CITY OF ODEM

FISCAL YEAR 2026-2027

PROPOSED ANNUAL OPERATING BUDGET & TAX RATE

PROPOSED AUGUST 26, 2026

Steps Required for Discussion, Proposal, and Adoption of Budget

Entity Name: City of Odem

Date: 08/05/2026 05:58 PM

Steps for the Proposal of the Budget:

This year's property tax levy will raise more revenue from property taxes than in the preceding year. The governing body must hold a separate vote to ratify the property tax increase reflected in the budget. This vote must be in addition to and separate from the vote to adopt the budget or the vote to set the tax rate. Counties that maintain a website must post the proposed budget when it is filed with the county clerk. The adopted budget must also be posted on the website when it is filed with the county clerk.

The following statement must be included on the notices of public hearing on proposed budget. It must also be included on the cover page of the proposed budget, in 18-point type or larger.

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY $3,527 OR 0.40%, AND OF THAT AMOUNT, $19,427 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

Steps for the Adoption of the Budget:

-A vote to adopt the budget must be a record vote.
-An adopted budget must contain a cover page stating a record vote of each member of the governing body by name, the property tax rates for the current and preceding fiscal year, the total amount of debt obligations, and the following statement in 18 point font:
This budget will raise more revenue from property taxes than last year's budget by an amount of $3,527, which is a 0.40 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 $19,427.
-The budget and cover page must be filed with the clerk and posted on the entity's website at least until the date of the first anniversary the budget is adopted.

Taxpayer Impact Statement (Required when Discussing or Adopting the Budget):

If the taxing unit will be discussing or adopting the budget, add the below statement to the open meeting notice. The taxing unit also must post the proposed budget on the taxing unit's homepage.

Taxpayer Impact Statement

Fiscal Year (Tax Year)	Median-Valued Homestead	Tax Rate Per $100 of Value	Estimated Property Tax Bill
FY 2025-2026 (TY 2025)	$172,408	Adopted 2025 Tax Rate: $0.526189	$907.19
FY 2026-2027 (TY 2026)	$182,562	2026 No New Revenue Tax Rate: $0.515151	$940.47

FY 2026-2027 (TY 2026)	$182,562	Proposed 2026 tax rate based on the proposed budget for 2026-27: $0.515151	$940.47

City of Odem
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $3,527, which is a 0.40 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 $19,427.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	**2025-2026**
Property Tax Rate:	$0.515151/100	$0.526189/100
No-New-Revenue Tax Rate:	$0.515151/100	$0.526189/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.461699/100	$0.521715/100
Voter-Approval Tax Rate:	$0.618399/100	$0.603323/100
Debt Rate:	$0.065121/100	$0.063348/100

Total debt obligation for City of Odem secured by property taxes: $110,620

Notice About 2026 Tax Rates

Property tax rates in City of Odem.
This notice concerns the 2026 property tax rates for City of Odem. This notice provides information about two tax rates used 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, these rates are calculated 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	$0.515151/$100
This year's voter-approval tax rate	$0.618399/$100

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

Unencumbered Fund Balance
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

Current Year Debt Service
The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Government Capital 10819	37,052	12,200	0	49,252
Government Capital 10911	29,610	11,185	0	40,795
TXWB Comb Tax & Lien Rev CO S2007	20,000	574	0	20,574

Total required for 2026 debt service	$110,621
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2026	$110,621
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026	$0
= Total debt levy	$110,621

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Marcela Thormaehlen, Tax Assessor-Collector on 08/05/2026 .

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.

CITY OF ODEM PROPOSED OPERATING BUDGET FY 2027

8/26/2026

DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	FY 2027 PROPOSED BUDGET	BUDGET INCREASE (DECREASE)
GENERAL					
REVENUE	**1,502,976**	**1,453,189**	**1,583,201**	**1,491,200**	**38,011**
EXPENSE	**1,446,201**	**1,381,890**	**1,500,799**	**1,539,100**	**157,210**
GENERAL Total	56,775	71,299	82,402	-47,900	-119,199
DEBT SERVICE					
REVENUE	**0**	**105,217**	**106,526**	**111,929**	**6,712**
EXPENSE	**1,148**	**111,532**	**111,532**	**110,620**	**-912**
DEBT SERVICE Total	(1,148)	(6,315)	(5,006)	1,309	7,623
MUNICIPAL					
EXPENSE	**5,280**	**0**	**5,544**	**5,544**	**5,544**
MUNICIPAL Total	(5,280)	0	(5,544)	-5,544	-5,544
OTHER					
EXPENSE	**92,695**	**0**	**8,743**	**8,700**	**8,700**
OTHER Total	(92,695)	0	(8,743)	-8,700	-8,700
SYSTEM					
REVENUE	**1,619,814**	**1,635,390**	**1,665,900**	**1,972,300**	**336,910**
EXPENSE	**1,161,256**	**1,665,390**	**1,612,850**	**2,599,800**	**934,410**
SYSTEM Total	458,559	(30,000)	53,050	-627,500	-597,500
SANITATION					
REVENUE	**534,474**	**549,001**	**566,500**	**648,500**	**99,499**
EXPENSE	**492,855**	**549,001**	**566,500**	**579,500**	**30,499**

SANITATION Total	41,618	0	0	69,000	69,000
STREET					
REVENUE	**145,714**	**0**	**0**	**0**	**0**
EXPENSE	**222,355**	**0**	**0**	**0**	**0**
STREET Total	(76,640)	0	0	0	0
STREET MAINTENANCE FUND					
REVENUE	**0**	**131,195**	**147,450**	**147,400**	**16,205**
EXPENSE	**0**	**199,248**	**252,599**	**147,400**	**-51,848**
STREET MAINTENANCE	0	(68,053)	(105,150)	0	68,053
Grand Total	**381,189**	**(33,068)**	**11,008**	**(619,336)**	**(586,267)**

CITY OF ODEM PROPOSED OPERATING BUDGET FY 2027

BLANKS (Multiple Items) 8/26/2026

Row Labels	DESCRIPTION	2025 ACTUAL	2026 BUDGET	2026 PROJECTED	FY 2027 PROPOSED BUDGET	BUDGET INCREASE (DECREASE)
GENERAL						
REVENUE						
GENERAL						
TAXES,PENALTIES,INT						
4-001	CURRENT TAXES	649,149	768,753	768,753	764,500	-4,253
4-002	DELINQUENT TAXES	188,180	0	30,752	30,800	30,800
4-003	PENALTY & INTEREST (TAXES)	21,762	20,000	29,100	29,100	9,100
4-010	CITY SALES TAXES	291,428	262,390	294,899	300,000	37,610
TAXES,PENALTIES,INT Total		1,150,519	1,051,143	1,123,504	1,124,400	73,257
SALES,FEES,FINES						
4-300	FRANCHISE/OCCUPATION	82,279	80,000	78,174	87,500	7,500
4-380	CODE ENFORCEMENT	3,163	0	1,842	2,000	2,000
SALES,FEES,FINES Total		85,442	80,000	80,015	89,500	9,500
LICENSES & PERMITS						
4-400	LICENSE PERMITS	103,474	95,000	103,148	103,100	8,100
LICENSES & PERMITS Total		103,474	95,000	103,148	103,100	8,100
INTEREST						
4-151	CY TAXES PENALTIES & INT	0	0	6,593	6,600	6,600
4-175	DELINQ TAX DEPT. INTEREST	0	0	9,558	9,600	9,600
INTEREST Total		0	0	16,151	16,200	16,200
INTERGOVERNMENTAL						
4-600	AMBULANCE SUBSIDY	51,802	50,000	57,818	57,800	7,800
4-705	RURAL FIRE CALLS	0	50,000	141,961	50,000	0
INTERGOVERNMENTAL Total		51,802	100,000	199,779	107,800	7,800
OTHER						
4-601	COPIES/FAX	485	450	423	400	-50
4-602	MISCELLANEOUS	111,254	15,000	49,815	49,800	34,800
4-800	PROCEEDS FROM CAPITAL SALES	0	3,069	10,365	0	-3,069
OTHER Total		111,739	12,381	60,603	50,200	37,819
NET TRANSFERS						
4-903	NET TRANSFERS	0	114,665	0	0	-114,665
NET TRANSFERS Total		0	114,665	0	0	-114,665
GENERAL Total		**1,502,976**	**1,453,189**	**1,583,201**	**1,491,200**	**38,011**
REVENUE Total		1,502,976	1,453,189	1,583,201	1,491,200	38,011

