City of Gatesville
Spur Capital of Texas

City Manager's

Proposed FY 2026-27 Budget

CITY OF GATESVILLE, TEXAS

PROPOSED ANNUAL BUDGET

FOR FISCAL YEAR 2026-27

As required by Section 102.005 of the Local Government Code, the City of Gatesville is providing the following statement on this cover page of its proposed budget:

This budget will raise less revenue from property taxes than last year's budget by -$36,370 (-1.1 percent) and of that amount $43,237 is tax revenue to be raised from new property added to the tax roll this year.

The information below is in accordance with Local Government Code Section 140.0045 "Itemization of Certain Public Notice Expenditures Required in Certain Political Subdivision Budgets", as amended by HB1495 of the 86th Texas Legislature.

	Actual 2024-25	Projected 2025-26	Budget 2026-27
Required Legal Notices	$ 5,450	$ 4,500	$ 5,000
Legislative Lobbying	$ 3,414	$ 3,585	$ 3,585

Visit our webpage: https://gatesvilletx.com/

Manager's Message

Mayor Chumley and Council Members,

We are honored to present the proposed budget for Fiscal Year 2027, beginning October 1, 2026, and ending September 30, 2027. The numbers listed herein are presented by staff and final, pending input and final authorization by Council. In early July, we posted an FY26-27 Budget FAQ's page on the front page of the City of Gatesville website. It covers such topics as the difference between General and Water funds, proposed ad valorem and water rates, and other common items of public interest.

<u>Goals</u>

Our goals for this budget were first presented to council during the Budget Retreat in May 2026, and are as follows:

1. Maintain accountability and improve service levels as funding allows within a balanced budget; adopt an ad valorem tax rate sufficient to fund service-level requirements set forth by Council.
2. Using position titles and job descriptions updated in 2026, ensure employee pay scales align with council's expectations for market comparisons (i.e., commission a pay study); ensure adequate COLA adjustments occur in FY 26-27 while studying pay scales; and, implement market adjustments for those positions which have not received one in the past two years, to ensure retention and recruitment goals are met.
3. Add personnel only where necessary, and where feasible within the balanced General Fund and Enterprise Fund budgets.
4. Execute a Capital Improvement Plan (CIP) that is informed by the Comprehensive Plan and approved by Council.
5. Continue to improve security, safety, and visitor experiences at all City of Gatesville facilities.
6. Maximize grant funding to improve city infrastructure and community resources:
    a. Repairs from 2024 floods (FEMA)
    b. Airport Master Plan (TXDOT Aviation)
    c. Police Station (USDA Rural Facilities)
    d. Parks (several grant opportunities via TPWD)
    e. Water improvement projects (HB 500, CDBG, TWDB, EPA, USDA, and others)
    f. Wastewater improvement projects (EPA, TWDB, and Congressman Carter's Office for North Ft. Hood WWTP proposal)

7. Ensure adequate staffing and resources for all departments, as related to the city's potential growth opportunities, both short- and long-term.
8. Continue to evaluate and organize mission goals based on the 2025 update of the 2020 Comprehensive Plan.

General Statements

Your staff and I are submitting this budget based on the following general assumptions:

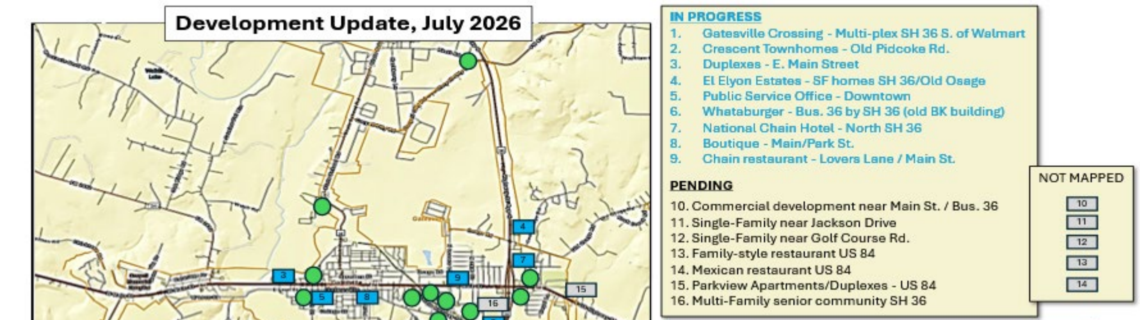
1. Considerations for personnel additions will generally be reduced for FY 26-27 and only be considered in the areas of Fitness Center and Public Works.
2. Because we will commission a full salary survey and plan to adjust pay for multiple positions in FY 27-28, this FY's COLA adjustments for all positions will be lower than previous years (currently planning at 3%). Along the same lines, wage adjustments will occur for fewer positions in FY 26-27 to reach better alignment with market.
3. Costs of materials, services, and especially fuel will likely continue to increase in FY 26-27, so a general assumption of 10% on most items is assumed (related to tariffs and inflation).
4. Fiber internet, along with lower general real estate costs as compared to Bell and McLennan counties, have proven to spur unprecedented growth opportunities over the past two FYs; this is expected to continue for at least the next several fiscal years.
5. Infrastructure improvement challenges will require creative solutions in long-term planning, assessment of fees, and diverse grant funding opportunities.

Further, the budget has been developed based on the following expectations:

1. Maintain the current property tax rate at 0.56000.
2. Continue progress on retail and development opportunities.
3. Continue January rate adjustments for regional Wholesale Water Customers
4. Initiate/implement multiple Capital Improvement Projects.
5. Continue planning for a new police department facility.
6. Continue Parks Master Plan development and consideration of projects, funding.

Economic Outlook

We have seen notable retail and residential development projects and inquiries over the past two years, and we expect these to continue.



Development Completed, 2025-2026

	Description	Completed
1	Laerdal Expansion	Mar-25
2	Laundromat by Bealls	May-25
3	Summer's RV Park	June-25
4	Downtown Boutiques	June-25
5	Starbucks	August-25
6	7 Brew Coffee	August-25
7	River Oaks Office Suites	August-25
8	Watts Lane - Motel Remodel	September-25
9	Oso Clean Carwash	October-25
10	Domino's Pizza	October-25
11	Wild Flour Café	October-25
12	Washburn Duplexes	November-25
13	Integrity Urgent Care	December-25
14	Dunkin - Inside Walmart	February-26
15	Leon River Mercantile, Main St. across from courthouse	Mar-26

While potential growth is considered beneficial to the overall quantity and quality of services that we can provide, we have begun the process of upgrading infrastructure to meet current and future demands. To meet these infrastructure improvement challenges, we have engaged in over a dozen grant funding opportunities, assessed and monitored our debt services, and developed creative solutions in long-term planning.

While many larger cities in the region experienced noticeable drops in sales tax revenue in FY 25-26, Gatesville has seen returns that maintain a level above our budget projections.

Due to increased exemptions in Coryell County, as well as revised valuations by the Appraisal District, Ad Valorem revenues will decrease by about $36,000 when we maintain the 0.56000 rate.

Our FY 26-27 revenue projections continue to be conservative in nature, accounting for known trends in Sales Tax, Ad Valorem Tax, Water/Wastewater Funds, fee schedules, and others.

Overview

The total budgeted revenue for the City is $44,376,628 up from $33,501,138 in FY 26.
The total budget expenses for the City is $44,276,497, up from $32,427,877 in FY 26.

Budget Development Process

We worked through the budget plan diligently and with a high level of input from all Department Heads. After the submission of the initial operating requests and new capital spending requests, we worked with the departments to develop a proposed budget that fits within the revenue expectations and key department goals.

As required by the City's Charter and Local Government Code Section 102, the City Manager submits the proposed budget to the City Council at least 30 days before the governing body adopts an ad valorem tax rate. The budget is filed with the City Secretary in accordance with State Law and copies of the proposed budget will be made available at the City's public library and on the City's website.

The City Council considers the proposed budget during a budget workshop, which also provides an opportunity for public input as required by state law. The budget is formally adopted by the City Council no later than September 30th at a regularly-scheduled Council Meeting. Once adopted, the budget goes into effect on October 1.

Organizational Update

As we look toward pending growth and accurately assess the workloads of all current positions, City Staff and City Manager propose the additions of the following personnel to ensure services and efficiency remain a top priority:

- Wastewater Maintenance (x1 FTE)
- Street Department Maintenance (X1 FTE)
- Fitness Center Front Desk (X1 PT)

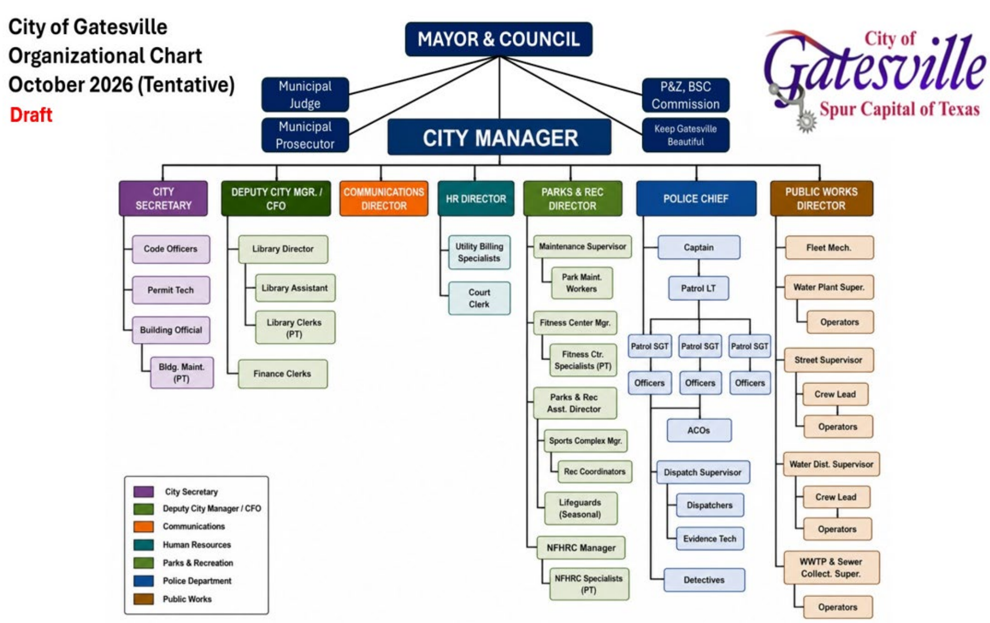
With these proposed additions, our authorized positions counts would be:

	Full-Time (FTE)	Part-Time (PT)	Total
Current:	93	21	114
Proposed:	95	22	117

While personnel additions proposed in the FY 26-27 budget are relatively minimal, we continue to assess our organizational structure and realign/redefine positions to meet our goals. As such, this budget proposes the following position changes:

- Police Detective changes to Police Sergeant, which adds supervision for patrol shifts.
- Civic Center Manager changes to Communications Director, and reports directly to City Manager.
- HR Director reports directly to City Manager.

These proposed personnel additions and changes are outlined on the City of Gatesville's proposed Organizational Chart:



Note: The updated organizational chart would take effect October 1, 2026, with the proposed new positions & restructuring.

Ad Valorem Tax Rate

We are proposing to maintain the Total Tax Rate (Maintenance & Operations Rate + Debt Rate) at 0.56000. Taxing entities that adopt a tax rate that exceeds the Voter Approval rate must do so not later than the 71st day before the November 2026 uniform election date, but we are proposing a rate that will not require an accelerated budget and tax rate adoption calendar. Note: specific details regarding tax rates may be referenced on Form 50-212 "Notice About 2025 Tax Rates" and Form 50-856 "2025 Tax Rate Calculation Worksheet," as attached.

Fiscal Year	Total Tax Rate	M&O Rate	Debt Rate	No-New-Revenue Rate	Voter Approval Tax Rate	De Minimis Rate
2026-27	0.560000	0.521075	0.038925	0.555823	0.583738	0.643311
2025-26	0.560000	0.508295	0.051705	0.544942	0.567529	0.631017
2024-25	0.560000	0.506954	0.053046	0.539678	0.563779	0.634188
2023-24	0.560000	0.510405	0.049595	0.674138	0.535976	0.611162
2022-23	0.560000	0.525613	0.034387	0.468395	0.495961	0.575004
2021-22	0.543300	0.504300	0.039000	0.539700	0.543300	0.540500

Revenue and Expense Comparison

The following graphs present a general overview of the proposed revenues and expenditures for the FY 2027 budget.

Fund	FY 24 Actuals Revenues	FY 25 Actuals Revenues	Adopted FY 26 Revenues	Proposed FY 27 Revenues	FY 26 to FY 27 Change
Water & Sewer	$12,511,770	$13,074,010	$23,685,303	$34,118,406	$10,433,103
General Fund	$8,756,467	$9,008,180	$9,255,460	$9,727,293	$471,833
Debt Service	$286,656	$339,176	$310,575	$228,029	-$82,546
Hotel Occupancy (HOT)	$240,842	$393,081	$208,000	$208,000	$0
Airport	$70,807	$54,869	$56,500	$56,500	$0
Cemetery Maintenance	$14,000	$37,100	$15,000	$25,000	$10,000
Court Security & Tech	$10,552	$17,735	$13,400	$13,400	$0
TOTAL	**$21,891,094**	**$22,924,151**	**$33,544,238**	**$44,376,628**	**$10,832,390**
	Expenditures	**Expenditures**	**Expenditures**	**Expenditures**	**Change**
Water & Sewer	$12,481,204	$12,780,569	$23,045,777	$34,117,630	$11,071,853
General Fund	$8,756,422	$8,977,211	$9,255,460	$9,727,293	$471,833
Debt Service	$279,463	$301,707	$310,575	$228,029	-$82,546
Motel Occupancy (HOT)	$9,780	$24,765	$152,500	$120,500	-$32,000
Airport	$29,370	$118,400	$55,695	$55,695	$0
Cemetery Maintenance	$620	$17,398	$15,000	$24,700	$9,700
Court Security & Tech	$1,007	$1,659	$8,365	$2,650	-$5,715
TOTAL	**$21,557,866**	**$22,221,709**	**$32,843,372**	**$44,276,497**	**$11,433,125**

General Fund

- Projected Revenues:

Description	Object	Amounts - FY26 In Progress	Amounts - FY27 Proposed	Percent Change	Amount Change
CURRENT PROPERTY TAXES	Property Taxes	$3,137,455	$3,101,085	-1.2%	-$36,370
SALES TAX	Sales Tax	$3,200,000	$3,300,000	3.1%	$100,000
Combo of All Other Lines	Fees, Franchise Fees, Permits, Civic/Fitness Center Revenues, Transfers, etc.	$2,918,005	$3,326,208	14.0%	$408,203
	Total Revenues, General Fund	$9,255,460	$9,727,293	5.1%	$471,833

