CITY COUNCIL SPECIAL MEETING

Monday, August 24, 2026 – 6:00 PM

109 North Kaufman Street, Mount Vernon, Texas 75457

Our mission: to provide effective and fiscally responsible municipal services in a manner which promotes our high standard of community life.

Vision Statement Mount Vernon is a caring community committed to excellence and quality of life, aspiring to be the community of choice for ourselves, our children, and future generations – beautiful, clean, vibrant, and safe. We will strive to preserve our heritage, our friendly hometown atmosphere, and celebrate the diversity of all our citizens.

AGENDA

Call to Order
The Mayor will determine that a quorum of Councilpersons is present and Call the meeting to order.

Consent Agenda
Items on the Consent Agenda may be approved by a single action of the Council, with such approval applicable to all items appearing on the Consent Agenda. A Council Member may request any item to be removed from the Consent Agenda and considered as a separate item.
Items 2-5 were originally presented for consideration in the regular meeting on August 10, 2026. Appropriate first and second motions were duly made and recorded; however, no vote was taken on these items. Accordingly, all items may be considered and approved collectively by a single action of the Council.

1. Regular Meeting Minutes - August 10, 2026

2. Consider Request for Re-Plat of Property located at 811 Miller Street, Mount Vernon, Texas, 0.465 Ac., Gabriel Keith Survey, A-261, City of Mount Vernon, Texas

3. Consider Contract for Municipal Judge

4. Consider suggested ordinance amendments; Ordinance Number 2026-03, regarding officers appointed by Council, in order to make day-to-day operations more efficient. This amendment does not create any entitlements or take away from any existing roles.

5. Consider suggested ordinance amendments; Ordinance Number 2026-04, regarding defining and clarifying the role of the City Administrator. This role has been a job held in the city for at least 20 years, this ordinance serves to memorialize and codify those roles.

Citizen Participation
The Texas Open Meetings Act prohibits the Council from responding to any comments other than to refer the matter to a future agenda, to an existing policy, or to make a statement of factual information. Claims against the City Council, or employees, as well as individual personnel appeals are not appropriate for citizens' forum.

Items to be Considered

6. In accordance with Texas Tax Code, submission of the No-New Revenue and Voter-Approval Tax Rates

7. Proposed Tax Rate - The Council must take action on the proposed tax rate in order to move forward with the 2026-2027 budget process.

Discussion Items and Mayor/Council/City Administrator Reports

8. Discuss Proposed FY 2026-2027 Budget Items

Presiding Officer to Adjourn the City Council Meeting

Notes to the Agenda

The Council reserves the right to retire into executive session under Sections 551.071/551.074 – of the Texas Open Meetings Act concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act.

Persons with disabilities who plan to attend this meeting and who may need assistance should contact the City Secretary at 903-537-2252 two working days prior to the meeting so that appropriate arrangements can be made.

The City of Mount Vernon regular meeting is the second Monday of each month at 6:00 pm in Council Chambers. Any individual desiring official action from the Council should submit a request to the office of the City Administrator not later than fifteen (15) days prior to the Council meeting.

CERTIFICATION

I do hereby certify that this Public Meeting Notice was posted at the front entrance of City Hall located at 109 North Kaufman Street, Mount Vernon, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on:

Date_________________ Time_________

Angie Pike,

City Secretary

CITY COUNCIL REGULAR MEETING

Monday, August 10, 2026 – 6:00 PM

109 North Kaufman Street, Mount Vernon, Texas 75457

Our mission: to provide effective and fiscally responsible municipal services in a manner which promotes our high standard of community life.

Vision Statement Mount Vernon is a caring community committed to excellence and quality of life, aspiring to be the community of choice for ourselves, our children, and future generations – beautiful, clean, vibrant, and safe. We will strive to preserve our heritage, our friendly hometown atmosphere, and celebrate the diversity of all our citizens.

MINUTES

Call to Order
Mayor Ostertag called the meeting to order at 6:00 pm

Present: Mayor Greg Ostertag, Mayor Pro-Tem Mark Huddleston, Council Members Rebecca Bailey, Mary Keys, Martin Carrascosa, Sally Eng

Invocation and Pledges

Invocation led by Member Keys

Consent Agenda

1. Regular Meeting Minutes - June 08, 2026

2. Called Meeting Minutes - July 06, 2026

3. April Financial Report

   Motion made to approve the Consent Agenda as presented by Member Huddleston, seconded by Member Carrascosa
   All in favor, none opposed

Report on Items of Community Interest
The City Council will have an opportunity to address items of community interest.

Citizen Participation (3 minutes)

Jack Brooks, Republican Party Chair for Franklin County invited everyone to attend a program on August 25, 2026 regarding the Islamic movement at the Franklin County Airport.

Items to be Considered

4. Consider Request for Re-Plat of Property located at 811 Miller Street, Mount Vernon, Texas, 0.465 Ac., Gabriel Keith Survey, A-261, City of Mount Vernon, Texas

   City Administrator introduced Elliott Lester, who explained that the request is to split the existing lot into two equal sized lots.

   Motion to approve the re-plat request by Member Huddleston, seconded by Member Keys

5. In accordance with Texas Tax Code, attached are the No-New-Revenue and Voter Approval Tax Rates an calculations

   City Administrator explained that the calculations as presented in the agenda are incorrect. The Voter Approval Rate as presented in the agenda is 0.581186. The correct rate is 0.58102. The error was discovered after the agenda was published. The rates will be presented to Council again in the next meeting.

6. Consider Contract for Municipal Judge

   Mayor introduced Stacy Sears, who gave a short history of his background in law enforcement and his connections with the community.

   Motion to approve the contract as presented by Member Bailey, seconded by Member Carrascosa

7. Consider suggested ordinance amendments; Ordinance Number 2026-03, regarding officers appointed by Council, in order to make day-to-day operations more efficient. This amendment does not create any entitlements or take away from any existing roles.

   City Administrator explained that this item removes the City Secretary as being appointed by the City Council and places the position under the direction of the City Administrator.

   Motion to approve Ordinance 2026-03, as presented by Member Huddleston, seconded by Member Keys

8. Consider suggested ordinance amendments; Ordinance Number 2026-04, regarding defining and clarifying the role of the City Administrator. This role has been a job held in the city for at least 20 years, this ordinance serves to memorialize and codify those roles.

   City Administrator explained that this ordinance simply codifies the practice that the City has had in place for at least twenty years. The position has however never been formally adopted by Council.

   Motion to approve Ordinance 2026-04 as presented by Member Keys, seconded by Member Carrascosa

Discussion Items and Mayor/Council/City Administrator Reports

9. Little Creek Park Update

   City Administrator gave a timeline of the grant application, explaining that the Council approved the Texas Parks & Wildlife submission in 2024. The timeline for the grant is October 01, 2025 through September 30, 2028. The grant was awarded in September 2025. At that time the City was encouraged to apply for Phase Two funding by TPWD. Phase Two was not awarded. The design for Phase One has now begun and will take approximately four to six months. The City has also been encouraged to apply again for Phase Two funding from Texas Parks & Wildlife again in the next funding cycle.

Presiding Officer to Adjourn the City Council Meeting

Motion to adjourn at 6:21 pm by Member Huddleston, seconded by Member Keys

Approved:	**Attest:**
______________________	______________________
Greg Ostertag, Mayor	**Angie Pike, City Secretary**

[redacted]

A TEXAS TREASURE
Mount Vernon
1910

RE-PLAT APPLICATION

Property Owner: Elliott Lester

Mailing Address: 2177 FM 115 Mt.Vernon, TX 75457

Home #: ____________________ **Cell #:** [redacted]

Location of Property: 811 miller street, mt.vernon, TX 75457

Currently Zoned: ______________________________

Property Owner: I understand that submittal of an incomplete, incorrect or false information is grounds for invalidation of the application. I understand that the City may not approve my application or may set conditions on approval.

Elliott Lester
Property Owner Signature

6/22/26
Date

RE-PLAT
APPLICATION CHECKLIST

The application and all attachments must be in City Hall 30 business days before the Council meeting or it will be on the next month's agenda. The submittal information shall be provided to the City Council. It is important that the property owner attend the meeting.

SUBMITTAL REQUIREMENTS

☐ Application Form
  Completed and signed by property owner

☐ Application Fee - $250.00 (non-refundable)
  Check should be made payable to the City of Mount Vernon

☐ Location Map
  Indicate by highlighting the subject parcel and adjacent streets

☐ Site plan drawn to scale, based on the deed or survey, showing all existing and proposed structures dimensioned from the structure to the property line and required setbacks.

☐ Provide a copy of the deed or survey of the property.

☐ Applicant must describe in detail the re-plating being requested.

____

____

____

____

____

If you have any further questions, comments or concerns please do not hesitate to call City Hall at 903.537.2252. We will be glad to assist you in any way we can during this process.

City of Mount Vernon
109 N. Kaufman * P.O. Box 597 * Mount Vernon, TX 75457 * 903 537 2252 * FAX 903 537 2634
www.comvtx.com

CITY OF MOUNT VERNON

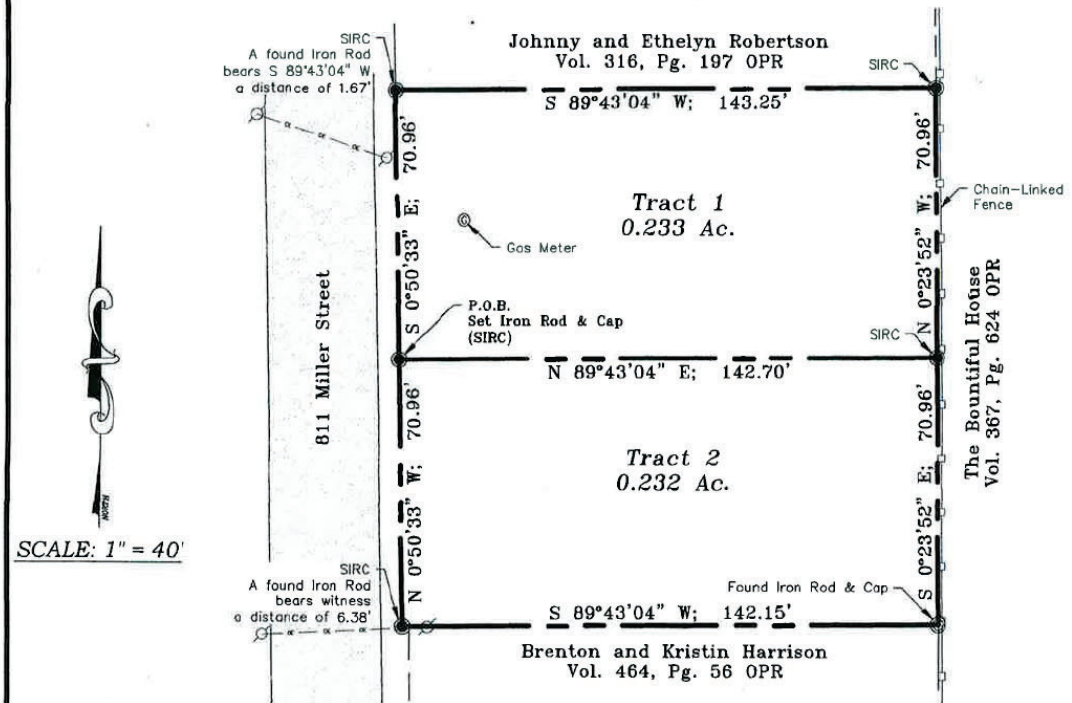
REC#: 00368412   6/22/2026   3:38 PM
OPER: 1   TERM: 001
REF#: 3079

TRAN: 420.0000   ZONING FEES
811 MILLER - REPLAT
ZONING FEES   250.00CR

TENDERED: 250.00   CHECK
APPLIED: 250.00-

CHANGE: 0.00

Partition Survey – 811 Miller St., Mount Vernon, Texas
0.465 Ac., Gabriel Keith Survey, A-261, City of Mount Vernon, Texas



Physical Address:
811 Miller St., Mount Vernon, TX 75457

Field Notes:
Tract 1 – 0.233 Acres
Gabriel Keith Survey, A-261
Franklin County, Texas

All of that certain lot, tract, or parcel of land situated in the Gabriel Keith Survey, A-261, Franklin County, Texas, being the North half of that parcel described in Deed from the City of Mount Vernon to Elliot Lester, dated May 18, 2022, and recorded in Volume 429, Page 818, of the Official Public Records, Franklin County, Texas (OPR), and being more particularly described as follows:

BEGINNING at an Iron Rod and Cap (Cypress Surveying) set on the East Right-of-Way of Millar Street for the Southwest corner of Tract 1 and the Northwest corner of Tract 2 described herein;
THENCE N 89°43'04" E, along the shared boundary of said Tract 1 and 2, a distance of 142.70 feet an Iron Rod and Cap (Cypress Surveying) set for the Southeast corner of said Tract 1 and the Northeast corner of said Tract 2, the same being a point on the West boundary of a parcel described in Deed to The Bountiful House, dated March 18, 2019, and recorded in Volume 267, Page 624 OPR;
THENCE N 0°23'52" W, generally along a fence line, the West boundary of said Bountiful House Parcel, and the East boundary of said Tract 1, a distance of 70.96 feet to an Iron Rod and Cap (Cypress Surveying) set for the Northeast corner of said Tract 1 and the Southeast corner of a tract described in Deed to Johnny Don and Ethelyn Robertson, dated May 29, 2015, and recorded in Volume 316, Page 197, OPR;
THENCE S 89°43'04" W, along the South boundary of said Robertson Parcel and the North boundary of said Tract 1, a distance of 143.25 feet to an Iron Rod and Cap (Cypress Surveying) set on the West Right-of-Way of said Miller Street for the Northwest corner of said Tract 1, and the Southwest corner of said Robertson Tract;
THENCE S 0°50'33" E, along the West Right-of-Way of said Miller Street and the West boundary of said Tract 1, a distance of 70.96 feet to the POINT OF BEGINNING, containing 0.233 acres more or less.

