

This Budget will raise less revenue from property taxes than last year's budget by an amount of \$20,418.00 which is a -2.42% decrease from last year's budget	
The property tax revenue to be raised from new property added to the tax row this year is \$0. There is no new property identified from the Delta County Appriasal District	
The total debt obligation for the city secured by property taxes is \$99,693.98	
City of Cooper, Texas Taxpayer Impact Statement For Median-Valued Homestead Property	
Section 551.043 ©, Texas Government Code	
The following comparison is provided for the Median Valued Homestead Property:	
1. Current Fiscal Year Taxes: \$748.72	
2. Estimated Taxes Under Proposal Budget: \$714.86	
3. Estimated Taxes Under No-New Revenue Rate: \$714.86	
M&O RATE: 0.619914	
DEBT RATE: 0.022545	
TOTAL RATE: 0.642459	
	2025-2026
GENERAL:	\$1,447,287.00
STREET:	\$328,000.00
WATER:	\$1,498,950.00
SEWER:	\$411,237.00
GARBAGE:	\$335,895.00
SPECIAL	\$448,650.00
BIG CREEK LAKE:	\$166,355.00
BIG CREEK DAM:	\$59,184.00
FD PENSION:	\$4,670.00
TOTAL BUDGET:	\$4,700,228.00

GENERAL FUND**APPROVED 2025-2026 BUDGET**

		Acct		Approved Budget 2025-2026
Revenues				
		4000	Balance Carryforward	\$150,000.00
		4005	Ad Valorem Taxes - Current	\$754,000.00
		4010	Ad Valorem Taxes - Delinquent	\$50,000.00
		4030	Ad Valorem - Taxes P&I	\$25,000.00
		4110	Licenses & Permits	\$6,000.00
		4140	Court Cost	\$300.00
		4150	Fines	\$500.00
		4500	\$1 Donations - Fire/Library	\$9,500.00
		4510	\$Donation From General	\$7,800.00
		4520	903 Broadband Tower Rent	\$3,600.00
		4523	Bureau Veritas Inspection Fee	\$8,000.00
		4582	Forestry Ser. FD W/C Reimburse	\$5,000.00
		4587	Grant - FEMA SAFER	\$219,137.00
		4600	Interest Income	\$6,000.00
		4620	Misc Revenue	\$600.00
		4710	Sale of Supplies	\$250.00
				\$1,245,687.00
Fire - Rotating FD				
		4750	RFS - City of Cooper	\$67,200.00
		4752	RFS - Delta County	\$67,200.00
		4754	RFS - Delta County ESD	\$67,200.00
				\$201,600.00
				\$1,447,287.00
Expenses				
		City		
		5010	Salary - Management	\$56,035.00
		5020	Salary - City Secretary/Admin	\$56,160.00
		5030	Salary - City Clerk	\$83,200.00
		5040	Salary - City Attorney	\$15,900.00
		5050	Salary - City Judge	\$3,000.00
		5250	Overtime	\$300.00
		5260	Bereavement	\$1,200.00
		5500	Employee Christmas Bonus	\$4,200.00
		5510	Council Christmas Bonus	\$1,000.00
		5600	Payroll Taxes	\$17,200.00
		5650	Medical/Life Insurance	\$59,000.00
		5700	Employee Retirement	\$13,200.00
		5800	Workmen's Comp. Insurance	\$700.00
		6020	\$1 Donation To Library	\$1,700.00
		6030	\$1 Trans. To Reserve Fd.	\$7,800.00
		6090	Air Medcare	\$3,000.00
		6100	Animal Control	\$21,760.00
		6120	Baseball Assoc.	\$1,500.00
		6133	Bureau Veritas Inspection Fees	\$8,500.00

