CITY OF ALEDO, TEXAS

Planning Today. Preparing for Tomorrow

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2027

October 1, 2026 through September 30, 2027

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CITY OF
ALEDO

August 3, 2026

Honorable Mayor, Members of the City Council, and Citizens of Aledo:

It is my pleasure to present the City of Aledo's Proposed Annual Budget for Fiscal Year 2027. This budget reflects our commitment to responsible financial stewardship, strategic investment, and preparing for the needs of a growing community while maintaining a strong fiscal foundation.

Aledo continues to experience meaningful growth. The City's certified taxable value has reached approximately $1.06 billion, including more than $41 million in new improvements. Growth in the tax base, along with continued strength in sales tax and utility revenues, provides additional resources to address service demands and community priorities. The proposed budget supports a property tax rate of $0.352415 per $100 of assessed valuation, which is lower than the current adopted rate.

Financial stability remains a cornerstone of this budget. The City continues to maintain 180 days of operating reserves and utilize dedicated capital funds to support a pay-as-you-go approach to major investments. Both the General Fund and Utility Fund are projected to end the fiscal year well above required reserve levels, preserving financial flexibility for future needs and opportunities.

The budget also makes significant investments in Aledo's future, with approximately $3.9 million in capital projects and strategic initiatives. Investments include water and utility infrastructure, parks, the Comprehensive Plan, community center enhancements, signage and landscaping, public safety, equipment, technology, and other long-range planning initiatives. The budget also strengthens staffing in key operational areas and invests in employee compensation and benefits to maintain high-quality City services.

The FY 2027 Proposed Budget balances meeting today's needs with preparing for tomorrow. It makes meaningful investments in our community and organization while preserving strong reserves and maintaining a disciplined approach to public resources.

I appreciate the City Council's guidance throughout the budget process and the work of City staff in developing a financial plan that reflects Aledo's priorities and our shared responsibility to be good stewards of the resources entrusted to us. I am pleased to present the FY 2027 Proposed Annual Budget for your consideration.

Respectfully submitted,

Candice Edmondson
City Manager

CITY OF ALEDO BACKGROUND

MAYOR & CITY COUNCIL

Shane Davis, Mayor
Ben Clark, Council Place 1
Todd Covington, Council Place 2
Matt Poston, Council Place 3
Melanie Allen, Council Place 4
Summer Jones, Council Place 5 / Mayor Pro Tem

CITY MANAGEMENT

Candice Edmondson, City Manager

OVERVIEW

In November 2021, the City of Aledo transitioned from a General Law Municipality to a Home-Rule City, adopting a City Charter that established a Council-Manager form of government. The Council-Manager system combines the leadership of elected officials with the professional expertise of an appointed City Manager. This model distributes authority more evenly and emphasizes professional management, supporting transparent decision-making, organizational accountability, and responsive delivery of City services.

The City Council is composed of the Mayor and five Council Members and serves as the legislative body. They are responsible for setting policy, passing ordinances, approving the budget, and representing the interests of Aledo residents.

The City Manager is appointed by the Council and acts as the chief executive officer. This individual oversees daily operations, manages city staff, and ensures that Council policies are implemented effectively. One of the most critical duties of the City Manager is to prepare and present a balanced annual budget that reflects the strategic priorities and policies set by the City Council. This budget serves as a financial blueprint for the City, ensuring that resources are allocated efficiently and transparently to meet community needs.

CITY OF ALEDO DEMOGRAPHICS

POPULATION

The City of Aledo's estimated population as of January 1, 2025 is 5,521, an increase of 319 residents, or 6.13%, over the prior year. That represents a 13.6% increase over the City's 2020 census count of 4,858, making Aledo one of the faster-growing communities in Parker County. The median age is 34.6 years.

Year	2020	2022	2023	2024	2025
Population	4,858	5,014	5,083	5,202	5,521

AGE DISTRIBUTION

Under 15	15 to 24	25 to 44	45 to 64	65 and over	Median Age
29.8%	8.1%	31.1%	21.2%	9.7%	34.6

HOUSING

The median property value in the City of Aledo is $465,100. Owner-occupancy is high at 88.3% of occupied housing units, and the median gross rent is $2,760 per month. Households average two vehicles, and the average one-way commute is 29.1 minutes, reflecting Aledo's role as a residential community within the Dallas-Fort Worth metroplex.

Median Value	Owner-Occ.	Renter-Occ.	Median Rent	Commute	Vehicles/HH
$465,100	88.3%	11.7%	$2,760	29.1 min	2.0

INCOME

Median Household Income	Per Capita Income
$163,231	$53,262

Sources: North Central Texas Council of Governments, 2025 Population Estimates (January 1, 2025) for population; U.S. Census Bureau, 2020 Decennial Census and American Community Survey 5-Year Estimates (2024 vintage) for age, income, housing, and commute data.

City of Aledo
Fiscal Year 2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by $134,489, which is a 4.02 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 $144,610.

Record vote of Each Council Member

Name	Place	For	Against	Abstain	Absent
Shane Davis	Mayor				
Ben Clark	Council Member (Place 1)				
Todd Covington	Council Member (Place 2)				
Matt Poston	Council Member (Place 3)				
Melanie Allen	Council Member (Place 4)				
Summer Jones	Mayor Pro Tem (Place 5)				

Tax Rate	Adopted FY 2026	Proposed FY 2027
Property Tax Rate	$0.355353/$100	$0.352415/$100
No New Revenue Tax Rate	$0.374876/$100	$0.349703/$100
No New Revenue M&O Tax Rate	$0.241937/$100	$0.264586/$100
Voter Approval Tax Rate	$0.355353/$100	$0.309383/$100
De Minimis Tax Rate	$0.399879./$100	$0.352416/$100
Debt Rate	$0.104949/$100	$0.085117/$100

The total amount of municipal debt obligations secured by property taxes for the City of Aledo is $902,038.

Notice About 2026 Tax Rates

Property Tax Rates in CITY OF ALEDO

This notice concerns the 2026 property tax rates for the City of Aledo. 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.

This year's no-new-revenue tax rate	**$0.349703/$100**
This year's voter-approval tax rate	**$0.309383/$100**
This year's de minimis rate	**$0.352416/$100**

To see the full calculations, please visit www.aledotx.com for a copy of the Tax Rate Calculation Worksheet.

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
General Fund (100)	$4,573,866
Debt Service (Interest & Sinking) Fund (300)	$316,895

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
Series 2022 Certificates of Obligation (City Hall)	$75,000	$826,538	$500	$902,038
Total	**$75,000**	**$826,538**	**$500**	**$902,038**

The City's remaining outstanding bonds (Series 2012 CO, Series 2017 GO Refunding, Series 2020 GO Refunding A, Series 2020 CO B, Series 2024, and the Series 2025 Combination Tax and Waterworks and Sewer System Revenue Certificates) are self-supporting from utility system revenues and are not paid from property taxes.

