CITY OF NEDERLAND

PROPOSED
ANNUAL BUDGET

FISCAL YEAR

OCTOBER 1, 2026 - SEPTEMBER 30, 2027

City of Nederland, Texas
2026-2027 Budget
Cover Page
In Accordance with SB 656

This budget will raise more revenue from property taxes than last year's budget by an amount of $251,746, which is a 2.98 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 $69,224.

Property Tax Comparison:	FYE 2026-2027	FYE 2025-2026
Adopted Tax Rate	$0.466000	$0.451000
No New Revenue Tax Rate	$0.448163	$0.413221
No New Revenue M & O Rate	$0.326536	$0.308749
Voter Approved Tax Rate	$0.474717	$0.467188
Debt Tax Rate	$0.123664	$0.128289

The total amount of municipal debt obligation secured by property taxes for the City of Nederland is $15,845,000.

Record Vote on Proposed Tax Rate for Fiscal Year 2026-2027:
For: Mayor Darby, Councilmember Ortiz, Councilmember Stratton, Councilmember Sonnier, Councilmember Jones
Absent: None

MAYOR

Jeffrey P. Darby

COUNCIL MEMBERS

Councilmember, Ward I	Curtis Stratton
Councilmember, Ward II	Britton Jones
Councilmember, Ward III, Mayor Pro-Tem	Randy Sonnier
Councilmember, Ward IV	Jeff Ortiz

SUBMITTED BY

Manuel De La Rosa
City Manager

FINANCIAL SUMMARIES

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CITY OF NEDERLAND
BALANCE SHEET-ALL FUNDS
AS OF JUNE 30, 2026

	General Fund	Debt Service Fund	Water & Sewer Funds	Solid Waste Fund	Street Improvement Fund	Equipment Replace. Funds
ASSETS						
Cash & Investments	$32,277,329	$262,518	$5,437,621	$4,112,033	$6,127,563	$2,650,241
Cash & Investments - Restricted			955,643			
Due (To)/From Other Funds	(1,390,276)	2,595,870	(502,937)			(10,000)
Prepaid Expenses	90,761		1,231,676	124,294		
Accounts Receivable	937,616	210,851	277,750	81,611	87,603	
Fixed Assets (Net)			27,600,345	1,098,987		
TOTAL ASSETS	**$31,915,430**	**$3,069,239**	**$35,000,098**	**$5,416,925**	**$6,215,166**	**$2,640,241**
LIABILITIES & FUND BALANCE						
Accounts Payable	$377,348	$0	$2,234,360	$374,662	$36,400	$0
Reserve for Taxes & Receivables	4,167,436	210,851	27,170,875	956,371		
TOTAL LIABILITIES	**4,544,784**	**210,851**	**29,405,235**	**1,331,033**	**36,400**	**0**
FUND BALANCE						
Fund Balance 10/01/25	24,209,878	140,144	5,622,115	4,165,411	5,264,539	1,995,621
Revenues	15,188,219	3,230,607	5,957,528	1,449,604	945,832	1,040,214
Expenditures	(12,027,451)	(512,363)	(5,984,780)	(1,529,123)	(31,605)	(395,594)
FUND BALANCE 6/30/26	**27,370,646**	**2,858,388**	**5,594,863**	**4,085,891**	**6,178,766**	**2,640,241**
TOTAL LIABILITIES & FUND BALANCE	**$31,915,430**	**$3,069,239**	**$35,000,098**	**$5,416,925**	**$6,215,166**	**$2,640,241**

Police Narcotics Fund	Court Technology Fund	Library Fund	Hotel/Motel Fund	Fire Dept Special Fund	Capital Outlay Funds	MCML Dispatch Fund
$109,530	$5,960	$129,202	$101,847	$54,951	$25,480,890	$759,913
		10,000				
	(5,000)				(775,812)	0
			2,757			15,290
					653,623	151,136
						953,147
$109,530	**$960**	**$139,202**	**$104,604**	**$54,951**	**$25,358,701**	**$1,879,486**
$0	$0	$4,324	$0	$0	$310,667	$157,176
		100,384				
0	**0**	**104,709**	**0**	**0**	**310,667**	**157,176**
86,365	6,629	10,997	77,904	62,310	25,142,415	1,759,114
30,235	5,785	53,711	70,027	17,834	713,494	1,452,927
(7,069)	(11,454)	(30,215)	(43,328)	(25,193)	(807,875)	(1,489,731)
109,530	**960**	**34,493**	**104,604**	**54,951**	**25,048,034**	**1,722,310**
$109,530	**$960**	**$139,202**	**$104,604**	**$54,951**	**$25,358,701**	**$1,879,486**

CITY OF NEDERLAND
ALL FUNDS SUMMARY
BUDGET FISCAL YEAR 2026-2027

	OPERATING FUNDS					
	General Fund	Debt Service Fund	Water & Sewer Fund	SSES Project Fund	Solid Waste Fund	Equip. Replace. Funds
REVENUES:						
Taxes	$15,560,000	$2,303,237				
License & Permits	115,000					
Intergovernmental	425,000					
Charges for Service	105,500		6,592,000		1,920,000	
Fines & Forfeitures	309,000					
Miscellaneous	1,048,000	9,000	405,000	25,000	141,000	90,000
Donations	35,000					
Transfers-In	400,000	968,888		25,000		2,680,000
TOTAL	**17,997,500**	**3,281,125**	**6,997,000**	**50,000**	**2,061,000**	**2,770,000**
APPROPRIATIONS:						
General Administration	2,678,137					40,000
Fire Department	3,241,987					1,300,000
Police Department	7,290,593					104,000
Public Services	2,738,591		6,435,426	50,000	1,592,813	1,231,000
Parks & Recreation	1,344,818					95,000
Library	712,947					
Other Requirements	2,723,000					
Debt Service		3,281,125				
Transfers-Out			1,343,888		599,000	
TOTAL	**20,730,073**	**3,281,125**	**7,779,314**	**50,000**	**2,191,813**	**2,770,000**
CHANGE IN FUND BALANCE	**($2,732,573)**	**$0**	**($782,314)**	**$0**	**($130,813)**	**$0**

SPECIAL FUNDS						AGENCY FUND	
Police Narcotics Fund	Library Fund	Hotel/ Motel Fund	Fire Dept Spec Fund	Court Tech. Fund	Street Improv. Fund	MCML Dispatch Fund	Memo Total
		$98,000			$1,000,000		$18,961,237
							115,000
15,000						24,000	464,000
							8,617,500
							309,000
3,000	4,000	2,000		8,000	200,000	2,164,542	4,099,542
	50,000		30,000				115,000
							4,073,888
18,000	**54,000**	**100,000**	**30,000**	**8,000**	**1,200,000**	**2,188,542**	**36,755,167**
						834,866	3,553,003
			35,000				4,576,987
18,000				12,000		1,353,676	8,778,269
					1,200,000		13,247,830
		100,000					1,539,818
	54,000						766,947
							2,723,000
							3,281,125
							1,942,888
18,000	**54,000**	**100,000**	**35,000**	**12,000**	**1,200,000**	**2,188,542**	**40,409,867**
$0	**$0**	**$0**	**($5,000)**	**($4,000)**	**$0**	**$0**	**($3,654,700)**

CONSOLIDATED STATEMENT
FISCAL YEAR 2026-2027

FUND	Beginning Fund Balance	FY26-27 Revenue	FY26-27 Expenditures	Ending Fund Balance
General Fund	$19,520,725	$17,997,500	$20,730,073	$16,788,152
Street Improvement Fund	6,178,766	1,200,000	1,200,000	6,178,766
Water & Sewer Fund	5,594,863	6,997,000	7,779,314	4,812,549
SSES Project Fund	204,625	50,000	50,000	204,625
Solid Waste Fund	4,085,891	2,061,000	2,191,813	3,955,078
Equip. Replacement-General	779,765	2,161,000	2,161,000	779,765
Equip. Replacement-W & S	309,856	90,000	90,000	309,856
Equip. Replacement-Solid Waste	1,036,804	519,000	519,000	1,036,804
Police Narcotic Fund	109,530	18,000	18,000	109,530
Library Special Fund	34,493	54,000	54,000	34,493
Court Technology Fund	960	8,000	12,000	(3,040)
Hotel/Motel Fund	104,604	100,000	100,000	104,604
Fire Department Special Fund	54,951	30,000	35,000	49,951
MCML Central Dispatch Fund	654,831	2,188,542	2,188,542	654,831
Debt Service Fund	70,725	3,281,125	3,281,125	70,725
	$38,741,390	**$36,755,167**	**$40,409,867**	**$35,086,690**

Note: Beginning fund balance excludes non-liquid and fixed assets.

SUMMARY OF EXPENDITURES
ALL FUNDS
FISCAL YEAR 2026-2027

FUND	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL	TRANSFERS	TOTAL
General Fund	$13,085,406	$737,699	$4,407,968	$368,000	$2,131,000	$20,730,073
Street Improvement Fund	0	0	100,000	1,100,000	0	1,200,000
Water & Sewer Fund	2,769,136	1,332,390	2,333,900	0	1,343,888	7,779,314
SSES Project Fund	0	0	50,000	0	0	50,000
Solid Waste Fund	892,813	252,750	447,250	0	599,000	2,191,813
Equip. Replacement-General	0	0	0	2,161,000	0	2,161,000
Equip. Replacement-W & S	0	0	0	90,000	0	90,000
Equip. Replacement-Solid Waste	0	0	0	519,000	0	519,000
Police Narcotic Fund	4,000	8,500	5,500	0	0	18,000
Library Special Fund	0	52,000	2,000	0	0	54,000
Court Technology Fund	0	0	12,000	0	0	12,000
Hotel/Motel Fund	0	0	100,000	0	0	100,000
Fire Department Special Fund	0	8,000	13,000	14,000	0	35,000
MCML Central Dispatch Fund	1,592,904	32,594	563,044	0	0	2,188,542
Debt Service Fund	0	0	0	0	3,281,125	3,281,125
	$18,344,259	**$2,423,933**	**$8,034,662**	**$4,252,000**	**$7,355,013**	**$40,409,867**

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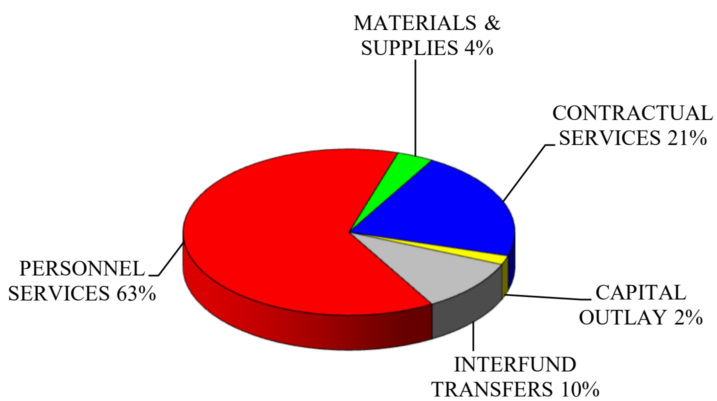
GENERAL FUND

GENERAL FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Proposed 2026-2027
REVENUES			
Current Taxes	$5,700,000	$5,623,566	$6,400,000
Delinquent Taxes	50,000	(890)	50,000
Industrial In-Lieu-of Tax Payments	3,600,000	3,989,925	3,800,000
Sales Tax	4,000,000	3,157,719	4,250,000
Taxes P&I	60,000	54,059	60,000
Occupational Taxes & Licenses	7,000	2,501	5,000
Franchise Fees	950,000	399,111	1,000,000
State Grant Funds	0	2,903	0
Federal Grant-ARPA	0	50,000	0
School Contribution	340,000	110,742	425,000
Inspection Fees	110,000	92,424	110,000
Pool & Recreation Bldg. Fees	90,000	84,412	90,000
Donations	35,000	60,515	35,000
Fines & Court Costs	300,000	261,588	300,000
Library Fees	14,000	10,416	12,000
Animal Control Fees	3,500	2,220	3,500
Court Bldg Security Fees	9,000	6,813	9,000
Time Payment Reimbursement Fee	8,000	6,203	8,000
Interest Income	1,100,000	792,975	950,000
Miscellaneous Revenue	80,000	81,018	90,000
Sales of Land	0	0	0
Transfers In	400,000	400,000	400,000
TOTAL REVENUES	**16,856,500**	**15,188,220**	**17,997,500**
EXPENDITURES			
Personnel Services	11,480,246	8,151,270	13,085,406
Materials & Supplies	642,621	481,465	737,699
Contractual Services	4,046,633	2,964,985	4,407,968
Capital Outlay	412,000	131,114	368,000
Transfers Out	275,000	275,000	2,131,000
TOTAL EXPENDITURES	**16,856,500**	**12,003,834**	**20,730,073**
EXCESS (DEFICIT) REVENUES OVER EXPENDITURES	**$0**	**$3,184,386**	**($2,732,573)**

GENERAL FUND
SUMMARY OF EXPENDITURES
FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
City Council	$20,655	$1,550	$23,600	$0	$0	$45,805
Legal	50	300	255,250	0	0	255,600
City Manager	529,124	6,360	58,000	0	0	593,484
City Clerk	151,647	10,380	35,275	0	0	197,302
Finance	620,756	7,400	199,900	0	0	828,056
Human Resources	390,025	22,340	104,625	0	0	516,990
Civil Service	0	500	1,000	0	0	1,500
City Hall	0	4,400	171,500	0	0	175,900
1308 Boston Ave	0	0	63,500	0	0	63,500
Police	5,555,949	202,931	1,349,086	0	0	7,107,966
Emergency Management	0	2,500	71,500	0	0	74,000
Animal Control	133,817	14,998	33,812	0	0	182,627
Fire	2,654,237	81,600	280,200	0	0	3,016,037
Fire Department Volunteers	650	0	18,200	0	0	18,850
Fire Prevention	130,100	0	3,000	0	0	133,100
Inspections	467,196	21,600	130,100	0	0	618,896
Public Works Admin.	325,841	13,200	174,900	0	0	513,941
Property Maintenance	17,554	4,050	30,000	0	0	51,604
Street Department	1,033,860	171,340	73,950	275,000	0	1,554,150
Parks & Recreation	605,764	88,250	404,700	93,000	0	1,191,714
Parks & Recreation - Aquatics	23,104	40,000	90,000	0	0	153,104
Library	425,077	44,000	243,870	0	0	712,947
Other Requirements	0	0	592,000	0	2,131,000	2,723,000
	$13,085,406	**$737,699**	**$4,407,968**	**$368,000**	**$2,131,000**	**$20,730,073**



CITY COUNCIL

The City Council consists of the Mayor and four Council members and is the elected governing body of the City of Nederland. The Mayor and Council members are elected at large and each Council member serves in one of four municipal districts. Each Council member must reside in the ward they represent. The Mayor and Council members serve staggered three-year terms and are not restricted on the number of times they may run for office. Staff assistance to the City Council is provided through the Office of the City Manager.

SUMMARY

General Fund
City Council

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$20,655	$14,886	$20,655
6200	Materials & Supplies	2,000	612	1,550
6300	Contractual Services	23,600	6,240	23,600
6700	Capital Outlay	0	0	0
	Total	$46,255	$21,738	$45,805

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**City Council - 01-11-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$19,120	$13,800	$19,120
Social Security	6126	1,500	1,056	1,500
Worker's Compensation	6128	35	30	35
Total		**20,655**	**14,886**	**20,655**
MATERIALS & SUPPLIES				
General Office Supplies	6210	1,000	425	750
Wearing Apparel	6231	0	38	300
Supplies/Minor Tools & Equipment	6265	1,000	149	500
Total		**2,000**	**612**	**1,550**
CONTRACTUAL SERVICES				
Telephone	6331	3,600	1,414	3,600
Training & Travel	6333	20,000	4,826	20,000
Total		**23,600**	**6,240**	**23,600**
TOTALS		**$46,255**	**$21,738**	**$45,805**

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LEGAL

The City Attorney is appointed by the City Council and is the legal advisor for the City Council and all other City officers, departments, and officials. The City Judge is appointed by the City Council and operates Municipal Court.

SUMMARY

General Fund
Legal

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$50	$43	$50
6200	Materials & Supplies	300	0	300
6300	Contractual Services	98,140	129,637	255,250
6700	Capital Outlay	0	0	0
	Total	$98,490	$129,680	$255,600

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Legal - 01-12-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Worker's Compensation	6128	$50	$43	$50
Total		**50**	**43**	**50**
MATERIALS & SUPPLIES				
Books & Publications	6212	300	0	300
Total		**300**	**0**	**300**
CONTRACTUAL SERVICES				
Legal Services	6313	70,000	111,411	125,000
Legal Settlements	6314	0	0	100,000
Training & Travel	6333	500	0	0
Court Costs, Jury Fees	6372	400	72	250
City Judge	6374	27,240	18,154	30,000
Total		**98,140**	**129,637**	**255,250**
TOTALS		**$98,490**	**$129,680**	**$255,600**

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CITY MANAGER

The City Manager is appointed and is responsible to the Mayor and City Council. He is the Chief Administrative Officer of the City. The City Manager oversees personnel, develops the proposed budget, proposes policy alternatives and is generally responsible for the implementation of policies and programs proposed by the City Council.

