



# City of Montgomery City Council Special Meeting Agenda

September 15, 2025 at 6:00 PM  
Montgomery City Hall – Council Chambers  
101 Old Plantersville Rd. Montgomery, TX 77316

**NOTICE IS HEREBY GIVEN** that a Special Meeting of the City Council will be held on **Monday, September 15, 2025 at 6:00 PM** at the City of Montgomery City Hall, 101 Old Plantersville Road, Montgomery, Texas.

Members of the public may view the meeting live on the City's website under Agenda/Minutes and then select **Live Stream Page (located at the top of the page)**. The Meeting Agenda Pack will be posted online at [www.montgomerytexas.gov](http://www.montgomerytexas.gov). The meeting will be recorded and uploaded to the City's website.

## **OPENING AGENDA**

1. Call Meeting to Order.
2. Invocation.
3. Pledges of Allegiance.

## **PUBLIC FORUM**

The City Council will receive comments from the public on any matters within the jurisdiction of the City of Montgomery, Texas. Speakers will be limited to three (3) minutes each. Persons wishing to participate (speak) during the Public Forum portion of the meeting must sign-in to participate prior to the meeting being called to order. Please note that the City Council's discussion, if any, or subjects for which public notice has not been given, are limited to statements of specific factual responses and recitation of existing policy.

## **PRESENTATION**

4. Proclamation recognizing Mount Pleasant Missionary Baptist Church.

## **PUBLIC HEARING**

The City Council will receive comments from the public on the below listed item(s). Speakers will be limited to three (3) minutes each. Persons wishing to participate (speak) during the Public Hearing portion of the meeting must sign-in to participate prior to the meeting being called to order.

5. Convene into a Public Hearing on the Proposed FY2026 City of Montgomery Annual Budget.
6. Convene into a Public Hearing on the Proposed 2025 Tax Rate of \$0.4000 per \$100 of assessed valuation.

## **SPECIAL AGENDA**

All items on the Special Agenda are for discussion and/or action.

7. Consideration and possible action regarding 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.**

**TAXPAYER IMPACT STATEMENT**

**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.**

	<b>2024 Adopted Tax Rate</b>	<b>2025 NNR Tax Rate</b>	<b>2025 Proposed Tax Rate</b>
<b>Total tax rate (per \$100 of value)</b>	<b>\$0.4000</b>	<b>\$0.3663</b>	<b>\$0.400</b>
<b>Median homestead taxable value</b>	<b>275,132</b>	<b>279,650</b>	<b>279,650</b>
<b>Tax on median homestead</b>	<b>\$1,100.53</b>	<b>\$1,024.36</b>	<b>\$1,118.60</b>

- 8.** Consider, Adopt and Set by Ordinance the 2025 Ad Valorem Tax Rate for Maintenance and Operations, **\$0.3258/\$100.**
- 9.** Consider, Adopt and Set by Ordinance the 2025 Ad Valorem Tax Rate for Debt Service, **\$0.0742/\$100.**
- 10.** Consideration and possible action on an Ordinance of the City Council of the City of Montgomery, Texas, setting the ad valorem tax rate of the City of Montgomery, for the year 2025 at a rate of \$0.4000 per one hundred dollars (\$100) valuation on all taxable property within the corporate limits of the City of Montgomery as of January 1, 2025 specifying separate components of such rate for operations and maintenance and for debt service; levying an ad valorem tax for the year 2025 providing for due and delinquent dates together with penalties and interest; providing for collection and ordaining other related matters.
- 11.** Consideration and possible action on adopting the recommended Evergreen Solutions new open range pay scale.
- 12.** Consideration and possible action on adopting an Ordinance regarding the City of Montgomery's Texas Municipal Retirement System benefits authorizing: (1) An increase to the employee contribution rate; (2) Non-retroactive repeating colas, for retirees and their beneficiaries under TMRS ACT §853.404(f) and (f-1); (3) Annually accruing updated service credits and transfer updated service credits; and (4) Removal of the statutory maximum contribution rate limit.

**COUNCIL INQUIRY**

Pursuant to Texas Government Code Sect. 551.042, the Mayor and Council Members may inquire about a subject not specifically listed on this Agenda. Responses are limited to the recitation of existing policy or a statement of specific factual information given in response to the inquiry. Any deliberation or decision shall be limited to a proposal to place on the agenda of a future meeting.

**CLOSING AGENDA**

- 13.** Adjourn.

The City Council for the City of Montgomery reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed below, as authorized by the Texas

Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberation Regarding Prospective Gifts), 551.074 (Personnel Matters), 551.076 (Deliberations regarding Security Devices), and 551.087 (Deliberation regarding Economic Development Negotiations).

I, Ruby Beaven, certify that this notice of a public meeting was posted on the website and bulletin board at City Hall of the City of Montgomery, Texas, a place convenient and readily accessible to the general public at all times. This notice was posted at said locations on the following date and time: **September 09, 2025 by 4:30 PM** and remained so posted continuously for at least three business days preceding the scheduled time of said meeting.

/s/ Ruby Beaven

City Secretary

This public notice was removed from the official posting board at the Montgomery City Hall on the following:

Date: \_\_\_\_\_ Time: \_\_\_\_\_

By: \_\_\_\_\_  
City Secretary's Office  
City of Montgomery, Texas

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*This facility is wheelchair accessible and accessible parking spaces are available. Please contact the City Secretary's office at 936-597-6434 for further information or for special accommodation.*

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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Ruby Beaven

**Subject**

Proclamation recognizing Mount Pleasant Missionary Baptist Church.

**Recommendation**

Presentation Only.

**Discussion**

To honor and commemorate the founding of Mount Pleasant Missionary Baptist Church in September 1865, a vital symbol of African American resilience, faith, and independence in Montgomery, Texas. Established under a humble brush arbor by newly freed Black individuals, it became their first self-owned institution, serving as a spiritual, social, and community hub for over 160 years. From its simple beginnings, illuminated by torches and built on a foundation of Christ-centered hope, the church has stood as a testament to the enduring strength and unity of its congregation, fostering faith, education, and community support through generations of service and celebration.

**Approved By**

City Administrator	Brent Walker	Date: 09/04/2025
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# PROCLAMATION

## Recognizing Mount Pleasant Missionary Baptist Church

**WHEREAS**, on September 07, 2025, the Montgomery County Historical Commission presented a historical marker to honor the founding of Mount Pleasant Missionary Baptist Church in September 1865 with a historical marker.

**WHEREAS**, the Montgomery County Historical Commission marker reads:

In September 1865 the Mount Pleasant Missionary Baptist Church was established under a brush arbor on the grounds of the Montgomery Memorial Cemetery, using logs and tree stumps for seats. African Americans who had recently emerged from the dark days of slavery, hatred, and segregation established this church with Christ-based faith and a firm resolve to build upon their new liberty, independence, and self-determination. It was the first institution Blacks themselves actually owned and controlled in Montgomery, Texas.

The open-sided brush arbor was a harbor from the sun and rain and was illuminated by torches for meetings at night. It was the congregation's meeting place for 32 years, until 1897, when a wooden building was constructed; 82 years later, in 1977, Mt. Pleasant moved into an edifice of brick.

The church has served as a community center for its members, as a school, social club, information center, celebration venue for weddings and funerals, playground, sanctuary, and house of worship.

The church was not only an intentional separation and assertion of freedom from life on the plantation, but the bond of the Blacks to support each other and grow in faith and as a community. Throughout its history, the church has been blessed with a continuous Christian army of members serving as ministers, deacons, trustees, sextons, ushers, choirs, missionaries, and more supporting each other through life's joys, trials, and blessings.

**NOW, THEREFORE**, I, Sara Countryman, Mayor of the City of Montgomery, Texas, on behalf of the City Council and all our citizens, we honor and commemorate the founding of Mount Pleasant Missionary Baptist Church in September 1865, a vital symbol of African American resilience, faith, and independence in Montgomery, Texas. Established under a humble brush arbor by newly freed Black individuals, it became their first self-owned institution, serving as a spiritual, social, and community hub for over 160 years. From its simple beginnings, illuminated by torches and built on a foundation of Christ-centered hope, the church has stood as a testament to the enduring strength and unity of its congregation, fostering faith, education, and community support through generations of service and celebration.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the Official Seal of the City of Montgomery, Texas to be affixed this 15th day of September 2025.

**CITY OF MONTGOMERY, TEXAS**

\_\_\_\_\_  
Sara Countryman, Mayor

**ATTEST**

\_\_\_\_\_  
Ruby Beaven, City Secretary

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Ruby Beaven

**Subject**

Convene into a Public Hearing on the Proposed FY2026 City of Montgomery Annual Budget.

**Recommendation**

Public Hearing Only

**Discussion****Approved By**

City Administrator

Brent Walker

Date: 09/04/2025

## NOTICE OF BUDGET PUBLIC HEARING

The City of Montgomery City Council will hold a **Budget Public Hearing** at **6:00 p.m.** on **September 15, 2025** at the City of Montgomery City Hall, 101 Old Plantersville Road, in Montgomery, for the purpose of hearing public comments regarding the proposed 2025-2026 City of Montgomery FY Operating Budget.

All persons interested in the Public Hearing and wishing to be heard by the City Council are hereby notified of said Public Hearing.

A copy of the Proposed Budget is available in the City Secretary's office at Montgomery City Hall during regular business hours and on the City's web page at [www.montgomerytexas.gov](http://www.montgomerytexas.gov).

**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.**

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Ruby Beaven

**Subject**

Convene into a Public Hearing on the Proposed 2025 Tax Rate of \$0.4000 per \$100 of assessed valuation.

