

CITY OF RICHWOOD

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$144,709, which is a 6.1 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 \$37,883.

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

For:

Against:

Present and not Voting:

Absent:

Property Tax Rate Comparison

	<u>2025-2026</u>	<u>2024-2025</u>
Property Tax Rate:	\$0.557993/100	\$0.535799/100
No New Revenue Tax Rate:	\$0.544732/100	\$0.502454/100
No New Revenue Maintenance & Operations Tax Rate:	\$0.453091/100	\$0.416820/100
Voter Approval Tax Rate:	\$0.565874/100	\$0.431408/100
Debt Rate:	\$0.091641/100	\$0.085634/100

Total debt obligation for CITY OF RICHWOOD secured by property taxes:
\$ 456,497.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Richwood
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

FY 2025-2026 BUDGET ORDINANCE - EXHIBIT A

**City of Richwood
FY 2025-2026 Budget - 10/1/2025 - 9/30/2026
Consolidated Fund Summary**

	2022	2023	2024	2025	2026
REVENUES & SOURCES OF FUNDS	Actual	Actual	Actual	Budget	Proposed Budget
Major & Other Operating Funds					
General Fund	3,266,128	3,299,168	4,384,329	3,746,535	3,956,794
I&S Debt Service Fund	470,910	472,218	487,138	460,497	505,202
Crime Control & Prevention District Fund	185,174	165,804	182,187	164,500	180,000
Court Technology & Security Funds	449	18,209	5,385	7,100	8,000
Beautification Fund	21,567	20,746	21,055	20,000	20,100
Transportation Fund	327,967	922,718	331,513	1,022,000	320,000
Water & Sewer Fund	2,819,117	2,752,428	2,980,006	3,063,762	3,335,617
Subtotal	7,091,312	7,651,291	8,391,613	8,484,394	8,325,713
Contingency & Capital Reserve Funds					
Equip Replacement Fund	46,870	48,154	93,233	65,000	65,000
General Contingency Fund	252,628	280,000	344,098	329,828	276,325
Inflow & Infiltration (I&I Fund)	34,000	34,000	33,892	34,000	34,000
Utility Capital Improvement Project Fund	349,374	36,484	249,048	22,000	22,000
Subtotal	682,872	398,638	720,271	450,828	397,325
Total Revenues & Sources	7,774,184	8,049,929	9,111,884	9,835,222	8,723,038
EXPENDITURES & USES OF FUNDS					
Major & Other Operating Funds					
General Fund	3,185,977	3,332,879	4,599,986	4,597,246	3,856,794
I&S Debt Service Fund	499,018	489,268	490,655	455,439	503,644
Crime Control & Prevention District Fund	130,779	97,910	194,264	193,000	195,000
Court Technology & Security Funds	0	15,210	10,958	4,000	4,000
Beautification Fund	21,200	15,459	10,039	13,600	18,600
Transportation Fund	76,062	1,976,408	345,024	1,004,000	137,103
Water & Sewer Fund	2,428,253	2,470,889	3,148,285	2,980,526	3,286,336
Subtotal	6,341,289	8,398,023	8,799,211	9,247,811	8,001,477
Contingency & Capital Reserve Funds					
Equip Replacement Fund	59,719	0	0	65,000	75,000
General Contingency Fund	0	0	882,774	0	0
Inflow & Infiltration (I&I Fund)	10,000	0	70,000	0	0
Utility Capital Improvement Project Fund	88,201	37,000	9,200	0	0
Subtotal	157,920	37,000	961,974	65,000	75,000
TOTAL EXPENDITURES & USES OF FUNDS	6,499,209	8,435,023	9,761,185	9,312,811	8,076,477

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
Change in Fund Balance					
Revenue					
Taxes					
10.294103 Ad Valorem Taxes	1,865,691	1,956,110	2,150,964	2,382,935	2,527,644
10.294104 Delinquent Taxes	35,179	8,618	14,950	15,000	15,000
10.294105 Penalty & Interest	19,208	10,199	4,224	15,000	15,000
10.294111 Franchise Taxes	208,455	196,836	174,926	196,000	196,000
10.294117 Sales Tax	730,140	640,036	695,053	650,000	710,000
Total Taxes	2,858,672	2,811,798	3,040,118	3,258,935	3,463,644
Licenses and permits					
10.294106 Licenses & Permits	4,580	8,274	8,695	10,000	6,000
10.294107 Building Permits	77,751	81,169	63,996	65,000	75,000
10.294114 Animal Fines/Licenses	220	80	145	150	150
Total Licenses and permits	82,551	89,523	72,835	75,150	81,150
Intergovernmental revenue					
10.294113 Intergovernmental Rev	15,946	90,326	12,941	10,000	10,000
Total Intergovernmental revenue	15,946	90,326	12,941	10,000	10,000
Charges for services					
10.294118 Municipal Building Rentals	7,570	8,950	7,385	7,000	8,000
Total Charges for services	7,570	8,950	7,385	7,000	8,000
Fines and forfeitures					
10.294109 Municipal Court	105,892	119,226	78,482	110,000	95,000
Total Fines and forfeitures	105,892	119,226	78,482	110,000	95,000
Special Revenues					
10.054251 Revenues - Police Officer Training - LEOES	940	944	0	1,000	0
10.054252 Revenues - Accident, Police Report & Arrest Fees	61	30	45	50	0
10.054257 Revenues - Police outreach donations	0	7,050	0	0	0
10.604252 Revenues - Seizure & Forfeiture-non Section 59	0	0	3,316	0	0
Total Special Revenues	1,001	8,024	3,361	1,050	0
Interest					
10.294110 Interest Earnings	9,991	91,081	94,575	55,000	55,000
Total Interest	9,991	91,081	94,575	55,000	55,000
Miscellaneous revenue					
10.294108 Inspection Fees	30,360	30,335	34,975	30,000	35,000
10.294112 Miscellaneous Income	16,350	30,354	25,352	13,000	15,000
10.294121 Parks & Recreation - Park Pavillion Rentals	3,575	3,025	3,800	3,500	1,500
10.294126 Parks & Recreation - Sports Field Rental	0	1,525	1,400	1,400	1,000
10.294129 Ambulance fee revenue	0	0	101,332	101,500	101,500