SUMMARY

General Fund
City Manager

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$410,844	$281,501	$529,124
6200	Materials & Supplies	5,000	12,575	6,360
6300	Contractual Services	78,350	193,196	58,000
6700	Capital Outlay	0	1,638	0
	Total	$494,194	$488,910	$593,484

Schedule of Personnel	Number of Pay Grade	Number of Positions
City Manager	133	1
Executive Assistant	114	1
Total		2

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: City Manager - 01-13-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$313,710	$177,079	$309,935
Overtime	6111	0	0	5,000
Longevity	6113	1,296	954	912
Extra Help	6115	0	52,854	100,000
Group Insurance	6121	38,622	14,428	38,293
TMRS	6124	32,808	18,190	42,895
Social Security	6126	24,098	17,555	30,282
Worker's Compensation	6128	310	441	1,807
Total		**410,844**	**281,501**	**529,124**
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,000	8,261	4,000
Books & Publications	6212	1,000	3,479	1,000
Miscellaneous Supplies	6220	1,000	835	1,000
Wearing Apparel	6231	0	0	360
Total		**5,000**	**12,575**	**6,360**
CONTRACTUAL SERVICES				
Telephone	6331	1,200	375	1,200
Postage & Freight	6332	750	303	500
Training & Travel	6333	6,000	33,398	9,000
Advertising/Publication	6337	17,000	1,865	2,000
Insurance-General	6341	400	243	300
Dues & Memberships	6377	10,000	10,341	10,000
Contractual Services	6393	28,000	146,246	35,000
Election Services	6395	15,000	425	0
Total		**78,350**	**193,196**	**58,000**

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**City Manager - 01-13-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
Capital Outlay				
Furniture, Fixtures, Office Eq	6743	0	1,638	0
Total		**0**	**1,638**	**0**
TOTALS		**$494,194**	**$488,910**	**$593,484**

CITY CLERK

The City Clerk is appointed by the City Council and is the offical record keeper for the city. The City Clerk oversees preparation of council agendas and minutes. City Clerk posts legal postings for boards and commissions, oversees the city's elections, and assists the mayor and councilmembers.

SUMMARY

General Fund
City Clerk

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$151,647
6200	Materials & Supplies	0	0	10,380
6300	Contractual Services	0	0	35,275
6700	Capital Outlay	0	0	0
	Total	$0	$0	$197,302

Schedule of Personnel	Number of Pay Grade	Number of Positions
City Clerk	119	1
Total		1

ANNUAL BUDGET

FUND: General | **FISCAL YEAR 2026-2027**
DEPARTMENT: City Clerk - 01-14-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$0	$0	$116,624
Longevity	6113	0	0	1,296
Group Insurance	6121	0	0	12,317
TMRS	6124	0	0	12,281
Social Security	6126	0	0	9,021
Worker's Compensation	6128	0	0	108
Total		**0**	**0**	**151,647**
MATERIALS & SUPPLIES				
General Office Supplies	6210	0	0	6,000
Books & Publications	6212	0	0	3,200
Miscellaneous Supplies	6220	0	0	1,000
Wearing Apparel	6231	0	0	180
Total		**0**	**0**	**10,380**
CONTRACTUAL SERVICES				
Computer System	6315	0	0	6,000
Recording Fees	6318	0	0	1,500
Postage & Freight	6332	0	0	250
Training & Travel	6333	0	0	10,000
Advertising/Publication	6337	0	0	2,500
Insurance-General	6341	0	0	150
Dues & Memberships	6377	0	0	375
Contractual Services	6393	0	0	6,500
Election Services	6395	0	0	8,000
Total		**0**	**0**	**35,275**
TOTALS		**$0**	**$0**	**$197,302**

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FINANCE DEPARTMENT

The Finance Department is responsible for all financial administration, accounting, and reporting services for the City. Transactions relating to purchasing, accounts payable, accounts receivable, payroll, benefit reporting, and cash management are processed by this department. This department also provides statistical reporting and related services to individual City departments and to the City Council.

SUMMARY

General Fund
Finance Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$511,990	$386,531	$620,756
6200	Materials & Supplies	5,500	3,502	7,400
6300	Contractual Services	179,000	161,106	199,900
6700	Capital Outlay	0	0	0
	Total	$696,490	$551,139	$828,056

Schedule of Personnel	Number of Pay Grade	Number of Positions
Director of Finance	127	1
Accounting Supervisor	115	1
Utility Billing Specialist	112	1
Accounts Payable Senior Technician	109	1
Payroll Senior Technician	108	1
Total		5

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Finance - 01-15-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$378,871	$290,582	$468,259
Overtime	6111	10,000	6,088	0
Longevity	6113	1,728	1,224	2,112
Group Insurance	6121	50,444	34,281	64,984
TMRS	6124	40,681	31,327	48,989
Social Security	6126	29,881	22,523	35,983
Worker's Compensation	6128	385	506	429
Total		**511,990**	**386,531**	**620,756**
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,000	3,502	6,000
Books & Publications	6212	500	0	500
Wearing Apparel	6231	0	0	900
Total		**5,500**	**3,502**	**7,400**
CONTRACTUAL SERVICES				
Auditing & Accounting	6311	52,000	64,900	52,000
Computer System	6315	0	1,751	1,750
Postage & Freight	6332	2,500	1,663	2,750
Training & Travel	6333	8,000	3,547	12,000
Advertising/Publication	6337	1,000	0	0
Insurance-General	6341	0	487	500
Dues & Memberships	6377	500	755	900
Contractual Services	6393	115,000	88,003	130,000
Total		**179,000**	**161,106**	**199,900**
TOTALS		**$696,490**	**$551,139**	**$828,056**

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HUMAN RESOURCES DEPARTMENT

The Human Resources Department is responsible for various functions throughout the City. These functions include personnel, risk management, and employee benefits. This department is responsible for providing the City Manager with needed reports and statistical data. This department is also responsible for the various functions in the Civil Service Commission as implemented in accordance with *Texas Local Government Code Chapter 143* regulating Municipal Civil Service.

SUMMARY

General Fund
Human Resources

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$348,201	$266,129	$390,025
6200	Materials & Supplies	9,800	15,989	22,340
6300	Contractual Services	173,650	69,165	104,625
6700	Capital Outlay	0	0	0
	Total	$531,651	$351,283	$516,990

Schedule of Personnel	Number of Pay Grade	Number of Positions
Human Resources Director	125	1
Human Resources Analyst	112	1
Human Resources Senior Technician	107	1
Total		3

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Human Resources - 01-16-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$256,675	$196,131	$279,474
Overtime	6111	0	293	0
Longevity	6113	912	570	192
Extra Help	6115	0	0	7,500
Group Insurance	6121	43,828	33,710	50,721
TMRS	6124	26,828	20,817	29,908
Social Security	6126	19,705	14,389	21,968
Worker's Compensation	6128	253	219	262
Total		**348,201**	**266,129**	**390,025**
MATERIALS & SUPPLIES				
General Office Supplies	6210	5,000	11,301	5,000
Books & Publications	6212	300	0	300
Wearing Apparel	6231	0	0	540
Foods	6236	1,000	0	1,500
Special Program Supplies	6243	3,500	4,688	15,000
Total		**9,800**	**15,989**	**22,340**
CONTRACTUAL SERVICES				
Consultant Services	6312	31,000	18,220	44,000
Legal Services	6313	0	976	5,000
Medical Svcs. and Pre-Employ.	6314	15,000	8,558	30,000
Telephone	6331	500	335	500
Postage & Freight	6332	450	80	450
Training & Travel	6333	4,700	2,950	8,500
Advertising/Publication	6337	1,300	495	1,300
Printing & Binding	6338	750	360	750
Insurance-General	6341	0	365	225
Surety, Fidelity Bonds	6342	150	3,095	0

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Human Resources - 01-16-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Unemployment Reimbursement	6347	7,000	0	3,500
Dues & Memberships	6377	800	65	1,200
Contractual Services	6393	90,000	27,523	9,200
Special Programs	6400	22,000	6,143	0
Total		**173,650**	**69,165**	**104,625**
TOTALS		**$531,651**	**$351,283**	**$516,990**

SUMMARY

General Fund
Civil Service

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	600	500	500
6300	Contractual Services	3,550	390	1,000
6700	Capital Outlay	0	0	0
	Total	$4,150	$890	$1,500

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Civil Service - 01-16-01**	

CATEGORY	**CODE**	**BUDGET 2025-2026**	**ACTUAL AS Of June 2026**	**PROPOSED 2026-2027**
MATERIALS & SUPPLIES				
General Office Supplies	6210	$100	$0	$0
Books & Publications	6212	500	500	500
Total		**600**	**500**	**500**
CONTRACTUAL SERVICES				
Consultant Services	6312	900	390	500
Medical Svcs. and Pre-Employ.	6314	750	0	0
Reimbursement	6317	50	0	0
Training & Travel	6333	1,500	0	500
Advertising/Publication	6337	150	0	0
Dues & Memberships	6377	200	0	0
Total		**3,550**	**390**	**1,000**
TOTALS		**$4,150**	**$890**	**$1,500**

CITY HALL

The City Hall Department is created to track costs associated with the maintenance and operation of the City Hall Building along with the maintenance of all equipment and fixtures throughout the facility.

SUMMARY

General Fund
City Hall

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	4,200	2,328	4,400
6300	Contractual Services	186,000	128,649	171,500
6700	Capital Outlay	0	0	0
	Total	$190,200	$130,977	$175,900

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**
DEPARTMENT: City Hall - 01-19-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
General Office Supplies	6210	$1,000	$1,256	$1,000
Miscellaneous Supplies	6220	1,000	649	1,200
Foods	6236	400	199	400
Supplies/Minor Tools & Equipment	6265	1,800	224	1,800
Total		**4,200**	**2,328**	**4,400**
CONTRACTUAL SERVICES				
Telephone	6331	8,000	4,934	8,000
Insurance-General	6341	121,000	46,932	90,000
Electricity	6348	11,500	5,534	9,000
Natural Gas	6349	7,500	2,056	4,000
Bldg/Structure Improvements	6350	3,000	24,688	3,000
Fixed Plant & Equipment R & M	6351	8,000	11,641	11,000
Rental Equipment	6366	4,000	26,864	32,500
Janitorial Services	6380	11,000	6,000	14,000
Contractual Services	6393	12,000	0	0
Total		**186,000**	**128,649**	**171,500**
TOTALS		**$190,200**	**$130,977**	**$175,900**

SUMMARY

General Fund
1308 Boston Avenue

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	23,617	63,500
6700	Capital Outlay	0	0	0
	Total	$0	$23,617	$63,500

Schedule of Personnel		Number of Pay Grade	Number of Positions
	N/A		

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**

DEPARTMENT: 1308 Boston Ave - 01-19-01

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Insurance General	6341	$0	$12,938	$13,000
Electricity	6348	0	5,638	8,500
Natural Gas	6349	0	683	2,000
Contractual Services	6393	0	4,358	40,000
Total		**0**	**23,617**	**63,500**
TOTALS		**$0**	**$23,617**	**$63,500**

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POLICE DEPARTMENT

The Police Department is charged with enforcing federal, state, and local laws within the City of Nederland. This is accomplished through a proactive program designed to minimize and deter the occurrence of criminal activity; to recover and return stolen articles; to facilitate the safe and orderly movement of people and vehicles; to assist persons who cannot care for themselves; and to arrange delivery of immediate emergency services. The Police Department responds to calls relating to suspected criminal and noncriminal activities and conducts all necessary investigations. The main focus of the department is the investigation of crime and the successful apprehension and prosecution of criminal offenders. In addition, the Police Department maintains all records and accident reports and prepares reports for State and Federal agencies as required, as well as overseeing Animal Control.

SUMMARY

General Fund
Police Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$5,004,254	$3,641,147	$5,555,949
6200	Materials & Supplies	143,750	144,646	202,931
6300	Contractual Services	1,170,290	917,585	1,349,086
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	$6,318,294	$4,703,378	$7,107,966

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief of Police	127	1
Assistant Police Chief	CB	1
Police Lieutenant	CB	1
Police Sergeant	CB	6
Police Officer	CB	24
Senior Court Clerk	108	1
Administrative Assistant	107	1
Court Clerk	106	1
Total		36

CB - Collective Bargaining

ANNUAL BUDGET

FUND: **General** **FISCAL YEAR 2026-2027**
DEPARTMENT: **Police - 01-21-00**

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$3,339,424	$2,371,647	$3,595,333
Overtime	6111	240,000	210,132	247,200
Longevity	6113	14,304	10,022	14,496
Extra Help	6115	53,800	46,607	53,800
Certification Pay	6116	93,224	71,304	105,975
Group Insurance	6121	553,188	417,150	686,188
TMRS	6124	383,996	281,285	412,747
ICMA Match	6125	0	0	92,700
Social Security	6126	286,167	198,264	307,285
Worker's Compensation	6128	40,151	34,736	40,225
Total		**5,004,254**	**3,641,147**	**5,555,949**
MATERIALS & SUPPLIES				
General Office Supplies	6210	13,000	9,046	17,300
Books & Publications	6212	750	478	750
Miscellaneous Supplies	6220	12,000	5,848	12,000
Motor Vehicle Fuel	6222	53,000	45,545	53,000
Wearing Apparel	6231	45,000	40,323	58,700
Foods	6236	1,500	922	1,500
Supplies/Minor Tools & Equipment	6265	16,000	42,429	48,181
Safety Equipment	6274	2,500	55	2,500
K-9 Supplies & Maintenance	6275	0	0	9,000
Total		**143,750**	**144,646**	**202,931**
CONTRACTUAL SERVICES				
Computer System	6315	10,000	33,449	89,086
Telephone	6331	16,000	13,339	35,800
Postage & Freight	6332	7,000	3,059	7,000

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Police - 01-21-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	32,000	29,192	41,500
Insurance-General	6341	95,000	73,477	95,000
Insurance Motor Equipment	6343	15,000	29,765	15,000
Electricity	6348	20,000	12,788	20,000
Bldg/Structure Improvements	6350	4,000	0	18,850
Fixed Plant & Equipment R & M	6351	6,000	7,398	10,000
Vehicle & Equipment R & M	6355	45,000	21,614	45,000
Rental Equipment	6366	93,216	65,426	93,216
Dues & Memberships	6377	2,500	1,215	2,500
Janitorial Services	6380	6,150	4,536	6,150
Prisoner Costs	6384	25,000	25,781	30,000
Contractual Services	6393	56,000	44,978	56,000
Special Programs	6400	2,000	0	2,000
Contribution - Central Dispatch	6406	735,424	551,568	781,984
Total		**1,170,290**	**917,585**	**1,349,086**
TOTALS		**$6,318,294**	**$4,703,378**	**$7,107,966**

SUMMARY

General Fund
Emergency Management

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	2,500	302	2,500
6300	Contractual Services	71,000	44,833	71,500
6700	Capital Outlay	0	0	0
	Total	$73,500	$45,135	$74,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Emergency Management - 01-21-02

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	$2,500	$302	$2,500
Total		**2,500**	**302**	**2,500**
CONTRACTUAL SERVICES				
Training & Travel	6333	3,000	1,679	3,500
Insurance-General	6341	3,000	0	3,000
Contractual Services	6393	65,000	43,154	65,000
Total		**71,000**	**44,833**	**71,500**
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$73,500**	**$45,135**	**$74,000**

ANIMAL CONTROL

The Animal Control Department is responsible for the enforcement of animal-related local and state ordinances, laws, rules, and regulations. In 2025, Animal Control was reassigned to the Police Department. The Department is aided by a City Council-appointed board -- the Animal Shelter Advisory Board that was established in 2014.

SUMMARY

General Fund
Animal Control

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$114,693	$91,999	$133,817
6200	Materials & Supplies	33,321	5,882	14,998
6300	Contractual Services	31,550	15,124	33,812
6700	Capital Outlay	0	0	0
	Total	$179,564	$113,005	$182,627

Schedule of Personnel	Number of Pay Grade	Number of Positions
Animal Control Officer	107	1
Total		1

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**

DEPARTMENT: Animal Control - 01-34-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$63,496	$47,713	$64,294
Overtime	6111	15,000	16,469	25,000
Longevity	6113	1,440	1,080	1,440
Certification Pay	6116	1,800	1,271	3,300
Group Insurance	6121	16,934	12,712	21,346
TMRS	6124	8,513	6,910	9,794
Social Security	6126	6,253	4,757	7,194
Worker's Compensation	6128	1,257	1,087	1,449
Total		**114,693**	**91,999**	**133,817**
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,200	1,383	2,200
Wearing Apparel	6231	1,000	500	1,200
Motor Vehicle Supplies	6258	1,500	0	1,500
Supplies/Minor Tools & Equipment	6265	28,621	3,999	10,098
Total		**33,321**	**5,882**	**14,998**
CONTRACTUAL SERVICES				
Telephone	6331	600	355	600
Training & Travel	6333	1,000	0	1,000
Insurance-General	6341	2,700	1,876	2,700
Insurance Motor Equipment	6343	750	762	762
Electricity	6348	3,000	2,403	3,500

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Animal Control - 01-34-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Bldg/Structure Improvements	6350	2,000	1,212	3,750
Vehicle & Equipment R & M	6355	1,500	104	1,500
Support of Animal Shelter	6391	20,000	8,412	20,000
Total		**31,550**	**15,124**	**33,812**
TOTALS		**$179,564**	**$113,005**	**$182,627**

FIRE DEPARTMENT

The Fire Department serves the community with a combination of paid and volunteer staff. Our services include, but are not limited to, fire suppression activities, first responder medical services, technical rescue, fire inspections, plans review, and fire investigations. Throughout the year, the department conducts fire prevention programs, station tours, and participates in multiple City-sponsored events. Specialized training has also prepared the department to respond effectively during natural disasters and during area emergencies such as hazardous material incidents and mass casualty incidents.