GENERAL FUND**APPROVED 2025-2026 BUDGET**

	6160	Central Appraisal District	\$41,000.00
	6200	Christmas Decorations	\$3,000.00
	6220	Cleaning	\$5,200.00
	6240	Contingency	\$11,170.00
	6250	Contract Labor	\$1,000.00
	6290	Court Cost	\$300.00
	6310	Cyber Liability	\$1,850.00
	6320	Delta Co. Tax Collection	\$8,000.00
	6332	Dental Insurance	\$2,850.00
	6340	Dues & Subscriptions	\$18,000.00
	6370	Education & Training	\$2,000.00
	6380	Election Fees	\$5,300.00
	6390	Engineering	\$3,000.00
	6405	Equipment Rental/Purchase	\$16,000.00
	6430	Fuel & Oil	\$1,200.00
	6460	Legal Ads/Legal Recordings	\$5,000.00
	6470	Library - Quarterly	\$8,000.00
	6505	Miscellaneous Expense	\$4,000.00
	6510	Misc Tools	\$5,000.00
	6511	Mosquito Spraying	\$5,000.00
	6550	Office Supplies	\$6,000.00
	6580	Other Expenses	\$1,500.00
	6600	Park & Recreation	\$1,500.00
	6610	Postage & Freight	\$2,500.00
	6620	Printer	\$2,000.00
	6630	Property/Liability Insurance	\$16,000.00
	6635	Raise Money	\$3,000.00
	6670	Repair & Maint - Auto	\$1,000.00
	6675	Repair & Maint - Building	\$6,000.00
	6680	Repair & Maint - Equipment	\$1,000.00
	6687	Retirement Parties	\$1,200.00
	6688	RFS - City's Contribution	\$67,200.00
	6693	Uniforms	\$8,000.00
	6730	Software - Accounting	\$2,600.00
	6770	Supplies - Misc	\$6,000.00
	6780	Supplies - Operating	\$2,000.00
	6829	Time Warrant TFR To Spec TESRS	\$50,000.00
	6830	Time Warrant Tfr To Special	\$15,600.00
	6852	Transfer to Garbage	\$10,000.00
	6870	Transfer - Grant Match	\$60,000.00
	6871	Transfer SAFER Grant End	\$0.00
	6939	Utilities - Baseball Field	\$8,700.00
	6940	Utilities - Electricity	\$7,500.00
	6950	Utilities - Street Lighting	\$100,000.00
	6960	Utilities - Gas Bill	\$5,600.00
	6970	Utilities - Telephone	\$10,000.00
	6977	Vision Insurance	\$1,305.00

GENERAL FUND**APPROVED 2025-2026 BUDGET**

	7020	Year End Audit	\$10,000.00
			\$908,430.00
	Fire - City		
	5200	Salaries	\$12,000.00
	5600	Payroll Taxes	\$1,044.00
	5750	Retirement- Volunteer Fire	\$3,000.00
	5800	Workmen's Comp. Insurance	\$1,480.00
	6135	Bunker Gear (PPE)	\$5,000.00
	6340	Dues & Subscriptions	\$3,000.00
	6370	Education & Training	\$3,000.00
	6415	ESO Record Mgmt	\$3,000.00
	6430	Fuel & Oil	\$3,000.00
	6505	Miscellaneous Expense	\$1,000.00
	6630	Property/Liability Insurance	\$4,000.00
	6632	PS Trax/Station Automation	\$1,400.00
	6661	Repair & Maint - FD Pump Test	\$2,000.00
	6662	Repair & Maint - Cascade PM	\$1,500.00
	6663	Repair & Maint - Calibration	\$500.00
	6664	Repair & Maint - PPE Annual	\$1,000.00
	6665	Repair & Maint - Rescue Tools	\$2,000.00
	6666	Repair & Maint - SCBA	\$1,000.00
	6675	Repair & Maint - Building	\$2,500.00
	6680	Repair & Maint - Equipment	\$10,000.00
	6686	Repair & Maint- Fire Hydrant	\$6,000.00
	6693	Uniforms	\$3,000.00
	6731	Software - Vector Solutions FD	\$3,000.00
	6769	Supplies - Fire Fighting	\$5,000.00
	6770	Supplies - Misc	\$1,000.00
	6780	Supplies - Operating	\$1,000.00
	6827	TESRS - FD Retirement	\$22,500.00
	6978	Volunteer Stipend	\$6,000.00
			\$108,924.00
	Fire - Rotating FD		
	5200	Salaries	\$153,300.00
	5250	Overtime	\$2,400.00
	5600	Payroll Taxes	\$11,700.00
	5800	Workmen's Comp. Insurance	\$8,400.00
	6135	Bunker Gear (PPE)	\$4,000.00
	6240	Contingency	\$3,700.00
	6415	ESO Record Mgmt	\$3,000.00
	6505	Miscellaneous Expense	\$1,500.00
	6632	PS Trax/Station Automation	\$1,400.00
	6664	Repair & Maint - PPE Annual	\$3,000.00
	6666	Repair & Maint - SCBA	\$1,000.00
	6693	Uniforms	\$5,200.00
	6731	Software - Vector Solutions FD	\$3,000.00
			\$201,600.00

