West Orange
Fiscal Year 2026-2027
Budget Cover Page
September 10, 2026

This budget will raise more revenue from property taxes than last year's budget by an amount of $30,908, which is a 3.85 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 $3,230.

The members of the governing body voted on the budget as follows:

FOR:	Mayor Randy Branch	Mayor Pro-Tem Meritta Kennedy
	Council Member Michael Shugart, Sr.	Council Member Jay Odom
	Council Member Lanie Brown	Council Member Gail Langton
AGAINST:		
PRESENT and not voting:		
ABSENT:		

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.424515/100	$0.379500/100
No-New-Revenue Tax Rate:	$0.394431/100	$0.364505/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.409354/100	$0.366521/100
Voter-Approval Tax Rate:	$0.424516/100	$0.380135/100
Debt Rate:	$0.000000/100	$0.000000/100

Total debt obligation for West Orange secured by property taxes: $0

CITY OF WEST ORANGE, TEXAS

2026-2027 BUDGET SUMMARY

		Operations	Capital Outlay	Total
10	General Administration	$ 538,414	$ -	**$ 538,414**
11	Building Official	94,445	-	**$ 94,445**
12	Fire Department	148,493	-	**$ 148,493**
13	Sanitation	644,887	-	**$ 644,887**
14	Humane	99,177	-	**$ 99,177**
15	Police	2,218,644	-	**$ 2,218,644**
16	Municipal Court	194,975	-	**$ 194,975**
17	Street	473,537	-	**$ 473,537**
18	Parks & Facilities	85,685	-	**$ 85,685**
21	Maintenance Shop	94,075	-	**$ 94,075**
		$ 4,592,332	**$ -**	**$ 4,592,332**

TOTAL REVENUE	**$**	**4,276,695**
TOTAL OPERATING EXPENSES	**$**	**4,592,332**
TOTAL CAPITAL OUTLAY		**-**
	$	**4,592,332**
Potential shortfall	**$**	**(315,637)**
(to be funded from prior years' retained income)		
+Court Technology Fund Transfer	**$**	**9,350**
+ Capital Imp. Fund Transfer		
	$	**(306,287)**
NET POTENTIAL SHORTFALL	**$**	**(306,287)**

FY 2027 Budget adopted by unanimous vote on 09/10/2026.

REVENUE

Acct. #	Account Title	2026-2027
Property Taxes		
4010	Net Current Property Tax	$ 834,152
4020	Delinquent Property Tax	16,000
4030	Tax Penalty & Interest	10,000
		$ 860,152
Mixed Beverage Tax		
4040	Mixed Beverage Tax	$ 6,000
		$ 6,000
Sales Tax		
4050	City Sales Tax Receivable	$ 1,300,000
		$ 1,300,000
Other Taxes		
4060	Industrial Payment in Lieu of Taxes	$ 715,818
4070	Hotel/Motel Occupancy Tax	8,000
4080	Road Maintenance Tax	250,000
		$ 973,818
Licenses & Permits		
4110	Electrical Permits	$ 1,100
4115	Occupancy Permits	1,000
4116	Residential Rental Inspections	1,000
4120	Plumbing Permits	1,000
4122	Fence Permits	500
4130	Building Permits	6,000
4135	Fire Alarm & Sprinkler Permits	-
4137	TCEQ Environmental Fees	50
4145	Mobile Home Park Permits	1,000
4150	Peddlers Permit	100
4180	Redemption (Gaming) Machine Permits	32,000
		$ 43,750
Sanitation		
4305	Culverts & Grates	$ 500
4310	Sanitation Fees	375,000
4320	Renewal & Replacement for Sanitation	15,000
4330	Sanitation Penalty Fees	10,000
		$ 400,500
Franchise Fees		
4420	Sanitation Franchise Fees	$ 25,000
4430	TV Cablevision Franchise Fees	20,000
4440	Entergy Franchise Fees	150,000
4450	CenterPoint Energy Franchise Fees	38,000
4460	Telecommunication Franchise Fees	3,000
		$ 236,000

