



DRAFT

Draft Budget
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**CITY OF PENITAS
2026 - 2027 DRAFT BUDGET**

Income

5010 • Property Taxes

5011 • Property Taxes - Current Year

5012 • Property Taxes - Prior

Debt Service Fund

5016 • Property Taxes -Tax Attorney

5019 • Penalty and Interest

5021 Differences (Allowance for County Exp)

Total 5010 • Property Taxes

5110 • Sales Tax Collection

5111 • General Fund Sales Tax Portion

5112 • PEDC 4A Sales Tax Portion

5113 • PEDC 4B Sales Tax Portion

Total 5110 • Sales Tax Collection

5210 • Franchise Tax Collections

5211 • AEP Franchise Fees

5212 • AT&T Franchise Fees

5213 • Time Warner Franchise Fees

5214 • Texas Gas Service Franchise Fee

*** 5215 • Other Franchise Fees Collected

Total 5210 • Franchise Tax Collections

*** Est Franchise Fees/Waste Management

5310 • Court Fines & Collections

5311 • Court Fines

5312 • Court Fines - Security

**2026 - 2027
Budget**

\$	2,041,659.00
\$	9,000.00
\$	(1,031,247.00)
\$	-
\$	50,000.00
\$	-
\$	1,069,412.00
\$	1,111,252.50
\$	277,813.12
\$	277,813.13
\$	1,666,878.75
\$	132,000.00
\$	500.00
\$	15,000.00
\$	1,000.00
\$	10,000.00
\$	158,500.00
\$	350,000.00
\$	2,000.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
5313 · Court Fines - Technology	\$ 3,000.00
5314 · Court Fines - Other	\$ 5,500.00
5310 · Court Fines & Collections - Other	\$ 28,000.00
Total 5310 · Court Fines & Collections	\$ 388,500.00
 5410 · Permits & Licences	
5411 · Building Permits	\$ 3,000.00
5412 · Garage Sale Permits	\$ 5,000.00
5413 · Inspections	\$ 5,000.00
5414 · Business Permits	\$ 5,000.00
5415 · Other Permits	\$ 7,500.00
5416 · Administrative Process Fees	\$ 7,500.00
5410 · Permits & Licences - Other	\$ 25,000.00
Total 5410 · Permits & Licences	\$ 58,000.00
 5510 · Reimbursement Revenues	
5514 · Misc. Reimbursement Income	\$ 420.00
5516 · Penitas Economic Development	\$ 2,000.00
5518 · DCOP 4B	\$ 2,000.00
5519 · Crime Control and Prevention	\$ 500,000.00
5519.1 · Crime Control and Prevention - Veh Reim	\$ -
5519.2 · Forfeiture - Vehicle Payment	\$ -
5520 TIRZ I&S Reimbursement	\$ 24,500.00
*** 5521 TIRZ Admin	\$ 11,866.61
5510 · Reimbursement Revenues - Other	\$ 4,000.00
Total 5510 · Reimbursement Revenues	\$ 544,786.61