**Recommendation**

Public Hearing Only

**Discussion**

**Approved By**

City Administrator	Brent Walker	Date: 09/04/2025
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# NOTICE OF PUBLIC HEARING ON TAX INCREASE

Item 6.

A tax rate of \$0.4000 per \$100 valuation has been proposed by the governing body of City of Montgomery.

PROPOSED TAX RATE	\$0.4000 per \$100
NO-NEW-REVENUE TAX RATE	\$0.3663 per \$100
VOTER-APPROVAL TAX RATE	\$0.4537 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for City of Montgomery from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that City of Montgomery may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Montgomery is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 15, 2025 AT 6:00 PM AT 101 Old Plantersville Rd., Montgomery Tx 77316.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Montgomery is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Montgomery at their offices or by attending the public hearing mentioned above.

**YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:**

Property tax amount= (tax rate) x (taxable value of your property)/100

**FOR the proposal:**

Carol Langley  
Tom Czulewicz  
Stan Donaldson

Casey Olson  
Cheryl Fox

**AGAINST the proposal:**

**PRESENT** and not voting: Mayor Sara Countryman

**ABSENT:** None

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Montgomery last year to the taxes proposed to be imposed on the average residence homestead by City of Montgomery this year.

	2024	2025	Change
<b>Total tax rate (per \$100 of value)</b>	\$0.4000	\$0.4000	increase of 0.0000 per \$100, or 0.00%
<b>Average homestead taxable value</b>	\$279,795	\$305,391	increase of 9.15%
<b>Tax on average homestead</b>	\$1,119.18	\$1,221.56	increase of 102.38, or 9.15%
<b>Total tax levy on all properties</b>	\$2,214,677	\$2,507,020	increase of 292,343, or 13.20%

Item 6.

For assistance with tax calculations, please contact the tax assessor for City of Montgomery at 936-538-8124 or [tammy.mcrae@mctx.org](mailto:tammy.mcrae@mctx.org), or visit [www.mocotaxes.org](http://www.mocotaxes.org) for more information.

**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.

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

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Consideration and possible action regarding adoption, by record of vote of the following Ordinance: 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.**

**Recommendation**

Motion to approve the operating budget for Fiscal Year 2025-2026 and adopt the Ordinance as presented.

The vote is required to be a record vote by each council member individually.

**Discussion**

The proposed budget is balanced and the result of collaborative public workshops between the city staff and Council. The proposed budget has been posted for the preceding 30 days as required by law.

**Approved By**

City Administrator	Brent Walker	Date: 9/5/2025
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**TAXPAYER IMPACT STATEMENT**  
**PURSUANT TO SECTION 551.043(c) OF THE TEXAS GOVERNMENT CODE**

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<b>Median homestead taxable value</b>	275,132	279,650	279,650
<b>Tax on median homestead</b>	\$1,100.53	\$1,024.36	\$1,118.60

## ORDINANCE NO. 2025-XX

### 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	
Casey Olson	City Council Place #2	
Tom Czulewicz	City Council Place #3	
Cheryl Fox	City Council Place #4	
Stan Donaldson	City Council Place #5	
Sara Countryman	Mayor ( <i>Only Votes to break a tie</i> )	

**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



# Proposed Budget

## Fiscal Year 2026



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# General Fund

## Comprehensive Fund Summary

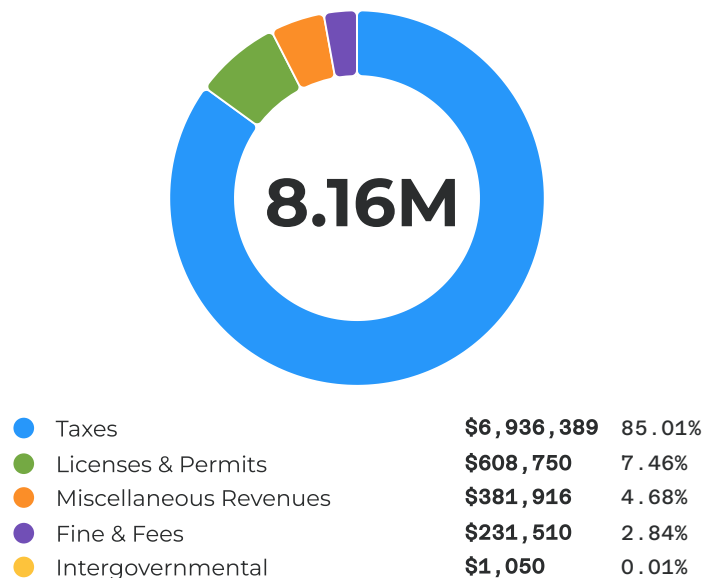
### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	Percentage Change
<b>Revenues</b>					
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	\$231,510	1.31%
Miscellaneous Revenues	\$212,091	\$497,543	\$299,354	\$381,916	27.58%
<b>Total Revenues</b>	<b>\$5,989,862</b>	<b>\$7,140,606</b>	<b>\$6,956,152</b>	<b>\$8,159,615</b>	<b>17.30%</b>
<b>Expenditures</b>					
Personal / Personnel Services	\$2,653,258	\$2,970,236	\$3,465,302	\$3,868,706	11.64%
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	\$830,000	27.69%
Capital Outlay	\$203,266	\$304,693	\$452,651	\$478,125	5.63%
<b>Total Expenditures</b>	<b>\$4,976,748</b>	<b>\$5,622,826</b>	<b>\$6,784,751</b>	<b>\$7,748,132</b>	<b>14.20%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$1,013,114</b>	<b>\$1,517,780</b>	<b>\$171,401</b>	<b>\$411,483</b>	<b>140.07%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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%
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## Revenues by Object

### Revenues by Object

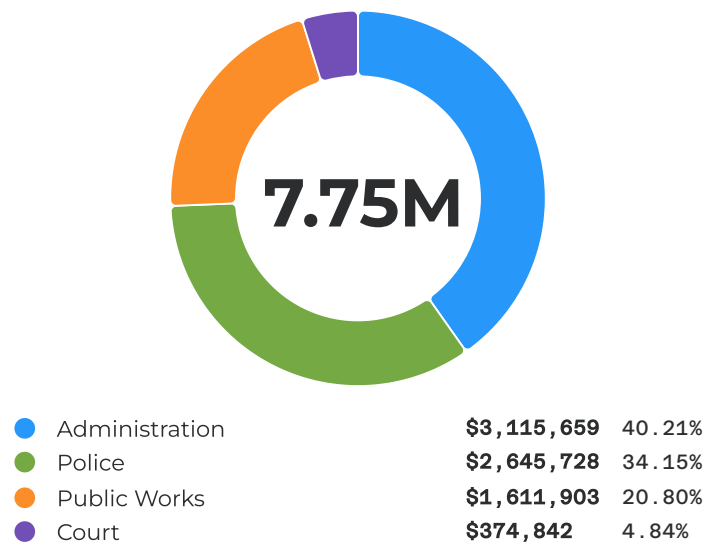
Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Ad Valorem Taxes - Current	\$1,310,008	\$1,418,342	\$1,548,638	\$1,960,289	26.58%
Ad Valorem Taxes - Delinquent	-	\$10,791	\$5,000	\$5,000	0.00%
Penalty & Interest - Current	\$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	\$216,260	0.00%
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%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Sales Tax ILO AdVal Tax	\$1,228,543	\$1,425,203	\$1,415,000	\$1,610,000	13.78%
<b>Total Revenues</b>	<b>\$5,989,862</b>	<b>\$7,140,606</b>	<b>\$6,956,152</b>	<b>\$8,159,615</b>	<b>17.30%</b>

## Expenditures - General Fund

### Expenditures by Department

FY26 Expenditures by Department



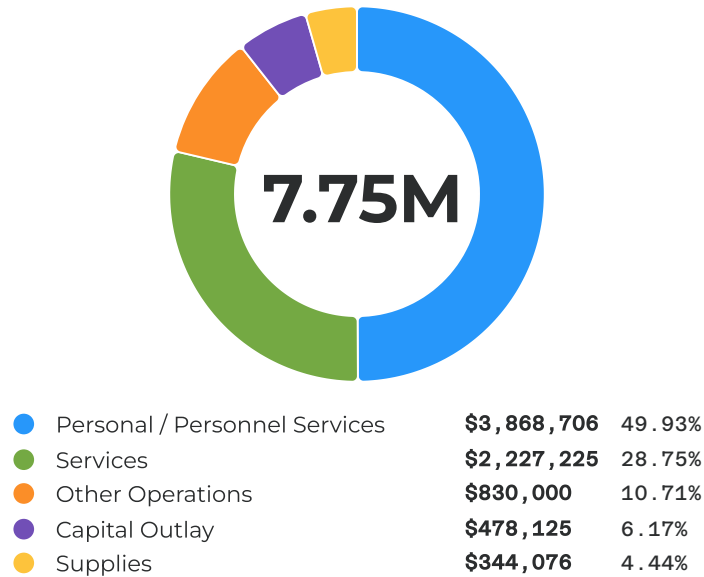
### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Administration	\$1,583,344	\$2,008,067	\$2,555,796	\$3,115,659	21.91%
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	\$1,611,903	36.08%
Court	\$414,210	\$301,613	\$337,043	\$374,842	11.21%
<b>Total Expenditures</b>	<b>\$4,976,748</b>	<b>\$5,622,826</b>	<b>\$6,784,751</b>	<b>\$7,748,132</b>	<b>14.20%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$2,653,258	\$2,970,236	\$3,465,302	\$3,868,706	11.64%
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	\$830,000	27.69%
Capital Outlay	\$203,266	\$304,693	\$452,651	\$478,125	5.63%
<b>Total Expenditures</b>	<b>\$4,976,748</b>	<b>\$5,622,826</b>	<b>\$6,784,751</b>	<b>\$7,748,132</b>	<b>14.20%</b>