- Projected Expenditures:

Department	Amounts - FY26 In Progress	Amounts - FY27 Proposed	Percent Change	Amount Change	Notes
Library	$342,872	$346,792	1.1%	$3,920	
Admin	$1,491,849	$1,503217	0.8%	$11,368	
Planning	$401,600	$436,845	8.8%	$35,245	Increased substandard fund from $15K to $50K
PD	$3,126,649	$3,233,525	3.4%	$106,876	Replacing 2014 vehicle for detective
Court	$165,292	$167,824	1.5%	$2,532	
Fire	$370,678	$290,536	-21.6%	-$80,142	Paid Chief position was in FY 25-26 budget, now removed
Street	$1,338,501	$1,607,494	20.1%	$268,993*	1 FTE Maintenance Worker position added; *Includes Capital outlays
Fleet Services	$ 158,589	$162,648	2.6%	$4,059	
Parks	$824,137	$920,358	11.7%	$96,221	Added: Planning Services $45K; Office Space $9K; New Tractor $32K
NFH Rec Center	$345,149	$354,458	2.7%	$9,309	
Civic Center	$114,352	$137,389	20.1%	$23,037	Communications Director / Civic Center Manager position redefined & salary
Swim Pool	$123,848	$123,848	0.0%	$0	
Non-Departmental Transfers	$102,003	$102,300	0.3%	$297	
Fitness Center	$ 345,283	$364,675	5.6%	$19,392*	1 PT Front Desk position added; *CIP (expansion project) moved to FY28
Total Expenditures General Fund	**$ 9,250,802**	**$9,727,290**	**5.2%**	**$476,488**	

- Capital Projects:
  - Parks
    - Field improvements
    - 25% matching funds for FEMA (DR 4781) projects
    - Fitness Center Weight Equipment Replacement (Year 5)
  - Streets
    - Equipment / vehicles

Water & Sewer Fund

- Projected Revenues:

Description	Object	Amounts - FY26 In Progress	Amounts - FY27 Proposed	Percent Change	Amount Change
RESIDENTIAL IN TOWN	Water Sales	$2,321,862	$2,782,759	19.9%	$460,897.00
RESIDENTIAL OUT OF TOWN	Water Sales	$406,347	$498,146	22.6%	$91,799.00
COMMERCIAL IN TOWN	Water Sales	$ 743,379	$903,458	21.5%	$160,079.00
COMMERCIAL OUT TOWN	Water Sales	$50,895	$61,775	21.4%	$10,880.00
TDC-ORIGINAL UNITS	Sewer Fees	$1,182,489	$1,415,484	19.7%	$232,995.00
TDC - HUGHES	Sewer Fees	$ 654,005	$782,869	19.7%	$128,864.00
RESIDENTIAL	Sewer Fees	$ 1,949,999	$2,030,901	4.1%	$80,902.00
COMMERCIAL	Sewer Fees	$ 507,916	$ 536,488	5.6%	$28,572.00
RESIDENTIAL IN TOWN GARBAGE	Solid Waste Fees	$905,868	$905,000	0%	--
GRANTS RECEIVED	Grant Revenues	$1,495,240	$3,529,451	136.0%	$2,034,211
Combo of all other Lines	Wholesale water sales, Loan Proceeds, etc.	$14,962,543	$20,672,075	38.2%	$5,709,532
	Total Revenues, Water & Sewer Fund	$23,685,303	$34,118,406*	44.0%	$10,433,103

- Projected Expenditures:

Department	Amounts - FY26 In Progress	Amounts - FY27 Proposed	Percent Change	Amount Change
Water Distribution	$3,181,875	$3,117,061	-2.0%	-$64,814
Water Production	$4,616,949	$9,278,717	101.0%	$4,661,768
Sewer	$13,380,590	$19,720,747	47.4%	$6,340,157
Sanitation	$884,000	$756,700	-14.4%	-$127,300
Transfer Expenses	$571,526	$1,244,405	117.7%	$672,879
Total Expenditures, Water & Sewer Fund	$22,634,940	$34,117,630	48.0%	$11,071,853

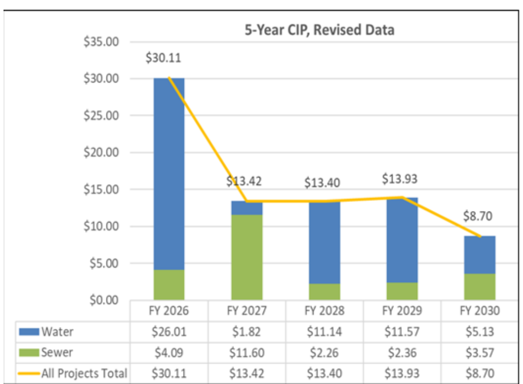
- Major Maintenance Projects:
  - BP 3, 5, and 7 EST tank blast and recoat
  - Water Production Clarifier 3 blast and recoat
  - Water Production filter media replacement
  - Raw water intake #1 blast and recoat
  - Leon plant sewer plant paint and repair piping
  - THEN: staff can begin addressing in-ground infrastructure for water distribution and wastewater collections, a Water Master Plan, and other urgent issues throughout the city.

- Capital Projects:
  - Stillhouse sewer plant improvements, phase 2- Bond funding
  - Water Production & WSC CIP- 2026 CO

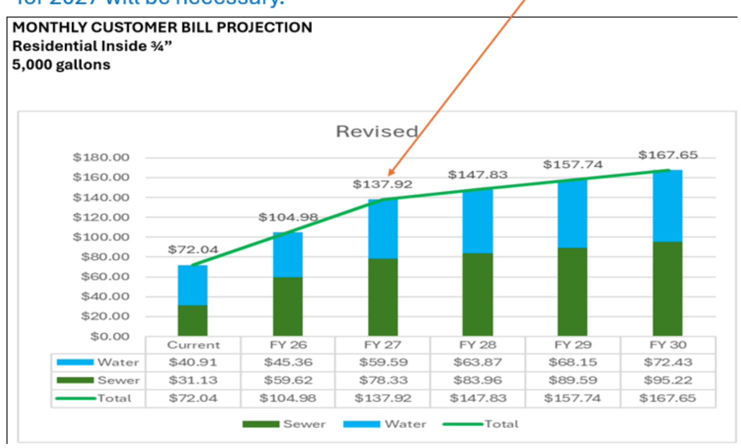
- Water Production Lagoons improvements- Grant w/match funds
- SH 36 Gravity Main Replacement- EPA grant
- Stillhouse, Leon, and Brown Park Sewer Line Relocate- FEMA grant
- EST repairs & improvements – EPA/Congressman Carter funding reallocation
- Insulated storage building for Vac Trucks Revenue funded
- Heavy equipment: Dump Truck, Backhoe, Pickups, sewer camera system, sewer grit trailers Operating Revenue

- Proposed Water & Sewer Rate Change:
  - Urgent needs exist regarding the condition and criticality of components that ensure our water supply.
  - All water production, water distribution, and wastewater processing Maintenance & Operations costs and Capital Improvement Projects relate to ensuring we maintain our CURRENT capacities – there is minimal consideration herein for expansion, other than that required by TCEQ at the Stillhouse WWTP.
  - Significant failures/interruptions in water delivery, or significant overflows, interruptions, or emissions in wastewater processing can result in: General safety concerns for our employees; loss of vital services to communities; TCEQ violations; and, added short- or long-term costs.
  - Without increases in customer rates, financial performance is projected to be insufficient (negative balance, insufficient reserves, shortage of debt service requirement).
  - The key driver is needed capital investment for necessary projects.

FY 2027 is year two of the 5-Year CIP. It reflects heavier emphasis on Sewer Rate, primarily due to expected costs for Stillhouse WWTP Phase 2



FY 2027 is year two of the 5-year rate increase plan. Staff recommends approval of new rates as reflected in the below chart. As seen in this presentation, staff continues to pursue multiple grant and funding opportunities to offset customer rate increases; however, the urgent needs of the 5-year CIP indicate the full planned rate increase for 2027 will be necessary.



Grant Summaries

- Current:

	CURRENT FY 25-26 to FY 26-27 GRANTS & OUTSIDE SOURCE FUNDING					
	Source	Grant Description	Amount	Match	City Obligation	Notes
1	EPA	Sewer main replacement / upgrade project SH36 to S. 26th St.	$560,000	80/20	$112,000	construction will begin July 2026
2	USDA	Rural Facilities grant for new police department building	$7,100,000	65/35	$4,615,000	application in progress July 2026
3	FEMA	May 2024 flood projects, including repairs to Faunt Le Roy Park, Raby Park, Brown Park, Stillhouse WWTP, and Leon WWTP	$3,000,000	75/25	$750,000	final $ TBD
4	CONGRESSMAN CARTER	Rehabilitation project for Hughes Unit Elevated Storage Tank; other storage tanks	$775,000	75/25	$193,750	in documentation phase via EPA
5	OPIOID SETTLEMENTS	Funding accepted by City to offset Police Department costs for testing equipment, PPE, programs	$30,000	100/0	$0	
6	TWDB	Phase 1 of expansion project for Stillhouse WWTP	$8,000,000	$0 (loan)	$8,000,000	low interest loan
7	TXDOT	TXDOT Aviation Master Plan for Gatesville Airport	$300,000	90/10	$30,000	
8	TPWD	Ballfield lighting upgrades at Sports Complex	$300,000	50/50	$150,000	
9	TDA / CDBG	Downtown revitalization funding	n/a	75/25	n/a	City notified that we did not qualify this FY
10	Tocker	Tocker Transformation grant - Library	$100,000	100/0	$0	Purpose: To transform the current library to reinvent library space.
11	TSLAC	TSLAC Interlibrary Loan Reimbursement	$3,000	100/0	$0	annual, via the Texas State Library. Purpose: This grant refunds the city for using state interlibrary loan services
12	USDA	WWTP Recirculation Pump	$500,000	85/15	$75,000	
13	HB500 / GOV'S OFFICE	BP-7 rehabilitation	$500,000	100/0	$0	
14	TWDB	Phase 2 of expansion project for Stillhouse WWTP	$8,000,000	$0 (loan)	$8,000,000	low interest loan
15	TPWD	Rural recreation grant for Fitness Center expansion & upgrades	$300,000	50/50	$150,000	application pending
			$29,168,000		$22,075,750	

- Potential:
  - EPA
    - Sewer projects
    - Water infrastructure
  - USDA
    - Adult education programs
    - Auditorium rehabilitation project
    - Water, Sewer, and/or Streets infrastructure
  - CONGRESSMAN CARTER
    - Eastern trunk line
    - N. Ft. Hood WWTP proposal
  - OPIOID SETTLEMENTS
    - Funding accepted by City to offset Police Department costs for testing equipment, PPE, programs
  - TXDOT
    - Various programs for safe pedestrian routes
    - Continued programs for airport improvements
  - TPWD
    - Various programs for outdoor spaces, walking trails

Conclusion

Our proposed tax rate is not expected to exceed the Voter Approval Rate for the coming Fiscal Year. Taxing entities that adopt a tax rate that exceeds the Voter Approval rate must do so not later than the 71st day before the November 2021 uniform election date, but we are proposing a rate that will not require an accelerated budget and tax rate adoption calendar.

Your City Staff and I have worked diligently to once again present a budget that is priority-driven, transparent, and exhibits a successful path to meeting our goals. I am pleased to propose that we levy no new taxes and maintain the current property tax rate at 0.56000. We have worked as a team to take significant steps in addressing the many challenges before us, and we are excited to continue our progress. We will continue to maintain the level of service our citizens expect and deserve, while conducting sound fiscal management practices to guide our planning for the future.

It is my honor to collaborate with the staff, Mayor, and Council on this process, and I thank each one of them for their valuable input, time, and effort in developing and adopting the FY 2027 Budget.

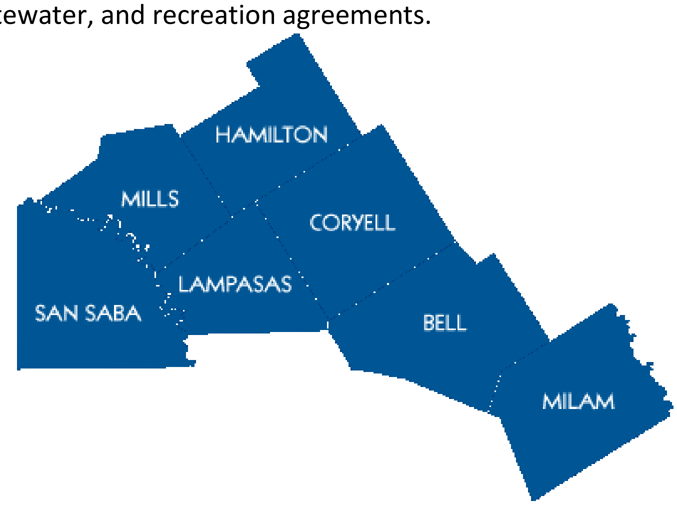
Respectfully,
Bradford Hunt
City Manager

General Information

At the crossroads of US HWY 84 and State HWY 36, the City of Gatesville is a governmental and economic hub. "The Spur Capital of Texas," Gatesville is the County Seat of Coryell County and the primary retail area in a 25-mile radius. With over 40,000 people in our expanded service and retail area, Gatesville is just 30 minutes from Temple, Waco, and Killeen; 60 minutes from Austin area; and, 120 minutes from the DFW Metroplex.

We also serve our local, state and federal partners, including:

- Wholesale Water Customers, including Mountain, Coryell City, Fort Gates, The Grove, and other Water Supply Corporations.
- Texas Department of Criminal Justice, population estimated at 7,500. Water and wastewater agreements.
- North Fort Hood, the training and deployment area for over 20,000 US Army troops per year. Water wastewater, and recreation agreements.



Community

Gatesville's economy is driven by retail, manufacturing, and government service occupations. Major employers in the City include Texas Department of Criminal Justice, Gatesville Independent School District, Coryell Health Memorial Hospital, Wal-Mart, Coryell County, TTG, Bancorp South, MATES (Texas National Guard), Hillside Medical Lodge, and Laerdal Medical Industry.

Gatesville residents enjoy the convenience of a Super Walmart, HEB, Allsups, Starbucks, McDonalds, Taco Bell, Dominos, Pizza Hut, and Walgreens. The downtown and surrounding areas host boutiques and locally-owned businesses of all types, including the Leon River Mercantile, Green Rooster Coffee Shop, L&M Clothing, 1854 Mercantile, Feed Mill, Ranchers, and many more.

