VILLAGE OF SALADO, TEXAS
FISCAL YEAR 2026
PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by $84,286.96 or 4.76%, and of that amount $163,942.73 is tax revenue to be raised from new property added to the tax roll this year.

A property tax rate of $0.4231 per $100 is proposed to fund the proposed Fiscal Year 2026 Budget.

Property Tax Rate Comparison		
Tax Rate	2025-2026	2024-2025
Property Tax Rate	.4231/100	.3612/100
No-New-Revenue Tax Rate	.3582/100	.3711/100
No-New-Revenue Maintenance and Operations Rate	.1451/100	.1870/100
Voter-Approval Tax Rate	.4231/100	.3612/100
Debt Rate	.2131/100	.1841/100
De Minimus Rate	.5061/100	.4865/100

The total amount of municipal debt obligation secured by property taxes in the 2025 Tax Year (FY 25-26) for the Village of Salado is $934,588.

GENERAL FUND

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes	1,150,000.00	921,000.00	(229,000.00)
4119 · Property Taxe Refunds/Rebates	0.00	-25,000.00	(25,000.00)
4120 · Sales Tax Earned	860,000.00	994,000.00	134,000.00
4130 · Mixed Beverages	41,000.00	60,000.00	19,000.00
Total 4100 · Tax Revenue	2,051,000.00	1,950,000.00	(101,000.00)
4150 · Franchise Fees			
4160 · Electric Franchise	124,000.00	123,000.00	(1,000.00)
4165 · Telephone Franchise	11,000.00	9,000.00	(2,000.00)
4170 · Waste Disposal Franchise Fee	20,000.00	25,000.00	5,000.00
4175 · Cable Franchise	30,000.00	25,000.00	(5,000.00)
4180 · Water Franchise	40,000.00	53,000.00	13,000.00
Total 4150 · Franchise Fees	225,000.00	235,000.00	10,000.00
4200 · Licenses, Permits, and Fees			
4210 · Sign Permit / Misc	700.00	8,500.00	7,800.00
4215 · Service Fees (Burn)	300.00	300.00	0.00
4216 · Service Fees (Itinerant Vendor)	3,000.00	3,000.00	0.00
4230 · Building Permit Fees	120,000.00	105,000.00	(15,000.00)
4260 · Certificate of Occupancy	5,000.00	1,000.00	(4,000.00)
4270 · Contractor Registration	12,000.00	7,600.00	(4,400.00)
4280 · Other Permit Fees- TABC, Misc	0.00	13,000.00	13,000.00
Total 4200 · Licenses, Permits, and Fees	141,000.00	138,400.00	(2,600.00)
4300 · Service Fees			
4310 · Subdiv/Plats/Waivers/Exceptions	30,000.00	50,000.00	20,000.00
4315 · Zoning/Variances	1,000.00	500.00	(500.00)
4320 · Pace Park Rental Fees	2,500.00	5,000.00	2,500.00
4330 · LEOSE	1,000.00	1,000.00	0.00
4340 · Crash Report Fees	500.00	500.00	0.00
Total 4300 · Service Fees	35,000.00	57,000.00	22,000.00
4700 · Investment and other income			
4780 · Interest Income	4,300.00	5,000.00	700.00
4790 · Other Income			
4790 · Other Income - Other	20,000.00	5,000.00	(15,000.00)
Total 4790 · Other Income	20,000.00	5,000.00	(15,000.00)
Total 4700 · Investment and other income	24,300.00	10,000.00	(14,300.00)
4400 · Fines and Forfeitures	70,000.00	50,000.00	(20,000.00)
Total 4000 · GENERAL FUND REVENUE	2,546,300.00	2,440,400.00	(105,900.00)
Total Income	2,546,300.00	2,440,400.00	(105,900.00)
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	153,000.00	154,500.00	1,500.00
5102 · City Secretary Salary	75,990.00	51,500.00	(24,490.00)