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
Total Miscellaneous revenue	50,285	65,239	166,859	149,400	154,000
Total Revenue	3,131,908	3,284,167	3,476,555	3,666,535	3,866,794
Expenditures					
General Government					
Administration					
10.015101 Administrative Expense	0	0	15,978	0	0
10.015103 Salaries & Wages	347,526	356,955	408,651	439,415	463,776
10.015104 Overtime	364	200	18,610	1,000	1,021
10.015105 Retirement	41,917	44,260	56,551	56,285	59,231
10.015107 Medicare	5,051	5,150	6,163	6,386	6,740
10.015110 Workmen's Compensation Ins	1,702	2,521	3,922	4,724	3,154
10.015115 Hospitalization	41,715	47,136	78,941	71,119	72,239
10.015120 Unemployment Insurance	1,510	45	62	585	585
10.015125 Cellphone Allowance	135	1,620	1,620	2,730	2,730
10.015126 Vehicle Allowance	6,250	6,000	6,275	6,500	6,500
10.015130 Training & Travel	5,459	12,307	7,520	8,000	8,000
10.015175 Longevity Pay	1,400	0	0	1,400	1,220
10.015180 Certification Pay	0	0	788	975	975
10.015201 Food	2,395	5,639	3,936	5,000	3,000
10.015210 Office Supplies	2,756	3,689	3,339	5,000	5,000
10.015215 Custodial Supplies	1,403	725	0	1,000	1,000
10.015225 Books & Periodicals	129	275	553	500	500
10.015240 Expendable Operating Supplies	5,535	4,932	6,066	8,000	6,000
10.015310 Building & Grounds M&R	283	1,852	2,700	12,480	2,000
10.015320 Office Furniture/Fixture M&R	1,120	226	0	1,000	1,000
10.015341 Postage & Shipping	1,464	3,149	2,804	3,000	3,000
10.015410 Electricity	12,634	10,761	13,791	13,500	15,600
10.015420 Telephone	5,213	820	1,203	850	1,400
10.015430 Natural Gas	416	759	651	950	900
10.015510 Elections	3,547	5,564	0	6,000	4,000
10.015550 Information Technology Services	48,150	54,314	53,777	80,562	83,682
10.015556 Contractural Services - Taxes	11,203	14,607	21,410	14,000	14,000
10.015560 Engineering	11,186	8,023	13,608	213,000	13,000
10.015570 Attorney's Fees	17,189	39,317	36,966	40,000	40,000
10.015571 Settlement costs	0	0	0	0	28,333
10.015572 Economic Development	1,200	1,200	1,500	1,500	1,500
10.015580 Auditor's Fees	43,900	43,900	46,900	47,000	47,000
10.015595 Professional Services	4,650	5,380	8,070	0	0
10.015596 Administrative fees - Benefits				0	1,000
10.015610 Credit Card Discount Fees	1,622	1,207	2,222	2,000	2,000