REVENUE

Acct. #	Account Title	2026-2027
Municipal Court		
4501	Court Payment Discount	$ 3,500
4520	Multi-Use Fees	10,000
4525	Warrant Fees	15,000
4530	Court Fines	63,000
4531	WOPD Arrest Fees (LEA)	2,500
4532	Court Technology Funds	1,500
4533	Court Building Security	200
4534	Judicial Efficiency Fund	75
4536	Child Safety Costs	75
4537	Omni / DL Renewal	75
4540	Local Traffic Fee	800
4545	Time Payment Fees	225
4546	Time Payment Fee 2	2,750
4547	Building Security 2	1,500
4548	Municipal Jury Fund	50
4551	Truancy Prevention	2,000
		$ 103,250
Other Income		
4810	WOEDC Administration Contract	$ 50,000
4820	Humane Dept. Penalties	2,000
4825	Police Special Revenue	200
4830	Interest Income	10,000
4831	Interest Income - TexPool	200,000
4835	Holiday in the Park Festival	2,000
4839	Miscellaneous Income (Non-taxable)	1,250
4840	Miscellaneous Income (Taxable)	25
4842	Credit/Debit Card Processing Fees	5,000
4845	Sales of Surplus Property	250
4940	Police Dept. Grant Proceeds	80,000
4960	Disposal of Fixed Assets	2,500
		$ 353,225
	TOTAL REVENUE	**$ 4,276,695**

GENERAL ADMINISTRATION

Acct. #	Account Title	2026-2027
PERSONNEL SERVICES		
510- 6000	Salaries	$ 163,095
510- 6001	Longevity	1,256
510- 6002	Health Insurance	44,390
510- 6003	Workers' Comp	2,350
510- 6004	FICA & Medicare Expense	12,674
510- 6005	TX Workforce Tax	360
510- 6006	TX Municipal Retirement	26,557
		$ 250,682
SUPPLIES & REPAIRS		
510- 6103	Equipment Repair/Replacement	$ 1,800
510- 6104	Minor Apparatus & Supplies	200
510- 6105	Misc. Operating	750
510- 6108	Postage	900
510- 6109	Office Supplies	5,000
510- 6110	Safety Equipment & Expenses	3,000
510- 6111	Credit/Debit Card Processing Fees	6,000
510- 6127	Printing Expenses	-
510- 6130	Banking Fees	800
		$ 18,450
CONTRACTUAL SERVICES		
510- 6200	Retiree Payments	$ 5,000
510- 6201	Training/Travel	1,500
510- 6202	Telephone	700
510- 6203	Insurance	14,201
510- 6204	Utility Bills	7,057
510- 6206	Dues & Memberships	3,500
510- 6208	Software Support	27,120
510- 6209	Janitorial Services	10,000
510- 6210	Street Lights	43,539
510- 6211	Legal Fees (Special Litigation)	-
510- 6212	Election Expenses	3,250
510- 6213	Advertisements	1,000
510- 6214	Legal Expense (Retainer Fee)	27,000
510- 6215	City Secretary Expense	1,200
510- 6217	Auditing Fees	23,000
510- 6218	Copier Lease & Maint. Contract	2,400
510- 6220	Equipment Maint. Contracts	1,850
510- 6222	MacArthur Drive Street Lights	4,803
510- 6223	Consulting Expenses	25,000
510- 6233	Records Destruction	-
510- 6235	Technology & Communications	15,195
510- 6236	Codification	1,675
510- 6238	TCEQ Environmental Compliance	12,000
510- 6239	Orange County Appraisal Dist.	10,642
510- 6242	Orange County Tax A/C	550
		$ 242,182

GENERAL ADMINISTRATION

Acct. #	Account Title	2026-2027
COMMUNITY DEVELOPMENT		
510- 6301	Community Events/Supplies	$ 2,300
510- 6302	Holiday in the Park	3,200
510- 6395	Hotel/Motel Promo Expenses	8,000
		$ 13,500
ELECTED OFFICIALS		
510- 6400	Mayor's Expense	$ 2,400
510- 6401	Councilmember's Expense	3,600
510- 6402	Official's Travel & Meetings	5,800
510- 6403	Discretionary	1,800
		$ 13,600
CAPITAL OUTLAY		
		$ -
	DEPARTMENT TOTAL:	**$ 538,414**

