

ORDINANCE NO. 2025-12

AN ORDINANCE OF THE CITY OF MONTGOMERY, TEXAS ADOPTING AN OPERATING BUDGET FOR THE FISCAL YEAR 2025-2026.

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$292,343, WHICH IS A 13.20 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 \$147,211.

WHEREAS, applicable law requires the City of Montgomery, Texas to adopt a budget for the fiscal year 2025-2026; and

WHEREAS, a budget has been prepared for the fiscal year 2025-2026 as set forth in Exhibit "A" hereto; and

WHEREAS, notice having been first given in the manner provided by law, the City Council conducted a public hearing upon such proposed budget; and

WHEREAS, the City Council has considered the proposed budget and made such changes as it considers warranted by law and in the best interest of the municipal taxpayers:

THEREFORE, BE IT ORDAINED by the City Council of the City of Montgomery, Texas:

Section 1. That the budget, including estimated revenues and proposed expenditures within the General Fund and each Special Fund is hereby approved and adopted as the Municipal Budget for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026, by the following record vote:

<u>City Council</u>	<u>Place Number</u>	<u>Record Vote</u>
Carol Langley	City Council Place #1	FOR
Casey Olson	City Council Place #2	FOR
Tom Czulewicz	City Council Place #3	ABSENT
Cheryl Fox	City Council Place #4	FOR
Stan Donaldson	City Council Place #5	FOR
Sara Countryman	Mayor (<i>Only Votes to break a tie</i>)	Present but not voting.

Section 2. That the monies set out within each fund are hereby appropriated out of each such respective fund for the payment of expenses lawfully attributable to such fund, all as itemized in the budget.

Section 3. That the budget may be amended from time to time as provided by law for the purposes of authorizing emergency expenditures or for municipal purposes, provided however, no obligation shall be incurred, or any expenditure made except 'in conformity with the budget.

Section 4. That the City Administrator may, at any time, transfer any unencumbered appropriate from one line item to another line item within the same department, provided however, that no unencumbered appropriation may be transferred from one department to another except upon the express approval of the City Council.

Section 5. That the Mayor of the City of Montgomery, Texas, be, and is hereby authorized to execute the Ordinance on behalf of the City of Montgomery, Texas and the City Council.

PASSED, APPROVED AND ADOPTED this the 15th day of September 2025.

CITY OF MONTGOMERY, TEXAS


Mayor Sara Countryman

ATTEST:


Ruby Beaven, City Secretary



TAXPAYER IMPACT STATEMENT
PURSUANT TO SECTION 551.043(c) OF THE TEXAS GOVERNMENT CODE

This notice informs taxpayers of the potential impact of the Proposed Tax Rate for Fiscal Year 2025-2026, comparing what would be paid under the No-New-Revenue Tax Rate versus the Proposed Tax Rate.

	2024 Adopted Tax Rate	2025 NNR Tax Rate	2025 Proposed Tax Rate
Total tax rate (per \$100 of value)	\$0.4000	\$0.3663	\$0.4000
Median homestead taxable value	275,132	279,650	279,650
Tax on median homestead	\$1,100.53	\$1,024.36	\$1,118.60



Fiscal Year 2026 Budget
Adopted September 15, 2025

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General Fund

Comprehensive Fund Summary

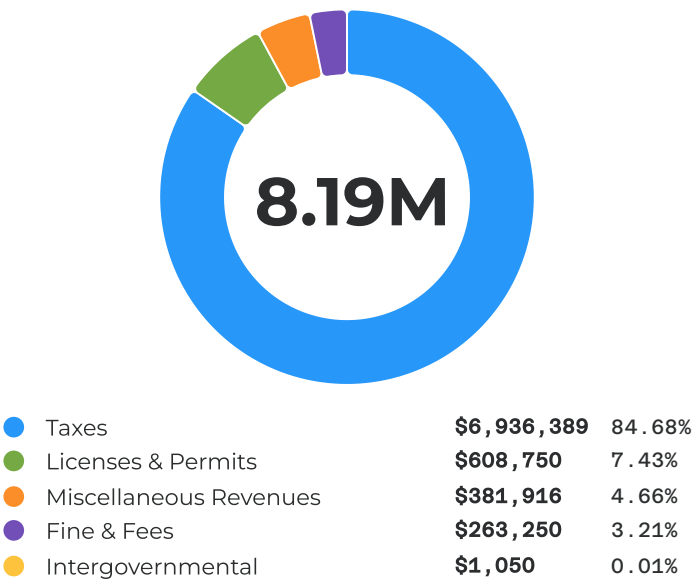
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	Percentage Change
Revenues					
Taxes	\$5,130,485	\$5,934,687	\$5,939,738	\$6,936,389	16.78%
Licenses & Permits	\$334,367	\$463,611	\$487,500	\$608,750	24.87%
Intergovernmental	\$1,070	\$4,532	\$1,050	\$1,050	0.00%
Fine & Fees	\$311,849	\$240,233	\$228,510	\$263,250	15.20%
Miscellaneous Revenues	\$212,091	\$497,543	\$299,354	\$381,916	27.58%
Total Revenues	\$5,989,862	\$7,140,606	\$6,956,152	\$8,191,355	17.76%
Expenditures					
Personnel	\$2,653,258	\$2,970,236	\$3,465,302	\$3,837,790	10.75%
Services	\$1,402,613	\$1,570,618	\$1,851,995	\$2,227,225	20.26%
Supplies	\$278,602	\$319,321	\$364,803	\$344,076	-5.68%
Other Operations	\$439,009	\$457,957	\$650,000	\$890,000	36.92%
Capital Outlay	\$203,266	\$304,693	\$452,651	\$478,125	5.63%
Total Expenditures	\$4,976,748	\$5,622,826	\$6,784,751	\$7,777,216	14.63%
Total Revenues Less Expenditures	\$1,013,114	\$1,517,780	\$171,401	\$414,139	141.62%

Revenues - General Fund

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	\$5,130,485	\$5,934,687	\$5,939,738	\$6,936,389	16.78%
Licenses & Permits	\$334,367	\$463,611	\$487,500	\$608,750	24.87%
Intergovernmental	\$1,070	\$4,532	\$1,050	\$1,050	0.00%
Fine & Fees	\$311,849	\$240,233	\$228,510	\$263,250	15.20%
Miscellaneous Revenues	\$212,091	\$497,543	\$299,354	\$381,916	27.58%
Total Revenues	\$5,989,862	\$7,140,606	\$6,956,152	\$8,191,355	17.76%

Revenues by Object

Revenues by Object

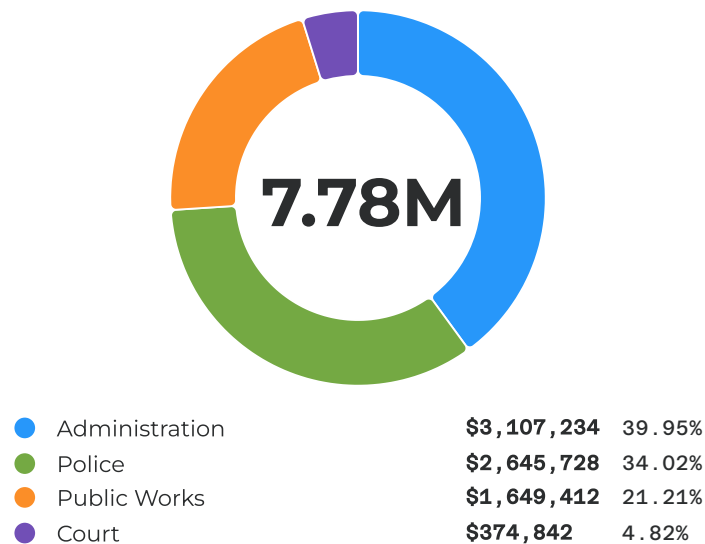
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Ad Valorem Taxes - Current	\$1,310,008	\$1,418,342	\$1,548,638	\$1,960,289	26.58%
Ad Valorem Taxes - Delinquent	-	\$10,791	\$5,000	\$5,000	0.00%
Penalty & Interest - Current	\$9,745	\$11,701	\$10,000	\$10,000	0.00%
Penalty & Interest - Delinquent	-	\$3,329	\$3,000	\$3,000	0.00%
Rendition Penalty	-	\$662	\$100	\$100	0.00%
Right of Way Use Fees	\$6,070	\$6,440	\$6,000	\$6,000	0.00%
Franchise Tax	\$92,735	\$181,418	\$95,000	\$95,000	0.00%
Sales Tax	\$2,457,098	\$2,850,407	\$2,830,000	\$3,220,000	13.78%
Mixed Beverage Tax	\$26,286	\$26,393	\$27,000	\$27,000	0.00%
Vendor/Beverage Permits	\$2,395	\$2,085	\$2,500	\$2,500	0.00%
Building Permits/MEP	\$331,972	\$461,526	\$485,000	\$606,250	25.00%
Grant Revenue DWI Step	-	\$1,481	-	-	-
Lease Funds - PD	\$1,070	\$3,051	\$1,050	\$1,050	0.00%
OMNI	\$1,041	-	-	-	-
Fines	\$285,560	\$219,765	\$216,260	\$248,000	14.68%
MC-Child Safety Fees	\$50	-	-	-	-
Judicial Efficiency	\$84	-	-	-	-
Wrecker Service Fees	-	-	\$250	\$250	0.00%
Sign Fees	\$3,300	\$3,350	\$3,000	\$3,000	0.00%
Plats, Zoning, Misc.	\$2,720	\$12,499	\$6,000	\$6,000	0.00%
Culverts	\$1,950	\$127	\$1,000	\$1,000	0.00%
Credit Card Fees	-	\$4,492	\$2,000	\$5,000	150.00%
Collection Fees	\$17,145	-	-	-	-
Community Building Rental	\$15,225	\$12,875	\$10,000	\$10,000	0.00%
Interest Income	\$1,454	\$10,169	\$2,000	\$65,000	3,150.00%
Interest Income - Inv	\$106,082	\$147,990	\$80,000	\$80,000	0.00%
Shop with a Cop	\$3,099	\$6,338	-	-	-
Transfers In - Capital Projects	\$25,134	-	-	-	-
Transfers In - MEDC	\$55,000	\$275,000	\$187,354	\$206,916	10.44%
Unanticipated Income	\$6,097	\$45,171	\$20,000	\$20,000	0.00%
Sales Tax ILO AdVal Tax	\$1,228,543	\$1,425,203	\$1,415,000	\$1,610,000	13.78%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Total Revenues	\$5,989,862	\$7,140,606	\$6,956,152	\$8,191,355	17.76%