Field Notes:
Tract 2 – 0.232 Acres
Gabriel Keith Survey, A-261
Franklin County, Texas

All of that certain lot, tract, or parcel of land situated in the Gabriel Keith Survey, A-261, Franklin County, Texas, being the South half of that parcel described in Deed from the City of Mount Vernon to Elliot Lester, dated May 18, 2022, and recorded in Volume 429, Page 818, of the Official Public Records, Franklin County, Texas (OPR), and being more particularly described as follows:

BEGINNING at an Iron Rod and Cap (Cypress Surveying) set on the East Right-of-Way of Miller Street for the Southwest corner of Tract 1 described herein and the Northwest corner of Tract 2;
THENCE N 89°43'04" E, along the shared boundary of said Tract 1 and 2, a distance of 142.70 feet an Iron Rod and Cap (Cypress Surveying) set for the Southeast corner of said Tract 1 and the Northeast corner of said Tract 2, the same being a point on the West boundary of a parcel described in Deed to The Bountiful House, dated March 18, 2019, and recorded in Volume 267, Page 624 OPR;
THENCE S 0°23'52" E, generally along a fence line, the West boundary of said Bountiful House Parcel, and the East boundary of said Tract 2, a distance of 70.96 feet to an Iron Rod and Cap (Blair) found for the Southeast corner of said Tract 2, and the Northeast corner of a tract described in Deed to Brenton Bowen and Kristin Cheyenne Decker Harrison, dated June 11, 2024, and recorded in Volume 464, Page 56, OPR;
THENCE S 89°43'04" W, along the North boundary of said Harrison Parcel and the South boundary of said Tract 2, a distance of 142.15 feet to an Iron Rod and Cap (Cypress Surveying) set on the West Right-of-Way of said Miller Street for the Southwest corner of said Tract 2 and the Southwest corner of said Harrison Tract;
THENCE N 0°50'33" W, along the West Right-of-Way of said Miller Street and the West boundary of said Tract 2, a distance of 70.96 feet to the POINT OF BEGINNING, containing 0.232 acres more or less.

Surveyors Notes:

1. The Bearings on this survey are based on NAD 83, Texas State Plane Coordinates, North Central Zone and GPS Observation.
2. This survey is based on Deed from the City of Mount Vernon to Elliot Lester, dated May 18, 2022, and recorded in Volume 429, Page 818, of the Official Public Records, Franklin County, Texas.
3. The field survey on which this survey is based was completed on June 18th, 2026.
4. This survey does not constitute a title search by this surveyor.

Certification:

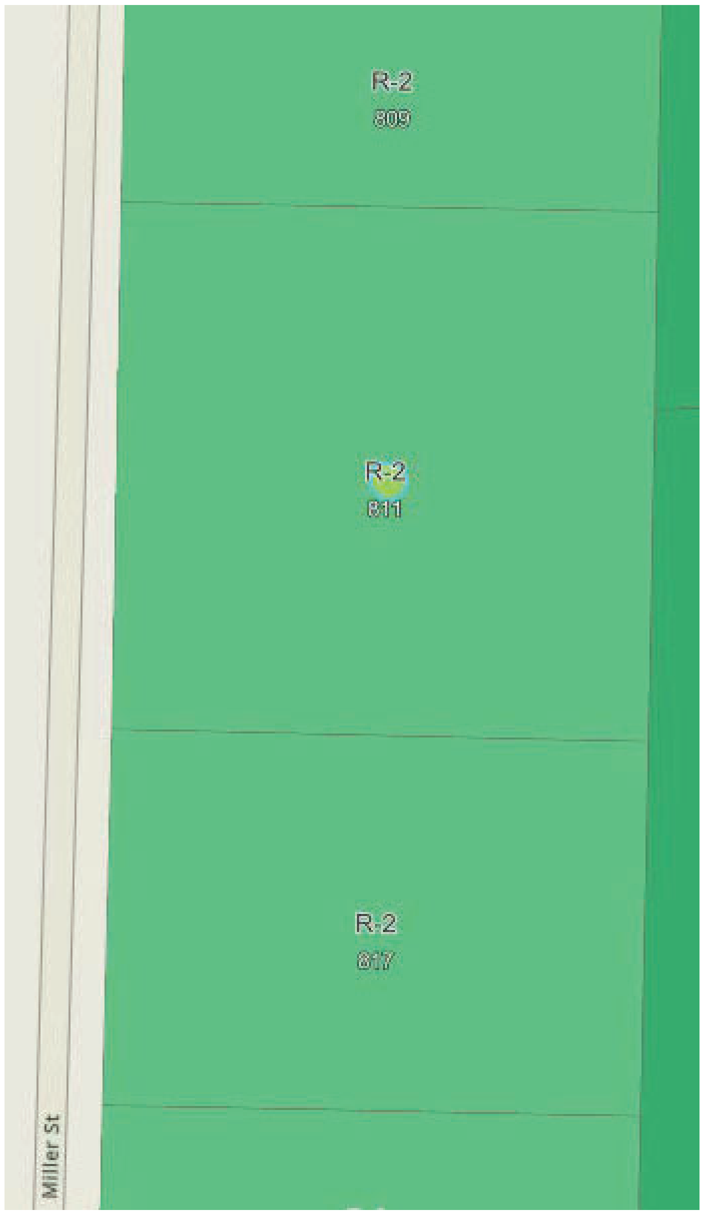
I, James A. Kalmon, a Registered Professional Land Surveyor in the state of Texas, do hereby certify that this plat is a correct and accurate representation of a field survey conducted by me or under my direct supervision and there are no visible or apparent encroachments or protrusions, except as shown.

STATE OF TEXAS
REGISTERED
JAMES A. KALMON
6799
PROFESSIONAL
LAND SURVEYOR

06-22-2026
Date

James A. Kalmon RPLS 6799 for and on behalf of
Cypress Surveying, LLC, Firm Reg. #10194858

Partition Survey 0.465 Ac., Gabriel Keith Survye, A-261 Elliot Lester 2177 FM 115 Mount Vernon, TX 75457	Cypress Surveying, LLC. 100 Houston St. South Mt. Vernon, TX 75457 (903) 537-9240 O • (972)444-0776 C info@cypress-surveying.com	REV. DATE: SCALE: 1" = 40' DATE: 06/19/2026 CLIENT: LESTER PROJECT: 811MILLER DFT: GRL


R-2
809
R-2
811
R-2
817
Miller St

Low-Density Residential (R-2) District

A. INTENT

The R-2 Low-Density Residential District is designed to permit low density residential development, both attached and detached. Character dimensions encourage four to six sites per acre for single-family homes and large lots for duplexes, garden homes, and townhomes.

B. PRINCIPAL PERMITTED USES

i. Dwellings, attached live/work
ii. Dwellings, single-family detached
iii. Dwellings, garden home
iv. Church, rectory, or other places of worship
v. Public parks & recreational use
vi. School, K-12, public/private

C. CONDITIONAL USES

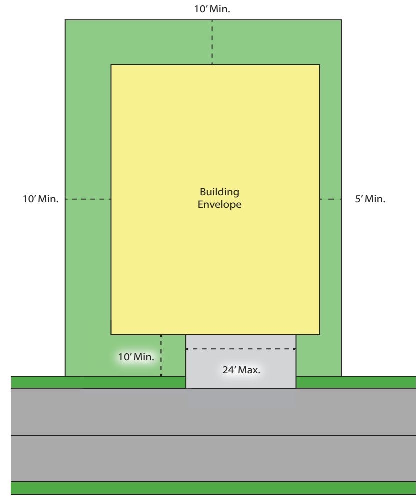
i. Dwellings, townhome
ii. Dwellings, duplex

2-4

Low-Density Residential (R-2) District

E. DEVELOPMENT STANDARDS

Lot Size	
Minimum lot area:	
Single-family	5,000 sqft
Townhome	1,600 sqft
Duplex	10,000 sqft
Minimum lot width:	
Single-family	60 ft
Townhome	22 ft
Duplex	60 ft
Minimum lot road frontage:	
Single-family	35 ft
Townhome	22 ft
Duplex	35 ft
Setbacks	
Minimum front yard setback:	
Single-family	10 ft
Townhome	20 ft
Duplex	25 ft
Minimum rear yard setback:	
Single-family	10 ft
Townhome	10 ft
Duplex	10 ft
Minimum side yard setback:	
Single-family	5 - 10 ft
Townhome	0*, 10 ft
Duplex	5 - 10 ft
Maximum building height:	30 ft
Max. driveway width:	
Single-family	24 ft
Townhome	20 ft
Duplex	24 ft
Building Area	
Max. Building Area	5,000 sqft
Max. Lot Coverage	50%



I Purpose & Introduction
II Zoning Districts
III Use Standards
IV Site Standards
V Sign Regulations
VI Definitions
VII Administration & Enforcement
VIII Changes & Amendments

PROFESSIONAL SERVICES AGREEMENT

THIS PROFESSIONAL SERVICES AGREEMENT (this **'Agreement")** is entered into as of October 01, 2026, by and between the **City of Mount Vernon, Texas** a municipal corporation (the **City')** and **Stacy Sears,** an independent contractor to serve as Municipal Court Judge (the **"Judge").** The City and Judge may each be referred to herein individually as a "party" and collectively as the "Parties."

RECITALS:

WHEREAS, in accordance with the Mount Vernon Code of Ordinances the office of Judge of the municipal court shall be filled by appointment by the city council; and,

WHEREAS, the City desires to appoint and engage the services of **Stacy Sears** as the Judge to preside over the Mount Vernon Municipal Court; and,

WHEREAS, the Judge has the requisite expertise to provide such services.

NOW THEREFORE, in consideration of the covenants, representation, warranties and mutual agreements herein contained, and other good and valuable consideration, the receipt and sufficiency of which are acknowledged the Parties hereby agree as follows:

I. **Services.** The City agrees to engage the Judge as an independent appointed professional contractor not an employee of the City to serve as the Judge. The Judge agrees to preside over the municipal court dockets which shall include plea or arraignment dockets, non-jury dockets, jury dockets and enforcement dockets as well as such other special dockets as may be scheduled from time to time by the City. As an appointed official, the Judge agrees to perform the service required in the position of Judge and is not limited to a number of hours per week to perform such services. In furtherance of the Services, the Judge shall counsel and advise the City regarding opportunities to improve services, as appropriate, and engage in mitigation of inaccurate information. The Judge shall also assist the Municipal Court Clerk in the development and maintenance of the court records. The City reserves the right to appoint an associate judge or temporary replacement, as necessary.

2. **Docket Schedule.** The Judge shall establish the times and days for the court dockets and retains full authority to change the same from time to time. The Judge shall perform the services required herein at the dockets so established and to which they may be scheduled. If the Judge is unavailable to complete these services, it shall be the duty of the Judge to seek an alternative method of fulfilling these duties first through any other City-appointed Judge or any other Judge with jurisdiction to perform these duties on behalf of the City.

3. **Magistrate/Arraignment/Warrant Duties.** The Judge shall perform magistrate, arraignment and warrant duties related *to* individuals held in any City holding facility and as otherwise required at other facilities. Such duties shall be performed on an as-needed basis but in all cases these duties shall be completed as described below. The City shall contact the Presiding Judge scheduled for magistrate/arraignment/warrant duties between 8:00 am and 6:00 pm and advise the scheduled Judge of the need for such services. After hours emergency magistrate arraignment and warrant duties may be requested on a limited, emergency basis at the request of the on-call Mount Vernon PD supervisor. Should the services outlined in this section be required the Presiding Judge shall complete such services in a timely manner within the constraints required by the law. If the Judge is unavailable to complete these services, it shall be the duty of the Judge to seek an alternative method of fulfilling his or her duties.

4. **Administration.** The Judge shall administer the court's operation including coordination of his/her with the schedules of Associate Judges at any day of court for which he/she is not personally presiding, or where they cannot serve as Judge for any case(s) for other reasons, such as conflict of interest. The Judge shall consult with City employees concerning the court operation and arrange for special court settings as necessitated by circumstances. Such special court settings shall only be for dire and unforeseen circumstances and only when a set docket date cannot otherwise be utilized and/or such duties cannot be performed by the Presiding or Associate Municipal Judge who from time to time may be appointed by the City Council.

   Efficiency of Court. The Judge shall consult and cooperate with the Associate Judges, City Administrator or their designee, the City's prosecutor, and municipal court clerk as to operational methods and procedures and on efforts to improve the operations of the Municipal Court all with the goal of promoting speedy and efficient justice within the Mount Vernon Municipal Court system.

5. **No Supervisory Capacity.** The Judge acknowledges that the clerk of the Municipal Court is supervised by the *City* as City administrative employees and that the City Prosecutor serves at the will of City Council. The Presiding Judge does not serve in a supervisory role as to any of these or other employees of the City except with regard to judicial procedures of the court. However, he/she shall consult with the appropriate department head or City Administrator concerning needed improvements or problems that come to his/her attention through his/her service as Judge of the Mount Vernon Municipal Court.

6. **Term; Termination.** This Agreement shall commence on the 1st day of October, 2026, and terminate in two (2) years. This Agreement may be renewed or extended by a written agreement signed by both Parties. Either Party may terminate this Agreement with or without cause at any time.

7. **Compensation and Terms.** As consideration for the performance of the Services, the City shall compensate the Judge as follows:
   a. $1,500.00 per month flat fee for all services, payable monthly upon receipt to the City of a written invoice for work performed.
   b. Payments shall be made within 30 days after receipt of written invoice for work performed.

8. **Independent Contractor.** This Agreement does not constitute a hiring by either Party. It is the intention of the Parties that the Judge shall have an independent contractor status and not be an employee for any purposes.

9. **Training.** The Judge must complete the minimum number of hours of instruction annually in the performance of the duties of a Municipal Court Judge as required by the laws of the State of Texas and any applicable rule or statute. The Judge shall ensure that copies of records documenting such training shall be kept on file with the City at all times.

10. **Conflicts.** The Presiding Judge shall refrain from any activity or employment that might place him/her in a position of conflict of interest with his/her duties for the City.

11. **Notices.** Any notice required to be given pursuant to the terms and provisions of this Agreement shall be in writing and shall be mailed by certified or registered mail addressed as set forth below or at such other address as may be specified by written notice:

City:	City of Mount Vernon 109 N Kaufman St. Mount Vernon TX 75457	Judge:	Stacy Sears

12. **Integration, Modification, Partial Invalidity and Counterparts.** This Agreement contains the entire agreement between the Parties relating to the subject matter hereof. If any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable the remaining provisions shall nevertheless continue in full force and effect without being impaired or invalidated in any way. All prior agreements and all prior negotiations are superseded by this Agreement. This Agreement may not be modified except by a written document signed by an authorized person on behalf of each Party. This Agreement may be executed in one or more counterparts (including counterparts delivered by facsimile or other electronic means), each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same instrument.