GENERAL FUND**APPROVED 2025-2026 BUDGET**

	Fire - Full Time		
	5200	Salaries	\$157,248.00
	5600	Payroll Taxes	\$12,290.00
	5650	Medical/Life Insurance	\$35,000.00
	5700	Employee Retirement	\$9,500.00
	5800	Workmen's Comp. Insurance	\$5,800.00
	6135	Bunker Gear (PPE)	\$4,000.00
	6332	Dental Insurance	\$1,710.00
	6693	Uniforms	\$2,000.00
	6977	Vision Insurance	\$785.00
			\$228,333.00
		BUDGET TOTALS	\$1,447,287.00

STREET FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenue			
	4020	Sales Tax	\$230,000.00
	4021	Mixed Beverage Sales Tax	\$3,000.00
	4100	Franchise Tax	\$90,000.00
	4600	Interest Income	\$5,000.00
			\$328,000.00
Expenses			
	5200	Salaries	\$52,000.00
	5500	Employee Christmas Bonus	\$920.00
	5600	Payroll Taxes	\$4,200.00
	5650	Medical/Life Insurance	\$11,700.00
	5700	Employee Retirement	\$3,200.00
	5800	Workmen's Comp. Insurance	\$2,700.00
	6250	Contract Labor	\$45,600.00
	6300	Culverts	\$3,000.00
	6332	Dental Insurance	\$570.00
	6405	Equipment Rental/Purchase	\$2,000.00
	6430	Fuel & Oil	\$12,000.00
	6505	Miscellaneous Expense	\$1,500.00
	6590	Painting Stripes	\$3,000.00
	6670	Repair & Maint - Auto	\$1,200.00
	6680	Repair & Maint - Equipment	\$10,000.00
	6690	Road, Rock and Asphalt	\$131,532.00
	6765	Street Signs	\$1,200.00
	6780	Supplies - Operating	\$2,000.00
	6830	Time Warrant Tfr To Special	\$15,600.00
	6872	Transfer To Sewer Fund	\$17,817.00
	6876	Transfer To Special	\$0.00
	6890	Tree Trimming/Mowing	\$3,000.00
	6977	Vision Insurance	\$261.00
	7010	Weed Killer	\$3,000.00
	BUDGET TOTALS		\$328,000.00

