City of Gholson
Approved Budget
Fiscal Year October 2026 – September 2027
August 25, 2026

CITY OF GHOLSON
FISCAL YEAR 2026-2027
BUDGET COVER PAGE

This budget will raise more revenue from property taxes than last year's budget by an amount of **$678.00** which is **0.76 (%)** 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 **$1,416.00**.

The members of the governing body voted on the **2026-2027 Fiscal Year Budget** as follows:

For: Sandra Gonzales, Melissa Sparks Teal, Josh Rager, and Taylor Jackson
Against: None
Present and Not Voting: None
Absent: Keith Kilgo (resigned 8/20/2026)

Property Tax Rate Comparison:

	2026-2027	2025-2026
Property Tax Rate:	$0.090000/100	$0.090000/100
No-New-Revenue Tax Rate:	$0.089712/100	$0.039843/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.090750/100	$0.040020/100
Voter-Approval Tax Rate:	$0.109435/100	$0.094943/100
Debt Rate:	$0.000000/100	$0.000000/100

Total debt obligation for City of Gholson secured by property taxes: $0.00

FUNDS RECEIVEABLE FOR FISCAL YEAR 2026-2027

ACCOUNT	DESCRIPTION	Sub Object	Object	Fund Totals	Funds Received	% of Total	
12	Outstanding Obligations			0			
22	Cash On Hand			$912,891.00			
22 01	Checking Account		$388,070.00				
22 01 01	General Checking	$388,070.00					
22 01 02	Covid						
22 02	Savings Accounts		$3,598.00				
22 02 01	General Savings	$3,598.00					
22 02 02	Covid Savings						
22 03	Tex Pool		$375,376.00				
22 03 01	General Fund	$375,376.00					
22 03 02	Covid Fund						
22 04	Certificates of Deposits		$145,847.00				
22 04 01	CD # 693						
22 04 02	CD # 753						
22 04 03	CD # 3933						
22 04 04	CD# 6164	$145,847.00					
42	Funds Receiveable For Year			$247,065.00			
42 01	Ad Valorum Taxes		$90,855.00				
42 01 01	Year 24-25	$89,855.00					
42 01 02	Delinquent Taxes	$1,000.00					
42 02	Sales Taxes	$110,000.00	$110,000.00				
42 03	Franchise Taxes		$13,289.00				
42 03 01	Southwestern Bell	$200.00					
42 03 02	Comcast	$30.00					
42 03 03	Hilco	$9,159.00					
42 03 04	Oncor	$3,900.00					
42 04	Interest						
42 04 01	CD's		$2,665.00				
42 04 01 01	CD #693						
42 04 01 02	CD #753						
42 04 01 03	CD #3933						
42 04 01 04	CD #6164	$2,665.00					
42 04 02	General Savings						
42 04 03	CLFRF						
42 05	Tex Pool		$23,700.00				
42 05 01	General Fund	$23,000.00					
42 05 02	CLFRF Fund						
42 06	Delinquent Taxes Penalty P&I	$700.00					
42 07							
42 08	Grants						
42 09	Reimbursements		$6,556.00				
42 09 01	TML						
42 09 02	Culverts / Roads	$5,000.00					
42 09 03	Mayor						
42 09 04	Request From City						
42 09 05	GWSC (Gholson Water)						
42 09 06	Legal						
42 09 07	Sales Tax						
42 10	Fees						
42 10 01	Child Safety Fund	$1,440.00					
42 10 02	Opioid	$116.00					
42 11	Festival Income						
TOTAL RECEIVEABLES:				$247,065.00			
IV. FUNDS AVAILABLE FOR YEAR (TOTAL REVENUE)				$1,159,956.00			
V. ESTIMATED REVENUE TO COVER PROPOSED BUDGET FOR YEAR				$247,065.00			
VI. ESTIMATED TAX RATE TO COVER BUDGET FOR YEAR							
EXPENDITURES FOR FISCAL YEAR				$321,298.00			