13. **Governing Law.** This Agreement shall be governed by and construed under the laws of the State of Texas (not including the choice of law rules thereof) and all litigation arising out of this Agreement shall be resolved by the state or federal courts sitting in Franklin County, Texas, and each Party hereby irrevocably submits to the jurisdiction of any such court.

IN WITNESS WHEREOF, the Parties hereto have executed this Agreement, this _______ day of _____ -_______, 20____.

City of Mount Vernon

Mayor ____________________ Greg Ostertag, Mayor

Attest: _______________________ Angie Pike, City Secretary

Presiding Judge___________________ Stacy Sears, Presiding Judge

State of Texas, §
County of Franklin §

Before me, __________________, the undersigned notary public, on this day personally appeared _______________

and ________________, known to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that she executed that instrument for the purposes and consideration therein expressed.

Given under my hand and seal of office this ____ day of ______________, 20___.

____
Notary Public in and for the State of Texas
My Commission Expires: ________________

ORDINANCE No. 2026-03

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, TEXAS, AMENDING CHAPTER 2, ARTICLE 21 OF THE CODE OF ORDINANCES RELATED TO APPOINTED OFFICERS; PROVIDING A SEVERABILITY CLAUSE; REPEALING CLAUSE; AND EFFECTIVE DATE

WHEREAS, the City Council has the responsibility of overseeing or delegating the appointment of all staff who are employed by the City;

WHEREAS, the City Council of the City of Mount Vernon, Texas has determined that the following section of the current Code of Ordinances should be amended.

NOW THEREFORE, THE CODE OF ORDINANCES FOR THE CITY OF MOUNT VERNON, TEXAS IS AMENDED AS FOLLOWS:

Section 1. AMENDMENTS:
The findings set forth below are incorporated into the body of this Ordinance; with deletions struck through and additions in red italics:

CHAPTER 2; SECTION 21 – Appointive Officers
The appointive officers of the city shall be ~~a city secretary, who may be an employee of the city at the time of appointment, and which officer shall also be ex officio clerk of the municipal court;~~ *a municipal judge; a city administrator;* a city attorney; a chief of police, and such other officers as the city council may deem necessary; and may prescribe the duties and compensation of such officers.

Section 2. ADDENDUM:
All items affected by this amendment shall be renumbered accordingly, to accommodate additions or deletions listed above.

Section 3. SEVERABILITY CLAUSE:
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 4. REPEALING CLAUSE:
Any provision of any prior ordinance of the City whether codified or uncodified, which are in conflict with any provisions of the Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncodified, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 5: EFFECTIVE DATE:
This Ordinance shall become effective immediately upon its passage.

PASSED ADOPTED AND APPROVED this the 24th day of August, 2026

Greg Ostertag, Mayor

Attest:

____

Angie Pike, City Secretary

ORDINANCE No. 2026-04

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, TEXAS, AMENDING CHAPTER 16, ARTICLE 2, OF THE CODE OF ORDINANCES ADDING AN OFFICE OF CITY ADMINISTRATR; PROVIDING A SEVERABILITY CLAUSE; REPEALING CLAUSE; AND EFFECTIVE DATE

WHEREAS, the City is the authority responsible for the management of all staff employed or contracted by the City of Mount Vernon; and

WHEREAS, in order to ensure a more efficient and timely management of all personnel, the office of the City Administrator is hereby created.

NOW THEREFORE, THE CODE OF ORDINANCES FOR THE CITY OF MOUNT VERNON, TEXAS IS AMENDED AS FOLLOWS:

Section 1. AMENDMENTS:
The findings set forth below are incorporated into the body of this Ordinance;

CHAPTER 16; SECTION 2 –
The office of city administrator is hereby established.

§ 16.02.001. Appointment and tenure.
The city administrator shall be appointed for an indefinite period of time and shall be subject to discharge at the will of the council. Appointment and removal shall require a majority vote of the city council. The city administrator shall be responsible to and report directly to the city council.

§ 16.02.002. Duties and powers.
The city administrator shall promptly and effectively execute or cause to be executed and carried out all duties and responsibilities delegated to him by the city council. Such duties and powers include:
(1) To devote all his working time and attention to the affairs of the city and to be responsible to the city council for the efficient administration of the city's affairs.
(2) To see that all provisions of federal, state, and local laws, ordinances and resolutions are enforced.
(3) To exercise supervision over all departments created by the council. In relation to employment and discharge of city employees, the city administrator shall neither employ nor discharge any department head without prior council approval.
(4) In regard to administrative and executive duties under the jurisdiction of the city administrator, the council and its members shall deal through the administrator, and neither the council nor any member thereof shall give orders to any subordinate of the city administrator either privately or publicly. Any willful violation of this provision by any member of the council shall constitute official misconduct.
(5) To attend all meetings of the council with a right to take part in the discussion but having no vote and to be notified of all special meetings of the council.
(6) To take to the council in timely manner all reports, documents, tax rolls, and other written documents of the city business as required by law and prudent management.
(7) Keep the governing body informed on a timely basis of the significant activities of the city with special emphasis on the expansion projects associated with the growth of the city;
(8) Recommend to the governing body a standard schedule of pay for each appointive office and position in the service, including minimum, intermediate and maximum rates;

(9) Recommend to the governing body adoption of such measures, ordinances and resolutions as may be deemed necessary or expedient for the health, safety or welfare of the community or for the improvement of administrative services;
(10) Prepare the budget draft annually in conjunction with the heads of departments, and submit it to the governing body together with a message describing the important features and be responsible for the administration of the adopted body;
(11) Prepare and submit to the governing body with the assistance of the heads of departments at the end of the fiscal year a complete report on the finances and administrative activities of the city for the preceding year;
(12) Keep the governing body advised of the financial condition and future needs of the city and make such recommendations as may be deemed desirable. Make proposals for applications for federal grants and make required reports for such grants as may be applicable and desirable for city needs;
(13) Supervise the purchase of all materials, supplies, equipment, and services for which funds are provided in the budget; make and sign agreements for the purchase of materials, supplies, equipment, and services necessary for operation or maintenance of the city for amounts up to and including $50,000; and make emergency purchases with the proper approval of the governing body to the extent funds have been provided in the budget. No purchase shall be made, contract let, or obligation incurred for any line item or service which exceeds the current budget appropriation without a supplemental appropriation by the governing body. No contract over $50,000 shall be executed by the City Administrator except by approval of the governing body. The City Administrator may issue such rules governing procedures for purchasing within the administrative organization as the governing body shall approve;
14) To perform all other duties as requested by the City Council from time to time.

Section 2. ADDENDUM:
All items affected by this amendment shall be renumbered accordingly, to accommodate additions or deletions listed above.

Section 3. SEVERABILITY CLAUSE:
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 4. REPEALING CLAUSE:
Any provision of any prior ordinance of the City whether codified or uncodified, which are in conflict with any provisions of the Ordinance, are hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City whether codified or uncodified, which are not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

Section 5: EFFECTIVE DATE:
This Ordinance shall become effective immediately upon its passage.

PASSED ADOPTED AND APPROVED this the 24th day of August, 2026

____

Greg Ostertag, Mayor

Attest:

____

Angie Pike, City Secretary

Notice about 2026 Tax Rates
(current year)

Form 50-2 Item 6.

Property Tax Rates in City of Mount Vernon
(taxing unit's name)

This notice concerns the 2026 property tax rates for City of Mount Vernon.
(current year) *(taxing unit's name)*

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate .... $ 0.54862 /$100

This year's voter-approval tax rate .... $ 0.58102 /$100

To see the full calculations, please visit https://www.co.franklin.tx.us/page/franklin.truthintaxation for a copy of the Tax Rate Calculation Worksheet.
(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations	$ $450,000
Interest & Sinking	$325,000

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
GCO Water Meters C.O. #10925	$ 10,781	$ 3,183	$	$ 13,964
GCO Water Meters C.O. #10795	67,033	20,493		87,526
Hilltop Tax & Srpls Series 2026	25,000	32,184		57,184
Hilltop Tax & Srpls Series 2024	35,000	74,204		109,204
Hilltop Gen Obg Series 2021 (Sewer Fee)	137,154	44,471		181,625
Hilltop Tax & Rev Series 2013	$15,000	$8,175		23,175

(expand as needed)

Total required for 2026 (*current year*) debt service $472,678

– Amount *(if any)* paid from funds listed in unencumbered funds .... $

– Amount *(if any)* paid from other resources $181,624

– Excess collections last year $2,545

= Total to be paid from taxes in 2026 (*current year*) $288,509

\+ Amount added in anticipation that the taxing unit will collect only 101 (*collection rate*) % of its taxes in 2026 (*current year*) .... $-2,857

= Total Debt Levy $285,652

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The ______ (*county name*) County Auditor certifies that ______ (*county name*) County spent $ ______ (*amount*) *(minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. ______ (*county name*) County Sheriff provided ______ (*county name*) information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ ______ (*amount of increase*) /$100.

Indigent Health Care Compensation Expenditures

______ (*county name*) county spent $ ______ (*amount*) from July 1, ______ (*prior year*), to June 30, ______ (*current year*), on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ ______ (*amount*). This increased the voter-approval tax rate by $ ______ (*amount of increase*) /$100.

Indigent Defense Compensation Expenditures

______ (*county name*) county spent $ ______ (*amount*) from July 1, ______ (*prior year*), to June 30, ______ (*current year*), to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent $ ______ (*amount*) for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $ ______ (*amount of increase*).

This increased the voter-approval tax rate by $ ______ (*amount of increase*) /$100 to recoup ______ (*use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures*).

Item 6.

Eligible County Hospital Expenditures

_______________ spent $ _______________ from July 1, ________ , to June 30, ________ ,
(name of taxing unit) (amount) (prior year) (current year)

on expenditures to maintain and operate an eligible county hospital. In the preceding year, _______________
(taxing unit name)

spent $ ____________ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is $ ____________
(amount) (amount of increase)

This increased the voter-approval tax rate by $ ____________ /$100 to recoup _______________ .
(amount of increase) (use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by ANDREW PUDELL Digitally signed by ANDREW PUDELL Date: 2026.08.12 11:00:10 -05'00' | Finance Director | 08/12/2026
(designated individual's name) (designated individual's position) (date)

Reset Print

Visit 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.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	162,010	Adopted 2025 Tax Rate: $0.58751	$ 951.82
FY 2026-2027 (TY 2026)	178,500	2026 No New Revenue Tax Rate: $0.54862	$ 979.29
FY 2026-2027 (TY 2026)	178,500	2026 Proposed Tax Rate: $0.58102	$ 1,037.12

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

City of Mount Vernon
Taxing Unit Name

903-537-2252
Phone *(area code and number)*

PO Box 597 Mt. Vernon, TX 75457
Taxing Unit's Address, City, State, ZIP Code

www.cityofmountvernontx.com
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.co.franklin.tx.us/page/franklin.Truthintaxation

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 239,013,231
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 40,718,630
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 198,294,601
4.	**Prior year total adopted tax rate.**	$ 0.58751 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Item 6.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	- $ 0	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 198,294,601
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]		$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.		
	A. Absolute exemptions. Use prior year market value:	$ 22,790	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 7,125,160	
	C. Value loss. Add A and B. [7]		$ 7,147,950
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 7,147,950
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 191,146,651
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 1,123,005
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]		$ 0
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 1,123,005

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. **Certified values:**	$ 253,831,969	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 253,831,969
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 0	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 46,059,140
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 207,772,829
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 3,078,510

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Item 6.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 3,078,510
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 204,694,319
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.54862 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.44239 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 198,294,601
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 877,235
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 0	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . − $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 0	
	E. Add Line 31 to 32D.	$ 877,235
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 204,694,319
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.42855 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Item 6.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies................	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.00000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.00000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.00000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100..........	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.00000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A.** **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B.** **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0.00000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.00000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.42855 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . $ 0.00000 /$100 **C.** Add Line 41B to Line 40.	$ 0.42855 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.44354 /$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ 0.00000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.00000 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.00000 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.00000 /$100 e Add Line D42(c) to Line D42(d). . . . . . $ 0.00000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.00000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Item 6.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 472,678 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 181,624 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 291,054
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 2,545
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 288,509
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 101.00 % **B.** Enter the prior year actual collection rate. .... 81.00 % **C.** Enter the 2024 actual collection rate. .... 103.00 % **D.** Enter the 2023 actual collection rate. .... 62.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	101.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 285,652
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 207,772,829
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.13748 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.58102 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.00000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

Item 6.

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 207,772,829
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.00000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.54862 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.54862 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.58102 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.58102 /$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 207,772,829
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.58102 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

Item 6.

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.58751 /$100
	B. Unused increment rate (Line 68)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.58751 /$100
	D. Adopted Tax Rate	$ 0.58751 /$100
	E. Subtract D from C	$ 0.00000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 198,946,351
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.54189 /$100
	B. Unused increment rate (Line 67)	$ 0.00000 /$100
	C. Subtract B from A	$ 0.54189 /$100
	D. Adopted Tax Rate	$ 0.54189 /$100
	E. Subtract D from C	$ 0.00000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 186,020,538
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.54514 /$100
	B. Unused increment rate (Line 66)	$ 0.03896 /$100
	C. Subtract B from A	$ 0.50618 /$100
	D. Adopted Tax Rate	$ 0.54514 /$100
	E. Subtract D from C	$ -0.03896 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 169,702,948
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.00000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.58102 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

Item 6.

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.42855 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 207,772,829
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.24064 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.13748 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.80667 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.58751 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.00000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.00000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 191,146,651
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 204,694,319
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.00000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.58102 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

Item 6.

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate .... $ 0.54862 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.58102 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate .... $ 0.80667 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Melissa McSwain Clawson Tax Assessor Collector
Printed Name of Taxing Unit Representative

sign here M. McSwain
Taxing Unit Representative

8/7/26
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

MELISSA MCSWAIN CLAWSON
TAX ASSESSOR COLLECTOR

I, Melissa McSwain Clawson, Franklin County Tax Assessor/Collector do hereby certify the 2026 anticipated collection rate to be 101% and declare there to be $2,545.00 excess debt tax collections for 2026 for City of Mt. Vernon.