Village of Salado-General Fund

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
5103 · Assistant Village Administrator	0.00	0.00	0.00
5104 · Receptionists Salary	31,824.00	16,100.00	(15,724.00)
5124 · Payroll Tax- Total	20,420.00	18,800.00	(1,620.00)
5126 · TMRS Contributions- Admin	27,685.00	23,700.00	(3,985.00)
5127 · Health Care- Admin	22,800.00	14,400.00	(8,400.00)
5128 · Pay Comparability Adjustment	0.00	0.00	0.00
Total 5100 · Personnel Services	331,719.00	279,000.00	(52,719.00)
5200 · Services			
5201 · Meeting Expense	6,000.00	8,000.00	2,000.00
5202 · Bell Co Health Srvcs Contracts	6,000.00	5,500.00	(500.00)
5203 · Printing Expense	333.00	150.00	(183.00)
5204 · Telephone	3,600.00	4,000.00	400.00
5205 · Equipment - Leased / Rented	4,000.00	4,000.00	0.00
5206 · Interest Exp/Bank Fees	3,700.00	3,700.00	0.00
5207 · BELLCAD	16,000.00	22,000.00	6,000.00
5208 · Board of Aldermen Expenses	1,000.00	0.00	(1,000.00)
5214 · Utilities	6,400.00	6,400.00	0.00
5215 · Janitorial	3,800.00	1,000.00	(2,800.00)
Total 5200 · Services	50,833.00	54,750.00	3,917.00
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	76,000.00	70,000.00	(6,000.00)
5216-4 · Profess Fees - Inspections	90,000.00	200,000.00	110,000.00
5216-5 · Profess. Fees - Legal	80,000.00	115,000.00	35,000.00
Total 5216 · Professional Fees	246,000.00	385,000.00	139,000.00
5300 · Other Services & Charges			
5301 · Election Expenses	4,500.00	3,200.00	(1,300.00)
5304 · Office Supplies	6,000.00	10,000.00	4,000.00
5305 · Postage	3,000.00	4,000.00	1,000.00
5306 · Building Supplies	200.00	300.00	100.00
5307 · Building & Equipment - R & M	1,500.00	1,000.00	(500.00)
5309 · Website	3,100.00	7,000.00	3,900.00
5310 · Public Notices	2,500.00	2,500.00	0.00
5311 · Insurance (TML Property & GL)	63,000.00	66,000.00	3,000.00
5312 · Dues and Subscriptions	2,500.00	2,800.00	300.00
5313 · Training & Travel	500.00	7,000.00	6,500.00
5319 · Technology	28,000.00	29,800.00	1,800.00
5320 · Special Projects	0.00	0.00	0.00
Total 5300 · Other Services & Charges	114,800.00	133,600.00	18,800.00
5400 · Capital Outlay			
5401 · Equipment (IT)	20,000.00	9,200.00	(10,800.00)
Total 5400 · Capital Outlay	20,000.00	9,200.00	(10,800.00)
Total 5000 · ADMINISTRATION DEPARTMENT	763,352.00	861,550.00	98,198.00
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5502 · City Planner Salary	75,000.00	0.00	(75,000.00)
5503 · Permit Clerk Salary	45,445.00	45,900.00	455.00
5506 · Payroll Tax- Total	9,448.00	3,900.00	(5,548.00)
5506 · TMRS Contributions- Dev Svcs	14,562.00	5,300.00	(9,262.00)
5507 · Health Care- Dev Svcs	22,800.00	14,400.00	(8,400.00)
Total 5501 · Personnel Services	167,255.00	69,500.00	(97,755.00)