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
10.015640 Insurance - Bldg/Liab/Bond	31,906	64,772	71,843	84,351	72,019
10.015660 Dues & Subscriptions	13,697	17,267	17,198	16,000	16,000
10.015685 Publishing & Advertising	10,002	7,536	5,173	5,000	5,000
10.015910 Office Equipment	0	2,973	2,176	3,500	3,500
10.015930 Equipment	0	35,569	0	0	0
10.015935 Operating Lease - Copier	4,092	4,554	5,180	3,655	3,655
Total Administration	690,959	815,203	926,148	1,166,967	1,000,260
Judicial					
10.065103 Salaries & Wages	51,326	53,399	40,499	7,200	7,200
10.065104 Overtime	0	67	0	0	
10.065105 Retirement	5,754	6,157	4,819	446	446
10.065107 Medicare	738	768	587	549	549
10.065110 Workmen's Compensation Ins	277	520	468	68	40
10.065115 Hospitalization	8,298	9,526	10,177	0	0
10.065120 Unemployment Insurance	386	16	61	94	94
10.065130 Training & Travel	1,072	1,231	2,130	1,500	2,500
10.065175 Longevity Pay	125	0	0	0	0
10.065180 Certification Pay	603	590	600	650	1,300
10.065210 Office Supplies	1,521	0	34	0	0
10.065225 Books & Periodicals	56	0	0	300	150
10.065240 Expendable Operating Supplies	91	0	0	0	0
10.065550 Information Technology Services	7,282	7,030	7,000	8,700	10,000
10.065565 Jury Expense	0	0	0	250	150
10.065570 Attorney's Fees	12,716	7,577	8,135	10,000	8,000
10.065660 Dues & Subscriptions	205	260	110	500	500
Total Judicial	90,449	87,142	74,619	30,257	30,929
Permitting & Inspections					
10.105102 Contract Labor	35,632	34,021	30,729	35,000	35,000
10.105240 Expendable Operating Supplies	1,474	387	233	1,000	500
Total Permitting & Inspections	37,105	34,408	30,961	36,000	35,500
Special Revenue Expenditures					
10.055291 Expenditures - Police Training - LEOES	1,142	0	495	1,500	1,500
Total Special Revenue Expenditures	1,142	0	495	1,500	1,500
Total General Government	819,655	936,753	1,032,223	1,234,724	1,068,189
Public Safety					
Police Department					
10.055103 Salaries & Wages	554,174	611,517	546,225	627,004	716,628
10.055104 Overtime	41,559	42,561	61,311	65,000	65,000
10.055105 Retirement	71,508	80,425	79,630	92,163	99,527

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
10.055107 Medicare	8,629	9,462	8,769	10,034	11,334
10.055110 Workmen's Compensation Ins	7,493	14,773	13,104	13,104	17,624
10.055115 Hospitalization	77,456	90,896	142,184	142,237	144,479
10.055120 Unemployment Insurance	2,284	106	142	1,170	1,170
10.055125 Cellphone Allowance	45	540	540	910	910
10.055175 Longevity	2,025	0	438	2,000	1,235
10.055180 Certification Pay	6,276	6,263	4,788	6,825	6,825
10.055190 Uniforms	3,000	0	0	0	0
10.055201 Food	360	709	529	1,000	1,000
10.055210 Office Supplies	2,030	884	1,286	1,200	1,200
10.055215 Custodial Supplies	439	107	77	150	150
10.055220 Tools	2,083	1,075	1,107	1,500	1,500
10.055230 Gas, Oil, & Lubricants	44,281	42,221	34,047	40,000	35,000
10.055240 Expendable Operating Supplies	873	3,381	2,164	2,350	2,300
10.055260 Emergency Management	347	247	100	500	500
10.055287 Community Outreach	0	5,312	6,140	0	0
10.055310 Building & Grounds M&R	300	105	1,070	0	0
10.055320 Office Furniture/Fixture M&R	474	402	379	400	400
10.055340 Vehicle M&R	28,674	30,433	21,875	17,000	25,000
10.055350 Radar M&R	200	0	265	0	0
10.055360 Radio M&R	327	3,681	4,194	5,500	5,500
10.055365 Other Equipment M&R	952	294	1,113	1,200	1,200
10.055420 Telephone	17,423	19,734	16,889	19,500	6,600
10.055540 Dispatch Services	71,796	132,251	128,584	160,216	160,216
10.055542 Jail Expense	0	184	0	2,500	2,500
10.055550 Information Technology Services	56,393	20,835	19,713	23,000	20,000
10.055558 Animal Control	15,278	40,000	40,000	40,000	40,000
10.055570 Attorney's Fees	0	3,318	0	1,000	1,000
10.055595 Professional Services/Testing	1,355	0	15	2,000	2,000
10.055630 Insurance - Motor Vehicles	6,602	6,935	4,898	4,772	4,792
10.055640 Insurance - Bldg/Liab/Bond	5,752	7,394	7,981	6,741	7,078
10.055660 Dues & Subscriptions	3,052	1,323	2,363	3,200	3,200
10.055685 Publishing & Advertising	326	0	0	500	500
10.055935 Operating Lease - Equipment	4,621	2,010	2,550	1,827	3,654
10.055940 Special Equipment	0	1,968	4,941	0	0
Total Police Department	1,044,359	1,181,376	1,159,499	1,296,503	1,390,022
Fire Department					
10.075106 Pension	25,230	15,800	15,600	21,000	21,000
10.075110 Workmen's Compensation Ins	1,934	2,961	2,278	3,200	2,323
10.075130 Training & Travel	0	4,049	4,948	3,000	3,000