# Administration

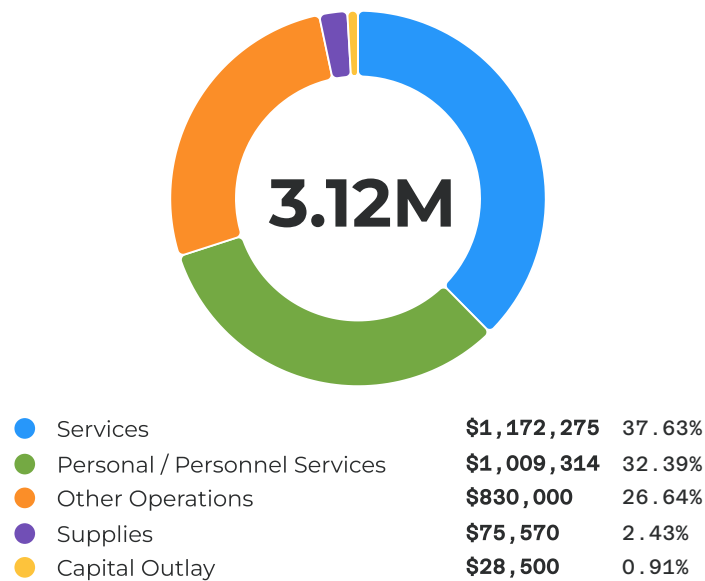
## Expenditures by Department

### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Administration	\$1,583,344	\$2,008,067	\$2,555,796	\$3,115,659	21.91%
<b>Total Expenditures</b>	<b>\$1,583,344</b>	<b>\$2,008,067</b>	<b>\$2,555,796</b>	<b>\$3,115,659</b>	<b>21.91%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$632,308	\$734,465	\$884,840	\$1,009,314	14.07%
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%
<b>Total Expenditures</b>	<b>\$1,583,344</b>	<b>\$2,008,067</b>	<b>\$2,555,796</b>	<b>\$3,115,659</b>	<b>21.91%</b>

# Expenditures by Object

## Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Wages	\$481,954	\$567,994	\$664,622	\$739,550	11.27%
Overtime	\$1,388	\$224	\$697	\$5,000	617.36%
Payroll Taxes	\$35,693	\$38,708	\$53,120	\$61,404	15.59%
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	\$2,010	11.36%
Retirement Expense	\$50,885	\$55,901	\$71,828	\$91,520	27.42%
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%



Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Community Relations	\$1,023	\$1,288	\$5,000	\$6,500	30.00%
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	-	-	-	-
<b>Total Expenditures</b>	<b>\$1,583,344</b>	<b>\$2,008,067</b>	<b>\$2,555,796</b>	<b>\$3,115,659</b>	<b>21.91%</b>

# Police

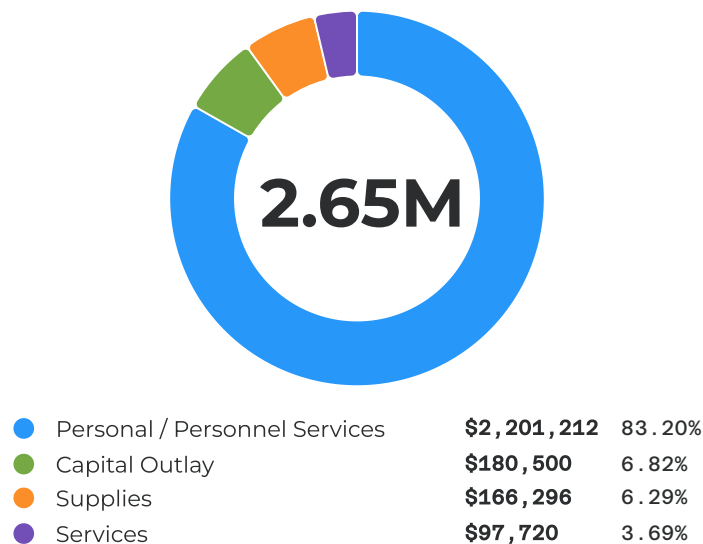
## Expenditures by Department

### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Police	\$1,938,356	\$2,383,464	\$2,707,372	\$2,645,728	-2.28%
<b>Total Expenditures</b>	<b>\$1,938,356</b>	<b>\$2,383,464</b>	<b>\$2,707,372</b>	<b>\$2,645,728</b>	<b>-2.28%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$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%
<b>Total Expenditures</b>	<b>\$1,938,356</b>	<b>\$2,383,464</b>	<b>\$2,707,372</b>	<b>\$2,645,728</b>	<b>-2.28%</b>

## Expenditures by Object

### Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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%
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%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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%
<b>Total Expenditures</b>	<b>\$1,938,356</b>	<b>\$2,383,464</b>	<b>\$2,707,372</b>	<b>\$2,645,728</b>	<b>-2.28%</b>

# Public Works

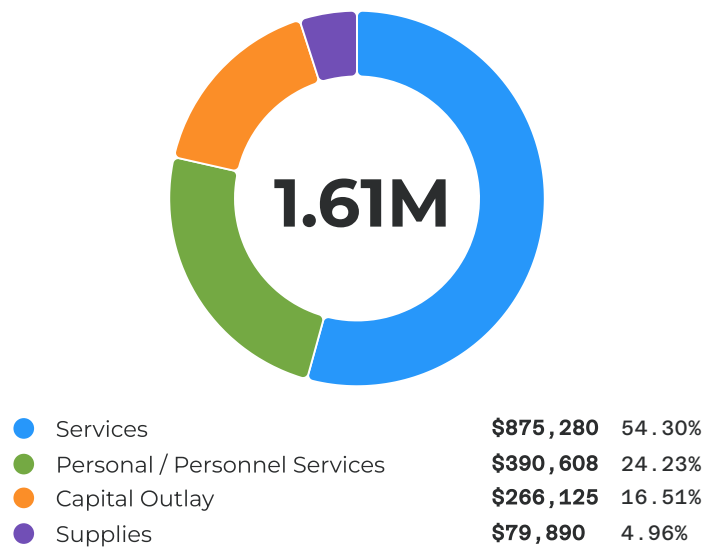
## Expenditures by Department

### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Public Works	\$1,040,837	\$929,681	\$1,184,540	\$1,611,903	36.08%
<b>Total Expenditures</b>	<b>\$1,040,837</b>	<b>\$929,681</b>	<b>\$1,184,540</b>	<b>\$1,611,903</b>	<b>36.08%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$232,653	\$227,730	\$320,160	\$390,608	22.00%
Services	\$668,434	\$614,600	\$696,675	\$875,280	25.64%
Supplies	\$41,452	\$51,431	\$74,705	\$79,890	6.94%
Capital Outlay	\$98,298	\$35,920	\$93,000	\$266,125	186.16%
<b>Total Expenditures</b>	<b>\$1,040,837</b>	<b>\$929,681</b>	<b>\$1,184,540</b>	<b>\$1,611,903</b>	<b>36.08%</b>

## Expenditures by Object

### Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Wages	\$162,078	\$164,828	\$225,161	\$279,716	24.23%
Overtime	\$3,955	\$4,313	\$5,500	\$5,500	0.00%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Payroll Taxes	\$13,574	\$12,285	\$17,832	\$22,044	23.62%
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	\$8,338	24.21%
Retirement Expense	\$16,322	\$14,221	\$21,909	\$29,443	34.39%
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%
Computer Website Services	\$480	-	-	-	-
Operating Supplies	\$4,869	\$3,409	\$8,000	\$8,000	0.00%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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%
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%
<b>Total Expenditures</b>	<b>\$1,040,837</b>	<b>\$929,681</b>	<b>\$1,184,540</b>	<b>\$1,611,903</b>	<b>36.08%</b>

# Court

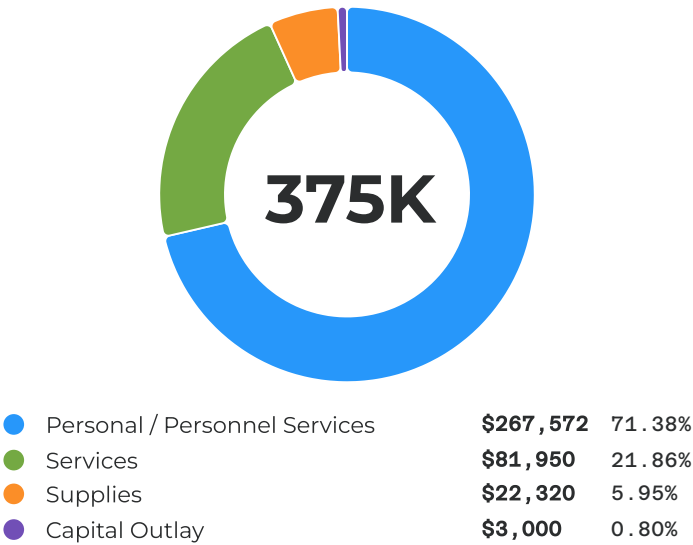
## Expenditures by Department

### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Court	\$414,210	\$301,613	\$337,043	\$374,842	11.21%
<b>Total Expenditures</b>	<b>\$414,210</b>	<b>\$301,613</b>	<b>\$337,043</b>	<b>\$374,842</b>	<b>11.21%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$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%
<b>Total Expenditures</b>	<b>\$414,210</b>	<b>\$301,613</b>	<b>\$337,043</b>	<b>\$374,842</b>	<b>11.21%</b>