SUMMARY

General Fund
Fire Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$2,481,416	$1,787,011	$2,654,237
6200	Materials & Supplies	77,600	64,391	81,600
6300	Contractual Services	271,100	169,878	280,200
6700	Capital Outlay	0	0	0
	Total	$2,830,116	$2,021,280	$3,016,037

Schedule of Personnel	Number of	Number of Pay Grade	Number of Positions
Fire Chief/Fire Marshal		126	1
Assistant Fire Chief		CB	1
Fire Captain		CB	3
Fire Fighter		CB	14
Total			19

CB - Collective Bargaining

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Fire Department - 01-22-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$1,678,747	$1,209,072	$1,758,985
Overtime	6111	120,000	94,224	140,000
Longevity	6113	13,728	9,764	14,304
Certification Pay	6116	38,580	25,274	40,500
Group Insurance	6121	272,422	189,236	327,380
TMRS	6124	192,787	140,339	203,487
Social Security	6126	141,606	98,732	149,465
Worker's Compensation	6128	23,546	20,370	20,116
Total		**2,481,416**	**1,787,011**	**2,654,237**
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,700	1,340	2,700
Books & Publications	6212	2,400	101	2,400
Miscellaneous Supplies	6220	6,000	4,326	7,500
Motor Vehicle Fuel	6222	15,000	10,923	17,000
Wearing Apparel	6231	19,500	27,794	18,000
Foods	6236	3,000	2,824	5,000
Signs & Markers	6240	1,500	162	1,500
Special Program Supplies	6243	1,500	935	1,500
Motor Vehicle Supplies	6258	1,000	260	1,000
Supplies/Minor Tools & Equipment	6265	25,000	15,726	25,000
Total		**77,600**	**64,391**	**81,600**

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**

DEPARTMENT: Fire Department - 01-22-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	4,000
Laboratory Testing	6324	500	0	500
Telephone	6331	7,000	3,911	7,000
Postage & Freight	6332	200	0	200
Training & Travel	6333	15,000	9,839	17,500
Insurance-General	6341	72,000	53,601	60,000
Insurance Motor Equipment	6343	19,500	20,046	21,000
Electricity	6348	14,000	8,928	14,000
Natural Gas	6349	3,000	2,135	3,200
Bldg/Structure Improvements	6350	12,000	5,381	12,000
Fixed Plant & Equipment R & M	6351	15,000	7,167	15,000
Vehicle & Equipment R & M	6355	75,000	34,670	75,000
Rental Equipment	6366	5,000	3,987	5,000
Dues & Memberships	6377	1,000	765	1,000
Janitorial Services	6380	4,500	2,664	4,500
Contractual Services	6393	27,400	16,784	40,300
Total		**271,100**	**169,878**	**280,200**
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$2,830,116**	**$2,021,280**	**$3,016,037**

SUMMARY

General Fund
Fire Department Volunteers

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$650	$588	$650
6200	Materials & Supplies	0	0	0
6300	Contractual Services	18,000	12,783	18,200
6700	Capital Outlay	0	0	0
	Total	$18,650	$13,371	$18,850

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Fire Department Volunteers- 01-22-01**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
TMRS	6124	$0	$15	$0
Social Security	6126	0	11	
Worker's Compensation	6128	650	562	650
Total		**650**	**588**	**650**
CONTRACTUAL SERVICES				
Volunteer Promotional Services	6385	4,800	2,883	5,000
Contractual Services	6393	13,200	9,900	13,200
Total		**18,000**	**12,783**	**18,200**
TOTALS		**$18,650**	**$13,371**	**$18,850**

SUMMARY

General Fund
Fire Prevention

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$130,100
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	3,000
6700	Capital Outlay	0	0	0
	Total	$0	$0	$133,100

Schedule of Personnel	Number of Pay Grade	Number of Positions
Fire Inspector	115	1

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Fire Prevention

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Slaries & Wages	6110	$0	$0	$87,182
Group Insurance	6121	0	0	26,271
TMRS	6124	0	0	9,080
Social Security	6126	0	0	6,669
Worker's Compensation	6128	0	0	898
Total		**0**	**0**	**130,100**
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	2,500
Telephone	6331	0	0	500
Total		**0**	**0**	**3,000**
TOTALS		**$0**	**$0**	**$133,100**

INSPECTIONS DEPARTMENT

The Inspections Department is responsible for the enforcement of regulatory ordinances relating to the construction, renovation, and maintenance of buildings and structures within the City.

Code Enforcement is responsible for enforcing the City's existing Codes, such as weedy lots, junked vehicles parked on property, illegal dumping, the International Property Maintenance Code, and solid waste regulations. This service is necessary to protect Nederland neighborhoods and business districts.

SUMMARY

General Fund
Inspections

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$431,529	$316,790	$467,196
6200	Materials & Supplies	14,150	9,674	21,600
6300	Contractual Services	102,350	68,591	130,100
6700	Capital Outlay	0	0	0
	Total	$548,029	$395,055	$618,896

Schedule of Personnel	Number of Pay Grade	Number of Positions
Chief Building Official	121	1
Code Enforcement Officer	108	1
Administrative Assistant	107	1
City Planner 1	112	1
Total		4

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Inspections - 01-24-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$299,965	$233,335	$291,104
Overtime	6111	600	2,672	3,000
Longevity	6113	1,776	1,436	1,008
Extra Help	6115	0	5,750	35,000
Group Insurance	6121	74,159	29,936	80,519
TMRS	6124	31,489	24,960	30,736
Social Security	6126	23,129	18,345	25,254
Worker's Compensation	6128	411	356	575
Total		**431,529**	**316,790**	**467,196**
MATERIALS & SUPPLIES				
General Office Supplies	6210	7,000	5,690	13,000
Books & Publications	6212	1,500	834	2,500
Motor Vehicle Fuel	6222	1,950	1,297	2,000
Wearing Apparel	6231	600	0	1,000
Motor Vehicle Supplies	6258	600	361	600
Supplies/Minor Tools & Equipment	6265	500	38	500
Equipment Maint. & Repair	6270	2,000	1,454	2,000
Total		**14,150**	**9,674**	**21,600**
CONTRACTUAL SERVICES				
Computer System	6315	22,000	0	1,600
Reimbursement	6317	750	0	750
Recording Fees	6318	3,250	1,575	3,250
Telephone	6331	4,000	1,991	4,000
Postage & Freight	6332	1,000	954	1,500
Training & Travel	6333	5,000	5,119	8,000
Insurance-General	6341	13,000	10,134	13,000

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Inspections - 01-24-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,050	2,259	2,500
Electricity	6348	3,000	1,820	3,000
Fixed Plant & Equipment R & M	6351	500	0	0
Vehicle & Equipment R & M	6355	0	0	500
Dues & Memberships	6377	800	150	1,000
Janitorial Services	6380	6,000	4,550	6,000
Contractual Services	6393	42,000	40,039	10,000
Grass Cutting	6394	0	0	50,000
Demolition	6395	0	0	25,000
Total		**102,350**	**68,591**	**130,100**
TOTALS		**$548,029**	**$395,055**	**$618,896**

PUBLIC WORKS ADMINISTRATION

The Public Works Department is the consolidation of the Sanitation, Street, and Water and Sewer Departments. This Department, under the direct supervision of the Public Works Director, is responsible for supervising the operation of the water and sewer systems, the streets and drainage systems, the maintenance of City vehicles and equipment, property maintenance, and the collection and disposal of solid waste.

SUMMARY

General Fund
Public Works Administration

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$437,951	$201,240	$325,841
6200	Materials & Supplies	10,975	7,370	13,200
6300	Contractual Services	172,250	110,320	174,900
6700	Capital Outlay	0	0	0
	Total	$621,176	$318,930	$513,941

Schedule of Personnel	Number of Pay Grade	Number of Positions
Public Works Director	127	1
Administrative Assistant	107	1
Total		2

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Public Works Administration - 01-30-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$322,993	$150,102	$233,455
Overtime	6111	300	1,122	500
Longevity	6113	960	548	528
Extra Help	6115	0	0	21,000
Certification Pay	6116	0	900	0
Group Insurance	6121	53,576	19,560	26,160
TMRS	6124	33,771	16,116	24,421
Social Security	6126	24,805	11,554	19,544
Worker's Compensation	6128	1,546	1,338	233
Total		**437,951**	**201,240**	**325,841**
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	2,171	3,500
Books & Publications	6212	100	0	100
Miscellaneous Supplies	6220	3,200	3,664	4,800
Motor Vehicle Fuel	6222	2,500	249	2,500
Wearing Apparel	6231	800	489	800
Foods	6236	600	797	1,200
Safety Equipment	6274	275	0	300
Total		**10,975**	**7,370**	**13,200**
CONTRACTUAL SERVICES				
Computer System	6315	0	5,658	3,400
Telephone	6331	6,000	3,916	6,000
Postage & Freight	6332	200	46	200

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Public Works Administration - 01-30-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	2,150	137	7,500
Insurance-General	6341	75,000	40,621	75,000
Insurance Motor Equipment	6343	600	969	1,000
Electricity	6348	16,000	8,743	16,000
Natural Gas	6349	5,000	5,133	7,500
Bldg/Structure Improvements	6350	0	12,831	5,000
Fixed Plant & Equipment R & M	6351	3,000	4,247	5,000
Vehicle & Equipment R & M	6355	1,000	0	1,000
Rental Equipment	6366	1,200	0	1,500
Dues & Memberships	6377	900	45	2,000
Janitorial Services	6380	2,200	3,400	4,800
Contractual Services	6393	35,000	13,762	15,000
Storm Water Permitting	6394	24,000	10,812	24,000
Total		**172,250**	**110,320**	**174,900**
TOTALS		**$621,176**	**$318,930**	**$513,941**

STREET DEPARTMENT

The Street Department is responsible for the activities of repair and replacement of concrete streets and sidewalks, patching of potholes, reconstruction of deteriorated streets, and inverted penetration of existing asphalt streets to prolong their useful life. Street Department personnel also do regular mowing and trimming throughout the City, traffic light and street sign maintenance, and extensive drainage system work. In times of emergency, the Street Department provides repair and cleanup services throughout the City.

SUMMARY

General Fund
Street Department

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$780,659	$536,372	$1,033,860
6200	Materials & Supplies	160,800	114,999	171,340
6300	Contractual Services	60,800	42,589	73,950
6700	Capital Outlay	275,000	46,144	275,000
	Total	$1,277,259	$740,104	$1,554,150

Schedule of Personnel	Number of Pay Grade	Number of Positions
Streets and Drainage Supervisor	115	1
Heavy Equipment Operator	109	3
Streets and Drainage Technician	106	5
Maintenance Worker	104	3
Total		12

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**
DEPARTMENT: Street Department - 01-31-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$534,900	$363,829	$665,255
Overtime	6111	25,000	12,874	25,000
Longevity	6113	3,168	2,089	3,312
Group Insurance	6121	106,785	81,175	196,348
TMRS	6124	58,277	40,104	80,034
Social Security	6126	42,806	27,889	53,058
Worker's Compensation	6128	9,723	8,412	10,853
Total		**780,659**	**536,372**	**1,033,860**
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	30,000	12,064	33,000
Wearing Apparel	6231	4,000	1,027	4,000
Signs, Signals & Markers	6240	5,000	3,892	6,000
Street & Bridge Supplies	6246	100,000	83,021	100,000
Chemicals & Insecticides	6256	500	0	500
Motor Vehicle Supplies	6258	10,500	6,844	15,000
Supplies/Minor Tools & Equipment	6265	9,800	7,513	11,340
Safety Equipment	6274	1,000	638	1,500
Total		**160,800**	**114,999**	**171,340**
CONTRACTUAL SERVICES				
Telephone	6331	0	260	450
Training & Travel	6333	2,000	464	2,000
Insurance-General	6341	1,500	1,095	1,500
Insurance Motor Equipment	6343	8,000	15,250	15,000
Traffic Lights	6354	6,000	0	6,000
Vehicle & Equipment R & M	6355	6,300	5,604	7,000
Street Striping	6357	4,000	0	4,000

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Street Department - 01-31-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Rental Equipment	6366	8,000	6,012	8,000
Contractual Services	6393	25,000	13,904	30,000
Total		**60,800**	**42,589**	**73,950**
CAPITAL OUTLAY				
Street Improvements	6730	275,000	2,445	275,000
Miscellaneous Equipment	6744	0	43,699	0
Total		**275,000**	**46,144**	**275,000**
TOTALS		**$1,277,259**	**$740,104**	**$1,554,150**

PARKS AND RECREATION DEPARTMENT

The Parks and Recreation Department is responsible for maintaining parks and recreation facilities and other City owned properties in addition to providing organized recreational activities for citizens. Within the parks system are six public parks, a 305,000 gallon swimming pool with amusement slide and mushroom water feature and sprays, a softball field, tennis courts, a soccer field, open play fields, an outdoor fitness feature, playground at three parks, picnic shelters and related equipment. Additionally, this Department sponsors numerous sports leagues and tournaments throughout the year. The Department also organizes/provides several community events throughout the year such as Nederland Night Out, Christmas on the Avenue, Monsters in the Park in the fall, the July 4th Independence Day celebration, Trash Bash, Veterans Day Celebration, and Memorial Day ceremony, in addition to small programs in the Recreation Center. Maintenance responsibilities include mowing, trimming, weed control, landscaping, and beautification in all parks and around some city buildings. The Department is aided by a City Council-appointed advisory board -- the Parks and Recreation Board that was established in 2009.

SUMMARY

General Fund
Parks & Recreation

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$508,701	$329,995	$605,764
6200	Materials & Supplies	126,250	67,536	88,250
6300	Contractual Services	489,850	313,105	404,700
6700	Capital Outlay	137,000	83,332	93,000
	Total	$1,261,801	$793,968	$1,191,714

Schedule of Personnel	Number of Pay Grade	Number of Positions
Parks & Recreation Director	117	1
Parks & Recreation Maintenance Lead	108	1
Recreation Program Coordinator	107	1
Parks & Recreation Maintenance Technician	106	2
Total		5

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Parks & Recreation - 01-51-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$312,475	$190,394	$327,981
Overtime	6111	22,000	14,285	22,000
Longevity	6113	912	518	912
Extra Help	6115	55,000	46,242	105,300
Group Insurance	6121	50,313	35,365	74,382
TMRS	6124	34,931	21,189	36,546
Social Security	6126	29,865	19,229	34,899
Worker's Compensation	6128	3,205	2,773	3,744
Total		**508,701**	**329,995**	**605,764**
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	1,726	5,000
Miscellaneous Supplies	6220	2,500	956	2,500
Motor Vehicle Fuel	6222	4,000	1,119	4,000
Wearing Apparel	6231	2,000	243	2,500
Foods	6236	15,000	7,879	15,000
Special Program Supplies	6243	10,000	4,706	10,000
Chemicals & Insecticides	6256	50,000	23,535	10,000
Motor Vehicle Supplies	6258	1,500	320	1,500
Supplies/Minor Tools & Equipment	6265	30,000	22,530	30,000
Equipment Maint. & Repair	6270	6,000	3,088	6,000
Safety Equipment	6274	1,750	1,434	1,750
Total		**126,250**	**67,536**	**88,250**

ANNUAL BUDGET

FUND:	**General**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Parks & Recreation - 01-51-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Telephone	6331	4,000	1,880	4,000
Postage & Freight	6332	200	217	200
Training & Travel	6333	4,500	1,762	5,000
Advertising/Publication	6337	750	196	750
Insurance-General	6341	118,000	83,222	118,000
Insurance Motor Equipment	6343	2,250	2,465	2,500
Electricity	6348	44,000	18,772	44,000
Bldg/Structure Improvements	6350	30,000	49,954	30,000
Fixed Plant & Equipment R & M	6351	8,000	4,072	8,000
Rental Equipment	6366	3,000	1,595	3,000
Dues & Memberships	6377	750	190	750
Fees for Officiating	6392	0	0	2,500
Contractual Services	6393	106,000	63,373	18,000
Special Programs	6400	168,400	85,407	168,000
Total		**489,850**	**313,105**	**404,700**
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	137,000	83,332	93,000
Miscellaneous Equipment	6744	0	0	0
Total		**137,000**	**83,332**	**93,000**
TOTALS		**$1,261,801**	**$793,968**	**$1,191,714**

SUMMARY

General Fund
Aquatics

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$23,104
6200	Materials & Supplies	0	0	40,000
6300	Contractual Services	0	0	90,000
6700	Capital Outlay	0	0	0
	Total	$0	$0	$153,104

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**
DEPARTMENT: Aquatics

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Extra Help	6115	$0	$0	$21,300
Social Security	6126	0	0	1,629
Worker's Compensation	6128	0	0	175
Total		**0**	**0**	**23,104**
MATERIALS & SUPPLIES				
Chemicals & Insecticides	6256	0	0	40,000
Total		**0**	**0**	**40,000**
CONTRACTUAL SERVICES				
Contractual Services	6393	0	0	90,000
Total		**0**	**0**	**90,000**
TOTALS		**$0**	**$0**	**$153,104**

SUMMARY

General Fund
Property Maintenance

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$14,044	$12,354	$17,554
6200	Materials & Supplies	4,075	2,442	4,050
6300	Contractual Services	52,400	16,755	30,000
6700	Capital Outlay	0	0	0
	Total	$70,519	$31,551	$51,604

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**
DEPARTMENT: Property Maintenance - 01-21-01

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$0	$0	$0
Overtime	6111	12,000	10,374	15,000
Extra Help	6115	0	0	0
Group Insurance	6121	0	0	0
TMRS	6124	932	1,045	1,164
Social Security	6126	918	767	1,148
Worker's Compensation	6128	194	168	242
Total		**14,044**	**12,354**	**17,554**
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	2,600	1,521	2,800
Motor Vehicle Supplies	6258	225	0	0
Supplies/Minor Tools & Equipment	6265	1,250	921	1,250
Total		**4,075**	**2,442**	**4,050**
CONTRACTUAL SERVICES				
Insurance Motor Equipment	6343	1,650	0	0
Vehicle & Equipment R & M	6355	750	0	0
Contractual Services	6393	50,000	16,755	30,000
Total		**52,400**	**16,755**	**30,000**
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$70,519**	**$31,551**	**$51,604**

LIBRARY

The Library Department operates in a facility located at 2712 Nederland Avenue. It maintains a collection of about 79,000 items including a wide array of fiction and non-fiction, children's materials, DVDs, audiobooks on CD, reference and archive collections, microfilm, etc. The library also offers members access to downloadable eAudiobooks and videos, Internet access, wireless access point, online databases and services, as well as 24/7 access to the online catalog and their account where they can place holds, renew books, request Interlibrary Loans, etc. Most of these online services can be accessed from home. The library also offers a variety of programs for all age levels and access to meeting spaces for small nonprofit groups.