Expenditures - General Fund

Expenditures by Department

FY26 Expenditures by Department



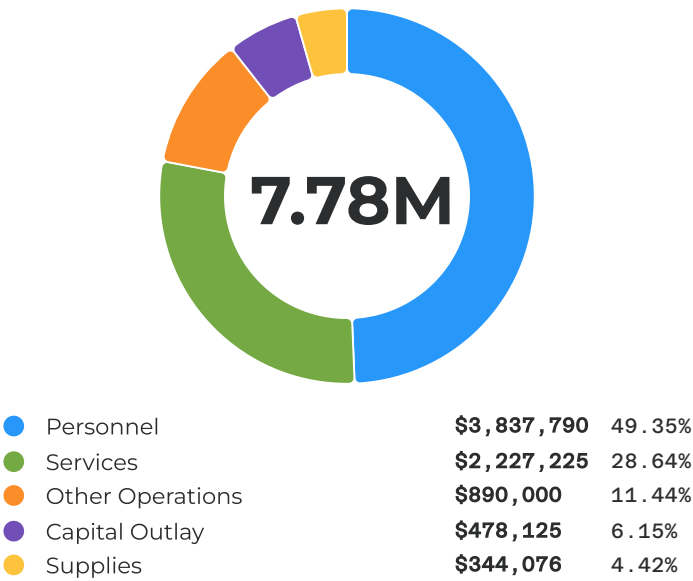
Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Administration	\$1,583,344	\$2,008,067	\$2,555,796	\$3,107,234	21.58%
Police	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%
Public Works	\$1,040,837	\$929,681	\$1,184,540	\$1,649,412	39.24%
Court	\$414,210	\$301,613	\$337,043	\$374,842	11.21%
Total Expenditures	\$4,976,748	\$5,622,826	\$6,784,751	\$7,777,216	14.63%

Expenditures by Object

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$2,653,258	\$2,970,236	\$3,465,302	\$3,837,790	10.75%
Services	\$1,402,613	\$1,570,618	\$1,851,995	\$2,227,225	20.26%
Supplies	\$278,602	\$319,321	\$364,803	\$344,076	-5.68%
Other Operations	\$439,009	\$457,957	\$650,000	\$890,000	36.92%
Capital Outlay	\$203,266	\$304,693	\$452,651	\$478,125	5.63%
Total Expenditures	\$4,976,748	\$5,622,826	\$6,784,751	\$7,777,216	14.63%

Administration

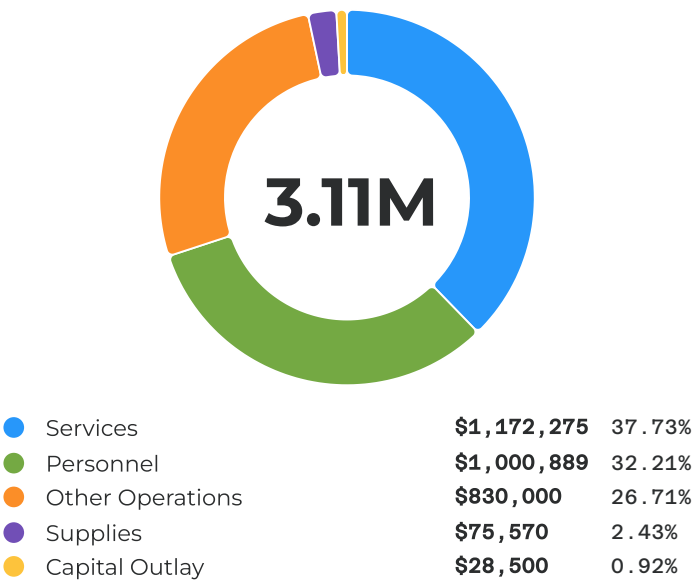
Expenditures by Department

Expenditures by Department

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Total Expenditures	\$1,583,344	\$2,008,067	\$2,555,796	\$3,107,234	21.58%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$632,308	\$734,465	\$884,840	\$1,000,889	13.12%
Services	\$547,903	\$760,143	\$948,800	\$1,172,275	23.55%
Supplies	\$54,794	\$55,022	\$71,156	\$75,570	6.20%
Other Operations	\$334,946	\$457,759	\$650,000	\$830,000	27.69%
Capital Outlay	\$13,394	\$679	\$1,000	\$28,500	2,750.00%
Total Expenditures	\$1,583,344	\$2,008,067	\$2,555,796	\$3,107,234	21.58%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Wages	\$481,954	\$567,994	\$664,622	\$732,545	10.22%
Overtime	\$1,388	\$224	\$697	\$5,000	617.36%
Payroll Taxes	\$35,693	\$38,708	\$53,120	\$60,863	14.58%
Health Insurance	\$54,671	\$68,122	\$91,258	\$109,355	19.83%
Dental & Vision Insurance	\$3,846	-	-	-	-
Unemployment Insurance	\$59	\$790	\$790	\$475	-39.87%
Workers Comp	\$2,913	\$2,008	\$1,805	\$1,991	10.30%
Retirement Expense	\$50,885	\$55,901	\$71,828	\$90,660	26.22%
Employee Assistance Program	\$900	\$719	\$720	-	-100.00%
Legal Fees	\$82,863	\$156,706	\$100,000	\$300,000	200.00%
Audit Fees	\$30,751	\$31,395	\$36,000	\$36,000	0.00%
Accounting Fees	\$1,035	-	-	-	-
City Hall Cleaning	\$799	-	-	-	-
Copier/Fax Machine	\$667	\$1,558	\$11,000	\$12,250	11.36%
Right to use Principal	\$10,114	\$10,523	-	-	-
Right to use Interest	\$333	\$347	-	-	-
Leases - Parks and Recreation	\$7,884	\$4,338	-	-	-
Telephone	\$6,186	\$7,676	\$8,250	\$8,250	0.00%
Advertising/Promotion	-	\$959	\$2,000	\$2,000	0.00%
Legal Notices & Publications	\$8,230	\$14,214	\$12,000	\$12,000	0.00%
Recording Fees	\$71	\$2,000	\$3,000	\$3,000	0.00%
Codification	\$1,903	\$2,750	\$5,000	\$5,000	0.00%
Records Mgt/Retention	\$4,873	\$2,112	\$1,500	\$39,700	2,546.67%
Records Requests FOIA Program	\$5,205	\$6,237	\$6,300	\$7,000	11.11%
General Consultant Fees	\$58,300	\$172,917	\$235,000	\$94,625	-59.73%
Sales Tax Tracking	\$16,800	-	-	-	-
Records Shredding	\$741	\$632	\$1,000	\$2,000	100.00%
Inspections/Permits	\$227,719	\$260,132	\$364,000	\$444,000	21.98%
Tax Assessor Fees	\$13,664	\$17,677	\$20,000	\$22,600	13.00%
Election	\$25,073	-	\$60,000	\$40,000	-33.33%
Support Staff	-	\$458	-	-	-
Computer Technology	\$35,299	\$56,714	\$51,750	\$103,850	100.68%
Computer Website Services	\$2,284	-	-	-	-
Audio Visual Services	-	-	-	\$8,000	-
Software Upgrades	\$7,109	\$9,492	\$30,000	\$30,000	0.00%
Medical Exams & Testing	-	\$1,305	\$2,000	\$2,000	0.00%
Operating Supplies	-	\$2,248	\$2,500	\$2,500	0.00%
Printing & Office supplies	\$6,750	\$3,212	\$4,500	\$4,500	0.00%
Postage	\$1,885	\$1,873	\$3,500	\$3,500	0.00%
Travel & Training	\$7,539	\$9,887	\$20,000	\$20,000	0.00%
Travel & Training - Council	\$3,768	\$1,780	\$2,500	\$2,500	0.00%
Community Relations	\$1,023	\$1,288	\$5,000	\$6,500	30.00%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Dues & Subscriptions	\$3,045	\$4,725	\$4,000	\$4,000	0.00%
Vendor Subscriptions	\$1,737	\$299	-	-	-
Insurance - Liability	\$6,704	\$1,855	\$1,948	\$3,170	62.73%
Insurance - Property	\$5,808	\$2,579	\$2,708	\$3,400	25.55%
Insurance - Bond	\$255	\$425	\$500	\$500	0.00%
Employee Appreciation	\$7,820	\$4,099	\$5,000	\$6,000	20.00%
Misc Expenses - Other	\$8,460	\$778	\$1,000	\$1,000	0.00%
CC Merchant Fees	-	\$19,975	\$18,000	\$18,000	0.00%
380 Sales Tax Rebate	\$165,742	\$175,884	\$490,000	\$710,000	44.90%
380 Ad Valorem Tax Rebate	\$143,104	\$281,875	\$160,000	\$120,000	-25.00%
Captial Proj Trans Infra 24013	\$26,100	-	-	-	-
CO - Furniture	-	\$679	\$1,000	\$1,000	0.00%
CO - Computers Equipment	-	-	-	\$27,500	-
CO - Laserfische Software	\$13,394	-	-	-	-
Total Expenditures	\$1,583,344	\$2,008,067	\$2,555,796	\$3,107,234	21.58%

