VILLAGE OF SALADO, TEXAS
FISCAL YEAR 2027
ADOPTED BUDGET

POSTED ON 9/18/2026 AT 4:00PM

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FISCAL YEAR 2027
ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by an amount of $79,699, which is a 4.30 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 $127,353.

A property tax rate of $0.3797 per $100 is proposed to fund the proposed Fiscal Year 2027 Budget.

The members of the governing body voting to adopt the budget:	
For:	Aldermen: Neil Dunch, James Lassiter, Rick Marruffo, Allen Sandor, Jeff Van Cura
Against:	none
Present and not voting:	Mayor Jeff Ingrum
Absent:	none

Property Tax Rate Comparison		
Tax Rate	2026-2027	2025-2026
Property Tax Rate	.3797/100	.4231/100
No-New-Revenue Tax Rate	.3709/100	.3582/100
No-New-Revenue Maintenance and Operations Rate	.1899/100	.1451/100
Voter-Approval Tax Rate	.3797/100	.4231/100
Debt Rate	.1810/100	.2131/100
De Minimus Rate	.4710/100	.5061/100

The total amount of municipal debt obligation secured by property taxes in the 2026 Tax Year (FY 26-27) for the Village of Salado is $922,536.

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Village of Salado-General Fund

	Actuals Oct '25 - June '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Ordinary Income/Expense			
Income			
4000 · GENERAL FUND REVENUE			
4100 · Tax Revenue			
4115 · Property Taxes			
4119 · Property Tax Refunds/Rebates	-29,759.28	-66,000.00	-100,000.00
4115 · Property Taxes - Other	921,595.57	921,000.00	1,012,700.00
Total 4115 · Property Taxes	891,836.29	855,000.00	912,700.00
4120 · Sales Tax Earned	749,109.19	1,004,000.00	1,215,000.00
4130 · Mixed Beverages	61,880.04	60,000.00	76,000.00
Total 4100 · Tax Revenue	1,702,825.52	1,919,000.00	2,203,700.00
4150 · Franchise Fees			
4160 · Electric Franchise	137,203.83	132,800.00	137,000.00
4165 · Telephone Franchise	5,131.23	9,000.00	9,000.00
4170 · Waste Disposal Franchise Fee	10,965.80	25,000.00	25,000.00
4175 · Cable Franchise	13,990.32	25,000.00	25,000.00
4180 · Water Franchise	63,288.33	60,000.00	65,000.00
Total 4150 · Franchise Fees	230,579.51	251,800.00	261,000.00
4200 · Development Services Revenues			
4210 · Sign Permit / Misc	11,730.24	12,500.00	13,000.00
4215 · Burn Permit	143.01	300.00	250.00
4216 · Itinerant Vendor	14,100.00	13,000.00	14,000.00
4220 · Subdiv/Plats/Waivers/Exceptions	10,146.90	60,000.00	27,500.00
4221 · Professional Fee Reimbursements	63,814.45	54,000.00	90,000.00
4230 · Building Permit Fees	184,351.52	175,000.00	265,000.00
4260 · Certificate of Occupancy	1,296.00	1,000.00	1,500.00
4270 · Contractor Registration	6,030.00	7,600.00	9,250.00
4275 · Zoning/Variances	1,030.00	500.00	2,000.00
Total 4200 · Development Services Revenues	292,642.12	323,900.00	422,500.00
4300 · Service Fees			
4320 · Pace Park Rental Fees- Pavillion	1,179.00	5,000.00	5,000.00
4321 · Pace Park Rental Fees-Kiosk/Rec Equip.			18,000.00
4330 · LEOSE	0.00	1,000.00	1,000.00
4340 · Crash Report Fees	360.10	500.00	500.00
Total 4300 · Service Fees	1,539.10	6,500.00	24,500.00
4700 · Investment and other income			
4780 · Interest Income	11,807.00	5,000.00	5,000.00
4790 · Other Income			
4790.3 · Other- Community Garden	620.00		
4790 · Other Income - Other	9,662.07	8,000.00	8,000.00
Total 4790 · Other Income	10,282.07	8,000.00	8,000.00
Total 4700 · Investment and other income	22,089.07	13,000.00	13,000.00
4400 · Fines and Forfeitures			
4425 · Court Fines	56,248.59	50,000.00	70,000.00
Total 4400 · Fines and Forfeitures	56,248.59	50,000.00	70,000.00