Total required for 2026 debt service	**$902,038**
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0

- Excess collections last year	$61,226
= Total to be paid from taxes in 2026	$840,812
+ Amount added in anticipation that the taxing unit will collect only 100.00% of its taxes in 2026	$0
= Total Debt Levy	$840,812

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate
Not applicable. This adjustment applies only to counties. The City of Aledo is a municipality and made no such expenditures.

Indigent Health Care Compensation Expenditures
Not applicable. The City of Aledo made no indigent health care compensation expenditures.

Indigent Defense Compensation Expenditures
Not applicable. This adjustment applies only to counties. The City of Aledo made no indigent defense compensation expenditures.

Eligible County Hospital Expenditures
Not applicable. The City of Aledo does not maintain or operate an eligible county hospital.

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

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.

ALL FUNDS SUMMARY

Fiscal Year 2027 Proposed Budget

Fund	Adopted Budget FY 2026	YTD Actual FY 2026	Proposed Budget FY 2027
REVENUES			
General Fund	4,563,577	4,802,729	5,379,313
Enterprise Fund	6,401,770	5,739,620	6,996,862
Debt Service Fund	1,017,197	1,073,244	840,812
General Capital Projects Fund	30,000	66,400	5,000
Strategic Initiatives Fund	5,791,559	281,559	210,000
Utility Capital Fund	2,015,000	-	765,000
TIRZ Fund	170,000	222,793	446,869
EDC Fund	761,000	751,128	991,079
TOTAL REVENUES	20,750,103	12,937,472	15,634,935
EXPENDITURES			
General Fund	4,563,577	3,197,632	5,179,240
Enterprise Fund	6,397,770	3,201,334	6,897,903
Debt Service Fund	1,024,645	619,194	902,038
General Capital Projects Fund	6,955,415	4,262,699	-
Strategic Initiatives Fund	1,005,500	67,710	1,149,000
Utility Capital Fund	200,000	-	2,763,000
TIRZ Fund	-	-	200,000
EDC Fund	377,533	206,412	554,149
TOTAL EXPENDITURES	20,524,440	11,554,981	17,645,330
NET SURPLUS (DEFICIT)	**225,663**	**1,382,491**	**(2,010,395)**

Note: the All Funds Summary carries three value columns because the source tab has no year-end projection column. Fund-level schedules that follow show all four columns.

FUND BALANCE SUMMARIES

Fiscal Year 2027 Proposed Budget

GENERAL FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	2,576,534	2,576,534	4,181,631	4,970,604
Net Surplus (deficit)	-	1,605,097	788,973	200,073
Ending Fund Balance	2,576,534	4,181,631	4,970,604	5,170,677
Projected Ending Fund Balance	-	-	-	5,170,677
Reserve Requirement 180 days	-	-	-	2,554,146
Fund Balance Above Requirement	**-**	**-**	**-**	**2,616,531**

ENTERPRISE FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	4,611,583	4,611,583	4,697,355	7,533,608
Net Surplus (deficit)	4,000	85,772	2,836,253	98,959
Ending Fund Balance	4,615,583	4,697,355	7,533,608	7,632,566
Projected Ending Fund Balance	-	-	-	7,632,566
Reserve Requirement 180 days	-	-	-	3,401,706
Fund Balance Above Requirement	**-**	**-**	**-**	**4,230,861**

DEBT SERVICE FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	237,235	237,235	237,235	294,467
Net Surplus (deficit)	-	454,050	57,232	(61,226)
Ending Fund Balance	**237,235**	**691,285**	**294,467**	**233,241**

GENERAL CAPITAL PROJECTS FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	6,925,415	6,925,415	6,925,415	25,023
Net Surplus (deficit)	(6,925,415)	(4,196,299)	(6,900,392)	5,000
Ending Fund Balance	**-**	**2,729,116**	**25,023**	**30,023**

UTILITY CAPITAL PROJECT FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	-	-	-	1,545,000
Net Surplus (deficit)	32,000	(102,407)	1,545,000	(1,998,000)
Ending Fund Balance	**32,000**	**(102,407)**	**1,545,000**	**(453,000)**

STRATEGIC INITIATIVES FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	-	-	-	5,073,683
Net Surplus (deficit)	4,786,059	213,849	5,073,683	(939,000)
Ending Fund Balance	**4,786,059**	**213,849**	**5,073,683**	**4,134,683**

TIRZ FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance TIRZ Fund	345,918	345,918	345,918	515,918
Net Surplus (deficit)	170,000	170,000	170,000	246,869
Ending Fund Balance	**515,918**	**515,918**	**515,918**	**762,787**

EDC FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance EDC Fund	3,206,395	3,206,395	3,206,395	3,931,640
Net Surplus (deficit)	383,467	544,716	725,245	53,463
Ending Fund Balance	**3,589,862**	**3,751,111**	**3,931,640**	**3,985,103**

PERSONNEL SUMMARY

Fiscal Year 2027 Proposed Budget

Authorized Full-Time Equivalents by Department

Department	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	Change
City Manager	2.2	2.2	1.7	1.4	-0.3
Public Works Administration	9.2	9.2	9.2	9.8	+0.6
EDC	0.3	0.3	0.3	0.8	+0.5
City Secretary	1.0	1.0	1.0	0.5	-0.5
Finance	2.0	2.0	1.0	0.5	-0.5
Utility Billing	2.5	2.5	3.0	2.0	-1.0
Development Services	2.0	2.0	3.0	3.4	+0.4
Communications	0.8	0.8	0.8	0.6	-0.2
Municipal Court	0.0	0.0	1.0	1.0	+0.0
Library	0.0	1.0	2.0	2.0	+0.0
Parks and Events	0.0	0.0	0.0	1.0	+1.0
Police	0.0	1.0	6.0	9.0	+3.0
TOTAL	**20.0**	**22.0**	**29.0**	**32.0**	**+3.0**

Authorized Positions, Fiscal Year 2027

Position titles and allocations only. Employee names are intentionally omitted; this is a public document.

Part-time library staff are shown as authorized positions but are not counted in the full-time equivalent totals. Their wages are budgeted in the Library department under Salaries-Part Time.