Residents and visitors revel in many festivals and events throughout the year, including Pickle Fest, 4th of July Fireworks Festival, National Night Out, Shivaree, the annual rodeo, Spur Fest, car show, annual Halloween event, and more. Other recreational activities include the Coryell Museum, Gatesville Public Library, the semi-private 18-hole golf course at Gatesville Country Club, and The Last Drive-In Picture Show.

The City operates two parks with a splash pad and disc golf course, the Gatesville Fitness Center, a City pool, and a large sports complex. Fishing and hunting are popular pastimes in the area at nearby Lake Belton.

One of the largest tourist attractions in Gatesville is our lovely ballpark. Last year, our Parks and Recreation Department hosted over 26,000 visitors to the ballpark for travel ball and leagues playing soccer, baseball, softball, volleyball, and flag football. Each December, the park hosts "Christmas at the Ball Park," which is an extravaganza of lights, displays, and various events including Coco with Santa.

Gatesville is a budding and vibrant community that strives to maintain its family-oriented appeal and rich historical fabric while continually adapting to the evolving needs of the community. The City strives to balance development highlighting our rich historical roots while providing exceptional quality of life amenities to the community.

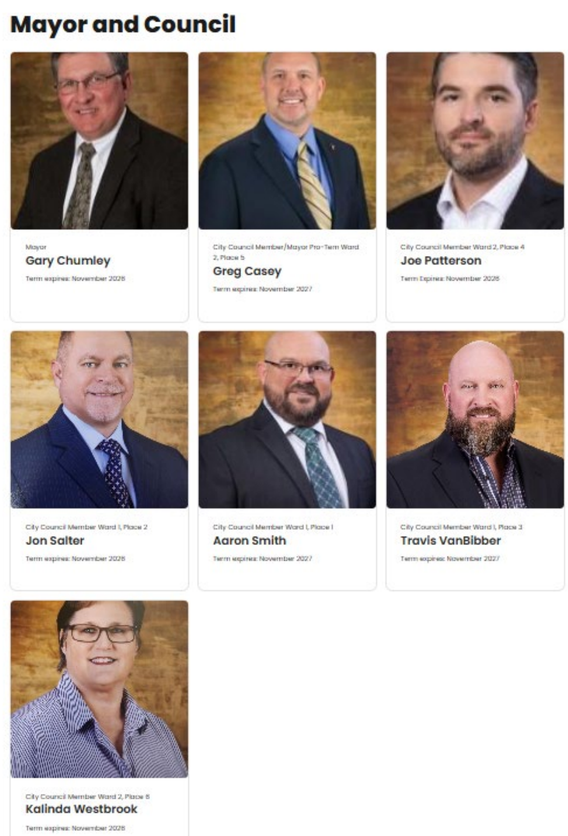
The City is primed for unprecedented growth opportunities while working diligently to address current infrastructure needs. In short, Gatesville is preparing for growth while striving to maintain its small-town charm.

Demographic Profile

As of the 2020 US Census, Gatesville's population was listed as 16,135. The city's proximity to Fort Hood, major transportation corridors, and the booming growth of the Texas Triangle, make it a likely candidate to see new development pressure emerge as businesses, workers and developers seek more affordable options to the 1-35 corridor and cities such as Waco and Temple.

A flurry of development activity from late 2024 through mid-2026 has proven that Gatesville now firmly stands on the precipice of a much stronger growth trend in the near term, and possibly beyond. With this impending growth pressure, there is a critical need for the city and its leaders to ensure that they are prepared with a vision and policies to aid decision-making that will help to preserve the desired aspects of the city's character, respond to changing conditions in a coordinated manner, and make wise investments with the limited resources available to the city.

Gatesville Local Government



The City of Gatesville is a Home Rule municipality created in accordance with the provisions of Chapter 9 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas. The City of Gatesville is a Council-Manager form of government with one (1) mayor and six (6) council members. The mayor is elected at large by the community. The City is divided into two (2) wards, and three (3) council members are elected from each ward. Three (3) council members and the Mayor are elected each even-numbered year: Ward 1 place 2, Ward 2 Place 4, and Ward 2 Place 6. The other (3) council members are elected each odd-numbered year: Ward 1 place 1, Ward 1 Place 3, and Ward 2 Place 5. All hold office for two (2) years, respectively and until their successors are elected. The mayor presides at council meetings, serves as a spokesperson for the community, facilitates communication and understanding between elected and appointed officials, assists the council in setting goals and advocating policy decisions, and serves as a promoter and defender of the community. The council is the legislative body of the City. The Mayor and Council appoint a City Manager to administer the city's daily activities, to advise and assist the city council, and to represent the city's interests with other levels and agencies of government, business interests, and the community at large.

Budget Calendar, FY 2026-27

DATE	MEETINGS/PUBLIC HEARINGS & NOTICES REQUIRED
April – May	**Coryell County Appraisal District mails notices of appraised values**
May	**Distribute Budget Documents** • Distribute the FY 2026-27 Budget Information Packet to Department Heads
May 12	**Regular Council meeting**
May	**Coryell County Appraisal District prepares and submits estimated taxable values to Coryell County Tax Assessor-Collector**
May-June	**Department Head Meetings – Budgetary Submission Requests and Review** • Present "Preliminary" Budget(s) Assumptions • Submit base budget and all decision packages for review • Schedule dept. heads to discuss all packages/ personnel
May 26	**Regular City Council Meeting** • Submit Proposed Calendar for Budget & Tax dates to City Council • Present Coryell County Appraisal District 2026 Preliminary Assessment Roll
May 30 (Saturday)	**Council Budget Retreat** (Civic Center noon - 4p.m.)
June 9	**Regular City Council Meeting** • Preliminary Budget Presentations
June 23	**Regular City Council Meeting** • Preliminary Budget Presentations

July 14 **Regular City Council Meeting**

- Preliminary Budget Presentations

July 25 **Certified Estimated Appraisal Tax Roll from Coryell CAD due**

- Sec. 26.01 Tax Code

July 28 **Regular City Council Meeting - Proposed Budget Discussion**

- Review, Discuss, and Adjust Proposed Budget(s) Assumptions
- Present and discuss Department Decision Packages
- Set date/time/place for Budget Public Hearing
- Call Special Council Meetings

August 7 **Post Tax rate information & File Proposed Budget with City Secretary**

- The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by this date, or as soon thereafter as practicable. TEX. TAX CODE § 26.04(e).
- The designated officer or employee must post the calculated no-new revenue tax rate and voter-approval tax rates, along with certain debt information, on the home page of the city's website in the form prescribed by the comptroller.

August 9 **30 days prior to budget adoption**

August 11 **Regular City Council Meeting**

- Proposed Budget presentation to Council
- Proposed Budget to be available for inspection, and posted on City website
- Present the no-new-revenue tax rate, the voter-approval tax rate, and other required Debt and O&M information
- Establish Proposed 2026-27 Tax Rate, and set Public Hearing Date(s)
- Record vote on proposed tax rate

August 15 **Publish Notice of Public Hearings on Budget on Sept. 1st**

August 25	**Regular City Council Meeting**

- 1st reading of Ordinances to approve Budget, Tax Rates, and Rates & Fees

August 29	**Publish notice for Tax Rate Hearing Newspaper and Webpage**
September 1	**Special Called City Council Meeting (Tuesday)**

- 2nd reading of Ordinances to approve Budget, Tax Rates, and Rates & Fees
- Hold Public Hearing on Budget and take action to set date for consideration of adoption of budget

September 8	**Regular City Council Meeting**

1) Adopt FY 2026-27 Budget by Ordinance (3rd reading)
2) Public Hearing on Tax rate
3) Vote on Tax Levy and Rate, Adopt by Ordinance(3rd reading) Vote
4) Ratify Budget that will raise total property tax revenue by resolution
5) 3rd reading of Ordinances to approve Rate and Fees

September 16	**City Charter Section 9.10 - Budget adoption 15 days prior to next Fiscal Year**
September 22	**Regular City Council Meeting**
September 30	**Last day of 2025-26 Fiscal Year**
November 3	**Uniform Election Date**

General Fund Revenues

Account ID	Description	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-4-001-3879	CURRENT PROPERTY TAXES	$ 3,018,858	$ 3,125,687	$ 3,137,455	$ 3,101,085
010-4-001-3880	DELIQUENT PROPERTY TAXES	$ 31,043	$ 39,571	$ 29,000	$ 39,000
010-4-001-4060	A V TAX PENALTY/INTEREST	$ 35,406	$ 36,292	$ 26,000	$ 32,000
010-4-002-4091	BUSINESS PERS PROP REVENU	$ 16,057	$ 15,897	$ 15,000	$ 5,000
010-4-002-4100	FINES & FORFEITURES	$ 145,186	$ 126,482	$ 150,000	$ 150,000
010-4-002-4105	PD & ANIMAL CONTROL FINES	$ 485	$ 2,410	$ 1,000	$ 2,000
010-4-002-4110	MISCELLAN.DONATIONS	$ -	$ -	$ -	$ -
010-4-002-4150	SALES TAX	$ 3,006,249	$ 3,250,773	$ 3,200,000	$ 3,300,000
010-4-002-4200	FRANCHISE TAX	$ 397,609	$ 398,298	$ 375,000	$ 380,000
010-4-002-4201	FRANCHISE MUNI UTILITIES	$ 440,323	$ 442,092	$ 442,000	$ 567,955
010-4-002-4225	PILOT	$ 5,264	$ 5,528	$ 5,000	$ 5,000
010-4-002-4250	LIQUOR TAX	$ 14,119	$ 11,899	$ 15,000	$ 13,000
010-4-002-4270	ALCOHOL PERMIT FEES	$ 1,015	$ 2,865	$ 1,600	$ 1,600
010-4-002-4300	LICENSES & PERMITS	$ 151,297	$ 164,520	$ 175,000	$ 175,000
010-4-002-4320	PMT ON LOT CLEANING	$ 3,929	$ 5,579	$ 3,500	$ 3,500
010-4-002-4331	AUDITORIUM RENTAL	$ 2,650	$ 2,150	$ 2,000	$ 2,000
010-4-002-4350	SALE OF CEMETERY LOTS	$ -	$ -	$ -	$ -
010-4-002-4400	INTEREST	$ 114,728	$ 123,565	$ 72,000	$ 90,000
010-4-002-4440	SALE OF CITY PROPERTY	$ 122,343	$ 14,275	$ 50,000	$ 25,000
010-4-002-4500	LIBRARY FINES,COPIES,ETC.	$ 13,425	$ 5,908	$ 8,000	$ 8,000
010-4-002-4530	DONAT'NS >LIBR.	$ -	$ -	$ -	$ -
010-4-002-4546	PD FEES	$ 1,461	$ 1,441	$ -	$ 1,200
010-4-002-4547	RECREATION SPONSORSHIPS	$ 200,446	$ 186,765	$ 175,000	$ 175,000
010-4-002-4548	ANIMAL ADOPT/SURRENDER	$ 915	$ 1,372	$ 1,000	$ 2,000
010-4-002-4550	MISCELLANEOUS	$ 11,589	$ 21,597	$ 30,000	$ 30,000
010-4-002-4551	GRANTS RECEIVED	$ -	$ -	$ -	$ -
010-4-002-4570	PD REV-SAFETY@RD CONS SITES	$ -	$ 120	$ 500	$ 500
010-4-002-4600	POOL RECEIPTS	$ 46,494	$ 44,853	$ 50,000	$ 50,000
010-4-002-4606	PROPERTY RENTAL	$ 23,424	$ 13,125	$ -	$ -
010-4-002-4608	FITNESS CENTER REVENUE	$ 227,457	$ 240,234	$ 235,000	$ 235,000
010-4-002-4609	CIVIC CENTER RENTAL	$ 40,099	$ 51,302	$ 50,000	$ 50,000
010-4-002-4610	SPECIAL EVENT REVENUE	$ 19,902	$ -	$ -	$ -
010-4-002-4611	LOAN PROCEEDS	$ -	$ -	$ -	$ -
010-4-002-4650	OVER / SHORT	$ (198)	$ (36)	$ -	$ -
010-4-002-4750	INTERGOVERNMENT REV.	$ -	$ 53,335	$ 403,879	$ 418,885
010-4-002-4850	TRANSFER FROM W&S FUND	$ 646,337	$ 571,526	$ 571,526	$ 833,568
010-4-002-4875	TRNS FROM W&S FUND FOR EQUIP	$ -	$ -	$ -	$ -
010-4-002-4880	TRANSF FROM OTHER FUNDS	$ -	$ 30	$ -	$ -
010-4-002-4882	TRANS FROM HOTEL/MOTEL	$ -	$ -	$ 28,000	$ 28,000
010-4-002-4885	TRNSFRfrmGEN.RESTRCTD FND	$ -	$ -	$ -	$ -
010-4-002-4891	REIMB FROM GISD	$ -	$ -	$ -	$ -
010-4-002-4900	REIMB. ON DAMAGES	$ 17,921	$ 45,286	$ -	$ -
010-4-002-4901	PLANNING AND ZONING	$ 634	$ 3,439	$ 3,000	$ 3,000
	Total	**$ 8,756,467**	**$ 9,008,180**	**$ 9,255,460**	**$ 9,727,293**