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
10.075190 Uniforms	10,735	4,089	6,835	15,000	15,000
10.075201 Food	1,146	1,705	1,444	1,000	1,500
10.075210 Office Supplies	420	52	0	0	0
10.075220 Tools	9,482	21,150	34,803	10,000	10,000
10.075230 Gas, Oil, & Lubricants	5,967	4,628	2,531	6,000	3,000
10.075240 Expendable Operating Supplies	0	571	1,154	1,000	1,000
10.075310 Building & Grounds M&R	2,709	11,843	1,320	10,000	10,000
10.075340 Vehicle M&R	25,812	22,622	17,692	28,000	28,000
10.075360 Radio M&R	0	2,089	0	1,000	1,000
10.075365 Other Equipment M&R	3,583	11,649	9,941	8,000	10,000
10.075410 Electricity	2,029	1,854	1,945	2,000	3,000
10.075420 Telephone	3,889	3,492	3,905	3,750	2,500
10.075430 Natural Gas	325	367	449	400	400
10.075566 Contractural Services - Ambulance	141,716	153,244	158,311	160,000	177,569
10.075630 Insurance - Motor Vehicles	12,178	11,944	13,105	12,770	12,823
10.075640 Insurance - Bldg/Liab/Bond	4,545	11,339	25,867	31,376	25,137
10.075660 Dues & Subscriptions	8,249	9,756	7,759	6,500	6,500
10.075930 Equipment	22,574	5,893	243	25,000	25,000
10.075935 Capital Lease (Fire) - Principal	20,590	21,400	23,103	23,101	25,642
10.075936 Capital Lease (Fire) - Interest	12,122	11,312	9,609	9,611	7,070
10.075940 Special Equipment	0	0	0	2,000	0
Total Fire Department	320,035	334,465	342,844	383,708	391,464
Code Enforcement					
10.095103 Salaries & Wages	0	39,045	53,238	56,589	60,559
10.095104 Overtime	0	0	1,138	0	0
10.095105 Retirement	0	4,407	7,080	7,225	7,713
10.095107 Medicare	0	523	788	821	878
10.095110 Workmen's Compensation Ins	0	0	400	458	472
10.095115 Hospitalization	0	8,027	15,290	14,224	14,448
10.095120 Unemployment Insurance	0	13	9	117	117
10.095125 Cell Phone allowance	0	0	0	0	910
10.095130 Training & Travel	500	625	857	3,000	2,000
10.095175 Longevity Pay	0	0	0	125	125
10.095210 Office Supplies	40	0	0	1,500	500
10.095225 Books & Periodicals	0	0	66	0	500
10.095230 Gas, Oil, & Lubricants	0	342	1,169	1,200	900
10.095240 Expendable Operating Supplies	125	428	1,870	3,500	2,000
10.095340 Vehicle M&R	0	0	61	1,000	500
10.095570 Attorney's Fees	0	0	680	1,000	1,000
10.095630 Insurance - Motor Vehicles	0	0	522	509	511

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
10.095660 Dues & Subscriptions	0	0	141	300	300
Total Code Enforcement	665	53,410	83,309	91,568	93,433
Total Public Safety	1,365,058	1,569,251	1,585,651	1,771,779	1,874,919
Public Works					
City Maintenance					
10.025102 Contract Labor	0	0	1,920	0	0
10.025103 Salaries & Wages	70,779	67,014	81,536	132,085	130,129
10.025104 Overtime	6,176	4,867	9,829	7,500	7,500
10.025105 Retirement	9,140	8,770	11,901	17,831	17,556
10.025107 Medicare	1,056	1,016	1,302	2,024	1,996
10.025110 Workmen's Compensation Ins	1,271	1,918	2,530	3,975	3,312
10.025115 Hospitalization	16,287	18,258	36,084	42,671	43,344
10.025120 Unemployment Insurance	504	23	105	351	351
10.025130 Training & Travel	0	5	136	0	0
10.025175 Longevity Pay	250	0	0	375	500
10.025190 Uniforms	605	1,017	1,000	2,670	2,670
10.025201 Food	0	150	57	0	0
10.025210 Office Supplies	229	4	10	0	0
10.025215 Custodial Supplies	193	118	255	200	200
10.025220 Tools	3,621	1,867	2,468	3,000	3,000
10.025230 Gas, Oil, & Lubricants	5,777	8,248	6,960	3,000	3,500
10.025240 Expendable Operating Supplies	4,347	4,760	4,389	4,000	5,000
10.025245 Dump Charges	4,756	4,082	4,312	5,000	5,000
10.025270 Chemicals	755	2,434	6,885	6,500	7,000
10.025310 Building & Grounds M&R	29,271	10,667	37,633	46,000	35,000
10.025340 Vehicle M&R	6,787	14,782	7,062	2,500	1,500
10.025360 Radio M&R	150	360	360	360	360
10.025365 Other Equipment M&R	12,996	21,037	27,793	5,000	19,000
10.025376 Signs M&R	6,102	3,146	2,201	3,000	2,000
10.025410 Electricity	29,220	36,288	39,708	38,000	43,500
10.025420 Telephone	756	538	2,753	3,780	1,550
10.025430 Natural Gas	150	0	84	350	0
10.025630 Insurance - Motor Vehicles	2,621	2,754	3,495	3,691	2,946
10.025640 Insurance - Bldg/Liab/Bond	6,189	15,886	11,616	14,403	12,229
10.025660 Dues & Subscriptions	0	17	721	1,680	1,680
10.025685 Publishing & Advertising					
10.025930 Equipment	59,422	133,680	275,873	65,000	75,000
Total City Maintenance	279,543	363,705	580,978	414,946	425,823
Parks and Recreation					