	Actuals Oct '25 - June '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Total 4000 · GENERAL FUND REVENUE	2,305,923.91	2,564,200.00	2,994,700.00
Total Income	2,305,923.91	2,564,200.00	2,994,700.00
Expense			
GENERAL FUND EXPENDITURES			
5000 · ADMINISTRATION DEPARTMENT			
5100 · Personnel Services			
5101 · Village Administrator Salary	151,040.01	154,500.00	148,200.00
5102 · City Secretary Salary	39,689.04	59,100.00	67,600.00
5103 · Director of Admin. Services Salary			80,400.00
5104 · Receptionist Salary	16,406.59	17,100.00	44,700.00
5105 · Market Adjustments (All Depts)			15,000.00
5124 · Payroll Tax- Admin	10,765.62	19,100.00	27,000.00
5126 · TMRS Contributions- Admin	12,579.16	25,100.00	35,500.00
5127 · Health Care- Admin	13,019.91	20,500.00	62,400.00
Total 5100 · Personnel Services	243,500.33	295,400.00	480,800.00
5200 · Services			
5201 · Meeting Expense	12,359.31	8,000.00	2,000.00
5202 · Bell Co Health Srvcs Contracts	5,132.53	5,500.00	5,500.00
5203 · Printing Expense	365.04	150.00	200.00
5204 · Telephone	5,701.41	4,000.00	4,000.00
5205 · Equipment - Leased / Rented	2,431.00	4,000.00	4,000.00
5206 · Interest Exp/Bank Fees	1,926.91	3,700.00	3,700.00
5207 · BELLCAD	22,366.00	22,000.00	22,000.00
5214 · Utilities	5,272.55	6,400.00	6,400.00
5215 · Janitorial	2.40	1,000.00	3,600.00
Total 5200 · Services	55,557.15	54,750.00	51,400.00
5216 · Professional Fees			
5216-3 · Profess Fees - Accounting	58,675.00	70,000.00	78,400.00
5216-5 · Profess. Fees - Legal	126,106.88	115,000.00	130,000.00
Total 5216 · Professional Fees	184,781.88	185,000.00	208,400.00
5300 · Other Services & Charges			
5301 · Election Expenses	902.47	3,200.00	3,200.00
5304 · Office Supplies	6,047.64	10,000.00	10,000.00
5305 · Postage	2,896.62	4,000.00	4,000.00
5306 · Building Supplies	0.00	300.00	300.00
5307 · Building & Equipment - R & M	221.97	1,000.00	1,000.00
5309 · Website	7,878.15	10,000.00	30,000.00
5310 · Public Notices	1,348.00	2,500.00	2,500.00
5311 · Insurance (TML Property & GL)	48,192.54	47,200.00	65,000.00
5312 · Dues and Subscriptions	1,853.06	2,800.00	10,000.00
5313 · Training & Travel	7,545.63	7,000.00	11,100.00
5319 · Technology	27,319.81	30,900.00	30,900.00
Total 5300 · Other Services & Charges	104,205.89	118,900.00	168,000.00
5400 · Capital Outlay			
5401 · Equipment (IT)	6,697.00	9,200.00	9,200.00
Total 5400 · Capital Outlay	6,697.00	9,200.00	9,200.00
Total 5000 · ADMINISTRATION DEPARTMENT	594,742.25	663,250.00	917,800.00
5500 · DEVELOPMENT SERVICES DEPARTMENT			
5501 · Personnel Services			
5503 · Permit Clerk Salary	33,363.26	50,700.00	57,200.00
5504 · Payroll Tax- Dev Svcs	2,723.29	4,100.00	4,600.00