EXPENSE						
2 - MAINTENANCE						
PERSONNEL						
5-02-002	MAINTENANCE SOCIAL SECURITY	9,344	0	4,943	6,100	6,100
5-02-003	MAINTENANCE PAYROLL	140,430	31,200	76,897	96,800	65,600
5-02-004	OVERTIME	0	0	0	0	0
5-02-005	MAINTENANCE OVERTIME	4,535	3,033	2,825	3,000	-33
5-02-006	TMRS - MAINTENANCE DEPT	10,738	0	0	0	0
5-02-008	MAINTENANCE UNEMPLOYMENT TAXES	0	9	0	500	491
5-02-009	HEALTH/DENTAL/LIFE INSURANCE	0	11,071	9,179	38,300	27,229
5-02-010	SOCIAL SECURITY	0	1,404	0	0	-1,404
5-02-015	MAINTENANCE MEDICARE	2,185	0	1,156	1,500	1,500
PERSONNEL Total		167,232	46,717	95,000	146,200	99,483
OTHER PERSONNEL						
5-02-007	MAINT-WORKERS COMP	0	2,387	0	0	-2,387
OTHER PERSONNEL Total		0	2,387	0	0	-2,387
SUPPLIES						
5-02-085	MAINTENANCE UNIFORMS	6,763	4,193	6,872	6,900	2,707
5-02-105	GENERAL FUND STREET MATERIAL	0	0	145	0	0
SUPPLIES Total		6,763	4,193	7,017	6,900	2,707
CONTRACT SERVICES						
5-02-201	STREET DEPT. BUILDING WINDSTORM IN	13,190	0	7,061	7,100	7,100
5-02-202	ANIMAL CONTROL SHELTER	4,200	4,200	5,040	15,000	10,800
5-02-203	ANIMAL CONTROL SUPPLIES	0	0	450	400	400
5-02-204	VEHICLE INSURANCE	2,619	0	3,442	3,400	3,400
CONTRACT SERVICES Total		20,009	4,200	15,993	25,900	21,700
REPAIRS						
5-02-504	STREET VEHICLE EXPENSE	447	0	2,612	2,600	2,600
REPAIRS Total		447	0	2,612	2,600	2,600
OTHER						
5-02-800	STEET DEPART MISCELLANEOUS	8,488	5,000	6,180	6,200	1,200
OTHER Total		8,488	5,000	6,180	6,200	1,200
2 - MAINTENANCE Total		**202,940**	**62,497**	**126,801**	**187,800**	**125,303**

3 - FIRE DEPT						
OTHER PERSONNEL						
5-03-000	FIRE DEPT. FIRE CHIEFS	653	1,100	1,152	1,200	100
5-03-001	FIRE DEPT. MONTHLY EXPENSE	7,235	6,000	4,617	4,600	-1,400
5-03-002	FIRE DEPT. PENSION PLAN	3,888	3,000	3,348	3,300	300
5-03-087	FIRE DEPT. WRKRS COMPENSATION	1,460	1,200	1,223	1,200	0
5-03-205	FIRE DEPT. MEDICAL-PHYSICALS	0	300	319	300	0
OTHER PERSONNEL Total		13,236	11,600	10,659	10,600	-1,000
SUPPLIES						
5-03-100	FIRE DEPT. MISCELLANEOUS SUPPL	4,456	3,000	2,347	2,300	-700
5-03-101	FIRE DEPT. HANDOUTS	0	200	0	0	-200
5-03-102	FIRE DEPT. GAS/OIL/LUBRICANTS	2,666	2,600	1,972	2,000	-600
5-03-103	FIRE DEPT. SMALL TOOLS & EQUIPMENT	3,044	3,000	637	12,400	9,400
5-03-104	FIRE DEPT. CHEMICALS	0	0	0	0	0
5-03-115	FIRE DEPT. PPE/PROTECTIVE EQUIPMENT	0	0	0	3,200	3,200
SUPPLIES Total		10,167	8,800	4,955	19,900	11,100
CONTRACT SERVICES						
5-03-200	FIRE DEPT. VEHICLE INSURANCE	5,607	4,000	7,582	7,600	3,600
5-03-201	FIRE DEPT. BUILDING INSURANCE	3,156	0	3,872	3,900	3,900
5-03-203	FIRE DEPT. WINDSTORM/HAIL	15,212	0	16,287	16,300	16,300
CONTRACT SERVICES Total		23,976	4,000	27,742	27,800	23,800
REPAIRS						
5-03-503	FIRE DEPT. VEHICLE REPAIRS	18,935	15,000	19,078	15,100	100
5-03-504	FIRE DEPT. BUILDING REPAIRS	570	3,000	2,457	2,500	-500
5-03-505	FIRE DEPT. EQUIPMENT REPAIRS	4,878	12,600	17,033	12,000	-600
5-03-506	FIRE DEPT. EQUIPMENT CERT	3,944	2,800	3,381	3,400	600
REPAIRS Total		28,326	33,400	41,950	33,000	-400
UTILITIES						
5-03-400	FIRE DEPT. PHONE/SIRENS/DISPCH	4,446	7,000	7,040	7,000	0
5-03-401	FIRE DEPT. C.P. L. UTILITIES	3,262	5,000	5,540	5,500	500
UTILITIES Total		7,708	12,000	12,580	12,500	500
OTHER						
5-03-801	FIRE DEPT. DUES	700	700	0	0	-700
OTHER Total		700	700	0	0	-700
CAPITAL OUTLAY						
5-03-700	FIRE DEPT. EQUIP REPLACEMENT	0	0	0	0	0
5-03-800	FIRE DEPT. CAPITAL EQUIPMENT	5,070	5,000	4,320	4,300	-700
CAPITAL OUTLAY Total		5,070	5,000	4,320	4,300	-700
3 - FIRE DEPT Total		**89,182**	**75,500**	**102,206**	**108,100**	**32,600**

4 - MUNICIPAL						
PERSONNEL						
5-04-001	MUNICIPAL COURT PAYROLL	34,472	34,398	36,868	35,500	1,102
5-04-002	MUNICIPAL SOCIAL SECURITY	2,215	2,631	2,286	2,200	-431
5-04-005	MUNICIPAL OVERTIME	0	1,000	0	0	-1,000
5-04-006	MUNICIPAL TMRS RETIREMENT	2,581	2,241	2,747	1,800	-441
5-04-015	MUNICIPAL MEDICARE	518	0	535	600	600
5-04-070	HEALTH/DENTAL/LIFE INSURANCE	9,672	11,077	9,441	12,700	1,623
PERSONNEL Total		**49,458**	**51,347**	**51,877**	**52,800**	**1,453**
OTHER PERSONNEL						
5-04-061	WORKER'S COMP	0	141	510	500	359
5-04-067	MISC.	0	0	730	700	700
5-04-087	DRUG SCREENING	120	100	0	0	-100
OTHER PERSONNEL Total		**120**	**241**	**1,240**	**1,200**	**959**
SUPPLIES						
5-04-004	JANITORIAL SERVICES/SUPPLIES	1,372	2,000	1,373	1,400	-600
5-04-007	OFFICE SUPPLY	646	5,000	355	3,300	-1,700
5-04-012	TECHNOLOGY FUND	6,568	11,000	4,505	4,500	-6,500
5-04-014	POSTAGE	0	2,700	0	500	-2,200
SUPPLIES Total		**8,586**	**20,700**	**6,233**	**9,700**	**-11,000**
CONTRACT SERVICES						
5-04-003	JUDGE DUTIES	23,400	21,600	21,600	21,600	0
5-04-008	PROPERTY/LIABILITY INS	806	0	2,204	2,200	2,200
5-04-009	WINDSTORM/HAIL INS	0	9	3,847	3,800	3,791
5-04-017	PROSECUTOR	24,000	18,000	24,000	24,000	6,000
CONTRACT SERVICES Total		**48,206**	**39,609**	**51,651**	**51,600**	**11,991**
REPAIRS						
5-04-068	BUILDING MAINTENANCE	1,309	3,000	9,675	3,000	0
REPAIRS Total		**1,309**	**3,000**	**9,675**	**3,000**	**0**
TRAVEL & TRAINING						
5-04-011	CONTINUING EDUCATION-MC	1,336	1,500	846	800	-700
TRAVEL & TRAINING Total		**1,336**	**1,500**	**846**	**800**	**-700**
UTILITIES						
5-04-062	TELEPHONE	1,687	900	2,022	2,000	1,100
5-04-063	INTERNET SERVICE	1,447	1,700	787	800	-900
5-04-064	ELECTRICITY (1/3)	1,580	2,900	2,235	2,200	-700
5-04-065	CENTERPOINT-GAS (1/3)	145	250	0	0	-250
UTILITIES Total		**4,859**	**5,750**	**5,044**	**5,000**	**-750**
OTHER						
5-04-040	COURT FINES/FEES	25,573	20,000	19,579	19,600	-400
OTHER Total		**25,573**	**20,000**	**19,579**	**19,600**	**-400**
CAPITAL OUTLAY						
5-04-066	NEW COPIER LEASE	0	2,100	0	0	-2,100
CAPITAL OUTLAY Total		**0**	**2,100**	**0**	**0**	**-2,100**
4 - MUNICIPAL Total		**139,449**	**144,247**	**146,146**	**143,700**	**-547**