# Expenditures by Object

## Expenditures by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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%
<b>Total Expenditures</b>	<b>\$414,210</b>	<b>\$301,613</b>	<b>\$337,043</b>	<b>\$374,842</b>	<b>11.21%</b>

# Water & Sewer

## Comprehensive Fund Summary

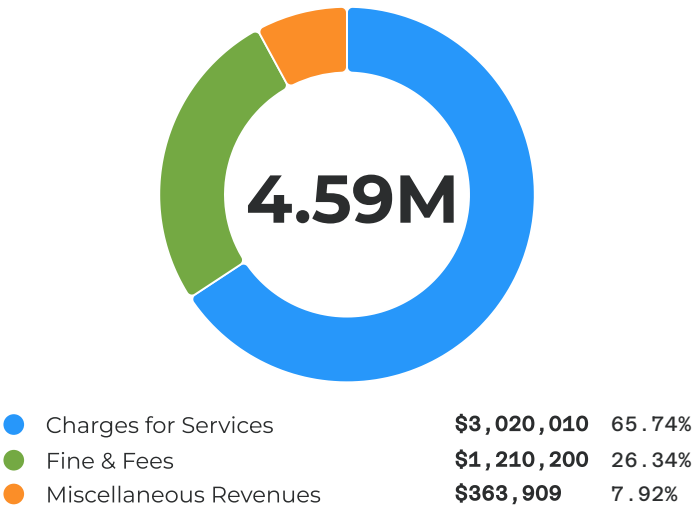
### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Taxes	\$19,172	-	-	-	-
Fine & Fees	\$29,343	\$762,289	\$1,204,700	\$1,210,200	0.46%
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	\$363,909	31.28%
<b>Total Revenues</b>	<b>\$4,405,466</b>	<b>\$3,762,213</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>
<b>Expenditures</b>					
Personal / Personnel Services	\$503,906	\$543,570	\$667,266	\$757,810	13.57%
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	\$1,753,299	-5.54%
Capital Outlay	-	\$3,589	\$23,000	\$34,125	48.37%
<b>Total Expenditures</b>	<b>\$3,912,683</b>	<b>\$3,821,162</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$492,783</b>	<b>-\$58,949</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Taxes	\$19,172	-	-	-	-
Fine & Fees	\$29,343	\$762,289	\$1,204,700	\$1,210,200	0.46%
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	\$363,909	31.28%
<b>Total Revenues</b>	<b>\$4,405,466</b>	<b>\$3,762,213</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% 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	\$1,170,000	0.00%
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	\$281,909	43.69%
<b>Total Revenues</b>	<b>\$4,405,466</b>	<b>\$3,762,213</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>

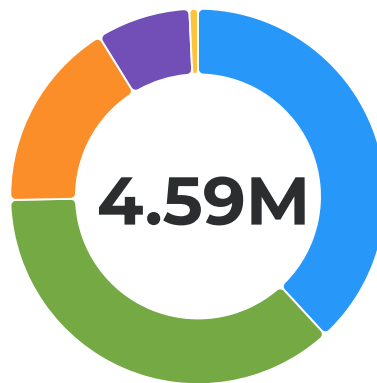
## Expenditures by Fund

### Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Water & Sewer	\$3,912,683	\$3,821,162	\$4,286,753	\$4,594,119	7.17%
<b>Total Expenditures</b>	<b>\$3,912,683</b>	<b>\$3,821,162</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>

## Expenditures by Object Summary

### FY26 Expenditures by Object Summary



Other Operations	\$1,753,299	38.16%
Services	\$1,678,545	36.54%
Personal / Personnel Services	\$757,810	16.50%
Supplies	\$370,340	8.06%
Capital Outlay	\$34,125	0.74%

### Expenditures by Object Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Personal / Personnel Services	\$503,906	\$543,570	\$667,266	\$757,810	13.57%
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	\$1,753,299	-5.54%
Capital Outlay	-	\$3,589	\$23,000	\$34,125	48.37%
<b>Total Expenditures</b>	<b>\$3,912,683</b>	<b>\$3,821,162</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>

## Expenditures by Object

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Wages		\$363,755	\$391,325	\$468,671	\$537,653	14.72%

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (%) Change)
Overtime		\$3,369	\$4,333	\$5,500	\$5,500	0.00%
Payroll Taxes		\$25,760	\$27,254	\$36,646	\$41,965	14.51%
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	\$13,318	22.27%
Retirement Expense		\$36,593	\$38,852	\$51,208	\$66,705	30.26%
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%

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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%
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	\$1,170,000	0.00%
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%
<b>Total Expenditures</b>		<b>\$3,912,683</b>	<b>\$3,821,162</b>	<b>\$4,286,753</b>	<b>\$4,594,119</b>	<b>7.17%</b>

# MEDC

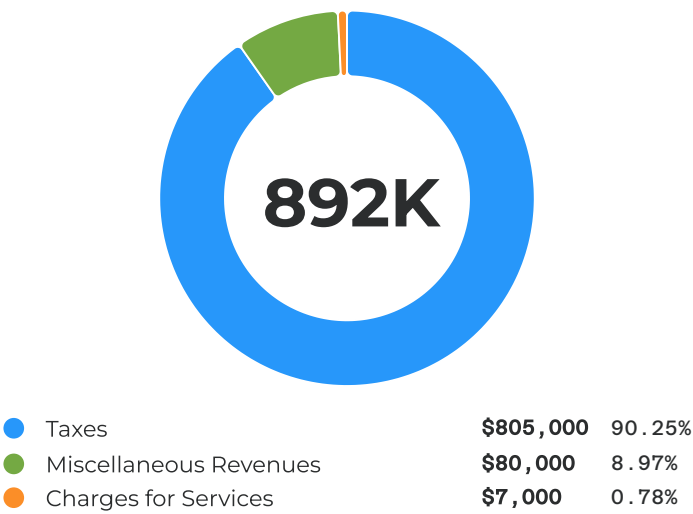
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
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%
<b>Total Revenues</b>	<b>\$1,321,615</b>	<b>\$1,539,489</b>	<b>\$952,000</b>	<b>\$892,000</b>	<b>-6.30%</b>
<b>Expenditures</b>					
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	-
<b>Total Expenditures</b>	<b>\$564,540</b>	<b>\$824,425</b>	<b>\$931,118</b>	<b>\$891,824</b>	<b>-4.22%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$757,075</b>	<b>\$715,064</b>	<b>\$20,882</b>	<b>\$176</b>	<b>-99.16%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Taxes	\$1,228,543	\$1,425,203	\$865,000	\$805,000	-6.94%

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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%
<b>Total Revenues</b>	<b>\$1,321,615</b>	<b>\$1,539,489</b>	<b>\$952,000</b>	<b>\$892,000</b>	<b>-6.30%</b>

Revenues by Object

Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% 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%
<b>Total Revenues</b>	<b>\$1,321,615</b>	<b>\$1,539,489</b>	<b>\$952,000</b>	<b>\$892,000</b>	<b>-6.30%</b>

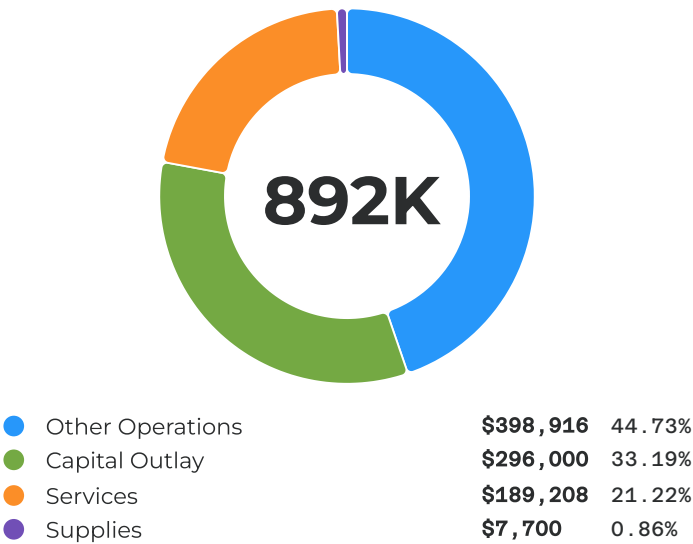
Expenditures by Fund

Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
MEDC	\$564,540	\$824,425	\$931,118	\$891,824	-4.22%
<b>Total Expenditures</b>	<b>\$564,540</b>	<b>\$824,425</b>	<b>\$931,118</b>	<b>\$891,824</b>	<b>-4.22%</b>

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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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	-
<b>Total Expenditures</b>	<b>\$564,540</b>	<b>\$824,425</b>	<b>\$931,118</b>	<b>\$891,824</b>	<b>-4.22%</b>

## Expenditures by Object

## Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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%
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	-
<b>Total Expenditures</b>		<b>\$564,540</b>	<b>\$824,425</b>	<b>\$931,118</b>	<b>\$891,824</b>	<b>-4.22%</b>