Police

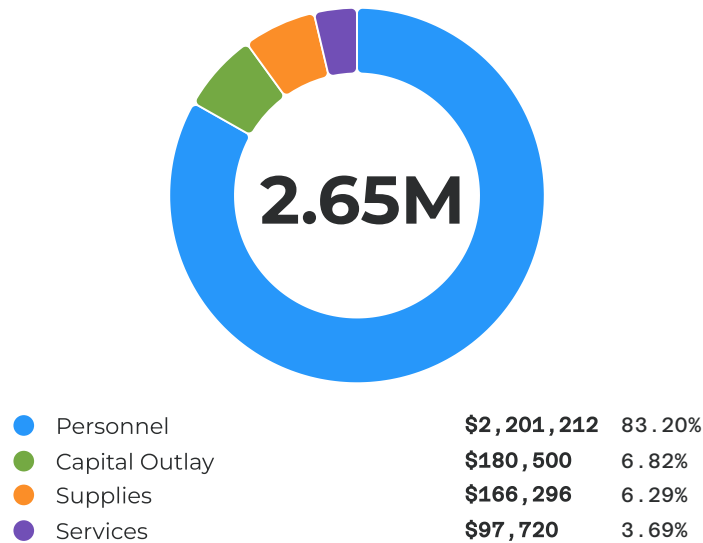
Expenditures by Department

Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Police	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%
Total Expenditures	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$1,557,460	\$1,784,452	\$2,012,515	\$2,201,212	9.38%
Services	\$116,766	\$130,286	\$135,720	\$97,720	-28.00%
Supplies	\$172,557	\$200,633	\$203,486	\$166,296	-18.28%
Capital Outlay	\$91,574	\$268,094	\$355,651	\$180,500	-49.25%
Total Expenditures	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Wages	\$1,127,306	\$1,273,664	\$1,407,127	\$1,541,361	9.54%
Overtime	\$49,670	\$48,393	\$60,000	\$60,000	0.00%
Payroll Taxes	\$87,033	\$93,370	\$113,461	\$123,790	9.10%
Health Insurance	\$117,385	\$181,871	\$221,356	\$231,559	4.61%
Dental & Vision Insurance	\$11,794	-	-	-	-
Unemployment Insurance	\$177	\$2,114	\$2,106	\$1,200	-43.02%
Workers Comp	\$40,099	\$52,630	\$47,666	\$46,533	-2.38%
Retirement Expense	\$123,095	\$130,160	\$158,549	\$196,769	24.11%
Employee Assistance Program	\$900	\$2,250	\$2,250	-	-100.00%
Auto Repairs	\$40,337	\$52,720	\$35,000	-	-100.00%
Equipment repairs	\$4,702	\$1,294	\$5,000	\$5,000	0.00%
Copier/Fax Machine	\$355	\$473	\$6,000	\$6,000	0.00%
Right to use Principal	\$5,384	\$5,402	-	-	-
Right to use Interest	\$177	\$178	-	-	-
Telephone	\$8,788	\$11,691	\$12,720	\$12,720	0.00%
Legal Notices & Publications	\$306	-	-	-	-
Records Mgt/Retention	-	-	\$500	\$500	0.00%
Records Shredding	\$338	\$346	-	-	-
Mobil Data Terminal	\$9,250	\$10,123	\$14,000	\$20,000	42.86%
Computer Technology	\$39,153	\$40,064	\$51,500	\$51,500	0.00%
Computer Website Services	\$3,309	-	-	-	-
Code Enforcement	-	\$2,500	\$2,500	-	-100.00%
Medical Exams & Testing	-	\$2,435	\$2,000	\$2,000	0.00%
Radio Fees	\$4,665	\$3,060	\$6,500	-	-100.00%
Operating Supplies	\$7,760	\$4,698	\$6,000	\$8,000	33.33%
Printing & Office supplies	\$4,266	\$3,426	\$4,000	\$4,000	0.00%
Postage	\$612	\$170	\$500	\$500	0.00%
Uniforms & Safety Equip	\$9,726	\$10,152	\$10,000	-	-100.00%
Protective Gear	\$5,221	\$8,373	\$10,000	-	-100.00%
Emergency Equipment	\$17,569	\$22,506	\$16,500	-	-100.00%
Tools	\$260	\$34	\$500	-	-100.00%
Fuel	\$42,930	\$64,862	\$65,000	\$65,000	0.00%
Radios	\$18,346	\$2,021	\$15,000	\$10,000	-33.33%
Travel & Training	\$21,395	\$32,296	\$25,000	-	-100.00%
Community Relations	\$12,725	\$14,406	\$6,500	\$14,500	123.08%
Dues & Subscriptions	\$2,338	\$2,013	\$2,500	-	-100.00%
Vendor Subscriptions	\$561	-	-	-	-
Insurance - Liability	\$21,611	\$25,355	\$27,954	\$47,390	69.53%
Insurance - Property	\$7,237	\$10,006	\$11,032	\$13,906	26.05%
Employee Appreciation	-	-	\$3,000	\$3,000	0.00%
Misc Expenses - Other	-	\$315	-	-	-
CO - Furniture	\$1,845	\$475	\$2,000	\$2,000	0.00%
CO - Police Cars	-	\$120,101	\$93,351	\$100,000	7.12%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
CO - Emergency Lights, Decals	\$7,895	\$2,915	\$20,000	\$15,000	-25.00%
CO - Computers Equipment	\$19,862	\$7,833	\$27,000	\$12,000	-55.56%
CO - Radar	\$7,177	\$2,435	\$8,000	\$8,000	0.00%
CO - Ballistic Vests & Shields	\$12,449	\$2,433	\$8,500	\$8,500	0.00%
CO - Patrol Weapons	\$13,325	\$40,155	\$26,000	\$20,000	-23.08%
CO - Traffic Equipment	-	\$25,000	\$25,000	-	-100.00%
CO - Investigate & Testing Equipment	\$12,748	\$13,208	\$12,000	-	-100.00%
CO - Heavey Equipment Upkeep	\$8,890	\$23,982	\$11,800	-	-100.00%
CO - Vehicle Replacement - CPF 24011	-	-	\$15,000	\$15,000	0.00%
CO - Tyler Public Safety	\$7,382	\$29,558	\$107,000	-	-100.00%
Total Expenditures	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%