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
10 General Fund

	2022	2023	2024	2025	2026
	Actual	Actual	Actual	Budget	Proposed Budget
10.085215 Custodial Supplies	1,139	1,725	1,281	2,000	2,000
10.085220 Tools	373	536	1,156	500	750
10.085240 Expendable Operating Supplies	279	509	202	300	500
10.085270 Chemicals	1,196	1,325	2,348	2,000	2,000
10.085310 Building & Grounds M&R	25,563	10,283	18,524	20,000	20,000
10.085365 Other Equipment M&R	8,154	11,459	10,148	7,000	7,000
10.085410 Electricity	3,222	2,936	3,226	3,600	3,200
10.085630 Insurance - Motor Vehicles	524	551	602	509	589
10.085640 Insurance - Bldg/Liab/Bond	6,441	9,168	11,061	13,059	10,999
10.085851 Parks & Recreation	4,909	5,994	1,884	6,000	6,000
Total Parks & Recreation	51,800	44,486	50,432	54,968	53,038
Emergency/Disaster				0	0
Total Expenditures	2,731,983	2,920,227	4,265,986	3,476,417	3,421,969
Other Financing Sources and Uses					
Sources					
10.974950 Transfer from General Fund Contingency	0	0	882,774	0	0
10.974959 Transfer from Fund Balance	0	0	0	900,000	0
10.974960 Transfer from CCPD	74,500	15,000	25,000	15,000	15,000
10.974962 Transfer from Replacement Fund	59,719	0	0	65,000	75,000
Total Sources	134,219	15,000	907,774	980,000	90,000
Uses					
10.985950 Contingency Fund	252,628	280,000	290,000	325,000	276,325
10.985961 Transfer to Water/Sewer Fund	0	0	0	0	88,500
10.985962 Transfer to Replacement - Vehicles	20,000	20,000	20,000	30,000	30,000
10.985963 Transfer to Beautification	5,000	5,000	5,000	5,000	5,000
10.985964 Transfer to Transportation	0	50,000	0	700,000	0
10.985965 Transfer to Replacement - Equipment	4,000	4,000	4,000	5,000	5,000
10.985967 Transfer to Replacement- Fire Dept	20,000	20,000	15,000	30,000	30,000
Total Uses	454,128	423,991	334,000	1,095,000	434,825
Total Other Financing Sources and Uses	-319,910	-408,991	573,774	-115,000	-344,825
Total Change in Fund Balance	80,015	-45,051	-215,656	75,118	100,000

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
15 Crime Control and Prevention

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Change in Fund Balance					
Revenue					
15.604117 Sales Tax	185,074	158,492	167,690	160,000	170,000
15.604110 Interest Earnings	100	6,192	14,497	4,500	10,000
15.604287 Police Outreach Donations	0	1,120	0	0	0
Total Revenue	185,174	165,804	182,187	164,500	180,000
Expenditures					
15.605130 Training & Travel	6,438	12,438	7,269	15,000	25,000
15.605190 Uniforms	1,838	6,624	6,305	10,000	15,000
15.605220 Tools	0	15,018	40,732	28,000	20,000
15.605287 Community Outreach	13,953	10,110	8,236	10,000	10,000
15.605920 Motor Vehicles	34,050	38,720	103,340	60,000	80,000
15.605930 Equipment	0	0	3,382	55,000	30,000
Total Expenditures	56,279	82,910	169,264	178,000	180,000
Other Financing Sources and Uses					
Sources					
15.974959 Transfer from Fund Balance					
Uses					
15.975960 Transfer to General Fund	74,500	15,000	25,000	15,000	15,000
Total Uses	74,500	15,000	25,000	15,000	15,000
Total Change in Fund Balance	54,395	67,894	-12,077	-28,500	-15,000

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
17 Court Security & Technology

	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Proposed Budget
Change in Fund Balance					
Revenue					
17.044253 Revenues - Court Security & Technology	449	6,870	5,385	7,100	8,000
Total Revenue	449	6,870	5,385	7,100	8,000
Expenditures					
17.045293 Expenditures - Court Security & Technology	0	15,241	10,958	4,000	4,000
Total Expenditures	0	15,241	10,958	4,000	4,000
Total Change in Fund Balance	449	-8,371	-5,573	3,100	4,000

Fund 17 is now combined with Fund 18. Historical numbers shown are representative of both funds.