	Actuals Oct '25 - June '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
5505 · TMRS Contributions- Dev Svcs	3,644.31	5,500.00	6,200.00
5507 · Health Care- Dev Svcs	10,271.62	14,400.00	15,600.00
Total 5501 · Personnel Services	50,002.48	74,700.00	83,600.00
5600 · Other Services & Charges			
5600 · Travel & Training	0.00	500.00	1,000.00
5601 · Dues & Subscriptions	0.00	0.00	3,000.00
Total 5600 · Other Services & Charges	0.00	500.00	4,000.00
5700 · Professional Fees			
5701 · General Village Engineering	27,073.14	50,000.00	35,000.00
5702 · Engineering: Zoning/Annexation	-250.00	5,000.00	2,000.00
5702 · Engineering: Plat/Development	97,393.22	97,000.00	140,000.00
5703 · Contracted Inspectors	115,476.24	152,000.00	152,000.00
Total 5700 · Professional Fees	239,692.60	304,000.00	329,000.00
Total 5500 · DEVELOPMENT SERVICES DEPT.	289,695.08	379,200.00	416,600.00
5550 · ADMINISTRATIVE SERVICES DEPT			
5551 · Personnel Services			
5552 · Director of Admin Services	53,134.58	77,250.00	0.00
5553 · Payroll Tax- Admin Services	3,867.37	3,100.00	0.00
5554 · TMRS- Admin Services	6,051.07	8,900.00	0.00
5555 · Healthcare- Admin Services	10,442.62	14,400.00	0.00
5556 · Tourism Oversight	0.00	-15,500.00	0.00
Total 5551 · Personnel Services	73,495.64	88,150.00	0.00
Total 5550 · ADMINISTRATIVE SERVICES DEPT	73,495.64	88,150.00	0.00
6000 · PUBLIC SAFETY DEPARTMENT			
6200 · Police Department			
6201 · Personnel Services			
6202 · Salary - Chief of Police	72,657.76	105,700.00	109,900.00
6203 · Salary- Lieutenant	36,781.70	73,000.00	76,000.00
6204 · Salary- Sergeant	13,844.48	0.00	0.00
6205 · Salary / Wages - Officers	200,170.10	298,700.00	320,000.00
6206 · Officers - Overtime	6,173.88	5,600.00	5,600.00
6207 · Longevity & Certif Pay	5,067.30	10,000.00	9,000.00
6208 · Payroll Tax- PD	27,120.96	41,400.00	41,000.00
6209 · Contract Labor- Stroll Secur.	1,680.00	2,000.00	2,000.00
6210 · TMRS Contributions- PD	36,647.04	56,700.00	56,200.00
6211 · Health Care- PD	73,574.33	100,800.00	109,200.00
Total 6201 · Personnel Services	473,717.55	693,900.00	728,900.00
6212 · Services			
6213 · Telephone	7,434.54	11,000.00	11,000.00
6214 · Utilities	3,022.85	4,700.00	4,900.00
6215 · Janitorial	0.00	1,800.00	0.00
6215.1 · Technology- PD	10,127.07	11,000.00	34,600.00
Total 6212 · Services	20,584.46	28,500.00	50,500.00
6216 · Other Services & Charges			
6217 · Ammunition	486.45	500.00	800.00
6218 · Crime Prevention Supplies	0.00	500.00	700.00
6219 · Auto Expenses	35,877.48	42,500.00	42,500.00
6220 · Supplies	2,311.80	10,000.00	9,000.00
6221 · Equipment Maint. & Repair	0.00	1,000.00	500.00