Village of Salado-General Fund

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
5600 · Other Services & Charges			
5601 · Travel & Training	500.00	500.00	0.00
Total 5600 · Other Services & Charges	500.00	500.00	0.00
5700 · Professional Fees			
5701 · General Engineering	50,000.00	100,000.00	50,000.00
5702 · Zoning/Annexation	5,000.00	5,000.00	0.00
5703 · Engineering- Plat Review	60,000.00	54,000.00	(6,000.00)
Total 5700 · Professional Fees	115,000.00	159,000.00	44,000.00
Total 5500 · DEVELOPMENT SERVICES DEPARTMENT	282,755.00	229,000.00	(53,755.00)
5550 · ADMINISTRATIVE SERVICES DEPARTMENT			
5551 · Personnel Services			
5552 · Director of Admin Services Salary	0.00	77,250.00	77,250.00
5553 · Payroll Tax- Total	0.00	3,100.00	3,100.00
5554 · TMRS Contributions- Admin Svcs	0.00	8,900.00	8,900.00
5555 · Health Care- Admin Svcs	0.00	14,400.00	14,400.00
5556 · Tourism Oversight	0.00	-15,500.00	(15,500.00)
Total 5501 · Personnel Services	0.00	88,150.00	88,150.00
Total 5500 · ADMINISTRATIVE SERVICES DEPARTMENT	0.00	88,150.00	88,150.00
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	104,608.00	105,700.00	1,092.00
6203 · Salary- Sergeant	67,891.00	68,600.00	709.00
6204 · Salary / Wages - Officers	414,051.00	298,700.00	(115,351.00)
6205 · Officers - Overtime	10,000.00	10,000.00	0.00
6206 · Longevity & Certif Pay	10,000.00	10,000.00	0.00
6208 · Contract Labor- Stroll Security	0.00	2,000.00	2,000.00
6209 · Payroll Tax- Total	47,454.00	41,400.00	(6,054.00)
6210 · TMRS Contributions- PD	73,332.00	56,700.00	(16,632.00)
6211 · Health Care- PD	102,600.00	100,800.00	(1,800.00)
Total 6201 · Personnel Services	829,936.00	693,900.00	(136,036.00)
6212 · Services			
6213 · Telephone	9,000.00	11,000.00	2,000.00
6214 · Utilities	4,200.00	4,700.00	500.00
6215 · Janitorial	1,800.00	1,800.00	0.00
6215.1 · Technology- PD	37,200.00	11,000.00	(26,200.00)
Total 6212 · Services	52,200.00	28,500.00	(23,700.00)
6216 · Other Services & Charges			
6217 · Ammunition	2,500.00	500.00	(2,000.00)
6218 · Crime Prevention Supplies	3,000.00	500.00	(2,500.00)
6219 · Auto Expenses	42,500.00	42,500.00	0.00
6220 · Supplies	8,000.00	10,000.00	2,000.00
6221 · Equipment Maintenance & Repair	1,000.00	1,000.00	0.00
6222 · Building R & M	500.00	500.00	0.00
6223 · Dues & Subscriptions	500.00	500.00	0.00
6224 · Animal Control	1,500.00	1,500.00	0.00
6224.1 · Travel & Training	2,500.00	2,500.00	0.00
Total 6216 · Other Services & Charges	62,000.00	59,500.00	(2,500.00)

Village of Salado-General Fund

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	88,000.00	87,400.00	(600.00)
6227 · Capital Outlay- PD Equipment	64,700.00	28,000.00	(36,700.00)
6228 · Cap O/L- Vehicle Rplcmnt Prgrm	0.00	0.00	0.00
6229 · Capital Outlay- IT	0.00	0.00	0.00
Total 6225 · Police - Capital Outlay	152,700.00	115,400.00	(37,300.00)
Total 6200 · Police Department	1,096,836.00	897,300.00	(199,536.00)
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	9,600.00	9,600.00	0.00
6552 · Prosecutor	18,900.00	25,000.00	6,100.00
Total 6550 · Professional Fees	28,500.00	34,600.00	6,100.00
6570 · Other Services & Charges			
6571 · Supplies	250.00	200.00	(50.00)
6573 · Dues and Subscriptions	2,800.00	3,000.00	200.00
6575 · Travel and Training	1,000.00	200.00	(800.00)
Total 6570 · Other Services & Charges	4,050.00	3,400.00	(650.00)
Total 6500 · Municipal Court	32,550.00	38,000.00	5,450.00
Total 6000 · PUBLIC SAFETY DEPARTMENT	1,129,386.00	935,300.00	(194,086.00)
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages- Maintenance Workers	55,342.00	41,600.00	(13,742.00)
7004 · Maintenance Worker- Overtime	5,000.00	500.00	(4,500.00)
7008 · Payroll Tax- Total	4,850.00	3,600.00	(1,250.00)
7008 · TMRS Contributions- Maint	5,065.00	4,800.00	(265.00)
7009 · Healthcare- Maintenance	11,400.00	14,400.00	3,000.00
Total 7001 · Personnel Services	81,657.00	64,900.00	(16,757.00)
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	1,500.00	1,500.00	0.00
7017 · Telephone	600.00	600.00	0.00
Total 7015 · Other Services & Charges	2,100.00	2,100.00	0.00
Total 7000 · PUBLIC WORKS DEPARTMENT	83,757.00	67,000.00	(16,757.00)
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	6,000.00	4,400.00	(1,600.00)
Total 8001 · Services	6,000.00	4,400.00	(1,600.00)
8010 · Other Services & Charges			
8011 · Supplies	5,000.00	5,000.00	0.00
8014 · Contract Services	7,500.00	0.00	(7,500.00)
Total 8010 · Other Services & Charges	12,500.00	5,000.00	(7,500.00)
8030 · Capital Outlay- Parks	0.00	0.00	0.00
Total 8000 · PARKS DEPARTMENT	18,500.00	9,400.00	(9,100.00)
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	40,000.00	40,000.00	0.00
9003 · Signage	1,000.00	1,000.00	0.00
9004 · Auto Expense	1,000.00	2,000.00	1,000.00
9005 · Equipment Repair	15,000.00	1,500.00	(13,500.00)
9006 · Street Supplies	50,000.00	80,500.00	30,500.00
Total 9001 · Other Services & Charges	107,000.00	125,000.00	18,000.00