4.5 - POLICE						
OTHER PERSONNEL						
5-04-170	EMPLOYEE HEALTH INS	1,931	0	1,180	0	0
OTHER PERSONNEL Total		**1,931**	**0**	**1,180**	**0**	**0**
SUPPLIES						
5-04-102	FUEL & LUBRICANTS	140	3,000	0	0	-3,000
5-04-103	JANITORIAL SUPPLIES	644	1,000	53	100	-900
5-04-104	JANITORIAL SERVICES	1,350	1,500	1,320	1,300	-200
5-04-109	WINDSTORM/HAIL	0	0	3,847	3,800	3,800
5-04-119	OFFICE SUPPLIES	3,729	1,500	2,944	0	-1,500
5-04-120	POSTAGE	0	500	0	0	-500
5-04-123	RADIOS	0	500	0	0	-500
5-04-124	SOFTWARE EXPENSE	1,344	8,500	1,000	1,000	-7,500
5-04-125	TELEPHONE-MOBILE	2,203	0	1,756	0	0
5-04-187	EMPLOYEE SCREENING	0	300	0	0	-300
SUPPLIES Total		**9,411**	**16,800**	**10,920**	**6,200**	**-10,600**
CONTRACT SERVICES						
5-04-106	INSURANCEE-VEHICLE	1,708	1,800	2,070	2,100	300
5-04-108	PROPERTY INSURANCE	1,131	0	2,600	2,600	2,600
5-04-117	DISPATCHING	2,467	2,700	0	0	-2,700
5-04-121	OUTSIDE SERVICES	3,099	1,500	4,861	0	-1,500
5-04-133	SAN PAT JAIL/HOUSING	0	500	0	0	-500
CONTRACT SERVICES Total		**8,405**	**6,500**	**9,532**	**4,700**	**-1,800**
REPAIRS						
5-04-122	REPAIRS & MAINT (NON VEHICLE)	0	200	0	0	-200
5-04-130	TECHNOLOGY REPAIR	1,923	2,500	4,038	0	-2,500
5-04-134	BUILDING REPAIRS	2,434	1,000	0	0	-1,000
REPAIRS Total		**4,357**	**3,700**	**4,038**	**0**	**-3,700**
UTILITIES						
5-04-131	ELECTRICITY (1/3)	3,554	3,300	3,628	3,600	300
5-04-132	CENTERPOINT (1/3)	145	250	0	0	-250
UTILITIES Total		**3,699**	**3,550**	**3,628**	**3,600**	**50**
OTHER						
5-04-800	COURT INSURANCE AND SUPPLIES	328	0	158	0	0
OTHER Total		**328**	**0**	**158**	**0**	**0**
4.5 - POLICE Total		**28,130**	**30,550**	**29,455**	**14,500**	**-16,050**

5 - EMS						
CONTRACT SERVICES						
5-05-200	EMS DEPT. DISPATCHING	2,437	2,700	5,360	5,400	2,700
5-05-201	EMS DEPT. BUILDING INSURANCE	806	0	2,204	2,200	2,200
5-05-202	EMS DEPT. WINDSTORM/HAIL/FLOOD	10,780	0	3,847	3,800	3,800
5-05-203	EMS DEPT. AMBULANCE CONTRACT	211,000	271,000	295,000	295,000	24,000
CONTRACT SERVICES Total		225,023	273,700	306,411	306,400	32,700
REPAIRS						
5-05-500	EMS DEPT. BUILDING REPAIRS	7,397	1,000	3,043	3,000	2,000
REPAIRS Total		7,397	1,000	3,043	3,000	2,000
UTILITIES						
5-05-400	EMS DEPT. ELECTRIC UTILITIES	433	2,500	233	200	-2,300
5-05-401	EMS DEPT. GAS UTILITIES	428	250	757	800	550
UTILITIES Total		861	2,750	990	1,000	-1,750
OTHER						
5-05-800	EMS DEPT. ERROR/OMMISSIONS	4,228	3,300	2,296	2,300	-1,000
OTHER Total		4,228	3,300	2,296	2,300	-1,000
5 - EMS Total		**237,508**	**280,750**	**312,740**	**312,700**	**31,950**

6 - MOSQUITO						
REPAIRS						
5-06-500	MOSQUITO CONTROL EQUIP REPAIR	297	0	217	200	200
REPAIRS Total		**297**	**0**	**217**	**200**	**200**
6 - MOSQUITO Total		**297**	**0**	**217**	**200**	**200**

7 - LIBRARY						
PERSONNEL						
5-07-000	LIBRARY PAYROLL	45,373	45,274	48,323	46,700	1,426
5-07-002	LIBRARY SOCIAL SECURITY	2,868	2,807	2,949	2,900	93
5-07-003	LIBRARY DEPT. SOC SEC EMPLOYEE	0	0	0	0	0
5-07-004	LIBRARY DEPT. MEDICARE-EMPLOYE	0	0	0	0	0
5-07-006	LIBRARY TMRS RETIREMENT	3,397	2,950	3,602	2,200	-750
5-07-009	LIBRARY UNEMPLOYMENT INSURANCE	63	9	0	200	191
5-07-010	HEALTH/DENTAL/LIFE INSURANCE	11,614	11,077	10,629	12,700	1,623
5-07-015	LIBRARY MEDICARE	671	656	690	700	44
PERSONNEL Total		**63,985**	**62,773**	**66,193**	**65,400**	**2,627**
OTHER PERSONNEL						
5-07-011	LIBRARY DEPT. WRKRS COMPENSATN	730	204	614	600	396
OTHER PERSONNEL Total		**730**	**204**	**614**	**600**	**396**
SUPPLIES						
5-07-100	LIBRARY DEPT. OFFICE SUPPLY	948	1,000	1,041	1,000	0
5-07-101	LIBRARY DEPT. MISC SUPPLY	285	800	67	1,100	300
5-07-102	LIBRARY DEPT. BOOKS/COLLECTIO	693	2,000	804	1,800	-200
SUPPLIES Total		**1,926**	**3,800**	**1,912**	**3,900**	**100**
CONTRACT SERVICES						
5-07-201	LIBRARY DEPT. FLOOD INSURANCE	806	0	2,204	2,200	2,200
5-07-202	LIBRARY DEPT. WINDSTORM/HAIL	0	0	13,755	13,800	13,800
CONTRACT SERVICES Total		**806**	**0**	**15,959**	**16,000**	**16,000**
REPAIRS						
5-07-500	LIBRARY DEPT. TECHNOLOGY/MAINT	763	4,500	833	800	-3,700
5-07-501	LIBRARY DEPT. BUILDING REPAIRS	7,388	3,000	5,134	6,100	3,100
5-07-502	LIBRARY DEPT. EQUIPMENT REPAIR	6,681	0	4,707	4,700	4,700
5-07-504	LIBRARY DEPT. JANITORIAL SERV	0	500	195	200	-300
REPAIRS Total		**14,832**	**8,000**	**10,869**	**11,800**	**3,800**
TRAVEL & TRAINING						
5-07-600	LIBRARY DEPT. EDUCATION EXPEN	2,550	500	2,640	2,600	2,100
TRAVEL & TRAINING Total		**2,550**	**500**	**2,640**	**2,600**	**2,100**
UTILITIES						
5-07-400	LIBRARY DEPT. TELEPHONES	14,650	2,500	8,432	8,400	5,900
5-07-401	LIBRARY DEPT. C.P.L. UTILITIES	2,893	3,000	2,818	2,800	-200
5-07-402	LIBRARY DEPT. ENTEX UTILITIES	3,623	700	4,793	4,800	4,100
UTILITIES Total		**21,166**	**6,200**	**16,042**	**16,000**	**9,800**
CAPITAL OUTLAY						
5-07-701	LIBRARY CAPITAL OUTLAY	0	0	0	15,000	15,000
CAPITAL OUTLAY Total		**0**	**0**	**0**	**15,000**	**15,000**
7 - LIBRARY Total		**105,995**	**81,477**	**114,230**	**131,300**	**49,823**