ITEMIZED BUDGET FISCAL YEAR 2026-2027 ESTIMATED EXPENDITURES

Account	Description	Sub Object	Object	Fund Totals	YTD Expenditures	Over/Under Budget	% of Budget
10	Road Improvements			$133,500.00		$133,500.00	
10 01	Chip and Seal		$105,000.00				
10 02	Pothole / Road Patch		$25,000.00				
10 03	Crack Seal						
10 04	Labor / Equipment (Shredding & Trees Cty.)		$3,500.00			$3,500.00	
10 05	County Engineer						
20	City Secretary / Payroll			$41,384.00		$41,384.00	
20 01	Salary		$36,400.00				
20 02	Payroll Tax		$3,484.00				
20 02 01	Workers Comp						
20 02 02	Texas Unemployment Tax	$171.00					
20 02 03	Social Security Tax	$2,785.00					
22 02 04	Medicare Tax	$528.00					
20 03	Conferences / Meetings		$1,500.00				
20 04	Meals						
20 05	Lodging / Motel / Hotel						
20 06	Mileage Reimbursement for Secretary	$1,500.00					
20 07	Training Conf.						
20 08	Fees/Dues Membership in Organizations						
30	Fees / Dues For City			$9,134.00		$9,134.00	
30 01	TX Municipal League (TML) {E}		$684.00				
30 02	McLennan County Appraisal Dist (MCAD) {E}		$1,000.00				
30 03	McLennan County Tax Office (MCTO) {E}		$1,450.00				
30 04	Heart of Texas Council of Govt. (HOTCOG) {E}		$200.00				
30 05	McLennan County Health Dept. (MCHD) {E}		$5,500.00				
30 06	Smart Buy {E}		$100.00				
30 07	Bank / Credit Card Fees		$200.00				
30 08	Sales Tax Paid						
40	Elections			$1,200.00		$1,200.00	
40 01	Mayor / City Council		$1,200.00				
40 02	Petitioned Elections						
50	Insurance {E}			$6,040.00		$6,040.00	
50 01	Building / Property {E}		$6,040.00				
50 01 01	Cyber Security {E}	$1,500.00					
50 01 02	Errors / Omissions Liability {E}	$1,400.00					
50 01 03	Real / Personal Property {E}	$1,100.00					
50 01 04	General Liability {E}	$800.00					
50 01 05	Workman's Comp. {E}	$1,000.00					
50 01 06	Bonded Ins. (Council / Secretary) {E}	$240.00					
50 02	City Park						
50 02 01	Liability {E}						
50 02 02	Park Facilities / Equipment						
60	Legal / Professional			$27,800.00		$27,800.00	
60 01	Attorney Retainer {E}		$24,000.00				
60 02	Litigation Expenses						
60 03	Legal Fees (Surveys,Studies, etc.)						
60 04	Audit {E}		$1,600.00				
60 05	Accounting / Bookkeeping {E}						
60 06	Quickbooks {E}		$2,200.00				
70	Office Expenses			$1,140.00		$1,140.00	
70 01	Copy Paper		$500.00				
70 02	Office Supplies (See Footnote #1)		$150.00				
70 03	Copy Toner						
70 04	Flags		$150.00				