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
20 Beautification

	2022	2023	2024	2025 Budget	2026 Proposed Budget
	Actual	Actual	Actual		
Change in Fund Balance					
Revenue					
20.614124 Beautification Revenues	15,423	15,531	14,955	15,000	14,500
20.614110 Interest Earnings	0	0	0	0	600
20.614112 Miscellaneous Income	0	215	1,100	0	0
20.614114 Community Garden Membership Fees	485	0	0	0	0
20.614115 Farmers Market Revenue	659	0	0	0	0
Total Revenue	16,566	15,746	16,055	15,000	15,100
Expenditures					
20.615102 Contract Labor	7,610	8,925	4,500	7,000	7,000
20.615130 Training & Travel	5,043	1,529	172	500	500
20.615210 Office Supplies	85	37	32	200	100
20.615220 Tools	0	0	0	200	100
20.615240 Expendable Operating Supplies	836	1,319	1,805	2,500	3,200
20.615310 Building & Grounds M&R	1,798	0	720	1,000	6,000
20.615660 Dues & Subscriptions	403	941	881	1,000	200
20.615685 Publishing & Advertising	840	0	0	200	500
20.615695 Special Services - Miscellaneous	1,000	0	378	500	500
20.615930 Equipment	0	1,028	0	500	500
20.615950 Community Garden (line removed as of 2025)	3,585	1,680	1,552	0	
Total Expenditures	21,199	15,459	10,039	13,600	18,600
Other Financing Sources and Uses					
Sources					
20.974963 Transfer from General Fund	5,000	5,000	5,000	5,000	5,000
Total Sources	5,000	5,000	5,000	5,000	5,000
Total Change in Fund Balance	367	5,287	11,016	6,400	1,500

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
25 Transportation - Streets, Sidewalks & Drainage

	2022	2023	2024	2025 Budget	2026 Proposed Budget
	Actual	Actual	Actual		
Change in Fund Balance					
Revenue					
25.404126 Sales Tax - Streets	182,604	160,009	173,763	160,000	170,000
25.404125 Transportation Fee	141,660	142,755	144,299	144,000	144,000
25.404110 Interest Earnings	3,703	23,366	13,451	18,000	6,000
Total Revenue	327,967	326,129	331,513	322,000	320,000
Expenditures					
25.405242 Contracts and Services	0	0	9,950	0	
25.405380 Streets M&R	69,739	232,864	50,671	208,000	50,000
25.405382 Sidewalks M&R	235	3,615	0	48,000	
25.405385 Drainage M&R	6,088	53,573	19,293	48,000	87,103
25.405915 Capital Expenditures - Streets	0	406,060	264,989	0	
25.405916 Capital Expenditures - Sidewalks	0	374,374	0	700,000	
25.405917 Capital Expenditures - Drainage	0	423,276	0	0	
Total Expenditures	76,062	1,493,763	345,024	1,004,000	137,103
Other Financing Sources and Uses					
Sources					
25.404127 Transfer from General Fund	0	50,000	0	700,000	0
25.404128 Transfer from Bond Fund	0	546,588	0	0	0
Total Sources	0	596,588	0	0	0
Total Other Financing Sources and Uses	0	596,588	0	700,000	0
Total Change in Fund Balance	251,905	-571,045	-13,511	18,000	182,897

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
30 Enterprise Fund

	2022	2023	2024	2025 Budget	Proposed Budget
	Actual	Actual	Actual		
Change in Net Position					
Net Operating Income (Loss)					
Operating income					
Sewer Department					
30.304420 Sewer Fees	918,993	967,659	1,037,572	1,086,312	1,085,480
30.304421 Sewer Discounts	-18,690	-19,575	-35,710	-36,761	-38,362
30.304450 Sewer Taps	1,150	2,925	150	0	0
Total Sewer Department	901,453	951,009	1,002,012	1,049,551	1,047,118
Water Department					
30.304410 Water Fees	1,135,728	1,380,402	1,480,029	1,567,511	1,640,241
30.304411 Water Discounts	-18,968	-20,378	-49,877	-51,462	-57,129
30.304427 Utility Application Fee	0	0	6,800	6,000	6,900
30.304428 Credit Card Fee revenue	0	0	18,937	18,000	24,000
30.304430 Delinquent Charges	27,688	31,311	38,880	50,000	63,987
30.304440 Water Taps	10,925	4,025	13,025	12,000	5,000
30.304460 Reconnect Fees	6,809	5,575	14,145	15,750	16,000
30.304480 Miscellaneous Revenue	0	7,418	0	0	0
Total Water Department	1,162,182	1,408,353	1,521,939	1,617,799	1,698,999
Solid Waste Department					
30.304470 Garbage Receipts	328,599	340,643	373,321	394,000	398,000
Total Solid Waste Department	328,599	340,643	373,321	394,000	398,000
Total Operating income	2,392,234	2,700,005	2,897,272	3,061,350	3,144,117
Operating expense					
Sewer Department					
30.205103 Salaries & Wages	121,206	119,376	118,195	126,660	140,577
30.205104 Overtime	6,244	8,046	13,123	13,000	13,000
30.205105 Retirement	15,276	41,976	16,831	17,841	19,564
30.205107 Medicare	1,691	1,712	1,666	1,837	2,038
30.205110 Workmen's Compensation Ins	2,923	816	2,054	3,964	1,945
30.205115 Hospitalization	24,666	27,355	34,743	42,671	43,344
30.205120 Unemployment Insurance	756	36	117	351	350
30.205125 Cellphone Allowance	360	540	540	585	1,820
30.205130 Training & Travel	7	0	0	0	0
30.205175 Longevity Pay	400	0	0	250	350
30.205190 Uniforms	500	1,200	1,982	1,780	1,780
30.205210 SEWER Office Supplies	26	0	66	300	0
30.205230 SEWER Gas, Oil, & Lubricants	8,286	7,306	8,093	6,500	7,000
30.205240 SEWER Expendable Operating Supplies	781	898	1,610	2,000	1,000
30.205270 SEWER Chemicals	189	0	814	1,000	1,000