Department	Position Title	FTE Allocation
City Manager	CITY MANAGER	0.4
City Manager	DIRECTOR OF COMMUNITY SERVICES	1.0
City Secretary	CITY SECRETARY/DIRECTOR OF CUSTOMER SERVICES	0.5

Authorized Positions, Fiscal Year 2027 (continued)

Department	Position Title	FTE Allocation
Finance	FINANCE MANAGER	0.5
Municipal Court	DEPUTY MUNICIPAL COURT CLERK	1.0
Development Services	DIRECTOR OF DEVELOPMENT SERVICES	0.4
Development Services	BUILDING OFFICIAL	1.0
Development Services	CHIEF INNOVATION OFFICER	1.0
Development Services	PERMIT TECHNICIAN	1.0
Public Works Administration	CITY MANAGER	0.4
Public Works Administration	CITY SECRETARY/DIRECTOR OF CUSTOMER SERVICES	0.5
Public Works Administration	FINANCE MANAGER	0.5
Public Works Administration	DIRECTOR OF DEVELOPMENT SERVICES	0.4
Public Works Administration	DIRECTOR OF PUBLIC WORKS	1.0
Public Works Administration	PW WATER SUPERINTENDENT	1.0
Public Works Administration	PW WASTEWATER SUPERINTENDENT	1.0
Public Works Administration	PUBLIC WORKS CREW LEADER	1.0
Public Works Administration	PW MAINTENANCE OPERATOR	1.0
Public Works Administration	PW MAINTENANCE WORKER	1.0
Public Works Administration	PUBLIC WORKS MAINTENANCE	1.0
Public Works Administration	PUBLIC WORKS MAINTENANCE	1.0
Utility Billing	UTILITY BILLING CLERK	1.0
Utility Billing	CUSTOMER SERVICE SPECIALIST	1.0
Communications	COMMUNICATIONS AND EVENTS MANAGER	0.6
Parks and Events	PARKS AND FACILITIES MANAGER	1.0
Library	LIBRARY DIRECTOR	1.0
Library	LIBRARIAN	1.0
Library	LIBRARY ASSISTANT I	Part-time
Library	LIBRARY SERVICES SPECIALIST II	Part-time

Authorized Positions, Fiscal Year 2027 (continued)

Department	Position Title	FTE Allocation
Library	LIBRARY SPECIALIST 2	Part-time
Library	LIBRARY ASSISTANT 2	Part-time
Library	CIRCULATION	Part-time
Library	CIRCULATION	Part-time
Library	CIRCULATION	Part-time
Police	POLICE CHIEF	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
EDC	CITY MANAGER	0.2
EDC	DIRECTOR OF DEVELOPMENT SERVICES	0.2
EDC	COMMUNICATIONS AND EVENTS MANAGER	0.4
TOTAL	**39 full-time and 7 part-time positions**	**32.0**

Split positions: the City Manager, City Secretary/Director of Customer Services, Finance Manager, Director of Development Services and Communications and Events Manager are allocated across the General Fund, the Enterprise Fund and the EDC. Allocations sum to 1.0 per position, which is why several department FTE counts are fractional.

GENERAL FUND

The City's principal operating fund. Accounts for property and sales taxes, franchise fees, permits, court revenue and library operations, and funds general government, public safety, development services, parks, library and street maintenance.

GENERAL FUND REVENUES

Fiscal Year 2027 Proposed Budget

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
TAXES				
General Property Taxes-Current	2,192,577	2,290,942	2,290,942	2,515,266
General Property Taxes-Delinquent	1,000	-	-	1,000
General Property Taxes-Penalties	750	-	-	750
General Property Taxes-Late	-	-	-	-
Sales Taxes	1,480,000	1,342,882	1,790,509	1,868,852
Mixed Beverage Taxes	25,000	18,198	24,264	25,000
Total Taxes	3,699,327	3,652,022	4,105,715	4,410,868
FRANCHISE FEES				
Franchise Fees-Communications	25,000	15,889	21,185	20,000
Franchise Fees-Electric	200,000	249,887	249,887	200,000
Franchise Fees-Gas	22,000	18,067	24,090	25,000
Franchise Fees-Refuse Collection	24,000	51,744	68,993	50,000
Total Franchise Fees	271,000	335,587	364,155	295,000
PERMITS AND DEVELOPMENT FEES				
Building Permits	185,000	163,745	290,410	250,000
City Alcohol Permits	-	-	-	-
Contractors Registration	1,500	3,000	4,000	1,500
C-Perm Release Permits	5,800	1,004	1,338	5,800
Drive Approach Permits	6,200	5,645	7,527	6,200
Electric Permits	6,200	8,885	11,847	6,200
Engineering Inspection Fee	-	80	107	-
Fence Permits	5,800	6,480	8,640	5,800
Irrigation Permits	5,800	4,320	5,760	5,800
Mechanical Permits	750	1,117	1,490	1,000

GENERAL FUND REVENUES (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Meter and Meter Box Fee	-	14,400	19,200	-
Miscellaneous Permits Fees	15,000	144,111	2,000	15,000
Plumbing Permits	5,000	3,000	4,000	5,000
Pool Building Permits	10,000	1,250	1,667	10,000
Re-inspection Fees	2,000	80	107	2,000
Sign and Banner Permits	500	925	1,233	500
Plan Review Fees	85,000	79,173	105,565	85,000
Solicitation Permits	-	-	-	1,000
Zoning Maps/Fees/Plats	7,750	10,196	13,595	7,750
Health Permit Fees	4,000	5,075	6,767	4,000
Total Permits and Development Fees	346,300	452,486	485,253	412,550
PARKS, EVENTS AND FACILITIES				
Aledo Fest Revenue	-	80	107	-
Aledo Summer Blast Revenue	-	8,932	11,909	-
Christmas Tyme Revenue	-	-	-	-
Community Center Rental	2,000	5,400	7,200	6,000
Total Parks, Events and Facilities	2,000	14,412	19,216	6,000
OTHER REVENUES				
Credit Card Convenience Fees-Court	250	-	-	250
Credit Card Convenience Fees-Permit	2,000	-	-	2,000
Gas Lease Royalties	300	274	365	300
Insurance Proceeds	-	-	-	-
Interest Income	180,000	267,010	356,014	180,000
Lease Payments (Tower)	6,000	-	-	6,000
Miscellaneous Revenues	2,000	36,668	36,668	2,000
Municipal Court Administration Fee	-	20	27	-
Municipal Court Building Security Fee	-	155	207	-

GENERAL FUND REVENUES (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Municipal Court Child Safety Fee	-	405	539	-
Municipal Court Fines and Fees	12,000	14,077	18,769	25,000
Municipal Court Technology Fees	-	130	173	-
Refuse Revenue-4% Admin	10,300	12,314	16,418	12,245
Total Other Revenues	212,850	331,053	429,180	227,795
LIBRARY				
Library Donations	5,800	1,861	2,482	1,500
Other Income	-	26	26	-
Community Support	25,200	-	-	22,700
Book Sales	500	61	81	-
Copier Use	100	633	-	400
Fines	500	4,403	5,871	2,500
Library Grants	-	10,185	13,580	-
Total Library	32,100	17,169	22,040	27,100
TOTAL GENERAL FUND REVENUES	**4,563,577**	**4,802,729**	**5,425,559**	**5,379,313**