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
5610 • Rental Income	
5611 • Pavillion Rental	\$ 1,000.00
Total 5610 • Rental Income	\$ 1,000.00
 5710 • Contributions & Donations	
5711 • Miscellaneous Donation Monies	\$ -
5714 • Penitas Public Library Donation	
5714.04 • Walmart Community Grant	\$ -
5714.05 • Other Donations	\$ -
5714.06 • Library Fees	\$ 2,400.00
5714 • Penitas Library Donation - Other	\$ -
Total 5714 • Penitas Public Library Donation	\$ 2,400.00
5716 • Whitewing Donations	\$ -
5717 • Penitas Historical Museum	\$ -
5718 • Toy Drive Donations	\$ -
5719 • Christmas Fund Donations	\$ -
5710 • Contributions & Donations - Other	\$ -
Total 5710 • Contributions & Donations	\$ 2,400.00
 5810 • Grant Revenues	
5811 • Body Armor Grant	\$ 6,209.00
5812 • Stone Garden	\$ 95,000.00
5813 • Operation Lone Star	\$ 179,200.00
5814 • Crime Victims	\$ 45,120.00
*** 5815 • Urban County	\$ 254,000.00
Criminal Justice Grant	\$ 62,000.00
Homeland Security Grant	\$ 56,000.00
Borderzone Fire Grant	\$ 200,000.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
5816 HLS Library	\$ 14,800.00
5817 TEEX - Fire Insurance	\$ 4,785.00
5810 Grant Revenues - Other	\$ 4,000.00
Total 5810 · Grant Revenues	\$ 914,905.00
 Insurance Reimbursements	
 6001 · Miscellaneous Income	
5999 Other Collections - Other	\$ -
Total 5999 · Other Collections	\$ -
 Transfers in from Utility Fund	\$ -
 Total Income	\$ 4,804,382.36
 Expense	
6010 · Administrative Expenses	
6011 · Permanent Salaries	\$ 335,440.00
6012 · Labor	\$ -
6013 · Overtime	\$ -
6014 · Administration Clerk	\$ -
6015 · FUTA & CI	\$ 6,708.80
TEXAS WORKFORCE	\$ 3,354.40
6016 · FICA Payroll Taxes	\$ 25,661.16
6017 · Office supplies ***	\$ 16,015.42
6018 · Cleaning supplies	\$ 2,500.00
6019 · Postage	\$ 3,500.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6020 · Minor tools & equipment	\$ -
6021 · Equipment Rental	\$ 5,000.00
6022 · Equipment repairs	\$ 2,000.00
6023 · Building Repairs	\$ -
6024 · Vehicle Repairs	\$ 1,500.00
6025 · Permit Fees	\$ -
6026 · Capital Outlay	\$ -
6027 · Employee Benefits	
6027.01 Health Insurance	\$ 17,675.52
6027.02 Employee Retirement	\$ 18,784.64
6028 · Insurance	
6028.01 Auto	\$ 1,200.00
6028.02 Workers Comp	\$ 900.00
6028.03 Liability	\$ 1,200.00
6028.04 Property & Casualty	\$ 1,400.00
6029 · Advertising	\$ 48,000.00
6030 · Travel and Training	\$ 20,000.00
6031 · Membership & Subscription	\$ 2,500.00
6032 · Contract Labor	\$ 30,000.00
6033 · Service Charge	\$ 1,800.00
6034 · City Attorney	\$ 102,000.00
6035 · Professional fees	\$ 90,000.00
6036 · Telephone & Internet ***	\$ 1,440.00
6037 · Utilities	\$ 4,800.00
6038 · Appraisal Fee	\$ 3,500.00
6039 · Reimbursement	\$ 4,000.00
6040 · Donations	\$ -
6041 · Miscellaneous	\$ -