Public Works

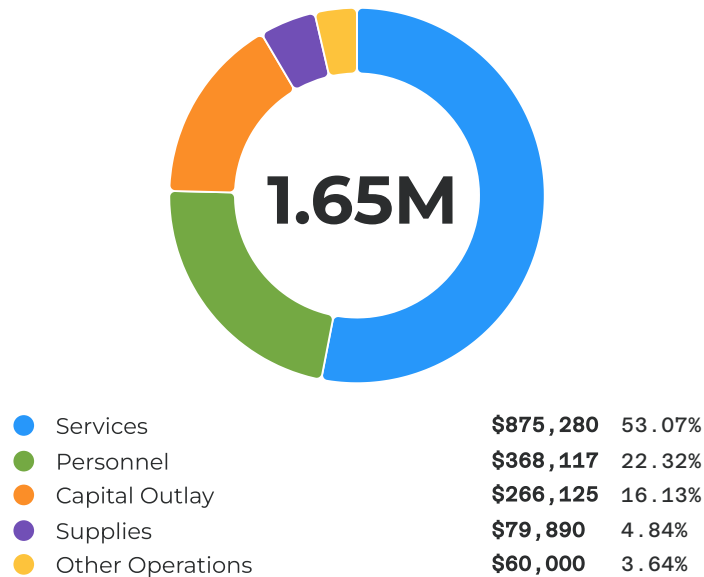
Expenditures by Department

Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Public Works	\$1,040,837	\$929,681	\$1,184,540	\$1,649,412	39.24%
Total Expenditures	\$1,040,837	\$929,681	\$1,184,540	\$1,649,412	39.24%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$232,653	\$227,730	\$320,160	\$368,117	14.98%
Services	\$668,434	\$614,600	\$696,675	\$875,280	25.64%
Supplies	\$41,452	\$51,431	\$74,705	\$79,890	6.94%
Other Operations	-	-	-	\$60,000	-
Capital Outlay	\$98,298	\$35,920	\$93,000	\$266,125	186.16%
Total Expenditures	\$1,040,837	\$929,681	\$1,184,540	\$1,649,412	39.24%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Wages	\$162,078	\$164,828	\$225,161	\$260,238	15.58%
Overtime	\$3,955	\$4,313	\$5,500	\$5,500	0.00%
Payroll Taxes	\$13,574	\$12,285	\$17,832	\$20,540	15.19%
Health Insurance	\$25,116	\$26,111	\$41,792	\$45,067	7.84%
Dental & Vision Insurance	\$2,319	-	-	-	-
Unemployment Insurance	\$63	\$593	\$878	\$500	-43.05%
Workers Comp	\$8,327	\$5,005	\$6,713	\$7,758	15.57%
Retirement Expense	\$16,322	\$14,221	\$21,909	\$28,514	30.15%
Employee Assistance Program	\$900	\$375	\$375	-	-100.00%
Engineering	\$142,225	\$243,255	\$110,000	\$233,000	111.82%
Auto Repairs	\$8,617	\$5,859	\$6,000	\$6,000	0.00%
Bldg Repairs-City Hall	\$8,796	\$12,908	\$26,000	\$18,000	-30.77%
Bldg Repairs - Comm Center	\$14,684	\$12,329	\$5,000	\$5,000	0.00%
Bldg Repairs - 213 Prairie	\$25,134	\$19,824	-	-	-
City Hall Cleaning	\$12,444	\$12,410	\$13,000	\$13,000	0.00%
General Park Maintenance	-	-	-	\$100,000	-
Park Maint - Memory Pk	\$19,109	\$16,744	\$10,000	-	-100.00%
Park Maint - Fernland	\$51,979	\$12,711	\$10,000	-	-100.00%
Park Maint - Cedar Brake Park	\$10,867	\$7,916	\$10,000	-	-100.00%
Park Maint - Homecoming Park	\$6,625	\$3,148	\$10,000	-	-100.00%
Mowing	\$113,271	\$131,505	\$140,000	\$140,000	0.00%
Downtown Repairs	\$618	\$1,684	\$2,000	\$2,000	0.00%
Vehicles & Equipment - Maint	\$2,768	\$4,610	\$3,500	\$4,000	14.29%
Equipment repairs	\$4,798	\$24,686	\$4,000	\$4,000	0.00%
Streets - Contract Labor	\$157,811	\$10,350	\$250,000	\$250,000	0.00%
Mosquito Spraying	\$4,684	\$7,257	\$6,500	\$6,500	0.00%
Right to use Principal	\$1,780	-	-	-	-
Right to use Interest	\$59	-	-	-	-
Telephone	\$7,852	\$8,031	\$9,000	\$9,000	0.00%
Utilities - Street Lights	\$13,951	\$13,704	\$15,500	\$15,500	0.00%
Utilities - Downtown Utilities	\$1,311	\$1,356	\$1,500	\$1,500	0.00%
Utilities - Cedar Brake Park	\$1,961	\$1,915	\$2,200	\$2,200	0.00%
Utilities - Homecoming Park	\$1,240	\$1,055	\$1,200	\$1,200	0.00%
Utilities - Fernland Park	\$5,779	\$5,263	\$6,000	\$6,000	0.00%
Utilities - City Hall	\$14,641	\$13,190	\$14,300	\$14,300	0.00%
Utilities - Community Center Building	\$6,335	\$6,469	\$6,500	\$6,800	4.62%
Utilities - Memory Park	\$9,329	\$10,896	\$9,000	\$10,500	16.67%
Utilities - 213 Prairie	\$1,792	\$1,808	\$1,885	\$1,885	0.00%
Utilities - Electronic Sign-City	\$839	\$870	\$1,590	\$1,590	0.00%
Advertising/Promotion	\$344	-	-	-	-
Computer Technology	\$16,311	\$22,847	\$22,000	\$23,305	5.93%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Computer Website Services	\$480	-	-	-	-
Operating Supplies	\$4,869	\$3,409	\$8,000	\$8,000	0.00%
Printing & Office supplies	\$1,403	\$1,233	\$1,600	\$1,600	0.00%
Postage	\$49	-	\$750	\$750	0.00%
Uniforms & Safety Equip	\$2,848	\$3,458	\$4,700	\$5,000	6.38%
Tools	\$3,973	\$3,738	\$3,300	\$3,600	9.09%
Fuel	\$12,507	\$11,025	\$14,000	\$14,000	0.00%
Cedar Break Park - S&E	\$592	\$1,017	\$2,000	\$2,000	0.00%
Homecoming Park - S&E	\$509	\$771	\$2,000	\$2,000	0.00%
Fernland Park -S&E	\$879	\$2,282	\$2,000	\$2,000	0.00%
Memory Park - S&E	\$443	\$744	\$2,000	\$2,000	0.00%
Community Building - S&E	\$223	\$89	\$2,000	\$2,000	0.00%
Street Repairs - Minor	\$1,289	\$8,006	\$10,000	\$10,000	0.00%
Streets-Preventive Maintenance	-	\$460	-	-	-
Streets & Drainage - S&E	-	\$473	\$2,000	\$2,000	0.00%
Culverts	\$1,990	\$180	\$1,000	\$1,000	0.00%
Street Signs	\$2,026	\$3,083	\$3,300	\$3,300	0.00%
Travel & Training	\$2,746	\$4,498	\$5,500	\$5,500	0.00%
Community Relations	-	-	\$1,000	\$1,000	0.00%
Dues & Subscriptions	\$2,432	\$733	\$2,000	\$2,000	0.00%
Vendor Subscriptions	\$561	-	-	-	-
Insurance - Liability	\$2,729	\$4,694	\$5,027	\$9,040	79.83%
Insurance - Property	\$1,449	\$1,427	\$1,528	\$2,100	37.43%
Misc Expenses - Other	-\$2,064	\$111	\$1,000	\$1,000	0.00%
Light up the Park	-	-	-	\$60,000	-
CO - General Improvements	\$67,772	\$4,500	\$20,000	\$20,000	0.00%
CO - Drainage Improvements	\$2,475	-	\$10,000	\$10,000	0.00%
CO - Park Improvements	-	\$27,900	\$40,000	\$200,000	400.00%
CO - Computers Equipment	\$3,236	-	-	\$2,000	-
CO - Public Works Items	\$24,815	\$3,519	\$23,000	\$34,125	48.37%
Total Expenditures	\$1,040,837	\$929,681	\$1,184,540	\$1,649,412	39.24%