Non-Departmental

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
First Aid and Safety Supplies	100	-	-	-
Association Dues	1,500	1,060	1,413	-
Audit Expense	28,000	49,500	49,500	28,000
Bank Charges	100	50	67	100
Building Maintenance	6,000	9,473	12,631	66,700
Computer Program and Maintenance	140,769	87,581	116,774	-
Technology/Software	-	-	-	152,050
Credit Card Fees	750	-	-	750
Sales Tax Abatement	15,230	-	15,230	15,230
Legal Services	-	-	-	90,000
Insurance-Property and Casualty	10,000	29,588	29,588	20,000
Insurance-Auto	-	-	-	6,000
Insurance-General Liability	60,000	65,717	65,717	60,000
Janitorial Supplies	1,500	263	350	-
Leases and Rentals	10,000	25,646	34,195	5,000
Marketing Expense	-	480	-	-
Meeting Expenses	250	15	20	-
Office Furniture / Equipment	1,000	298	397	1,000
Office Supplies	8,000	5,959	7,945	10,000
Postage	500	2,512	3,349	4,000
Janitorial Services and Supplies	-	-	-	45,300
Professional Services	91,400	46,986	62,648	98,000
Animal Services	44,000	10,209	44,000	44,000
Seasonal Services and Supplies	2,000	895	1,193	-
Tax Appraisal and Collection	52,550	34,995	46,660	55,000
Utility - Water	-	-	-	13,000

Non-Departmental (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Utility-Electric	10,000	24,533	32,711	34,600
Utility-Gas	-	1,063	-	-
Utility-Telephone	17,000	17,289	23,052	17,000
Miscellaneous Expenses	5,000	20,127	26,836	5,000
Transfer to Capital Projects	281,559	281,559	281,559	-
Non-departmental Contingency	45,000	-	-	25,000
Total Non-departmental	**832,208**	**715,798**	**855,835**	**795,730**

City Manager

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	225,891	247,503	314,062	197,623
Salaries-Overtime	-	279	-	-
Salaries-Car Allowance	5,460	-	-	-
FICA	14,113	16,950	22,035	10,633
Health/Dental/Vision/Disability	23,948	26,316	34,211	20,677
Mission Square 457(b) Plan Retirement	1,430	383	497	1,040
TMRS Benefits	18,855	33,196	43,155	16,011
Workers Compensation Insurance	2,753	-	-	1,756
Association Dues	1,500	442	574	2,500
Employee Uniforms	1,000	-	-	200
Meeting Expenses	1,000	507	659	1,500
Professional Development	10,000	3,662	4,761	5,000
Professional Services	1,500	62,263	80,942	15,000
Publications/Periodicals	500	-	-	600
Total City Manager	**307,950**	**391,501**	**500,896**	**272,540**

City Council

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Association Dues	4,550	65	85	5,000
Communications Reimbursable	900	375	488	900
Employee Uniforms	1,500	15	20	1,500
Insurance-Public Officials Liability	300	-	-	-
Mayor and Council Member Meeting Fees	7,400	375	488	1,000
Meeting Expenses	2,000	3,977	5,170	8,000
Mileage Reimbursement	2,500	-	-	-
Professional Development	10,000	5,272	6,853	14,500
Professional Services	7,500	5,621	7,308	7,500
Total City Council	**36,650**	**15,700**	**20,412**	**38,400**

City Secretary

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	103,180	89,330	116,129	62,746
FICA	7,758	6,873	8,935	2,366
Health/Dental/Vision/Disability	14,087	10,989	14,286	7,384
Mission Square 457(b) Plan Retirement	520	331	430	520
TMRS Benefits	10,364	11,235	14,605	3,563
Workers Compensation Insurance	1,775	-	-	1,083
Association Dues	400	177	230	400
Codification	4,500	1,375	1,788	4,500
Election Expense	9,000	7,418	9,643	9,000
Employee Uniforms	500	230	299	500
Legal Notices	6,000	2,535	3,296	6,000
Meeting Expenses	250	95	124	250
Mileage Reimbursement	500	220	287	-
Office Supplies	1,000	214	278	500
Professional Development	4,000	2,178	2,832	4,500
Professional Services	-	1,357	-	2,000
Total City Secretary	**163,834**	**134,557**	**173,162**	**105,312**

Municipal Court

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	58,661	31,468	41,957	65,270
FICA	4,352	2,298	3,063	4,858
Health/Dental/Vision/Disability	14,087	6,267	8,356	14,769
Mission Square 457(b) Plan Retirement	520	240	320	520
TMRS Benefits	5,814	3,701	4,935	7,315
Workers Compensation Insurance	996	-	-	1,111
Association Dues	400	90	120	250
Collection Agency Expense	200	-	-	-
Credit Card Fees	4,000	1,774	2,366	3,000
Postage	100	-	-	-
Printing Services	250	-	-	-
Office Supplies	-	-	-	500
Employee Uniforms	-	-	-	250
Professional Development	2,000	2,601	3,468	2,000
Professional Services	4,000	1,200	1,600	19,000
Total Municipal Court	**95,380**	**49,639**	**66,185**	**118,843**

Finance

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	122,040	81,515	105,969	58,729
FICA	9,201	6,308	8,201	2,213
Health/Dental/Vision/Disability	14,087	9,174	11,926	7,384
Mission Square 457(b) Plan Retirement	520	380	494	520
TMRS Benefits	12,292	9,831	12,780	3,332
Workers Compensation Insurance	1,082	-	-	521
Association Dues	350	450	585	600
Employee Uniforms	200	85	111	200
Mileage Reimbursement	250	-	-	-
Office Supplies	500	517	672	750
Professional Development	5,000	2,123	2,759	3,000
Professional Services	48,000	28,401	48,000	51,500
Total Finance	**213,522**	**138,784**	**191,497**	**128,749**

Talent Management

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Additional TMRS Change	33,442	-	-	-
Employee Wellness	1,000	4,881	6,345	8,000
Association Dues	300	-	-	300
Computer Program and Maintenance	-	-	11,403	-
Office Supplies	-	132	-	-
Professional Development	10,000	770	1,002	1,000
Mileage Reimbursement	-	-	-	500
Professional Services	1,000	2,088	2,715	17,000
Recruitment Expense	5,000	1,953	2,539	5,000
Total Talent Management	**50,742**	**9,824**	**24,004**	**31,800**

Development Services

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	224,565	167,011	217,114	295,671
Salaries-Car Allowance	10,400	3,718	4,834	5,200
FICA	17,569	13,049	16,963	19,769
Health/Dental/Vision/Disability	42,261	15,522	20,178	50,215
Mission Square 457(b) Plan Retirement	1,560	993	1,291	2,600
TMRS Benefits	23,471	20,342	26,445	29,771
Workers Compensation Insurance	3,391	-	-	3,516
Association Dues	1,500	-	-	1,500
Building Inspector Supplies	600	-	-	600
Building Maintenance	5,000	50	65	-
Code Enforcement Supplies	600	-	-	600
Credit Card Fees	-	2,680	3,484	-
Employee Uniforms	1,500	1,083	1,407	1,500
Engineering Services	25,000	47,089	61,215	100,000
Equipment Maintenance	5,000	604	785	1,000
Minor Tools and Equipment	2,300	82	107	2,300
Office Furniture / Equipment	25,000	343	446	-
Professional Development	3,800	5,059	6,577	5,000
Professional Services	100,000	243,574	316,647	100,000
Fuel	-	-	-	5,000
Technology/Software	-	-	-	30,500
Vehicle Maintenance	-	-	-	5,000
Motor Vehicles	12,000	-	-	-
Professional Services - PW	152,000	-	-	-
BV	90,000	-	-	-
Berkley Group	90,000	-	-	-