8 - COMMUNITY CENTER						
SUPPLIES						
5-08-100	COMM CENTER MISCELLANEOUS SUPP	3,144	2,000	67	100	-1,900
SUPPLIES Total		**3,144**	**2,000**	**67**	**100**	**-1,900**
CONTRACT SERVICES						
5-08-200	COMM CENTER BUILDING INS.	806	0	2,204	2,200	2,200
5-08-202	COMM CENTER WINDSTORM/HAIL	2,860	0	3,062	3,100	3,100
CONTRACT SERVICES Total		**3,666**	**0**	**5,266**	**5,300**	**5,300**
REPAIRS						
5-08-500	COMM CENTER BUILDING REPAIR	14,441	12,000	26,307	14,900	2,900
5-08-501	COMM CENTER JANITORIAL SERV	2,600	2,600	2,400	2,400	-200
REPAIRS Total		**17,041**	**14,600**	**28,707**	**17,300**	**2,700**
UTILITIES						
5-08-401	COMM CENTER C.P.L. UTILITIES	2,898	2,700	2,334	2,300	-400
UTILITIES Total		**2,898**	**2,700**	**2,334**	**2,300**	**-400**
8 - COMMUNITY CENTER Total		**26,750**	**19,300**	**36,375**	**25,000**	**5,700**

9 - PARK						
SUPPLIES						
5-09-100	PARK DEPT. MISCELLANEOUS SUPP	4,522	2,500	6,753	6,800	4,300
5-09-101	PARK DEPT. WEED CONTROL	805	0	315	300	300
5-09-102	PARK DEPT. SMALL TOOLS	1,563	1,000	10,400	10,400	9,400
5-09-110	MOSQUITO CONTROL SUPPLIES	0	0	5,004	5,000	5,000
5-09-115	PARK DEPT. JANITORIAL SUPPLIES	0	0	48	0	0
SUPPLIES Total		6,890	3,500	22,520	22,500	19,000
CONTRACT SERVICES						
5-09-200	PARK DEPT. VEHICLE/EQUIP INS.	3,366	2,800	4,664	4,700	1,900
5-09-201	PARK DEPT. BUILDING INSURANCE	1,613	0	4,409	4,400	4,400
5-09-202	PARK DEPT. WINDSTORM HAIL INS.	1,384	0	1,420	1,400	1,400
5-09-203	WINDSTORM/HAIL LITTLE LEAGUE	10,948	0	7,301	7,300	7,300
(blank)	CONTRACT LABOR - PARK MOWING	0	0	22,803	22,800	22,800
CONTRACT SERVICES Total		17,311	2,800	40,597	40,600	37,800
REPAIRS						
5-09-500	PARK DEPT. EQUIPMENT REPAIR	14,789	10,000	15,047	10,000	0
5-09-501	PARK DEPT. REPAIRS ON PARKS	9,048	5,000	8,068	5,000	0
REPAIRS Total		23,837	15,000	23,115	15,000	0
TRAVEL & TRAINING						
5-09-600	PARK DEPT. GAS FUEL/LUBRICANTS	4,910	6,800	6,921	6,900	100
TRAVEL & TRAINING Total		4,910	6,800	6,921	6,900	100
UTILITIES						
5-09-400	PARK DEPT. C.P.L. UTILITIES	9,919	3,000	10,902	10,900	7,900
UTILITIES Total		9,919	3,000	10,902	10,900	7,900
CAPITAL OUTLAY						
5-09-700	PARK DEPT. CAPITAL PROJECTS	0	0	7,645	0	0
CAPITAL OUTLAY Total		0	0	7,645	0	0
9 - PARK Total		**62,867**	**31,100**	**111,700**	**95,900**	**64,800**

10 - MISCELLANEOUS						
PERSONNEL						
5-10-000	ADMIN PAYROLL	194,588	201,259	193,483	204,000	2,741
5-10-002	ADMIN SOCIAL SECURITY	12,362	15,091	11,996	11,500	-3,591
5-10-005	GENERAL FUND OVERTIME	45	3,000	0	0	-3,000
5-10-006	ADMIN TMRS RETIREMENT	14,586	15,858	14,593	9,700	-6,158
5-10-015	ADMIN MEDICARE	2,891	3,529	2,805	3,000	-529
5-10-060	ADMIN UNEMPLOYMENT INSURANCE	883	45	0	700	655
5-10-070	HEALTH/DENTAL/LIFE INSURANCE	97,934	54,662	80,336	51,000	-3,662
PERSONNEL Total		**323,288**	**293,444**	**303,213**	**279,900**	**-13,544**
OTHER PERSONNEL						
5-10-087	GEN FUND WORKERS COMPENSATION	2,282	1,030	4,893	4,900	3,870
OTHER PERSONNEL Total		**2,282**	**1,030**	**4,893**	**4,900**	**3,870**
SUPPLIES						
5-10-099	DE MINIMIS TOOLS/EQUIPMENT	4,332	0	31	0	0
5-10-100	BUILDING MAINTENANCE SUPPLIES	5,542	3,300	6,442	6,400	3,100
5-10-101	ELECTION SUPPLIES	12,736	0	0	12,000	12,000
5-10-102	GENERAL FUND OFFICE SUPPLIES	25,078	13,000	34,589	34,600	21,600
5-10-103	GENERAL FUND POSTAGE	2,760	2,700	1,304	1,300	-1,400
5-10-104	TAX OFFICE SUPPLIES	13,272	13,500	13,476	13,500	0
5-10-105	SOFTWARE SUBSCRIPTIONS	1,556	0	1,253	1,300	1,300
5-10-110	COUNCIL SUPPLIES	0	0	42	0	0
SUPPLIES Total		**65,277**	**32,500**	**57,136**	**69,100**	**36,600**
CONTRACT SERVICES						
5-10-073	WINDSTORM/HAIL INS	9,007	0	9,643	9,600	9,600
5-10-200	MAYOR/COUNCIL FEES	10,950	12,000	11,280	11,300	-700
5-10-204	SURVEY EXPENSES	11,775	1,500	20,250	20,300	18,800
5-10-206	CITY CAR INSURANCE	822	300	1,033	1,000	700
5-10-207	GEN FUND PROPERTY/LIABILITY	2,056	13,500	4,448	4,400	-9,100
5-10-209	GENERAL FUND WINDSTORM/HAIL	0	60,000	0	0	-60,000
5-10-210	GENERAL FUND AUDIT	14,000	15,000	5,400	38,400	23,400
5-10-211	CITY ATTORNEY	18,000	19,000	18,000	18,000	-1,000
5-10-212	POSTAGE MACHINE RENTAL	425	900	383	700	-200
5-10-213	OUTSIDE CONSULTANTS	31,113	24,000	6,000	6,000	-18,000
CONTRACT SERVICES Total		**98,149**	**146,200**	**76,437**	**109,700**	**-36,500**
REPAIRS						
5-10-075	SALARY CUSTODIAN	2,600	2,600	2,640	2,600	0
5-10-500	CITY CAR REPAIRS	157	700	397	400	-300
5-10-501	OFF EQUIP MAINT/OUTLAND TECH	5,270	1,500	0	0	-1,500
5-10-502	GENERAL FUND BUILDING REPAIR	1,818	2,000	1,699	1,700	-300
5-10-504	COMP/EQUIP REPAIRS	5,825	3,000	6,103	6,100	3,100
REPAIRS Total		**15,670**	**9,800**	**10,839**	**10,800**	**1,000**
TRAVEL & TRAINING						
5-10-600	CITY CAR FUEL	2,196	1,000	9	0	-1,000
5-10-601	SCHOOL EXPENSES	10,116	3,200	3,500	3,500	300
5-10-602	TRAVEL EXPENSES	8,343	5,000	12,000	12,000	7,000
TRAVEL & TRAINING Total		**20,655**	**9,200**	**15,509**	**15,500**	**6,300**
UTILITIES						
5-10-400	GENERAL FUND TELEPHONE	14,572	15,000	13,978	14,000	-1,000
5-10-401	GENERAL FUND C.P.L. UTILITIES	3,305	4,100	3,906	3,900	-200
5-10-402	GENERAL FUND ENTEX UTILITIES	774	600	653	700	100
UTILITIES Total		**18,651**	**19,700**	**18,536**	**18,600**	**-1,100**
OTHER						
5-10-505	SOFTWARE MAINTENACE/INCODE	2,583	9,000	1,418	1,400	-7,600
5-10-800	DUES/NOTICE/LEGAL/SUBSCRIPTION	7,507	4,000	7,478	7,500	3,500
5-10-803	GENERAL FUND MISCELLANEOUS	1,930	0	470	500	500
OTHER Total		**12,020**	**13,000**	**9,366**	**9,400**	**-3,600**
CAPITAL OUTLAY						