Court

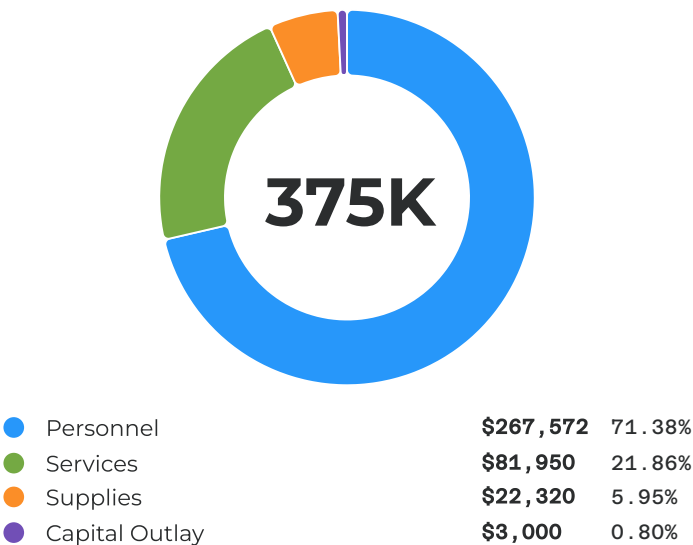
Expenditures by Department

Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Court	\$414,210	\$301,613	\$337,043	\$374,842	11.21%
Total Expenditures	\$414,210	\$301,613	\$337,043	\$374,842	11.21%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$230,837	\$223,590	\$247,787	\$267,572	7.98%
Services	\$69,511	\$65,590	\$70,800	\$81,950	15.75%
Supplies	\$9,800	\$12,236	\$15,456	\$22,320	44.41%
Other Operations	\$104,063	\$198	-	-	-
Capital Outlay	-	-	\$3,000	\$3,000	0.00%
Total Expenditures	\$414,210	\$301,613	\$337,043	\$374,842	11.21%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Wages	\$165,637	\$162,833	\$176,058	\$188,775	7.22%
Overtime	\$2,258	\$1,472	\$2,400	\$2,800	16.67%
Payroll Taxes	\$12,495	\$11,565	\$13,786	\$14,801	7.36%
Health Insurance	\$27,963	\$29,680	\$35,075	\$36,867	5.11%
Dental & Vision Insurance	\$2,099	-	-	-	-
Unemployment Insurance	\$36	\$805	\$351	\$189	-46.15%
Workers Comp	\$1,703	\$668	\$478	\$613	28.24%
Retirement Expense	\$17,746	\$16,192	\$19,264	\$23,527	22.13%
Employee Assistance Program	\$900	\$375	\$375	-	-100.00%
Judge's Fee	\$12,000	\$12,000	\$12,000	\$18,000	50.00%
Prosecutors Fees	\$9,450	\$11,700	\$10,000	\$12,000	20.00%
Copier/Fax Machine	\$600	\$476	\$11,500	\$14,000	21.74%
Right to use Principal	\$9,103	\$9,497	-	-	-
Right to use Interest	\$300	\$313	-	-	-
Telephone	\$664	\$3,767	\$5,350	\$5,000	-6.54%
Records Mgt/Retention	-	\$1,512	\$1,600	\$1,600	0.00%
General Consultant Fees	\$4,278	\$1,410	-	\$1,000	-
Records Shredding	-	\$286	\$350	\$350	0.00%
Computer Technology	\$16,509	\$23,544	\$30,000	\$30,000	0.00%
Computer Website Services	\$480	-	-	-	-
Collection Agency	\$16,126	\$1,086	-	-	-
Operating Supplies	\$647	\$1,593	\$2,500	\$2,500	0.00%
Printing & Office supplies	\$842	\$1,303	\$1,400	\$5,000	257.14%
Postage	\$4,275	\$3,516	\$3,500	\$4,500	28.57%
Uniforms & Safety Equip	-	-	\$100	\$300	200.00%
Travel & Training	\$2,443	\$662	\$2,000	\$2,000	0.00%
Community Relations	-	-	\$400	\$400	0.00%
Dues & Subscriptions	\$354	\$240	\$300	\$300	0.00%
Insurance - Liability	\$388	\$1,855	\$1,948	\$3,170	62.73%
Insurance - Property	\$363	\$2,579	\$2,708	\$3,400	25.55%
Crime Insurance	\$489	\$489	\$500	\$650	30.00%
Misc Expenses - Other	-	-	\$100	\$100	0.00%
Omni Expense	\$912	\$198	-	-	-
State Portion of Fines/Payouts	\$103,151	-	-	-	-
CO - Furniture	-	-	\$3,000	\$3,000	0.00%
Total Expenditures	\$414,210	\$301,613	\$337,043	\$374,842	11.21%

Water & Sewer

Comprehensive Fund Summary

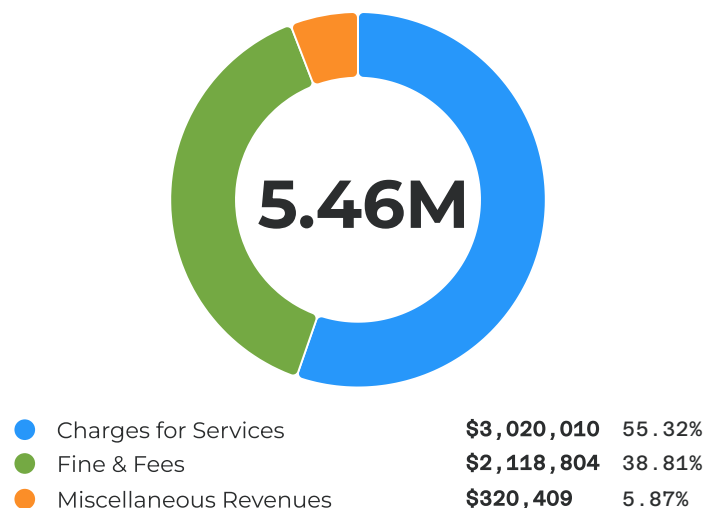
Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	\$19,172	-	-	-	-
Fine & Fees	\$29,343	\$762,289	\$1,204,700	\$2,118,804	75.88%
Charges for Services	\$2,935,443	\$2,897,996	\$2,804,860	\$3,020,010	7.67%
Miscellaneous Revenues	\$1,421,508	\$101,928	\$277,193	\$320,409	15.59%
Total Revenues	\$4,405,466	\$3,762,213	\$4,286,753	\$5,459,223	27.35%
Expenditures					
Personnel	\$503,906	\$543,570	\$667,266	\$714,310	7.05%
Services	\$1,462,258	\$1,786,960	\$1,458,070	\$1,678,545	15.12%
Supplies	\$668,253	\$284,908	\$282,318	\$370,340	31.18%
Other Operations	\$1,278,266	\$1,202,135	\$1,856,099	\$2,661,903	43.41%
Capital Outlay	-	\$3,589	\$23,000	\$34,125	48.37%
Total Expenditures	\$3,912,683	\$3,821,162	\$4,286,753	\$5,459,223	27.35%
Total Revenues Less Expenditures	\$492,783	-\$58,949	-	-	-

Revenues by Fund

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	\$19,172	-	-	-	-
Fine & Fees	\$29,343	\$762,289	\$1,204,700	\$2,118,804	75.88%
Charges for Services	\$2,935,443	\$2,897,996	\$2,804,860	\$3,020,010	7.67%
Miscellaneous Revenues	\$1,421,508	\$101,928	\$277,193	\$320,409	15.59%
Total Revenues	\$4,405,466	\$3,762,213	\$4,286,753	\$5,459,223	27.35%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Sales Tax Revenue for Solid Waste	\$19,172	-	-	-	-
Late Charges	\$14,137	\$17,029	\$18,200	\$18,200	0.00%
Meter Box Replacement	\$1,260	\$540	\$1,500	\$1,500	0.00%
Returned Check Fee	\$408	\$1,430	\$500	\$500	0.00%
EndPoint Charge	\$2,155	\$340	\$500	\$500	0.00%
Impact Fees - Capital Cost	-	\$681,666	\$1,170,000	\$2,078,604	77.66%
Credit Card Fees	\$6,084	\$50,159	\$10,000	\$12,000	20.00%
Disconnect Reconnect	\$5,300	\$11,125	\$4,000	\$7,500	87.50%
Water Revenue	\$976,353	\$895,437	\$916,000	\$1,007,600	10.00%
Tap Fees/Inspections	\$500,502	\$588,962	\$450,000	\$450,000	0.00%
Backflow Testing	-	-	\$1,000	\$1,000	0.00%
Sewer Revenue	\$905,218	\$841,741	\$887,000	\$931,350	5.00%
Solid Waste Revenue	\$233,790	\$275,613	\$285,300	\$307,860	7.91%
Grease Trap Inspections	\$29,965	\$41,044	\$35,000	\$35,000	0.00%
Application Fee	\$7,293	\$6,718	\$6,000	\$7,000	16.67%
Utility Contracts	\$3,177	-\$3,022	\$2,000	\$2,000	0.00%
Lone Star Ground Water Revenue	\$11,366	\$10,236	\$9,360	\$11,700	25.00%
Groundwater Reduction Revenue	\$267,780	\$241,268	\$213,200	\$266,500	25.00%
Interest Income	\$1,113	\$2,753	\$1,000	\$12,000	1,100.00%
Interest Income - Inv	\$87,245	\$99,175	\$80,000	\$70,000	-12.50%
Transfers In - Capital Projects	\$1,333,149	-	-	-	-
Use of Surplus Funds	-	-	\$196,193	\$238,409	21.52%
Total Revenues	\$4,405,466	\$3,762,213	\$4,286,753	\$5,459,223	27.35%