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6042 · Gasoline & Oil ***	\$ 5,000.00
6049 · Election Expenses	\$ -
6050 · Expense for Emergency Situation	\$ 20,000.00
6051 · Uniforms	\$ 2,400.00
6052 · Interest Payment	\$ -
6053 · Collector Fees	\$ -
6055 · Meals	\$ 3,500.00
6056 · Storage***	\$ 4,500.00
6010 · Administrative Expenses - Other	\$ -
Total 6010 · Administrative Expenses	\$ 786,279.94
 6110 · Parks & Recreation (Library)	
6111 · Permanent Salaries	\$ 87,360.00
6115 · FUTA & CI	\$ 1,747.20
6116 · FICA Payroll Taxes	\$ 6,683.04
TEXAS WORKFORCE	\$ 873.60
6117 · Office Supplies	\$ 15,000.00
6118 · Cleaning Supplies	\$ 7,500.00
6119 · Postage	\$ -
6120 · Advertising	\$ -
6123 · Building Repairs	\$ -
6126 · Capital Outlay	\$ -
6127 · Employee Benefits	
6127.01 Health Insurance	\$ 8,837.76
6127.02 Employee Retirement	\$ 4,892.16
6128 · Insurance	
6218.01 Auto	\$ -
6218.02 Workers Comp	\$ 300.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6218.03 Liability	\$ 1,600.00
6218.04 Property & Casualty	\$ 1,850.00
6129 · Membership & Subscriptions	\$ 1,000.00
6130 · Travel and Training	\$ 1,000.00
6136 · Telephone and Internet	\$ 1,440.00
6137 · Utilities	\$ 9,600.00
6149 · Books	\$ 5,000.00
6150 · Friends of the Library Expense	\$ -
6155 · Park & Recreation (202)	\$ -
6156 · Equipment	\$ 2,500.00
6158 · Equipment Rental	\$ 2,500.00
6159 · HCLS Grant	\$ 14,800.00
6111 . Other	
Total 6110 · Parks & Recreation (Library)	\$ 174,483.76
6210 · Streets and Sanitation	
6206.1 · Permanent Salaries - Permits and Inspections	\$ 62,000.00
6206.2 · Permanent Salaries - Maintenance	\$ 336,400.00
6206.3 · Permanent Salaries - Animal Control	\$ -
6206.13 · Vehicle repair	
6207 · Labor ***	\$ -
6208 · FUTA & CI	\$ 7,968.00
6209 · FICA Payroll Taxes	\$ 30,477.60
Texas Workforce	\$ 3,984.00
6211 · Street Lights	\$ -
6212 . Contingency/Emergency	\$ 10,000.00
6213 · Animal Control	\$ 23,928.00
6214 · Street Signs	\$ 1,500.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6216 · Streets Construction/Repairs	\$ 8,000.00
6217 · Other Supplies	\$ 1,000.00
6218 · Utilities - Street Lights	\$ 30,000.00
6219 · Capital Outlay	\$ 9,235.68
6220 · Building Repairs	\$ -
6227 · Employee Benefits	
6227.01 Health Insurance	\$ 44,188.80
6227.02 Employee Retirement	\$ 22,310.40
6228 · Insurance	
6228.01 Auto	\$ 1,000.00
6228.02 Workers Comp	\$ 2,750.00
6228.03 Liability	\$ 1,600.00
6228.04 Property and Casualty	\$ 1,850.00
6210 · Streets and Sanitation - Other	\$ -
Total 6210 · Streets and Sanitation	\$ 598,192.48
 6310 · Municipal Court	
6311 · Permanent Salaries	\$ 99,840.00
6312 · OT Hourly Rate Officer - MC	\$ -
6315 · FUTA & CI	\$ 1,996.80
6316 · FICA Payroll Taxes	\$ 7,637.76
Texas Workforce	\$ 998.40
6317 · Office Supplies	\$ 3,000.00
6319 · Postage	\$ 2,500.00
6326 · Capital Outlay	\$ -
6327 · Employee Benefits	
6327.01 Health Insurance	\$ 8,837.76
6327.02 Employee Retirement	\$ 5,591.04

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6328 · Insurance	
6328.01 Auto	\$ -
6328.02 Workers Comp	\$ 175.00
6328.03 Liability	\$ 250.00
6328.04 Property and Casualty	\$ 300.00
6330 · Travel & Training	\$ 5,000.00
6331 · Membership & Subscription	\$ 1,200.00
6332 · Contract Labor	\$ 15,600.00
6333 · Service Charge	\$ 6,000.00
6336 · Telephone & Internet	\$ 1,440.00
6341 · Miscellaneous	\$ -
6355 · State Comptrollers	\$ 140,000.00
6356 · Technology/Court	\$ 4,000.00
6357 · Warrants Served	\$ 300.00
6358 · Security/Court	\$ 1,800.00
6310 · Municipal Court - Other	\$ -
Total 6310 · Municipal Court	\$ 306,466.76
 6410 · Economic Development	
6430 · Travel & Training	
6450 · Transfer Out - PEDC	\$ 277,813.12
6451 · Transfer to DCOP	\$ 277,813.13
Total to EDCs	\$ 555,626.25
 *** 5020 · TIRZ from Hidalgo County	\$ (110,429.51)
6452 · Transfer to TIRZ (CITY)	\$ 126,901.63
6453 · Transfer to TIRZ (County)	\$ 110,429.51