# CCPD - Crime Control & Prevention District

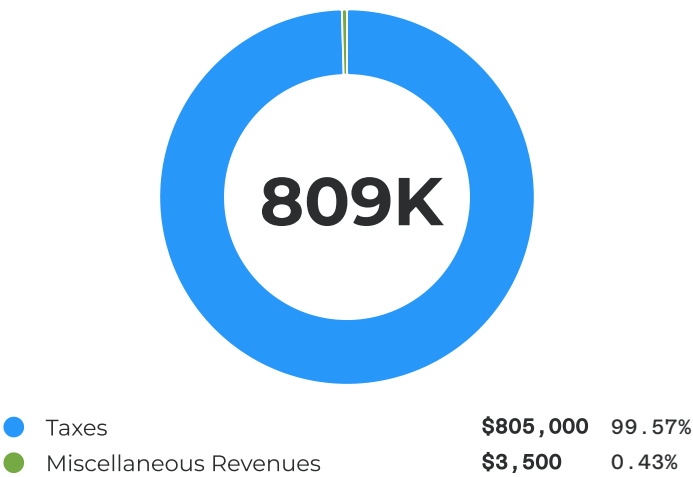
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Taxes	-	-	-	\$805,000	-
Miscellaneous Revenues	-	-	-	\$3,500	-
<b>Total Revenues</b>	-	-	-	<b>\$808,500</b>	-
<b>Expenditures</b>					
Services	-	-	-	\$215,600	-
Supplies	-	-	-	\$317,107	-
Capital Outlay	-	-	-	\$273,045	-
<b>Total Expenditures</b>	-	-	-	<b>\$805,752</b>	-
<b>Total Revenues Less Expenditures</b>	-	-	-	<b>\$2,748</b>	-

### 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Taxes	-	-	-	\$805,000	-
Miscellaneous Revenues	-	-	-	\$3,500	-
<b>Total Revenues</b>	-	-	-	<b>\$808,500</b>	-

## Expenditures by Fund

### Expenditures by Fund

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
CCPD - Crime Control & Prevention District	-	-	-	\$805,752	-
<b>Total Expenditures</b>	-	-	-	<b>\$805,752</b>	-

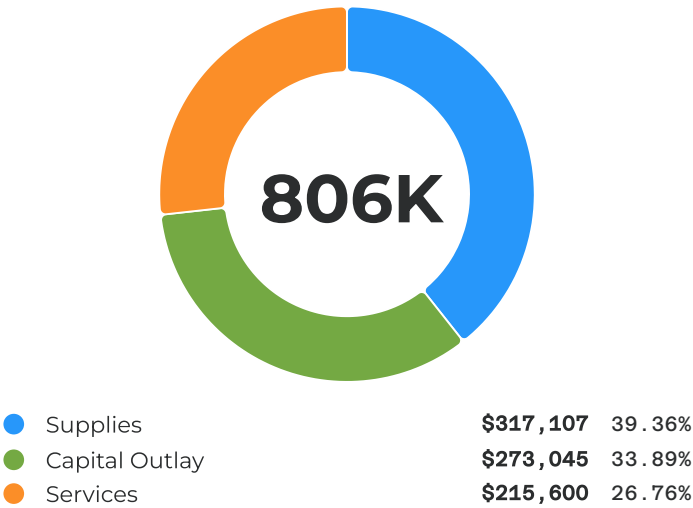
## Expenditures by Department

### Expenditures by Department

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
CCPD	-	-	-	\$805,752	-
<b>Total Expenditures</b>	-	-	-	<b>\$805,752</b>	-

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Services	-	-	-	\$215,600	-
Supplies	-	-	-	\$317,107	-
Capital Outlay	-	-	-	\$273,045	-
<b>Total Expenditures</b>	-	-	-	<b>\$805,752</b>	-

# Expenditures by Object

## Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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	-
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	-
null (52345, 83132)		-	-	-	\$310,327	-
<b>Total Expenditures</b>		-	-	-	<b>\$805,752</b>	-

# Debt Service

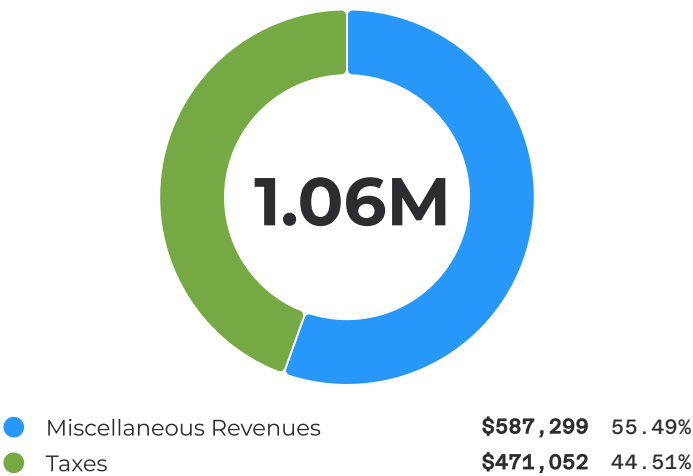
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
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	-	-	-
<b>Total Revenues</b>	<b>\$900,409</b>	<b>\$4,496,283</b>	<b>\$1,167,749</b>	<b>\$1,058,351</b>	<b>-9.37%</b>
<b>Expenditures</b>					
Other Operations	-	\$3,500,000	-	-	-
Debt Service	\$956,439	\$990,804	\$1,159,601	\$1,057,897	-8.77%
<b>Total Expenditures</b>	<b>\$956,439</b>	<b>\$4,490,804</b>	<b>\$1,159,601</b>	<b>\$1,057,897</b>	<b>-8.77%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$56,030</b>	<b>\$5,479</b>	<b>\$8,148</b>	<b>\$454</b>	<b>-94.43%</b>

## 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
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	-	-	-

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Total Revenues</b>	<b>\$900,409</b>	<b>\$4,496,283</b>	<b>\$1,167,749</b>	<b>\$1,058,351</b>	<b>-9.37%</b>

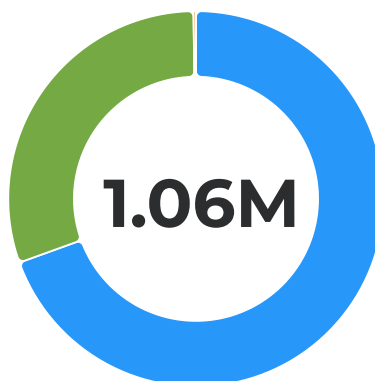
## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% 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	-	-	-
<b>Total Revenues</b>	<b>\$900,409</b>	<b>\$4,496,283</b>	<b>\$1,167,749</b>	<b>\$1,058,351</b>	<b>-9.37%</b>

## Expenditures by Object

### FY26 Expenditures by Object



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

**Expenditures by Object**

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% 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%
<b>Total Expenditures</b>		<b>\$956,439</b>	<b>\$4,490,804</b>	<b>\$1,159,601</b>	<b>\$1,057,897</b>	<b>-8.77%</b>

# Montgomery PID

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Taxes	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
<b>Total Revenues</b>	<b>\$40,807</b>	<b>\$46,594</b>	<b>\$46,595</b>	<b>\$59,976</b>	<b>28.72%</b>
<b>Expenditures</b>					
Other Operations	\$40,582	\$45,994	\$45,995	\$59,376	29.09%
<b>Total Expenditures</b>	<b>\$40,582</b>	<b>\$45,994</b>	<b>\$45,995</b>	<b>\$59,376</b>	<b>29.09%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$225</b>	<b>\$600</b>	<b>\$600</b>	<b>\$600</b>	<b>0.00%</b>

## Revenues by Revenue Source

### Revenues by Revenue Source

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Taxes	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
<b>Total Revenues</b>	<b>\$40,807</b>	<b>\$46,594</b>	<b>\$46,595</b>	<b>\$59,976</b>	<b>28.72%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
PID Tax Revenue	\$40,807	\$46,594	\$46,595	\$59,976	28.72%
<b>Total Revenues</b>	<b>\$40,807</b>	<b>\$46,594</b>	<b>\$46,595</b>	<b>\$59,976</b>	<b>28.72%</b>

## Expenditures by Object

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
PID Property Tax Reimb		\$40,582	\$45,994	\$45,995	\$59,376	29.09%
<b>Total Expenditures</b>		<b>\$40,582</b>	<b>\$45,994</b>	<b>\$45,995</b>	<b>\$59,376</b>	<b>29.09%</b>



# Court Security

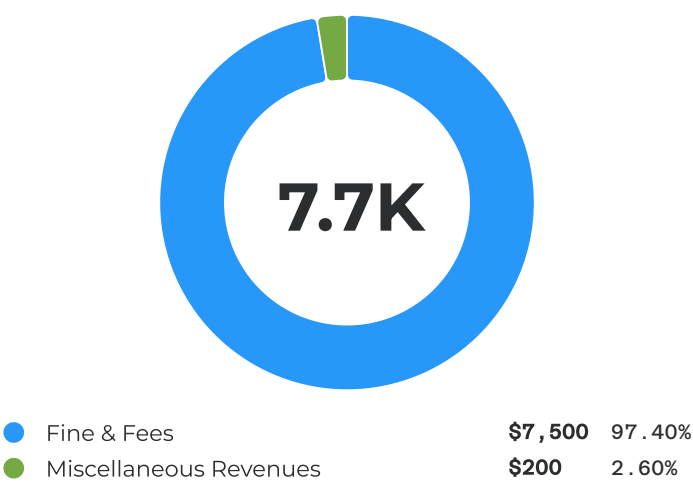
## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Fine & Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Miscellaneous Revenues	\$5	\$8	\$5	\$200	3,900.00%
<b>Total Revenues</b>	<b>\$397</b>	<b>\$7,659</b>	<b>\$7,405</b>	<b>\$7,700</b>	<b>3.98%</b>
<b>Expenditures</b>					
Services	\$600	\$300	\$2,300	\$1,700	-26.09%
Capital Outlay	-	-	-	\$6,000	-
<b>Total Expenditures</b>	<b>\$600</b>	<b>\$300</b>	<b>\$2,300</b>	<b>\$7,700</b>	<b>234.78%</b>
<b>Total Revenues Less Expenditures</b>	<b>-\$203</b>	<b>\$7,359</b>	<b>\$5,105</b>	<b>-</b>	<b>-100.00%</b>