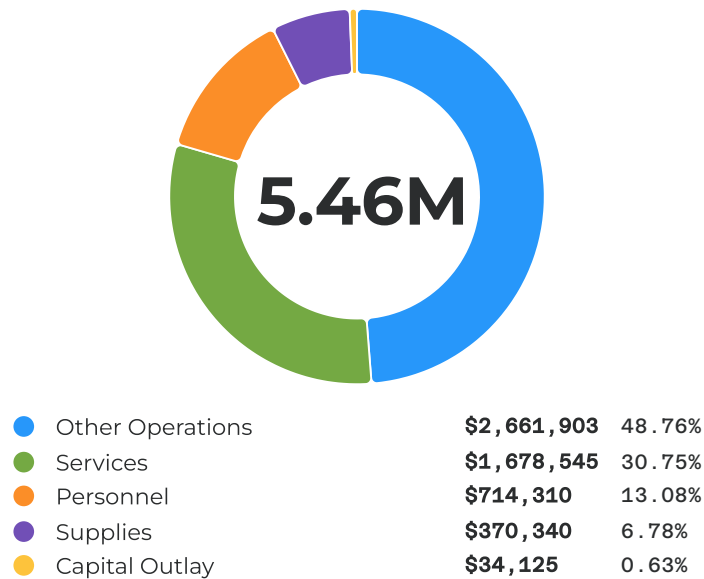
Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Water & Sewer	\$3,912,683	\$3,821,162	\$4,286,753	\$5,459,223	27.35%
Total Expenditures	\$3,912,683	\$3,821,162	\$4,286,753	\$5,459,223	27.35%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Personnel	\$503,906	\$543,570	\$667,266	\$714,310	7.05%
Services	\$1,462,258	\$1,786,960	\$1,458,070	\$1,678,545	15.12%
Supplies	\$668,253	\$284,908	\$282,318	\$370,340	31.18%
Other Operations	\$1,278,266	\$1,202,135	\$1,856,099	\$2,661,903	43.41%
Capital Outlay	-	\$3,589	\$23,000	\$34,125	48.37%
Total Expenditures	\$3,912,683	\$3,821,162	\$4,286,753	\$5,459,223	27.35%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Wages	\$363,755	\$391,325	\$468,671	\$502,279	7.17%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Overtime	\$3,369	\$4,333	\$5,500	\$5,500	0.00%
Payroll Taxes	\$25,760	\$27,254	\$36,646	\$39,234	7.06%
Health Insurance	\$55,714	\$71,178	\$92,777	\$92,169	-0.66%
Dental & Vision Insurance	\$4,244	-	-	-	-
Unemployment Insurance	\$63	\$494	\$790	\$500	-36.71%
Workers Comp	\$8,331	\$9,353	\$10,892	\$12,264	12.60%
Retirement Expense	\$36,593	\$38,852	\$51,208	\$62,364	21.79%
Employee Assistance Program	\$400	\$781	\$782	-	-100.00%
OPEB Expense	\$807	-	-	-	-
TMRS OPEB Expense	\$4,871	-	-	-	-
Engineering	\$173,565	\$233,651	\$110,000	\$225,000	104.55%
Repairs & Maintenance	\$322,722	\$631,895	\$325,000	\$375,000	15.38%
Backflow Testing	-	-	\$2,000	\$2,000	0.00%
Operator	\$103,895	\$59,690	\$52,500	\$57,750	10.00%
Vehicles & Equipment - Maint	\$1,923	\$4,600	\$3,500	\$4,000	14.29%
Equipment repairs	\$180,656	\$60,805	\$224,000	\$250,000	11.61%
Copier/Fax Machine	\$1,956	\$252	\$3,000	\$3,000	0.00%
Right to use Principal	-	\$1,568	-	-	-
Right to use Interest	-	\$52	-	-	-
Telephone	\$10,291	\$12,657	\$14,750	\$14,750	0.00%
Utilities - Water Plants	\$102,879	\$94,119	\$110,000	\$110,000	0.00%
Utilities - WWTP	\$60,151	\$74,281	\$80,000	\$80,000	0.00%
Utilities - Lift Stations	\$19,286	\$19,889	\$24,200	\$24,200	0.00%
Gas For Generators	\$1,751	\$920	\$1,320	\$1,320	0.00%
Advertising/Promotion	\$520	-	\$1,500	\$1,500	0.00%
General Consultant Fees	\$215	-	-	-	-
Testing	\$10,839	\$26,693	\$15,000	\$20,000	33.33%
Billing & Collections	\$30,226	\$33,620	\$35,000	\$40,000	14.29%
Sludge Hauling	\$55,138	\$58,338	\$75,000	\$50,000	-33.33%
Tap Fees & Inspections	\$111,054	\$200,895	\$75,000	\$100,000	33.33%
Garbage Pickup	\$254,801	\$250,206	\$282,300	\$293,200	3.86%
Computer Technology	\$20,392	\$22,829	\$24,000	\$26,825	11.77%
Operating Supplies	\$62,253	\$70,422	\$80,000	\$120,000	50.00%
Supplies & Equipment	\$1,274	\$182	\$1,500	\$1,500	0.00%
Printing & Office supplies	-	\$138	\$1,200	\$1,200	0.00%
Postage	\$1,111	\$729	\$1,500	\$1,500	0.00%
Uniforms & Safety Equip	\$2,848	\$3,132	\$4,700	\$4,700	0.00%
Fuel	\$12,507	\$11,025	\$14,000	\$14,000	0.00%
Chemicals	\$61,301	\$59,855	\$50,000	\$75,000	50.00%
Travel & Training	\$5,171	\$5,370	\$5,500	\$5,500	0.00%
Dues & Subscriptions	\$1,503	\$733	\$2,000	\$2,000	0.00%
Insurance - Liability	\$3,775	\$9,694	\$4,978	\$9,040	81.60%
Insurance - Property	\$39,416	\$45,677	\$48,440	\$60,250	24.38%
Crime Insurance	\$489	\$489	\$500	\$650	30.00%
Employee Appreciation	\$1,514	\$1,928	\$2,000	\$2,000	0.00%
Misc Expenses - Other	-	-	\$1,000	\$1,000	0.00%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
CC Merchant Fees	\$20,334	\$33,645	\$35,000	\$27,000	-22.86%
Operating Permits & Licenses	\$25,452	\$41,889	\$30,000	\$45,000	50.00%
Depreciation Expense	\$429,305	-	-	-	-
Transfer to Caipial Projects	\$803,526	-	-	-	-
Impact Fees Transfer to CPF	\$30,238	\$681,666	\$1,170,000	\$2,078,604	77.66%
Transfer to Debt Service	\$424,540	\$520,469	\$686,099	\$583,299	-14.98%
Sales Tax for Solid Waste	\$19,963	-	-	-	-
CO - Water & Sewer Items	-	\$3,589	\$23,000	\$34,125	48.37%
Total Expenditures	\$3,912,683	\$3,821,162	\$4,286,753	\$5,459,223	27.35%

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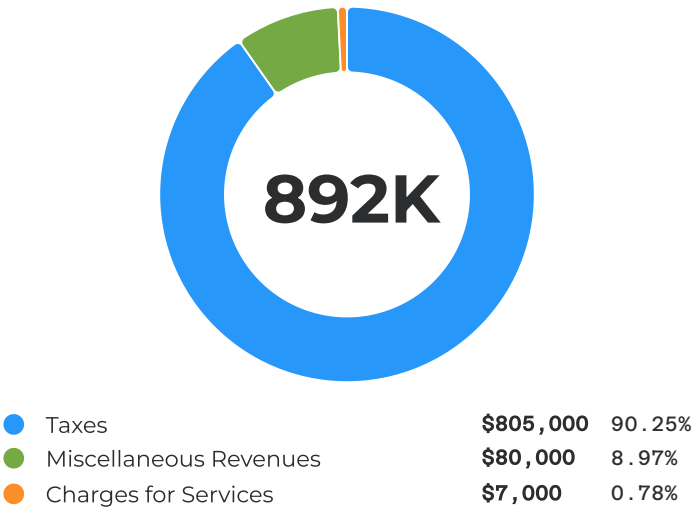
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	\$1,228,543	\$1,425,203	\$865,000	\$805,000	-6.94%
Charges for Services	\$6,752	\$7,176	\$7,000	\$7,000	0.00%
Miscellaneous Revenues	\$86,320	\$107,109	\$80,000	\$80,000	0.00%
Total Revenues	\$1,321,615	\$1,539,489	\$952,000	\$892,000	-6.30%
Expenditures					
Services	\$2,778	\$99,620	\$258,564	\$189,208	-26.82%
Supplies	\$5,160	\$5,200	\$9,200	\$7,700	-16.30%
Other Operations	\$516,645	\$693,648	\$663,354	\$398,916	-39.86%
Capital Outlay	\$39,956	\$25,958	-	\$296,000	-
Total Expenditures	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%
Total Revenues Less Expenditures	\$757,075	\$715,064	\$20,882	\$176	-99.16%

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	\$1,228,543	\$1,425,203	\$865,000	\$805,000	-6.94%
Charges for Services	\$6,752	\$7,176	\$7,000	\$7,000	0.00%
Miscellaneous Revenues	\$86,320	\$107,109	\$80,000	\$80,000	0.00%
Total Revenues	\$1,321,615	\$1,539,489	\$952,000	\$892,000	-6.30%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Sales Tax	\$1,228,543	\$1,425,203	\$865,000	\$805,000	-6.94%
Events Revenue	\$6,752	\$7,176	\$7,000	\$7,000	0.00%
Interest Income	\$86,320	\$107,109	\$80,000	\$80,000	0.00%
Total Revenues	\$1,321,615	\$1,539,489	\$952,000	\$892,000	-6.30%

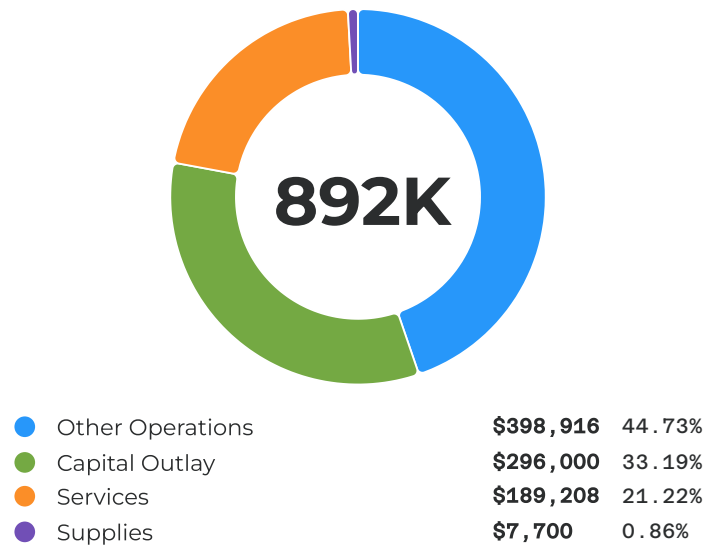
Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
MEDC	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%
Total Expenditures	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Services	\$2,778	\$99,620	\$258,564	\$189,208	-26.82%
Supplies	\$5,160	\$5,200	\$9,200	\$7,700	-16.30%
Other Operations	\$516,645	\$693,648	\$663,354	\$398,916	-39.86%
Capital Outlay	\$39,956	\$25,958	-	\$296,000	-
Total Expenditures	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Legal Fees	-	\$1,150	-	\$10,000	-
Advertising/Promotion	\$1,380	\$693	\$3,400	\$20,000	488.24%
Legal Notices & Publications	-	-	-	\$1,000	-
General Consultant Fees	-	\$96,400	\$254,164	\$157,208	-38.15%
Computer Website Services	\$1,223	\$1,377	-	-	-
Historical Signage	-	-	\$1,000	\$1,000	0.00%
Blight Removal	\$175	-	-	-	-
Brochures / Printed Lit	\$980	\$998	\$1,500	-	-100.00%
Travel & Training	\$3,985	\$3,272	\$6,000	\$6,000	0.00%
Dues & Subscriptions	-	-	\$1,200	\$1,200	0.00%
Misc Expenses - Other	\$195	\$930	\$500	\$500	0.00%
380 Sales Tax Rebate	\$153,708	\$163,785	\$180,000	\$120,000	-33.33%
Econ Dev Grant Prog	-	\$6,300	\$20,000	\$20,000	0.00%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Transfer Out - General Fund	\$55,000	\$275,000	\$187,354	\$206,916	10.44%
Trf to Gen Parks & Rec Salary	\$34,008	-	-	-	-
Transfer to Caipial Projects	\$200,000	\$200,000	\$200,000	-	-100.00%
Light up the Park	\$73,546	\$48,563	\$76,000	\$52,000	-31.58%
Equipment	\$384	-	-	-	-
Downtown Dev. Imp.	\$39,956	\$25,958	-	\$296,000	-
Total Expenditures	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%