Account	Description	Sub Object	Object	Fund Totals	YTD Expenditures	Over/Under Budget	% of Budget
70 05	Postage		$100.00				
70 06	Cleaning Suppliers / Toiletries		$100.00				
70 07	Breakroom		$140.00				
70 07 01	Water / Drinks	$70.00					
70 07 02	Supplies	$70.00					
80	Maintenance / Repairs			$14,700.00		$14,700.00	
80 01	Building		$7,500.00				
80 02	Grounds (City Hall) {E}		$2,200.00				
80 03	Drainage						
80 04	Culverts / Driveways		$5,000.00				
80 05	City Park						
90	Utilities {E}			$6,725.00		$6,725.00	
90 01	Water {E}		$500.00				
90 01 01	Building {E}	$500.00					
90 01 02	City Park{E}						
90 02	Electric {E}		$2,725.00				
90 02 01	Building {E}	$2,500.00					
90 02 02	City Park						
90 02 03	Siren {E}	$225.00					
90 03	Telephone {E}		$1,100.00				
90 04	Internet {E}		$2,100.00				
90 05	Broadcast of Meetings (ZOOM) {E}		$300.00				
100	Contracted Services			$48,175.00		$48,175.00	
100 01	City Clean Up		$13,800.00				
100 01 01	Dumpsters	$9,000.00					
100 01 02	Tire Disposal	$3,200.00					
100 01 03	Pay for Overseer	$1,600.00					
100 02	Tree Removal / Trim		$15,000.00				
100 03	Copier Lease {E}		$3,000.00				
100 04	Scanning Service		$6,251.00				
100 05	Website {E}		$3,500.00				
100 06	Trash Service {E}		$450.00				
100 06 01	Building {E}	$450.00					
100 06 02	City Park {E}						
100 07	Pest Control {E}						
100 08	Computer Maintenance {E}		$1,200.00				
100 09	Software Upgrade		$1,000.00				
100 10	Advertising		$474.00				
100 10 01	Request for Proposals	$249.00					
100 10 02	Public Notice Hearings (Budget / Tax Rate)	$225.00					
100 11	Security Off-Duty Officer {E}		$3,500.00			$3,500.00	
110	Capital Outlay						
110 01	Building						
110 02	Equipment (See Footnote #2)						
110 03	Furniture						
120	Training Mayor / City Council			$500.00		$500.00	
120 01	Workshop Fees		$500.00				
120 02	Meals						
120 03	Lodging						
120 04	Travel Reimbursement						
130	Training Planning and Zoning Commission			$500.00		$500.00	
130 01	Workshop Fees		$500.00				
130 02	Meals						
130 03	Lodging						
130 04	Travel Reimbursement						
140	Training Budget Committee			$500.00		$500.00	
140 01	Workshop Fees		$500.00				

Account	Description	Sub Object	Object	Fund Totals	YTD Expenditures	Over/Under Budget	% of Budget
140 02	Meals						
140 03	Lodging						
140 04	Travel Reimbursement						
150	Interlocal Agreements Non-Profits {E}			$10,000.00		$10,000.00	
150 01	Gholson VFD {E}		$5,000.00				
150 02	West EMS {E}		$5,000.00				
160	Community Services			$20,000.00		$20,000.00	
160 01	City Park		$20,000.00				
160 01 01	Picnic Tables						
160 01 02	Play Ground Equipment						
160 01 03	Walking Path						
160 01 04	Park Supplies						
160 02	Fencing						
160 03	Gholson Fest						
160 03 01	Entertainment						
160 03 02	Advertising						
160 03 03	Port-a-Potty						
160 03 04	Clean Up						
160 03 05	Rentals						
160 03 06	Insurance						
160 03 07	Security						
160 03 08	Bond						
160 03 09	Supplies						
170	US Treasury Dept						
170 01	Refund of CLFRE Funds						
	TOTAL PROPOSED BUDGET			$321,298.00			
	TOTAL PROPOSED RECEIVEABLE FUNDS			$247,065.00			
	SURPLUS (+ / -)			-$74,233.00			
	% INCREASE / DECREASE IN BUDGET			-30.0%			
	ENCUMBERED FUNDS (Fixed Costs)			$73,349.00			
	REMAINDER AFTER ENCUMBERED FUNDS			$173,716.00			

Footnote #1 : Includes Pens, Pencils, Paper Clips, Folders, Staples, Sticky Notes, etc.
Footnote #2: includes Computers, Generator, Propane Tank, etc.

RECOMMENDATION BY BUDGET COMMITTEE THE PROPOSED BUDGET / TAX RATE TO THE GHOLSON CITY COUNCIL FOR FISCAL YEAR __2026-2027_____ ON THIS __30th__ DAY OF JULY, 2026 . ATTESTED TO BY BUDGET COMMITTEE:

SIGNATURES OF BUDGET COMMITTEE:

Billy C Sparks ______ CHAIR
Lani McFarland ______ VICE-CHAIR
[illegible] ______ SECRETARY
[illegible] ______ COMMITTEE MEMBER
Vivian Bafford ______ COMMITTEE MEMBER