WATER FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenues			
	4000	Balance Carryforward	\$100,000.00
	4200	Water Sales	\$720,000.00
	4230	Online Payments	\$480,000.00
	4300	Water Taps	\$12,000.00
	4320	Late Fees	\$13,000.00
	4330	Reconnect Fees	\$6,200.00
	4340	Return Check Fee Charge	\$250.00
	4600	Interest Income	\$2,500.00
	4630	Mud Payment- Cooper Lake	\$12,000.00
	4670	NTWD Payment - Cooper Lake	\$72,000.00
	4710	Sale of Supplies	\$1,000.00
	4945	Transfer From Water Savings	\$80,000.00
			\$1,498,950.00
Water Operations			
	5200	Salaries	\$106,080.00
	5250	Overtime	\$3,000.00
	5500	Employee Christmas Bonus	\$2,100.00
	5600	Payroll Taxes	\$8,800.00
	5650	Medical/Life Insurance	\$35,000.00
	5700	Employee Retirement	\$6,700.00
	5800	Workmen's Comp. Insurance	\$4,400.00
	6240	Contingency	\$4,780.00
	6250	Contract Labor	\$2,000.00
	6260	Cooper Lake Payment To Srmwd	\$96,000.00
	6270	Cooper Lake Pmt 1/8	\$12,000.00
	6332	Dental Insurance	\$1,710.00
	6340	Dues & Subscriptions	\$300.00
	6370	Education & Training	\$3,000.00
	6430	Fuel & Oil	\$4,200.00
	6505	Miscellaneous Expense	\$1,000.00
	6510	Misc Tools	\$500.00
	6550	Office Supplies	\$500.00
	6570	Online Payments	\$480,000.00
	6610	Postage & Freight	\$2,100.00
	6630	Property/Liability Insurance	\$2,200.00
	6635	Raise Money	\$5,000.00
	6670	Repair & Maint - Auto	\$1,500.00
	6680	Repair & Maint - Equipment	\$3,000.00
	6685	Repair & Maint - Meter	\$3,000.00
	6695	RVS Bills	\$2,000.00
	6780	Supplies - Operating	\$12,000.00
	6830	Time Warrant Tfr To Special	\$15,600.00
	6977	Vision Insurance	\$785.00
			\$819,255.00

WATER FUND**APPROVED 2025-2026 BUDGET**

Water Plant			
	5200	Salaries	\$114,400.00
	5250	Overtime	\$19,000.00
	5500	Employee Christmas Bonus	\$2,080.00
	5600	Payroll Taxes	\$10,726.00
	5650	Medical/Life Insurance	\$24,000.00
	5700	Employee Retirement	\$8,200.00
	5800	Workmen's Comp. Insurance	\$4,500.00
	6170	Chemicals	\$120,000.00
	6230	Conservation Yearly Report	\$1,400.00
	6332	Dental Insurance	\$1,140.00
	6340	Dues & Subscriptions	\$1,500.00
	6370	Education & Training	\$1,500.00
	6390	Engineer	\$3,000.00
	6430	Fuel & Oil	\$1,500.00
	6450	Lab Test	\$6,000.00
	6505	Miscellaneous Expense	\$10,000.00
	6510	Misc Tools	\$1,500.00
	6550	Office Supplies	\$600.00
	6625	Heaters	\$4,000.00
	6630	Property/Liability Insurance	\$8,500.00
	6670	Repair & Maint - Auto	\$1,200.00
	6675	Repair & Maint - Building	\$18,000.00
	6680	Repair & Maint - Equipment	\$65,000.00
	6700	Service Contract	\$12,400.00
	6715	Sludge Removal	\$20,000.00
	6750	State Chemical Storage Fee	\$75.00
	6770	Supplies - Misc	\$2,000.00
	6780	Supplies - Operating	\$8,000.00
	6800	TCEQ Yearly Water System Fee	\$3,000.00
	6860	Transfer to GORB I&S Fund	\$66,452.00
	6940	Utilities - Electricity	\$58,000.00
	6970	Utilities - Telephone	\$1,500.00
	6977	Vision Insurance	\$522.00
	6991	Water Plant Backwash Pump	\$80,000.00
			\$679,695.00
		BUDGET TOTALS	\$1,498,950.00