SUMMARY

General Fund
Library

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$414,609	$284,684	$425,077
6200	Materials & Supplies	41,800	28,717	44,000
6300	Contractual Services	225,070	157,252	243,870
6700	Capital Outlay	0	0	0
	Total	$681,479	$470,653	$712,947

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
Director of Library Services		120	1
Library Assistant		105	3
Total			4

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Library - 01-55-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$273,723	$185,214	$272,963
Overtime	6111	250	0	250
Longevity	6113	3,216	1,704	3,216
Extra Help	6115	33,000	23,418	33,000
Group Insurance	6121	51,019	38,296	62,385
TMRS	6124	28,869	19,741	28,790
Social Security	6126	23,729	15,616	23,671
Worker's Compensation	6128	803	695	802
Total		**414,609**	**284,684**	**425,077**
MATERIALS & SUPPLIES				
General Office Supplies	6210	6,500	2,725	6,500
Books & Publications	6212	26,500	20,337	28,000
Miscellaneous Supplies	6220	4,300	3,711	4,000
Special Program Supplies	6243	1,500	1,294	2,000
Supplies/Minor Tools & Equipment	6265	3,000	650	3,500
Total		**41,800**	**28,717**	**44,000**
CONTRACTUAL SERVICES				
Computer Systems	6315	0	0	3,000
Telephone	6331	3,800	1,850	3,800
Postage & Freight	6332	6,000	6,000	7,000
Training & Travel	6333	200	159	200
Printing & Binding	6338	1,300	0	1,500
Insurance-General	6341	120,000	77,764	120,000
Electricity	6348	18,000	7,286	18,000
Natural Gas	6349	1,600	1,738	1,600
Bldg/Structure Improvements	6350	4,500	16,103	6,000

ANNUAL BUDGET

FUND: General **FISCAL YEAR 2026-2027**
DEPARTMENT: Library - 01-55-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	2,100	1,824	3,700
Rental Equipment	6366	3,000	1,757	3,000
Dues & Memberships	6377	550	45	550
Janitorial Services	6380	13,020	8,680	13,020
Contractual Services	6393	50,000	33,886	61,000
Special Programs	6400	1,000	160	1,500
Total		**225,070**	**157,252**	**243,870**
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$681,479**	**$470,653**	**$712,947**

OTHER REQUIREMENTS

This designation includes appropriations for specialized activities and payments to organizations which provide direct benefits to the citizens of Nederland.

SUMMARY

General Fund
Other Requirements

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	639,683	407,787	592,000
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	275,000	275,000	2,131,000
	Total	$914,683	$682,787	$2,723,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: General — **FISCAL YEAR 2026-2027**
DEPARTMENT: Other Requirements - 01-90-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	$200,137	$187,305	$200,000
Retiree Insurance	6326	50,000	29,065	50,000
Retiree Accrued Compensation	6336	25,000	0	25,000
Street Lights	6365	173,000	116,431	180,000
Senior Citizen Center	6371	70,000	51,817	70,000
Contractual Services	6393	10,000	2,000	10,000
Special Programs	6400	30,000	11,958	15,000
Public Relations	6401	0	2,000	2,000
ARPA-Non Profit Grant Program	6402	0	0	0
Contingency	6406	41,546	7,211	0
Vacation Buy Back	6409	30,000	0	30,000
Preventative Care Reimbursement	6411	10,000	0	10,000
Total		**639,683**	**407,787**	**592,000**
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		**0**	**0**	**0**
Transfer to Parks Special Fund	6904	0	0	0
Transfer to Capital Outlay	6907	275,000	0	0
Transfer to Equipment Replacement	6908	0	275,000	2,131,000
Transfer to Street Improvement	6939	0	0	0
Total		**275,000**	**275,000**	**2,131,000**
TOTALS		**$914,683**	**$682,787**	**$2,723,000**

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STREET IMPROVEMENT FUND

STREET IMPROVEMENT FUND

The Street Improvement Fund contains expenditures associated with the City's dedicated sales tax for street maintenance.

STREET IMPROVEMENT FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Sales Tax	1,000,000	789,611	1,000,000
Interest Income	200,000	156,221	200,000
Transfer In	0	0	0
TOTAL REVENUES	**1,200,000**	**945,832**	**1,200,000**
EXPENDITURES			
Contractual Services	100,000	31,605	100,000
Capital Outlay	1,100,000	0	1,100,000
TOTAL EXPENDITURES	**1,200,000**	**31,605**	**1,200,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**914,227**	**0**

SUMMARY

Street Improvement Fund

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	100,000	31,605	100,000
6700	Capital Outlay	1,100,000	0	1,100,000
	Total	$1,200,000	$31,605	$1,200,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Street Improvement Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Street Improvement Fund 39-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
Contractual Services				
Engineering Fees	6310	$100,000	$31,605	$100,000
Advertising/Publications	6337	0	0	0
Total		**100,000**	**31,605**	**100,000**
CAPITAL OUTLAY				
Street Improvements	6730	1,100,000	0	1,100,000
Total		**1,100,000**	**0**	**1,100,000**
TOTALS		**$1,200,000**	**$31,605**	**$1,200,000**

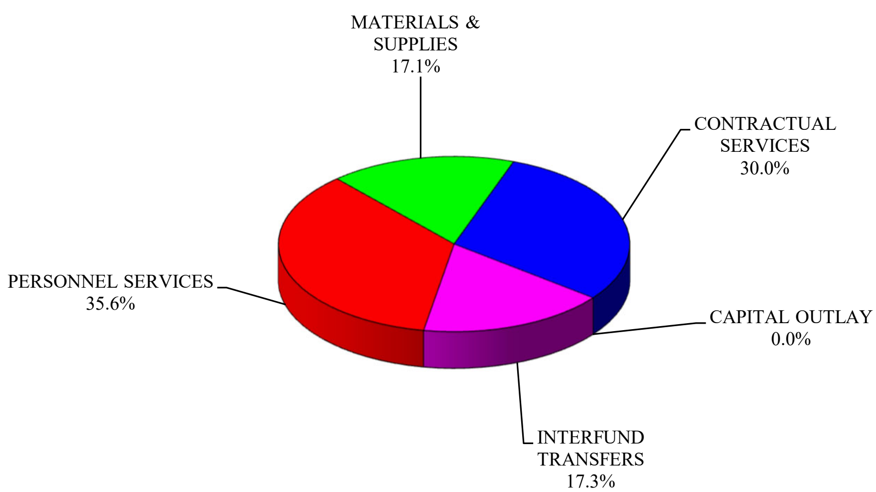
WATER & SEWER FUND

WATER & SEWER FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	PROPOSED 2026-2027
REVENUES			
Water Service	$2,900,000	$2,389,626	$2,900,000
Sewer Service	3,300,000	2,855,823	3,300,000
W&S Line Maintenance Fee	300,000	340,495	350,000
Tapping Fees	42,000	27,525	42,000
State Grant Funds	0	0	0
Federal Emergency Mgmt Funds	0	0	0
Interest Income	275,000	161,413	200,000
Misc. Income	30,000	18,350	30,000
Penalties & Interest	160,000	164,297	175,000
TOTAL REVENUES	**7,007,000**	**5,957,529**	**6,997,000**
EXPENSES			
Personnel Services	2,268,788	1,594,392	2,769,136
Materials & Supplies	938,450	410,227	1,332,390
Contractual Services	2,217,524	2,397,921	2,333,900
Capital Outlay	0	0	0
Transfers Out	1,582,238	1,582,238	1,343,888
TOTAL EXPENSES	**7,007,000**	**5,984,778**	**7,779,314**
EXCESS (DEFICIT) REVENUES OVER EXPENSES	**$0**	**($27,249)**	**($782,314)**

WATER & SEWER FUND
SUMMARY OF EXPENSES
FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Water Treatment	$805,432	$477,000	$1,068,000	$0	$0	$2,350,432
Billing & Collections	174,039	9,540	171,750	0	0	355,329
Wastewater Treatment	523,889	102,850	1,043,000	0	0	1,669,739
Water & Sewer Distribution	1,265,776	743,000	51,150	0	0	2,059,926
Other Requirements	0	0	0	0	1,343,888	1,343,888
	$2,769,136	**$1,332,390**	**$2,333,900**	**$0**	**$1,343,888**	**$7,779,314**



WATER TREATMENT

The Water Treatment Department currently oversees all aspects of water production and treatment. Water for the City comes from water supplied by the Lower Neches Valley Authority (LNVA). Water treatment for the City's water supply consists of chlorinating for disinfection and the addition of polymers for controlling suspended solids.

SUMMARY

Water & Sewer Fund
Water Treatment

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$724,198	$597,491	$805,432
6200	Materials & Supplies	393,500	192,984	477,000
6300	Contractual Services	1,070,500	1,599,036	1,068,000
6700	Capital Outlay	0	0	0
	Total	$2,188,198	$2,389,511	$2,350,432

Schedule of Personnel	Number of Pay Grade	Number of Positions
Water Treatment Plant Supervisor	115	1
Water Treatment Plant Operator	110	5
Total		6

FUND:	**Water & Sewer**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Water Treatment - 50-60-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$449,649	$352,437	$466,384
Overtime	6111	70,000	84,431	90,000
Longevity	6113	1,920	1,292	2,112
Certification Pay	6116	7,200	5,016	9,840
Group Insurance	6121	94,196	70,811	128,288
TMRS	6124	55,071	46,511	59,192
Social Security	6126	40,451	32,053	43,478
Worker's Compensation	6128	5,711	4,940	6,138
Total		**724,198**	**597,491**	**805,432**
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,000	1,362	2,500
Motor Vehicle Fuel	6222	2,000	1,296	2,000
Wearing Apparel	6231	2,500	182	2,500
Chemicals & Insecticides	6256	350,000	173,228	450,000
Motor Vehicle Supplies	6258	2,000	996	2,000
Supplies/Minor Tools & Equipment	6265	26,000	15,072	15,000
Safety Equipment	6274	9,000	848	3,000
Total		**393,500**	**192,984**	**477,000**
CONTRACTUAL SERVICES				
Health Inspection Fees	6323	23,000	22,401	24,000
Laboratory Testing	6324	35,000	25,481	45,000
Telephone	6331	2,500	1,660	2,500
Postage & Freight	6332	0	15,092	0
Training & Travel	6333	4,000	1,531	5,000
Insurance-General	6341	350,000	257,740	275,000
Insurance Motor Equipment	6343	1,000	900	1,000

ANNUAL BUDGET

FUND: Water & Sewer — **FISCAL YEAR 2026-2027**
DEPARTMENT: Water Treatment - 50-60-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Electricity	6348	120,000	83,613	130,000
Natural Gas	6349	1,500	824	1,500
Fixed Plant & Equipment R & M	6351	75,000	66,610	85,000
Vehicle & Equipment R & M	6355	1,500	849	2,000
Rental Equipment	6366	2,000	351	2,000
Contractual Services	6393	35,000	37,041	45,000
ARPA-Non Profit Grant Program	6402	0	789,766	0
Untreated Water	6404	420,000	295,177	450,000
Total		**1,070,500**	**1,599,036**	**1,068,000**
CAPITAL OUTLAY				
Plant Equipment	6740	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$2,188,198**	**$2,389,511**	**$2,350,432**

BILLING AND COLLECTIONS

The Billing and Collections Department processes monthly accounts for water, sewer, and sanitation services provided by the City. This department also has responsibility for establishing new accounts, receiving deposits and collecting overdue payments. Additionally, personnel maintain and replace water meters in order to ensure accurate billing of water consumption.

SUMMARY

Water & Sewer Fund
Billing and Collections

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$271,364	$212,670	$174,039
6200	Materials & Supplies	229,400	21,863	9,540
6300	Contractual Services	140,950	155,582	171,750
6700	Capital Outlay	0	0	0
	Total	$641,714	$390,115	$355,329

Schedule of Personnel	Number of Pay Grade	Number of Positions
Utility Billing Technician	106	2
Total		2

ANNUAL BUDGET

FUND: Water & Sewer — **FISCAL YEAR 2026-2027**
DEPARTMENT: Billing & Collections - 50-61-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$186,730	$139,046	$105,592
Overtime	6111	8,000	10,981	0
Longevity	6113	240	240	192
Extra Help	6115	0	3,775	22,800
Group Insurance	6121	39,929	29,709	23,973
TMRS	6124	20,306	15,853	11,017
Social Security	6126	14,915	11,731	9,837
Worker's Compensation	6128	1,244	1,335	628
Total		**271,364**	**212,670**	**174,039**
MATERIALS & SUPPLIES				
General Office Supplies	6210	7,000	5,294	9,000
Motor Vehicle Fuel	6222	5,400	3,335	0
Wearing Apparel	6231	800	175	540
Motor Vehicle Supplies	6258	400	897	0
Supplies/Minor Tools & Equipment	6265	800	964	0
Water Meter & Boxes	6275	215,000	11,198	0
Total		**229,400**	**21,863**	**9,540**
CONTRACTUAL SERVICES				
Computer System	6315	0	13,894	18,000
Telephone	6331	1,950	1,390	0
Postage & Freight	6332	37,500	25,705	42,000
Training & Travel	6333	3,000	0	0
Insurance-General	6341	1,000	487	750
Insurance Motor Equipment	6343	1,000	1,080	0

ANNUAL BUDGET

FUND:	**Water & Sewer**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Billing & Collections - 50-61-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Vehicle & Equipment R & M	6355	1,500	2,652	0
Contractual Services	6393	95,000	110,374	111,000
Total		**140,950**	**155,582**	**171,750**
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$641,714**	**$390,115**	**$355,329**

WASTEWATER TREATMENT

The Wastewater Treatment Department is responsible for the operation and maintenance of the City's wastewater treatment facility.

SUMMARY

Water & Sewer Fund
Wastewater Treatment

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$424,391	$217,787	$523,889
6200	Materials & Supplies	97,350	56,257	102,850
6300	Contractual Services	893,270	614,316	1,043,000
6700	Capital Outlay	0	0	0
	Total	$1,415,011	$888,360	$1,669,739

Schedule of Personnel	Number of Pay Grade	Number of Positions
Wastewater Treatment Plant Supervisor	115	1
Wastewater Plant Operator	110	2
Wastewater Treatment Plant Trainee	106	2
Total		5

ANNUAL BUDGET

FUND: Water & Sewer **FISCAL YEAR 2026-2027**
DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$294,399	$144,792	$345,049
Overtime	6111	15,000	7,746	15,000
Longevity	6113	1,008	466	1,344
Certification Pay	6116	2,880	1,133	3,960
Group Insurance	6121	51,125	33,101	88,590
TMRS	6124	32,629	16,282	38,051
Social Security	6126	23,966	11,340	27,949
Worker's Compensation	6128	3,384	2,927	3,946
Total		**424,391**	**217,787**	**523,889**
MATERIALS & SUPPLIES				
General Office Supplies	6210	2,000	532	2,500
Motor Vehicle Fuel	6222	11,500	11,921	16,500
Wearing Apparel	6231	2,000	499	2,000
Foods	6236	100	0	100
Chemicals & Insecticides	6256	75,000	38,858	75,000
Motor Vehicle Supplies	6258	750	277	750
Supplies/Minor Tools & Equipment	6265	5,000	3,916	5,000
Safety Equipment	6274	1,000	254	1,000
Total		**97,350**	**56,257**	**102,850**
CONTRACTUAL SERVICES				
Permitting Fees	6323	36,000	29,327	36,000
Laboratory Testing	6324	65,000	43,307	70,000
Telephone	6331	270	177	0
Training & Travel	6333	7,000	729	7,000
Insurance-General	6341	385,000	298,763	385,000
Insurance Motor Equipment	6343	6,000	6,396	6,000
Electricity	6348	230,000	138,295	230,000

FUND: Water & Sewer **FISCAL YEAR 2026-2027**

DEPARTMENT: Wastewater Treatment - 50-62-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Natural Gas	6349	15,000	9,642	15,000
Fixed Plant & Equipment R & M	6351	75,000	46,155	200,000
Vehicle & Equipment R & M	6355	15,000	6,433	15,000
Rental Equipment	6366	1,000	0	1,000
Contractual Services	6393	8,000	4,771	28,000
Sludge Management	6399	50,000	30,321	50,000
Total		**893,270**	**614,316**	**1,043,000**
CAPITAL OUTLAY				
Plant Equipment	6740	0	0	0
Motor Vehicles	6742	0	0	0
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$1,415,011**	**$888,360**	**$1,669,739**

WATER DISTRIBUTION/SEWER COLLECTION

The Water Distribution/Sewer Collection Department is responsible for the distribution of water produced by the water plant to approximately 7,000 metered accounts. This department is also responsible for the collection and delivery of wastewater to the City's wastewater treatment facility. In addition to installing new water and wastewater lines, this department is also responsible for maintaining the City's existing infrastructure.

SUMMARY

Water & Sewer Fund
Water & Sewer Distribution

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$848,835	$566,444	$1,265,776
6200	Materials & Supplies	218,200	139,123	743,000
6300	Contractual Services	26,500	24,341	51,150
6700	Capital Outlay	0	0	0
	Total	$1,093,535	$729,908	$2,059,926

Schedule of Personnel	Number of Pay Grade	Number of Positions
Utility Maintenance Supervisor	115	1
Heavy Equipment (Utilities) Senior Operator	109	2
Utilities Maintenance Senior Technician	106	6
Maintenance Worker	104	1
Water Meter Technician	106	3
Total		13

FUND: Water & Sewer — **FISCAL YEAR 2026-2027**

DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$545,695	$328,305	$794,821
Overtime	6111	65,000	84,444	95,000
Longevity	6113	3,792	1,508	4,656
Certification Pay	6116	2,880	1,030	9,060
Group Insurance	6121	113,273	70,668	192,588
TMRS	6124	64,299	43,572	92,541
Social Security	6126	47,229	31,149	67,973
Worker's Compensation	6128	6,667	5,768	9,137
Total		**848,835**	**566,444**	**1,265,776**
MATERIALS & SUPPLIES				
Motor Vehicle Fuel	6222	18,000	20,576	30,800
Wearing Apparel	6231	3,000	909	5,000
Water & Sewer Mains	6247	175,000	98,120	180,000
Motor Vehicle Supplies	6258	9,000	8,972	11,000
Supplies/Minor Tools & Equipment	6265	11,000	9,895	14,000
Equipment Maint. & Repair	6270	1,000	484	1,000
Safety Equipment	6274	1,200	167	1,200
Water Meters & Boxes	6275	0	0	500,000
Total		**218,200**	**139,123**	**743,000**
CONTRACTUAL SERVICES				
Computer System	6315	1,000	0	1,000
Telephone	6331	0	301	4,000
Training & Travel	6333	4,000	4,185	4,300
Insurance-General	6341	1,500	1,095	2,250
Insurance Motor Equipment	6343	7,000	6,908	8,600

ANNUAL BUDGET

FUND: Water & Sewer — **FISCAL YEAR 2026-2027**
DEPARTMENT: Water & Sewer Distribution - 50-63-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
Vehicle & Equipment R & M	6355	10,000	9,102	14,000
Rental Equipment	6366	3,000	0	3,000
Contractual Services	6393	0	2,750	14,000
Total		**26,500**	**24,341**	**51,150**
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
	6755	0	0	0
Sewer Collection Lines	6756	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$1,093,535**	**$729,908**	**$2,059,926**

OTHER REQUIREMENTS

This department includes expenditures necessary for debt service obligations and transfers to other funds.