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
30 Enterprise Fund

	2022	2023	2024		Proposed
	Actual	Actual	Actual	2025 Budget	Budget
30.205310 SEWER Building & Grounds M&R	14,841	541	45	2,000	1,000
30.205340 SEWER Vehicle M&R	2,813	3,640	7,050	4,000	4,000
30.205341 SEWER Postage & Shipping	3,457	4,097	4,759	4,500	5,000
30.205360 SEWER Radio M&R	450	540	540	540	540
30.205365 SEWER Other Equip M&R	8,985	12,568	3,694	5,000	8,800
30.205390 SEWER Line M&R	39,234	79,896	53,481	50,000	95,000
30.205505 SEWER Clute WWTP Operation	340,688	174,713	620,196	335,000	335,000
30.205506 Operating Lease - Clute (Transmission Line)	109,127	147,095	146,471	150,000	150,000
30.205595 SEWER Professional Services	0	10,516	0	0	
30.205630 SEWER Vehicle Insurance	1,049	1,101	1,204	1,173	1,178
30.205640 SEWER Building/Liab Insurance	2,888	2,771	12,099	4,629	4,503
30.205685 SEWER Publishing & Advertising	1,185	0	0	0	
Total Sewer Department	708,028	646,739	1,049,373	775,581	838,789
Water Department					
30.215103 Salaries & Wages	136,315	150,270	174,332	221,988	242,253
30.215104 Overtime	7,831	12,869	29,686	12,000	12,000
30.215105 Retirement	66,907	21,498	40,262	29,348	32,422
30.215107 Medicare	2,094	2,444	2,995	3,219	3,513
30.215110 Workmen's Compensation Ins	2,161	1,918	3,218	6,948	3,108
30.215115 Hospitalization	21,964	26,790	33,936	56,895	57,792
30.215120 Unemployment Insurance	756	27	27	468	468
30.215125 Cellphone Allowance	173	0	0	0	0
30.215126 Vehicle Allowance	4,802	6,000	6,027	6,500	6,500
30.215130 Training & Travel	2,417	1,952	4,503	4,000	4,300
30.215175 Longevity Pay	445	0	0	695	840
30.215190 Uniforms	1,495	2,184	1,924	2,670	2,670
30.215201 WATER Food	54	217	125	300	300
30.215210 WATER Office Supplies	1,189	1,582	2,091	900	900
30.215220 WATER Tools	2,926	3,406	6,826	8,100	6,000
30.215230 WATER Gas, Oil, & Lubricants	9,119	7,295	12,018	12,500	10,000
30.215240 WATER Expendable Operating Supplies	2,479	2,453	3,251	2,700	2,700
30.215270 WATER Chemicals	6,471	10,318	16,621	14,000	14,000
30.215310 WATER Building & Grounds M&R	10,192	1,248	22,136	6,000	7,000
30.215340 WATER Vehicle M&R	3,901	5,275	6,296	6,000	6,000
30.215341 WATER Postage & Shipping	3,628	4,112	4,834	4,500	5,500
30.215360 WATER Radio M&R	750	720	720	720	720
30.215365 WATER Other Equipment M&R	10,134	24,499	10,930	6,000	16,100
30.215390 Water Lines M&R	101,736	141,244	155,253	110,000	248,000
30.215410 WATER Electricity	53,395	45,320	69,029	57,700	80,000
30.215420 WATER Telephone	1,164	1,543	1,287	1,183	450