Development Services (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Total Development Services	**837,517**	**521,199**	**677,558**	**659,742**

Streets

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Engineering Services	75,000	27,437	35,668	75,000
Equipment Maintenance	1,000	210	273	1,000
Fuel	7,500	2,837	3,688	5,000
Grounds Maintenance	-	114	148	-
Leases and Rentals	6,000	-	-	-
Minor Tools and Equipment	2,000	5,598	7,277	2,000
Signs and Signals	-	-	-	20,000
Motor Vehicle Maintenance	10,000	165	214	5,000
Professional Services	30,900	21,253	27,629	-
Right of Way Maintenance	50,000	60,784	79,019	50,000
Street Maintenance	250,000	18,015	230,000	400,000
Utility-Electric	58,000	39,502	51,353	58,000
Total Streets	**490,400**	**175,915**	**435,269**	**616,000**

Parks

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	-	-	-	68,719
FICA	-	-	-	5,122
Health/Dental/Vision/Disability	-	-	-	14,769
Pension Expense	-	-	-	520
TMRS Benefits	-	-	-	7,713
Workers Compensation Insurance	-	-	-	1,172
Association Dues	200	-	-	200
Credit Card Fees	750	-	-	-
Fuel	750	-	-	750
Grounds Maintenance	70,000	15,166	19,715	70,000
Light Pole Banners and Supplies	5,000	13,346	17,350	-
Park Supplies	-	-	-	3,000
Minor Tools and Equipment	1,000	1,046	1,359	1,000
Professional Services	4,200	1,435	1,866	5,000
Janitorial Services and Supplies	-	-	-	2,500
Capital Improvements	-	-	120,672	-
Park Improvements	10,000	-	-	10,000
Total Parks	**91,900**	**30,993**	**160,962**	**190,465**

Community Center

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Building Maintenance	15,000	12,166	15,816	10,000
Community Center Refund	1,000	-	-	1,000
Credit Card Fees	781	-	-	-
Grounds Maintenance	4,000	3,685	4,790	4,000
Insurance-General Liability	2,475	2,475	3,218	2,475
Office Furniture / Equipment	1,000	867	1,128	1,000
Office Supplies	50	237	308	-
Professional Services	9,000	1,218	1,583	1,000
Janitorial Services and Supplies	-	-	-	8,000
Utility - Water	-	-	-	400
Utility-Electric	3,500	1,413	1,837	3,500
Utility-Gas	2,000	2,139	2,781	2,000
Total Community Center	**38,806**	**24,200**	**31,461**	**33,375**

Library

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	216,908	111,378	144,791	139,498
Salaries-Part Time	-	17,661	22,959	90,094
FICA	15,511	10,026	13,033	22,360
Health/Dental/Vision/Disability	28,174	9,324	12,121	29,538
Mission Square 457(b) Plan Retirement	4,160	380	494	1,040
TMRS Benefits	14,266	6,933	9,013	15,663
Workers Compensation Insurance	3,548	-	-	3,518
Dues and Subscriptions	3,950	1,362	1,771	1,050
Building Maintenance	-	2,810	3,500	-
Computer Program and Maintenance	-	2,493	3,241	-
Employee Uniforms	-	-	-	720
Technology/Software	-	-	-	5,850
Penalty/Interest Expenses	50	-	-	50
Janitorial Service and Supplies	2,600	1,029	1,338	-
Advertising	300	580	754	600
Meeting Expenses	-	-	-	280
Mileage Reimbursement	-	-	-	1,500
Professional Development	3,300	1,287	1,673	5,550
Furniture and Equipment	500	170	221	2,310
Office Supplies	5,000	1,552	2,017	2,500
Postage	100	-	-	-
Professional Services	3,000	736	957	-
Utility-Electric	-	1,341	1,743	-
Utility-Gas	-	800	1,039	-
Books	4,000	2,466	3,206	7,850
E-Book Subscriptions	4,750	3,750	4,875	4,000
Courier Service	3,000	2,330	3,029	2,500

Library (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Library Supplies	325	1,315	1,709	1,500
Programs - Summer Reading	7,500	1,808	5,000	5,300
Programs - Other	1,000	881	1,145	3,500
Miscellaneous Expense	-	-	-	230
Grant Expenses	-	24,805	33,073	-
Total Library	**321,942**	**207,217**	**272,702**	**347,001**

Communications

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	70,758	1,000	26,194	55,050
FICA	4,244	77	99	2,478
Health/Dental/Vision/Disability	11,270	-	-	8,861
Mission Square 457(b) Plan Retirement	416	-	-	312
TMRS Benefits	5,669	118	153	3,732
Workers Compensation Insurance	1,213	-	-	945
Association Dues	3,000	-	-	1,000
Community Education and Information	7,500	-	-	7,500
Employee Uniforms	750	-	-	250
Marketing Expense	50,000	15,736	20,456	35,000
Printing Services	5,000	-	-	-
Professional Development	4,500	801	1,042	2,500
Professional Services	30,000	8,528	11,086	25,000
Light Pole Banners and Supplies	-	-	-	12,000
Events	-	-	-	3,000
Technology/Software	-	-	-	13,000
Website / Email Expenses	8,000	7,842	10,195	-
Total Communications	**202,320**	**34,102**	**69,225**	**170,628**

Public Safety

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	562,288	265,930	545,709	812,733
Salaries-Overtime	20,000	1,232	9,601	30,000
Salaries-Holiday Overtime	8,000	-	-	-
FICA	40,590	20,389	26,506	61,002
Health/Dental/Vision/Disability	110,340	33,321	43,317	130,228
Cert Pay	25,200	-	-	57,600
Mission Square 457(b) Plan Retirement	4,180	1,100	1,430	4,180
TMRS Benefits	50,649	31,732	41,252	91,862
Workers Compensation Insurance	9,285	-	-	13,955
Association Dues	500	220	286	1,000
Community Education and Information	2,500	1,915	2,490	2,500
Computer Program and Maintenance	20,508	43,734	56,854	32,500
Employee Uniforms	21,000	26,946	35,030	25,513
Fuel	-	9,638	12,850	25,000
Minor Tools and Equipment	5,000	3,692	4,799	10,000
Vehicle Maintenance	15,000	2,930	3,810	15,000
Office Furniture / Equipment	-	2,908	3,780	-
Office Supplies	1,000	4,743	6,166	5,000
Professional Development	5,000	1,530	1,989	25,000
Professional Services	25,000	12,521	16,277	20,000
Professional Services - Dispatch	148,866	162,967	211,858	142,762
Parker County Contract	-	-	-	55,000
Motor Vehicles	-	15	-	-
Jail Services	2,500	-	-	2,500
Axon	-	-	-	83,000
Weapons and Ammunition	-	-	-	8,570

Public Safety (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Radios	-	-	-	15,750
Total Public Safety	**1,077,406**	**627,463**	**1,024,004**	**1,670,655**

TOTAL GENERAL FUND EXPENDITURES

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**4,563,577**	**3,197,632**	**4,271,507**	**5,179,240**

General Fund revenues of 5,379,313 less expenditures of 5,179,240 produce a net surplus of 200,073 for FY 2027.