CCPD - Crime Control & Prevention District

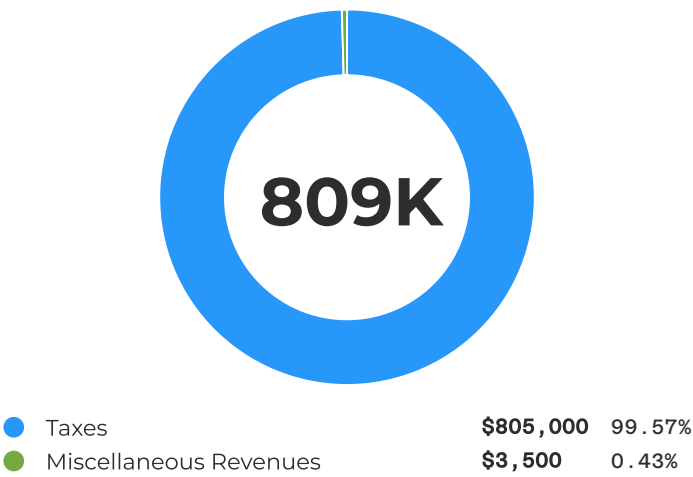
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	-	-	-	\$805,000	-
Miscellaneous Revenues	-	-	-	\$3,500	-
Total Revenues	-	-	-	\$808,500	-
Expenditures					
Services	-	-	-	\$215,600	-
Supplies	-	-	-	\$317,107	-
Capital Outlay	-	-	-	\$273,045	-
Total Expenditures	-	-	-	\$805,752	-
Total Revenues Less Expenditures	-	-	-	\$2,748	-

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	-	-	-	\$805,000	-
Miscellaneous Revenues	-	-	-	\$3,500	-
Total Revenues	-	-	-	\$808,500	-

Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
CCPD - Crime Control & Prevention District	-	-	-	\$805,752	-
Total Expenditures	-	-	-	\$805,752	-

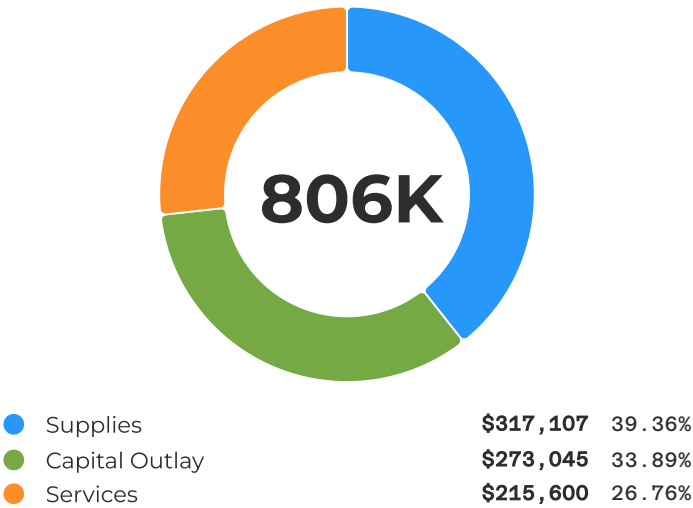
Expenditures by Department

Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
CCPD	-	-	-	\$805,752	-
Total Expenditures	-	-	-	\$805,752	-

Expenditures by Object Summary

FY26 Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Services	-	-	-	\$215,600	-
Supplies	-	-	-	\$317,107	-
Capital Outlay	-	-	-	\$273,045	-
Total Expenditures	-	-	-	\$805,752	-

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Auto Repairs	-	-	-	\$25,000	-
Computer Technology	-	-	-	\$1,600	-
Code Enforcement	-	-	-	\$2,500	-
Radio Fees	-	-	-	\$6,500	-
Uniforms & Safety Equip	-	-	-	\$10,000	-
Protective Gear	-	-	-	\$10,000	-
Emergency Equipment	-	-	-	\$130,327	-
Tools	-	-	-	\$500	-
Radios	-	-	-	\$126,146	-
Travel & Training	-	-	-	\$37,634	-
Dues & Subscriptions	-	-	-	\$2,500	-
CO - Police Cars	-	-	-	\$120,000	-
CO - Patrol Weapons	-	-	-	\$16,106	-
CO - Traffic Equipment	-	-	-	\$42,500	-
CO - Investigate & Testing Equipment	-	-	-	\$13,084	-
CO - Heavey Equipment Upkeep	-	-	-	\$11,800	-
CO - Tyler Public Safety	-	-	-	\$69,555	-
Building Lease	-	-	-	\$180,000	-
Total Expenditures	-	-	-	\$805,752	-

Debt Service

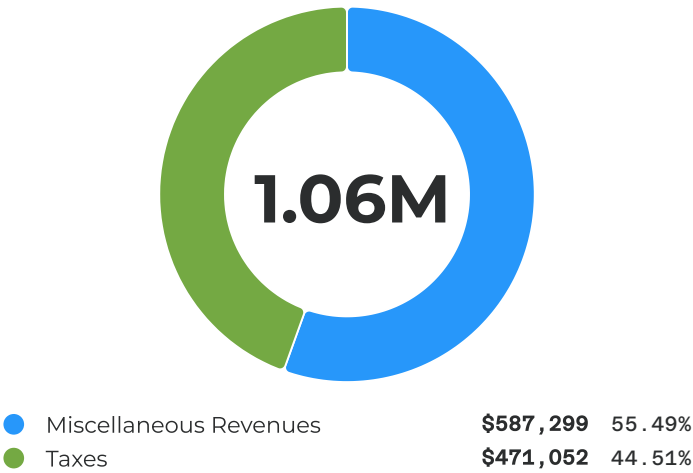
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	\$473,414	\$467,074	\$481,750	\$471,052	-2.22%
Miscellaneous Revenues	\$426,995	\$529,209	\$685,999	\$587,299	-14.39%
Other Financing Uses	-	\$3,500,000	-	-	-
Total Revenues	\$900,409	\$4,496,283	\$1,167,749	\$1,058,351	-9.37%
Expenditures					
Other Operations	-	\$3,500,000	-	-	-
Debt Service	\$956,439	\$990,804	\$1,159,601	\$1,057,897	-8.77%
Total Expenditures	\$956,439	\$4,490,804	\$1,159,601	\$1,057,897	-8.77%
Total Revenues Less Expenditures	-\$56,030	\$5,479	\$8,148	\$454	-94.43%

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	\$473,414	\$467,074	\$481,750	\$471,052	-2.22%
Miscellaneous Revenues	\$426,995	\$529,209	\$685,999	\$587,299	-14.39%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Other Financing Uses	-	\$3,500,000	-	-	-
Total Revenues	\$900,409	\$4,496,283	\$1,167,749	\$1,058,351	-9.37%

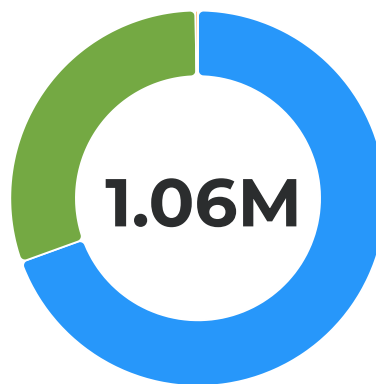
Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Ad Valorem Taxes - Current	\$468,602	\$459,094	\$475,750	\$465,052	-2.25%
Ad Valorem Taxes - Delinquent	-	\$3,995	\$3,000	\$3,000	0.00%
Penalty & Interest - Current	\$4,812	\$2,686	\$2,000	\$2,000	0.00%
Penalty & Interest - Delinquent	-	\$1,300	\$1,000	\$1,000	0.00%
Interest Income	\$695	\$4,216	\$1,000	\$2,500	150.00%
Interest Income - Inv	\$1,760	\$885	\$100	\$1,500	1,400.00%
Transfers In - Water & Sewer Funds	\$424,540	\$520,469	\$684,899	\$583,299	-14.83%
Other Revenues	-	\$3,639	-	-	-
Proceeds from sales	-	\$3,500,000	-	-	-
Total Revenues	\$900,409	\$4,496,283	\$1,167,749	\$1,058,351	-9.37%