General Fund Expenses

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-105-10010	SALARIES	Library	$ 132,808	$ 134,358	$ 167,397	$ 170,819
010-5-105-10020	OVERTIME-SALARIES	Library	$ 132	$ 46	$ -	$ -
010-5-105-10050	RETIREMENT	Library	$ 14,543	$ 15,369	$ 16,411	$ 15,807
010-5-105-10060	UNEMPLOYMENT	Library	$ -	$ -	$ -	$ -
010-5-105-10070	SOCIAL SECURITY	Library	$ 4,311	$ 4,418	$ 6,431	$ 6,567
010-5-105-10075	LIFE INS - EMPLOYER	Library	$ 172	$ 142	$ 175	$ 175
010-5-105-10080	CONTRACT SERVICES	Library	$ 10,898	$ 12,501	$ 5,800	$ 5,800
010-5-105-20010	UTILITIES	Library	$ 19,727	$ 19,292	$ 16,150	$ 20,000
010-5-105-20015	BOOKS, VIDEOS, DVDS	Library	$ 29,526	$ 35,781	$ 30,553	$ 33,608
010-5-105-20020	MAT., SUP., & PRINTING	Library	$ 7,693	$ 16,885	$ 15,620	$ 17,682
010-5-105-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Library	$ 1,033	$ 2,247	$ 9,900	$ 6,000
010-5-105-20040	INSURANCE	Library	$ 10,249	$ 13,371	$ 17,897	$ 16,336
010-5-105-20045	PROP, LIAB, WC INSURANCE	Library	$ 5,139	$ 5,057	$ 5,297	$ 5,307
010-5-105-20050	MAILING EXPENSE	Library	$ 214	$ 427	$ 420	$ 420
010-5-105-20090	EQUIPMENT PURCHASE	Library	$ 31,271	$ 6,879	$ 19,550	$ 17,000
010-5-105-20140	EQUIPMENT RENTAL	Library	$ 438	$ 2,858	$ 2,858	$ 2,858
010-5-105-20170	CC FEES - LIBRARY	Library	$ 1,230	$ 1,767	$ 2,500	$ 2,500
010-5-105-30010	GAS & OIL	Library	$ -	$ 65	$ 1,900	$ 1,900
010-5-105-30020	MISCELLANEOUS	Library	$ 31	$ 153	$ -	$ -
010-5-105-30021	GRANT EXPENSE	Library	$ -	$ -	$ -	$ -
010-5-105-30025	SUBSCRIPTIONS	Library	$ 3,102	$ 8,269	$ 3,618	$ 3,618
010-5-105-30070	MAINTENANCE AGREEMENT	Library	$ 9,365	$ 2,390	$ 9,895	$ 9,895
010-5-105-40010	CAPITAL OUTLAY	Library	$ 14,604	$ 6,400	$ -	$ -
010-5-105-50010	REPAIRS & MAINTENANCE	Library	$ 3,022	$ 9,138	$ 5,000	$ 5,000
010-5-105-50025	VEHICLE REPAIR & MAINT	Library	$ -	$ 60	$ 5,500	$ 5,500
			$ 299,508	**$ 297,873**	**$ 342,872**	**$ 346,792**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-110-10010	SALARIES	Administration	$ 549,834	$ 707,246	$ 680,909	$ 721,874
010-5-110-10020	OVERTIME-SALARIES	Administration	$ 1,158	$ 176	$ 2,000	$ 2,000
010-5-110-10050	RETIREMENT	Administration	$ 83,453	$ 116,573	$ 107,677	$ 107,882
010-5-110-10060	UNEMPLOYMENT	Administration	$ -	$ -	$ -	$ -
010-5-110-10070	SOCIAL SECURITY	Administration	$ 7,912	$ 10,041	$ 10,260	$ 10,854
010-5-110-10075	LIFE INS - EMPLOYER	Administration	$ 552	$ 646	$ 560	$ 560
010-5-110-10076	DEN/VIS/LIFE FOR CITY	Administration	$ 359	$ 60	$ -	$ -
010-5-110-10080	CONTRACT SERVICES	Administration	$ 108,785	$ 117,453	$ 103,750	$ 63,500
010-5-110-20010	UTILITIES	Administration	$ 47,749	$ 37,269	$ 45,000	$ 45,000
010-5-110-20020	MAT., SUP., & PRINTING	Administration	$ 17,538	$ 17,102	$ 15,000	$ 15,000
010-5-110-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Administration	$ 25,646	$ 29,010	$ 20,000	$ 20,000
010-5-110-20040	INSURANCE	Administration	$ 65,780	$ 62,041	$ 71,189	$ 63,003
010-5-110-20045	PROP, LIAB, WC INSURANCE	Administration	$ 8,401	$ 12,678	$ 13,142	$ 13,239
010-5-110-20050	MAILING EXPENSE	Administration	$ 3,039	$ 3,108	$ 3,000	$ 3,000
010-5-110-20070	AUDIT	Administration	$ 58,948	$ 32,263	$ 60,000	$ 55,000
010-5-110-20071	LEGAL	Administration	$ 67,065	$ 50,237	$ 53,000	$ 55,000
010-5-110-20080	TAX BOARD-CCAD	Administration	$ 56,309	$ 77,128	$ 77,000	$ 78,000
010-5-110-20090	EQUIPMENT PURCHASE	Administration	$ 368	$ -	$ -	$ -
010-5-110-20110	UNIFORMS	Administration	$ -	$ -	$ -	$ -
010-5-110-20140	EQUIPMENT RENTAL	Administration	$ 3,999	$ 4,366	$ 6,000	$ 5,820
010-5-110-20230	VEHICLE LEASE	Administration	$ -	$ 232	$ -	$ -
010-5-110-30010	GAS & OIL	Administration	$ -	$ -	$ -	$ -
010-5-110-30020	MISCELLANEOUS	Administration	$ 6,559	$ 6,021	$ 10,000	$ 10,000
010-5-110-30035	PUBLIC NOTICES & ADVERTISING	Administration	$ 4,783	$ 5,450	$ 5,000	$ 5,000
010-5-110-30037	RECORDING FEES	Administration	$ -	$ 776	$ 500	$ 500
010-5-110-30050	AMBULANCE	Administration	$ 25,000	$ 25,000	$ 25,000	$ 25,000
010-5-110-30070	MAINTENANCE AGREEMENT	Administration	$ 69,004	$ 90,990	$ 75,000	$ 87,607
010-5-110-30090	TAX COLLECTION FEE	Administration	$ 12,048	$ 11,963	$ 13,000	$ 13,000
010-5-110-30091	BANKING FEES	Administration	$ 6,000	$ 5,500	$ 6,000	$ 6,000
010-5-110-30092	ELECTION EXPENSES	Administration	$ 3,658	$ 3,842	$ 4,000	$ 4,000
010-5-110-30116	COMPREHENSIVE PLAN	Administration	$ -	$ -	$ -	$ -
010-5-110-30123	CLASSIFICATION AND COMP STUDY	Administration	$ -	$ -	$ -	$ 25,000
010-5-110-40010	CAPITAL OUTLAY	Administration	$ -	$ -	$ -	$ -
010-5-110-40027	ENERGY DEBT	Administration	$ -	$ -	$ -	$ -
010-5-110-50010	REPAIRS & MAINTENANCE	Administration	$ 23,082	$ 20,622	$ 25,000	$ 35,000
010-5-110-50023	HOUSEHOLD HAZARDOUS WASTE DAY	Administration	$ -	$ -	$ -	$ -
010-5-110-50029	ENGINEERING	Administration	$ 6,680	$ 131	$ -	$ -
010-5-110-50034	SUBSTANDARD STRUCTURE ACTION	Administration	$ 350	$ 19,347	$ -	$ -
010-5-110-50060	CHRTMS DECORATING	Administration	$ 2,448	$ 1,478	$ -	$ -
010-5-110-50070	FIREWORKS	Administration	$ 32,000	$ 32,384	$ 32,000	$ 25,000
010-5-110-60087	CONTINGENT APPROPRIATION	Administration	$ -	$ -	$ 27,862	$ 378
010-5-110-60088	SPECIAL EVENTS	Administration	$ 32,100	$ -	$ -	$ 7,000
			$ 1,330,607	**$ 1,501,133**	**$ 1,491,849**	**$ 1,503,217**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-113-10010	SALARIES	Development Services	$ 59,725	$ 15,352	$ 217,148	$ 225,461
010-5-113-10020	OVERTIME-SALARIES	Development Services	$ 11	$ -	$ -	$ -
010-5-113-10050	RETIREMENT	Development Services	$ 9,682	$ 2,505	$ 31,779	$ 31,189
010-5-113-10070	SOCIAL SECURITY	Development Services	$ 908	$ 200	$ 4,267	$ 4,420
010-5-113-10075	LIFE INS - EMPLOYER	Development Services	$ 94	$ -	$ 100	$ 100
010-5-113-10080	CONTRACT SERVICES	Development Services	$ 134,506	$ 62,168	$ 50,000	$ 41,831
010-5-113-20010	UTILITIES	Development Services	$ 796	$ 1,618	$ -	$ 2,000
010-5-113-20020	MATERIALS & SUPPLIES	Development Services	$ 4,773	$ 1,145	$ 600	$ 600
010-5-113-20025	CEMETERY MATERIALS & SUPPLIES	Development Services	$ 49	$ 2,173	$ -	$ -
010-5-113-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Development Services	$ 5,517	$ -	$ 7,153	$ 7,153
010-5-113-20040	INSURANCE	Development Services	$ 5,867	$ 2,433	$ 31,509	$ 28,920
010-5-113-20045	PROP, LIAB, WC INSURANCE	Development Services	$ -	$ -	$ 7,261	$ 7,291
010-5-113-20050	MAILING EXPENSE	Development Services	$ -	$ -	$ -	$ -
010-5-113-20090	EQUIPMENT PURCHASE	Development Services	$ -	$ 1,414	$ 500	$ 2,799
010-5-113-20110	UNIFORMS	Development Services	$ -	$ -	$ -	$ 300
010-5-113-20140	EQUIPMENT RENTAL & LEASE	Development Services	$ 4,637	$ 1,335	$ 5,931	$ 4,929
010-5-113-20170	CC FEES PLANNING/ZONIN	Development Services	$ 987	$ -	$ 1,500	$ 1,000
010-5-113-20230	VEHICLE LEASE	Development Services	$ -	$ -	$ -	$ 4,611
010-5-113-30010	GAS & OIL	Development Services	$ -	$ -	$ 3,000	$ 3,000
010-5-113-30035	RECORDING FEES	Development Services	$ 1,337	$ 275	$ 1,000	$ 1,000
010-5-113-30042	CENTEX EVENTS	Development Services	$ 441	$ 577	$ 1,200	$ 1,200
010-5-113-30070	SOFTWARE MAINTENANCE AGREEMENT	Development Services	$ -	$ 1,233	$ -	$ 16,041
010-5-113-50010	REPAIRS & MAINTENANCE	Development Services	$ 3,733	$ 2,671	$ -	$ 1,000
010-5-113-50025	VEHICLE REPAIR & MAINT	Development Services	$ -	$ -	$ 2,000	$ 2,000
010-5-113-50034	SUBSTANDARD STRUCTURE ACTION	Development Services	$ -	$ -	$ 15,000	$ 50,000
			$ 233,063	**$ 95,099**	**$ 379,948**	**$ 436,845**

*Beginning FY26, Development Services includes Building Inspections, Planning, and Code Enforcement