ENTERPRISE FUND

The Enterprise Fund accounts for the City's water, wastewater and refuse operations, which are supported entirely by user charges rather than tax revenue.

ENTERPRISE FUND REVENUES

Fiscal Year 2027 Proposed Budget

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Water Sales	2,935,600	2,126,648	3,612,357	3,612,357
Wastewater Treatment	2,401,810	1,827,537	2,378,945	2,378,945
Refuse Revenue	388,800	400,814	534,419	520,000
Impact Fee-Water	100,000	464,564	619,419	100,000
Impact Fee-Wastewater	100,000	295,466	393,955	100,000
Interest Income	200,000	204,017	272,022	200,000
Penalties	25,000	47,320	63,093	40,000
Meter and Meter Box Fee	20,000	12,800	17,067	20,000
Bulk Water Sales	15,000	23,676	31,568	15,000
Non-Refundable Activation Fee	6,000	30	40	6,000
Credit Card Convenience Fee-UB	2,000	1,868	2,491	2,000
Disconnect/Reconnect Fees	2,060	890	1,187	2,060
NSF Fee Revenue	-	385	513	-
Miscellaneous Revenues	500	128,606	171,474	500
Transfer from Water/Sewer Debt Fund	205,000	205,000	205,000	-
TOTAL ENTERPRISE FUND REVENUES	**6,401,770**	**5,739,621**	**8,303,550**	**6,996,862**

CITY OF ALEDO

Non-Departmental

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Association Dues	2,500	5,872	7,829	-
Audit Expense	18,000	27,000	36,000	18,000
Building Maintenance	1,500	1,452	1,936	1,500
Community Education/Information	7,500	-	-	-
Computer Program and Maintenance	66,500	77,914	103,886	-
Technology/Software	-	-	-	77,850
Credit Card Fees	85,000	87,968	117,290	120,000
Fiscal Agent Fees	1,250	750	1,000	1,250
General Legal Services	22,500	-	-	45,000
Insurance-Auto	6,887	6,887	9,183	6,000
Insurance-General Liability	25,000	25,000	33,333	57,000
Janitorial Services and Supplies	500	254	339	4,700
Leases and Rentals	23,000	15,975	21,301	-
Office Furniture/Equipment	500	298	397	2,000
Office Supplies	5,000	1,460	1,947	3,000
Professional Services	64,000	12,203	16,271	30,000
Refuse Expense	360,000	353,662	471,549	450,000
Utility-Electric	90,000	56,914	90,000	90,000
Utility-Telephone	11,000	14,772	19,696	11,500
Miscellaneous Expenses	500	482	643	500
Principal Payment Series 2020A	140,000	600	140,000	140,000
Interest Payment Series 2020A	4,983	2,492	4,983	4,983
Principal Payment Series 2020B	60,000	-	60,000	65,000
Interest Payment Series 2020B	29,100	14,550	29,100	27,300
Principal Payment Series 2017	520,000	600	520,000	535,000
Interest Payment Series 2017	229,400	114,700	229,400	213,800

Non-Departmental (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Principal Payment Series 2012	260,000	-	260,000	55,000
Interest Payment Series 2012	52,500	21,764	52,500	50,658
Principal TWDB Bonds 2024	30,000	-	15,000	30,000
Interest TWDB Bonds 2024	28,190	-	28,490	27,635
Principal TWDB Bonds 2025	345,000	-	-	350,000
Interest TWDB Bonds 2025	716,264	-	-	710,226
Transfer to Utility Capital Projects	348,533	-	-	750,000
Total Non-departmental	**3,555,107**	**843,569**	**2,272,073**	**3,877,902**

Wastewater Treatment Plant

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Building Maintenance	7,500	2,036	7,500	7,500
Chemicals	30,000	34,758	34,758	40,000
Equipment Maintenance	125,000	39,813	53,084	125,000
Fuel	7,000	5,650	7,533	7,000
Grounds Maintenance	7,500	5,645	7,527	8,000
Lab Equipment and Supplies	15,000	12,320	16,426	15,000
Lab Service	15,000	12,587	16,783	18,000
Lift Station Maintenance	21,000	21,952	29,269	57,000
Machinery and Equipment	175,000	34,112	45,482	150,000
Maintenance and Repair	25,000	11,963	15,950	25,000
Minor Tools and Equipment	5,000	369	493	5,000
Motor Vehicle Maintenance	10,000	1,945	2,593	10,000
Office Supplies	500	252	336	500
Professional Services	15,000	6,242	8,322	12,000
Sludge Disposal	35,000	166,456	175,000	100,000
TCEQ Annual Permit	5,500	3,474	4,631	4,000
Water System Improvements	-	22,439	25,000	-
Water System Improvements-Capital	-	395,510	395,510	-
Total Wastewater Treatment Plant	**499,000**	**777,523**	**846,197**	**584,000**

Wastewater Collection

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Chemicals	2,500	1,093	1,458	2,500
Departmental Supplies	1,000	3,496	4,661	1,000
Engineering Services	50,000	74,588	99,451	-
Equipment Maintenance	7,500	6,754	9,005	7,500
Grounds Maintenance	5,500	3,053	4,070	5,500
Lift Station Maintenance	36,000	53,654	71,538	-
Maintenance and Repair	5,000	31,233	39,702	-
Minor Tools and Equipment	4,000	811	1,081	4,000
Professional Services	15,000	141,088	188,117	15,000
Sewer Line Maintenance and Repair	35,000	20,804	27,738	65,000
Total Wastewater Collection	**161,500**	**336,574**	**446,821**	**100,500**