Village of Salado-General Fund

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
9050 · Services			
9051 · Utilities	25,000.00	25,000.00	0.00
Total 9050 · Services	25,000.00	25,000.00	0.00
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	0.00	0.00	0.00
9503 · Capital Outlay- Other	0.00	0.00	0.00
Total 9500 · Capital Outlay	0.00	0.00	0.00
Total 9000 · STREET DEPARTMENT	132,000.00	150,000.00	18,000.00
Total GENERAL FUND EXPENDITURES	2,409,750.00	2,340,400.00	(69,350.00)
Total Expense	2,409,750.00	2,340,400.00	(69,350.00)
Net Ordinary Income	136,550.00	100,000.00	(36,550.00)
Other Income/Expense			
Other Income			
97500 · Use of Fund Balance	0.00	0.00	0.00
97501 · Use of Hotel Occupancy Tax Fund	0.00	0.00	0.00
Total Other Income	0.00	0.00	0.00
Other Expense			
98000 · Transfers Out			
98004· Xfer to Waste Water Fund	66,550.00	0.00	(66,550.00)
98005· Xfer to Interest & Sinking Fund	70,000.00	100,000.00	30,000.00
Total 98000 · Transfers Out	136,550.00	100,000.00	(36,550.00)
Total Other Expense			
Net Other Income	-136,550.00	-100,000.00	36,550.00
Net Income	**0.00**	**0.00**	**0.00**

HOTEL OCCUPANCY TAX FUND

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	4,000.00	4,000.00	0.00
4200 · Occupancy Tax	260,000.00	250,000.00	(10,000.00)
4300 · Other Income	1,000.00	1,000.00	0.00
Total 4000 · HOT FUND REVENUE	265,000.00	255,000.00	(10,000.00)
Total Income	265,000.00	255,000.00	(10,000.00)
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	71,400.00	72,100.00	700.00
5003 · Wages- Visitors Ctr Coordinator	15,912.00	16,100.00	188.00
5004 · Administrative Oversight	0.00	15,500.00	15,500.00
5006 · Payroll Tax- Total	6,913.00	7,600.00	687.00
5007 · TMRS Contribution	8,632.00	8,300.00	(332.00)
5008 · Health Care	11,400.00	14,400.00	3,000.00
Total 5001 · Personnel Services	114,257.00	134,000.00	19,743.00
5050 · Other Charges & Services			
5051 · Lease- Visitors Center	18,204.00	18,200.00	(4.00)
5052 · Marketing	100,000.00	50,000.00	(50,000.00)
5053 · CVB Events	0.00	5,000.00	5,000.00
5054 · Convention Registration	0.00	2,500.00	2,500.00
5055 · Dues & Subscriptions	5,000.00	5,000.00	0.00
5056 · Office Supplies	2,000.00	2,500.00	500.00
5057 · Postage	1,500.00	1,500.00	0.00
5058 · Printing	3,500.00	3,500.00	0.00
5059 · Professional Fees	0.00	7,600.00	7,600.00
5065 · Travel & Training	3,000.00	3,000.00	0.00
5070 · Transportation & Maintenance	0.00	5,000.00	5,000.00
5075 · Community Grant Program	20,000.00	10,000.00	(10,000.00)
5080 · Heritige Organization Funding			
5081 · Salado Museum & College Park	10,000.00	10,000.00	0.00
5082 · Stagecoach Inn Rebates	0.00	50,000.00	50,000.00
Total 5080 · Heritage Organization Funding	10,000.00	60,000.00	50,000.00
Total 5050 · Other Charges & Services	163,204.00	173,800.00	10,596.00
5100 · Capital Outlay			
5110 · Capital Outlay- Equipment	4,000.00	4,000.00	0.00
Total 5100 · Capital Outlay	4,000.00	4,000.00	0.00
Total 5000 · HOT FUND EXPENDITURES	281,461.00	311,800.00	30,339.00
Total Expense	281,461.00	311,800.00	30,339.00
Net Ordinary Income	-16,461.00	-56,800.00	(40,339.00)
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	16,461.00	56,800.00	40,339.00
Total Other Income	16,461.00	56,800.00	40,339.00
Other Expense			
99500 · Transfer Out to General Fund	0.00	0.00	0.00
Total Other Expense	0.00	0.00	0.00
Net Other Income	16,461.00	56,800.00	40,339.00
Net Income	**0.00**	**0.00**	**0.00**