SUMMARY

Water & Sewer Fund
Other Requirements

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	86,304	4,646	0
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	1,582,238	1,582,238	1,343,888
	Total	$1,668,542	$1,586,884	$1,343,888

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Water & Sewer — **FISCAL YEAR 2026-2027**
DEPARTMENT: Other Requirements - 50-90-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	$20,000	$3,555	$0
Retiree Insurance/Benefits	6326	10,000	0	0
Retiree Accrued Compensation	6336	8,000	0	0
Contingency	6406	28,304	1,091	0
Vacation Buy Back	6409	20,000	0	0
Preventative Care Reimbursement	6411	0	0	0
Total		**86,304**	**4,646**	**0**
INTERFUND TRANSFERS				
Transfer to General Fund	6902	290,000	290,000	290,000
Transfer to Debt Service Fund	6905	967,238	967,238	968,888
Transfer to Equipment Replacement	6908	300,000	300,000	60,000
Transfer to SSES Project	6937	25,000	25,000	25,000
		1,582,238	**1,582,238**	**1,343,888**
TOTALS		**$1,668,542**	**$1,586,884**	**$1,343,888**

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SSES PROJECT FUND

SSES PROJECT FUND

This department accounts for the funds used in the study and evaluation of the City's sanitary sewer system and subsequent expenses to repair the wastewater collection system.

SSES PROJECT FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	PROPOSED 2026-2027
REVENUES			
Interest Income	25,000	8,506	25,000
Transfers In	25,000	25,000	25,000
TOTAL REVENUES	**50,000**	**33,506**	**50,000**
EXPENDITURES			
Contractual Services	50,000	303,935	50,000
TOTAL EXPENDITURES	**50,000**	**303,935**	**50,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**(270,429)**	**0**

SUMMARY

SSES Project Fund

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	50,000	303,935	50,000
6700	Capital Outlay	0	0	0
	Total	$50,000	$303,935	$50,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: SSES Project Fund — **FISCAL YEAR 2026-2027**
DEPARTMENT: SSES Project 53-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Contractual Services	6393	$50,000	$303,935	$50,000
Total		**50,000**	**303,935**	**50,000**
TOTALS		**$50,000**	**$303,935**	**$50,000**

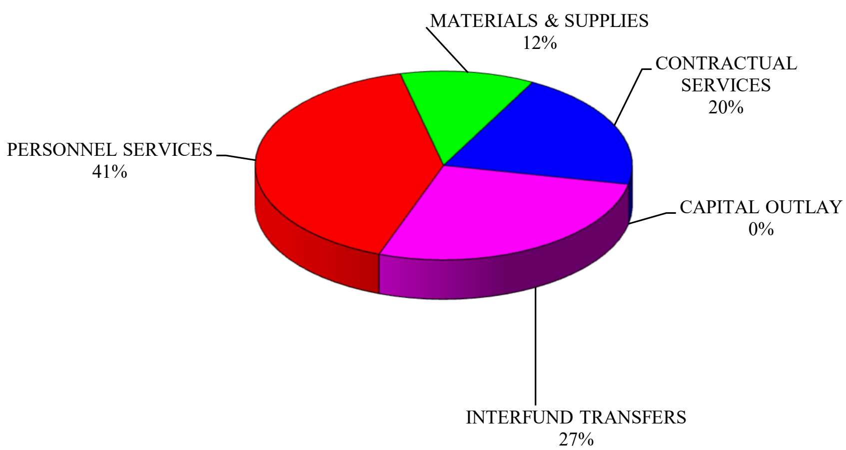
SOLID WASTE FUND

SOLID WASTE FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2025-2026

	Budget 2025-2026	Actual As Of June 2026	Proposed 2026-2027
REVENUES			
Solid Waste Service	$1,890,000	$1,342,144	$1,920,000
Garbage Bags	0	0	0
Federal Emergency Mangement Funds	0	0	0
Interest Income	140,000	106,845	140,000
Miscellaneous Income	2,500	614	1,000
TOTAL REVENUES	**2,032,500**	**1,449,603**	**2,061,000**
EXPENSES			
Personnel Services	838,708	587,936	892,813
Materials & Supplies	246,250	122,393	252,750
Contractual Services	437,542	308,794	447,250
Transfers Out	510,000	510,000	599,000
	2,032,500	**1,529,123**	**2,191,813**
EXCESS (DEFICIT) REVENUES OVER EXPENSES	**$0**	**($79,520)**	**($130,813)**

SOLID WASTE FUND
SUMMARY OF EXPENDITURES
FISCAL YEAR 2026-2027

	PERSONNEL SERVICES	MATERIALS & SUPPLIES	CONTRACTUAL SERVICES	CAPITAL OUTLAY	INTERFUND TRANSFERS	TOTAL
DEPARTMENT						
Solid Waste	$892,813	$252,750	$447,250	$0	$0	$1,592,813
Other Requirements	0	0	0	0	599,000	599,000
	$892,813	**$252,750**	**$447,250**	**$0**	**$599,000**	**$2,191,813**



SOLID WASTE

The Solid Waste Department is responsible for refuse within the city limits of Nederland. The department has four residential garbage routes servicing approximately 6,600 residences and small businesses. Additionally, the Solid Waste Department collects and disposes of trash materials at the landfill while also collecting and transporting yard waste to the green waste facility operated at the former City landfill by the Mid County Municipal League (MCML).

SUMMARY

Solid Waste Fund
Solid Waste

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$838,708	$587,936	$892,813
6200	Materials & Supplies	246,250	122,393	252,750
6300	Contractual Services	421,250	308,794	447,250
6700	Capital Outlay	0	0	0
	Total	$1,506,208	$1,019,123	$1,592,813

Schedule of Personnel	Number of Pay Grade	Number of Positions
Solid Waste Supervisor	115	1
Equipment Mechanic	109	1
Sanitation Driver	106	7
Total		9

ANNUAL BUDGET

FUND:	**Solid Waste**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Solid Waste - 52-33-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$583,498	$406,143	$613,966
Overtime	6111	18,000	14,915	20,000
Longevity	6113	3,648	2,332	3,744
Group Insurance	6121	114,612	79,980	130,647
TMRS	6124	63,026	44,748	66,418
Social Security	6126	46,294	31,487	48,785
Worker's Compensation	6128	9,630	8,331	9,253
Total		**838,708**	**587,936**	**892,813**
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	6,500	4,204	7,000
Motor Vehicle Fuel	6222	90,000	52,448	90,000
Wearing Apparel	6231	2,750	193	2,750
Garbage Bags	6242	0	0	0
Motor Vehicle Supplies	6258	95,000	58,545	100,000
Garbage Containers	6264	45,000	155	45,000
Supplies/Minor Tools & Equipment	6265	7,000	6,848	8,000
Total		**246,250**	**122,393**	**252,750**
CONTRACTUAL SERVICES				
Training & Travel	6333	750	0	750
Insurance-General	6341	1,500	1,095	1,500
Insurance Motor Equipment	6343	37,000	38,106	39,000
Fixed Plant & Equipment R & M	6351	6,000	2,231	8,000
Vehicle & Equipment R & M	6355	53,000	38,047	55,000

ANNUAL BUDGET

FUND:	**Solid Waste**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Solid Waste - 52-33-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Waste Disposal	6390	285,000	173,588	290,000
Contractual Services	6393	13,000	1,682	13,000
Green Waste Disposal	6397	25,000	54,045	40,000
Total		**421,250**	**308,794**	**447,250**
CAPITAL OUTLAY				
Miscellaneous	6744	0	**0**	0
Total		**0**	**0**	**0**
TOTALS		**$1,506,208**	**$1,019,123**	**$1,592,813**

OTHER REQUIREMENTS

This department includes contingency amounts and transfers to other funds.

SUMMARY

Solid Waste
Other Requirements

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	16,292	0	0
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	510,000	510,000	599,000
	Total	$526,292	$510,000	$599,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Solid Waste **FISCAL YEAR 2026-2027**
DEPARTMENT: Other Requirements - 52-90-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Computer System	6315	$1,000	0	$0
Retiree Insurance/Benefits	6326	0	0	0
Contingency	6406	10,292	0	0
Vacation Buy Back	6409	1,000	0	0
Preventative Care Reimbursement	6411	4,000	0	0
Total		**16,292**	**0**	**0**
INTERFUND TRANSFERS				
Transfer to General Fund	6902	110,000	110,000	110,000
Transfer to Equipment Replacement	6908	400,000	400,000	489,000
Total		**510,000**	**510,000**	**599,000**
		$526,292	**$510,000**	**$599,000**

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EQUIPMENT REPLACEMENT FUNDS

EQUIPMENT REPLACEMENT FUNDS

The Equipment Replacement Funds are established as a mechanism for providing funding for the purchase of vehicles and heavy equipment. Monies are provided by yearly transfers into these funds from the General Fund, Water & Sewer Fund, and Solid Waste Fund.

EQUIPMENT REPLACEMENT FUND - GENERAL
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	30,000	23,262	30,000
Miscellaneous Income	0	0	0
Transfer In	275,000	275,000	2,131,000
TOTAL REVENUES	**305,000**	**298,262**	**2,161,000**
EXPENDITURES			
Capital Outlay	165,000	258,013	2,161,000
TOTAL EXPENDITURES	**165,000**	**258,013**	**2,161,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**140,000**	**40,249**	**0**

SUMMARY

Equipment Replacement Fund - General

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	165,000	258,013	2,161,000
6900	Interfund Transfers	0	0	0
	Total	$165,000	$258,013	$2,161,000

Schedule of Personnel	Number of Positions	Number of Pay Grade	Number of Positions
N/A			

FUND: Equip. Replacement-Gen. **FISCAL YEAR 2026-2027**

DEPARTMENT: Equipment Replacement -34-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CAPITAL OUTLAY				
Motor Vehicles	6742	$115,000	$258,013	$1,696,000
Miscellaneous Equipment	6744	50,000	0	465,000
Total		**165,000**	**258,013**	**2,161,000**
TOTALS		**$165,000**	**$258,013**	**$2,161,000**

EQUIPMENT REPLACEMENT FUND - WATER & SEWER
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	10,000	12,279	30,000
Transfer In	300,000	300,000	60,000
TOTAL REVENUES	**310,000**	**312,279**	**90,000**
EXPENDITURES			
Capital Outlay	371,000	137,581	90,000
TOTAL EXPENDITURES	**371,000**	**137,581**	**90,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**(61,000)**	**174,698**	**0**

SUMMARY

Equipment Replacement Fund - W & S

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	371,000	137,581	90,000
6900	Interfund Transfers	0	0	0
	Total	$371,000	$137,581	$90,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Equip. Replacement-W&S **FISCAL YEAR 2026-2027**

DEPARTMENT: Equipment Replacement -36-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CAPITAL OUTLAY				
Plant Equipment	6740	$0	$0	$0
Motor Vehicles	6742	305,000	43,982	90,000
Miscellaneous Equipment	6744	66,000	93,599	-
Total		**371,000**	**137,581**	**90,000**
TOTALS		**$371,000**	**$137,581**	**$90,000**

EQUIPMENT REPLACEMENT FUND - SOLID WASTE
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Interest Income	30,000	29,673	30,000
Transfer In	400,000	400,000	489,000
TOTAL REVENUES	**430,000**	**429,673**	**519,000**
EXPENDITURES			
Capital Outlay	340,000	0	519,000
TOTAL EXPENDITURES	**340,000**	**0**	**519,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**90,000**	**429,673**	**0**

SUMMARY

Equipment Replacement Fund - Solid Waste

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	340,000	0	519,000
	Total	$340,000	$0	$519,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Equip. Rep. - Solid Waste **FISCAL YEAR 2026-2027**

DEPARTMENT: Equipment Replacement -35-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CAPITAL OUTLAY				
Motor Vehicles	6742	$330,000	$0	$50,000
Miscellaneous Equipment	6744	10,000	0	469,000
Total		**340,000**	**0**	**519,000**
TOTALS		**$340,000**	**$0**	**$519,000**

SPECIAL FUNDS

POLICE NARCOTICS FUND

POLICE NARCOTICS FUND

The Police Narcotics Fund allocates money, via fines and forfeitures, to the Police Department to strengthen the fight against drugs predicated on pro-active police work.

POLICE NARCOTICS FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
State Grant Revenue	0	4,170	0
Forfeitures - Chap. 59	15,000	0	15,000
Opiod Abatement Funds	0	3,444	0
Interest Income	3,000	2,534	3,000
Miscellaneous Revenue	1,750	20,087	0
TOTAL REVENUES	**19,750**	**30,235**	**18,000**
EXPENDITURES			
Personnel Services	4,000	5,695	4,000
Materials & Supplies	6,750	0	8,500
Contractual Services	9,000	1,374	5,500
Capital Outlay	0	0	0
Interfund Transfers	0	0	0
TOTAL EXPENDITURES	**19,750**	**7,069**	**18,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**23,166**	**0**

SUMMARY

Police Narcotics Fund
Police

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$4,000	$5,695	$4,000
6200	Materials & Supplies	6,750	0	8,500
6300	Contractual Services	9,000	1,374	5,500
6700	Capital Outlay	0	0	0
6900	Interfund Transfers	0	0	0
	Total	$19,750	$7,069	$18,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Police Narcotics Fund — **FISCAL YEAR 2026-2027**
DEPARTMENT: Police Narcotics - 20-21-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Cell Phone Allowance	6112	$4,000	$5,695	$4,000
Total		**4,000**	**5,695**	**4,000**
MATERIALS & SUPPLIES				
Miscellaneous Supplies	6220	1,000	0	2,750
Safety Equipment	6274	5,750	0	5,750
Total		**6,750**	**0**	**8,500**
CONTRACTUAL SERVICES				
Computer System	6315	0	0	0
Telephone	6331	3,000	335	500
Training & Travel	6333	5,000	1,039	5,000
Vehicle & Equipment R & M	6355	1,000	0	0
Contractual Services	6393	0	0	0
Total		**9,000**	**1,374**	**5,500**
Capital Outlay				
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$19,750**	**$7,069**	**$18,000**

LIBRARY SPECIAL FUND

LIBRARY SPECIAL FUND

The Library Special Fund allows individuals and/or organizations to contribute or donate funds for special Library projects. Organizations such as The Friends of the Library are instrumental in the success of the Library's overall goal of service.

LIBRARY SPECIAL FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Hebert Grant Funds	50,000	50,000	50,000
Save the Children Grant	0	0	0
Hancher Foundation Grant	0	0	0
Memorials & Contributions	0	0	0
Donations	0	478	0
Interest Income	4,000	3,101	4,000
Miscellaneous Revenue	25,000	132	0
TOTAL REVENUES	**79,000**	**53,711**	**54,000**
EXPENDITURES			
Materials & Supplies	83,000	29,347	52,000
Contractual Services	2,000	868	2,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	**85,000**	**30,215**	**54,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**(6,000)**	**23,496**	**0**

SUMMARY

Library Special Fund
Library

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	1,079	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
	Total	$0	$1,079	$0

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**Library Special Fund**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Library - 21-55-00**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	$0	$182	$0
Miscellaneous Supplies	6220	0	0	0
Special Program Supplies	6243	0	897	0
Supplies/Minor Tools & Equipment	6265	0	0	0
Total		**0**	**1,079**	**0**
CONTRACTUAL SERVICES				
Contractual Services	6393	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$0**	**$1,079**	**$0**

SUMMARY

Library Special Fund
Hebert Grant

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	77,000	28,268	52,000
6300	Contractual Services	2,000	868	2,000
6700	Capital Outlay	0	0	0
	Total	$79,000	$29,136	$54,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Library Special Fund — **FISCAL YEAR 2026-2027**
DEPARTMENT: Hebert Grant - 21-55-01

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	$44,884	$18,494	$44,000
Special Program Supplies	6243	19,058	8,511	6,000
Supplies/Minor Tools & Equipment	6265	13,058	1,263	2,000
Total		**77,000**	**28,268**	**52,000**
CONTRACTUAL SERVICES				
Contractual Services	6393	0	8	0
Special Programs	6400	2,000	860	2,000
Total		**2,000**	**868**	**2,000**
CAPITAL OUTLAY				
Furniture, Fixtures, Office Equip.	6743	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$79,000**	**$29,136**	**$54,000**

ANNUAL BUDGET

SUMMARY

Library Special Fund
State Grant Funds

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	6,000	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
	Total	$6,000	$0	$0

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**Library Special Fund**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**State Grant Funds - 21-55-03**	

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Books & Publications	6212	$1,000	$0	$0
Supplies/Minor Tools & Equipment	6265	5,000	0	0
Total		**6,000**	**0**	**0**
TOTALS		**$6,000**	**$0**	**$0**

COURT TECHNOLOGY FUND

COURT TECHNOLOGY FUND

The Court Technology Fund allocates money, via fines, to finance the purchase of technological enhancements for municipal court.