BUILDING OFFICIAL

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
511- 6000	Wages	$	52,000
511- 6001	Longevity		320
511- 6002	Health Insurance		20,596
511- 6003	Workers' Compensation		253
511- 6004	FICA & Medicare		4,021
511- 6005	TX Workforce Tax		171
511- 6006	Retirement		8,426
		$	85,787
SUPPLIES & REPAIRS			
511- 6103	Equipment Repair		500
511- 6105	Miscellaneous		150
511- 6106	Fuel & Lubricants		1,200
511- 6108	Postage		100
511- 6109	Office Supplies		50
511- 6111	Uniforms		75
511- 6112	Uniform Cleaning		500
511- 6116	Code Books		250
		$	2,825
CONTRACTUAL SERVICES			
511- 6201	Training/Travel		350
511- 6202	Telephone & Communications		900
511- 6203	Insurance		3,058
511- 6204	Utilities		1,175
511- 6206	Dues & Memberships		200
511- 6208	Bldg. Inspector Expenses		150
511- 6235	Mowing - Code Enforcement		-
511- 6239	Abatement		-
		$	5,833
CAPITAL OUTLAY			
		$	-
	DEPARTMENT TOTAL:	**$**	**94,445**

FIRE DEPARTMENT

Acct. #	Account Title	2026-2027
PERSONNEL SERVICES		
512- 6003	Workers' Compensation Ins.	$ 861
		$ 861
SUPPLIES & REPAIRS		
512- 6101	Communications Equipment/Supplies	$ 10,000
512- 6103	Equipment/Engine Repair	8,000
512- 6104	Minor Apparatus, Supplies, Hand Tools	5,000
512- 6105	Miscellaneous	3,000
512- 6106	Fuel & Lubricants	3,000
512- 6107	Fire Prevention Handouts	3,000
512- 6113	Medical Supplies	8,000
512- 6114	Equipment/Tools	10,000
512- 6117	Office Supplies	1,000
512- 6118	Uniforms	3,000
512- 6119	Clothing Allowance	6,500
512- 6121	Bunker Gear	15,000
512- 6122	Hose	3,000
512- 6123	SCBAs	10,000
		$ 88,500
CONTRACTUAL SERVICES		
512- 6201	Training & Travel	$ 5,000
512- 6202	Telephone & Communications	85
512- 6203	Insurance	9,878
512- 6204	Utilities	6,464
512- 6206	Dues & Subscriptions	2,700
512- 6209	Reporting Software	5,200
512- 6218	Bunker Gear Annual Cleaning & Inspection	9,280
512- 6220	Compressor/Cascade/SCBA Testing/Mtnce	3,500
512- 6221	Hose & Pump Testing, Ladders	3,000
512- 6222	Dispatching Service (ESD #2)	6,750
512- 6223	Alternate Dispatch SVC	775
512- 6224	Radio System Fees	6,500
		$ 59,132
CAPITAL OUTLAY		
512- 7027	Grant Match	$ -
		$ -
	DEPARTMENT TOTAL:	**$ 148,493**

SANITATION DEPARTMENT

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
513- 6000	Salaries	$	158,058
513- 6001	Longevity		1,814
513- 6002	Health Insurance		30,392
513- 6003	Workers' Compensation Ins.		3,032
513- 6004	FICA & Medicare Expense		12,231
513- 6005	TX Workforce Tax Expense		513
513- 6006	TX Municipal Retirement System		25,639
		$	231,679
SUPPLIES & REPAIRS			
513- 6102	R & R Revenue Offset	$	15,000
513- 6103	Equipment Repairs/Replacement		6,000
513- 6104	Minor Apparatus & Supplies		250
513- 6106	Fuel & Lubricants		15,000
513- 6108	Postage		6,000
513- 6110	Safety Equipment & Expenses		250
513- 6111	Uniforms		750
513- 6120	Tires		1,000
513- 6127	Printing Expenses		1,000
513- 6128	Designated Cleanups		1,600
		$	46,850
CONTRACTUAL SERVICES			
513- 6201	Training & Travel	$	-
513- 6202	Telephone & Communications		815
513- 6203	Insurance		2,694
513- 6204	Utilities		2,649
513- 6220	Dumping Facilities		40,000
513- 6234	Contract Services		320,000
513- 6235	Bad Debts Expense		200
		$	366,358
CAPITAL OUTLAY			
		$	-
	DEPARTMENT TOTAL:	**$**	**644,887**