M. McSwain

8/7/26
Date

FRANKLIN COUNTY TAX OFFICE
P. O. Box 70 903-537-2358 Phone
Mt. Vernon, Tx 75457 903-537-3483 Fax
MMCSWAIN@CO.FRANKLIN.TX.US

Debt collection Rate-Interest and Sinking

City Estimated Collection July 1 Prior year through June 30 of current year (Note: What City has Budgeted to collect for budget year)		2027 budget $291,053.71
divided by the next year debt payment-2027		$472,678.42
	=	101% collect rate

EXCESS DEBT COLLECTION

Tax office collection summary July 1, 2025 through June 30, 2026		$324,800.00	
Actual collected by City office July 1, 2025 through June 30 2026		$322,255.00	
	=	$2,545.00	Excess debt Collected

FRANKLIN

Recap & Standings Report

Cycles: **All** Taxing Units: **City Of Moun...** Transaction Date Range: **07/01/2025 to 06/30/2026** Sorted By: **By Year, Ascending** Options: **Include Percentages, Include**

Franklin County Tax Office

CITY (City Of Mount Vernon)

IS

2025 Fiscal Year: 10/01/2025 - 09/30/2026

Year	Original Roll	Beg. Uncollected	Adjustments	Adjusted Uncollected	Collections	P&I Collected	Credits / Discounts Allowed	Atty. Fee Collected	Variance	Uncollected Balance	YTD Collections
2007 & prior	409,444.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2008	220,979.43	109.35	0.00	109.35	8.43	17.87	0.00	5.26	0.00	100.92	0.00
2009	227,402.80	113.89	0.00	113.89	8.37	16.74	0.00	5.02	0.00	105.52	0.00
2010	225,929.96	184.62	0.00	184.62	12.09	22.73	30.13	6.96	0.00	142.40	0.00
2011	179,746.62	241.03	0.00	241.03	9.48	16.69	23.64	5.23	0.00	207.91	0.00
2012	176,291.03	240.35	0.00	240.35	9.13	14.98	22.77	4.82	0.00	208.45	0.00
2013	71,332.13	116.91	0.00	116.91	4.77	7.23	8.85	2.40	0.00	103.29	0.00
2014	65,746.58	133.05	0.00	133.05	4.07	5.67	15.95	1.94	0.00	113.03	0.00
2015	66,375.17	138.69	0.00	138.69	4.07	5.18	40.57	1.85	0.00	94.05	5.32
2016	63,073.96	260.70	0.00	260.70	3.75	4.33	13.22	1.61	0.00	243.73	12.19
2017	64,129.51	254.19	0.00	254.19	2.88	2.99	24.04	1.18	0.00	227.27	10.23
2018	130,084.71	664.16	0.00	664.16	5.47	5.04	55.78	2.10	0.00	602.91	20.27
2019	126,692.71	651.43	0.00	651.43	5.17	4.14	33.53	1.86	0.00	612.73	28.74
2020	120,912.72	689.45	0.00	689.45	6.60	4.49	35.19	2.22	0.00	647.66	35.19
2021	137,870.31	725.19	0.00	725.19	18.03	10.14	0.00	5.63	0.00	707.16	4.78
2022	187,678.25	1,407.47	0.00	1,407.47	272.33	116.98	21.15	77.86	0.00	1,113.99	45.77
2023	194,205.44	1,916.81	41.70	1,958.51	399.92	125.13	0.00	105.03	0.00	1,558.59	68.38
2024	208,484.63	8,117.53	-0.60	8,116.93	5,160.02	953.01	0.00	1,074.35	-0.29	2,956.62	1,185.76
2025	326,979.97	0.00	325,967.18	325,967.18	314,922.16	2,597.74	0.00	258.66	0.14	11,045.16	314,922.02
2026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2027	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Summary											
Total Current	326,979.97	0.00	325,967.18	325,967.18	314,922.16	2,597.74	0.00	258.66	0.14	11,045.16	314,922.02
Total Delinquent	2,876,380.45	15,964.82	41.10	16,005.92	5,934.58	1,333.34	324.82	1,305.32	-0.29	9,746.23	1,416.63
Fee Type Total	3,203,360.42	15,964.82	326,008.28	341,973.10	320,856.74	3,931.08	324.82	1,563.98	-0.15	20,791.39	316,338.65

Combined Collections (Collections + P&I Collected) -- 324,787.82

City of Mount Vernon, TX

FY 2026/2027 Proposed Budget

City of Mount Vernon

Fiscal Year 2026-2027

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $86,942, which is a 6.75 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 $17,887.

The members of the governing body are:

Greg Ostertag	Mayor
Mark Huddleston	Mayor Pro-Tem
Mary Keys	Councilwoman
Sally Eng	Councilwoman
Martin Carrascosa	Councilman
Rebecca Bailey	Councilwoman

Property Tax Rate Comparison

	2025-2026	2026-2027
Property Tax Rate	$0.58751/100	Pending Approval
No-New-Revenue Tax Rate	$0.52003/100	$0.54862/100
No-New-Revenue Maintenance & Operations Tax Rate	$0.42743/100	$0.42855/100
Voter-Approval Tax Rate	$1.58751/100	$0.58102/100
Debt Rate	$0.14512/100	$0.13748/100

The debt obligation for the City of Mount Vernon secured by property taxes is $ 285,652.00

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

01 -GENERAL FUND

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-4001	CURRENT AD VALOREM TAX	715,027	739,201	848,149	948,450	1,000,000	947,588	1,090,000
01-4002	AD VAL. TAX, DELINQUENT	16,667	12,720	12,495	8,474	10,000	4,149	10,000
01-4002.001	DEL. TAX ATTORNEY	6,614	4,901	5,152	10,813	5,500	2,723	5,500
01-4003	AD VALOREM TAX PEN & INT.	12,079	10,849	11,127	14,426	10,000	8,126	10,000
01-4004	LEOSE-POLICE TRAINING	0	0	1,135	1,265	1,300	2,353	1,300
01-4006	TRASH REVENUE (WASTE CONT.)	511,139	528,224	537,633	488,298	450,000	514,241	615,000
01-4007	TRASH BAG SALES REVENUE	623	1,335	610	525	500	431	500
01-4008	SALES TAX GARBAGE & TRASH	32,620	34,020	34,281	32,484	35,000	32,434	35,000
01-4009	FRANCHISE TAXES	148,647	149,685	138,681	137,768	140,000	92,711	160,000
01-4010	SALES TAX COLLECTIONS	813,103	795,897	781,148	841,960	825,000	505,548	1,015,000
01-4011	COLLECTION AGENCY	715	103	116	1,128	500	736	500
01-4012	TEXAS SEATBELT	50	25	50	13	0	63	0
01-4013	COURT COSTS	3,830	939	3,395	4,196	5,000	(3,635)	5,000
01-4015	COURT FINES	37,505	40,467	39,770	67,531	60,000	29,359	60,000
01-4016	ANIMAL FEES	380	510	2,367	12,325	10,000	8,559	12,000
01-4016.A	PAWS REIMB TO ANIMAL SHELTER	0	0	0	15,721	74,138	49,684	114,000
01-4016.B	FRANKLIN CO REIMB TO SHELTER	0	0	0	15,713	74,138	37,459	114,000
01-4016.C	ANIMAL SHELTER DONATIONS	0	0	0	743	0	3,844	0
01-4017	RETURNED CHECKS	0	0	129	0	0	0	0
01-4018	MISCELLANEOUS	19,153	187	369	8,334	0	4,177	0
01-4018.10	RENTAL INSPECTIONS	1,430	225	425	(255)	1,000	0	1,000
01-4018.20	FOOD INSPECTION PERMIT	175	1,650	(3,785)	(3,150)	5,000	8,025	10,000
01-4019	BUILDING PERMITS	31,361	60,633	21,946	151,932	150,000	5,545	150,000
01-4019.A	ELECTRICAL PERMITS	2,791	1,763	2,486	465	500	815	1,000
01-4019.B	PLUMBING PERMIT	1,788	1,741	913	960	1,000	400	1,500
01-4019.C	MECHANICAL PERMITS	803	652	772	635	500	360	1,000
01-4019.E	ALCOHOL PERMIT	290	510	450	300	300	270	300
01-4019.F	INSPECTION FEES	0	0	0	2,490	100,000	230	100,000
01-4020	ZONING FEES	1,000	1,250	500	500	1,000	1,000	1,000
01-4021	COUNTY FIRE DEPT REIMB	0	0	0	48,482	450,000	316,007	450,000
01-4022	INTEREST EARNED	10,643	28,049	62,288	15,095	10,000	31,380	50,000
01-4023	PARK FEES	1,425	950	705	350	500	225	500
01-4024	PARK/PLAZA DONATIONS	0	0	75	75	0	50	0
01-4025	MIXED BEVERAGE TAXES	11,472	15,355	19,700	21,182	20,000	11,750	20,000
01-4028	TRANSFER FROM EDC	30,000	996,050	10,000	0	294,455	0	170,000
01-4029	MAIN STREET-HOT FUNDS	10,800	11,500	(6,725)	5,545	16,000	0	0
01-4030	EVENTS	0	0	(50)	(4,425)	8,000	3,880	0
01-4031	FIRE CALL FEES-INSURANCE	0	21,868	13,167	27,668	22,000	12,611	22,000
01-4031.A	FIRE DEPT DONATIONS	0	0	0	167	0	1,372	0
01-4032	PEDDLERS PERMIT	50	225	75	25	0	50	0
01-4033	RESALE OF VEHICLES	39,678	13,734	0	58,513	10,000	35,705	40,000
01-4034	FIRE DEPT GRANTS	0	0	0	2,500	185,000	328,823	150,000
01-4035	PD GRANTS	0	0	0	0	0	690	1,000
01-4036	PARKS GRANTS	0	0	0	0	0	0	71,250
01-4047	ADMINISTRATION FEES	0	0	0	0	0	15	0
01-4048	CREDIT CARD PROCESSING FEE	0	5,263	(915)	0	0	114	100
01-4051	TRANSFER IN	(5,886)	0	0	852,747	0	0	0
TOTAL REVENUES		2,455,972	3,480,480	2,538,633	3,791,967	3,976,331	2,999,867	4,488,450

01 -GENERAL FUND
100 Administration

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5100.001 WAGES	174,300	186,288	235,521	235,535	287,819	246,073	341,000
01-5100.002 CERTIFICATION PAY	0	0	0	0	4,800	0	4,800
01-5100.003 BLDG. REPAIR CITY HALL	3,539	(11,321)	80,680	4,247	4,800	10,488	4,800
01-5100.004 FREIGHT/POSTAGE	1,143	816	971	407	1,000	2,207	3,000
01-5100.005 CAR ALLOWANCE	0	7,484	8,077	8,723	8,400	7,108	8,400
01-5100.006 CONTRACTS JANITOR	4,440	4,995	4,960	4,835	5,200	4,600	5,200
01-5100.007 DUES & SUBSCRIPTIONS	2,906	5,703	5,312	12,138	5,000	35,496	15,000
01-5100.008 ELECTION EXPENSE	187	338	201	208	3,000	9,822	3,000
01-5100.009 SPECIAL PROJECTS	17,597	14,744	92,046	13,025	0	105,937	0
01-5100.010 CITY ATTORNEY	9,375	20,364	29,881	29,400	30,000	20,506	30,000
01-5100.011 OFFICE EQUIPMENT REPAIR	16,389	17,099	11,343	7,414	10,000	13,800	10,000
01-5100.012 AUDIT/LEGAL	15,436	10,289	29,963	21,058	30,000	59,418	30,000
01-5100.013 OFFICE EQUIP. AGREEMENT	26,769	28,536	28,834	23,771	30,000	25,451	30,000
01-5100.014 COUNCIL FEES	0	15	0	0	0	0	0
01-5100.015 ADVERTISING & NOTICES	1,043	4,438	3,946	2,534	4,000	280	2,000
01-5100.019 CHAPTER 380 INCENTIVES	0	868	17,420	0	0	0	0
01-5100.020 ENGINEERING FEES	3,478	66,381	15,399	8,469	0	0	0
01-5100.021 CAPITAL EXPENSE	0	0	321,032	0	0	0	0
01-5100.022 INTERNET	3,306	19,242	3,575	3,938	4,000	3,737	4,000
01-5100.023 WEBSITE	16,058	9,825	11,955	4,994	5,000	1,320	10,000
01-5100.024 INSPECTION FEES	0	0	0	0	100,000	20,905	40,000
01-5100.025 UNEMPLOYMENT EXPENSE (TEC)	27	36	502	189	807	673	2,000
01-5100.026 LIBRARY SERVICES	18,500	18,500	24,026	20,300	20,300	18,608	20,300
01-5100.028 RENTAL INSPECTIONS	0	0	0	0	1,000	0	1,000
01-5100.029 HEALTH INSPECTIONS	0	0	0	0	5,000	10,900	15,000
01-5100.032 SOCIAL SECURITY (FICA)	15,358	16,632	5,628	11,273	18,450	15,489	18,450
01-5100.033 MEDICARE	2,583	4,555	3,226	4,085	4,389	3,622	4,389
01-5100.034 TML HEALTH INSURANCE	19,879	19,370	35,000	38,567	24,618	18,514	24,618
01-5100.035 RETIREMENT (TMRS)	17,573	23,432	22,055	28,685	34,765	21,192	34,765
01-5100.037 TELEPHONE	2,412	2,404	4,112	2,791	3,500	3,196	4,000
01-5100.038 UTILITIES	5,835	11,752	7,675	8,023	7,000	9,785	10,000
01-5100.039 OVERTIME	96	0	0	326	0	0	0
01-5100.040 IRS PENALTIES	0	3,012	0	0	0	899	0
01-5100.042 SCHOOL/TRAINING/TRAVEL	1,112	1,542	4,758	14,747	5,000	2,401	12,000
01-5100.043 UNIFORMS	0	289	0	0	0	0	0
01-5100.044 SUPPLIES	6,027	4,546	3,335	4,985	5,000	10,225	5,000
01-5100.045 PROPERTY/LIABILITY INS.	1,189	4,508	6,343	2,247	3,000	15,984	18,000
01-5100.046 TAX APPRAISAL	21,097	25,059	29,415	29,315	34,975	32,060	34,975
01-5100.047 TAX COLLECTION	8,661	9,405	10,502	4,733	10,000	15,680	10,000
01-5100.048 TAX ATTORNEY	7,613	5,543	6,699	16,782	13,000	1,441	13,000
01-5100.049 WORKERS COMP. INS.	1,934	1,063	1,193	3,297	3,500	817	1,000
01-5100.053 LONGEVITY	4,900	3,000	3,100	5,000	5,100	3,100	5,100
01-5100.055 ACCRUED INTEREST	0	0	0	0	0	1,661	0
TOTAL 100 Administration	430,763	540,751	1,068,684	576,041	732,424	753,395	774,797

Item 8.