WASTE WATER FUND

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
Ordinary Income/Expense			
Income			
Monthly Service Fees	275,000.00	468,000.00	193,000.00
Interest Income	300.00	600.00	300.00
Interest Income	0.00	3,000.00	3,000.00
Total Income	275,300.00	471,600.00	196,300.00
Expense			
Misc	1,500.00	5,000.00	3,500.00
Maintenance Contractor	185,100.00	200,200.00	15,100.00
Admin/Collections	0.00	10,100.00	10,100.00
Professional Fees- Engineering	5,000.00	10,000.00	5,000.00
Repairs	50,000.00	80,000.00	30,000.00
TCEQ Fees	1,250.00	1,300.00	50.00
Utilities			
Utilities- Electric	95,000.00	99,000.00	4,000.00
Utilities- Water	4,000.00	5,000.00	1,000.00
Total Utilities	99,000.00	104,000.00	5,000.00
Capital Outlay- GIS Map	0.00	0.00	0.00
Total Expense	341,850.00	410,600.00	68,750.00
Net Ordinary Income	-66,550.00	61,000.00	127,550.00
Other Income/Expense			
Other Income			
Transfer In from General Fund	66,550.00	0.00	(66,550.00)
Total Other Income	66,550.00	0.00	(66,550.00)
Net Other Income	66,550.00	0.00	(66,550.00)
Net Income	**0.00**	**61,000.00**	**61,000.00**

INTEREST & SINKING FUND

	Approved Budget FY 24-25	Proposed Budget FY 25-26	Difference
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	701,480.00	934,588.00	233,108.00
4100 · Interest Income	2,500.00	2,500.00	0.00
Total Income	703,980.00	937,088.00	233,108.00
Expense			
6111 · 2022 Bond Principal	570,000.00	580,000.00	10,000.00
6112 · 2022 Bond Interest	131,480.00	120,650.00	(10,830.00)
6113 · 2025 Tax Note Principal	0.00	170,000.00	170,000.00
6114 · 2025 Tax Note Interest	0.00	63,938.00	63,938.00
Total Expense	701,480.00	934,588.00	233,108.00
Net Ordinary Income	2,500.00	2,500.00	0.00
Net Income	**2,500.00**	**2,500.00**	**0.00**

Five-Year Capital Improvement Plans - Village of Salado							
Project Description	**Funding Source**	**Cost of Project**	**2025**	**2026**	**2027**	**2028**	**2029**
Municipal Building							
Police Building							
Wastewater Treatment Facility	Federal EPA Grant	$1,500,000					
Roadways:							
Williams Road Sidewalk Project							
Royal Street Improvements	TxDOT/KTMPO	$2,100,000					
West Village Road Improvements	Federal Appropriation	$5,500,000					
Parks / Green Spaces / I-35 Gateway Entrances							
Equipment Capital Purchases							
Other							
Totals		**$ 9,100,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
		$ -					