5-10-700	GEN FUND EQUIPMENT REPLACEMENT	1,656	0	25,000	2,000	2,000
CAPITAL OUTLAY Total		1,656	0	25,000	2,000	2,000
DEBT SERVICE						
5-10-301	TAX NOTE PAYMENT	0	0	0	0	0
DEBT SERVICE Total		0	0	0	0	0
NET TRANSFERS						
5-10-901	25% EXPENSE RESERVE	0	46,982	0	0	-46,982
5-10-902	COUNCIL CONTINGENCY	0	84,613	0	0	-84,613
NET TRANSFERS Total		0	131,595	0	0	-131,595
10 - MISCELLANEOUS Total		**553,084**	**656,469**	**520,929**	**519,900**	**-136,569**
EXPENSE Total		1,446,201	1,381,890	1,500,799	1,539,100	157,210
GENERAL Total		**56,775**	**71,299**	**82,402**	**47,900**	**-23,399**

DEBT SERVICE						
REVENUE						
NON-DEPARTMENTAL						
TAXES,PENALTIES,INT						
4-000	ADVALOREM TAX REVENUE-DEBT SER	0	105,217	105,217	110,620	5,403
4-001	ADVALOREM TAXES DELIQUENT	0	0	1,040	1,040	1,040
4-155	INTEREST INCOME-CURRENT I&S	0	0	88	88	88
4-160	INTEREST INCOME-DELINQUENT	0	0	181	181	181
TAXES,PENALTIES,INT Total		0	105,217	106,526	111,929	6,712
NON-DEPARTMENTAL Total		**0**	**105,217**	**106,526**	**111,929**	**6,712**
REVENUE Total		**0**	**105,217**	**106,526**	**111,929**	**6,712**

EXPENSE						
NON-DEPARTMENTAL						
DEBT SERVICE						
5-60-300	BOND PRINCIPAL PAYMENT-DEBT SV	0	85,521	85,521	86,660	1,139
5-60-301	BOND INTEREST PAYMENT-DEBT SER	1,148	26,011	26,011	23,960	-2,051
DEBT SERVICE Total		1,148	111,532	111,532	110,620	-912
NON-DEPARTMENTAL Total		**1,148**	**111,532**	**111,532**	**110,620**	**-912**
EXPENSE Total		1,148	111,532	111,532	110,620	-912
DEBT SERVICE Total		**1,148**	**6,315**	**5,006**	**1,309**	**-5,006**

MUNICIPAL					
EXPENSE					
FUND					
CONTRACT SERVICES					
5-02-250 SOFTWARE CONTRACTS	5,280	0	5,544	5,544	5,544
CONTRACT SERVICES Total	**5,280**	**0**	**5,544**	**5,544**	**5,544**
FUND Total	**5,280**	**0**	**5,544**	**5,544**	**5,544**
EXPENSE Total	5,280	0	5,544	5,544	5,544
MUNICIPAL Total	**5,280**	**0**	**5,544**	**5,544**	**5,544**

OTHER					
EXPENSE					
10 - MISCELLANEOUS					
OTHER					
5-10-801 GRANTS	92,695	0	8,743	8,700	8,700
OTHER Total	**92,695**	**0**	**8,743**	**8,700**	**8,700**
10 - MISCELLANEOUS Total	**92,695**	**0**	**8,743**	**8,700**	**8,700**
EXPENSE Total	**92,695**	**0**	**8,743**	**8,700**	**8,700**
OTHER Total	**92,695**	**0**	**8,743**	**8,700**	**8,700**

SYSTEM						
REVENUE						
WATER/WASTEWATER						
TAXES,PENALTIES,INT						
4-207	SYSTEM WATER PENALTIES	48,594	35,000	46,900	46,900	11,900
TAXES,PENALTIES,INT Total		48,594	35,000	46,900	46,900	11,900
SALES,FEES,FINES						
4-200	SYSTEM WATER SALES	992,069	1,016,075	1,003,000	1,201,900	185,825
4-201	SYSTEM SEWER	552,884	565,315	583,400	653,400	88,085
4-202	SYSTEM WATER CONNECTIONS	5,492	10,000	28,200	31,500	21,500
4-203	SYSTEM WATER TAPS	13,000	7,000	1,500	1,600	-5,400
SALES,FEES,FINES Total		1,563,445	1,598,390	1,616,100	1,888,400	290,010
OTHER						
4-206	SYSTEM MISCELLANEOUS INCOME	2,335	2,000	400	400	-1,600
4-235	WATER/SEWER SPECIAL FEES	5,440	0	1,200	1,200	1,200
(blank)	PROCEEDS FROM CAPITAL SALE	0	0	1,300	1,300	1,300
OTHER Total		7,775	2,000	2,900	2,900	900
NET TRANSFERS						
4-300	TRANSFER IN-SYSTEM	0	0	0	34,100	34,100
NET TRANSFERS Total		0	0	0	34,100	34,100
WATER/WASTEWATER Total		**1,619,814**	**1,635,390**	**1,665,900**	**1,972,300**	**336,910**
REVENUE Total		**1,619,814**	**1,635,390**	**1,665,900**	**1,972,300**	**336,910**