01 -GENERAL FUND
110 Maintenance

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5110.001 WAGES	104,044	112,358	120,280	0	0	0	0
01-5110.003 BUILDING MAINTENANCE	0	235	2,849	3,259	2,500	678	1,000
01-5110.004 FREIGHT/POSTAGE	20	0	0	0	50	10	50
01-5110.005 AGGREGATE MATERIALS	49,358	13,943	21,452	17,038	20,000	18,888	20,000
01-5110.007 EQUIPMENT RENTAL	0	0	12,037	0	0	560	2,000
01-5110.008 CONTRACT STREET IMPROVEMENTS	82,162	0	0	162,662	0	2,300	0
01-5110.009 STREET SIGNS	948	1,235	91	1,479	1,000	866	5,000
01-5110.011 CONTRACT SWEEPING	4,063	4,165	0	0	0	0	0
01-5110.013 SPECIAL PROJECTS	(160)	25,261	14,574	4,564	0	1,575	0
01-5110.014 DRUG TEST/INOCULATION	462	0	190	50	400	0	400
01-5110.015 AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	2,000
01-5110.016 ENGINEERING EXPENSE	0	0	57,423	0	0	0	0
01-5110.017 EQUIPMENT& REPAIRS	10,140	14,670	30,913	10,965	3,000	8,357	3,000
01-5110.018 TECHNOLOGY/COMPUTER	2,235	8,727	1,838	1,098	1,000	33	1,000
01-5110.019 CLOTHING ALLOWANCE	385	3,061	0	0	0	0	0
01-5110.021 CAPITAL OUTLAY	130,248	74,990	68,236	12,500	0	0	364,234
01-5110.022 HAND TOOLS	0	0	6	8,234	2,000	6,485	2,000
01-5110.023 SAFETY EQUIPMENT	0	0	0	1,334	2,000	1,025	1,000
01-5110.024 TRANS TO EQUIP FUND	3,600	4,500	25,652	5,000	0	0	0
01-5110.025 UNEMPLOYMENT EXPENSE (TEC)	430	45	637	141	0	0	0
01-5110.032 SOCIAL SECURITY (FICA)	6,688	7,424	7,531	0	0	0	0
01-5110.033 MEDICARE	1,564	1,736	1,761	0	0	0	0
01-5110.034 TML HEALTH INSU	23,906	28,154	27,504	0	0	0	0
01-5110.035 RETIREMENT (TMRS)	13,811	8,267	12,847	1,104	0	0	0
01-5110.036 FUEL (GAS & OIL)	15,054	10,342	14,326	1,995	2,000	1,872	4,000
01-5110.037 TELEPHONE	2,181	2,085	3,398	532	0	941	1,500
01-5110.038 UTILITIES	32,894	34,131	37,560	176	0	0	0
01-5110.039 OVERTIME	2,386	2,057	2,402	0	0	0	0
01-5110.040 LEASE VEHICLES	22,609	22,109	28,407	0	23,368	15,611	20,000
01-5110.041 CONTRACT SERVICES	0	0	0	0	0	0	3,000
01-5110.042 SCHOOL/TRAINING	0	0	950	0	0	0	0
01-5110.043 UNIFORMS	8,200	7,323	7,695	243	0	0	0
01-5110.044 SUPPLIES-BUILDING/OFFICE	5,924	12,555	15,864	5,205	3,000	2,834	4,000
01-5110.045 PROPERTY/LIABILITY INS	12,654	10,227	10,959	0	11,000	2,385	3,000
01-5110.046 HERBICIDES & PESTICIDES	0	0	0	0	0	0	1,000
01-5110.049 WORKERS COMP. INS.	7,127	7,973	5,152	0	8,500	0	0
01-5110.053 LONGEVITY	1,500	1,600	1,700	0	0	0	0
TOTAL 110 Maintenance	545,432	420,175	535,232	238,580	80,818	65,420	438,184

Item 8.

01 -GENERAL FUND
120 Fire

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5120.001 WAGES	0	0	92,024	185,065	498,957	327,928	454,300
01-5120.002 CERTIFICATE PAY	0	0	0	0	1,199	0	1,199
01-5120.003 BUILDING REPAIR	1,492	4,276	5,542	50,102	4,000	17,518	5,000
01-5120.004 FREIGHT/POSTAGE	377	10	99	33	200	167	500
01-5120.005 RETIREMENT, FIREMEN	5,216	3,348	7,344	3,240	0	2,160	0
01-5120.007 DUES & SUBSCRIPTIONS	738	1,070	1,404	0	1,500	320	1,500
01-5120.008 CONTRACTS, FIREMEN	24,839	33,886	22,745	5,286	10,000	9,960	10,000
01-5120.009 SPECIAL PROJECTS	2,153	6,474	3,315	14,143	13,500	15,444	13,500
01-5120.010 EQUIPMENT	6,063	3,499	9,183	(4,902)	35,000	4,057	10,000
01-5120.011 NEW FIRE TRUCK	10,000	0	0	0	10,000	2,345	0
01-5120.012 FIRE HYDRANTS	0	332	505	370	1,000	21	0
01-5120.013 EQUIPMENT REPAIR	6,373	6,064	23,316	31,119	18,000	10,575	18,000
01-5120.014 COMPUTER/TECH/SOFTWARE	517	2,315	4,089	5,307	17,500	9,031	22,500
01-5120.015 AUDIT	1,000	1,000	1,000	1,000	2,000	1,000	1,000
01-5120.016 EQUIPMENT TESTING	5,327	3,933	7,191	5,459	8,000	3,856	8,000
01-5120.020 VEHICLE REPAIR	0	0	0	0	2,000	37,457	6,000
01-5120.021 CAPITAL OUTLAY	67,875	26,260	17,485	0	56,537	0	40,000
01-5120.024 TRANSFER TO EQUIPMENT FUND	3,600	5,000	5,000	5,000	0	0	0
01-5120.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	382	1,045	1,500	1,401	1,500
01-5120.032 SOCIAL SECURITY (FICA)	0	409	5,261	12,084	29,459	22,191	29,459
01-5120.033 MEDICARE	0	96	1,230	2,826	6,918	5,190	6,918
01-5120.034 TML HEALTH INSURANCE	0	0	7,674	6,823	62,724	19,226	25,000
01-5120.035 RETIREMENT (TMRS)	0	0	6,410	12,537	42,706	12,038	25,000
01-5120.036 FUEL (GAS & OIL)	8,465	8,642	10,508	10,523	16,250	17,080	20,000
01-5120.037 TELEPHONE	604	3,475	3,873	3,888	3,500	2,914	3,500
01-5120.038 UTILITIES	3,680	6,087	6,726	7,221	12,500	5,952	12,500
01-5120.039 OVERTIME	0	0	789	2,058	15,000	27,987	45,000
01-5120.040 LEASE VEHICLE	5,685	5,851	16,342	25,052	12,000	10,081	12,000
01-5120.042 SCHOOL/TRAINING	4,426	6,442	258	7,531	8,000	5,699	3,000
01-5120.043 UNIFORMS & GEAR	4,991	5,983	33,378	9,143	40,264	43,238	20,000
01-5120.044 SUPPLIES	1,961	4,211	5,699	23	8,700	4,096	3,500
01-5120.045 PROPERTY/LIABILITY INS.	2,531	4,256	4,515	9,632	10,000	3,052	3,500
01-5120.049 WORKERS COMP. INS.	1,425	1,595	1,789	2,523	3,000	4,447	5,000
01-5120.053 LONGEVITY	0	0	800	2,000	2,000	2,000	2,000
01-5120.44A FIRE FIGHTING SUPPLIES	0	0	0	0	6,000	545	3,000
TOTAL 120 Fire	169,337	144,512	305,877	416,129	959,914	628,973	812,376

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

01 -GENERAL FUND
130 Police

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5130.001 WAGES	312,143	299,334	414,646	523,303	501,100	401,327	510,000
01-5130.002 CERTIFICATE PAY	5,123	4,708	2,908	20	0	0	0
01-5130.004 FREIGHT/POSTAGE	279	156	188	536	300	28	300
01-5130.006 DISPATCHER CONTRACT (FR.CO)	112,994	118,023	108,188	118,023	125,407	114,956	125,407
01-5130.007 CHIEF ADMINISTRATOR (CONTRACT)	0	0	0	34	0	0	0
01-5130.009 REQUAL AMMO	1,906	2,845	1,342	2,488	5,500	0	5,500
01-5130.010 EMPLOYEE PHYSICAL	150	0	787	154	500	0	500
01-5130.011 TRANS TO EQUIP FUND	3,600	5,417	2,917	5,000	0	0	0
01-5130.013 SPECIAL PROJECTS	292	313	318	0	500	0	500
01-5130.015 DPS FORENSIC ANALYSIS	0	0	89	0	500	0	500
01-5130.016 AUDIT	1,000	1,000	1,000	1,000	1,000	1,000	1,000
01-5130.017 EQUIPMENT REPAIRS	20,819	5,633	20,327	19,949	20,000	5,674	10,000
01-5130.019 LEOSE	0	0	805	0	1,000	0	1,000
01-5130.020 VEHICLE REPAIR	0	0	0	0	0	5,629	10,000
01-5130.021 CAPITAL EXPENSE	42,644	27,925	(673)	0	10,000	0	0
01-5130.024 POLICE (ADMIN. CONTRACT)	21,230	20,813	21,544	21,230	21,230	19,461	21,230
01-5130.025 UNEMPLOYMENT EXPENSE (TEC)	543	56	1,054	567	2,422	1,368	2,422
01-5130.029 COMPUTER/TECH/LICENSE	12,782	15,911	17,254	44,901	55,000	92,098	95,000
01-5130.030 SANE EXAMS	0	0	0	0	500	0	500
01-5130.032 SOCIAL SECURITY (FICA)	22,475	22,556	28,125	36,195	32,979	26,319	32,979
01-5130.033 MEDICARE	5,256	5,275	6,578	8,465	7,774	6,155	7,774
01-5130.034 TML HEALTH INSURANCE	57,655	58,021	65,839	116,515	107,459	83,678	95,000
01-5130.035 RETIREMENT (TMRS)	39,260	34,990	49,537	54,478	60,696	34,047	60,696
01-5130.036 FUEL (GAS & OIL)	37,964	30,680	34,508	42,132	40,000	31,082	40,000
01-5130.037 TELEPHONE	4,730	5,521	7,801	7,939	6,500	5,394	6,500
01-5130.039 OVERTIME	35,761	42,911	50,733	45,226	31,000	23,516	31,000
01-5130.040 LEASE VEHICLES	40,509	39,829	35,320	140,808	90,000	85,732	90,000
01-5130.042 TRAINING/SCHOOL/TRAVEL	2,445	2,709	14,992	5,848	10,000	4,034	10,000
01-5130.043 UNIFORMS - POLICE	3,971	9,491	5,093	10,463	10,000	824	2,500
01-5130.044 SUPPLIES	5,435	728	2,055	2,629	5,000	1,058	2,000
01-5130.045 PROPERTY/LIABILITY INS.	11,810	12,397	13,302	14,871	15,000	12,198	13,500
01-5130.049 WORKERS COMP. INS.	6,652	7,442	6,262	6,256	10,000	11,108	12,500
01-5130.053 LONGEVITY	1,000	1,100	1,200	3,600	4,200	4,200	4,200
TOTAL 130 Police	810,429	775,786	914,036	1,232,631	1,175,567	970,888	1,192,508

Item 8.

01 -GENERAL FUND
135 Court

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5135.001 WAGES	34,437	36,164	39,904	40,164	38,563	34,032	43,000
01-5135.002 MUNICIPAL JUDGE (CONTRACT)	2,318	0	0	0	0	0	18,000
01-5135.003 CERTIFICATE PAY	577	640	599	0	600	0	600
01-5135.004 POSTAGE	297	233	180	539	500	143	500
01-5135.006 WARRANT/FINES COLLECTION	(188)	88	(2)	(40)	300	1,456	2,500
01-5135.008 JURY PAYMENTS	0	0	0	0	250	0	250
01-5135.010 PROSECUTING ATTORNEY	3,600	3,600	3,300	3,600	3,600	3,300	3,600
01-5135.015 AUDIT	550	550	550	550	550	550	550
01-5135.025 UNEMPLOYMENT EXPENSE (TEC)	8	9	117	179	269	171	269
01-5135.029 COMPUTER MAINTENANCE/TECH	4,113	3,089	4,008	4,000	1,000	3,919	1,000
01-5135.032 SOCIAL SECURITY (FICA)	2,214	2,329	2,477	2,490	2,391	2,110	2,391
01-5135.033 MEDICARE	518	545	579	582	559	494	559
01-5135.034 TML HEALTH INSU.	8,432	9,385	12,296	12,946	11,940	10,132	11,940
01-5135.035 RETIREMENT (TMRS)	3,809	3,296	4,286	19,029	4,671	2,776	4,671
01-5135.037 TELEPHONE	534	448	475	492	500	375	500
01-5135.042 SCHOOL/TRAINING	125	631	461	400	1,000	1,518	3,500
01-5135.044 SUPPLIES	710	461	397	933	500	125	500
01-5135.053 LONGEVITY	700	800	900	0	0	0	0
01-5135.054 TRANSFER TO CHILD SAFETY FUND	1,000	0	0	0	1,000	0	1,000
TOTAL 135 Court	63,753	62,267	70,527	85,865	68,193	61,101	95,330

01 -GENERAL FUND
140 Sanitation

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5140.002 SALES TAX - TRASH BAGS	46	691	10,863	52	100	3,043	100
01-5140.003 SALES TAX - TRASH	30,957	31,208	19,917	35,176	35,000	26,478	36,000
01-5140.007 WASTE CONTRACT	345,336	360,183	328,266	391,128	300,000	312,075	450,000
01-5140.041 BAD DEBTS	968	525	(110)	2,241	2,500	738	2,500
TOTAL 140 Sanitation	377,307	392,607	358,936	428,597	337,600	342,333	488,600