HUMANE DEPARTMENT

Acct. #	Account Title	2026-2027
PERSONNEL SERVICES		
514- 6000	Salaries	$ 42,957
514- 6001	Longevity	380
514- 6002	Health Insurance	19,011
514- 6003	Workers' Compensation	1,526
514- 6004	FICA & Medicare Expense	3,135
514- 6005	TX Workforce Tax Expense	171
514- 6006	TX Municipal Retirement System	6,947
		$ 74,127
SUPPLIES & REPAIRS		
514- 6103	Equipment Repairs/Replacement	$ 7,500
514- 6104	Minor Apparatus & Supplies	250
514- 6105	Miscellaneous	100
514- 6106	Fuel & Lubricants	8,000
514- 6108	Postage	100
514- 6111	Uniforms	450
514- 6121	Animal Food	100
514- 6122	Veterinarian Expenses	1,000
		$ 17,500
CONTRACTUAL SERVICES		
514- 6201	Training & Travel	$ 2,000
514- 6202	Telephone & Communications	1,155
514- 6203	Insurance	3,044
514- 6204	Utilities	751
514- 6206	Dues & Memberships	100
514- 6233	Animal Disposal & Pound Insp.	500
		$ 7,550
CAPITAL OUTLAY		
		$ -
	DEPARTMENT TOTAL:	**$ 99,177**

POLICE DEPARTMENT

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
515- 6000	Salaries	$	1,312,912
515- 6001	Longevity		9,085
515- 6002	Health Insurance		244,640
515- 6003	Workers' Compensation		31,290
515- 6004	FICA & Medicare Expense		107,164
515- 6005	TX Workforce Tax Expense		2,394
515- 6006	TX Municipal Retirement System		224,554
515- 6007	Certificate Pay		48,600
515- 6008	Other/Education/Specialty Pay		27,600
		$	2,008,239
SUPPLIES & REPAIRS			
515- 6102	Tactical Equipment	$	10,500
515- 6103	Equipment Repairs/Replacement		19,000
515- 6104	Minor Apparatus & Supplies		2,000
515- 6105	Miscellaneous		2,000
515- 6106	Fuel & Lubricants		33,500
515- 6107	Equipment		2,000
515- 6108	Postage		1,000
515- 6109	Office Supplies		6,000
515- 6111	Uniforms		5,000
515- 6113	Crime Scene Equipment		1,000
515- 6127	Printing Expenses		3,000
		$	85,000
CONTRACTUAL SERVICES			
515- 6201	Training/Travel/Meetings		11,000
515- 6202	Telephone		7,141
515- 6203	Insurance		48,028
515- 6204	Utilities		9,456
515- 6206	Dues & Memberships		1,500
515- 6221	Temporary Services		200
515- 6222	Special Investigations		2,500
515- 6223	Dispatch		15,750
515- 6225	Copier Lease & Maintenance		4,000
515- 6226	Uniform Cleaning Allowance		3,000
515- 6227	Clothing Allowance		1,800
515- 6228	Auto Cleaning		250
515- 6232	Radio System Fees		6,480
515- 6250	Software Support		5,000
		$	116,105
EMERGENCY MANAGEMENT			
515- 6501	Dues & Memberships	$	800
515- 6502	Training/Travel/Meetings		3,500
515- 6503	Equipment & Supplies		5,000
		$	9,300
CAPITAL OUTLAY			
515 7008	Police Vehicles	$	-
	DEPARTMENT TOTAL:	**$**	**2,218,644**

MUNICIPAL COURT

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
516- 6000	Salaries	$	95,071.00
516- 6001	Longevity		2,142.00
516- 6002	Health Insurance		22,081.00
516- 6003	Workers' Compensation Ins.		241.00
516- 6004	FICA & Medicare Expense		7,437.00
516- 6005	TX Workforce Tax Expense		291.00
516- 6006	TX Municipal Retirement		15,583.00
		$	142,846
SUPPLIES & REPAIRS			
516- 6103	Equipment Repairs & Replacement	$	1,200
516- 6104	Minor Apparatus & Supplies		500
516- 6105	Miscellaneous		-
516- 6108	Postage		200
516- 6109	Office Supplies		1,750
516- 6123	Jury Fees		-
516- 6127	Printing Expenses		1,500
516- 6130	Court Technology		2,500
516- 6131	Court Security		2,000
		$	9,650
CONTRACTUAL SERVICES			
516- 6201	Training & Travel	$	1,500
516- 6202	Telephone & Communications		1,238
516- 6203	Insurance		2,371
516- 6204	Utilities		2,308
516- 6206	Dues & Memberships		350
516- 6216	Appointed Magistrate Fees		19,262
516- 6218	Copier Lease & Maintenance		1,600
516- 6230	Software Maintenance Agmt.		6,850
516- 6231	Jail Fees		7,000
516- 6233	Records Destruction		-
516- 6235	Professional Fees		-
		$	42,479
CAPITAL OUTLAY			
		$	-
	DEPARTMENT TOTALS:	**$**	**194,975**