EXPENSE						
WATER/WASTEWATER						
PERSONNEL						
5-20-000	SYSTEM PAYROLL	99,506	195,731	166,600	174,700	-21,031
5-20-001	SYSTEM OVERTIME	3,901	8,000	19,000	20,500	12,500
5-20-002	SYSTEM SOCIAL SECURITY (CITY)	6,655	12,135	11,500	12,400	265
5-20-003	SYSTEM MEDICARE-CITY	0	0	0	0	0
5-20-006	SYSTEM TMRS RETIREMENT	7,744	12,752	10,400	8,400	-4,352
5-20-011	SYSTEM T.E.C.	126	54	0	0	-54
5-20-012	HEALTH/DENTAL/LIFE INSURANCE	23,253	66,217	20,100	63,800	-2,417
5-20-015	SYSTEM MEDICARE	1,556	2,838	2,700	2,900	62
PERSONNEL Total		**142,741**	**297,727**	**230,300**	**282,700**	**-15,027**
OTHER PERSONNEL						
5-20-013	SYSTEM WORKERS COMPENSATION	2,612	8,762	1,300	1,300	-7,462
5-20-087	SYSTEM HR - MEDICAL	0	0	100	100	100
OTHER PERSONNEL Total		**2,612**	**8,762**	**1,400**	**1,400**	**-7,362**
SUPPLIES						
5-10-115	SYSTEM JANITORIAL SUPPLIES	0	0	0	0	0
5-20-100	SYSTEM OFFICE SUPPLIES	12,437	7,500	11,200	11,200	3,700
5-20-101	SYSTEM POSTAGE	13,281	12,000	10,700	10,700	-1,300
5-20-102	WATER SMALL TOOLS	1,332	1,000	2,100	2,100	1,100
5-20-103	SEWER SMALL TOOLS	18	1,000	2,000	2,000	1,000
5-20-104	WATER SUPPLIES	33,161	49,000	47,900	47,900	-1,100
5-20-105	SEWER SUPPLIES	14,689	61,000	45,800	45,800	-15,200
5-20-107	SYSTEM WATER/SEWER SAMPLES	516	800	500	500	-300
5-20-202	SYSTEM UNIFORM	303	1,000	200	200	-800
5-20-600	SYSTEM FUEL/INSP/OIL CHANGES	10,144	10,000	4,600	4,600	-5,400
SUPPLIES Total		**85,880**	**143,300**	**125,000**	**125,000**	**-18,300**
CONTRACT SERVICES						
5-20-108	SCADA SYSTEM (WATER DIST)	3,000	3,000	2,700	2,700	-300
5-20-109	SYSTEM SCADA SEWER	3,000	3,000	3,300	3,300	300
5-20-110	SYSTEM SOFTWARE	188	0	2,500	2,500	2,500
5-20-201	SYSTEM ENGINEER FEES	0	10,000	0	0	-10,000
5-20-203	SYSTEM LEGALS	0	500	200	200	-300
5-20-204	SYSTEM SEWAGE BACKUP INSURANCE	865	900	1,000	1,000	100
5-20-205	SYSTEM WATER PURCHASES	452,725	517,216	478,700	512,200	-5,016
5-20-206	SYSTEM INSPECTION FEES	7,912	9,000	9,400	9,400	400
5-20-207	WATER/SEWER SAMPLES	29,001	29,000	34,700	34,700	5,700
5-20-208	SYSTEM VEHICLE/EQUIPMENT INS.	5,465	3,100	7,300	7,300	4,200
5-20-209	SYSTEM BUILDING INSURANCE	9,709	2,000	2,800	2,800	800
5-20-211	SYSTEM WINDSTORM/HAIL INS.	47,740	65,000	40,900	40,900	-24,100
5-20-213	OUTSIDE CONSULTANTS	8,000	52,000	34,400	34,400	-17,600
5-20-218	SYSTEM SOFTWARE**	11,613	21,000	20,300	20,300	-700
5-20-250	CONTRACT LABOR	0	0	22,800	102,800	102,800
5-20-255	CONTRACTED EQUIP - OPERATED	0	0	10,200	25,200	25,200
5-20-260	CONTRACTOR FUEL / MOBILIZATION	0	0	10,600	25,600	25,600
5-20-265	CONTRACTOR WASHOUT & DISPOSAL	0	0	1,300	1,300	1,300
5-20-270	CONTRACTOR MATERIALS & PPE	0	0	2,000	2,400	2,400
5-20-504	SLUDGE HAULING	9,585	15,000	0	0	-15,000
CONTRACT SERVICES Total		**588,803**	**730,716**	**685,100**	**829,000**	**98,284**
REPAIRS						
5-20-215	WATER TOWER/GRND TANK REPAIR	2,250	10,000	1,700	1,700	-8,300
5-20-500	SYSTEM BUILDING REPAIRS	930	10,000	1,400	1,400	-8,600
5-20-501	WATER REPAIRS	80,858	130,000	82,400	40,000	-90,000
5-20-502	EQUIPMENT REPAIR	5,913	30,000	34,200	34,200	4,200
5-20-503	SEWER REPAIRS	155,098	85,000	207,300	139,300	54,300
5-20-506	VEHICLE MAINTENANCE/REPAIRS	1,460	8,000	1,700	1,700	-6,300
5-20-510	WATER EQUIPMENT RENTAL	0	0	79,800	79,800	79,800
REPAIRS Total		**246,510**	**273,000**	**408,500**	**298,100**	**25,100**
UTILITIES						

5-20-400	SYSTEM CELL PHONES/TECHNOLOGY	7,502	6,200	8,500	8,500	2,300
5-20-401	SYSTEM C.P.L. UTILITIES	137	1,000	200	200	-800
5-20-402	SYSTEM CPL WATER UTILITY	10,348	10,500	15,200	15,200	4,700
5-20-404	SYSTEM CPL SEWER UTILITY	26,597	30,000	28,800	28,800	-1,200
UTILITIES Total		**44,584**	**47,700**	**52,700**	**52,700**	**5,000**
OTHER						
4-208	HALO FLIGHT	136	0	1,500	1,500	1,500
5-20-801	METER DEPT. MISCELLANEOUS	0	0	100	100	100
5-20-810	SYSTEM MISCELLANEOUS	2,192	5,000	700	700	-4,300
OTHER Total		**2,327**	**5,000**	**700**	**700**	**-4,300**
CAPITAL OUTLAY						
5-20-299	EQUIPMENT REPLACMENT	7,500	10,000	33,200	33,200	23,200
5-20-700	METER DEPT. REPLACEMENT PROG.	17,033	0	1,100	1,100	1,100
	WATER CAPITAL EQUIPMENT OUTLAY	0	0	20,350	381,600	381,600
	WWTR CAPITAL EQUIPMENT OUTLAY	0	0	27,800	567,600	567,600
CAPITAL OUTLAY Total		**24,533**	**10,000**	**82,450**	**983,500**	**973,500**
DEBT SERVICE						
5-20-300	BOND ISSUANCE COST	23,265	25,660	26,500	26,500	840
DEBT SERVICE Total		**23,265**	**25,660**	**26,500**	**26,500**	**840**
NET TRANSFERS						
5-20-902	25% EXPENSE RESERVE	0	76,093	1,600	1,600	-74,493
5-30-901	TRANSFER TO GENERAL FUND	0	47,432	0	0	-47,432
NET TRANSFERS Total		**0**	**123,525**	**1,600**	**1,600**	**-121,925**
WATER/WASTEWATER Total		**1,161,256**	**1,665,390**	**1,612,850**	**2,599,800**	**934,410**
EXPENSE Total		**1,161,256**	**1,665,390**	**1,612,850**	**2,599,800**	**934,410**
SYSTEM Total		**458,559**	**30,000**	**53,050**	**627,500**	**597,500**

SANITATION						
REVENUE						
GARBAGE						
SALES,FEES,FINES						
4-200	GARBAGE FEES	515,531	531,001	544,100	633,800	102,799
4-203	REPUBLIC FRANCHISE FEES	15,468	12,500	9,600	10,700	-1,800
SALES,FEES,FINES Total		**530,999**	**543,501**	**553,700**	**644,500**	**100,999**
OTHER						
4-600	GARBAGE MISCELLANOUS	3,475	5,500	4,000	4,000	-1,500
(blank)	PROCEEDS FROM CAPITAL SALE	0	0	8,800	0	0
OTHER Total		**3,475**	**5,500**	**12,800**	**4,000**	**-1,500**
GARBAGE Total		**534,474**	**549,001**	**566,500**	**648,500**	**99,499**
REVENUE Total		**534,474**	**549,001**	**566,500**	**648,500**	**99,499**

EXPENSE						
GARBAGE						
SUPPLIES						
5-30-100	GARBAGE OFFICE SUPPLIES	587	0	300	300	300
SUPPLIES Total		587	0	300	300	300
CONTRACT SERVICES						
5-30-205	GARBAGE LANDFILL CONTRACT	492,005	478,067	528,300	507,200	29,133
5-30-206	GARBAGE WINDSTORM/HAIL INS.	0	3,200	7,100	7,100	3,900
CONTRACT SERVICES Total		492,005	481,267	535,400	514,300	33,033
UTILITIES						
5-30-401	GARBAGE ELECTRICITY NEW SHOP	264	500	400	400	-100
UTILITIES Total		264	500	400	400	-100
NET TRANSFERS						
5-30-901	TRANSFER TO GENERAL FUND	0	67,234	30,400	30,400	-36,834
5-30-902	TRANSFER TO SYSTEM FUND	0	0	0	34,100	34,100
NET TRANSFERS Total		0	67,234	30,400	64,500	-2,734
GARBAGE Total		**492,855**	**549,001**	**566,500**	**579,500**	**30,499**
EXPENSE Total		492,855	549,001	566,500	579,500	30,499
SANITATION Total		**41,618**	**0**	**0**	**69,000**	**69,000**

STREET						
REVENUE						
STREET MAINTENANCE						
TAXES,PENALTIES,INT						
4-000	STREET MAINT TAX (PREV GEN FUND)	145,714	0	0	0	0
TAXES,PENALTIES,INT Total		**145,714**	**0**	**0**	**0**	**0**
STREET MAINTENANCE Total		**145,714**	**0**	**0**	**0**	**0**
REVENUE Total		**145,714**	**0**	**0**	**0**	**0**