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

01 -GENERAL FUND
150 Main Street

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5150.001 WAGES	19,745	37,870	26,071	50,788	49,005	31,570	0
01-5150.003 PROMOTIONAL	4,031	2,671	1,819	1,643	10,000	0	0
01-5150.004 POSTAGE	29	14	0	0	50	1	0
01-5150.005 DUES/SUBSCRIPTIONS	1,148	1,760	1,890	630	2,000	535	0
01-5150.006 COMPUTER/TECH	4,488	2,847	6,649	4,197	3,500	327	0
01-5150.007 SIGN GRANT	20,621	18,879	665	535	1,000	279	0
01-5150.008 MAIN STREET EVENTS	(44)	2,005	21,309	17,565	15,000	7,974	0
01-5150.009 SPECIAL PROJECTS	390	8,123	522	533	0	0	0
01-5150.025 UNEMPLOYMENT EXP (TEC)	9	9	117	63	269	171	0
01-5150.032 SOCIAL SECURITY (FICA)	1,165	2,348	1,519	3,149	3,083	1,932	0
01-5150.033 MEDICARE	272	549	355	736	721	452	0
01-5150.034 TML INSURANCE	4,260	5,474	6,522	12,936	11,940	8,313	0
01-5150.035 RETIREMENT (TMRS)	1,966	3,640	2,550	5,895	5,936	4,083	0
01-5150.037 TELEPHONE	480	467	475	492	600	375	0
01-5150.042 SCHOOL/TRAINING/TRAVEL	800	1,216	399	3,895	3,000	235	0
01-5150.044 SUPPLIES	673	443	414	106	700	155	0
TOTAL 150 Main Street	60,033	88,315	71,276	103,163	106,804	56,401	0

01 -GENERAL FUND
180 Animal Control

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5180.001 WAGES	0	0	30,428	59,658	109,058	100,096	138,600
01-5180.003 BUILDING REPAIR	188	13	2	21,202	5,000	4,511	5,000
01-5180.007 COMPUTER/TECH	0	47	1,670	2,301	1,500	3,086	3,500
01-5180.009 SPECIAL PROJECTS	104	0	3,842	4,319	1,000	5,400	1,000
01-5180.010 EQUIPMENT FUND	605	0	145	221	500	0	0
01-5180.015 ANIMAL DISPOSAL	202	76	187	0	500	0	2,000
01-5180.016 VET SERVICES	1,427	0	1,562	10,865	10,000	13,346	18,000
01-5180.017 EQUIPMENT & REPAIRS	0	17	1,007	621	1,000	84	1,000
01-5180.018 ANIMAL IMPOUNDMENT	347	1,212	307	180	300	0	300
01-5180.019 AUDIT	550	550	550	519	1,000	550	1,000
01-5180.020 VEHICLE REPAIRS	419	1,350	102	538	1,000	841	2,000
01-5180.021 CAPITAL EXPENSE	0	527	0	0	0	0	75,000
01-5180.024 TRANS TO EQUIP FUND	3,600	5,000	5,000	4,697	0	0	0
01-5180.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	117	87	807	523	807
01-5180.032 SOCIAL SECURITY EXPENSE (FICA)	97	127	2,079	3,882	6,762	6,541	6,762
01-5180.033 MEDICARE EXPENSE	23	30	486	908	1,581	1,530	1,581
01-5180.034 TML HEALTH INSU.	0	0	8,222	14,774	23,880	18,161	23,880
01-5180.035 RETIREMENT (TMRS)	0	0	3,417	5,084	11,393	7,732	11,393
01-5180.036 FUEL (GAS & OIL)	2,240	1,300	2,180	2,928	3,500	1,802	3,500
01-5180.037 TELEPHONE	380	460	629	1,584	1,500	2,427	3,000
01-5180.038 EMPLOYEE PHYSICAL/DRUG TEST	43	0	436	0	0	0	0
01-5180.039 OVERTIME	1,559	2,050	4,945	2,793	1,000	5,644	12,000
01-5180.040 LEASE VEHICLES	5,997	7,341	11,628	9,044	14,131	13,598	15,000
01-5180.041 UTILITIES	624	523	938	4,935	4,000	8,264	10,000
01-5180.042 TRAVEL/TRAINING/SCHOOLING	0	0	850	755	1,000	175	1,000
01-5180.043 UNIFORMS	331	555	1,067	1,330	800	1,051	900
01-5180.044 SUPPLIES	1,103	989	1,428	1,209	1,200	3,871	2,500
01-5180.045 PROPERTY/LIABILITY INS.	4,640	6,970	7,444	13,132	13,500	104	500
01-5180.049 WORKERS COMP. INS.	2,613	2,924	3,280	2,906	4,500	1,363	2,000
TOTAL 180 Animal Control	27,092	32,060	93,948	170,473	220,412	200,702	342,223

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

01 -GENERAL FUND
190 Parks & Recreation

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5190.002 ENGINEERING	0	0	0	1,080	42,500	0	42,500
01-5190.003 REPAIRS & MAINTENANCE	3,461	3,975	32,966	4,713	2,000	4,381	2,500
01-5190.008 MOWING	3	0	0	0	0	0	0
01-5190.009 SPECIAL PROJECTS	9,750	0	2,534	5,888	0	956	0
01-5190.010 CONTRACT PLAZA MAINTENANCE	8,956	327	5,260	15,009	2,000	0	2,000
01-5190.012 CHEMICALS	2,167	4,626	4,684	4,917	4,500	3,585	2,000
01-5190.013 EQUIPMENT REPAIR	3,193	40	554	19	0	0	10,000
01-5190.021 CAPITAL OUTLAY	0	0	688	5,335	100,000	2,950	100,000
01-5190.024 TRANS TO EQUIP FUND	3,600	5,000	5,000	5,417	0	0	0
01-5190.036 FUEL (GAS & OIL)	42	122	24	0	0	0	0
01-5190.037 TELEPHONE	418	304	342	456	0	418	0
01-5190.038 UTILITIES	2,119	2,529	5,553	30,910	27,000	37,908	45,000
01-5190.041 CONTRACT SERVICES	0	0	0	0	0	0	4,000
01-5190.042 SCHOOL/TRAINING/TRAVEL	0	0	0	0	0	39	0
01-5190.043 UNIFORMS	6	0	0	0	0	0	0
01-5190.044 SUPPLIES	655	0	931	294	0	106	0
01-5190.045 PROPERTY/LIABILITY INS.	1,265	3,426	2,757	3,011	3,000	1,154	2,000
01-5190.049 WORKERS COMP. INS.	713	0	894	747	1,000	0	1,000
TOTAL 190 Parks & Recreation	36,347	20,349	62,188	77,795	182,000	51,496	211,000

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

01 -GENERAL FUND
195 Code Enforcement

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5195.001 WAGES	0	0	0	0	0	1,775	35,000
01-5195.004 FREIGHT/POSTAGE	170	122	207	168	300	34	400
01-5195.007 DUES & SUBSCRIPTIONS	239	215	55	0	0	0	0
01-5195.008 INSPECTION FEES	75	0	435	0	0	0	0
01-5195.009 SPECIAL PROJECTS	0	0	142	22	0	70	0
01-5195.016 COMPUTER/TECH	342	568	2,379	0	0	0	0
01-5195.017 EQUIPMENT REPAIRS & PURCHASE	216	289	204	0	0	0	15,000
01-5195.018 AUDIT	1,000	1,000	1,000	0	0	0	1,000
01-5195.025 UNEMPLOYMENT EXPENSE (TEC)	9	9	117	0	0	0	0
01-5195.032 SOCIAL SECURITY EXPENSE (FICA)	2,767	2,904	2,150	0	0	110	0
01-5195.033 MEDICARE	647	679	503	0	0	26	0
01-5195.034 TML HEALTH INSURANCE	8,433	9,385	94	130	0	0	0
01-5195.035 RETIREMENT (TMRS)	4,919	4,242	4,100	0	0	0	0
01-5195.036 FUEL (GAS & OIL)	1,099	1,015	1,301	0	0	67	2,500
01-5195.037 TELEPHONE	730	796	509	0	0	0	0
01-5195.039 OVERTIME	63	0	0	0	0	0	0
01-5195.040 LEASE VEHICLES	5,092	5,438	8,704	0	0	0	12,000
01-5195.042 SCHOOL/TRAINING/TRAVEL	180	0	90	0	0	0	1,500
01-5195.043 UNIFORMS	586	390	708	0	0	0	655
01-5195.044 SUPPLIES	484	1,795	304	145	500	106	1,500
01-5195.045 PROPERTY/LIABILITY INS.	0	1,000	0	0	0	0	0
01-5195.053 LONGEVITY	800	900	1,000	0	0	0	0
TOTAL 195 Code Enforcement	27,849	30,746	24,001	465	800	2,187	69,555

01 -GENERAL FUND
530 Due From EDC

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
01-5530.001 DUE FROM EDC	0	0	0	(10,000)	0	0	0
TOTAL 530 Due From EDC	0	0	0	(10,000)	0	0	0
TOTAL EXPENDITURES	2,548,343	2,507,569	3,504,705	3,319,739	3,864,531	3,132,896	4,424,573
REVENUE OVER/(UNDER) EXPENDITURES	(92,371)	972,912	(966,072)	472,228	111,800	(133,029)	63,877

Item 8.

02 -UTILITY FUND

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-4001	WATER REVENUE	711,312	716,309	705,333	660,759	1,045,570	919,408	1,158,137
02-4002	SEWER REVENUE	664,961	667,951	667,591	609,815	887,517	783,733	937,004
02-4003	PENALTIES	29,997	29,536	32,355	30,379	30,000	23,741	30,000
02-4004	TAP FEES	22,800	16,356	23,735	9,957	16,500	14,714	16,500
02-4006	TRANSFER FEE	240	270	235	150	250	150	250
02-4007	CASH OVER/SHORT	0	0	0	8	0	11	0
02-4008	BULK WATER REVENUE	1,200	4,453	9,290	10	10,000	414	10,000
02-4009	RETURN CHECK FEE REVENUE	140	125	225	225	150	175	150
02-4010	RECONNECT FEE REVENUE	7,490	7,430	9,280	14,790	9,000	8,640	9,000
02-4011	MISC. WATER & SEWER REVENUE	783	2,123	742	20,476	2,000	30	0
02-4012	BULK SEWER	5,320	3,720	2,040	7,332	7,000	16,158	18,000
02-4013	UTILITY GRANT REVENUE	0	0	0	0	204,000	0	0
02-4015	STORMWATER REVENUE	52,875	53,502	53,829	47,271	52,000	49,784	55,000
02-4016	2012 C.O-FNB-ASSESSMENT FEE	218,673	219,885	220,635	194,391	215,000	204,124	215,000
02-4022	INTEREST EARNED REVENUE	18,606	27,448	65,697	80,969	10,000	3,187	10,000
02-4033	RESALE OF VEHICLES	0	14,115	0	0	0	31,353	0
02-4045	INTERGOVERNMENTAL CONTRIBUTION	170,000	0	0	0	0	0	0
02-4048	CREDIT CARD PROCESSING FEE	0	2,157	8,182	7,555	10,000	16,984	20,000
02-4999	TRANSFERS IN	(90,078)	0	0	(431,981)	0	0	0
TOTAL REVENUES		1,814,321	1,765,380	1,799,169	1,252,107	2,498,987	2,072,606	2,479,041

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

02 -UTILITY FUND
140 Public Works

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-5140.001 WAGES	0	0	40,168	80,240	75,005	65,598	82,500
02-5140.002 CERTIFICATE/LICENSE PAY	0	0	0	4	1,800	0	1,800
02-5140.007 COMPUTER/TECH	0	0	1,188	291	1,000	819	1,500
02-5140.009 SPECIAL PROJECTS	0	0	58	0	0	0	0
02-5140.010 CLOTHING ALLOWANCE	0	0	0	0	400	407	0
02-5140.020 VEHICLE REPAIRS	0	0	0	330	500	1,068	1,500
02-5140.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	117	63	269	171	269
02-5140.032 SOCIAL SECURITY EXPENSE (FICA)	0	0	2,346	5,088	4,695	4,086	4,695
02-5140.033 MEDICARE EXPENSE	0	0	549	1,190	1,581	956	1,581
02-5140.034 TML HEALTH INS.	2	0	7,879	12,946	11,940	10,132	11,940
02-5140.035 RETIREMENT (TMRS)	0	0	3,974	8,967	9,085	5,525	10,000
02-5140.036 FUEL (GAS & OIL)	0	0	760	1,754	2,000	1,697	2,000
02-5140.040 LEASE VEHICLES	0	0	5,159	9,015	11,736	10,207	12,500
02-5140.042 TRAVEL/TRAINING/SCHOOL	0	0	0	2,992	2,000	1,281	2,000
02-5140.043 UNIFORMS	0	0	509	872	0	0	300
02-5140.044 SUPPLIES	0	0	626	330	0	233	300
02-5140.045 PROPERTY/LIABILITY INS	0	0	1,000	123	0	6,514	9,000
02-5140.049 WORKERS COMP INS.	0	0	0	1,030	0	5,526	6,500
02-5140.053 LONGEVITY	0	0	0	2,000	2,000	2,000	2,000
TOTAL 140 Public Works	2	0	64,332	127,235	124,011	116,218	150,385

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02 -UTILITY FUND
145 Utilities