### 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 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Fine & Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Miscellaneous Revenues	\$5	\$8	\$5	\$200	3,900.00%
<b>Total Revenues</b>	<b>\$397</b>	<b>\$7,659</b>	<b>\$7,405</b>	<b>\$7,700</b>	<b>3.98%</b>

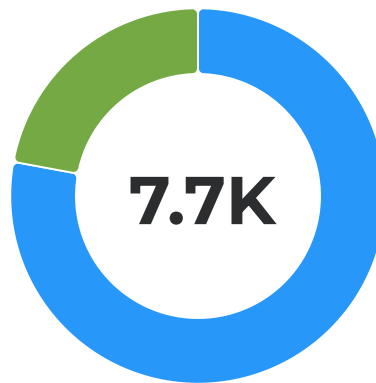
## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Court Security Fees	\$392	\$7,651	\$7,400	\$7,500	1.35%
Interest Income	\$5	\$8	\$5	\$200	3,900.00%
<b>Total Revenues</b>	<b>\$397</b>	<b>\$7,659</b>	<b>\$7,405</b>	<b>\$7,700</b>	<b>3.98%</b>

## Expenditures by Object

### FY26 Expenditures by Object



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

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Security Services		\$600	\$300	\$2,300	\$1,700	-26.09%
Building Security Equip		-	-	-	\$6,000	-
<b>Total Expenditures</b>		<b>\$600</b>	<b>\$300</b>	<b>\$2,300</b>	<b>\$7,700</b>	<b>234.78%</b>

# Child Safety

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Fine & Fees	-	\$125	\$100	\$100	0.00%
Miscellaneous Revenues	-	-	\$1	\$2	100.00%
<b>Total Revenues</b>	-	<b>\$125</b>	<b>\$101</b>	<b>\$102</b>	<b>0.99%</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	-	-	-	-	-
<b>Total Revenues Less Expenditures</b>	-	<b>\$125</b>	<b>\$101</b>	<b>\$102</b>	<b>0.99%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MC-Child Safety Fees	-	\$125	\$100	\$100	0.00%
Interest Income	-	-	\$1	\$2	100.00%
<b>Total Revenues</b>	-	<b>\$125</b>	<b>\$101</b>	<b>\$102</b>	<b>0.99%</b>

# Truancy Prevention

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Fine & Fees	-	\$7,610	\$7,000	\$7,000	0.00%
Miscellaneous Revenues	-	-	\$5	\$100	1,900.00%
<b>Total Revenues</b>	-	<b>\$7,610</b>	<b>\$7,005</b>	<b>\$7,100</b>	<b>1.36%</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	-	-	-	-	-
<b>Total Revenues Less Expenditures</b>	-	<b>\$7,610</b>	<b>\$7,005</b>	<b>\$7,100</b>	<b>1.36%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MC-Truancy Prevention Fees	-	\$7,610	\$7,000	\$7,000	0.00%
Interest Income	-	-	\$5	\$100	1,900.00%
<b>Total Revenues</b>	-	<b>\$7,610</b>	<b>\$7,005</b>	<b>\$7,100</b>	<b>1.36%</b>

# Jury - Local

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Fine & Fees	-	-	\$125	\$125	0.00%
Miscellaneous Revenues	-	-	\$1	\$1	0.00%
<b>Total Revenues</b>	-	-	<b>\$126</b>	<b>\$126</b>	<b>0.00%</b>
<b>Expenditures</b>					
<b>Total Expenditures</b>	-	-	-	-	-
<b>Total Revenues Less Expenditures</b>	-	-	<b>\$126</b>	<b>\$126</b>	<b>0.00%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
MC-Jury Fees	-	-	\$125	\$125	0.00%
Interest Income	-	-	\$1	\$1	0.00%
<b>Total Revenues</b>	-	-	<b>\$126</b>	<b>\$126</b>	<b>0.00%</b>

# Court Technology

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Fine & Fees	\$535	\$6,449	\$6,050	\$6,050	0.00%
Miscellaneous Revenues	\$55	\$72	\$40	\$300	650.00%
<b>Total Revenues</b>	<b>\$590</b>	<b>\$6,522</b>	<b>\$6,090</b>	<b>\$6,350</b>	<b>4.27%</b>
<b>Expenditures</b>					
Services	-	\$952	\$1,000	\$6,000	500.00%
<b>Total Expenditures</b>	<b>-</b>	<b>\$952</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>500.00%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$590</b>	<b>\$5,570</b>	<b>\$5,090</b>	<b>\$350</b>	<b>-93.12%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% 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%
<b>Total Revenues</b>	<b>\$590</b>	<b>\$6,522</b>	<b>\$6,090</b>	<b>\$6,350</b>	<b>4.27%</b>

## Expenditures by Object

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Computer Technology		-	\$952	\$1,000	\$6,000	500.00%
<b>Total Expenditures</b>		<b>-</b>	<b>\$952</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>500.00%</b>

# Hotel Occupancy

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Taxes	\$3,538	\$3,318	\$3,500	\$3,500	0.00%
Miscellaneous Revenues	\$41	\$68	\$40	\$300	650.00%
<b>Total Revenues</b>	<b>\$3,579</b>	<b>\$3,386</b>	<b>\$3,540</b>	<b>\$3,800</b>	<b>7.34%</b>
<b>Expenditures</b>					
Supplies	\$8	\$176	-	-	-
Other Operations	-	-	\$3,500	\$3,500	0.00%
<b>Total Expenditures</b>	<b>\$8</b>	<b>\$176</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>0.00%</b>
<b>Total Revenues Less Expenditures</b>	<b>\$3,571</b>	<b>\$3,210</b>	<b>\$40</b>	<b>\$300</b>	<b>650.00%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% 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%
<b>Total Revenues</b>	<b>\$3,579</b>	<b>\$3,386</b>	<b>\$3,540</b>	<b>\$3,800</b>	<b>7.34%</b>

## Expenditures by Object

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Misc Expenses		\$8	\$176	-	-	-
Tourism		-	-	\$3,500	\$3,500	0.00%
<b>Total Expenditures</b>		<b>\$8</b>	<b>\$176</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>0.00%</b>

# Shop w/a Cop

## Comprehensive Fund Summary

### Comprehensive Fund Summary

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
<b>Revenues</b>					
Miscellaneous Revenues	-	-	\$4,010	\$4,060	1.25%
<b>Total Revenues</b>	-	-	<b>\$4,010</b>	<b>\$4,060</b>	<b>1.25%</b>
<b>Expenditures</b>					
Other Operations	-	-	\$4,000	\$4,000	0.00%
<b>Total Expenditures</b>	-	-	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>
<b>Total Revenues Less Expenditures</b>	-	-	<b>\$10</b>	<b>\$60</b>	<b>500.00%</b>

## Revenues by Object

### Revenues by Object

Category	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Budgeted (% Change)
Interest Income	-	-	\$10	\$60	500.00%
Shop with a Cop	-	-	\$4,000	\$4,000	0.00%
<b>Total Revenues</b>	-	-	<b>\$4,010</b>	<b>\$4,060</b>	<b>1.25%</b>

## Expenditures by Object

### Expenditures by Object

Category	Account ID	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Adopted	FY 2026 FY26 Proposed 8.5.25	FY 2025 Adopted vs. FY 2026 Proposed (% Change)
Shop w/a Cop		-	-	\$4,000	\$4,000	0.00%
<b>Total Expenditures</b>		-	-	<b>\$4,000</b>	<b>\$4,000</b>	<b>0.00%</b>



Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Consider, Adopt and Set by Ordinance the 2025 Ad Valorem Tax Rate for Maintenance and Operations, **\$0.3258/\$100.**

**Recommendation**

Adopt the 2025 Ad Valorem Tax Rate for Maintenance and Operations of \$0.3258/\$100.

**Discussion**

The Ad Valorem Tax Rate is required to be adopted in two components. The first component is for Maintenance and Operations.

**Approved By**

City Administrator	Brent Walker	Date: 9/5/2025
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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Consider, Adopt and Set by Ordinance the 2025 Ad Valorem Tax Rate for Debt Service, \$0.0742/\$100.

**Recommendation**

Adopt the 2025 Ad Valorem Tax Rate for Debt Service of \$0.0742/\$100.

**Discussion**

The Ad Valorem Tax Rate is required to be adopted in two components. The second component is for Debt Service.

**Approved By**

City Administrator	Brent Walker	Date: 9/5/2025
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Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Maryann Carl

**Subject**

Consideration and possible action on an Ordinance of the City Council of the City of Montgomery, Texas, setting the ad valorem tax rate of the City of Montgomery, for the year 2025 at a rate of \$.4000 per one hundred dollars (\$100) valuation on all taxable property within the corporate limits of the City of Montgomery as of January 1, 2025 specifying separate components of such rate for operations and maintenance and for debt service; levying an ad valorem tax for the year 2025 providing for due and delinquent dates together with penalties and interest; providing for collection and ordaining other related matters.