	Actuals Oct '25 - June '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
6222 · Building R & M	0.00	500.00	500.00
6223 · Dues & Subscriptions	0.00	500.00	500.00
6224 · Animal Control	600.00	1,500.00	1,500.00
6224.1 · Travel & Training	1,281.00	2,500.00	2,500.00
Total 6216 · Other Services & Charges	40,556.73	59,500.00	58,500.00
6225 · Police - Capital Outlay			
6226 · Capital Outlay- PD Vehicles	0.00	87,400.00	88,000.00
6227 · Capital Outlay- PD Equip.	22,024.84	28,000.00	1,000.00
Total 6225 · Police - Capital Outlay	22,024.84	115,400.00	89,000.00
Total 6200 · Police Department	556,883.58	897,300.00	926,900.00
6500 · Municipal Court			
6550 · Professional Fees			
6551 · Judicial Services	6,400.00	9,600.00	9,600.00
6552 · Prosecutor	15,456.69	26,300.00	26,300.00
Total 6550 · Professional Fees	21,856.69	35,900.00	35,900.00
6570 · Other Services & Charges			
6571 · Supplies	0.00	200.00	200.00
6573 · Dues and Subscriptions	3,037.25	3,000.00	8,000.00
6575 · Travel and Training	0.00	200.00	200.00
Total 6570 · Other Services & Charges	3,037.25	3,400.00	8,400.00
Total 6500 · Municipal Court	24,893.94	39,300.00	44,300.00
Total 6000 · PUBLIC SAFETY DEPARTMENT	581,777.52	936,600.00	971,200.00
7000 · PUBLIC WORKS DEPARTMENT			
7001 · Personnel Services			
7002 · Wages	32,040.50	55,000.00	76,800.00
7004 · Overtime	0.00	500.00	500.00
7005 · Payroll Tax- Public Works	2,726.23	4,800.00	6,300.00
7008 · TMRS Contributions- Maint	2,742.80	4,700.00	5,400.00
7009 · Healthcare- Maintenance	0.00	6,000.00	15,600.00
Total 7001 · Personnel Services	37,509.53	71,000.00	104,600.00
7015 · Other Services & Charges			
7016 · Maint- Uniforms and Boots	465.42	1,500.00	2,500.00
7017 · Telephone	297.76	600.00	0.00
Total 7015 · Other Services & Charges	763.18	2,100.00	2,500.00
Total 7000 · PUBLIC WORKS DEPARTMENT	38,272.71	73,100.00	107,100.00
8000 · PARKS DEPARTMENT			
8001 · Services			
8002 · Utilities	1,196.08	4,400.00	2,200.00
Total 8001 · Services	1,196.08	4,400.00	2,200.00
8010 · Other Services & Charges			
8011 · Supplies	4,545.35	5,000.00	8,000.00
8012 · Kayak/Paddle Board Kiosk	0.00		18,000.00
Total 8010 · Other Services & Charges	4,545.35	5,000.00	26,000.00
Total 8000 · PARKS DEPARTMENT	5,741.43	9,400.00	28,200.00
9000 · STREET DEPARTMENT			
9001 · Other Services & Charges			
9002 · Contract Services	4,498.50	40,000.00	40,000.00
9003 · Signage	283.00	1,000.00	2,500.00
9004 · Auto Expense	1,739.41	2,000.00	2,000.00
9005 · Equipment Repair	0.00	1,500.00	1,500.00

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Village of Salado-General Fund

	Actuals Oct '25 - June '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
9006 · Equipment Purchases	0.00	0.00	21,500.00
9007· Street Supplies	11,781.71	45,000.00	57,300.00
Total 9001 · Other Services & Charges	18,302.62	89,500.00	124,800.00
9050 · Services			
9051 · Utilities	20,784.67	25,000.00	25,000.00
Total 9050 · Services	20,784.67	25,000.00	25,000.00
9500 · Capital Outlay			
9501 · Capital Outlay- Streets	16,754.00	100,000.00	110,000.00
9502 · Capital Outlay- Drainage Imp.	0.00	0.00	20,000.00
Total 9500 · Capital Outlay	16,754.00	100,000.00	130,000.00
Total 9000 · STREET DEPARTMENT	55,841.29	214,500.00	279,800.00
Total GENERAL FUND EXPENDITURES	1,639,565.92	2,364,200.00	2,720,700.00
Total Expense	1,639,565.92	2,364,200.00	2,720,700.00
Net Ordinary Income	666,357.99	200,000.00	274,000.00
Other Income/Expense			
Other Expense			
98000 · Transfers Out			
98006 · Transfer to Fund Balance	18,227.40	200,000.00	274,000.00
Total 98000 · Transfers Out	18,227.40	200,000.00	274,000.00
Total Other Expense	18,227.40	200,000.00	274,000.00
Net Other Income	-18,227.40	-200,000.00	-274,000.00
Net Income	**648,130.59**	**0.00**	**0.00**