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-5145.001 WAGES	0	0	0	248,377	243,235	170,650	253,000
02-5145.002 CERTIFICATION PAY	0	0	0	0	2,400	0	2,400
02-5145.004 POSTAGE/SHIPPING	0	0	0	87	50	42	50
02-5145.006 EQUIP RENTAL/LEASE	0	0	0	(566)	3,000	280	3,000
02-5145.007 COMPUTER/TECHNOLOGY	0	0	0	687	500	1,496	7,500
02-5145.008 METERS	0	0	0	5,676	3,000	0	3,000
02-5145.009 METER SUPPLIES	0	0	0	12,250	10,000	1,287	10,000
02-5145.010 CLOTHING ALLOWANCE	0	0	0	627	2,000	1,086	0
02-5145.012 EQUIPMENT REPAIRS	0	0	0	3,075	2,000	354	2,000
02-5145.013 METER MAINT CONTRACT	0	0	0	340	5,000	0	5,000
02-5145.014 HERBICIDES/PESTICIDES	0	0	0	348	1,000	640	1,000
02-5145.015 DRUG TEST/INOCULATION	0	0	0	120	0	140	0
02-5145.016 EQUIP REPAIR PARTS	0	0	0	3,271	1,000	452	1,000
02-5145.017 VEHICLE REPAIRS	0	0	0	457	2,000	1,803	2,000
02-5145.018 PIPE/VALVES/CLAMPS STOCK	0	0	0	33,304	30,000	5,673	30,000
02-5145.019 WATER/SEWER MISC SUPPLIES	0	0	0	9,516	20,000	14,090	20,000
02-5145.020 WATER/SEWER IMPROVEMENTS	0	0	0	67,766	30,000	4,677	30,000
02-5145.022 CONSULTING/ENGINEERING FEES	0	0	0	0	4,000	3,893	4,000
02-5145.023 MAIN/EXPANSION SUPPLIES	0	0	0	0	0	0	60,000
02-5145.024 TRANS TO EQUIP FUND	0	0	0	4,583	0	0	0
02-5145.025 UNEMPLOYMENT EXPENSE (TEC)	0	0	0	519	1,615	745	1,615
02-5145.026 FIRE HYDRANTS AND VALVES	0	0	0	0	0	0	3,000
02-5145.032 SOCIAL SECURITY	0	0	0	16,294	15,881	10,752	15,881
02-5145.033 MEDICARE	0	0	0	3,811	3,737	2,515	3,737
02-5145.034 TML HEALTH INSURANCE	0	0	0	67,527	71,640	45,604	71,640
02-5145.035 RETIREMENT (TMRS)	0	0	0	27,466	26,706	13,590	26,706
02-5145.036 FUEL (GAS & OIL)	0	0	0	5,839	5,000	6,176	5,000
02-5145.037 TELEPHONE	0	0	0	3,782	4,000	2,143	4,000
02-5145.038 UTILITIES	0	0	0	15,110	20,000	2,535	3,500
02-5145.039 OVERTIME	0	0	0	12,269	15,000	6,162	10,000
02-5145.040 LEASE VEHICLES	0	0	0	30,284	41,713	26,347	35,000
02-5145.042 SCHOOL/TRAINING	0	0	0	3,393	2,500	520	3,000
02-5145.043 UNIFORMS	0	0	0	5,685	0	162	1,200
02-5145.044 BUILDING/OFFICE SUPPLIES	0	0	0	3,057	3,000	1,963	3,000
02-5145.045 LIABILITY INSURANCE	0	0	0	6,041	5,250	1,693	5,250
02-5145.049 WORKERS COMP INSURANCE	0	0	0	5,261	4,500	0	4,500
02-5145.053 LONGEVITY	0	0	0	1,900	1,600	1,600	1,600
TOTAL 145 Utilities	0	0	0	598,159	581,327	329,069	632,579

02 -UTILITY FUND
150 Storm Water

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-5150.001 DRAINAGE MAINTENANCE	14,000	0	0	0	1,000	0	1,000
02-5150.002 STREET DRAINAGE	30,000	0	0	0	1,000	0	1,000
02-5150.041 BAD DEBT STORM WATER	105	22	(12)	208	100	52	100
TOTAL 150 Storm Water	44,106	22	(12)	208	2,100	52	2,100

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02 -UTILITY FUND
160 Water

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	Y-T-D ACTUAL --------)	2026-2027 PROPOSED BUDGET
02-5160.001 WAGES	132,665	137,465	141,679	137,392	134,080	103,719	121,000
02-5160.002 CERTIFICATE/LICENSE PAY	2,631	2,400	2,031	0	3,600	0	3,600
02-5160.003 DUES & SUBSCRIPTIONS	130	285	231	0	300	0	300
02-5160.004 FREIGHT/POSTAGE	3,222	3,510	4,117	4,723	4,000	3,108	4,000
02-5160.005 PERMITS/ASSESS./LICENSE	6,057	4,251	6,879	5,550	7,500	7,366	7,500
02-5160.006 LAB SUPPLIES & FEES	12,907	15,313	41,711	28,747	27,000	18,627	25,000
02-5160.007 COMPUTER/TECH	3,236	3,796	6,549	9,155	2,000	8,597	4,000
02-5160.008 CONTRACT - FCWD (RAW WATER)	98,583	83,417	91,000	100,750	104,000	95,333	104,000
02-5160.009 CLOTHING ALLOWANCE	0	0	0	448	1,200	622	0
02-5160.010 WATER PLANT REPAIRS	30,042	38,543	24,321	32,214	40,000	26,870	40,000
02-5160.011 CONTRACT SERVICES	7,205	7,262	8,782	23,388	25,000	24,378	25,000
02-5160.012 CHEMICALS - WATER PLANT	68,775	97,310	74,602	62,502	70,000	64,845	90,000
02-5160.013 SLUDGE DISPOSAL	31,584	0	34,547	0	40,000	0	75,000
02-5160.015 INT. DUE ON DEPOSITS	3,285	3,404	3,524	800	1,500	673	1,500
02-5160.016 FIRE HYDRANTS AND VALVES	3,047	464	431	4,018	3,000	555	0
02-5160.017 REPAIR VEHICLE	931	255	2,089	488	500	174	500
02-5160.018 SPECIAL PROJECTS	348	2,829	40,304	987	1,000	1,598	1,000
02-5160.019 ENGINEER EXPENSE/ADM	42,975	77,380	100,025	107,673	100,000	11,681	15,000
02-5160.020 SAFETY EQUIPMENT	19,933	10,253	11,672	2,631	1,000	94	1,000
02-5160.021 CAPITAL EXPENSE	30	299,766	244,077	0	5,000	4,850	10,000
02-5160.022 WATER METER/SUPPLIES	8,007	11,579	44,835	0	0	0	0
02-5160.023 AUDIT	1,000	1,000	1,000	1,500	1,500	1,500	1,500
02-5160.024 TRANS TO EQUIP FUND	3,600	5,000	44,340	4,583	0	0	0
02-5160.025 UNEMPLOYMENT EXPENSE (TEC)	120	36	353	306	807	454	807
02-5160.026 METER READING DEVICE MAINT.	10,921	0	0	0	300	5,230	0
02-5160.028 DAM CLEANING	0	3,500	13,500	0	1,000	6,098	15,000
02-5160.029 TWDB LOAN-RAW WATER LINE	0	0	0	0	187,490	0	0
02-5160.032 SOCIAL SECURITY (FICA)	9,072	9,571	9,285	8,831	8,784	6,745	8,784
02-5160.033 MEDICARE	2,122	2,238	2,171	2,065	2,070	1,577	2,070
02-5160.034 TML HEALTH INSU.	26,688	25,808	31,940	24,170	23,880	19,144	23,880
02-5160.035 TMRS	10,543	11,698	13,072	12,646	12,849	9,545	20,000
02-5160.036 GAS & OIL	2,848	7,211	1,841	1,745	2,000	5,052	7,000
02-5160.037 TELEPHONE	3,717	2,493	2,758	2,248	2,500	1,891	2,500
02-5160.038 UTILITIES	26,134	29,460	28,665	27,604	25,000	15,392	25,000
02-5160.039 OVERTIME	8,316	13,082	8,823	4,206	4,000	6,346	4,500
02-5160.040 LEASE VEHICLES	8,319	7,745	9,112	8,547	11,390	9,553	11,390
02-5160.041 BAD DEBT EXPENSE	2,903	1,204	(160)	5,646	2,000	1,831	2,000
02-5160.042 SCHOOL/TRAINING/TRAVEL	5,088	6,789	1,735	179	2,000	339	2,000
02-5160.043 UNIFORMS	361	0	1,800	2,596	0	276	600
02-5160.044 SUPPLIES-BUILDING/OFFICE	4,582	2,794	3,241	3,389	3,500	1,893	3,500
02-5160.045 PROPERTY/LIABILITY INS.	10,245	11,312	12,131	13,067	11,500	30,444	33,000
02-5160.047 ADMINISTRATION FEE	0	0	0	0	0	3,605	8,500
02-5160.049 WORKERS COMP. INS.	2,138	2,392	5,965	5,758	6,000	3,702	4,500
02-5160.053 LONGEVITY	2,400	800	1,000	900	1,100	1,100	1,100
02-5160.075 TMRS-PENSION COST AUDITORS	(71,029)	0	0	1,928	0	0	0
02-5160.076 OPEB EXPENSE	(5,840)	0	0	(6,288)	0	0	0
TOTAL 160 Water	539,846	943,616	1,075,979	647,093	880,350	504,804	706,031

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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

02 -UTILITY FUND
170 Sewer

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-5170.001 WAGES	129,099	143,601	167,037	151,784	135,782	96,836	121,000
02-5170.002 BUILDING MAINTENANCE	0	0	975	2,192	2,000	298	2,000
02-5170.003 DUES & SUBSCRIPTIONS	0	130	70	0	150	0	150
02-5170.004 FREIGHT/POSTAGE	3,210	3,492	4,143	4,729	3,000	3,012	4,000
02-5170.005 PERMITS/ASSESS./LICENSE	2,679	2,468	2,468	1,454	5,000	3,190	5,000
02-5170.006 LAB FEES	14,846	16,260	26,516	20,029	12,000	391	6,000
02-5170.007 TRANSFER TO WWTP FUND	0	70	225	0	0	0	0
02-5170.008 TRANS TO OPR FUND	0	0	5,375	0	0	0	0
02-5170.009 CLOTHING ALLOWANCE	0	0	0	512	1,200	806	0
02-5170.010 PLANT REPAIRS/MAINTENANCE	39,857	63,133	47,823	67,326	50,000	38,284	50,000
02-5170.011 LIFT STATION REPAIR/MAINT	0	0	36,310	52,847	30,000	4,261	5,000
02-5170.012 CHEMICALS - WASTE WATER PLANT	11,060	12,573	9,049	26,812	20,000	19,328	22,000
02-5170.013 SLUDGE DISPOSAL SERVICE	49,520	128,196	45,301	99,306	85,000	89,636	100,000
02-5170.014 SEWER COLLECT REPAIR/MAINT	9,014	177,057	114,525	40,606	20,000	117	10,000
02-5170.015 COMPUTER/TECH	3,046	2,394	5,509	10,602	3,000	8,655	3,000
02-5170.016 AERATORS/MAINTENANCE	10,564	27,403	29,821	5,200	20,000	4,808	10,000
02-5170.017 REPAIR VEHICLES	1,357	2,147	439	881	500	416	500
02-5170.018 SPECIAL PROJECTS	1,848	373	128,741	101,151	5,000	4,389	5,000
02-5170.019 ENGINEER EXPENSE	69,100	38,545	38,519	6,913	100,000	1,900	5,000
02-5170.020 DRUG TEST/INOCULATION	5,511	3,018	4,521	45	500	0	500
02-5170.021 CAPITAL EXPENSE	6,764	552,000	295,193	54,050	29,053	0	300,000
02-5170.022 2012-C.O-FIRST NATIONAL BANK	70,969	110,475	25,746	166,068	196,393	0	196,393
02-5170.023 AUDIT	1,000	1,000	1,000	1,500	1,000	1,500	1,500
02-5170.024 TRANS TO EQUIP FUND	3,600	5,000	7,658	5,417	0	0	0
02-5170.025 UNEMPLOYMENT EXPENSE (TEC)	18	18	243	398	807	379	807
02-5170.026 2013 CO TWDB DEBT	0	0	0	1,200	0	0	0
02-5170.029 CERTIFICATE/LICENSE PAY	2,885	3,000	1,915	69	3,000	0	3,000
02-5170.030 SAFETY EQUIPMENT	0	0	0	531	500	83	500
02-5170.031 LAB SUPPLIES	0	0	0	0	0	0	10,000
02-5170.032 SOCIAL SECURITY (FICA)	9,392	10,910	11,316	9,643	9,032	6,151	9,032
02-5170.033 MEDICARE	2,197	2,552	2,646	2,255	2,141	1,438	2,141
02-5170.034 TML HEALTH INSU.	25,297	28,236	38,973	37,780	35,820	23,107	30,000
02-5170.035 RETIREMENT (TMRS)	16,662	16,162	18,225	20,228	16,447	9,804	20,000
02-5170.036 FUEL (GAS & OIL)	3,991	3,884	4,837	7,879	6,000	3,375	5,000
02-5170.037 TELEPHONE	1,398	1,440	1,671	1,889	2,500	1,921	2,500
02-5170.038 UTILITIES	42,112	55,572	56,002	47,806	40,000	34,576	48,000
02-5170.039 OVERTIME	15,388	25,015	22,743	1,753	3,000	519	3,000
02-5170.040 LEASE VEHICLES	8,631	7,813	7,821	12,795	25,388	21,338	24,000
02-5170.041 BAD DEBTS (SEWER SERVICE)	2,542	778	(174)	4,929	2,500	1,281	2,500
02-5170.042 SCHOOL/TRAINING/TRAVEL	950	1,395	2,890	3,237	2,500	998	2,500
02-5170.043 UNIFORMS	0	110	1,804	3,055	0	0	600
02-5170.044 BUILDING/OFFICE SUPPLIES	2,505	2,206	7,199	2,995	3,000	1,803	3,000
02-5170.045 PROPERTY/LIABILITY INS.	3,796	13,704	12,131	13,625	14,000	0	14,000
02-5170.047 ADMINISTRATION FEE	0	0	0	0	0	3,605	7,200
02-5170.049 WORKERS COMP. INS.	2,138	0	5,665	5,758	6,000	4,150	5,000
02-5170.053 LONGEVITY	3,300	3,500	2,900	2,000	2,000	2,000	2,000
02-5170.055 LAB SUPPLIES	0	0	0	0	0	0	10,000
TOTAL 170 Sewer	576,247	1,465,631	1,195,771	999,248	894,213	394,357	1,051,823

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02 -UTILITY FUND
505 Depreciation

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
02-5505.000 CIP	505,931	0	0	512,566	0	0	0
TOTAL 505 Depreciation	505,931	0	0	512,566	0	0	0
TOTAL EXPENDITURES	1,666,132	2,409,269	2,336,069	2,884,508	2,482,001	1,344,501	2,542,918
REVENUE OVER/(UNDER) EXPENDITURES	148,189	(643,889)	(536,900)	(1,632,401)	16,986	728,106	(63,877)

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03 -1998 WWTP EXPANSION

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

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03 -1998 WWTP EXPANSION
300 WWTP FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET

03 -1998 WWTP EXPANSION
502 1998 WWTO EXPANSION

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

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04 -HOTEL/MOTEL FUND

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
04-4001	HOTEL/MOTEL TAX REVENUE	51,832	53,956	76,586	27,334	35,000	37,054	45,000
04-4022	INT. EARNED	0	0	0	0	700	0	0
TOTAL REVENUES		51,832	53,956	76,586	27,334	35,700	37,054	45,000