Court Technology Fund
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Court Technology Revenue	7,000	5,622	8,000
Interest Income	0	163	0
TOTAL REVENUES	**7,000**	**5,785**	**8,000**
EXPENDITURES			
Contractual Services	7,000	11,454	12,000
TOTAL EXPENDITURES	**7,000**	**11,454**	**12,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**(5,669)**	**(4,000)**

SUMMARY

Court Technology Fund

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	7,000	11,454	12,000
6700	Capital Outlay	0	0	0
	Total	$7,000	$11,454	$12,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND:	**Court Technology**	**FISCAL YEAR 2026-2027**
DEPARTMENT:	**Court Technology -22-00-00**	

CATEGORY	**CODE**	**BUDGET 2025-2026**	**ACTUAL AS Of June 2026**	**PROPOSED 2026-2027**
CONTRACTUAL SERVICES				
Computer System	6315	$7,000	$11,454	$12,000
Total		**7,000**	**11,454**	**12,000**
TOTALS		**$7,000**	**$11,454**	**$12,000**

HOTEL/MOTEL FUND

HOTEL/MOTEL FUND

The Hotel/Motel Fund is used to appropriate restricted revenues associated with Hotel Occupancy Taxes. Payment of these funds is restricted to promotion of the City.

HOTEL/MOTEL FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Hotel Occupancy Taxes	90,000	68,000	98,000
Interest Income	3,000	2,028	2,000
TOTAL REVENUES	**93,000**	**70,028**	**100,000**
EXPENDITURES			
Contractual Services	93,000	43,328	100,000
Capital Outlay	0	0	0
TOTAL EXPENDITURES	**93,000**	**43,328**	**100,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**26,700**	**0**

SUMMARY

Hotel/Motel Fund

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	93,000	43,328	100,000
6700	Capital Outlay	0	0	0
	Total	$93,000	$43,328	$100,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Hotel/Motel Fund — **FISCAL YEAR 2026-2027**

DEPARTMENT: Hotel/Motel -23-00-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Telephone	6331	$1,000	$742	$1,000
Insurance-General	6341	10,000	5,415	12,000
Electricity	6348	6,000	4,511	8,000
Payment to Chamber & Historical Soc.	6389	72,000	32,660	75,000
Contractual Services	6393	4,000	0	4,000
Total		**93,000**	**43,328**	**100,000**
CAPITAL OUTLAY				
Bldgs, Fixtures & Grounds	6720	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$93,000**	**$43,328**	**$100,000**

FIRE DEPT. SPECIAL FUND

FIRE DEPARTMENT SPECIAL FUND

Accounts for donations to the Fire Department for special projects, rescue team equipment and training, as well as public safety grants.

FIRE DEPARTMENT SPECIAL FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Proposed 2026-2027
REVENUES			
State Grant Funds	0	1,518	0
Rescue Team Donations	15,000	6,000	15,000
Donations	10,000	9,013	15,000
Interest Income	0	1,304	0
TOTAL REVENUES	**25,000**	**17,835**	**30,000**
EXPENDITURES			
Materials & Supplies	13,000	22,586	8,000
Contractual Services	12,000	2,607	13,000
Capital Outlay	15,000	0	14,000
TOTAL EXPENDITURES	**40,000**	**25,193**	**35,000**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**(15,000)**	**(7,358)**	**(5,000)**

SUMMARY

Fire Dept. Special Fund
Fire

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	5,000	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
	Total	$5,000	$0	$0

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: **Fire Dept. Special Fund** **FISCAL YEAR 2026-2027**
DEPARTMENT: **Fire - 24-22-00**

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	$5,000	$0	$0
Total		**5,000**	**0**	**0**
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$5,000**	**$0**	**$0**

SUMMARY

Fire Dept. Special Fund
Fire - TCLEOSE

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	5,000	1,007	5,000
6700	Capital Outlay	0	0	0
	Total	$5,000	$1,007	$5,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Fire Dept. Special Fund — **FISCAL YEAR 2026-2027**
DEPARTMENT: Fire - TCLEOSE 24-22-05

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Training & Travel	6333	$5,000	$1,007	$5,000
Total		**5,000**	**1,007**	**5,000**
TOTALS		**$5,000**	**$1,007**	**$5,000**

SUMMARY

Fire Dept. Special Fund
Fire - Rescue Team

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	8,000	22,586	8,000
6300	Contractual Services	7,000	1,600	8,000
6700	Capital Outlay	0	0	14,000
	Total	$15,000	$24,186	$30,000

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Fire Dept. Special Fund **FISCAL YEAR 2026-2027**
DEPARTMENT: Fire - Rescue Team 24-22-06

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	$8,000	$22,586	$8,000
Total		**8,000**	**22,586**	**8,000**
CONTRACTUAL SERVICES				
Training & Travel	6333	7,000	1,600	8,000
Total		**7,000**	**1,600**	**8,000**
Capital Outlay				
Miscellaneous Equipment	6744	0	0	14,000
Total		**0**	**0**	**14,000**
TOTALS		**$15,000**	**$24,186**	**$30,000**

MCML DISPATCH FUND

MID COUNTY MUNICIPAL LEAGUE
CENTRAL DISPATCH & INFORMATION TECHNOLOGY

The Mid County Municipal League Central Dispatch is responsible for the dispatch of Fire, Police, and other emergency responders for the cities of Nederland, Groves, and Port Neches. This department is under the direction of the Chief of Police. Funding is provided by yearly contributions from the three municipalities based upon their respective populations. In fiscal year 2008-2009, the MCML entered into a cost-sharing proposal for information technology services. This department provides technology support for the cities of Nederland, Groves, and Port Neches.

MID-COUNTY MUNICIPAL LEAGUE
CENTRAL DISPATCH FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
City of Groves	696,874	580,728	740,709
City of Port Neches	604,542	302,271	641,848
City of Nederland	735,424	551,568	781,985
Interest Income	30,000	18,360	24,000
TOTAL REVENUES	**2,066,840**	**1,452,927**	**2,188,542**
EXPENDITURES			
Personnel Services	1,540,985	1,068,970	1,592,904
Materials & Supplies	12,300	8,586	32,594
Contractual Services	513,555	412,175	563,044
Capital Outlay	0	0	0
TOTAL EXPENDITURES	**2,066,840**	**1,489,731**	**2,188,542**
EXCESS (DEFICIT) OF REVENUES OVER EXPENSES	**0**	**(36,804)**	**0**

SUMMARY

MCML
Information Technology

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$347,245	$264,170	$388,566
6200	Materials & Supplies	7,000	3,386	7,500
6300	Contractual Services	418,300	314,508	438,800
6700	Capital Outlay	0	0	0
	Total	$772,545	$582,064	$834,866

Schedule of Personnel	Number of Pay Grade	Number of Positions
Information Technology Director	122	1
Technology Support Analyst	112	1
Technology Support Specialist	107	1
Total		3

ANNUAL BUDGET

FUND: **MCML Central Dispatch** **FISCAL YEAR 2026-2027**
DEPARTMENT: **Information Technology 70-17-00**

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$246,488	$189,204	$269,468
Overtime	6111	2,000	1,281	3,000
Longevity	6113	1,392	1,012	1,392
Extra Help	6115	0	0	0
Group Insurance	6121	51,786	38,046	64,753
TMRS	6124	26,025	20,093	28,522
Social Security	6126	19,116	14,155	20,950
Worker's Compensation	6128	438	379	481
Total		**347,245**	**264,170**	**388,566**
MATERIALS & SUPPLIES				
Supplies/Minor Tools & Equipment	6265	7,000	3,386	7,500
Total		**7,000**	**3,386**	**7,500**
CONTRACTUAL SERVICES				
Computer System	6315	300,000	225,606	315,000
Telephone	6331	7,500	6,955	8,000
Training & Travel	6333	15,000	3,454	15,000
Insurance-General	6341	48,500	48,169	50,000
Insurance Motor Equipment	6343	1,000	1,320	1,000
Electricity	6348	3,000	1,820	3,500
Vehicle & Equipment R & M	6355	2,500	493	2,500

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2026-2027**

DEPARTMENT: Information Technology 70-17-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Dues & Memberships	6377	800	599	800
Contractual Services	6393	40,000	26,092	43,000
Total		**418,300**	**314,508**	**438,800**
CAPITAL OUTLAY				
Miscellaneous Equipment	6744	0	0	0
Total		**0**	**0**	**0**
TOTALS		**$772,545**	**$582,064**	**$834,866**

SUMMARY

MCML
Central Dispatch

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$1,193,740	$804,800	$1,204,338
6200	Materials & Supplies	5,300	5,200	25,094
6300	Contractual Services	95,255	97,667	124,244
6700	Capital Outlay	0	0	0
	Total	$1,294,295	$907,667	$1,353,676

Schedule of Personnel	Number of Pay Grade	Number of Positions
Public Safety Dispatcher Supervisor	115	1
Public Safety Dispatcher	108	12
Total		13

ANNUAL BUDGET

FUND: **MCML Central Dispatch** **FISCAL YEAR 2026-2027**
DEPARTMENT: **Central Dispatch - 70-21-00**

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
PERSONNEL SERVICES				
Salaries & Wages	6110	$798,749	$468,653	$785,945
Overtime	6111	70,000	130,205	72,100
Longevity	6113	4,176	1,850	3,072
Educational Certification	6116	13,200	3,856	11,232
Group Insurance	6121	146,664	91,120	173,603
TMRS	6124	92,290	63,222	90,855
Social Security	6126	67,789	45,140	66,735
Worker's Compensation	6128	872	754	796
Total		**1,193,740**	**804,800**	**1,204,338**
MATERIALS & SUPPLIES				
General Office Supplies	6210	3,500	2,147	16,594
Miscellaneous Supplies	6220	1,000	31	1,000
Wearing Apparel	6231	0	2,661	6,500
Foods	6236	500	0	500
Supplies/Minor Tools & Equipment	6265	300	361	500
Total		**5,300**	**5,200**	**25,094**
CONTRACTUAL SERVICES				
Computer System	6315	2,000	364	4,044
Telephone	6331	5,000	2,086	5,000
Training & Travel	6333	2,500	1,413	2,500
Insurance-General	6341	10,000	6,634	10,000
Electricity	6348	4,000	2,413	4,000
Bldg/Structure Improvements	6350	500	0	500

ANNUAL BUDGET

FUND: MCML Central Dispatch **FISCAL YEAR 2026-2027**
DEPARTMENT: Central Dispatch - 70-21-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
CONTRACTUAL SERVICES				
Fixed Plant & Equipment R & M	6351	2,155	560	2,100
Vehicle & Equipment R & M	6355	4,000	682	4,000
Rental Equipment	6366	52,000	4,586	10,000
Janitorial Services	6380	1,100	0	1,100
Contractual Services	6393	12,000	78,929	81,000
Contingency	6406	0	0	0
Total		**95,255**	**97,667**	**124,244**
TOTALS		**$1,294,295**	**$907,667**	**$1,353,676**

DEBT SERVICE FUND

DEBT SERVICE FUND

The Debt Service Fund is established by ordinances authorizing the issuance of bonds and providing for the payment of bond principal and interest as they come due. An ad valorem (property) tax rate and tax levy is required to be computed and levied which will be sufficient to produce the money to satisfy annual debt service requirements. In addition, some debt issues are funded by Water & Sewer revenues.

DEBT SERVICE FUND
SCHEDULE OF REVENUES & APPROPRIATIONS
BUDGET FISCAL YEAR 2026-2027

	Budget 2025-2026	Actual As Of June 2026	Adopted 2026-2027
REVENUES			
Current Taxes	2,278,687	2,235,328	2,258,237
Delinquent Taxes	20,000	255	20,000
Taxes Penalty & Interest	25,000	20,793	25,000
Interest Income	9,000	6,994	9,000
Transfer In	967,238	967,238	968,888
TOTAL REVENUES	**3,299,925**	**3,230,608**	**3,281,125**
EXPENDITURES			
Interest	1,021,925	510,963	923,125
Principal	2,275,000	0	2,355,000
Agent's Fees	3,000	1,400	3,000
TOTAL EXPENDITURES	**3,299,925**	**512,363**	**3,281,125**
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**0**	**2,718,245**	**0**

SUMMARY

Debt Service Fund

	CATEGORY	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
6100	Personnel Services	$0	$0	$0
6200	Materials & Supplies	0	0	0
6300	Contractual Services	0	0	0
6700	Capital Outlay	0	0	0
6800	Debt Service	3,299,925	512,363	3,281,125
	Total	$3,299,925	$512,363	$3,281,125

Schedule of Personnel	Number of Pay Grade	Number of Positions
N/A		

ANNUAL BUDGET

FUND: Debt Service Fund **FISCAL YEAR 2026-2027**

DEPARTMENT: Debt Service - 40-70-00

CATEGORY	CODE	BUDGET 2025-2026	ACTUAL AS Of June 2026	PROPOSED 2026-2027
DEBT SERVICE				
Interest	6800	$1,021,925	$510,963	$923,125
Principal	6801	2,275,000	0	2,355,000
Agent's Fees	6802	3,000	1,400	3,000
Total		**3,299,925**	**512,363**	**3,281,125**
TOTALS		**$3,299,925**	**$512,363**	**$3,281,125**

SUPPLEMENTAL INFORMATION

DEBT SCHEDULES

CITY OF NEDERLAND
SUMMARY OF TOTAL BONDED INDEBTEDNESS
BUDGET FISCAL YEAR 2026-2027

ISSUE/SERIES	MATURITY	ORIGINAL ISSUE	PRIOR MATURITY	BALANCE 10/1/2026	FY 2027 PRINCIPAL	BALANCE 9/30/2027
Tax & Revenue COs 2013	2033	2,600,000	1,450,000	1,150,000	145,000	1,005,000
Tax & Revenue COs 2017	2027	4,975,000	4,295,000	680,000	680,000	0
Tax & Revenue COs 2018	2038	9,695,000	3,105,000	6,590,000	460,000	6,130,000
Gen. Oblig. Ref. Bonds 2020	2031	2,410,000	1,125,000	1,285,000	225,000	1,060,000
Comb Tax & Revenue COs 2021	2036	4,170,000	1,155,000	3,015,000	270,000	2,745,000
Comb Tax & Revenue COs 2023	2038	4,540,000	915,000	3,625,000	305,000	3,320,000
Comb Tax & Revenue COs 2024	2044	7,875,000	500,000	7,375,000	270,000	7,105,000
TOTALS		**$36,265,000**	**$12,545,000**	**$23,720,000**	**$2,355,000**	**$21,365,000**

SCHEDULE OF DEBT REQUIREMENTS TO MATURITY

FY	OUTSTANDING	PRINCIPAL	INTEREST	TOTAL
2027	23,720,000	2,355,000	923,125	3,278,125
2028	21,365,000	1,735,000	832,275	2,567,275
2029	19,630,000	1,785,000	765,775	2,550,775
2030	17,845,000	1,845,000	690,188	2,535,188
2031	16,000,000	1,910,000	610,825	2,520,825
2032	14,090,000	1,670,000	534,700	2,204,700
2033	12,420,000	1,720,000	472,031	2,192,031
2034	10,700,000	1,570,000	407,000	1,977,000
2035	9,130,000	1,615,000	351,650	1,966,650
2036	7,515,000	1,655,000	293,500	1,948,500
2037	5,860,000	1,365,000	233,950	1,598,950
2038	4,495,000	1,405,000	179,525	1,584,525
2039	3,090,000	465,000	123,600	588,600
2040	2,625,000	485,000	105,000	590,000
2041	2,140,000	505,000	85,600	590,600
2042	1,635,000	525,000	65,400	590,400
2043	1,110,000	545,000	44,400	589,400
2044	565,000	565,000	22,600	587,600
TOTAL		**$23,720,000**	**$6,741,144**	**$30,461,144**

CITY OF NEDERLAND
CHRONOLOGICAL STATEMENT OF DEBT REQUIREMENTS
BUDGET FISCAL YEAR 2026-2027

ISSUE	SERIES	PRINCIPAL	INTEREST	TOTAL
3/1/2027				
Tax & Revenue Certificates of Oblig.	2013	0.00	24,712.50	24,712.50
Tax & Revenue Certificates of Oblig.	2017	0.00	13,600.00	13,600.00
Tax & Revenue Certificates of Oblig.	2018	0.00	109,818.75	109,818.75
General Obligation Refunding Bonds	2020	0.00	32,125.00	32,125.00
Combination Tax & Revenue Cert of Oblig	2021	0.00	32,131.25	32,131.25
Combination Tax & Revenue Cert of Oblig	2023	0.00	90,625.00	90,625.00
Combination Tax & Revenue Cert of Oblig	2024	0.00	158,550.00	158,550.00
		0.00	461,562.50	461,562.50
9/1/2027				
Tax & Revenue Certificates of Oblig.	2013	145,000.00	24,712.50	169,712.50
Tax & Revenue Certificates of Oblig.	2017	680,000.00	13,600.00	693,600.00
Tax & Revenue Certificates of Oblig.	2018	460,000.00	109,818.75	569,818.75
General Obligation Refunding Bonds	2020	225,000.00	32,125.00	257,125.00
Combination Tax & Revenue Cert of Oblig	2021	270,000.00	32,131.25	302,131.25
Combination Tax & Revenue Cert of Oblig	2023	305,000.00	90,625.00	395,625.00
Combination Tax & Revenue Cert of Oblig	2024	270,000.00	158,550.00	428,550.00
		2,355,000.00	461,562.50	2,816,562.50
Total Debt Service Requirement		**$2,355,000.00**	**$923,125.00**	**$3,278,125.00**