SEWER FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025 2026
Revenues			
	4210	Sewer Services	\$380,000.00
	4310	Sewer Taps	\$3,000.00
	4230	Online Payments (Dr.Creek Park)	\$9,000.00
	4600	Interest Income	\$1,300.00
	4710	Sale of Supplies	\$120.00
	4935	Transfer from Street Fund	\$17,817.00
			\$411,237.00
Expenses			
Sewer Operations			
	5200	Salaries	\$126,040.00
	5250	Overtime	\$3,000.00
	5500	Employee Christmas Bonus	\$2,400.00
	5600	Payroll Taxes	\$9,700.00
	5650	Medical/Life Insurance	\$35,000.00
	5700	Employee Retirement	\$7,600.00
	5800	Workmen's Comp. Insurance	\$4,400.00
	6250	Contract Labor	\$3,330.00
	6332	Dental Insurance	\$1,710.00
	6370	Education & Training	\$1,200.00
	6430	Fuel & Oil	\$6,000.00
	6480	Lift Station Pumps	\$5,000.00
	6505	Miscellaneous Expense	\$500.00
	6510	Misc Tools	\$300.00
	6550	Office Supplies	\$150.00
	6605	Porta Potty Rent	\$1,200.00
	6610	Postage & Freight	\$2,100.00
	6670	Repair & Maint - Auto	\$1,500.00
	6680	Repair & Maint - Equipment	\$3,000.00
	6695	RVS Bills	\$2,000.00
	6780	Supplies - Operating	\$5,000.00
	6830	Time Warrant Tfr To Special	\$15,600.00
	6977	Vision Insurance	\$230.00
			\$236,960.00
Sewer Plant			
	6170	Chemicals	\$13,000.00
	6195	Chlorine Sludge Pump	\$5,000.00
	6370	Education & Training	\$1,000.00
	6390	Engineer	\$3,000.00
	6430	Fuel & Oil	\$2,000.00
	6450	Lab Test	\$9,000.00
	6480	Lift Station Pumps	\$5,000.00
	6505	Miscellaneous Expense	\$150.00
	6510	Misc Tools	\$250.00
	6630	Property/Liability Insurance	\$7,000.00

SEWER FUND**APPROVED 2025-2026 BUDGET**

	6670	Repair & Maint - Auto	\$600.00
	6675	Repair & Maint - Building	\$250.00
	6680	Repair & Maint - Equipment	\$6,000.00
	6685	Repair & Maint - Meter	\$1,000.00
	6700	Service Contract	\$3,500.00
	6715	Sludge Removal	\$5,000.00
	6740	State Chemical Reporting Fee	\$75.00
	6770	Supplies - Misc	\$3,000.00
	6780	Supplies - Operating	\$5,000.00
	6810	TCEQ Yearly Permit	\$2,700.00
	6860	Transfer to GORB I&S Fund	\$66,452.00
	6940	Utilities - Electricity	\$34,000.00
	6970	Utilities - Telephone	\$1,300.00
			\$174,277.00
		BUDGET TOTALS	\$411,237.00

GARBAGE FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenue			
	4000	Balance Carryforward	
	4020	Sales Tax	\$2,700.00
	4220	Garbage Fees	\$270,000.00
	4225	Demolition	\$500.00
	4350	Dumpsite Revenue	\$32,000.00
	4360	Service Hauling	\$8,000.00
	4600	Interest Income	\$500.00
	4615	Liens Paid	\$6,000.00
	4620	Misc Revenue	\$120.00
	4700	Sale of Junk	\$6,000.00
	4715	Sales Tax Timely Discount	\$75.00
	4915	Transfer from General Fund	\$10,000.00
			\$335,895.00
Expenses			
	5200	Salaries	\$9,078.00
	5250	Overtime	\$168.00
	5500	Employee Christmas Bonus	\$174.00
	5600	Payroll Taxes	\$800.00
	5800	Workmen's Comp. Insurance	\$250.00
	6210	Clean Up Week	\$1,200.00
	6330	Demolition of House	\$4,000.00
	6350	Dumpsite Expenses	\$1,500.00
	6360	Dumpsite Sanitation Solutions	\$42,000.00
	6505	Miscellaneous Expense	\$450.00
	6550	Office Supplies	\$100.00
	6560	Oil Recycle	\$1,000.00
	6610	Postage & Freight	\$2,100.00
	6680	Repair & Maint - Equipment	\$375.00
	6695	RVS Bills	\$2,000.00
	6700	Service Contract	\$255,000.00
	6770	Supplies - Misc	\$100.00
	6830	Time Warrant Tfr To Special	\$15,600.00
		BUDGET TOTALS	\$335,895.00