Expenditures by Object

FY26 Expenditures by Object



● Bond Principal	\$735,000	69.48%
● Interest Expense	\$320,697	30.31%
● TWDB Loan Origination Fee Series 2017A	\$2,200	0.21%

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025
					Adopted vs. FY 2026 Adopted (% Change)
Transfer Out	-	\$3,500,000	-	-	-
Bond Principal	\$700,000	\$665,000	\$805,000	\$735,000	-8.70%
Interest Expense	\$254,739	\$324,024	\$352,401	\$320,697	-9.00%
TWDB Loan Origination Fee Series 2017A	\$1,701	\$1,780	\$2,200	\$2,200	0.00%
Total Expenditures	\$956,439	\$4,490,804	\$1,159,601	\$1,057,897	-8.77%

Montgomery PID

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
Total Revenues	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
Expenditures					
Other Operations	\$40,582	\$45,994	\$45,995	\$59,376	29.09%
Total Expenditures	\$40,582	\$45,994	\$45,995	\$59,376	29.09%
Total Revenues Less Expenditures	\$225	\$600	\$600	\$600	0.00%

Revenues by Revenue Source

Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
Total Revenues	\$40,807	\$46,594	\$46,595	\$59,976	28.72%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
PID Tax Revenue	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
Total Revenues	\$40,807	\$46,594	\$46,595	\$59,976	28.72%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
PID Property Tax Reimb	\$40,582	\$45,994	\$45,995	\$59,376	29.09%
Total Expenditures	\$40,582	\$45,994	\$45,995	\$59,376	29.09%

Court Security

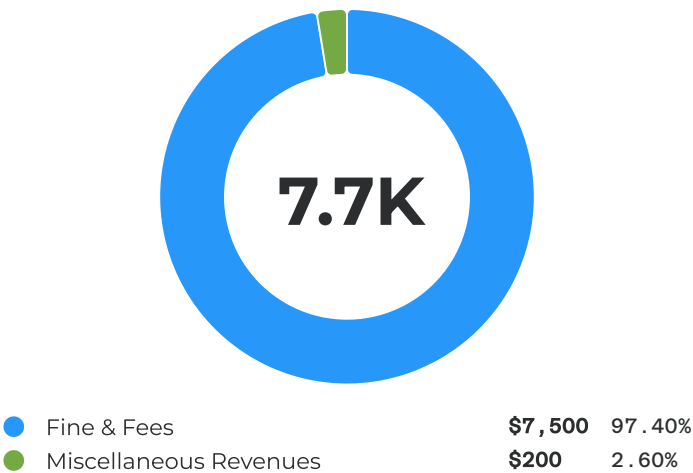
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Fine & Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Miscellaneous Revenues	\$5	\$8	\$5	\$200	3,900.00%
Total Revenues	\$397	\$7,659	\$7,405	\$7,700	3.98%
Expenditures					
Services	\$600	\$300	\$2,300	\$1,700	-26.09%
Capital Outlay	-	-	-	\$6,000	-
Total Expenditures	\$600	\$300	\$2,300	\$7,700	234.78%
Total Revenues Less Expenditures	-\$203	\$7,359	\$5,105	-	-100.00%

Revenues by Revenue Source

FY26 Revenues by Revenue Source



Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Fine & Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Miscellaneous Revenues	\$5	\$8	\$5	\$200	3,900.00%
Total Revenues	\$397	\$7,659	\$7,405	\$7,700	3.98%

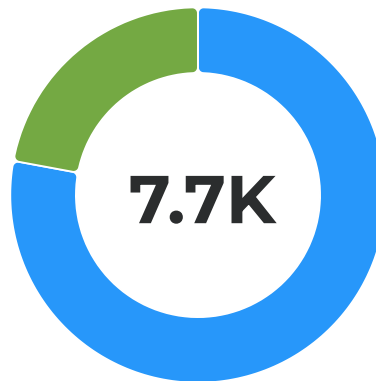
Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Court Security Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Interest Income	\$5	\$8	\$5	\$200	3,900.00%
Total Revenues	\$397	\$7,659	\$7,405	\$7,700	3.98%

Expenditures by Object

FY26 Expenditures by Object



● Building Security Equip	\$6,000	77.92%
● Security Services	\$1,700	22.08%

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Security Services	\$600	\$300	\$2,300	\$1,700	-26.09%
Building Security Equip	-	-	-	\$6,000	-
Total Expenditures	\$600	\$300	\$2,300	\$7,700	234.78%

Child Safety

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Fine & Fees	-	\$125	\$100	\$100	0.00%
Miscellaneous Revenues	-	-	\$1	\$2	100.00%
Total Revenues	-	\$125	\$101	\$102	0.99%
Expenditures					
Total Expenditures	-	-	-	-	-
Total Revenues Less Expenditures	-	\$125	\$101	\$102	0.99%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
MC-Child Safety Fees	-	\$125	\$100	\$100	0.00%
Interest Income	-	-	\$1	\$2	100.00%
Total Revenues	-	\$125	\$101	\$102	0.99%

Truancy Prevention

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Fine & Fees	-	\$7,610	\$7,000	\$7,000	0.00%
Miscellaneous Revenues	-	-	\$5	\$100	1,900.00%
Total Revenues	-	\$7,610	\$7,005	\$7,100	1.36%
Expenditures					
Total Expenditures	-	-	-	-	-
Total Revenues Less Expenditures	-	\$7,610	\$7,005	\$7,100	1.36%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
MC-Truancy Prevention Fees	-	\$7,610	\$7,000	\$7,000	0.00%
Interest Income	-	-	\$5	\$100	1,900.00%
Total Revenues	-	\$7,610	\$7,005	\$7,100	1.36%

Jury - Local

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Fine & Fees	-	-	\$125	\$125	0.00%
Miscellaneous Revenues	-	-	\$1	\$1	0.00%
Total Revenues	-	-	\$126	\$126	0.00%
Expenditures					
Total Expenditures	-	-	-	-	-
Total Revenues Less Expenditures	-	-	\$126	\$126	0.00%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
MC-Jury Fees	-	-	\$125	\$125	0.00%
Interest Income	-	-	\$1	\$1	0.00%
Total Revenues	-	-	\$126	\$126	0.00%

Court Technology

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Fine & Fees	\$535	\$6,449	\$6,050	\$6,050	0.00%
Miscellaneous Revenues	\$55	\$72	\$40	\$300	650.00%
Total Revenues	\$590	\$6,522	\$6,090	\$6,350	4.27%
Expenditures					
Services	-	\$952	\$1,000	\$6,000	500.00%
Total Expenditures	-	\$952	\$1,000	\$6,000	500.00%
Total Revenues Less Expenditures	\$590	\$5,570	\$5,090	\$350	-93.12%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Court Technology Fees	\$535	\$6,449	\$6,000	\$6,000	0.00%
Judicial Efficiency	-	-	\$50	\$50	0.00%
Interest Income	\$55	\$72	\$40	\$300	650.00%
Total Revenues	\$590	\$6,522	\$6,090	\$6,350	4.27%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Computer Technology	-	\$952	\$1,000	\$6,000	500.00%
Total Expenditures	-	\$952	\$1,000	\$6,000	500.00%

Hotel Occupancy

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Taxes	\$3,538	\$3,318	\$3,500	\$3,500	0.00%
Miscellaneous Revenues	\$41	\$68	\$40	\$300	650.00%
Total Revenues	\$3,579	\$3,386	\$3,540	\$3,800	7.34%
Expenditures					
Supplies	\$8	\$176	-	-	-
Other Operations	-	-	\$3,500	\$3,500	0.00%
Total Expenditures	\$8	\$176	\$3,500	\$3,500	0.00%
Total Revenues Less Expenditures	\$3,571	\$3,210	\$40	\$300	650.00%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Taxes & Franchise Fees	\$3,538	-	-	-	-
Hotel Occupancy Taxes	-	\$3,318	\$3,500	\$3,500	0.00%
Interest Income	\$41	\$68	\$40	\$300	650.00%
Total Revenues	\$3,579	\$3,386	\$3,540	\$3,800	7.34%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Misc Expenses	\$8	\$176	-	-	-
Tourism	-	-	\$3,500	\$3,500	0.00%
Total Expenditures	\$8	\$176	\$3,500	\$3,500	0.00%

Shop w/a Cop

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Revenues					
Miscellaneous Revenues	-	-	\$4,010	\$4,060	1.25%
Total Revenues	-	-	\$4,010	\$4,060	1.25%
Expenditures					
Other Operations	-	-	\$4,000	\$4,000	0.00%
Total Expenditures	-	-	\$4,000	\$4,000	0.00%
Total Revenues Less Expenditures	-	-	\$10	\$60	500.00%

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Interest Income	-	-	\$10	\$60	500.00%
Shop with a Cop	-	-	\$4,000	\$4,000	0.00%
Total Revenues	-	-	\$4,010	\$4,060	1.25%

Expenditures by Object

Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Adopted	FY 2025 Adopted vs. FY 2026 Adopted (% Change)
Shop w/a Cop	-	-	\$4,000	\$4,000	0.00%
Total Expenditures	-	-	\$4,000	\$4,000	0.00%