CITY OF NEDERLAND
RECAP OF REVENUE AND TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	2,355,000.00	461,562.50	461,562.50	3,278,125.00	21,365,000.00
2027-28	1,735,000.00	416,137.50	416,137.50	2,567,275.00	19,630,000.00
2028-29	1,785,000.00	382,887.50	382,887.50	2,550,775.00	17,845,000.00
2029-30	1,845,000.00	345,093.75	345,093.75	2,535,187.50	16,000,000.00
2030-31	1,910,000.00	305,412.50	305,412.50	2,520,825.00	14,090,000.00
2031-32	1,670,000.00	267,350.00	267,350.00	2,204,700.00	12,420,000.00
2032-33	1,720,000.00	236,015.63	236,015.63	2,192,031.26	10,700,000.00
2033-34	1,570,000.00	203,500.00	203,500.00	1,977,000.00	9,130,000.00
2034-35	1,615,000.00	175,825.00	175,825.00	1,966,650.00	7,515,000.00
2035-36	1,655,000.00	146,750.00	146,750.00	1,948,500.00	5,860,000.00
2036-37	1,365,000.00	116,975.00	116,975.00	1,598,950.00	4,495,000.00
2037-38	1,405,000.00	89,762.50	89,762.50	1,584,525.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND
RECAP OF TAX OBLIGATION BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	1,670,000.00	319,618.75	319,618.75	2,309,237.50	14,175,000.00
2027-28	1,015,000.00	286,718.75	286,718.75	1,588,437.50	13,160,000.00
2028-29	1,040,000.00	266,718.75	266,718.75	1,573,437.50	12,120,000.00
2029-30	1,075,000.00	242,700.00	242,700.00	1,560,400.00	11,045,000.00
2030-31	1,105,000.00	217,893.75	217,893.75	1,540,787.50	9,940,000.00
2031-32	1,135,000.00	195,406.25	195,406.25	1,525,812.50	8,805,000.00
2032-33	1,165,000.00	173,100.00	173,100.00	1,511,200.00	7,640,000.00
2033-34	1,000,000.00	149,950.00	149,950.00	1,299,900.00	6,640,000.00
2034-35	1,025,000.00	132,250.00	132,250.00	1,289,500.00	5,615,000.00
2035-36	1,045,000.00	113,500.00	113,500.00	1,272,000.00	4,570,000.00
2036-37	730,000.00	94,400.00	94,400.00	918,800.00	3,840,000.00
2037-38	750,000.00	78,300.00	78,300.00	906,600.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2013

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	145,000.00	24,712.50	24,712.50	194,425.00	1,005,000.00
2027-28	150,000.00	21,812.50	21,812.50	193,625.00	855,000.00
2028-29	155,000.00	18,625.00	18,625.00	192,250.00	700,000.00
2029-30	165,000.00	15,331.25	15,331.25	195,662.50	535,000.00
2030-31	170,000.00	11,825.00	11,825.00	193,650.00	365,000.00
2031-32	180,000.00	8,212.50	8,212.50	196,425.00	185,000.00
2032-33	185,000.00	4,162.50	4,162.50	193,325.00	0.00

CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2017

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	680,000.00	13,600.00	13,600.00	707,200.00	0.00

CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2021

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	270,000.00	32,131.25	32,131.25	334,262.50	2,745,000.00
2027-28	275,000.00	30,106.25	30,106.25	335,212.50	2,470,000.00
2028-29	280,000.00	28,043.75	28,043.75	336,087.50	2,190,000.00
2029-30	290,000.00	22,443.75	22,443.75	334,887.50	1,900,000.00
2030-31	300,000.00	16,643.75	16,643.75	333,287.50	1,600,000.00
2031-32	310,000.00	13,643.75	13,643.75	337,287.50	1,290,000.00
2032-33	315,000.00	11,512.50	11,512.50	338,025.00	975,000.00
2033-34	320,000.00	9,150.00	9,150.00	338,300.00	655,000.00
2034-35	325,000.00	6,550.00	6,550.00	338,100.00	330,000.00
2035-36	330,000.00	3,300.00	3,300.00	336,600.00	0.00

CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2023

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	305,000.00	90,625.00	90,625.00	486,250.00	3,320,000.00
2027-28	305,000.00	83,000.00	83,000.00	471,000.00	3,015,000.00
2028-29	305,000.00	75,375.00	75,375.00	455,750.00	2,710,000.00
2029-30	305,000.00	67,750.00	67,750.00	440,500.00	2,405,000.00
2030-31	305,000.00	60,125.00	60,125.00	425,250.00	2,100,000.00
2031-32	300,000.00	52,500.00	52,500.00	405,000.00	1,800,000.00
2032-33	300,000.00	45,000.00	45,000.00	390,000.00	1,500,000.00
2033-34	300,000.00	37,500.00	37,500.00	375,000.00	1,200,000.00
2034-35	300,000.00	30,000.00	30,000.00	360,000.00	900,000.00
2035-36	300,000.00	22,500.00	22,500.00	345,000.00	600,000.00
2036-37	300,000.00	15,000.00	15,000.00	330,000.00	300,000.00
2037-38	300,000.00	7,500.00	7,500.00	315,000.00	0.00

CITY OF NEDERLAND
COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION
SERIES 2024

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	270,000.00	158,550.00	158,550.00	587,100.00	7,105,000.00
2027-28	285,000.00	151,800.00	151,800.00	588,600.00	6,820,000.00
2028-29	300,000.00	144,675.00	144,675.00	589,350.00	6,520,000.00
2029-30	315,000.00	137,175.00	137,175.00	589,350.00	6,205,000.00
2030-31	330,000.00	129,300.00	129,300.00	588,600.00	5,875,000.00
2031-32	345,000.00	121,050.00	121,050.00	587,100.00	5,530,000.00
2032-33	365,000.00	112,425.00	112,425.00	589,850.00	5,165,000.00
2033-34	380,000.00	103,300.00	103,300.00	586,600.00	4,785,000.00
2034-35	400,000.00	95,700.00	95,700.00	591,400.00	4,385,000.00
2035-36	415,000.00	87,700.00	87,700.00	590,400.00	3,970,000.00
2036-37	430,000.00	79,400.00	79,400.00	588,800.00	3,540,000.00
2037-38	450,000.00	70,800.00	70,800.00	591,600.00	3,090,000.00
2038-39	465,000.00	61,800.00	61,800.00	588,600.00	2,625,000.00
2039-40	485,000.00	52,500.00	52,500.00	590,000.00	2,140,000.00
2040-41	505,000.00	42,800.00	42,800.00	590,600.00	1,635,000.00
2041-42	525,000.00	32,700.00	32,700.00	590,400.00	1,110,000.00
2042-43	545,000.00	22,200.00	22,200.00	589,400.00	565,000.00
2043-44	565,000.00	11,300.00	11,300.00	587,600.00	0.00

CITY OF NEDERLAND
RECAP OF WATER & SEWER REVENUE BONDS

BUDGET	PRINCIPAL	INTEREST 1ST PMT	INTEREST 2ND PMT	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	685,000.00	141,943.75	141,943.75	968,887.50	7,190,000.00
2027-28	720,000.00	129,418.75	129,418.75	978,837.50	6,470,000.00
2028-29	745,000.00	116,168.75	116,168.75	977,337.50	5,725,000.00
2029-30	770,000.00	102,393.75	102,393.75	974,787.50	4,955,000.00
2030-31	805,000.00	87,518.75	87,518.75	980,037.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND
TAX & REVENUE CERTIFICATES OF OBLIGATION
SERIES 2018

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	460,000.00	109,818.75	109,818.75	679,637.50	6,130,000.00
2027-28	475,000.00	102,918.75	102,918.75	680,837.50	5,655,000.00
2028-29	485,000.00	95,793.75	95,793.75	676,587.50	5,170,000.00
2029-30	500,000.00	88,518.75	88,518.75	677,037.50	4,670,000.00
2030-31	520,000.00	80,393.75	80,393.75	680,787.50	4,150,000.00
2031-32	535,000.00	71,943.75	71,943.75	678,887.50	3,615,000.00
2032-33	555,000.00	62,915.63	62,915.63	680,831.26	3,060,000.00
2033-34	570,000.00	53,550.00	53,550.00	677,100.00	2,490,000.00
2034-35	590,000.00	43,575.00	43,575.00	677,150.00	1,900,000.00
2035-36	610,000.00	33,250.00	33,250.00	676,500.00	1,290,000.00
2036-37	635,000.00	22,575.00	22,575.00	680,150.00	655,000.00
2037-38	655,000.00	11,462.50	11,462.50	677,925.00	0.00

CITY OF NEDERLAND
GENERAL OBLIGATION REFUNDING
SERIES 2020

BUDGET	PRINCIPAL SEPTEMBER 1	INTEREST MARCH 1	INTEREST SEPTEMBER 1	TOTAL DUE	AMOUNT OUTSTANDING AFTER PAYMENT
2026-27	225,000.00	32,125.00	32,125.00	289,250.00	1,060,000.00
2027-28	245,000.00	26,500.00	26,500.00	298,000.00	815,000.00
2028-29	260,000.00	20,375.00	20,375.00	300,750.00	555,000.00
2029-30	270,000.00	13,875.00	13,875.00	297,750.00	285,000.00
2030-31	285,000.00	7,125.00	7,125.00	299,250.00	0.00

SUMMARY OF CAPITAL EXPENDITURES

CITY OF NEDERLAND
CAPITAL OUTLAY
BY FUND AND DEPARTMENT
FISCAL YEAR 2026-2027

FUND/DEPARTMENT	DESCRIPTION	ACCOUNT NUMBER	AMOUNT
General Fund:			
Parks Department	Boston Ave Benches	6720	$60,000
Parks Department	Playground Roll Coat	6720	$18,000
Parks Department	Boston Ave Trash Cans	6720	$10,000
Parks Department	5th Street Slide Replacement	6720	$5,000
Streets & Drainage	Street Improvements	6730	$275,000
Street Improvement Fund	Street Improvements	6730	$1,100,000
Equipment Replacement Fund-General:			
City Hall	Admin Vehicle (Ford Escape)	6742	$40,000
Fire Department	Fire Engine	6742	$1,300,000
Police Department	Ford Explorer	6742	$50,000
Police Department	Ford F-150	6742	$54,000
Inspections Department	Truck	6742	$27,000
Property Maintenance	Slope Mower	6744	$165,000
Parks Department	Extended Cab Truck	6742	$50,000
Parks Department	Ford Explorer	6742	$45,000
Public Works Administration	Admin Vehicle (Ford Escape)	6742	$40,000
Streets & Drainage	F-350 Truck	6742	$90,000
Streets & Drainage	Trailer for Street Roller	6744	$10,000
Streets & Drainage	Case Backhoe	6744	$140,000
Streets & Drainage	Dump Truck	6744	$150,000
Equipment Replacement Fund - Water & Sewer			
Water/Sewer Distribution	F-450 Crew Cab	6742	$90,000
Equipment Replacement Fund - Solid Waste			
Solid Waste	Garbage Truck	6742	$469,000
Solid Waste	Pickup Truck	6742	$50,000
TOTAL CAPITAL OUTLAY FOR FISCAL YEAR 2026-2027			**$4,238,000**

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GLOSSARY OF TERMS

APPROPRIATION: An authorization made by the City Council which permits officials to incur obligations against and to make expenditures of governmental resources. Appropriations are usually made for fixed amounts and are typically granted for a one year period.

ASSESSED VALUATION: The estimated value placed upon real and personal property by the Chief Appraiser of the Appraisal District as the basis for levying property taxes.

ASSETS: Property owned by the City for which a monetary value has been established.

BASIS OF ACCOUNTING: The basis of accounting is accrual for all Enterprise Funds. The modified accrual basis is used for the General Fund and Special Revenue Funds.

BOND: A certificate of debt issued by an entity, guaranteeing payment of the original investment, plus interest, by a specified future date. Bonds are typically used for long-term debt to pay for specific capital expenditures.

BUDGET: An annual plan of financial operation embodying an estimate of proposed expenditures and the estimated means of financing them. The approved budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year.

CAPITAL OUTLAY: Expenditures for the acquisition of fixed assets which by definition have a useful life of more than one year. Included in this category is the cost of land, buildings, permanent improvements, machinery, large tools, rolling and stationary equipment.

CONTINGENCY: A budgetary reserve set aside for emergencies or unforeseen expenditures.

ENTERPRISE FUNDS: Funds used to account for the acquisition, operation and maintenance of governmental facilities and services which are entirely or predominately self-supported by user charges. The funds are operated in a manner similar to comparable private enterprises.

EXPENDITURE: The payment of cash on the transfer of property or services for the purpose of acquiring an asset, service, or settling a loss.

EXPENSE: Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges.

FISCAL YEAR: The twelve month period beginning October 1st and ending the following September 30th.

FUND: A set of interrelated accounts which record revenues and expenditures associated with a specific purpose.

GENERAL OBLIGATION (G. O.) BONDS: Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from property taxes.

OPERATING BUDGET: The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for salaries and benefits, maintenance, and contractual services.

RESOURCES: Total dollars available for appropriation including estimated revenues, fund transfers, and beginning fund balances.

REVENUE: Generally refers to income received by the City from taxes, fees, grants, interest on investments, and other related sources.

REVENUE BOND: A type of bond backed only by the revenues from a specific enterprise or project.

SALARIES AND BENEFITS: Costs related to compensating employees, including salaries, wages, insurance, payroll taxes and retirement contributions.

SPECIAL REVENUE FUNDS: Funds which account for revenues from revenue sources which by law are designated to finance particular functions or activities of government and which, therefore, cannot be diverted to other uses.

OPERATING EXPENSES: Operational expenses related to cost of goods, maintenance agreements, professional or technical services and other outside organizations.

TAX LEVY: The total amount to be raised by general property taxes for operating and debt service purposes.

TAX RATE: the amount of tax levied for each $100 of assessed valuations.

OBJECT CLASSIFICATIONS

OBJECT CLASSIFICATION

OBJECT NUMBER	DESCRIPTION

PERSONNEL COST

6110 **SALARIES**
Regular full time and part-time employees

6111 **OVERTIME**
Payment for time worked in excess of 40 hours/week and holidays

6113 **LONGEVITY**
Benefit based on the number of years of service

6115 **EXTRA HELP**
Temporary part-time positions

6116 **EDUCATIONAL CERTIFICATION**
Incentive pay for advanced skill and state license

6121 **GROUP INSURANCE**
Insurance benefit paid by the City

6124 **TMRS**
City's contribution to the Employees' pension plan

6126 **SOCIAL SECURITY**
City's contribution to FICA

6128 **WORKER'S COMPENSATION**
City's contribution to Worker's Comp. Insurance System

MATERIALS AND SUPPLIES

6210 **GENERAL OFFICE SUPPLIES**
Account used for cost of office supplies, copy supplies, minor computer parts, and data processing supplies

6212 **BOOKS & PUBLICATIONS**
Account used for purchase of books

6220 **MISCELLANEOUS SUPPLIES**
Account used for supplies such as medical, janitorial, animal shelter, election, laundry, etc.

6222 **MOTOR VEHICLE FUEL**
Account used for cost of gasoline, diesel, etc.

6231 **WEARING APPAREL**
Account used for cost of uniforms, raincoats, gas masks, etc.

6236 **FOODS**
Account used for cost of food, coffee, etc.

6240 **SIGNS, SIGNALS & MARKERS**
Account used for cost of traffic signs, signal system, etc.

6242 **GARBAGE BAGS**
Account used for cost of garbage bags

6243 **SPECIAL PROGRAM SUPPLIES**
Account used for cost of special program supplies such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Safety Program, Heritage Festival, Service Awards, etc.

6246 **STREET & BRIDGE SUPPLIES**
Account used for cost of minor maintenance on streets & bridges

6247 **WATER & SEWER MAINS**
Account used to buy inventory supplies for water & sewer mains

6248 **STORM SEWERS**
Account used for cost to maintain existing storm sewers

6256 **CHEMICALS & INSECTICIDES**
Account used for chlorine, insect sprays, etc.

6258 **MOTOR VEHICLE SUPPLIES**
Account used for cost of minor vehicle parts, oil & grease, etc.

6264 **GARBAGE CONTAINERS**
Account used for cost of big bins for trash disposal

6265 **SUPPLIES/MINOR TOOLS & EQUIPMENT**
Account used for cost of minor maintenance supplies, electrical supplies, hoses, pumps, paint, nails, welding supplies, etc.

6270 **EQUIPMENT MAINTENANCE & REPAIR**
Account used for cost of maintenance and repair of equipment

6274 **SAFETY EQUIPMENT**
Account used for cost of safety equipment

6275 **WATER METER & BOXES**
Account used for cost of, and repairs to, water meters & boxes

CONTRACTUAL SERVICES

6310 **ENGINEERING**
Account used for cost of outside professional engineering services rendered to the City

6311 **AUDITING & ACCOUNTING**
Account used for cost of outside professional services rendered to the City for year-end auditing and special projects

6312 **CONSULTANT SERVICES**
Account used for cost of outside professional services rendered to the City for special projects

6313 **LEGAL SERVICES**
Account used for cost of outside professional services rendered to the City for legal advice

6314 **MEDICAL SERVICES AND PRE-EMPLOYMENT**
Account used for costs of pre-employment medical exams, drug screens, and routine preventative medical costs

6315 **COMPUTER SYSTEM**
Account used for costs of NT network; including remote connections and software maintenance

6317 **REIMBURSEMENT**
Account used for pre-determined amount reimbursed to various departments & Council members for expenses

6318 **RECORDING FEES**
Account used for cost of filing liens

6320 **INSPECTION FEES**
Account used for cost of outside professional services rendered to the City for inspection of construction projects

6323 **HEALTH INSPECTION FEES**
Account used for cost of inspection services on water system

6324 **LABORATORY TESTING**
Account used for cost of testing soil and ground, water & sewer, and miscellaneous testing for construction projects

6326 **RETIREE INSURANCE**
Account used for cost of providing insurance for retirees

6331 **TELEPHONE**
Account used for cost of local & long distance phone service

6332 **POSTAGE & FREIGHT**
Account used for cost of mailing & shipping

6333 **TRAINING & TRAVEL**
Account used for cost of schooling & training programs, and reimbursement of employee expenses incurred while away from City on business

6337 **ADVERTISING/PUBLICATION**
Account used for cost of advertising & publishing legal notices

6338 **PRINTING & BINDING**
Account used for cost of printing the budget and forms

6341 **INSURANCE GENERAL**
Account used for cost of general liability, commercial auto, law enforcement insurance, etc.