EXPENSE						
STREET MAINTENANCE						
SUPPLIES						
5-02-600	STREET SWEEPER FUEL	0	0	0	0	0
SUPPLIES Total		0	0	0	0	0
CONTRACT SERVICES						
5-02-200	STREET DEPT. EQUIPMENT INS.	2,332	0	0	0	0
CONTRACT SERVICES Total		2,332	0	0	0	0
REPAIRS						
5-02-501	STREET EQUIP REPARI	414	0	0	0	0
REPAIRS Total		414	0	0	0	0
UTILITIES						
5-02-400	STREET LIGHTS	36,459	0	0	0	0
UTILITIES Total		36,459	0	0	0	0
CAPITAL OUTLAY						
5-02-700	STREET DEPT. CAPITAL OUTLAY	147,204	0	0	0	0
5-02-701	STREETSWEEPER-ANNUAL PAYMENT	35,945	0	0	0	0
CAPITAL OUTLAY Total		183,150	0	0	0	0
STREET MAINTENANCE Total		**222,355**	**0**	**0**	**0**	**0**
EXPENSE Total		222,355	0	0	0	0
STREET Total		**76,640**	**0**	**0**	**0**	**0**

STREET MAINTENANCE FUND						
REVENUE						
STREET MAINTENANCE						
TAXES,PENALTIES,INT						
4-003	SALES TAX REVENUE	0	131,195	147,450	147,400	16,205
TAXES,PENALTIES,INT Total		0	131,195	147,450	147,400	16,205
STREET MAINTENANCE Total		**0**	**131,195**	**147,450**	**147,400**	**16,205**
REVENUE Total		0	131,195	147,450	147,400	16,205

EXPENSE					
STREET MAINTENANCE					
SUPPLIES					
5-00-100 STREET DEPT MATERIAL	0	0	17,000	17,000	17,000
5-02-130 STREET SWEEPER FUEL	0	300	0	0	-300
SUPPLIES Total	0	300	17,000	17,000	16,700
CONTRACT SERVICES					
5-00-200 STREET DEPT. EQUIPMENT INS.	0	2,500	2,698	2,700	200
5-00-210 PROFESSIONAL FEES - ENGINEERING	0	45,000	45,000	5,000	-40,000
5-00-220 CONTRACT LABOR - MOWING	0	6,500	5,112	5,100	-1,400
CONTRACT SERVICES Total	0	54,000	52,810	12,800	-41,200
REPAIRS					
5-02-500 STREET EQUIP REPARI	0	2,000	8,114	3,100	1,100
5-02-510 STREET MAINT REPAIR	0	3,500	14,121	4,100	600
REPAIRS Total	0	5,500	22,235	7,200	1,700
UTILITIES					
5-02-400 STREET LIGHTS	0	38,000	46,576	46,600	8,600
UTILITIES Total	0	38,000	46,576	46,600	8,600
CAPITAL OUTLAY					
5-02-700 STREET DEPT. CAPITAL OUTLAY	0	61,695	74,190	24,100	-37,595
5-02-710 STREET DEPT. CAPITAL EQUIPMENT OUTI	0	14,500	14,536	14,500	0
5-02-720 STREETSWEEPER-ANNUAL PAYMENT	0	23,510	23,510	23,500	-10
5-02-715 STREET SWEEPER - INTEREST	0	1,743	1,743	1,700	-43
CAPITAL OUTLAY Total	0	101,448	113,979	63,800	-37,648
STREET MAINTENANCE Total	**0**	**199,248**	**252,599**	**147,400**	**-51,848**
EXPENSE Total	0	199,248	252,599	147,400	-51,848
STREET MAINTENANCE FUND Total	**0**	**68,053**	**105,150**	**0**	**-68,053**
Grand Total	**381,189**	**33,068**	**11,008**	**619,336**	**586,267**

ODEM ECONOMIC DEVELOPMENT CORPORATION
ADOPTED OPERATING BUDGET
(FY 2027) FOR THE YEAR ENDING 09/30/2027

	FY 2025 ACTUAL	FY 2026 BUDGET	FY 2026 ACTUAL YTD	FY 2027 PROPOSED BUDGET	BUDGET INCREASE (DECREASE)
SALES TAX	144,449.69	$131,195.00	112,519.15	$150,000.00	$18,805.00
INTEREST	7,256.87	$300.00	3,594.96	$4,700.00	$4,400.00
TOTAL REVENUE	$151,706.56	$131,495.00	$116,114.11	$154,700.00	$23,205.00
FUND BALANCE TRANSFER					
ADMINISTRATIVE COSTS	10,200.00	$20,100.00	-	$20,100.00	$0.00
PROFESSIONAL FEES	8,133.50	$17,400.00	10,578.75	$17,400.00	$0.00
EDUCATION	775.00	$9,500.00	250.00	$9,500.00	$0.00
TRAVEL	1,908.40	$11,500.00	1,005.90	$11,500.00	$0.00
SAN PATRICIO COUNTY EDC	-	$2,000.00	-	$2,000.00	$0.00
MISC	8,240.19	$1,000.00	705.96	$1,000.00	$0.00
PARK EVENTS	6,248.77	$10,000.00	-	$10,000.00	$0.00
ANNUAL PROJECTS - COMMUNITY DEVELOPMENT	4,840.97	$264,800.00	138,132.90	$132,400.00	$132,400.00
ANNUAL PROJECTS - ECONOMIC DEVELOPMENT **		$0.00	-	$132,400.00	-$132,400.00
PROMOTION EXPENSE	6,984.03	$13,530.00	11,593.22	$15,000.00	-$1,470.00
INFRASTRUCTURE	36,845.52	$50,000.00	-	$50,000.00	$0.00
TOTAL EXPENDITURES	$84,176.38	$399,830.00	$162,266.73	$401,300.00	-$1,470.00
FUND BALANCE TRANSFER				$246,600.00	
TOTAL	$67,530.18	-$268,335.00	-$46,152.62	$0.00	$24,675.00

PREVIOUSLY ** NOT SPLIT IN BUDGET OR FINANCIALS

LITTLE LEAGUE LIGHT MO PAYMENT (ANNUAL TOTAL)	(28,582.92)
KS STATE BANK (PARK LIGHT ANNUAL PAYMENT DUE 08/15/2027)	(12,436.86)
TOTAL RESTRICTED	(41,019.78)
CASH - CITY OF ODEM 09/30/2025	249,967.00
CD 07/26/2026 - COMMUNITY BANK - MATURITY (04/26/2027)	198070.04
TOTAL ASSETS	448,037.04

2026-2027 PROPOSED CITY OF ODEM SALARY SUMMARY

Row Labels	CURRENT HOURLY RATE	CITY ANNUAL SALARY	COLA - COUNCIL SELECTED %	MERIT ADJUSTMENT - UP TO 3%	MAXIMUM MONTHLY MERIT INCREASE @ 3%	MAXIMUM HOURLY RATE @ 3%	MAXIMUM ANNUAL SALARY @ 3%
ADMIN SALARY							
01-0025	26.44	55,000	0.00	1,650.00	137.50	27.24	56,649.88
01-1085	28.85	60,002	0.00	1,800.05	150.00	29.71	61,801.81
ADMIN SALARY Total	**55.29**	**115,002**	**0.00**	**3,450.05**	**287.50**	**56.95**	**118,451.69**
ADMIN							
01-1079	17.31	36,005	0.00	1,080.14	90.01	17.83	37,084.94
01-1086	15.00	31,200	0.00	936.00	78.00	15.45	32,136.00
ADMIN Total	**32.31**	**67,205**	**0.00**	**2,016.14**	**168.01**	**33.28**	**69,220.94**
LIB							
01-1007	21.77	45,282	0.00	1,358.45	113.20	22.42	46,640.05
LIB Total	**21.77**	**45,282**	**0.00**	**1,358.45**	**113.20**	**22.42**	**46,640.05**
MAINT							
01-0026	15.00	31,200	0.00	936.00	78.00	15.45	32,136.00
01-0031	15.00	31,200	0.00				
01-1011	16.25	33,800	0.00	1,014.00	84.50	16.74	34,814.00
MAINT Total	**46.25**	**96,200**	**0.00**	**1,950.00**	**162.50**	**32.19**	**66,950.00**
MUNI							
01-1071	16.54	34,403	0.00	1,032.10	86.01	17.04	35,435.30
MUNI Total	**16.54**	**34,403**	**0.00**	**1,032.10**	**86.01**	**17.04**	**35,435.30**
SYS							
01-1022	17.31	36,005	0.00	1,080.14	90.01	17.83	37,084.94
01-1041	15.75	32,760	0.00	982.80	81.90	16.22	33,742.80
01-1061	23.50	48,880	0.00	1,466.40	122.20	24.21	50,346.40
01-1082	15.00	15,600	0.00				
01-1000	15.00	31,200	0.00				
SYS Total	**86.56**	**164,445**	**0.00**	**3,529.34**	**294.11**	**58.26**	**121,174.14**
VACANT SYS							
01-1001	23.99	49,899	0.00				