**Recommendation**

Adopt and Set by Ordinance the 2025 Ad Valorem Tax Rate of \$.4000/\$100 using the legally required wording below:

I move that the property tax rate be increased by the adoption of a tax rate of \$.4000/\$100, which is effectively a 9.20 percent increase in the tax rate.

The vote is required to be a record vote by each council member individually.

**Discussion**

The Ad Valorem Tax Rate for 2025 of \$.0400 includes \$.3258 for Maintenance and Operations and \$.0742 for Debt Service. It must be noted by law that this rate exceeds the No-New-Revenue-Tax Rate and this year's tax levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. This item must be approved with a record vote with at least 60% of the City Council voting in favor of the adoption of the tax rate.

**Approved By**

City Administrator	Brent Walker	Date: 9/5/2025
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**ORDINANCE NO. 2025-XX**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MONTGOMERY, TEXAS, SETTING THE AD VALOREM TAX RATE OF THE CITY OF MONTGOMERY, FOR THE YEAR 2025 AT A RATE OF \$0.4000 PER ONE HUNDRED DOLLARS (\$100) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MONTGOMERY AS OF JANUARY 1, 2025 SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; LEVYING AN AD VALOREM TAX FOR THE YEAR 2025 PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS.**

**WHEREAS**, the appraisal roll of the City of Montgomery, Texas (the City) for 2025 has been prepared and certified by the Central Appraisal District and submitted to the City's tax assessor/collector; and

**WHEREAS**, the City's tax assessor/collector has submitted the appraisal roll for the City showing \$626,755,037 total appraised, assessed and taxable value of all property and the total taxable value of new property to the City; and

**WHEREAS**, following notice and hearing in accordance with applicable legal requirements and based upon said appraisal roll, the City Council has determined a tax rate to be levied for 2025 sufficient to provide the tax revenues required by the City.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MONTGOMERY, TEXAS:**

Section 1. That an ad valorem tax rate of \$0.4000 per one hundred dollars (\$100.00) assessed valuation is hereby adopted for the 2025 calendar year, such rate consisting of the following specified components:

- a) For maintenance and operations, \$0.3258 per one hundred dollars (\$100.00) assessed valuation.
- b) For debt service, \$0.0742 per one hundred dollars (\$100.00) assessed valuation.

Section 2. That an ad valorem tax for the 2025 calendar year in the amount established by the rate herein above provided is hereby levied and assessed on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Montgomery, Texas and not otherwise exempt under the Constitution and laws of the State of Texas.

Section 3. That all taxes levied by virtue of this ordinance shall be due and payable no later than the 31<sup>st</sup> day of January 2026, and if then not paid, shall be subject to penalties and interest in the manner provided by law.

Section 4. That the Montgomery County tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Montgomery, Texas, employing the above tax rate.

Section 5. That all ordinances and parts of ordinances in conflict with this Ordinance be and the same are hereby repealed to the extent of said conflict.

Section 6. That this ordinance shall take effect immediately of and from the date of adoption.

***THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.***

***THE TAX RATE WILL EFFECTIVELY BE RAISED BY 12.46 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.90.***

Those Members Present Were:

Those Members Voting For:

Those Members Voting Against:

Those Members Present, but Not Voting:

Those Members Absent:

PASSED AND ADOPTED this 15<sup>th</sup> Day of September 2025

\_\_\_\_\_  
Sara Countryman, Mayor

ATTEST:

\_\_\_\_\_  
Ruby Beaven, City Secretary

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Ruby Beaven

**Subject**

Consideration and possible action on adopting the recommended Evergreen Solutions new open range pay scale.

**Recommendation**

Staff recommend adopting the new open range pay scale.

**Discussion**

Evergreen Solutions' recommended open-range pay scale offers numerous benefits, including increased flexibility in compensation management, improved employee motivation through transparent and equitable pay structures, and enhanced ability to attract and retain top talent by aligning pay with market trends. This approach also facilitates organizational agility, allowing adjustments to compensation based on performance and market conditions, ultimately fostering a more engaged and satisfied workforce while supporting long-term strategic goals.

**Approved By**

City Administrator	Brent Walker	Date: 09/03/2025
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**City Council Adopted New Pay Scale 09/15/2025****Effective 10/01/2025**

Grade	Minimum	Midpoint	Maximum	Range Spread	Midpoint Progression
101	\$ 31,200.00	\$ 39,000.00	\$ 46,800.00	50.0%	-
102	\$ 34,320.00	\$ 42,900.00	\$ 51,480.00	50.0%	10.0%
103	\$ 37,752.00	\$ 47,190.00	\$ 56,628.00	50.0%	10.0%
104	\$ 41,527.20	\$ 51,909.00	\$ 62,290.80	50.0%	10.0%
105	\$ 45,679.92	\$ 57,099.90	\$ 68,519.88	50.0%	10.0%
106	\$ 50,247.91	\$ 62,809.89	\$ 75,371.87	50.0%	10.0%
107	\$ 55,272.70	\$ 69,090.88	\$ 82,909.05	50.0%	10.0%
108	\$ 60,799.97	\$ 75,999.97	\$ 91,199.96	50.0%	10.0%
109	\$ 66,879.97	\$ 83,599.96	\$100,319.96	50.0%	10.0%
110	\$ 73,567.97	\$ 91,959.96	\$110,351.95	50.0%	10.0%
111	\$ 80,924.76	\$101,155.96	\$121,387.15	50.0%	10.0%
112	\$ 89,017.24	\$111,271.55	\$133,525.86	50.0%	10.0%
113	\$ 99,699.31	\$124,624.14	\$149,548.97	50.0%	12.0%
114	\$111,663.23	\$139,579.03	\$167,494.84	50.0%	12.0%
115	\$125,062.81	\$156,328.52	\$187,594.22	50.0%	12.0%

Montgomery City Council  
**AGENDA REPORT**

<b>Meeting Date:</b> September 15, 2025	<b>Budgeted Amount:</b> N/A
<b>Department:</b> Administration	<b>Prepared By:</b> Ruby Beaven

**Subject**

Consideration and possible action on adopting an Ordinance regarding the City of Montgomery's Texas Municipal Retirement System benefits authorizing: (1) An increase to the employee contribution rate; (2) Non-retroactive repeating colas, for retirees and their beneficiaries under TMRS ACT §853.404(f) and (f-1); (3) Annually accruing updated service credits and transfer updated service credits; and (4) Removal of the statutory maximum contribution rate limit.

**Recommendation**

Staff recommend adopting the TMRS Ordinance, as presented.

**Discussion**

TMRS provided the attached ordinance that includes adopting the 8% employee contribution rate and removal of the Stat Max, both effective October 1, 2025. It also includes the readoption of 50% Updated Service Credit with transfers (repeating) and the adoption of a 50% non-retroactive COLA (repeating). The USC and COLA adoptions are effective January 1, 2026.

**Approved By**

City Administrator	Brent Walker	Date: 09/04/2025
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August 13, 2025

Ruby L. Beaven  
City Secretary  
City of Montgomery  
101 Old Plantersville Rd  
Montgomery, TX 77316-4416

Dear Ms. Beaven:

We are pleased to enclose a model ordinance for your city to adopt:

**8% Employee Contribution Rate  
Removal of the Statutory Maximum Contribution Rate Limit  
Effective October 1, 2025  
&  
50% Updated Service Credit with Transfers  
50% non-retroactive Cost of Living Adjustment Increase to Annuitants  
Both Annually Repeating  
Both Effective January 1, 2026**

When the ordinance becomes effective, the city must begin deducting the new contribution rate from each employee's gross monthly compensation.

By statute, when a city currently offers Updated Service Credits (USC) on an annually repeating basis, the city must readopt this annually repeating provision. This readoption is necessary because there is a new USC cost associated with the new provisions. Therefore, the enclosed ordinance includes the city's readoption of this benefit.

Additionally, by adopting this ordinance, your city agrees to fully fund the cost of the pension benefits included in the city's plan.

As reflected in the Plan Change Study you previously received, the city's contribution rate will be **12.16%** for the remainder of 2025. Beginning January 1, 2026, the city's contribution rate will remain at **12.16%**.

Please make sure the ordinance is adopted and signed **on or after September 1, 2025**, otherwise TMRS will not be able to accept it. When the ordinance is adopted, please send a copy to City Services at [cityservices@tmrs.com](mailto:cityservices@tmrs.com).

If you have any questions about the model ordinance or anything else, please call me at 512-225-3742.

Sincerely,

Colin Davidson  
Director of City and Member Services

## 2026 Rates • Montgomery

July 16, 2025

Plan Provisions	Current	Option 1	Option 2
Employee Contribution Rate	7%	8%	8%
City Matching Ratio	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	50% (Repeating)	50% (Repeating)	50% (Repeating)
Transfer USC *	Yes	Yes	Yes
COLA	50% (Repeating)	50% (Repeating)	50% (Repeating)
Retroactive COLA	Yes	Yes	No
Retirement Eligibility	20 years	20 years	20 years
Vesting	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2026	2026	2026
Normal Cost Rate	9.54%	11.04%	10.84%
Prior Service Rate	<u>0.69%</u>	<u>1.25%</u>	<u>1.13%</u>
Retirement Rate	<b>10.23%</b>	<b>12.29%</b>	<b>11.97%</b>
Supplemental Death Rate	<u>0.19%</u>	<u>0.19%</u>	<u>0.19%</u>
Total Contribution Rate	<b>10.42%</b>	<b>12.48%</b>	<b>12.16%</b>
Unfunded Actuarial Liability	\$223,303	\$427,982	\$383,612
Funded Ratio	94.6%	90.1%	91.0%
Benefit Increase Amortization Period	20 years	20 years	20 years
Stat Max	13.50%	N/A	N/A
Retirement Rate Exceeds Stat Max	No	Yes	Yes

\* As of the December 31, 2024 valuation date, there were 11 employees with service in other TMRS cities eligible for transfer USC.