6342 **SURETY, FIDELITY BONDS**
Account used for cost of bonding City Officials and Employees

6343 **INSURANCE MOTOR EQUIPMENT**
Account used for cost of bodily injury or property damage insurance on City owned or operated vehicles

6347 **UNEMPLOYMENT REIMBURSEMENT**
Account used for cost of unemployment reimbursement to TEC

6348 **ELECTRICITY**
Account used for cost of electric bills incurred by the City

6349	**NATURAL GAS**	
	Account used for cost of gas bills incurred by the City	
6350	**BLDG/STRUCTURE IMPROVEMENTS**	
	Account used for cost of contractual repair & maintenance to City buildings	
6351	**FIXED PLANT & EQUIPMENT R & M**	
	Account used for cost of contractual repair & maintenance of stationery equipment such as pumps, compressors, etc.	
6354	**TRAFFIC LIGHTS**	
	Account used for cost of signals	
6355	**VEHICLE & EQUIPMENT R & M**	
	Account used for cost of contractual repair & maintenance of vehicles, office equipment, radios, etc.	
6357	**STREET STRIPING**	
	Account used for costs incurred in street striping	
6359	**STREETS / ALLEYS**	
	Account used for cost of contractual repair & maintenance of streets and alleys	
6363	**SUBDIVISION REFUNDS**	
	Account used to reimburse developers for cost of infrastructure	
6365	**STREET LIGHTS**	
	Account used for cost of streetlights within the City	
6366	**RENTAL EQUIPMENT**	
	Account used for rental cost of any equipment such as heavy equipment, copy machine, postage machine, etc.	
6368	**UNIFORM RENTAL**	
	Account used for cost of providing uniforms	
6371	**SENIOR CITIZEN CENTER**	
	Account used to supplement the senior citizen program	
6372	**COURT COSTS, JURY FEES**	
	Fees paid to jurors during court sessions & court costs	
6373	**JUDGEMENTS & DAMAGES**	
	Account used for any costs incurred from lawsuits	
6374	**CITY JUDGE**	
	Account used for fees paid to judges for court sessions	
6377	**DUES & MEMBERSHIPS**	
	Account used for cost of annual association dues, etc.	
6380	**JANITORIAL SERVICES**	
	Account used for cost of cleaning services	
6384	**PRISONER COST**	
	Account used for costs incurred in housing prisoners	
6389	**PAYMENT TO CHAMBER & HISTORICAL SOCIETY**	
	Account used for payments to the Chamber of Commerce and Nederland Historical Society	

6390 **WASTE DISPOSAL**
Account used for costs of solid waste disposal

6391 **SUPPORT OF ANIMAL SHELTER**
Account used for costs incurred by the animal shelter

6392 **FEES FOR OFFICIATING**
Account used for cost of officiating recreation programs

6393 **CONTRACTUAL SERVICES**
Account used for cost of miscellaneous contractual services

6397 **GREEN WASTE DISPOSAL**
Account used for cost of disposal of green waste

6400 **SPECIAL PROGRAM CONTRACTUAL**
Account used for contractual cost of special programs such as Recreation Programs, Fire or Police Programs, Summer Reading Program, Heritage Festival, Safety Program, Service Awards, etc.

6404 **UNTREATED WATER**
Account used for cost of untreated water from the Lower Neches Valley Authority (LNVA)

6406 **CONTINGENCY**
Funds for emergencies for unforeseen expenditures

CAPITAL OUTLAY

***** (TO BE CONSIDERED CAPITAL, THE ITEM MUST TOTAL $5,000 OR ABOVE)**

6710 **LAND IMPROVEMENTS**
Account used for expenditures incurred in the acquisition of land, easements, and right-of-way, and land improvements

6720 **BLDGS, FIXTURES & GROUNDS**
Account used for expenditures incurred in the acquisition, construction, or improvements of buildings and grounds

6730 **STREET IMPROVEMENTS**
Account used for expenditures incurred in the construction and improvements of streets, roadways and highways

6731 **STORM SEWERS**
Account used for expenditures incurred on storm sewers

6740 **PLANT EQUIPMENT**
Account used for cost of acquiring pumps, compressors, heating and cooling equipment, etc.

6742 **MOTOR VEHICLES**
Account used for cost of trucks, trailers, cars, etc.

6743 **FURNITURE, FIXTURES, OFFICE EQUIPMENT**
Account used for cost of desks, file cabinets, computers, etc.

6744 **MISCELLANEOUS EQUIPMENT**
Account used for cost of small equipment such as fire hoses, rods, volt meters, cameras, mowers, jack hammers, drills, presses, power saws, etc.

6745 **HEAVY EQUIPMENT**
Account used for cost of heavy equipment and machinery

6748 **RECREATION EQUIPMENT**
Account used for cost of recreation equipment such as swings, picnic tables, etc.

6749 **FIRE HYDRANTS**
Account used for cost of, and installation of, fire hydrants

6755 **WATER DISTRIBUTION LINES**
Account used for acquisition or installation of water transmission and distribution lines

6756 **SEWER COLLECTION LINES**
Account used for acquisition or installation of sewer transmission and distribution lines

6757 **TANKS & TOWERS**
Account used for the acquisition, construction or drilling of tanks and towers

6758 **SEWER LIFT STATION**
Account used for cost and construction of sewer lift stations and equipment

6760 **WATER TAPS**
Account used for installation of water taps to property owners for water usage

6761 **SEWER TAPS**
Account used for installation of sewer taps to property owners for sewer usage

PERSONNEL POSITIONS AND WAGE SCALE

List of Positions

Position	Number of	Pay Grade
City Manager	1	133
Director of Finance	1	127
Chief of Police	1	127
Public Works Director	1	127
Fire Chief/Fire Marshal	1	126
Human Resources Director	1	125
Information Technology Director	1	122
Chief Building Official	1	121
Director of Library Services	1	120
City Clerk	1	119
Parks & Recreation Director	1	117
Water Treatment Plant Supervisor	1	115
Wastewater Treatment Plant Supervisor	1	115
Utility Maintenance Supervisor	1	115
Streets and Drainage Supervisor	1	115
Solid Waste Supervisor	1	115
Public Safety Dispatcher Supervisor	1	115
Accounting Supervisor	1	115
Fire Inspector	1	115
Executive Assistant	1	114
Technology Support Analyst	1	112
Human Resources Analyst	1	112
Utility Billing Specialist	1	112
City Planner I	1	112
Water Treatment Plant Operator	5	110
Wastewater Treatment Plant Operator	2	110
Heavy Equipment (Utilities) Senior Operator	2	109
Heavy Equipment Operator - Streets and Drainage	3	109
Equipment Mechanic	1	109
Accounts Payable Senior Technician	1	109
Parks & Recreation Maintenance Lead	1	108
Senior Court Clerk	1	108
Code Enforcement Officer	1	108
Public Safety Dispatcher	12	108

List of Positions

Position	Number of	Pay Grade
Payroll Senior Technician	1	108
Animal Control Officer	1	107
Human Resources Senior Technician	1	107
Technology Support Specialist	1	107
Recreation Program Coordinator	1	107
Administrative Assistant	3	107
Court Clerk	1	106
Sanitation Driver	7	106
Parks & Recreation Maintenance Technician	2	106
Utility Maintenance Senior Technician	6	106
Streets and Drainage Technician	5	106
Utility Billing Technician	2	106
Water Meter Technician	3	106
Wastewater Treatment Plant Trainee	2	106
Library Assistant	3	105
Maintenance Worker	4	104
Assistant Police Chief	1	CB
Police Lieutenant	1	CB
Police Sergeant	6	CB
Police Officer	24	CB
Assistant Fire Chief	1	CB
Fire Captain	3	CB
Fire Fighter	14	CB
Total Positions Authorized	**146**	

CITY OF NEDERLAND
WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
100	26,395.20	27,164.80	28,828.80	30,596.80	32,406.40	34,340.80	35,984.00
Biweekly	1,015.20	1,044.80	1,108.80	1,176.80	1,246.40	1,320.80	1,384.00
Hourly	12.69	13.06	13.86	14.71	15.58	16.51	17.30
101	34,819.20	35,838.40	38,022.40	40,289.60	42,702.40	45,281.60	47,403.20
Biweekly	1,339.20	1,378.40	1,462.40	1,549.60	1,642.40	1,741.60	1,823.20
Hourly	16.74	17.23	18.28	19.37	20.53	21.77	22.79
102	36,545.60	37,668.80	39,936.00	42,307.20	44,824.00	47,507.20	49,836.80
Biweekly	1,405.60	1,448.80	1,536.00	1,627.20	1,724.00	1,827.20	1,916.80
Hourly	17.57	18.11	19.20	20.34	21.55	22.84	23.96
103	38,376.00	39,520.00	41,912.00	44,428.80	47,070.40	49,940.80	52,270.40
Biweekly	1,476.00	1,520.00	1,612.00	1,708.80	1,810.40	1,920.80	2,010.40
Hourly	18.45	19.00	20.15	21.36	22.63	24.01	25.13
104	40,331.20	41,537.60	44,033.60	46,675.20	49,441.60	52,374.40	54,849.60
Biweekly	1,551.20	1,597.60	1,693.60	1,795.20	1,901.60	2,014.40	2,109.60
Hourly	19.39	19.97	21.17	22.44	23.77	25.18	26.37
105	42,328.00	43,596.80	46,176.00	49,004.80	51,958.40	54,995.20	57,699.20
Biweekly	1,628.00	1,676.80	1,776.00	1,884.80	1,998.40	2,115.20	2,219.20
Hourly	20.35	20.96	22.20	23.56	24.98	26.44	27.74
106	44,428.80	45,760.00	48,505.60	51,417.60	54,516.80	57,803.20	60,507.20
Biweekly	1,708.80	1,760.00	1,865.60	1,977.60	2,096.80	2,223.20	2,327.20
Hourly	21.36	22.00	23.32	24.72	26.21	27.79	29.09

CITY OF NEDERLAND
WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
107	46,696.00	48,089.60	50,939.20	54,017.60	57,200.00	60,756.80	63,544.00
Biweekly	1,796.00	1,849.60	1,959.20	2,077.60	2,200.00	2,336.80	2,444.00
Hourly	22.45	23.12	24.49	25.97	27.50	29.21	30.55
108	49,025.60	50,502.40	53,476.80	56,742.40	60,112.00	63,710.40	66,684.80
Biweekly	1,885.60	1,942.40	2,056.80	2,182.40	2,312.00	2,450.40	2,564.80
Hourly	23.57	24.28	25.71	27.28	28.90	30.63	32.06
109	51,480.00	53,040.00	56,118.40	59,508.80	63,086.40	66,830.40	70,096.00
Biweekly	1,980.00	2,040.00	2,158.40	2,288.80	2,426.40	2,570.40	2,696.00
Hourly	24.75	25.50	26.98	28.61	30.33	32.13	33.70
110	54,059.20	55,660.80	58,968.00	62,566.40	66,372.80	70,283.20	73,590.40
Biweekly	2,079.20	2,140.80	2,268.00	2,406.40	2,552.80	2,703.20	2,830.40
Hourly	25.99	26.76	28.35	30.08	31.91	33.79	35.38
111	56,742.40	58,468.80	61,963.20	65,624.00	69,555.20	73,756.80	77,230.40
Biweekly	2,182.40	2,248.80	2,383.20	2,524.00	2,675.20	2,836.80	2,970.40
Hourly	27.28	28.11	29.79	31.55	33.44	35.46	37.13
112	59,571.20	61,360.00	65,041.60	68,972.80	73,091.20	77,396.80	81,140.80
Biweekly	2,291.20	2,360.00	2,501.60	2,652.80	2,811.20	2,976.80	3,120.80
Hourly	28.64	29.50	31.27	33.16	35.14	37.21	39.01
113	62,524.80	64,396.80	68,182.40	72,363.20	76,752.00	81,286.40	85,196.80
Biweekly	2,404.80	2,476.80	2,622.40	2,783.20	2,952.00	3,126.40	3,276.80
Hourly	30.06	30.96	32.78	34.79	36.90	39.08	40.96

CITY OF NEDERLAND
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Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
114	65,686.40	67,662.40	71,697.60	75,982.40	80,537.60	85,404.80	89,440.00
Biweekly	2,526.40	2,602.40	2,757.60	2,922.40	3,097.60	3,284.80	3,440.00
Hourly	31.58	32.53	34.47	36.53	38.72	41.06	43.00
115	68,931.20	70,990.40	75,296.00	79,809.60	84,572.80	89,689.60	93,995.20
Biweekly	2,651.20	2,730.40	2,896.00	3,069.60	3,252.80	3,449.60	3,615.20
Hourly	33.14	34.13	36.20	38.37	40.66	43.12	45.19
116	72,384.00	74,547.20	79,060.80	83,803.20	88,795.20	94,182.40	98,654.40
Biweekly	2,784.00	2,867.20	3,040.80	3,223.20	3,415.20	3,622.40	3,794.40
Hourly	34.80	35.84	38.01	40.29	42.69	45.28	47.43
117	76,024.00	78,332.80	82,971.20	87,984.00	93,288.00	98,841.60	103,563.20
Biweekly	2,924.00	3,012.80	3,191.20	3,384.00	3,588.00	3,801.60	3,983.20
Hourly	36.55	37.66	39.89	42.30	44.85	47.52	49.79
118	79,830.40	82,222.40	87,152.00	92,393.60	97,926.40	103,812.80	108,763.20
Biweekly	3,070.40	3,162.40	3,352.00	3,553.60	3,766.40	3,992.80	4,183.20
Hourly	38.38	39.53	41.90	44.42	47.08	49.91	52.29
119	83,782.40	86,299.20	91,520.00	96,990.40	102,835.20	109,012.80	114,108.80
Biweekly	3,222.40	3,319.20	3,520.00	3,730.40	3,955.20	4,192.80	4,388.80
Hourly	40.28	41.49	44.00	46.63	49.44	52.41	54.86
120	87,984.00	90,604.80	96,096.00	101,878.40	107,972.80	114,483.20	119,870.40
Biweekly	3,384.00	3,484.80	3,696.00	3,918.40	4,152.80	4,403.20	4,610.40
Hourly	42.30	43.56	46.20	48.98	51.91	55.04	57.63

CITY OF NEDERLAND
WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
121	92,414.40	95,160.00	100,880.00	106,891.20	113,360.00	120,161.60	125,860.80
Biweekly	3,554.40	3,660.00	3,880.00	4,111.20	4,360.00	4,621.60	4,840.80
Hourly	44.43	45.75	48.50	51.39	54.50	57.77	60.51
122	97,011.20	99,944.00	105,934.40	112,299.20	119,017.60	126,131.20	132,184.00
Biweekly	3,731.20	3,844.00	4,074.40	4,319.20	4,577.60	4,851.20	5,084.00
Hourly	46.64	48.05	50.93	53.99	57.22	60.64	63.55
123	101,899.20	104,956.80	111,217.60	117,894.40	125,008.00	132,496.00	138,777.60
Biweekly	3,919.20	4,036.80	4,277.60	4,534.40	4,808.00	5,096.00	5,337.60
Hourly	48.99	50.46	53.47	56.68	60.10	63.70	66.72
124	106,953.60	110,156.80	116,812.80	123,760.00	131,248.00	139,089.60	145,683.20
Biweekly	4,113.60	4,236.80	4,492.80	4,760.00	5,048.00	5,349.60	5,603.20
Hourly	51.42	52.96	56.16	59.50	63.10	66.87	70.04
125	112,278.40	115,648.00	122,616.00	130,000.00	137,779.20	146,078.40	152,984.00
Biweekly	4,318.40	4,448.00	4,716.00	5,000.00	5,299.20	5,618.40	5,884.00
Hourly	53.98	55.60	58.95	62.50	66.24	70.23	73.55
126	117,894.40	121,409.60	128,731.20	136,468.80	144,705.60	153,400.00	160,680.00
Biweekly	4,534.40	4,669.60	4,951.20	5,248.80	5,565.60	5,900.00	6,180.00
Hourly	56.68	58.37	61.89	65.61	69.57	73.75	77.25
127	123,780.80	127,504.00	135,220.80	143,312.00	151,881.60	160,971.20	168,625.60
Biweekly	4,760.80	4,904.00	5,200.80	5,512.00	5,841.60	6,191.20	6,485.60
Hourly	59.51	61.30	65.01	68.90	73.02	77.39	81.07

CITY OF NEDERLAND
WAGE SCALE - EFFECTIVE OCTOBER 1, 2026

Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
128	130,041.60	133,952.00	141,960.00	150,467.20	159,473.60	169,145.60	177,132.80
Biweekly	5,001.60	5,152.00	5,460.00	5,787.20	6,133.60	6,505.60	6,812.80
Hourly	62.52	64.40	68.25	72.34	76.67	81.32	85.16
129	136,531.20	140,628.80	149,052.80	157,996.80	167,419.20	177,486.40	185,952.00
Biweekly	5,251.20	5,408.80	5,732.80	6,076.80	6,439.20	6,826.40	7,152.00
Hourly	65.64	67.61	71.66	75.96	80.49	85.33	89.40
130	143,332.80	147,617.60	156,478.40	165,880.00	175,843.20	186,368.00	195,249.60
Biweekly	5,512.80	5,677.60	6,018.40	6,380.00	6,763.20	7,168.00	7,509.60
Hourly	68.91	70.97	75.23	79.75	84.54	89.60	93.87
131	150,488.00	155,001.60	164,278.40	174,137.60	184,620.80	195,665.60	205,004.80
Biweekly	5,788.00	5,961.60	6,318.40	6,697.60	7,100.80	7,525.60	7,884.80
Hourly	72.35	74.52	78.98	83.72	88.76	94.07	98.56
132	158,038.40	162,739.20	172,556.80	182,832.00	193,814.40	205,441.60	215,238.40
Biweekly	6,078.40	6,259.20	6,636.80	7,032.00	7,454.40	7,901.60	8,278.40
Hourly	75.98	78.24	82.96	87.90	93.18	98.77	103.48
133	161,116.80	165,900.80	175,905.60	186,388.80	197,579.20	209,414.40	219,419.20
Biweekly	6,196.80	6,380.80	6,765.60	7,168.80	7,599.20	8,054.40	8,439.20
Hourly	77.46	79.76	84.57	89.61	94.99	100.68	105.49

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