STREET DEPARTMENT

Acct. #	Account Title	2026-2027
PERSONNEL SERVICES		
517- 6000	Salaries	$ 103,120
517- 6001	Longevity	1,713
517- 6002	Health Insurance	31,438
517- 6003	Workers' Compensation Ins.	3,723
517- 6004	FICA & Medicare Expense	8,023
517- 6005	TX Workforce Tax Expense	376
517- 6006	TX Municipal Retirement System	16,812
		$ 165,205
SUPPLIES & REPAIRS		
517- 6103	Equipment Repairs/Replacement	10,000
517- 6104	Minor Apparatus & Supplies	500
517- 6106	Fuel & Lubricants	7,500
517- 6109	Office Supplies	250
517- 6110	Safety Equipment & Expense	1,200
517- 6111	Uniforms	1,250
517- 6120	Tires	1,500
517- 6124	General Pavement	10,000
517- 6125	Street Signs	2,500
517- 6126	Street Maintenance from Road Tax	250,000
		$ 284,700
CONTRACTUAL SERVICES		
517- 6201	Training/Travel	4,000
517- 6202	Telephone & Communications	461
517- 6203	Insurance	12,818
517- 6204	Utilities	4,203
517- 6206	Dues & Memberships	150
517- 6232	Equipment Rental	2,000
		$ 23,632
CAPITAL OUTLAY		
517- 7005	Equipment/Property	
		$ -
	DEPARTMENT TOTAL:	**$ 473,537**

PARKS & FACILITIES

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
518- 6000	Salaries	$	35,620.00
518- 6001	Longevity		565
518- 6002	Health Insurance		12,989
518- 6003	Workers' Compensation Ins.		683
518- 6004	FICA & Medicare Expense		2,768
518- 6005	TX Workforce Tax Expense		171
518- 6006	TX Municipal Retirement System		5,800
		$	58,596
SUPPLIES & REPAIRS			
518- 6101	Janitorial Supplies		2,000
518- 6102	Bldg./Bldg. Equipment Repairs		15,000
518- 6103	Equipment Repair/Replacement		1,200
518- 6104	Minor Apparatus & Supplies		100
518- 6105	Misc.		100
518- 6110	Safety Equipment & Expense		100
518- 6111	Uniforms		425
518- 6112	Chemicals		500
		$	19,425
CONTRACTUAL SERVICES			
518- 6201	Training/Travel	$	1,000
518- 6203	Insurance		4,478
518- 6204	Park Utilities		2,186
		$	7,664
CAPITAL OUTLAY			
		$	-
	DEPARTMENT TOTAL:	**$**	**85,685**

MAINTENANCE SHOP

Acct. #	Account Title		2026-2027
PERSONNEL SERVICES			
521- 6000	Salaries	$	48,887.00
521- 6001	Longevity		1,075
521- 6002	Health Insurance		27,304
521- 6003	Workers' Compensation Ins.		2,182
521- 6004	FICA & Medicare Expense		3,822
521- 6005	TX Workforce Tax Expense		171
521- 6006	TX Municipal Retirement System		8,009
		$	91,450
SUPPLIES & REPAIRS			
521- 6103	Repairs	$	850
521- 6104	Minor Apparatus & Supplies		250
521- 6105	Miscellaneous		250
521- 6108	SPCC Compliance		600
521- 6111	Uniforms		425
521- 6129	Tools		250
		$	2,625
CONTRACTUAL SERVICES			
521- 6201	Training/Travel	$	275
521- 6202	Telephone & Communications		83
521- 6203	Insurance		3,178
521- 6204	Utilities		771
CAPITAL OUTLAY			
		$	-
	DEPARTMENT TOTAL:	**$**	**94,075**