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-115-10010	SALARIES	Police & Animal Control	$ 1,578,566	$ 1,620,886	$ 1,930,182	$ 1,976,919
010-5-115-10020	OVERTIME-SALARIES	Police & Animal Control	$ 107,719	$ 116,339	$ 80,000	$ 80,000
010-5-115-10050	RETIREMENT	Police & Animal Control	$ 259,375	$ 287,281	$ 323,778	$ 313,201
010-5-115-10060	UNEMPLOYMENT	Police & Animal Control	$ -	$ -	$ -	$ -
010-5-115-10070	SOCIAL SECURITY	Police & Animal Control	$ 24,226	$ 24,884	$ 28,780	$ 29,420
010-5-115-10075	LIFE INS - EMPLOYER	Police & Animal Control	$ 2,363	$ 2,115	$ 2,500	$ 2,500
010-5-115-10080	CONTRACT SERVICES	Police & Animal Control	$ 7,450	$ 8,239	$ 8,110	$ 8,110
010-5-115-20010	UTILITIES	Police & Animal Control	$ 47,847	$ 46,284	$ 45,000	$ 74,416
010-5-115-20020	MAT., SUP., & PRINTING	Police & Animal Control	$ 15,000	$ 19,600	$ 15,000	$ 15,000
010-5-115-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Police & Animal Control	$ 17,568	$ 22,776	$ 20,000	$ 20,000
010-5-115-20040	INSURANCE	Police & Animal Control	$ 179,087	$ 156,152	$ 236,629	$ 235,290
010-5-115-20045	PROP, LIAB, WC INSURANCE	Police & Animal Control	$ 63,345	$ 65,671	$ 65,977	$ 66,609
010-5-115-20050	MAILING EXPENSE	Police & Animal Control	$ 847	$ 1,380	$ 1,500	$ 1,500
010-5-115-20090	EQUIPMENT PURCHASE	Police & Animal Control	$ 43,729	$ 21,110	$ 9,717	$ 43,044
010-5-115-20100	RADIO & TELETYPE	Police & Animal Control	$ 108	$ -	$ -	$ -
010-5-115-20110	UNIFORMS	Police & Animal Control	$ 11,893	$ 18,818	$ 13,000	$ 15,000
010-5-115-20120	AGENCY PROVIDED FIREARMS	Police & Animal Control	$ -	$ -	$ -	$ -
010-5-115-20140	EQUIPMENT RENTAL	Police & Animal Control	$ 3,172	$ 3,910	$ 3,911	$ 3,911
010-5-115-20230	VEHICLE LEASE	Police & Animal Control	$ 96,285	$ 64,607	$ 60,740	$ 13,380
010-5-115-30010	GAS & OIL	Police & Animal Control	$ 63,740	$ 51,920	$ 55,000	$ 55,000
010-5-115-30020	MISCELLANEOUS	Police & Animal Control	$ 1,857	$ 4,166	$ 4,000	$ 4,000
010-5-115-30070	SOFTWARE MAINTENANCE AGREEMENT	Police & Animal Control	$ 27,309	$ 126,815	$ 117,904	$ 128,104
010-5-115-40010	CAPITAL OUTLAY	Police & Animal Control	$ -	$ 2,600	$ -	$ 40,000
010-5-115-50020	REPAIR & MAINT.-VEHICLES	Police & Animal Control	$ 62,281	$ 95,935	$ 30,000	$ 30,000
010-5-115-50030	REP/MAINT.-NON VEHICLE	Police & Animal Control	$ 27,581	$ 30,296	$ 33,421	$ 33,421
010-5-115-50100	MAINTENANCE CONTRACT	Police & Animal Control	$ 55,286	$ 3,612	$ -	$ -
010-5-115-60067	VEHICLE OR EQUIP PRINCIPLE	Police & Animal Control	$ -	$ -	$ -	$ -
010-5-115-60068	VEHICLE OR EQUIP INTEREST	Police & Animal Control	$ -	$ -	$ -	$ -
010-5-115-60090	DEPRECIATION EXPENSE	Police & Animal Control	$ -	$ -	$ -	$ -
010-5-115-60500	RABIES CONTROL	Police & Animal Control	$ 2,435	$ 479	$ 2,000	$ 2,000
010-5-115-60502	AMMUNITION	Police & Animal Control	$ 1,650	$ 7,367	$ 8,000	$ 11,200
010-5-115-60503	PROMOTIONAL MATERIALS	Police & Animal Control	$ 915	$ 1,052	$ 1,500	$ 1,500
010-5-115-60504	ANIMAL CONTROL	Police & Animal Control	$ 6,821	$ 23,338	$ 30,000	$ 30,000
			$ 2,708,455	**$ 2,827,632**	**$ 3,126,649**	**$ 3,233,525**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-116-10010	SALARIES	Court	$ 110,110	$ 114,728	$ 54,598	$ 56,224
010-5-116-10020	OVERTIME-SALARIES	Court	$ 550	$ 78	$ -	$ -
010-5-116-10050	RETIREMENT	Court	$ 13,119	$ 12,165	$ 8,714	$ 8,476
010-5-116-10060	UNEMPLOYMENT	Court	$ -	$ -	$ -	$ -
010-5-116-10070	SOCIAL SECURITY	Court	$ 3,099	$ 4,243	$ 792	$ 815
010-5-116-10075	LIFE INS - EMPLOYER	Court	$ 269	$ 170	$ 90	$ 90
010-5-116-10080	CONTRACT SERVICES	Court	$ 20,772	$ 13,521	$ 60,600	$ 60,600
010-5-116-20020	MAT., SUP., & PRINTING	Court	$ 1,828	$ 3,908	$ 5,000	$ 5,000
010-5-116-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Court	$ 1,568	$ 3,584	$ 2,390	$ 2,390
010-5-116-20040	INSURANCE	Court	$ 23,079	$ 13,002	$ 11,091	$ 10,044
010-5-116-20045	PROP, LIAB, WC INSURANCE	Court	$ 1,144	$ 1,061	$ 1,388	$ 1,388
010-5-116-20050	MAILING EXPENSE	Court	$ 254	$ 507	$ 1,100	$ 1,100
010-5-116-20075	JURY EXPENSES	Court	$ -	$ -	$ 200	$ 200
010-5-116-20090	EQUIPMENT PURCHASE	Court	$ -	$ -	$ -	$ -
010-5-116-20110	UNIFORMS	Court	$ -	$ -	$ -	$ -
010-5-116-20140	EQUIPMENT RENTAL	Court	$ -	$ 714	$ 1,429	$ 1,429
010-5-116-20170	CREDIT CARD SERV FEE	Court	$ 9,790	$ -	$ -	$ -
010-5-116-30020	MISCELLANEOUS	Court	$ -	$ -	$ -	$ -
010-5-116-30070	MAINTENANCE AGREEMENT	Court	$ 10,602	$ 11,244	$ 12,900	$ 12,900
010-5-116-50010	REPAIRS & MAINTENANCE	Court	$ 4,577	$ 12,419	$ 5,000	$ 5,000
			$ 200,761	**$ 191,344**	**$ 165,292**	**$ 165,656**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-117-10010	SALARIES	Fire	$ -	$ -	$ 100,506	$ -
010-5-117-10050	RETIREMENT	Fire	$ 1,000	$ 850	$ 16,041	$ -
010-5-117-10070	SOCIAL SECURITY	Fire	$ -	$ -	$ 1,457	$ -
010-5-117-10075	LIFE INS - EMPLOYER	Fire	$ -	$ -	$ 90	$ -
010-5-117-10080	CONTRACT SERVICES	Fire	$ 47,000	$ 49,833	$ -	$ 50,000
010-5-117-20010	UTILITIES	Fire	$ 27,796	$ 26,109	$ 23,000	$ 30,000
010-5-117-20020	MAT., SUP., & PRINTING	Fire	$ 15,768	$ 2,687	$ 2,000	$ 7,500
010-5-117-20040	INSURANCE	Fire	$ -	$ -	$ 11,091	$ -
010-5-117-20045	PROP, LIAB, WC INSURANCE	Fire	$ 48,389	$ 51,677	$ 50,807	$ 52,450
010-5-117-20050	MAILING EXPENSE	Fire	$ 56	$ 112	$ -	$ -
010-5-117-20090	EQUIPMENT PURCHASE	Fire	$ 79,348	$ 64,232	$ 14,570	$ 14,570
010-5-117-20140	EQUIPMENT RENTAL	Fire	$ -	$ -	$ -	$ -
010-5-117-20141	TRAINING	Fire	$ 6,354	$ 7,244	$ 24,000	$ 24,000
010-5-117-30010	GAS & OIL	Fire	$ 7,184	$ 6,239	$ 9,000	$ 9,900
010-5-117-30020	MISCELLANEOUS	Fire	$ -	$ -	$ 500	$ 500
010-5-117-30070	MAINTENANCE AGREEMENT	Fire	$ 10,582	$ 10,902	$ -	$ 2,000
010-5-117-40010	CAPITAL OUTLAY	Fire	$ 38,783	$ 94,925	$ 18,000	$ -
010-5-117-50010	REPAIRS & MAINTENANCE	Fire	$ 38,831	$ 74,048	$ 28,616	$ 28,616
010-5-117-50013	BUILDING & OTHER R&M	Fire	$ 6,774	$ 7,801	$ 20,000	$ 20,000
010-5-117-60050	FIRE PREVENTION EXPENSE	Fire	$ 217	$ -	$ 1,000	$ 1,000
010-5-117-60090	DEPRECIATION EXPENSE	Fire	$ -	$ -	$ -	$ -
010-5-117-70779	FIREMEN INCENTIVE PAY	Fire	$ 25,000	$ 50,000	$ 50,000	$ 50,000
			$ 353,082	**$ 446,659**	**$ 370,678**	**$ 290,536**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-120-10010	SALARIES	Street	$ 352,487	$ 375,512	$ 446,231	$ 513,455
010-5-120-10020	OVERTIME-SALARIES	Street	$ 21,132	$ 28,054	$ 20,000	$ 20,000
010-5-120-10050	RETIREMENT	Street	$ 57,914	$ 67,053	$ 74,410	$ 80,418
010-5-120-10060	UNEMPLOYMENT	Street	$ -	$ -	$ -	$ -
010-5-120-10070	SOCIAL SECURITY	Street	$ 5,288	$ 5,595	$ 6,760	$ 7,735
010-5-120-10075	LIFE INS - EMPLOYER	Street	$ 646	$ 675	$ 650	$ 650
010-5-120-10080	CONTRACT SERVICES	Street	$ 72,789	$ 333	$ -	$ -
010-5-120-20010	UTILITIES	Street	$ 95,494	$ 91,210	$ 66,000	$ 92,000
010-5-120-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Street	$ 725	$ 908	$ 1,500	$ 10,000
010-5-120-20040	INSURANCE	Street	$ 50,145	$ 46,768	$ 78,720	$ 77,959
010-5-120-20045	PROP, LIAB, WC INSURANCE	Street	$ 33,150	$ 34,951	$ 34,318	$ 34,912
010-5-120-20090	EQUIPMENT PURCHASE	Street	$ 3,865	$ 4,741	$ 10,400	$ 10,400
010-5-120-20110	UNIFORMS	Street	$ 3,926	$ 4,435	$ 6,400	$ 6,400
010-5-120-20140	EQUIPMENT RENTAL	Street	$ -	$ -	$ -	$ -
010-5-120-20230	VEHICLE LEASE	Street	$ 25,092	$ 21,198	$ 24,398	$ 1,617
010-5-120-20245	HEAVY EQUIPMENT LEASE	Street	$ 122,879	$ 94,242	$ 24,248	$ -
010-5-120-20246	EQUIPMENT LEASE INT	Street	$ 20,296	$ 16,373	$ -	$ -
010-5-120-30010	GAS & OIL	Street	$ 39,596	$ 36,145	$ 35,000	$ 38,500
010-5-120-30020	MISCELLANEOUS	Street	$ -	$ -	$ -	$ -
010-5-120-30091	MATERIAL & SUPPLIES	Street	$ 8,475	$ 17,721	$ 15,150	$ 16,362
010-5-120-30095	BOND/LOAN PAYMENT	Street	$ -	$ -	$ -	$ 225,000
010-5-120-30097	INTEREST	Street	$ -	$ -	$ -	$ -
010-5-120-40010	CAPITAL OUTLAY	Street	$ -	$ -	$ 7,500	$ 26,000
010-5-120-40040	LOADER NOTE PRINCIPAL	Street	$ -	$ -	$ -	$ -
010-5-120-40041	LOADER NOTE INTEREST	Street	$ -	$ -	$ -	$ -
010-5-120-40045	STREET SWEEPER PRIN	Street	$ 38,401	$ 39,514	$ 37,273	$ -
010-5-120-40046	STREET SWEEPER INT	Street	$ 2,328	$ 1,160	$ 3,457	$ -
010-5-120-50010	REPAIRS & MAINTENANCE	Street	$ 23,189	$ 17,123	$ 1,310	$ 1,310
010-5-120-50013	PAVING MATERIALS	Street	$ 9,401	$ -	$ -	$ -
010-5-120-50025	VEHICLE OR EQUIP REP & MAINT	Street	$ 38,669	$ 55,704	$ 53,000	$ 53,000
010-5-120-50027	STREET REPAIR & MAINT	Street	$ 181,299	$ 383,909	$ 391,776	$ 391,776
010-5-120-60067	VEHICLE OR EQUIP PRINCIPLE	Street	$ -	$ -	$ -	$ -
010-5-120-60068	VEHICLE OR EQUIP INTEREST	Street	$ -	$ -	$ -	$ -
			$ 1,207,186	**$ 1,343,324**	**$ 1,338,501**	**$ 1,607,494**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-121-10010	SALARIES	Fleet Services	$ 62,273	$ 75,506	$ 79,255	$ 81,611
010-5-121-10020	OVERTIME-SALARIES	Fleet Services	$ 9,478	$ -	$ -	$ -
010-5-121-10050	RETIREMENT	Fleet Services	$ 11,020	$ 12,608	$ 12,649	$ 12,303
010-5-121-10060	UNEMPLOYMENT	Fleet Services	$ -	$ -	$ -	$ -
010-5-121-10070	SOCIAL SECURITY	Fleet Services	$ 981	$ 1,060	$ 1,149	$ 1,183
010-5-121-10075	LIFE INS - EMPLOYER	Fleet Services	$ 90	$ 78	$ 90	$ 90
010-5-121-20010	UTILITIES	Fleet Services	$ 10,899	$ 11,180	$ 7,550	$ 10,000
010-5-121-20020	MAT., SUP., & PRINTING	Fleet Services	$ 5,704	$ 16,673	$ 12,185	$ 13,404
010-5-121-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Fleet Services	$ -	$ 2,575	$ 1,000	$ 1,000
010-5-121-20040	INSURANCE	Fleet Services	$ 10,249	$ 9,006	$ 11,091	$ 10,044
010-5-121-20045	PROP, LIAB, WC INSURANCE	Fleet Services	$ 4,208	$ 4,195	$ 3,985	$ 4,039
010-5-121-20090	EQUIPMENT PURCHASE	Fleet Services	$ 12,866	$ 8,956	$ 10,000	$ 11,500
010-5-121-20110	UNIFORMS	Fleet Services	$ 689	$ 601	$ 732	$ 754
010-5-121-20140	EQUIPMENT RENTAL	Fleet Services	$ 2,053	$ 1,852	$ 1,800	$ -
010-5-121-30010	GAS & OIL	Fleet Services	$ 641	$ 1,295	$ 1,650	$ 2,475
010-5-121-30020	MISCELLANEOUS	Fleet Services	$ -	$ -	$ -	$ -
010-5-121-30070	MAINTENANCE AGREEMENT	Fleet Services	$ 10,007	$ 10,050	$ 9,788	$ 7,560
010-5-121-40010	CAPITAL OUTLAY	Fleet Services	$ 5,763	$ -	$ -	$ -
010-5-121-50010	REPAIRS & MAINTENANCE	Fleet Services	$ 4,643	$ 12,386	$ 5,665	$ 6,685
010-5-121-60067	VEHICLE OR EQUIP PRINCIPLE	Fleet Services	$ -	$ -	$ -	$ -
010-5-121-60068	VEHICLE OR EQUIP INTEREST	Fleet Services	$ -	$ -	$ -	$ -
			$ 151,564	**$ 168,021**	**$ 158,589**	**$ 162,648**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-125-10010	SALARIES	Building Inspection	$ 56,119	$ 104,408	$ -	$ -