Public Works Administration

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	649,305	416,971	542,063	786,638
Salaries-Part Time	-	1,001	1,301	-
Salaries-Overtime	30,000	18,930	24,609	30,000
Salaries-Holiday Overtime	-	484	630	-
Salaries-Car Allowance	4,560	2,145	2,788	-
FICA	46,267	32,763	42,592	47,190
Health/Dental/Vision/Disability	129,600	74,411	96,734	144,736
Mission Square 457(b) Plan	4,940	1,993	2,591	6,241
TMRS Benefits	61,811	56,388	73,304	71,062
Workers Comp Insurance	6,815	-	-	8,623
Association Dues	650	-	-	6,000
Employee Uniforms	12,000	7,165	9,315	12,000
Professional Development	15,000	1,979	2,572	15,000
Engineering Services	-	-	-	50,000
Total Public Works Administration Expenditures	**960,948**	**614,230**	**798,499**	**1,177,490**

Water Production and Distribution

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Chemicals	4,000	5,951	7,935	7,000
Departmental Supplies	3,500	5,523	7,364	3,500
Engineering Services	35,000	20,000	26,667	-
Equipment Maintenance	5,000	2,190	2,920	5,000
Fuel	13,000	10,853	14,470	13,000
Grounds Maintenance	5,000	4,742	6,323	5,000
Groundwater Production Fees	12,500	4,700	6,266	12,500
Lab Equipment and Supplies	25,000	29,069	38,758	25,000
Lab Service	6,000	11,798	15,731	10,000
Maintenance and Repair	25,000	10,143	13,524	-
Minor Tools and Equipment	4,500	2,686	3,581	4,500
Motor Vehicle Maintenance	7,000	14,482	19,309	7,000
Professional Development	-	154	205	-
Professional Services	25,000	25,708	34,278	25,000
TCEQ Annual Permit	6,000	5,191	6,922	6,000
Utility-Telephone	500	2,029	2,706	-
Water Main Repairs and Maintenance	20,000	39,018	52,024	65,000
Water Meters, Parts, Supplies	36,175	25,757	34,343	50,000
Water Well Maintenance	30,000	19,655	26,206	40,000
Water/Sewer Line Maintenance	2,500	-	-	-
Wholesale Water	596,544	214,890	592,000	650,000
Water System Improvements	-	-	173,325	-
Water System Improvements - Capital	-	51,000	-	-
Total Water Production and Distribution Expenditures	**862,219**	**505,539**	**1,084,857**	**928,500**

Utility Billing

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	155,444	49,057	63,775	89,234
Salaries-Overtime	-	255	332	-
FICA	11,486	3,662	4,761	6,556
Health/Dental/Vision/Disability	42,261	12,308	16,001	29,538
Mission Square 457(b) Plan	1,560	240	312	1,040
TMRS Benefits	15,344	5,925	7,703	9,872
Workers Comp Insurance	1,351	-	1,351	771
Bank Charges	100	-	-	100
Employee Uniforms	200	374	200	400
Meeting Expenses	250	-	250	-
Minor Tools and Equipment	500	-	-	-
Postage	10,000	12,199	15,859	15,000
Printing Services	10,000	3,687	4,793	7,500
Professional Development	500	-	-	4,500
Professional Services	110,000	36,195	47,053	65,000
Total Utility Billing Expenditures	**358,996**	**123,902**	**162,390**	**229,511**

GENERAL DEBT SERVICE FUND

GENERAL DEBT SERVICE FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Property Taxes (Current, Delinquent, Penalty and Interest)	1,001,697	1,054,176	1,054,176	835,812
Interest Income	15,000	19,068	25,424	5,000
Miscellaneous Revenues	500	-	-	-
Total Revenues	**1,017,197**	**1,073,244**	**1,079,600**	**840,812**

Debt Service Fund Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Bank Charges	100	-	-	-
Fiscal Agent Fees	2,911	550	733	500
Principal Payment Series 2022	-	-	-	75,000
Interest Payment Series 2022	827,288	413,644	827,288	826,538
Transfer to Water and Sewer Fund	194,347	205,000	194,347	-
Total Debt Service Fund Expenditures	**1,024,646**	**619,194**	**1,022,368**	**902,038**

Debt service is funded by the interest and sinking portion of the tax rate. The 2026 tax rate calculation reports 902,038 of debt to be paid with property taxes, less 61,226 of excess collections, for an adjusted debt requirement of 840,812. Property tax revenue is budgeted at 835,812, which with interest income funds the 840,812 requirement, down from 1,001,697 in FY 2026 because the prior-year collection exceeded budget; the fund draws 61,226 from its balance, leaving 233,241 at year end.

GENERAL CAPITAL PROJECTS FUND

GENERAL CAPITAL PROJECTS FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	30,000	66,400	72,000	5,000
Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Total Revenues	**30,000**	**66,400**	**72,000**	**5,000**

General Capital Projects Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Capital Improvements	-	16,977	16,977	-
City Hall	6,955,415	4,245,722	6,955,415	-
Total General Capital Projects Expenditures	**6,955,415**	**4,262,699**	**6,972,392**	**-**

The City Hall project is fully expended in FY 2026 and carries no FY 2027 appropriation. The fund retains 30,023 of interest earnings. Remaining governmental capital is programmed through the Strategic Initiatives Fund.

STRATEGIC INITIATIVES FUND

STRATEGIC INITIATIVES FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	10,000	-	10,000	10,000
Transfers from General Fund	5,781,559	281,559	5,781,559	-
Grants	-	-	-	200,000
Total Revenues	**5,791,559**	**281,559**	**5,791,559**	**210,000**

Strategic Initiatives Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Comprehensive Plan	80,000	32,411	80,000	315,000
Park Improvements	200,000	-	100,000	500,000
Community Center Enhancements	-	-	-	100,000
Signage and Green Ribbon	320,000	2,999	230,000	90,000
New Police Vehicle	-	-	-	77,000
Citizen Survey	30,000	-	-	30,000
Library Strategic Plan	22,000	-	-	22,000
IT Enhancements	150,000	32,300	150,000	15,000
Vehicles	120,000	-	58,956	-
New Police Equipment	53,500	-	68,920	-
LaserFiche Project	30,000	-	30,000	-
Total Strategic Initiatives Expenditures	**1,005,500**	**67,710**	**717,876**	**1,149,000**

Appropriations of 1,149,000 are funded by 10,000 of interest and a 200,000 grant, drawing 939,000 from the 5,073,683 balance accumulated from the FY 2026 transfer and leaving 4,134,683 at year end.