Fund Balance- Beginning of Fiscal Year 2027 (Estimated)	583,598.00
Increase/(Decrease) in Fund Balance for Fiscal Year 2027	274,000.00
Fund Balance- End of Fiscal Year 2027	857,598.00

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Village of Salado, Hotel-Motel Fund

	Actuals Oct '25 - Jun '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Ordinary Income/Expense			
Income			
4000 · HOT FUND REVENUE			
4100 · County Hotel Occupancy Tax	0.00	4,000.00	4,000.00
4200 · Occupancy Tax	173,949.45	250,000.00	250,000.00
4300 · Other Income	9,845.00	1,000.00	3,000.00
Total 4000 · HOT FUND REVENUE	183,794.45	255,000.00	257,000.00
Total Income	183,794.45	255,000.00	257,000.00
Expense			
5000 · HOT FUND EXPENDITURES			
5001 · Personnel Services			
5002 · Salary- Marketing Specialist	52,284.67	72,100.00	70,000.00
5003 · Wages- Visitors Ctr Coordinator	9,584.63	16,100.00	16,300.00
5004 · Administrative Oversight	0.00	15,500.00	0.00
5005 · Part Time Wages			3,900.00
5006 · Payroll Tax	5,030.27	7,600.00	7,400.00
5007 · TMRS Contribution	5,729.42	8,300.00	8,100.00
5008 · Health Care	10,413.37	14,400.00	15,600.00
Total 5001 · Personnel Services	83,042.36	134,000.00	121,300.00
5050 · Other Charges & Services			
5051 · Occupancy Tax Rebates (Stagecoach Inn)	50,915.97	50,000.00	70,000.00
5052 · Marketing	39,641.20	50,000.00	37,000.00
5053 · CVB Events	121.56	5,000.00	2,000.00
5054 · Convention Registration	0.00	2,500.00	0.00
5055 · Dues & Subscriptions/Research & Marketing Tools	3,756.41	5,000.00	19,000.00
5056 · Office Supplies	1,548.39	2,500.00	2,500.00
5057 · Postage	119.65	1,500.00	1,500.00
5058 · Printing	0.00	3,500.00	3,500.00
5059 · Professional Fees	0.00	7,600.00	7,600.00
5060 · Telephone/Internet			1,400.00
5065 · Travel & Training	1,194.00	3,000.00	3,000.00
5070 · Transportation & Maintenance	0.00	5,000.00	0.00
5074 · Visitors Center Lease at Museum	12,725.19	18,200.00	16,800.00
5075 · Community Grant Program	10,000.00	10,000.00	
5076 · Historical & Preservation			
5083 · Salado Museum & College Park			10,000.00
5084 · Historical Restoration/Preservation (Other)	0.00	0.00	10,700.00
5077 · Promotion of the Arts			37,500.00
Total 5075 · Community Grant Program	0.00	0.00	58,200.00
Total 5050 · Other Charges & Services	120,022.37	163,800.00	222,500.00
5100 · Capital Outlay			
5101 · Capital Outlay- Technology	0.00	4,000.00	4,000.00
5102 · Capital Outlays (Downtown Visitors Information Bldg)	0.00	0.00	30,000.00
Total 5100 · Capital Outlay	0.00	4,000.00	34,000.00
Total 5000 · HOT FUND EXPENDITURES	203,064.73	301,800.00	377,800.00
Total Expense	203,064.73	301,800.00	377,800.00
Net Ordinary Income	-19,270.28	-46,800.00	-120,800.00
Other Income/Expense			
Other Income			
98000 · Transfer from HOT Fund Balance	0.00	56,800.00	120,800.00
Total Other Income	0.00	56,800.00	120,800.00
Net Other Income	0.00	56,800.00	120,800.00
Net Income	**-19,270.28**	**10,000.00**	**0.00**