010-5-125-10020	OVERTIME-SALARIES	Building Inspection	$ 435	$ 86	$ -	$ -
010-5-125-10050	RETIREMENT	Building Inspection	$ 8,700	$ 17,201	$ -	$ -
010-5-125-10060	UNEMPLOYMENT	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-10070	SOCIAL SECURITY	Building Inspection	$ 768	$ 1,427	$ -	$ -
010-5-125-10075	LIFE INS - EMPLOYER	Building Inspection	$ 90	$ 128	$ -	$ -
010-5-125-10080	CONTRACT SERVICES	Building Inspection	$ 216	$ -	$ -	$ -
010-5-125-20010	UTILITIES	Building Inspection	$ 5,671	$ 3,592	$ -	$ -
010-5-125-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Building Inspection	$ 889	$ 2,528	$ -	$ -
010-5-125-20040	INSURANCE	Building Inspection	$ 9,585	$ 14,174	$ -	$ -
010-5-125-20045	PROP, LIAB, WC INSURANCE	Building Inspection	$ 6,873	$ 7,145	$ -	$ -
010-5-125-20050	MAILING EXPENSE	Building Inspection	$ 56	$ 112	$ -	$ -
010-5-125-20090	EQUIPMENT PURCHASE	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-20110	UNIFORMS	Building Inspection	$ 300	$ -	$ -	$ -
010-5-125-20140	EQUIPMENT RENTAL	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-20230	VEHICLE LEASE	Building Inspection	$ 4,666	$ 4,629	$ -	$ -
010-5-125-30010	GAS & OIL	Building Inspection	$ 2,450	$ 1,436	$ -	$ -
010-5-125-30020	MISCELLANEOUS	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-30091	MATERIAL & SUPPLIES	Building Inspection	$ 1,272	$ 215	$ -	$ -
010-5-125-40010	CAPITAL OUTLAY	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-50010	REPAIRS & MAINTENANCE	Building Inspection	$ 102	$ 118	$ -	$ -
010-5-125-50016	SKATE PARK REPAIRS	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-50025	VEHICLE OR EQUIP REP & MAINT	Building Inspection	$ 648	$ 265	$ -	$ -
010-5-125-60067	VEHICLE OR EQUIP PRINCIPLE	Building Inspection	$ -	$ -	$ -	$ -
010-5-125-60068	VEHICLE OR EQUIP INTEREST	Building Inspection	$ -	$ -	$ -	$ -
*Building Inspection moved to Dev. Svcs. In FY26			**$ 98,840**	**$ 157,464**	**$ -**	**$ -**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-128-10010	SALARIES	Parks & Recreation	$ 337,618	$ 366,227	$ 338,589	$ 387,485
010-5-128-10020	OVERTIME-SALARIES	Parks & Recreation	$ 8,634	$ 10,743	$ 10,000	$ 10,000
010-5-128-10050	RETIREMENT	Parks & Recreation	$ 53,392	$ 62,270	$ 51,161	$ 58,413
010-5-128-10060	UNEMPLOYMENT	Parks & Recreation	$ -	$ -	$ -	$ -
010-5-128-10070	SOCIAL SECURITY	Parks & Recreation	$ 4,580	$ 5,064	$ 6,028	$ 5,619
010-5-128-10075	LIFE INS - EMPLOYER	Parks & Recreation	$ 597	$ 582	$ 600	$ 600
010-5-128-10080	CONTRACT SERVICES	Parks & Recreation	$ 54,904	$ 114,943	$ 102,333	$ 136,900
010-5-128-20010	UTILITIES	Parks & Recreation	$ 34,146	$ 31,494	$ 35,000	$ 35,000
010-5-128-20020	MATERIALS & SUPPLIES	Parks & Recreation	$ 24,088	$ 28,918	$ 24,950	$ 24,950
010-5-128-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Parks & Recreation	$ 2,247	$ 1,957	$ 2,500	$ 2,500
010-5-128-20035	LEAGUE FEES	Parks & Recreation	$ 2,942	$ 2,579	$ 3,740	$ 4,950
010-5-128-20040	INSURANCE	Parks & Recreation	$ 69,141	$ 49,817	$ 58,874	$ 62,888
010-5-128-20045	PROP, LIAB, WC INSURANCE	Parks & Recreation	$ 2,892	$ 2,886	$ 2,632	$ 2,691
010-5-128-20050	MAILING EXPENSE	Parks & Recreation	$ 99	$ 231	$ 250	$ 250
010-5-128-20090	EQUIPMENT PURCHASE	Parks & Recreation	$ 4,992	$ 11,252	$ 2,500	$ 2,500
010-5-128-20110	UNIFORMS	Parks & Recreation	$ 2,465	$ 3,064	$ 2,856	$ 3,200
010-5-128-20140	EQUIPMENT RENTAL	Parks & Recreation	$ 395	$ -	$ 500	$ 500
010-5-128-20170	CC FEES PARKS AND REC	Parks & Recreation	$ 2,350	$ 2,735	$ -	$ -
010-5-128-20180	T-SHIRTS & AWARDS	Parks & Recreation	$ 24,197	$ 29,531	$ 36,000	$ 36,000
010-5-128-20230	VEHICLE LEASE	Parks & Recreation	$ 20,855	$ 19,869	$ 20,197	$ 15,076
010-5-128-30010	GAS & OIL	Parks & Recreation	$ 8,536	$ 6,314	$ 10,000	$ 10,000
010-5-128-30020	MISCELLANEOUS	Parks & Recreation	$ 1,035	$ 1,398	$ 1,500	$ 1,500
010-5-128-40010	CAPITAL OUTLAY	Parks & Recreation	$ 41,492	$ 45,858	$ 11,000	$ 45,000
010-5-128-50010	REPAIRS & MAINTENANCE	Parks & Recreation	$ 33,921	$ 35,584	$ 35,145	$ 19,300
010-5-128-50015	FIELD IMPROVEMENTS	Parks & Recreation	$ 6,756	$ 33,785	$ 42,500	$ 7,600
010-5-128-50016	PARK REPAIRS	Parks & Recreation	$ 3,106	$ 3,452	$ 13,000	$ 13,000
010-5-128-50025	VEHICLE OR EQUIP REP & M	Parks & Recreation	$ 4,899	$ 6,084	$ 3,500	$ 3,500
010-5-128-60067	VEHICLE OR EQUIP PRINCIPLE	Parks & Recreation	$ -	$ -	$ 8,782	$ 8,782
010-5-128-60068	VEHICLE OR EQUIP INTEREST	Parks & Recreation	$ -	$ -	$ -	$ -
			$ 750,279	**$ 876,637**	**$ 824,137**	**$ 898,204**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-129-10010	SALARIES	Rec Mgmt Cavazos	$ -	$ 5,826	$ 236,080	$ 267,879
010-5-129-10020	OVERTIME-SALARIES	Rec Mgmt Cavazos	$ -	$ -	$ 14,400	$ -
010-5-129-10050	RETIREMENT	Rec Mgmt Cavazos	$ -	$ 463	$ 34,950	$ 20,779
010-5-129-10070	SOCIAL SECURITY	Rec Mgmt Cavazos	$ -	$ 80	$ 5,812	$ 11,947
010-5-129-10075	LIFE INS - EMPLOYER	Rec Mgmt Cavazos	$ -	$ -	$ 412	$ 600
010-5-129-20010	UTILITIES	Rec Mgmt Cavazos	$ -	$ -	$ -	$ 2,880
010-5-129-20020	MATERIALS & SUPPLIES	Rec Mgmt Cavazos	$ -	$ 1,040	$ 250	$ 250
010-5-129-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Rec Mgmt Cavazos	$ -	$ -	$ -	$ -
010-5-129-20040	INSURANCE	Rec Mgmt Cavazos	$ -	$ 348	$ 45,668	$ 20,088
010-5-129-20045	PROP, LIAB, WC INSURANCE	Rec Mgmt Cavazos	$ -	$ -	$ 7	$ -
010-5-129-20090	EQUIPMENT PURCHASE	Rec Mgmt Cavazos	$ -	$ 960	$ 4,880	$ 2,000
010-5-129-20110	UNIFORMS	Rec Mgmt Cavazos	$ -	$ 174	$ 2,000	$ 2,000
010-5-129-30010	GAS & OIL	Rec Mgmt Cavazos	$ -	$ -	$ 5,000	$ 5,000
010-5-129-30020	MISCELLANEOUS	Rec Mgmt Cavazos	$ -	$ 99	$ 1,000	$ 1,000
010-5-129-50025	VEHICLE OR EQUIP REP & M	Rec Mgmt Cavazos	$ -	$ -	$ 2,400	$ 2,400
010-5-129-60067	VEHICLE OR EQUIP PRINCIPLE	Rec Mgmt Cavazos	$ -	$ 17,635	$ 18,600	$ 17,635
010-5-129-60068	VEHICLE OR EQUIP INTEREST	Rec Mgmt Cavazos	$ -	$ -	$ -	$ -
			$ -	**$ 26,625**	**$ 371,459**	**$ 354,458**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-132-10010	SALARIES	Swimming Pool	$ 56,882	$ 49,117	$ 60,000	$ 60,000
010-5-132-10020	OVERTIME-SALARIES	Swimming Pool	$ -	$ 210	$ -	$ -
010-5-132-10060	UNEMPLOYMENT	Swimming Pool	$ -	$ -	$ -	$ -
010-5-132-10070	SOCIAL SECURITY	Swimming Pool	$ 4,352	$ 3,774	$ 4,590	$ 4,590
010-5-132-20010	UTILITIES	Swimming Pool	$ 8,875	$ 8,318	$ 8,200	$ 8,200
010-5-132-20020	MAT., SUP., & PRINTING	Swimming Pool	$ 18,438	$ 11,726	$ 12,980	$ 12,980
010-5-132-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Swimming Pool	$ 598	$ 1,984	$ 2,600	$ 2,600
010-5-132-20040	INSURANCE	Swimming Pool	$ -	$ -	$ -	$ -
010-5-132-20045	PROP, LIAB, WC INSURANCE	Swimming Pool	$ 1,921	$ 1,836	$ 1,678	$ 1,678
010-5-132-20090	EQUIPMENT PURCHASE	Swimming Pool	$ 5,956	$ 3,162	$ 10,300	$ 10,300
010-5-132-20190	RETAIL ITEMS TO SELL	Swimming Pool	$ 3,242	$ 4,777	$ 6,000	$ 6,000
010-5-132-30010	GAS & OIL	Swimming Pool	$ -	$ -	$ -	$ -
010-5-132-30020	MISCELLANEOUS	Swimming Pool	$ -	$ -	$ 1,000	$ 1,000
010-5-132-40010	CAPITAL OUTLAY	Swimming Pool	$ -	$ -	$ -	$ -
010-5-132-50010	REPAIRS & MAINTENANCE	Swimming Pool	$ 4,976	$ 12,480	$ 16,500	$ 16,500
			$ 105,240	**$ 97,384**	**$ 123,848**	**$ 123,848**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-226-10010	SALARIES	Fitness Center	$ 112,470	$ 122,726	$ 150,221	$ 155,874
010-5-226-10020	OVERTIME-SALARIES	Fitness Center	$ 224	$ -	$ -	$ -
010-5-226-10050	RETIREMENT	Fitness Center	$ 8,986	$ 10,628	$ 11,144	$ 9,234
010-5-226-10060	UNEMPLOYMENT	Fitness Center	$ -	$ -	$ -	$ -
010-5-226-10070	SOCIAL SECURITY	Fitness Center	$ 4,934	$ 5,329	$ 7,163	$ 8,126
010-5-226-10075	LIFE INS - EMPLOYER	Fitness Center	$ 90	$ 85	$ 90	$ 90
010-5-226-10080	CONTRACT SERVICES	Fitness Center	$ 37,656	$ 35,406	$ 38,600	$ 38,600
010-5-226-20010	UTILITIES	Fitness Center	$ 31,974	$ 29,694	$ 23,720	$ 23,720
010-5-226-20020	MAT., SUP., & PRINTING	Fitness Center	$ 15,812	$ 11,497	$ 12,400	$ 12,400
010-5-226-20030	SCHOOL, TRAVEL & MEMBE	Fitness Center	$ 135	$ 15	$ 600	$ 600
010-5-226-20040	INSURANCE	Fitness Center	$ 10,249	$ 9,006	$ 11,091	$ 10,044
010-5-226-20045	PROP, LIAB, WC INSURAN	Fitness Center	$ 6,964	$ 6,746	$ 6,784	$ 5,928
010-5-226-20050	MAILING EXPENSE	Fitness Center	$ 452	$ 903	$ 750	$ 750
010-5-226-20090	EQUIPMENT PURCHASE	Fitness Center	$ 4,562	$ 2,517	$ 16,124	$ 18,404
010-5-226-20140	EQUIPMENT RENTAL	Fitness Center	$ 9,783	$ 26,362	$ 13,984	$ 13,984
010-5-226-20170	CREDIT CARD SERV FEE	Fitness Center	$ 6,149	$ 7,077	$ 2,000	$ 2,000
010-5-226-20190	RETAIL ITEMS TO SELL	Fitness Center	$ 10,579	$ 12,152	$ 12,500	$ 12,500
010-5-226-30020	MISCELLANEOUS	Fitness Center	$ 110	$ 223	$ 2,000	$ 2,000
010-5-226-30070	MAINTENANCE AGREEMENT	Fitness Center	$ 5,925	$ 4,854	$ 4,968	$ 4,968
010-5-226-40010	CAPITAL OUTLAY	Fitness Center	$ -	$ 24,411	$ 11,644	$ 27,254
010-5-226-50010	REPAIRS & MAINTENANCE	Fitness Center	$ 30,670	$ 18,898	$ 14,500	$ 13,200
010-5-226-50018	ADVERTISING	Fitness Center	$ 826	$ 1,220	$ 2,500	$ 2,500
010-5-226-50019	EVENTS	Fitness Center	$ 1,469	$ 3,329	$ 2,500	$ 2,500
			$ 300,019	**$ 333,078**	**$ 345,283**	**$ 364,676**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-130-10010	SALARIES	Civic Center	$ 66,188	$ 53,293	$ 57,218	$ 75,318
010-5-130-10020	OVERTIME-SALARIES	Civic Center	$ -	$ -	$ -	$ -
010-5-130-10050	RETIREMENT	Civic Center	$ 7,839	$ 8,555	$ 9,132	$ 11,354
010-5-130-10070	SOCIAL SECURITY	Civic Center	$ 1,966	$ 908	$ 830	$ 1,092
010-5-130-10075	LIFE INS - EMPLOYER	Civic Center	$ 90	$ 85	$ 90	$ 90
010-5-130-10080	CONTRACT SERVICES	Civic Center	$ -	$ 2,775	$ -	$ -
010-5-130-20010	UTILITIES	Civic Center	$ 22,038	$ 20,340	$ 19,000	$ 22,000
010-5-130-20020	MAT., SUP., & PRINTING	Civic Center	$ 6,503	$ 9,820	$ 10,000	$ 5,000
010-5-130-20030	SCHOOL, TRAVEL & MEMBERSHIPS	Civic Center	$ 120	$ -	$ 900	$ 900
010-5-130-20040	INSURANCE	Civic Center	$ 6,357	$ 6,315	$ 11,091	$ 10,044
010-5-130-20045	PROP, LIAB, WC INSURANCE	Civic Center	$ 4,216	$ 4,195	$ 5,091	$ 5,093
010-5-130-30020	MISCELLANEOUS	Civic Center	$ 181	$ -	$ -	$ -
010-5-130-30095	LOAN PAYMENT	Civic Center	$ -	$ -	$ -	$ -
010-5-130-40010	CAPITAL OUTLAY	Civic Center	$ 6,197	$ -	$ -	$ -
010-5-130-50010	REPAIRS & MAINTENANCE	Civic Center	$ 15,739	$ 6,977	$ 1,000	$ 1,500
010-5-130-50018	ADVERTISING	Civic Center	$ 384	$ 1,675	$ -	$ 5,000
			$ 137,818	**$ 114,938**	**$ 114,352**	**$ 137,391**

