505.14	FIRE HYDRANTS	7,500.00	7,500.00	7,000.00
020-023-505.16	WATER WELL/DURDIN	2,043.86	7,575.00	8,500.00
020-023-505.17	WATER WELL/AVE I	679.23	6,500.00	8,500.00
020-023-505.18	WATER WELL/HWY 327	1,081.07	4,300.00	8,739.00
TOTAL REPAIR/MAINTENANCE		62,804.86	99,460.00	101,239.00
CONTRACTUAL SERVICES				
020-023-506.01	TELEPHONE	1,210.29	1,900.00	2,700.00
020-023-506.04	SPECIAL SERVICES	48,982.46	70,000.00	74,000.00
020-023-506.09	FEES/DUES/ASSOCIATIONS	587.78	900.00	975.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
020-023-506.11	UTILITIES	30,902.53	37,800.00	39,500.00
020-023-506.15	CONTRACT LABOR JANITORAL	4,491.67	4,600.00	4,700.00
020-023-506.21	EQUIPMENT RENTAL	550.00	4,750.00	3,500.00
020-023-506.26	LAB FEES	2,030.00	4,600.00	2,800.00
020-023-506.27	MISCELLANEOUS EXPENSE	195.00	515.00	850.00
020-023-506.28	INSPECTIONS	0.00	350.00	350.00
020-023-506.29	TNRCC FEES	8,278.48	8,400.00	9,000.00
TOTAL CONTRACTUAL SERVICES		97,228.21	133,815.00	137,375.00
SUNDRY CHARGES				
020-023-507.11	SMALL EQUIPMENT PURCHASE	2,548.61	2,500.00	2,500.00
020-023-507.41	EXPENSE 2021 GLO GENERATORS	809,309.52	0.00	0.00
TOTAL SUNDRY CHARGES		811,858.13	2,500.00	2,500.00
CAPITAL EQUIPMENT				
020-023-526.01	FIXTURES/FURNITURE	181.85	2,800.00	500.00
020-023-526.03	CAPITAL EQUIPMENT	70,632.04	5,500.00	12,000.00
020-023-526.04	MOTOR VEHICLE	0.00	36,000.00	0.00
020-023-526.10	METERS & SETTINGS	35,944.50	25,000.00	25,000.00
020-023-526.25	METER/HVAC/LIGHTING UPGRADES	295,381.07	296,000.00	296,000.00
TOTAL CAPITAL EQUIPMENT		402,139.46	365,300.00	333,500.00
TOTAL WATER DEPARTMENT		2,016,762.62	1,321,143.00	1,306,644.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
WASTEWATER DEPARTMENT				
PERSONNEL				
020-024-501.01	SUPERVISION	93,305.83	96,387.00	99,300.00
020-024-501.03	LABOR/MAINTENANCE	160,543.11	165,100.00	170,100.00
020-024-501.05	EXTRA HELP	2,992.00	3,840.00	17,880.00
020-024-501.06	MEDICAL/LIFE INSURANCE	39,609.75	44,450.00	50,491.00
020-024-501.07	WORKER'S COMPENSATION	7,335.44	7,875.00	10,700.00
020-024-501.08	RETIREMENT	58,314.74	72,100.00	73,611.00
020-024-501.09	UNEMPLOYMENT	291.50	710.00	950.00
020-024-501.10	SOCIAL SECURITY	21,497.94	22,675.00	25,600.00
020-024-501.11	LONGEVITY	5,337.31	6,000.00	6,450.00
020-024-501.12	OVERTIME	24,855.60	36,850.00	32,000.00
020-024-501.14	CERTIFICATION PAY	1,200.16	1,201.00	1,200.00
TOTAL PERSONNEL		412,283.38	457,188.00	488,282.00
SUPPLIES				
020-024-502.01	OFFICE SUPPLIES	659.34	600.00	500.00
020-024-502.04	UNIFORMS	2,246.14	3,146.00	3,000.00
020-024-502.09	CHEMICALS	381.88	1,500.00	2,000.00
020-024-502.11	EDUCATIONAL	850.00	900.00	900.00
020-024-502.12	FUEL & OIL	8,718.18	9,890.00	11,600.00
020-024-502.13	SUPPLIES	1,448.17	1,500.00	1,500.00
020-024-502.20	POSTAGE	2.00	0.00	0.00
TOTAL SUPPLIES		14,305.71	17,536.00	19,500.00
IMPROVEMENTS				
020-024-504.01	BUILDING MAINTENANCE	445.17	800.00	1,500.00
020-024-504.03	FILTRATION PLANTS	8,694.24	24,600.00	359,111.00
020-024-504.04	SANITARY SEWERS	10,175.15	12,000.00	20,000.00
020-024-504.10	EXP SPECIAL W&S UPGRD/IMP FND	677,091.83	650,000.00	0.00
020-024-504.25	PROPERTY IMPROVEMENTS	250.00	2,500.00	15,000.00
020-024-504.28	PINE SHADOW LIFT STA/SEWER	30,000.00	0.00	0.00
020-024-504.35	PRINCIPAL SEWER IMP LOAN G/F	0.00	0.00	196,815.00
020-024-504.36	INTEREST SEWER IMP LOAN G/F	0.00	0.00	29,088.00
020-024-504.40	EXP SEWER IMP PROJ PHASE 1,2,	0.00	0.00	355,000.00
TOTAL IMPROVEMENTS		726,656.39	689,900.00	976,514.00
REPAIR/MAINTENANCE				
020-024-505.02	MACHINERY	18,573.42	21,000.00	18,000.00
020-024-505.03	EQUIPMENT	5,441.20	4,754.00	7,000.00
020-024-505.04	MOTOR VEHICLES	3,135.37	6,250.00	10,000.00
TOTAL REPAIR/MAINTENANCE		27,149.99	32,004.00	35,000.00
CONTRACTUAL SERVICES				
020-024-506.01	TELEPHONE	11,870.98	8,185.00	8,500.00
020-024-506.04	SPECIAL SERVICES	551.34	4,500.00	4,500.00
020-024-506.09	FEES/DUES/ASSOCIATIONS	612.78	1,000.00	1,000.00
020-024-506.11	UTILITIES	170,351.75	163,890.00	163,000.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
020-024-506.21	EQUIPMENT RENTAL	0.00	3,500.00	4,500.00
020-024-506.26	LAB FEES	35,005.00	42,510.00	40,000.00
020-024-506.28	INSPECTIONS	0.00	500.00	500.00
020-024-506.29	TNRCC FEES	13,188.29	13,800.00	13,900.00
020-024-506.66	SCATA/SWR LINE PROJECT	1,064,487.27	0.00	0.00
TOTAL CONTRACTUAL SERVICES		1,296,067.41	237,885.00	235,900.00
SUNDRY CHARGES				
020-024-507.11	SMALL EQUIPMENT PURCHASE	673.15	2,500.00	2,500.00
020-024-507.16	MATCH FOR GRANT (SEWER IMP)	23,725.00	22,875.00	29,500.00
TOTAL SUNDRY CHARGES		24,398.15	25,375.00	32,000.00
BUILDING & STRUCTURES				
CAPITAL EQUIPMENT				
020-024-526.03	CAPITAL EQUIPMENT	207,394.35	0.00	8,000.00
020-024-526.04	MOTOR VEHICLES	0.00	15,000.00	44,000.00
020-024-526.10	LIFT STATION REPLACEMENTS	0.00	0.00	84,000.00
TOTAL CAPITAL EQUIPMENT		207,394.35	15,000.00	136,000.00
TOTAL WASTEWATER DEPARTMENT		2,708,255.38	1,474,888.00	1,923,196.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
SANITATION DEPARTMENT			
PERSONNEL			
SUPPLIES			
CONTRACTUAL SERVICES			
020-025-506.20 CONTRACTORS	807,351.60	850,000.00	1,200,000.00
TOTAL CONTRACTUAL SERVICES	807,351.60	850,000.00	1,200,000.00
TOTAL SANITATION DEPARTMENT	807,351.60	850,000.00	1,200,000.00