Fund Balance- Beginning of Year (Estimated)	324,980.00
Increase/(Decrease) in Fund Balance	(120,800.00)
Fund Balance- End of Year	204,180.00

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Village of Salado- Wastewater System
Maintenance Operation

	Actuals Oct '25 - Jun '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Ordinary Income/Expense			
Income			
Monthly Service Fees	398,168.71	468,000.00	528,000.00
Interest Income	593.42	600.00	600.00
Miscellaneous Income	14,428.18	3,000.00	18,000.00
Total Income	413,190.31	471,600.00	546,600.00
Expense			
Misc	4,800.00	5,000.00	5,000.00
Maintenance Contractor	162,699.20	200,200.00	285,000.00
Admin/Collections	0.00	10,100.00	13,300.00
Professional Fees- Engineering	6,213.48	10,000.00	35,000.00
Professional Fees- Rate Study			25,000.00
Repairs	57,269.02	80,000.00	80,000.00
TCEQ Fees	1,250.00	1,300.00	1,300.00
Utilities			
Utilities- Electric	62,559.06	99,000.00	99,000.00
Utilities- Water	1,683.21	5,000.00	2,750.00
Total Utilities	64,242.27	104,000.00	101,750.00
Equipment Replacement	0.00	0.00	30,000.00
Total Expense	296,473.97	410,600.00	576,350.00
Net Ordinary Income	116,716.34	61,000.00	-29,750.00
Net Income	**116,716.34**	**61,000.00**	**-29,750.00**

Fund Balance- Beginning of Year (Estimated)	51,252.00
Increase/(Decrease) in Fund Balance	(29,750.00)
Fund Balance- End of Year	21,502.00

	Actuals Oct '25 - Jun '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Ordinary Income/Expense			
Income			
4400 · Impact Fee Revenue	199,124.80	0.00	300,000.00
4100 · Interest Income	2,592.18	0.00	6,000.00
Total Income	201,716.98	0.00	306,000.00
Expense			
6100 · Return of Impact Fees	20,608.00	0.00	100,000.00
Total Expense	20,608.00	0.00	100,000.00
Net Ordinary Income	181,108.98	0.00	206,000.00
Net Income	**181,108.98**	**0.00**	**206,000.00**

Fund Balance- Beginning of Year (Estimated)	559,322.00
Increase/(Decrease) in Fund Balance	206,000.00
Fund Balance- End of Year	765,322.00

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Village of Salado - 300 Interest and Sinking Fund

	Actuals Oct '25 - Jun '26	FY 25-26 Annual Budget	Adopted FY 26-27 Annual Budget
Ordinary Income/Expense			
Income			
4000 · Property Tax Revenue	934,955.05	934,588.00	922,981.25
4100 · Interest Income	14,301.39	2,500.00	4,225.00
Total Income	949,256.44	937,088.00	927,206.25
Expense			
6111 · 2022 Bond Principal	0.00	580,000.00	595,000.00
6112 · 2022 Bond Interest	60,325.00	120,650.00	109,630.00
6113 · 2025 Tax Note Principal	165,000.00	170,000.00	175,000.00
6114 · 2025 Tax Note Interest	27,403.13	63,938.00	43,351.25
6150 · Bond Admin Fees	4,225.00		4,225.00
Total Expense	256,953.13	934,588.00	927,206.25
Net Ordinary Income	692,303.31	2,500.00	0.00
Net Income	**692,303.31**	**2,500.00**	**0.00**

2022 Bond- Permanent Improvement Refunding Bonds $8M to Refund 2015 and 2018 Bonds for Wastewater Facility.

2025 Tax Notes- $1.35M for Road Improvements (Royal, Williams, West Village).