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
010-5-165-60102	TRANSFER TO OTHER FUNDS	Non Departmental	$ 880,000	$ 500,000	$ 102,003	$ 102,003

Total General Fund Expenditures

FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
$ 8,756,422	**$ 8,977,211**	**$ 9,255,460**	**$ 9,727,293**

Water and Sewer Fund Revenues					
Account ID	Description	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
020-4-011-4011	RESIDENTIAL IN TOWN	$ 1,376,358	$ 1,565,055	$ 2,321,862	$ 2,782,759
020-4-011-4101	RESIDENTIAL OUT OF TOWN	$ 219,145	$ 265,303	$ 406,347	$ 498,146
020-4-011-4201	COMMERCIAL IN TOWN	$ 371,669	$ 419,460	$ 743,379	$ 903,458
020-4-011-4301	COMMERCIAL OUT TOWN	$ 20,634	$ 27,042	$ 50,895	$ 61,775
020-4-011-4401	MULTI-USE - IN TOWN	$ -	$ -	$ -	$ -
020-4-011-4501	MULTI-USE - OUT OF TOWN	$ -	$ -	$ -	$ -
020-4-011-4601	TDC-ORIGINAL UNITS	$ 513,613	$ 562,095	$ 1,182,489	$ 1,415,484
020-4-011-4701	TDC - HUGHES	$ 556,946	$ 544,386	$ 654,005	$ 782,869
020-4-011-4790	TDC - WOODMAN/MURRY UNI	$ 336,448	$ 410,522	$ 654,005	$ 782,869
020-4-012-4015	RESIDENTIAL	$ 1,185,414	$ 1,317,524	$ 1,949,999	$ 2,030,901
020-4-012-4215	COMMERCIAL	$ 315,071	$ 352,106	$ 507,916	$ 536,488
020-4-012-4415	MULTI-USE	$ -	$ -	$ -	$ -
020-4-012-4601	TDC-ORIGINAL UNITS	$ 399,249	$ 388,153	$ 603,124	$ 720,482
020-4-012-4701	TDC - HUGHES	$ 423,574	$ 407,212	$ 912,060	$ 1,089,532
020-4-012-4703	TDC- MURRY & WOODMAN	$ 274,367	$ 339,541	$ 411,060	$ 491,045
020-4-013-4011	RESIDENTIAL IN TOWN GARBAGE	$ 802,945	$ 904,369	$ 905,868	$ 905,000
020-4-030-4012	G'VILLE O & M REIMB.	$ -	$ -	$ -	$ -
020-4-030-4020	COR.CITY O & M REIMB.	$ 314,421	$ 377,587	$ 552,259	$ 578,032
020-4-030-4031	FLAT O & M REIMBURSEMEN	$ 44,256	$ 48,932	$ 76,445	$ 80,013
020-4-030-4041	GROVE O & M REIMBURSEME	$ 66,674	$ 82,341	$ 119,413	$ 124,986
020-4-030-4050	MOUNTAIN O & M REIMB.	$ 61,876	$ 56,236	$ 112,837	$ 118,102
020-4-030-4061	FORT HOOD O & M PMT	$ 203,554	$ 173,662	$ 400,790	$ 419,494
020-4-030-4071	FT. GATES O & M PMT	$ 117,661	$ 143,378	$ 215,206	$ 225,249
020-4-030-4502	REIMBURSEMENT ON DAMAGE	$ 19,784	$ 51,927	$ -	$ -
020-4-030-4550	MISCELLANEOUS	$ 9,025	$ -	$ -	$ -
020-4-030-4551	GRANTS RECEIVED	$ 1,503,575	$ 10,000	$ 1,495,240	$ 1,629,451
020-4-034-4042	TURN ONS (WATER)	$ 4,488	$ 396	$ 6,300	$ 6,489
020-4-034-4045	08 WTR PLANT INT	$ -	$ -	$ -	$ -
020-4-034-4047	2017 BOND INTEREST EARN	$ -	$ -	$ -	$ -
020-4-034-4048	2020 WTR MTR BOND INT	$ 7	$ 1,067	$ -	$ -
020-4-034-4051	PENALTIES	$ 81,149	$ 87,987	$ 70,000	$ 65,000
020-4-034-4102	INSTALLATIONS	$ 9,958	$ 68,393	$ 25,000	$ 40,000
020-4-034-4151	MISC	$ 1,923	$ 82	$ 1,000	$ 1,000
020-4-034-4155	BILLING SERV.FEE-FLAT W	$ -	$ -	$ -	$ -
020-4-034-4202	REV.CorC BOND,RIGHTS	$ 129,939	$ 140,432	$ 115,918	$ 120,764
020-4-034-4210	REV.FLT BONDS,RIGHTS	$ 20,278	$ 22,644	$ 22,768	$ 23,677
020-4-034-4220	REV.GRV BONDS,RIGHTS	$ 22,094	$ 25,693	$ 27,012	$ 28,034
020-4-034-4230	REV.MTN BONDS,RIGHTS	$ 34,124	$ 38,994	$ 40,385	$ 41,944
020-4-034-4240	REV.FT.G.BONDS,RIGHTS	$ 65,448	$ 74,435	$ 76,769	$ 79,750
020-4-034-4245	REV. FT HOOD BONDS	$ 13,342	$ 14,579	$ 45,171	$ 46,690
020-4-034-4351	TRANSF FROM OTHER FUNDS	$ -	$ -	$ -	$ -
020-4-034-4750	INTERGOVERNMENT REV.	$ -	$ -	$ -	$ -
020-4-034-5000	REIMBURSEMENT ON DAMAGE	$ -	$ -	$ -	$ -
020-4-037-4042	TURN ONS (SEWER)	$ 1,628	$ 110	$ 6,300	$ 6,300
020-4-037-4043	INTEREST	$ 182,058	$ 126,617	$ 100,000	$ 100,000
020-4-037-4044	2007 SEWER BOND INTERES	$ -	$ -	$ -	$ -
020-4-037-4045	INT TWDB SEWER ACCT	$ 372,774	$ 282,204	$ 50,000	$ 50,000
020-4-037-4046	FT HOOD RESERVE INT	$ 481	$ 10,140	$ -	$ 5,500
020-4-037-4051	PENALTIES	$ 25,856	$ 27,160	$ 17,000	$ 17,000
020-4-037-4102	INSTALLATIONS	$ -	$ 21,809	$ 3,000	$ 3,000
020-4-037-4502	REIMBURSEMENT ON DAMAGE	$ -	$ -	$ -	$ -
020-4-037-4523	FT HOOD BONDS	$ 342,679	$ 373,832	$ 373,835	$ 373,832
020-4-037-4524	FT HOOD USAGE	$ 65,250	$ 67,582	$ 66,735	$ 72,000
020-4-037-4525	FT HOOD RESERVE FND	$ -	$ -	$ -	$ -
020-4-037-4543	TDC REVENUE FOR BOND PY	$ 385,439	$ 348,721	$ 347,311	$ 345,691
020-4-037-4547	REVENUE FOR RESERVE	$ -	$ -	$ -	$ -
020-4-037-4575	SOLAR PANEL GRANT FUNDS	$ -	$ -	$ -	$ -
020-4-037-4590	TWDB FUNDS RECEIVED	$ 1,358,769	$ 2,817,867	$ 8,000,000	$ -
020-4-037-4611	LOAN PROCEEDS	$ 254,814	$ 42,510	$ -	$ 16,500,000
020-4-037-4750	INTERGOVERNMENT REV.	$ -	$ -	$ -	$ -
020-4-038-4043	INTEREST	$ 742	$ 16,272	$ 3,600	$ 3,600
020-4-038-4051	PENALTIES	$ 1,860	$ 1,708	$ 2,000	$ 2,000
020-4-038-4550	MISCELLANEOUS	$ 348	$ 15,911	$ 10,000	$ 10,000
020-4-038-4650	OVER / SHORT	$ 63	$ 34	$ -	$ -
		$ 12,511,770	**$ 13,074,010**	**$ 23,685,303**	**$ 34,118,406**

Water and Sewer Fund Expenses

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
020-5-240-10010	SALARIES	Water Distribution	$ 470,287	$ 557,865	$ 545,413	$ 554,740
020-5-240-10020	OVERTIME-SALARIES	Water Distribution	$ 50,947	$ 59,157	$ 50,000	$ 50,000
020-5-240-10050	RETIREMENT	Water Distribution	$ 83,242	$ 103,246	$ 95,028	$ 91,165
020-5-240-10060	UNEMPLOYMENT	Water Distribution	$ -	$ -	$ -	$ -
020-5-240-10070	SOCIAL SECURITY	Water Distribution	$ 7,500	$ 8,691	$ 8,633	$ 8,769
020-5-240-10075	LIFE INSURANCE EMPLOYER	Water Distribution	$ 841	$ 907	$ 1,000	$ 1,000
020-5-240-10080	CONTRACT SERVICES	Water Distribution	$ 14,606	$ 99,435	$ -	$ -
020-5-240-20010	UTILITIES	Water Distribution	$ 17,666	$ 18,588	$ 21,200	$ 21,200
020-5-240-20020	MAT., SUP., & PRINTING	Water Distribution	$ 13,124	$ 31,327	$ 31,600	$ 34,760
020-5-240-20030	SCHOOL, TRAVEL & MEMBE	Water Distribution	$ 1,148	$ 636	$ 4,500	$ 4,500
020-5-240-20040	INSURANCE	Water Distribution	$ 70,544	$ 63,839	$ 83,800	$ 74,067
020-5-240-20045	PROP, LIAB, WC INSURAN	Water Distribution	$ 28,298	$ 29,743	$ 30,355	$ 30,675
020-5-240-20050	MAILING EXPENSE	Water Distribution	$ 24,682	$ 22,814	$ 10,000	$ 10,000
020-5-240-20070	LEGAL & AUDIT	Water Distribution	$ -	$ -	$ 7,000	$ 7,000
020-5-240-20090	EQUIPMENT PURCHASE	Water Distribution	$ 11,589	$ 8,507	$ 10,120	$ 10,500
020-5-240-20110	UNIFORMS	Water Distribution	$ 4,204	$ 3,860	$ 5,800	$ 6,000
020-5-240-20140	EQUIPMENT RENTAL	Water Distribution	$ 2,282	$ 1,692	$ 5,429	$ 2,858
020-5-240-20170	CREDIT CARD SERV FEE	Water Distribution	$ 63,943	$ -	$ -	$ -
020-5-240-20230	VEHICLE LEASE	Water Distribution	$ 32,974	$ 27,297	$ 27,592	$ 23,312
020-5-240-20231	VEHICLE LEASE INT	Water Distribution	$ -	$ -	$ -	$ -
020-5-240-30010	GAS & OIL	Water Distribution	$ 32,895	$ 24,286	$ 35,000	$ 38,500
020-5-240-30020	MISCELLANEOUS	Water Distribution	$ 3,477	$ 1,688	$ -	$ -
020-5-240-30040	COLLECTION AGENCY EXPE	Water Distribution	$ 501	$ 58	$ 800	$ 800
020-5-240-30070	MAINTENANCE AGREEMENT	Water Distribution	$ 35,910	$ 53,101	$ 50,000	$ 53,000
020-5-240-30075	LAB FEES	Water Distribution	$ 3,606	$ 5,762	$ 7,000	$ 7,700
020-5-240-30110	WATER METERS	Water Distribution	$ 32,934	$ 12,287	$ 38,500	$ 50,050
020-5-240-40010	CAPITAL OUTLAY	Water Distribution	$ 391,804	$ 142,113	$ 884,052	$ 530,280
020-5-240-40040	CLFRF TRANCHE 1 EXP	Water Distribution	$ 766,971	$ -	$ -	$ -
020-5-240-40041	CLFRF TRANCHE 2 EXP	Water Distribution	$ -	$ -	$ -	$ -
020-5-240-50010	REPAIRS & MAINTENANCE	Water Distribution	$ 135,470	$ 181,195	$ 159,500	$ 442,500
020-5-240-50025	VEHICLE OR EQUIP REP &	Water Distribution	$ 23,196	$ 38,413	$ 35,000	$ 35,000
020-5-240-50029	ENGINEERING	Water Distribution	$ -	$ 23,979	$ -	$ 25,000
020-5-240-60065	2020 WTR MTR BONDS PRI	Water Distribution	$ 135,000	$ 155,000	$ 170,000	$ 175,000
020-5-240-60066	2020 WTR MTR BONDS INT	Water Distribution	$ 55,575	$ 51,225	$ 51,225	$ 38,600
020-5-240-60067	VEHICLE OR EQUIP PRINCIPLE	Water Distribution	$ -	$ 10,564	$ 37,528	$ 14,285
020-5-240-60068	VEHICLE OR EQUIP INTEREST	Water Distribution	$ -	$ 3,720	$ -	$ -
020-5-240-60077	2017 BOND AGENT FEES	Water Distribution	$ 400	$ 400	$ -	$ -
020-5-240-61215	BOND AGENT FEE-2011	Water Distribution	$ 400	$ 400	$ -	$ -
020-5-240-61415	GRANT EXPS DISTRIBUTION	Water Distribution	$ 115,546	$ 9,857	$ 775,800	$ 775,800

Water and Sewer Fund Expenses

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
020-5-242-10010	SALARIES	Water Production	$ 245,241	$ 379,604	$ 420,139	$ 428,595
020-5-242-10020	OVERTIME-SALARIES	Water Production	$ 26,013	$ 35,071	$ 50,000	$ 50,000
020-5-242-10050	RETIREMENT	Water Production	$ 43,468	$ 69,169	$ 75,034	$ 72,148
020-5-242-10060	UNEMPLOYMENT	Water Production	$ -	$ -	$ -	$ -
020-5-242-10070	SOCIAL SECURITY	Water Production	$ 3,955	$ 5,851	$ 6,817	$ 6,940
020-5-242-10075	LIFE INSURANCE EMPLOYER	Water Production	$ 413	$ 575	$ 650	$ 650
020-5-242-10080	CONTRACT SERVICES	Water Production	$ 280	$ 45,382	$ 26,800	$ 19,440
020-5-242-20010	UTILITIES	Water Production	$ 563,075	$ 548,262	$ 495,000	$ 565,000
020-5-242-20020	MAT., SUP., & PRINTING	Water Production	$ 479,947	$ 425,423	$ 488,069	$ 553,057
020-5-242-20030	SCHOOL, TRAVEL & MEMBE	Water Production	$ 2,534	$ 3,283	$ 3,940	$ 2,200
020-5-242-20040	INSURANCE	Water Production	$ 35,744	$ 41,882	$ 56,576	$ 49,815
020-5-242-20045	PROP, LIAB, WC INSURAN	Water Production	$ 30,420	$ 30,293	$ 32,443	$ 32,739
020-5-242-20050	MAILING EXPENSE	Water Production	$ 310	$ 1,071	$ 800	$ 800
020-5-242-20071	LEGAL	Water Production	$ 11,628	$ 144	$ -	$ -
020-5-242-20090	EQUIPMENT PURCHASE	Water Production	$ 584	$ 14,423	$ 3,126	$ 3,500
020-5-242-20110	UNIFORMS	Water Production	$ 865	$ 3,233	$ 4,464	$ 4,464
020-5-242-20140	EQUIPMENT RENTAL	Water Production	$ 2,663	$ 6,937	$ 5,200	$ 8,800
020-5-242-20230	VEHICLE LEASE	Water Production	$ 17,542	$ 20,324	$ 20,327	$ 20,327
020-5-242-20231	VEHICLE LEASE INT	Water Production	$ -	$ -	$ -	$ -
020-5-242-30010	GAS & OIL	Water Production	$ 5,729	$ 5,672	$ 9,766	$ 10,743
020-5-242-30020	MISCELLANEOUS	Water Production	$ -	$ -	$ 150	$ 150
020-5-242-30070	MAINTENANCE AGREEMENT	Water Production	$ 23,945	$ 2,750	$ -	$ -
020-5-242-30075	LAB FEES	Water Production	$ 12,050	$ 11,810	$ 11,584	$ 15,200
020-5-242-30085	PERMIT FEES	Water Production	$ 9,393	$ 11,375	$ 11,700	$ 11,700
020-5-242-30123	CLASSIFICATION & COMP	Water Production	$ -	$ -	$ -	$ -
020-5-242-30140	WATER RIGHTS	Water Production	$ 490,075	$ 520,955	$ 535,785	$ 557,568
020-5-242-30201	WHOLESALE WATER RATE S	Water Production	$ -	$ -	$ -	$ -
020-5-242-40010	CAPITAL OUTLAY	Water Production	$ 987,217	$ 169,618	$ 1,178,660	$ 3,400,000
020-5-242-40027	ENERGY DEBT	Water Production	$ 82,257	$ 82,257	$ 82,257	$ 82,257
020-5-242-40030	TRNS TO GF FOR USE OF	Water Production	$ -	$ -	$ -	$ -
020-5-242-50010	REPAIRS & MAINTENANCE	Water Production	$ 68,671	$ 134,387	$ 181,962	$ 1,269,558
020-5-242-50025	VEHICLE OR EQUIP REP & M	Water Production	$ 1,135	$ 3,028	$ 4,500	$ 4,950
020-5-242-50029	ENGINEERING	Water Production	$ 370	$ 11,147	$ 12,000	$ -
020-5-242-50030	BOND AGENT FEE 2011	Water Production	$ -	$ -	$ -	$ -
020-5-242-50031	2011 WATER PLANT BOND	Water Production	$ 370,000	$ 375,000	$ 385,000	$ 620,000
020-5-242-50032	2011 WATER PLANT BOND	Water Production	$ 83,272	$ 81,163	$ 78,275	$ 1,095,250
020-5-242-60067	VEHICLE OR EQUIP PRINCIPLE	Water Production	$ -	$ -	$ 44,480	$ 10,091
020-5-242-60068	VEHICLE OR EQUIP INTEREST	Water Production	$ -	$ -	$ -	$ -
020-5-242-60075	2017 BONDS-PRINCIPAL	Water Production	$ 235,000	$ 245,000	$ 255,000	$ 255,000
020-5-242-60076	2017 BONDS INTEREST	Water Production	$ 150,810	$ 143,408	$ 135,445	$ 126,775
020-5-242-60077	2017 BOND AGENT FEES	Water Production	$ 400	$ 400	$ 1,000	$ 1,000
020-5-242-61415	GRANT EXPS PRODUCTION	Water Production	$ 418,427	$ 52,250	$ -	$ -