UTILITY CAPITAL PROJECTS FUND

UTILITY CAPITAL PROJECTS FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	15,000	-	15,000	15,000
Transfers from Enterprise Fund	2,000,000	-	2,000,000	750,000
Total Revenues	**2,015,000**	**-**	**2,015,000**	**765,000**

Utility Capital Projects Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Emergency Sewer Line Oversizing	1,200,000	9,457	100,000	-
Water Projects	-	-	-	1,453,000
Utility Relocation Project	-	-	-	950,000
Water/Wastewater Master Plan	285,000	-	-	285,000
Camera and Flushing Lines	40,000	-	40,000	-
WWTP Blowers	80,000	80,000	80,000	-
Generator Grant Match	128,000	-	-	-
Pump Station Improvements	50,000	12,950	50,000	-
Excavator	-	-	-	75,000
SCADA Improvements	200,000	-	200,000	-
Total Utility Capital Projects Expenditures	**1,983,000**	**102,407**	**470,000**	**2,763,000**

TIRZ FUND

TIRZ FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Property Tax Increment	170,000	222,793	297,057	446,869
Interest Income	-	-	-	-
Use of Fund Balance	-	-	-	-
Total Revenues	**170,000**	**222,793**	**297,057**	**446,869**

TIRZ Fund Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
NCTCOG Loan	-	-	-	200,000
Total TIRZ Fund Expenditures	**-**	**-**	**-**	**200,000**

Increment revenue of 446,869 is based on 69,846,799 of captured appraised value inside the zone per the 2026 tax rate worksheet. The NCTCOG loan payment of 200,000 is the only appropriation, leaving 762,787 in the fund at year end.

ECONOMIC DEVELOPMENT CORPORATION

ECONOMIC DEVELOPMENT CORPORATION

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Sales Tax	702,000	671,340	895,120	916,379
Aledo Summer Blast Revenue	1,500	192	1,500	700
Christmas Tyme Revenue	1,500	14,013	18,684	4,000
Interest Income	50,000	58,455	77,940	50,000
Kiosk Revenue	-	1,810	2,413	-
Aledo Summer Blast Sponsor	3,000	5,318	3,000	10,000
Christmas Tyme Sponsor	3,000	-	3,000	10,000
Total Revenues	**761,000**	**751,128**	**1,001,657**	**991,079**

Economic Development Corporation Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	37,098	5,877	37,098	113,486
Auto Allowance	780	-	780	-
FICA	415	450	415	2,265
Health/Dental/Vision/Disability	4,377	-	4,377	11,790
Mission Square 457(b) Plan	234	-	234	988
TMRS Benefits	555	-	555	3,411
Workers Compensation	480	-	480	1,315
Aledo Summer Blast Expenses	55,000	43,677	55,000	55,000
Association Dues	8,700	-	-	8,000
Audit Expense	1,500	4,914	6,551	9,500
Christmas Tyme Expense	68,000	62,854	62,854	68,000
Christmas Light Expense	25,000	30,358	30,358	50,000
Credit Card Fees	1,800	-	-	-
Sales Tax Abatement	20,894	11,897	15,862	20,894
Incentive Agreement	70,000	24,857	33,143	-

Economic Development Corporation Expenditures (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
General Legal Services	12,000	-	-	15,000
Marketing Expense	5,000	2,318	3,091	5,000
Meeting Expense	250	164	219	500
Office Supplies	250	-	-	-
Postage	200	-	-	-
Professional Development	5,000	1,951	2,601	3,000
Professional Services	10,000	7,482	9,975	86,000
Public Art	-	-	-	40,000
Aledo Community Enhancement Grant	50,000	9,615	12,819	60,000
Total Economic Development Corporation Expenditures	**377,533**	**206,414**	**276,412**	**554,149**

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

Form 50-856

CITY OF ALEDO	817-441-7016
Taxing Unit Name	Phone *(area code and number)*
104 Maverick Street, Aledo TX 76008	www.aledotx.com
Taxing Unit's Address, City, State, ZIP Code	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://bit.ly/truthintax

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]		$ 1,005,201,754
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]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 1,005,201,754
4.	**Prior year total adopted tax rate.**		$ 0.355353 /$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:**	$ 907,884	
	B. **Prior year values resulting from final court decisions:**	- $ 700,000	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 207,884

[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)

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:	$ 2,375,000	
	B. Prior year disputed value:	- $ 190,000	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 2,185,000
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,392,884
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 1,007,594,638
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:	$ 0	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ $ 9,496,614	
	C. Value loss. Add A and B. [7]		$ 9,496,614
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:	$ 575,860	
	B. Current year productivity or special appraised value:	- $ 710	
	C. Value loss. Subtract B from A. [8]		$ 575,150
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 10,071,764
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.		$ 67,239,021
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 930,283,853
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 3,305,791
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]		$ 5,183
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 3,310,974

[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: .... $ 1,057,685,374	
	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: .... - $ 10,850	
	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 .... - $ 69,846,799	
	E. Total current year value. Add A and B, then subtract C and D.	$ 987,827,725
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]	$ 0
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]	$ 987,827,725
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]	$ 19,200
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]	$ 41,014,945

[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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 41,034,145
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 946,793,580
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.349703 /$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.	$ 0.250404 /$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.*	$ 1,007,594,638
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,523,057
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........... + $ 3,423	
	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........ – $ 474,937	
	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........ $ -471,514	
	E. Add Line 31 to 32D.	$ 2,051,543
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 946,793,580
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.216683 /$100

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

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......................................	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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......................................	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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......................................	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100......................................	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$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......................................	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100......................................	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$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 . . . . . $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.216683/$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 . . . . . $ 0.000000/$100	
	C. Add Line 41B to Line 40.	$ 0.216683/$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.	$ 0.224266/$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] . . . . . $ 0.000000/$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 . . . . . $ 0.000000/$100	
	c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.000000/$100	
	d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.000000/$100	
	e Add Line D42(c) to Line D42(d). . . . . . $ 0.000000/$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]	$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[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)

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 .... $ 902,038 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **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.	$ 902,038
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 61,226
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 840,812
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 99.21 % **C.** Enter the 2024 actual collection rate. .... 99.22 % **D.** Enter the 2023 actual collection rate. .... 99.81 % **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]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 840,812
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 987,827,725
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.085117 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.309383 /$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.	$ 0.000000 /$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)

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.*	$ 987,827,725
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$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.*	$ 0.349703 /$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.	$ 0.349703 /$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.*	$ 0.309383 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.309383 /$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.*	$ 987,827,725
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$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).	$ 0.309383 /$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

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)	$ 0.355353 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.355353 /$100
	D. Adopted Tax Rate	$ 0.355353 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 943,506,192
	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)	$ 0.382787 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.382787 /$100
	D. Adopted Tax Rate	$ 0.390082 /$100
	E. Subtract D from C	$ -0.007295 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 850,270,173
	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)	$ 0.383113 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.383113 /$100
	D. Adopted Tax Rate	$ 0.383113 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 759,644,495
	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	$ 0.000000 /$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)	$ 0.309383 /$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

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.*	$ 0.216683 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 987,827,725
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.050616 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.085117 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.352416 /$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.*	$ 0.355353 /$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.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 930,283,853
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.*	$ 946,793,580
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$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).	$ 0.309383 /$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)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.349703 /$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 .... $ 0.309383 /$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. .... $ 0.352416 /$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 Candice Edmondson, City Manager
Printed Name of Taxing Unit Representative

sign here Candice Edmondson
Taxing Unit Representative

8-1-2026
Date

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