## ORDINANCE 2025-XX

**AN ORDINANCE REGARDING THE CITY OF MONTGOMERY'S TEXAS MUNICIPAL RETIREMENT SYSTEM BENEFITS AUTHORIZING: (1) AN INCREASE TO THE EMPLOYEE CONTRIBUTION RATE; (2) NON-RETROACTIVE REPEATING COLAS, FOR RETIREES AND THEIR BENEFICIARIES UNDER TMRS ACT §853.404(f) and (f-1); (3) ANNUALLY ACCRUING UPDATED SERVICE CREDITS AND TRANSFER UPDATED SERVICE CREDITS; AND (4) REMOVAL OF THE STATUTORY MAXIMUM CONTRIBUTION RATE LIMIT.**

**Whereas**, the City of Montgomery, Texas (the "City"), elected to participate in the Texas Municipal Retirement System (the "System" or "TMRS") pursuant to Subtitle G of Title 8, Texas Government Code, as amended (which subtitle is referred to as the "TMRS Act"); and

**Whereas**, each person who is or becomes an employee of the City on or after the effective date of the City's participation in the System in a position that normally requires services of 1,000 hours or more per year ("Employee") shall be a member of the System ("Member") as a condition of their employment; and

**Whereas**, House Bill 3161, 89<sup>th</sup> Texas Legislature, R.S., 2025, amended TMRS Act §855.401(a) to read that each municipality participating in the System shall designate the rate of Member contributions for Employees and shall elect a rate of five, six, seven, or – effective September 1, 2025 – eight percent of the Employees' compensation; and

**Whereas**, House Bill 2464, 88<sup>th</sup> Texas Legislature, R.S., 2023 ("HB 2464"), added Subsections 853.404(f) and (f-1) to the TMRS Act and authorized cities participating in the System to provide certain retirees and their beneficiaries with an annually accruing ("repeating") annuity increase (also known as a cost of living adjustment, or "COLA") based on the change in the Consumer Price Index for All Urban Consumers for the one-year period that ends 12 months before the January 1 effective date of the applicable COLA (a "non-retroactive repeating COLA"); and

**Whereas**, TMRS Act §853.404(f) and (f-1) allow participating cities to elect to provide non-retroactive repeating COLAs under certain circumstances, as further described by this Ordinance, by adopting an ordinance to be effective January 1 of 2024, 2025 or 2026, in accordance with TMRS Act §854.203 and §853.404; and

**Whereas**, TMRS Act §853.404(f-1) provides the non-retroactive repeating COLA option applies only to a participating city that, as of January 1, 2023, either (1) has not passed an annually repeating COLA ordinance under TMRS Act §853.404(c) or had previously passed a repeating COLA ordinance and then, before January 1, 2023, passed an ordinance rescinding such repeating COLA, or (2) does provide an annually repeating COLA under §853.404(c) and elects to provide a non-retroactive repeating COLA under §853.404(f) for purposes of maintaining or increasing the percentage amount of the COLA; and

**Whereas**, the City Council acknowledges that the City meets the above-described criteria under §853.404(f-1) and is eligible to elect a non-retroactive repeating COLA under §853.404(f) and that such election must occur before January 1, 2026, and after that date future benefit changes approved by the City may require reversion to a retroactive repeating COLA; and

**Whereas**, the City Council finds that it is in the public interest to: (1) increase the Employee contribution rate contributed to TMRS, (2) adopt annually accruing non-retroactive COLAs for retirees and their beneficiaries under TMRS Act §853.404(f) and (f-1); (3) in accordance with TMRS Act §853.404 and §854.203(h), reauthorize annually accruing Updated Service Credits and transfer Updated Service

Credits; and (4) authorize actuarially determined city contribution rate payments and remove the statutory maximum contribution rate ("StatMax") limit; now:

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MONTGOMERY, TEXAS:**

**Section 1. Increased Employee Contribution Rate.**

(a) The rate of Employee contributions to be made by the City to the System shall be **8%** of the compensation of Employees who are Members, in accordance with TMRS Act §855.401. The City shall submit a monthly payroll report and deposit the amounts deducted from Employees' compensation to the System in accordance with TMRS Act §855.402.

(b) The increased Employee contribution rate under this Section shall be effective on the first day of the month of October, 2025.

**Section 2. Adoption of Non-Retroactive Repeating COLAs.**

(a) On the terms and conditions set out in TMRS Act §854.203 and §853.404, the City authorizes and provides for payment of the increases described by this Section to the annuities paid to retired City employees and beneficiaries of deceased City retirees (such increases also called COLAs). An annuity increased under this Section replaces any annuity or increased annuity previously granted to the same person.

(b) The amount of the annuity increase under this Section is computed in accordance with TMRS Act §853.404(f) as the sum of the prior service and current service annuities, as increased in subsequent years under TMRS Act §854.203 or TMRS Act §853.404(c), of the person on whose service the annuities are based on the effective date of the annuity increase, multiplied by **50%** of the percentage change in the Consumer Price Index for All Urban Consumers during the 12-month period ending in December of the year that is 13 months before the effective date of the increase under this Section.

(c) An increase in an annuity that was reduced because of an option selection is reducible in the same proportion and in the same manner that the original annuity was reduced.

(d) If a computation under this Section does not result in an increase in the amount of an annuity, the amount of the annuity will not be changed under this Section.

(e) In accordance with TMRS Act §853.404(f-1)(2), an increase under this Section only applies with respect to an annuity payable to a TMRS member, or their beneficiary(ies), which annuity is based on the service of a TMRS member who retired, or who is deemed to have retired under TMRS Act §854.003, not later than the last day of December of the year that is 13 months before the effective date of the increase under this Section.

(f) The amount of an increase under this Section is an obligation of this City and of its account in the benefit accumulation fund of the System (the "City's BAF").

(g) The initial increase in annuities authorized by this Section shall be effective on January 1 immediately following the year in which this Ordinance is approved, subject to receipt by the System prior to such January 1 and approval by the Board of Trustees of the System ("Board"). Pursuant to TMRS Act §853.404, an increase in retirement annuities shall be made on January 1 of each subsequent year, provided that, as to such subsequent year, the actuary for the System has made the determination set

forth in TMRS Act §853.404(d), until this Ordinance ceases to be in effect as provided in TMRS Act §853.404(e).

### **Section 3. Authorization of Annually Accruing Updated Service Credits and Transfer Updated Service Credits.**

(a) As authorized by TMRS Act §854.203(h) and §853.404, and on the terms and conditions set out in TMRS Act §§853.401 through 853.404, the City authorizes each Member of the System who on the first day of January of the calendar year immediately preceding the January 1 on which the Updated Service Credits will take effect (i) has current service credit or prior service credit in the System by reason of service to the City, (ii) has at least 36 months of credited service with the System, and (iii) is a TMRS-contributing Employee of the City, to receive "Updated Service Credit," as that term is defined and calculated in accordance with TMRS Act §853.402.

(b) The City authorizes and provides that each Employee who (i) is eligible for Updated Service Credits under Subsection (a) above, and (ii) who has unforfeited prior service credit and/or current service credit with another System-participating municipality or municipalities by reason of previous employment, shall be credited with Updated Service Credits pursuant to, calculated in accordance with, and subject to adjustment as set forth in TMRS Act §853.601 (also known as "Transfer USC"), both as to the initial grant and all future grants under this Ordinance.

(c) The Updated Service Credit authorized and provided under this Ordinance shall be **50%** of the "base Updated Service Credit" of the TMRS Member calculated as provided in TMRS Act §853.402.

(d) Each Updated Service Credit authorized and provided by this Ordinance shall replace any Updated Service Credit, prior service credit, special prior service credit, or antecedent service credit previously authorized for part of the same service.

(e) The initial Updated Service Credit authorized by this Section shall be effective on January 1 immediately following the year in which this Ordinance is approved, subject to receipt by the System prior to such January 1 and approval by the System's Board. Pursuant to TMRS Act §853.404, the authorization and grant of Updated Service Credits in this Section shall be effective on January 1 of each subsequent year, using the same percentage of the "base Updated Service Credit" stated in Subsection (c) in computing Updated Service Credits for each future year, provided that, as to such subsequent year, the actuary for the System has made the determination set forth in TMRS Act §853.404(d), until this Ordinance ceases to be in effect as provided in TMRS Act §853.404(e).

### **Section 4. Removal of Maximum Contribution Rate Limit.**

(a) Pursuant to TMRS Act §855.407, the City elects to make normal service and prior service contributions to the City's BAF at the combined rate of the total compensation paid to its Employees who are System Members as the System's actuary annually determines is necessary to fund all obligations chargeable to the City's BAF, within the amortization period determined as applicable to the City under the TMRS Act and regardless of other TMRS Act provisions limiting the combined rate of City contributions.

(b) The removal of the maximum contribution rate limit under this Section shall be effective on the first day of the month of October, 2025.

**PASSED AND APPROVED** this the 15<sup>th</sup> day of September, 2025.

**CITY OF MONTGOMERY, TEXAS**

\_\_\_\_\_  
Sara Countryman, Mayor

**ATTEST:**

\_\_\_\_\_  
Ruby Beaven, City Secretary

DRAFT