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

		2026 - 2027	
		Budget	
Total to TIRZ		\$	126,901.63
Total 6410 · Economic Development		\$	682,527.88
6510 · Public Safety			
6511 · Permanent Salaries Police		\$	813,760.00
6511.1 · Permanent Salaries Police Non-Sworn		\$	76,960.00
6512 · Permanent Salaries Fire		\$	107,900.00
6513 · Overtime Police		\$	132,600.00
6514 · Overtime Fire		\$	-
6515 · FUTA & CI		\$	22,624.40
6516 · FICA Payroll Taxes		\$	86,538.33
TEXAS WORKFORCE		\$	4,055.40
6517 · Office Supplies		\$	10,000.00
6519 · Postage		\$	2,200.00
6520 · Minor Tools & equipment		\$	7,005.85
6521 · Minor Equipment		\$	1,400.00
6522 · Equipment Repair		\$	1,000.00
6524 · Vehicle Repair		\$	11,500.00
6525 · Vehicles Maintenance		\$	20,000.00
6526 · Capital Outlay - Police		\$	147,209.00
6526.5 · Capital Outlay - Fire		\$	47,000.00
6527 Employee Benefits			
6527.01 Health Insurance		\$	79,539.84
6527.02 Employee Retirement		\$	61,382.72
6528 · Insurance			
6528.01 Auto		\$	6,250.00
6528.02 Workers Comp		\$	13,000.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6528.03 Liability	\$ 9,000.00
6528.04 Property and Casualty	\$ 2,000.00
6529 · Advertising	\$ 1,200.00
6530 · Travel & Training	\$ 15,000.00
6531 · Membership & Subscriptions	\$ 4,800.00
6532 · Medical Exams	\$ 2,250.00
6536 · Telephone & Internet	\$ 2,160.00
6537 · Gasoline & Oil - Police	\$ 45,500.00
6537 · Gasoline & Oil - Fire	\$ 12,000.00
6541 · Miscellaneous	\$ 1,500.00
6550 · Prisoners	\$ 1,200.00
6551 · Uniforms	\$ 7,500.00
6552 · Computer Security	\$ 1,500.00
6553 · Traffic Program	\$ 24,000.00
6555 · Building Repairs	\$ 1,000.00
6556 · State Exams	\$ 1,000.00
6557 · Ammo	\$ 2,500.00
6558 · Regional Emergency Response Center	\$ 79,976.00
6559 · Utilities - Fire	\$ 3,800.00
6510 · Public Safety - Other	\$ 121,120.00
Total 6510 · Public Safety	\$ 1,990,931.54
 6610 · Non-Departmental	
6611 · Payroll Expense	\$ 1,430.00
6616.01 · Medicare expense	
6633 · Bank Charges	\$ 500.00
Historical Committee	\$ 7,500.00
Meetings Expenses	\$ 3,500.00

CITY OF PENITAS 2026 - 2027 DRAFT BUDGET

	2026 - 2027 Budget
6641 • Miscellaneous	\$ -
6651 • Whitewing Event	\$ -
6654 • Urban County Projects	\$ 254,000.00
Total 6610 • Non-Departmental	\$ 265,500.00
6710 • Sewer Project Expenses	
6711 • Sewer Project	
Total 6710 • Sewer Project Expenses	
6910 • Debt Management	
6947 • Debt Principal Expense	
6948 • Debt Interest Expense	
6910 • Debt Management - Other	
Total 6910 • Debt Management	
Total Expense	\$ 4,804,382.36