SPECIAL FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved 2025-2026
Revenue			
	4155	Time Warrant Reserve	\$78,000.00
	4600	Interest Income	\$500.00
	4755	Opioid Settlement	\$150.00
	4916	Transfer from Grant Fund	\$260,000.00
	4915	Transfer from General Fund	\$110,000.00
			\$448,650.00
Expenses			
	6505	Miscellaneous Expense	\$650.00
	6840	Time Wrnt Monthly/Annual Pmt	\$78,000.00
	6870	Transfer - Grant Match	\$60,000.00
	6871	Transfer SAFER Grant End	\$260,000.00
	6829	TESRS BuyBack	\$50,000.00
BUDGET TOTALS			\$448,650.00

BIG CREEK LAKE FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenue			
	4005	Ad Valorem Taxes - Current	\$26,000.00
	4010	Ad Valorem Taxes - Delinquent	\$3,055.00
	4030	Ad Valorem -Taxes P&I	\$2,396.00
	4600	Interest Income	\$2,000.00
	4925	Transfer From Sewer Fund	\$66,452.00
	4945	Transfer From Water Fund	\$66,452.00
			\$166,355.00
Expenses			
	6080	Agent Fee	\$400.00
	6131	BOK Financial Interest Payment	\$75,900.00
	6132	BOK Financial Principal Paymen	\$90,000.00
	6550	Office Supplies	\$55.00
BUDGET TOTALS			\$166,355.00

BIG CREEK DAM FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenue			
	4600	Interest Income	\$6,700.00
	4650	Mud Yearly Storage Reserve	\$50,000.00
	4660	Mud's Share of O&M Budget 34.5	\$2,484.00
			\$59,184.00
Expenses			
	6240	Contingency	\$53,984.00
	6520	Mowing Expense	\$4,000.00
	6580	Other Expenses	\$1,200.00
		BUDGET TOTALS	\$59,184.00

GRANT FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025-2026
Revenue			
	4587	Grant - FEMA SAFER	
	4732	HOME	
	4583	FEMA PA	
	4581	EDA Disaster	\$500,000.00
	4588	GLO-RCP	
	4592	TPWD Park	\$150,000.00
			\$650,000.00
Expenses			
	6433	Grant - FEMA SAFER	
	6445	HOME	
	6437	FEMA PA	
	6438	EDA Disaster	\$500,000.00
	6434	GLO-RCP	
	6439	TPWD Park	\$150,000.00
			\$650,000.00

FD PENSION FUND**APPROVED 2025-2026 BUDGET**

	Acct		Approved Budget 2025 2026
Revenue			
	4530	City Funds	\$4,500.00
	4580	Firemen Dues	\$120.00
	4600	Interest Income	\$50.00
			\$4,670.00
Expenses			
	5750	Retirement- Volunteer Fire	\$2,100.00
	6130	Beneficiary Benefits	\$800.00
	6580	Other Expenses	\$1,770.00
	BUDGET TOTALS		\$4,670.00

FRANKIE MCKINNEY FUND APPROVED 2025-2026 BUDGET

	Acct		Proposed Budget 2025-2026
Revenue			
	4600	Interest Income	\$0.00
	4620	Misc Revenue	\$0.00
	4716	Sulphur River Exp Royalties	\$0.00
			\$0.00
Expenses			
	6491	McKinney Request For Funds	\$0.00
	6520	Mowing Expense	\$0.00
	6630	Property/Liability Insurance	\$0.00
	6940	Utilities - Electricity	\$0.00
	6960	Utilities - Gas Bill	\$0.00
	6975	Utilities - Water	\$0.00
	BUDGET TOTALS		\$0.00