CITY OF SILSBEE
DETAILED BUDGET

020-WATER/SEWER FUND

EXPENDITURES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
DEBT SERVICE DEPARTMENT			
CONTRACTUAL SERVICES			
TOTAL EXPENDITURES	6,623,556.09	4,829,253.00	5,729,414.00
REVENUES OVER/(UNDER) EXPENDITURES	(929,997.97)	0.00	0.00

CITY OF SILSBEE
DETAILED BUDGET

040-TOURISM FUND
BUDGET SUMMARY

ACCT# ACCOUNT NAME	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
REVENUE SUMMARY			
TAXES	4,559.28	5,500.00	4,500.00
TOTAL REVENUES	4,559.28	5,500.00	4,500.00
EXPENDITURE SUMMARY			
TOURISM	11,446.08	5,500.00	4,500.00
TOTAL EXPENDITURES	11,446.08	5,500.00	4,500.00
REVENUES OVER/(UNDER) EXPENDITURES	(6,886.80)	0.00	0.00

CITY OF SILSBEE
DETAILED BUDGET

040-TOURISM FUND

REVENUES	2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET

CITY OF SILSBEE
DETAILED BUDGET

040-TOURISM FUND

EXPENDITURES		2024-2025 ACTUAL	2025-2026 ESTIMATED	2026-2027 BUDGET
TOURISM				
SUPPLIES				
SUNDRY CHARGES				
040-018-507.08	CRUISE -N- SILSBEE	2,900.00	1,500.00	1,233.00
040-018-507.13	CHRISTMAS IN THE BIG THICKET	0.00	0.00	1,233.00
040-018-507.18	ICE HOUSE MUSEUM	2,500.00	1,500.00	0.00
040-018-507.20	CHAMBER OF COMMERCE	4,046.08	1,000.00	800.00
040-018-507.25	P & V ARTS COUNCIL	2,000.00	1,500.00	1,234.00
TOTAL SUNDRY CHARGES		11,446.08	5,500.00	4,500.00
TOTAL TOURISM		11,446.08	5,500.00	4,500.00
TOTAL EXPENDITURES		11,446.08	5,500.00	4,500.00
REVENUES OVER/(UNDER) EXPENDITURES		(11,446.08)	(5,500.00)	(4,500.00)