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
30 Enterprise Fund

	2022	2023	2024		Proposed
	Actual	Actual	Actual	2025 Budget	Budget
30.215430 WATER Natural Gas	515	1,395	1,069	800	1,100
30.215550 WATER Information Technology Services	0	0	586	0	0
30.215560 WATER Engineering	30,317	0	86,619	25,000	25,000
30.215570 WATER Attorney's Fees	0	0	0	500	500
30.215595 WATER Professional Services	38,534	56,064	1,529	60,000	70,000
30.215610 Credit Card Fees	14,391	16,905	21,020	18,000	23,000
30.215630 WATER Insurance - Motor Vehicles	1,113	1,169	1,279	1,246	1,251
30.215640 WATER Insurance - Bldg/Liab/Bond	28,712	55,553	113,234	138,178	102,890
30.215660 WATER Dues & Subscriptions	8,703	2,752	11,744	10,000	10,600
30.215685 WATER Publishing & Advertising	2,275	0	0	400	400
30.215935 Operating Lease - Equipment	3,609	3,382	4,218	3,655	3,655
30.215995 Brazosport Water Authority	346,004	324,230	378,754	395,000	410,000
Total Water Department	928,671	936,634	1,228,379	1,228,113	1,411,932
Solid Waste Department					
30.225595 SOLID WASTE Professional Services	280,971	296,950	345,932	376,000	360,000
Total Solid Waste Department	280,971	296,950	345,932	376,000	360,000
Total Operating expense	1,917,670	1,880,323	2,623,684	2,379,694	2,610,721
Total Net Operating Income (Loss)	474,564	819,682	273,588	681,656	533,396
Non-Operating Items					
Non-operating income					
30.304110 Interest Earnings	265	1,182	10,949	0	12,000
30.304112 Miscellaneous Income	-44	96	179	0	
30.304123 Other Revenues	1,479	3,629	1,606	2,412	2,500
30.304500 Grants Revenue	415,183	10,516	0	0	
30.974961 Transfer from General Fund	0	0	0	0	88,500
30.974965 Transfer from I&I Fund	10,000	0	70,000	0	88,500
30.974966 Transfer from Capital Improvements	0	37,000	0	0	
Total Non-operating income	426,883	52,423	82,734	2,412	191,500
Non-operating expense					
30.215950 Contingency Fund	0	0	275	0	0
30.255960 Meter Capital Lease - Principal	0	0	0	0	0
30.255961 Meter Capital Lease - Interest	8,096	5,501	5,608	0	0
30.255970 Series 2011 Tax & Rev CO Bonds - Principal	0	0	0	45,000	45,000
30.255971 Series 2011 Tax & Rev CO Bonds - Interest	18,089	16,727	15,171	13,615	11,865
30.255988 Series 2004 - Principle	0	0	0	40,000	0
30.255990 2004 CO Bond Fees	500	2,629	500	500	0
30.255991 Series 2004 - Interest	7,189	3,109	3,269	1,140	0
30.255992 Bond Insurance & Agent Fees	0	750	825	750	750

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
30 Enterprise Fund

	2022	2023	2024		Proposed
	Actual	Actual	Actual	2025 Budget	Budget
30.255993 Series 2019B Bonds - Principal	0	0	0	135,000	135,000
30.255994 Series 2019B - Interest	138,500	123,836	132,500	124,400	124,400
30.255997 Interest Expense - Subscriptions	0	1,907	2,568	0	2,600
30.255999 Accrued Interest Expense	-414	-485	-1,133	0	0
30.305993 2011 CD Interest Expense	0	-2	0	0	0
30.305999 Depreciation	282,209	310,128	300,185	325,000	300,000
30.985962 Transfer to I & I Fund	34,000	34,000	34,000	34,000	34,000
30.985966 Transfer to Capital Improvements	22,000	22,000	30,833	22,000	22,000
30.985971 Transfer out	0	69,979	0	0	0
Total Non-operating expense	510,169	590,079	524,601	741,405	675,615
Total Non-Operating Items	-83,286	-537,656	-441,867	-738,993	-484,115
Add back Principal debt payments	0	0	0	220,000	180,000
Total Change in Net Position	403,393	282,027	144,020	162,663	229,281

City of Richwood
Fiscal Year 2026 Proposed Budget
October 1, 2025 - September 30, 2026
40 General Obligation I&S

	2022	2023	2024	2025 Budget	2026 Proposed Budget
	Actual	Actual	Actual		
Change in Fund Balance					
Revenue					
Taxes					
504103 Ad Valorem Taxes	460,391	466,166	480,747	488,105	496,702
504104 Delinquent Taxes	6,952	1,978	3,519	3,000	3,000
504105 Penalty & Interest	3,473	2,370	308	3,000	3,000
Total Taxes	470,816	470,514	484,574	494,105	502,702
Interest					
504110 Interest Earnings	94	1,203	2,564	300	2,500
Total Interest	94	1,203	2,564	300	2,500
Miscellaneous revenue					
504112 Miscellaneous Income	0	500	0	0	0
Total Miscellaneous revenue	0	500	0	0	0
Total Revenue	470,910	472,217	487,138	494,405	505,202
Expenditures					
505912 Bond Insurance & Agent Fees	2,750	2,000	2,550	2,000	2,550
505960 FNB City Hall - Principal	13,990	17,694	15,052	15,074	16,243
505961 FNB City Hall - Interest	7,398	-1,652	6,337	6,314	5,146
505970 Bond Principal - Series 2012	55,000	55,000	55,000	55,000	60,000
505980 Bond Interest - Series 2012	24,050	22,400	20,475	20,475	16,450
505985 Series 2011 - Principal	65,000	65,000	70,000	70,000	45,000
505992 Series 2011 - Interest	6,260	4,226	2,191	2,191	11,865
505993 Series 2019A GO Bonds Principle	145,000	140,000	140,000	140,000	140,000
505994 Series 2019A GO Bonds Interest	91,750	87,400	83,200	83,200	74,800
505995 Series 2021 GO Bonds Principle	30,000	45,000	45,000	45,000	85,000
505996 Series 2021 GO Bonds Interest	57,820	52,200	50,850	50,850	46,590
Total Expenditures	499,018	489,268	490,655	490,104	503,644
Total Change in Fund Balance	-28,108	-17,051	-3,517	4,301	1,558