Row Labels	CURRENT HOURLY RATE	CITY ANNUAL SALARY	COLA - COUNCIL SELECTED %	MERIT ADJUSTMENT - UP TO 3%	MAXIMUM MONTHLY MERIT INCREASE @ 3%	MAXIMUM HOURLY RATE @ 3%	MAXIMUM ANNUAL SALARY @ 3%
VACANT SYS Total	**23.99**	**49,899**	**0.00**				
Grand Total	**282.71**	**572,435**	**0.00**	**13,336.08**	**1,111.34**	**220.13**	**457,872.12**
FICA	6.20%	35,491		827			36,318
MEDICARE	1.45%	8,300		193			8,494
TWC (1ST 9,000)	1.90%	2,565		253			2,818
2026 TMRS (3 MONTHS)	4.62%	6,612		616			7,228
2027 TMRS (9 MONTHS)	4.78%	20,522		637			21,159
WAGE BASED EXPENSES		73,490		2,527			76,017
HEALTH INSURANCE PREMIU	12,750.24	178,503		0			178,503
FLAT- RATE EXPENSE		178,503		0			178,503
TOTAL CITY NON-WAGE COMPENSATION		251,993		2,527			254,520
TOTAL CITY COMPENSATION PACKAGE		824,428		15,863			712,392

EMPLOYEE PAY INCREASE BASIS		
2026 SOCIAL SECURITY COST-OF-LIVING ADJUSTMENT		2.80%
AVERAGE ESTIMATED 2027 COLA ADJUSTMENT		3.60%
2 YEAR COLA DIFFERENCE		6.40%
COMPOUNDED COLA ADJUSTMENT	**COLA**	**6.50%**
1ST 2026 COUNCIL WORKSHOP TOTAL	**TOTAL**	**8.00%**
GENERAL WAGE INCREASE	**GWI**	**1.50%**

Assumptions

* Employees with City for 6 months or More - Full COLA & General Wage Increase

*System Superintendent hired at $49,899 Superintendent is not included in Budget Proposal

* Does not include EDC Stipends Reimbursed by EDC

*Does not include assumptions for employess obtaining licensing

*Assumes 1 employee changes to Part-Time, No health insurance, No Wage Adjustment

2027 ESTIMATED COST-OF-LIVING ADJUSTMENT AUGUST 2026 ESTIMATED	
AARP	3.50%
SENIOR CITIZENS LEAGUE	3.60%
MARY JOHNSON	3.70%
AVERAGE ESTIMATED 2027 COLA ADJUSTMENT	3.60%

REVISED PER COUNCIL DIRECTION AT 08/25/2026 WORKSHOP, TO REFLECT UP TO 3% MERIT RAISE. THE BUDGET REFLECTS THESE CHANGES (WITH EXCEPTION OF SYSTEM- SYSTEM REMAINS AT 8% - ALSO PER COUNCIL DIRECTION). /FINANCE ADMINISTRATOR BLS 08/26/2026

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Odem	(361)368-2831
Taxing Unit Name	Phone *(area code and number)*
PO Box 754, Odem, TX 78370	www.cityofodemtx.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:

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]	$ 165,183,869
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.	$ 165,183,869
4.	**Prior year total adopted tax rate.**	$ 0.526189 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** .... $ 0	
	B. **Prior year values resulting from final court decisions:** .... - $ 0	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 0	
	B. Prior year disputed value:	- $ 0	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 165,183,869
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:	+ $ 3,021,489	
	C. Value loss. Add A and B. [7]		$ 3,021,489
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.		
	A. Prior year market value:	$ 0	
	B. Current year productivity or special appraised value:	- $ 0	
	C. Value loss. Subtract B from A. [8]		$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 3,021,489
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.		$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 162,162,380
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 853,280
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]		$ 2,370
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 855,650

[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:** .... $ 162,390,709 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 162,390,709
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] .... $ 7,477,082 **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.	$ 7,477,082
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]	$ 169,867,791
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 3,771,132

[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.	$ 3,771,132
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 166,096,659
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.515151 /$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.	$ 0.462841 /$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.*	$ 165,183,869
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 764,538
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. . . . . + $ 2,330	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . . . – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . . . $ 2,330	
	E. Add Line 31 to 32D.	$ 766,868
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 166,096,659
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.461699 /$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.	$ 0.461699/$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.	$ 0.461699/$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.	$ 0.477858/$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] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

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

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 . . . . . $ 110,621 **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.	$ 110,621
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 110,621
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. . . . . . 97.14 % **C.** Enter the 2024 actual collection rate. . . . . . 101.45 % **D.** Enter the 2023 actual collection rate. . . . . . 114.40 % **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.	$ 110,621
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 169,867,791
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.065121 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.542979 /$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.*	$ 169,867,791
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*.	$ 0.515151 /$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.	$ 0.515151 /$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*.	$ 0.542979 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.542979 /$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.*	$ 169,867,791
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).	$ 0.542979 /$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)	$ 0.603323/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.603323/$100
	D. Adopted Tax Rate	$ 0.526189/$100
	E. Subtract D from C	$ 0.077134/$100
	F. 2025 Total Taxable Value (Line 61)	$ 166,094,428
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 128,115
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)	$ 0.532605/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.532605/$100
	D. Adopted Tax Rate	$ 0.532605/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2024 Total Taxable Value (Line 60)	$ 162,468,345
	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)	$ 0.540659/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.540659/$100
	D. Adopted Tax Rate	$ 0.540659/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 150,686,730
	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	$ 128,115
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.075420/$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)	$ 0.618399/$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.*	$ 0.461699 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 169,867,791
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.294346 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.065121 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.821166 /$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.*	$ 0.526189 /$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.*	$ 162,162,380
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.*	$ 166,096,659
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).	$ 0.618399 /$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. .... $ 0.515151 /$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 .... $ 0.618399 /$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: 69

De minimis rate. .... $ 0.821166 /$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 Marcela Thormaehlen, PCC
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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

2025-2026

		No New Revenue Tax Rate			VATR			De Minimis Rate		
		Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S
Tax Roll	line 21		165,183,869			165,183,869			165,183,869	
No New Revenue Tax Rate - Line 26		$ 0.526189	$ 0.462841	$ 0.063348						
Voter Appproval tax Rate - Line 49					$ 0.603323	$ 0.539975	$ 0.063348			
De Minimis Rate - Line 72								$ 0.886096	$ 0.822748	$ 0.063348
Tax Levy	M&O	869,179	764,539	104,641	996,592	891,952	104,641	1,463,688	1,359,047	104,641
	I&S		104,641			104,641			104,641	
	Total		869,179			996,592			1,463,688	
	PY Refund	2330	2330							
			762,209							

2026-2027

		No New Revenue Tax Rate			VATR			De Minimis Rate		
		Total	M&O	I&S	Total	M&O	I&S	Total	M&O	I&S
Tax Roll	line 22		169,867,791			169,867,791			169,867,791	
No New Revenue Tax Rate - Line 26		$ 0.515151	$ 0.450030	$ 0.065121						
Voter Appproval tax Rate - Line 49					$ 0.618399	$ 0.553278	$ 0.065121			
De Minimis Rate - Line 72								$ 0.821166	$ 0.756045	$ 0.065121
Tax Levy	M&O	875,076	764,456	110,620	1,050,461	939,841	110,620	1,394,897	1,284,277	110,620
	I&S		110,620			110,620			110,620	
	Total		875,076			1,050,461			1,394,897	
			2,247							
			4,683,922			0.477858				
						0.065121				