04 -HOTEL/MOTEL FUND
400-HOTEL/MOTEL

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
04-5400.002 ARTS ALLIANCE	6,500	6,500	0	3,500	1,000	1,000	0
04-5400.003 CHAMBER OF COMMERCE	5,000	5,000	5,000	0	5,000	0	0
04-5400.004 UNDESIGNATED FUNDS	0	0	0	0	0	0	45,000
04-5400.005 HISTORICAL ASSN. DONATION	8,500	20,000	20,000	15,000	5,000	5,000	0
04-5400.006 SRS AUCTION SERVICES	2,400	2,400	0	4,800	1,000	0	0
04-5400.007 THE ALAMO MISSION	2,000	5,246	0	0	0	0	0
04-5400.009 MOUNT VERNON MUSIC	0	0	0	0	1,000	0	0
04-5400.010 FRANKLIN CO. YOUTH BASEBALL	7,500	0	0	4,500	1,000	0	0
04-5400.011 BIKE TOUR	3,149	5,075	3,990	1,000	5,000	0	0
04-5400.012 MAIN STREET	10,000	10,000	(10,000)	0	16,000	0	0
TOTAL 400-HOTEL/MOTEL	45,049	54,221	18,990	28,800	35,000	6,000	45,000
TOTAL EXPENDITURES	45,049	54,221	18,990	28,800	35,000	6,000	45,000
REVENUE OVER/(UNDER) EXPENDITURES	6,783	(266)	57,597	(1,466)	700	31,054	0

05 -EDC

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
05-4001	EDC TAX REV.	406,552	403,363	406,509	421,076	425,000	252,774	425,000
05-4018	MISCELLANEOUS	48,644	0	(176,442)	0	0	0	0
05-4022	INTEREST	14,103	(10,034)	84,142	22,411	20,000	13,983	28,000
TOTAL REVENUES		469,299	393,329	314,208	443,487	445,000	266,757	453,000

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05 -EDC
300 EDC

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
05-5300.001 WAGES/CONSULTANT	45,691	63,000	70,000	70,000	70,000	0	70,000
05-5300.002 COMPUTER	2,892	470	470	86	500	0	500
05-5300.003 PROMOTIONAL/MARKETING	117	21,956	37,728	79,500	35,000	23,950	35,000
05-5300.004 POSTAGE	13	1	1	6	50	0	50
05-5300.005 AUDIT EXPENSE	1,000	1,000	1,000	0	1,200	0	1,200
05-5300.007 LEG. OUTREACH	0	0	0	4,365	0	0	0
05-5300.008 SCHOLORSHIP	2,000	2,000	2,000	2,000	2,000	0	2,000
05-5300.009 PUBLICATIONS	0	500	0	91	500	541	500
05-5300.010 ATTORNEY FEES	8,400	1,731	0	594	10,000	0	10,000
05-5300.011 WEBSITE	0	5,993	528	2,994	500	0	500
05-5300.012 HIST. FACADE GRANT	20,000	20,000	0	0	0	4,000	0
05-5300.017 ADVERTISING/PUBLIC NOTICES	302	0	0	784	500	501	1,000
05-5300.018 BUSINESS INCENTIVES	1,234	3,411	36,418	28,983	10,000	18,401	20,000
05-5300.019 RENTAL ASSISTANCE PROGRAM	0	0	6,813	9,050	35,000	13,050	35,000
05-5300.020 JOB CREATION INCENTIVE	0	0	0	0	10,000	0	10,000
05-5300.021 EXISTING BUS. STRUCTURE	0	16,299	20,000	8,000	25,000	26,128	30,000
05-5300.022 SPECIAL PROJECT	100,000	0	0	347,956	200,000	11,169	200,000
05-5300.023 MAIN STREET ONGOING	10,000	10,000	10,000	10,000	10,000	200	0
05-5300.024 BUSINESS RETENTION	0	0	0	0	15,000	0	15,000
05-5300.025 UNEMPLOYMENT EXP (TEC)	0	0	0	0	300	0	300
05-5300.026 BUSINESS RECRUITMENT	0	0	659	1,771	693	0	693
05-5300.027 DUES	525	0	550	0	1,000	400	1,000
05-5300.029 INFRASTRUCTURE	70,000	966,050	8,200	18,031	0	0	0
05-5300.032 SOCIAL SECURITY (FICA)	0	0	12,508	12,508	4,340	0	4,340
05-5300.033 MEDICARE	0	0	1,015	1,015	1,015	0	1,015
05-5300.035 RETIREMENT (TMRS)	0	0	9,100	9,100	9,100	0	9,100
05-5300.037 TELEPHONE	606	457	360	750	700	0	700
05-5300.042 SCHOOL/TRAINING/TRAVEL	79	69	79	530	2,000	271	2,000
05-5300.044 SUPPLIES	651	891	1,583	349	500	0	500
TOTAL 300 EDC	263,510	1,113,829	219,011	608,461	444,898	98,611	450,398
TOTAL EXPENDITURES	263,510	1,113,829	219,011	608,461	444,898	98,611	450,398
REVENUE OVER/(UNDER) EXPENDITURES	205,789	(720,501)	95,198	(164,973)	102	168,146	2,602

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

07 -DEBT FUND

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
07-4001	TAX REVENUE	135,588	184,298	191,868	195,988	288,710	310,182	285,652
07-4002	DEL. TAX REV	2,427	2,374	1,787	1,928	3,000	511	3,000
07-4002.001	I&S TAX ATT.	1,200	1,257	(428)	499	0	274	1,000
07-4003	DEBT SERVICE P & I	2,258	2,191	1,456	3,222	2,500	2,491	4,000
07-4022	INTEREST EARNED	5,608	9,522	31,735	21,670	13,000	5,976	12,000
07-4999	TRANSFER	(151,191)	0	0	(569,502)	0	0	0
TOTAL REVENUES		(4,110)	199,642	226,418	(346,195)	307,210	319,434	305,652

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07 -DEBT FUND
000 TRANSFERS

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 CURRENT BUDGET	2025-2026 Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
07-5000 TRANSFERS	0	0	0	(11,280)	0	0	0
TOTAL 000 TRANSFERS	0	0	0	(11,280)	0	0	0

07 -DEBT FUND
700 DEBT FUND

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
07-5700.000 DEBT SERVICE FEES	0	0	0	0	0	5	0
07-5700.027 MISC. EXP.	0	0	0	0	101,491	100	0
07-5700.029 2013 C.O. TWDB DEBT	0	24,827	24,335	0	23,829	23,139	23,175
07-5700.030 2024 CO TWDB-BOK-FN	0	137,154	163,189	0	110,451	42,379	109,204
07-5700.031 GCO WM CO #10925	0	0	0	0	0	0	13,964
07-5700.032 GCO WM CO #10795	0	0	0	0	0	0	87,526
07-5700.033 2026 HILLTOP TAX & SRPLS	0	0	0	0	0	0	57,184
TOTAL 700 DEBT FUND	0	161,981	187,523	0	235,770	65,623	291,053
TOTAL EXPENDITURES	0	161,981	187,523	(11,280)	235,770	65,623	291,053
REVENUE OVER/(UNDER) EXPENDITURES	(4,110)	37,661	38,895	(334,916)	71,440	253,810	14,599

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

09 -EQUIPMENT FUND

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
09-4028	FIRE DEPARTMENT TRUCK	10,000	0	0	0	10,000	0	0
09-4050	TRANSFERS IN	28,800	36,667	26,667	40,000	40,000	0	0
TOTAL REVENUES		38,800	36,667	26,667	40,000	50,000	0	0

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

09 -EQUIPMENT FUND
900 EQUIPMENT

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	--------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
REVENUE OVER/(UNDER) EXPENDITURES	38,800	36,667	26,667	40,000	50,000	0	0

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

10 -CHILD SAFETY

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
10-4001	CHILD SAFETY REVENUE	376	543	245	150	500	150	500
10-4022	INT. EARNED	0	0	0	0	10	0	0
10-4023	TRANSFER FROM GENERAL FUND	1,000	0	0	0	1,000	0	1,000
TOTAL REVENUES		1,376	543	245	150	1,510	150	1,500

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

10 -CHILD SAFETY
CHILD SAFETY

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
10-5010.001 CHILD SAFETY EXPENSE	0	0	0	1,000	0	0	0
10-5010.002 ETCADA KID PROGRAM	1,000	1,000	0	0	1,000	0	1,000
TOTAL CHILD SAFETY	1,000	1,000	0	1,000	1,000	0	1,000
TOTAL EXPENDITURES	1,000	1,000	0	1,000	1,000	0	1,000
REVENUE OVER/(UNDER) EXPENDITURES	376	(457)	245	(850)	510	150	500

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

12 -GENERAL FIXED ASSETS

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
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12 -GENERAL FIXED ASSETS
FIXED ASSETS

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

14 -TECHNOLOGY

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
14-4001	TECHNOLOGY REVENUE	993	1,166	1,127	1,797	1,000	801	1,000
14-4022	INT. EARNED	0	0	0	0	100	0	0
TOTAL REVENUES		993	1,166	1,127	1,797	1,100	801	1,000

Item 8.

14 -TECHNOLOGY
014 TECHNOLOGY

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
14-5014.001 TECHNOLOGY EXPENSES	0	0	0	0	1,500	0	1,000
TOTAL 014 TECHNOLOGY	0	0	0	0	1,500	0	1,000
TOTAL EXPENDITURES	0	0	0	0	1,500	0	1,000
REVENUE OVER/(UNDER) EXPENDITURES	993	1,166	1,127	1,797	(400)	801	0

Item 8.

15 -SECURITY

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
15-4001 SECURITY REVENUE	40	36	581	2,203	300	980	1,000
TOTAL REVENUES	40	36	581	2,203	300	980	1,000

Item 8.

15 -SECURITY
015 SECURITY

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
15-5015.001 SECURITY EXPENSES	0	0	0	0	1,800	0	1,000
TOTAL 015 SECURITY	0	0	0	0	1,800	0	1,000
TOTAL EXPENDITURES	0	0	0	0	1,800	0	1,000
REVENUE OVER/(UNDER) EXPENDITURES	40	36	581	2,203	(1,500)	980	0

Item 8.

20 -ENDOWEMENT FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
20-4022 ENDOWEMENT INTEREST	274	(2,021)	63	4,002	3,000	(6,626)	3,000
TOTAL REVENUES	274	(2,021)	63	4,002	3,000	(6,626)	3,000
REVENUE OVER/(UNDER) EXPENDITURES	274	(2,021)	63	4,002	3,000	(6,626)	3,000

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

21 -TWDB WATERLINE GRANT

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
21-4001 TWDB REVENUE	0	0	0	0	1,750,000	662,460	785,000
TOTAL REVENUES	0	0	0	0	1,750,000	662,460	785,000
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	0	1,750,000	662,460	785,000

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

22 -CONFISCATED FUNDS

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
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PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

23 -PARK PROJECT

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
23-4001	PARK REVENUE	0	29,796	0	0	0	0	0
23-4022	INTEREST EARNED	53	321	1,092	504	300	299	300
TOTAL REVENUES		53	30,117	1,092	504	300	299	300

23 -PARK PROJECT
PARK PROJECT

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
23-5023.041 REPAIRS	0	3,980	16,414	0	5,000	0	5,000
TOTAL PARK PROJECT	0	3,980	16,414	0	5,000	0	5,000
TOTAL EXPENDITURES	0	3,980	16,414	0	5,000	0	5,000
REVENUE OVER/(UNDER) EXPENDITURES	53	26,137	(15,322)	504	(4,700)	299	(4,700)

Item 8.

24 -HOME PROGRAM

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
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24 -HOME PROGRAM
HOME PROGRAM

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

25 -TXCDGB

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 CURRENT BUDGET	-------) Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
25-4001	TXCDBG REVENUE	129,187	0	0	0	0	3,000	0
25-4002	A/R-AUDITORS ADJ	0	0	0	4,058	0	0	0
25-4003	ARPA GRANT PROCEEDS	25,650	0	0	68,134	0	0	0
TOTAL REVENUES		154,837	0	0	72,191	0	3,000	0

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

25 -TXCDGB
TXCDBG

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
25-5025.001 CONSTRUCTION-SIDEWALK	129,187	0	0	0	0	0	0
25-5025.009 AMERICAN RESCUE ACT-ENGINEER	25,650	19,276	42,809	0	0	0	0
25-5025.010 AMERICAN RESCUE ACT-CONSTRUCTI	0	256,629	72,676	0	0	0	0
25-5025.011 TXCDBG COMM DEVLOP ENGINEER	0	9,227	5,907	870	0	0	0
25-5025.012 TXCDBG COMM DEVLOP CONSULT	0	13,570	(106,894)	3,870	0	0	0
25-5025.013 TXCDBG COMM DEVLOP CONSTRUCT	0	171,809	173,012	(1,259)	0	0	0
TOTAL TXCDBG	154,837	470,511	187,509	3,481	0	0	0
TOTAL EXPENDITURES	154,837	470,511	187,509	3,481	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	(470,511)	(187,509)	68,710	0	3,000	0

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

26 -2013 WASTEWATER REP/IMP

REVENUES		2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
26-4999	TRANSFERS	247,154	0	0	137,154	0	0	0
TOTAL REVENUES		247,154	0	0	137,154	0	0	0
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26 -2013 WASTEWATER REP/IMP
2013 WW REPL/IMP

EXPENDITURES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
REVENUE OVER/(UNDER) EXPENDITURES	247,154	0	0	137,154	0	0	0

27 -LOCAL TRUANCY PREVENT

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
27-4001 LOCAL TRUANCY PREVENTION FUND	1,175	1,398	1,376	2,227	0	996	0
TOTAL REVENUES	1,175	1,398	1,376	2,227	0	996	0
REVENUE OVER/(UNDER) EXPENDITURES	1,175	1,398	1,376	2,227	0	996	0

Item 8.

28 -LOCAL MUNICIPAL JURY FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
28-4001 LOCAL MUNICIPAL JURY FUND	23	28	28	44	0	20	0
TOTAL REVENUES	23	28	28	44	0	20	0
REVENUE OVER/(UNDER) EXPENDITURES	23	28	28	44	0	20	0

Item 8.

29 -OPIOID ABATEMENT FUND

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
29-4001 REVENUED	0	0	0	1,802	0	0	0
TOTAL REVENUES	0	0	0	1,802	0	0	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	1,802	0	0	0

PROPOSED BUDGET
AS OF: SEPTEMBER 30TH, 2026

Item 8.

99 -POOLED CASH

REVENUES	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	(-------- 2025-2026 --------) CURRENT BUDGET	Y-T-D ACTUAL	2026-2027 PROPOSED BUDGET
99-4000 MISCELLANEOUS INCOME	0	0	0	11,826	0	12,802	0
TOTAL REVENUES	0	0	0	11,826	0	12,802	0
REVENUE OVER/(UNDER) EXPENDITURES	0	0	0	11,826	0	12,802	0