Water and Sewer Fund Expenses

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
020-5-245-10010	SALARIES	Sewer	$ 316,478	$ 355,129	$ 460,074	$ 523,713
020-5-245-10020	OVERTIME-SALARIES	Sewer	$ 43,056	$ 48,612	$ 50,000	$ 50,000
020-5-245-10050	RETIREMENT	Sewer	$ 55,860	$ 65,191	$ 78,613	$ 83,771
020-5-245-10060	UNEMPLOYMENT	Sewer	$ -	$ -	$ -	$ -
020-5-245-10070	SOCIAL SECURITY	Sewer	$ 5,895	$ 6,430	$ 8,228	$ 9,175
020-5-245-10075	LIFE INSURANCE EMPLOYER	Sewer	$ 496	$ 483	$ 550	$ 550
020-5-245-10080	CONTRACT SERVICES	Sewer	$ 3,154	$ 8,672	$ 43,500	$ 43,500
020-5-245-20010	UTILITIES	Sewer	$ 213,102	$ 207,960	$ 250,000	$ 250,000
020-5-245-20020	MAT., SUP., & PRINTING	Sewer	$ 6,516	$ 5,689	$ 34,442	$ 34,442
020-5-245-20023	CHEMICALS-STILLHOUSE P	Sewer	$ 53,768	$ 104,329	$ 214,929	$ 247,168
020-5-245-20026	CHEMICALS-LEON PLANT	Sewer	$ 58,912	$ 43,549	$ -	$ -
020-5-245-20027	MAT & SUPP-STILLHOUSE	Sewer	$ 8,772	$ 10,836	$ -	$ -
020-5-245-20028	MAT & SUPPL-LEON PLAN	Sewer	$ 5,567	$ (5)	$ -	$ -
020-5-245-20030	SCHOOL, TRAVEL & MEMBE	Sewer	$ 3,820	$ 4,306	$ 6,200	$ 6,200
020-5-245-20040	INSURANCE	Sewer	$ 36,192	$ 40,866	$ 58,733	$ 58,183
020-5-245-20045	PROP, LIAB, WC INSURAN	Sewer	$ 27,964	$ 28,196	$ 30,218	$ 31,318
020-5-245-20050	MAILING EXPENSE	Sewer	$ 2,505	$ 4,743	$ -	$ -
020-5-245-20070	LEGAL & AUDIT	Sewer	$ -	$ -	$ -	$ -
020-5-245-20090	EQUIPMENT PURCHASE	Sewer	$ 14,618	$ 66,163	$ 9,620	$ -
020-5-245-20110	UNIFORMS	Sewer	$ 2,501	$ 2,346	$ 5,800	$ 6,400
020-5-245-20140	EQUIPMENT RENTAL	Sewer	$ -	$ 162	$ 1,500	$ 1,500
020-5-245-20230	VEHICLE LEASE	Sewer	$ 17,663	$ 15,515	$ 20,800	$ 13,133
020-5-245-20231	VEHICLE LEASE INT	Sewer	$ -	$ -	$ -	$ -
020-5-245-30010	GAS & OIL	Sewer	$ 13,102	$ 17,214	$ 23,500	$ 25,850
020-5-245-30020	MISCELLANEOUS	Sewer	$ 237,003	$ 49,970	$ -	$ -
020-5-245-30070	MAINTENANCE AGREEMENT	Sewer	$ 2,750	$ 26,175	$ 18,000	$ 18,000
020-5-245-30076	LAB FEES-STILLHOUSE PL	Sewer	$ 25,486	$ 51,135	$ 58,600	$ 58,600
020-5-245-30077	LAB FEES-LEON PLANT	Sewer	$ 19,983	$ 15,849	$ -	$ -
020-5-245-30085	PERMIT FEES	Sewer	$ 56,237	$ 29,037	$ 50,500	$ -
020-5-245-30152	CONTRACT BILLING	Sewer	$ 6,444	$ 6,213	$ 5,800	$ 5,800
020-5-245-30161	TRANS. TO GENERAL	Sewer	$ -	$ -	$ -	$ -
020-5-245-40010	CAPITAL OUTLAY	Sewer	$ 1,434,954	$ 3,282,629	$ 9,419,405	$ 15,575,595
020-5-245-40030	TRNS TO GF FOR USE OF	Sewer	$ -	$ -	$ -	$ -
020-5-245-50010	REPAIRS & MAINTENANCE	Sewer	$ 154,873	$ 261,223	$ 240,000	$ 264,000
020-5-245-50014	REPAIRS-FT HOOD PROJEC	Sewer	$ -	$ -	$ -	$ -
020-5-245-50016	FT HOOD EXPENSES	Sewer	$ 7,281	$ 9,660	$ -	$ -
020-5-245-50020	REPAIRS & MAINT-STILLH	Sewer	$ -	$ 19,382	$ -	$ -
020-5-245-50022	REPAIRS & MAINT-LEON P	Sewer	$ 24	$ -	$ -	$ 300,000
020-5-245-50025	VEHICLE OR EQUIP REP & M	Sewer	$ 5,096	$ 7,780	$ 9,775	$ 11,241
020-5-245-50029	ENGINEERING	Sewer	$ 7,771	$ 18,501	$ 25,000	$ 25,000
020-5-245-50050	LIFT STATION REPAIRS &	Sewer	$ -	$ -	$ 120,000	$ 120,000
020-5-245-60067	VEHICLE OR EQUIP PRINCIPLE	Sewer	$ -	$ 35,492	$ 64,137	$ 46,841
020-5-245-60068	VEHICLE OR EQUIP INTEREST	Sewer	$ -	$ 11,349	$ -	$ -
020-5-245-60070	TRANSFER TO TWDB RESER	Sewer	$ -	$ -	$ 42,413	$ 42,413
020-5-245-60071	2019 TWDB BONDS PRINCI	Sewer	$ 475,000	$ 480,000	$ 485,000	$ 485,000
020-5-245-60072	2019 TWDB BONDS INT	Sewer	$ 80,382	$ 78,482	$ 78,482	$ 73,607
020-5-245-61211	BOND AGENT FEES-2007	Sewer	$ -	$ 5,922	$ -	$ -
020-5-245-61212	2019 BOND AGENT FEES	Sewer	$ 400	$ 400	$ 1,000	$ 1,000
020-5-245-61213	2019 SWR BOND FEES	Sewer	$ -	$ -	$ -	$ -
020-5-245-61220	2020 BONDS PRINCIPAL	Sewer	$ 320,000	$ 325,000	$ 330,000	$ -
020-5-245-61221	2020 BONDS INTEREST	Sewer	$ 16,152	$ 5,922	$ 7,471	$ -
020-5-245-61222	2020 BOND FEES	Sewer	$ -	$ -	$ 1,000	$ 1,000
020-5-245-61415	GRANT EXPS SEWER	Sewer	$ -	$ 36,962	$ 1,127,300	$ 1,307,747
020-5-250-20050	MAILING EXPENSE	Sanitation	$ -	$ -	$ 1,700	$ 1,700
020-5-250-30041	GARBAGE COLL. EXP.	Sanitation	$ 709,758	$ 722,960	$ 877,300	$ 750,000
020-5-250-30152	CONTRACT BILLING	Sanitation	$ 5,237	$ 5,259	$ 5,000	$ 5,000
020-5-250-30154	RECYCLING PROGRAM	Sanitation	$ 1,652	$ 12,464	$ -	$ -
020-5-250-30165	DUMPSTER EXPENSE	Sanitation	$ -	$ -	$ -	$ -
020-5-260-60010	TRANSFER TO/FROM GENER	Transfer Expenses	$ 592,476	$ 571,526	$ 571,526	$ 833,568
020-5-260-60100	FRANCHISE FEES	Transfer Expenses	$ 397,309	$ 442,092	$ 410,837	$ 410,837
			$ 12,481,204	**$ 12,780,569**	**$ 23,045,777**	**$ 34,117,630**

Special Revenue Funds

Court Technology and Security Fund

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
022-4-001-4341	TECHNOLOGY FINES @COURT		$ 2,387	$ 2,288	$ 5,200	$ 5,200
022-4-001-4342	COURT BLDG SECUR.FINES		$ 2,886	$ 2,751	$ 5,000	$ 5,000
022-4-001-4344	TRUANCY PREVENT & DIVERSI		$ 2,886	$ 4,315	$ 2,800	$ 2,800
022-4-001-4345	TIME PAYMENT FEES		$ 2,264	$ 2,258	$ -	$ -
022-4-001-4346	COURT TECH/BLDG SECURITY		$ -	$ 2,660	$ -	$ -
022-4-001-4350	MUN JUROR REIMB OR SERVIC		$ 58	$ 86	$ 50	$ 50
022-4-001-4400	INTEREST		$ 71	$ 3,377	$ 350	$ 350
		Total Revenues	**$ 10,552**	**$ 17,735**	**$ 13,400**	**$ 13,400**
022-5-002-20184	CRT CASH BOND PYMNTS	Court Security & Technology	$ -	$ -	$ -	$ -
022-5-002-20185	COURTROOM SECURITY	Court Security & Technology	$ 300	$ 474	$ 7,715	$ 2,000
022-5-002-20186	COURT TECHNOLOGY EXP.	Court Security & Technology	$ 707	$ 1,185	$ 450	$ 450
022-5-002-20188	TRUANCY PREVENTION EXP	Court Security & Technology	$ -	$ -	$ -	$ -
022-5-002-20195	COURT JUROR REIMB EXP	Court Security & Technology	$ -	$ -	$ 200	$ 200
022-5-002-20197	COURT TECH/BLDG SECURITY	Court Security & Technology	$ -	$ -	$ -	$ -
		Total Expenses	**$ 1,007**	**$ 1,659**	**$ 8,365**	**$ 2,650**

Hotel Occupancy Tax (HOT) Fund

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
040-4-008-4400	INTEREST		$ 14,244	$ 32,949	$ 8,000	$ 8,000
040-4-008-4500	Prior Year Resources		$ -	$ 102,023	$ -	$ -
040-4-008-4950	HOTEL OCCUPANCY TAX		$ 226,598	$ 258,109	$ 200,000	$ 200,000
		Total Revenues	**$ 240,842**	**$ 393,081**	**$ 208,000**	**$ 208,000**
040-5-138-60010	TRANSFER TO GENERAL FUND	Motel Occupancy Exp	$ -	$ -	$ 28,000	$ -
040-5-138-61000	CVB CENTER EXPENSES	Motel Occupancy Exp	$ -	$ -	$ 96,000	$ 92,000
040-5-138-61010	ADVERTISING	Motel Occupancy Exp	$ 2,927	$ 24,265	$ 18,500	$ 18,500
040-5-138-61020	PROMOTION OF THE ARTS	Motel Occupancy Exp	$ 800	$ 500	$ 5,000	$ 5,000
040-5-138-61030	SIGNAGE & WAYFINDING	Motel Occupancy Exp	$ -	$ -	$ -	$ -
040-5-138-61040	PROMOTION OF SPORTING EVENTS	Motel Occupancy Exp	$ 500	$ -	$ 5,000	$ 5,000
040-5-138-61050	HISTROCAL PRESERVATION	Motel Occupancy Exp	$ 5,553	$ -	$ -	$ -
		Total Expenses	**$ 9,780**	**$ 24,765**	**$ 152,500**	**$ 120,500**

Cemetery Fund

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
050-4-002-4350	SALE OF CEMETERY LOTS		$ 14,000	$ 37,100	$ 15,000	$ 25,000
		Total Revenues	**$ 14,000**	**$ 37,100**	**$ 15,000**	**$ 25,000**
050-5-110-20025	CEMETERY MATERIALS & SUPPLIES	Administration	$ 120	$ 16,648	$ 5,000	$ 14,000
050-5-110-20026	REFUND PY	Administration	$ 500	$ 750	$ -	$ -
050-5-110-30070	SOFTWARE MAINT AGREEMENT	Administration	$ -	$ -	$ 10,000	$ 10,700
		Total Expenses	**$ 620**	**$ 17,398**	**$ 15,000**	**$ 24,700**

Airport Fund

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
060-4-011-4302	RECEIPTS OF HANGAR RENT		$ 34,115	$ 40,840	$ 28,500	$ 28,500
060-4-011-4400	INTEREST		$ 191	$ 5,587	$ -	$ -
060-4-011-4600	GRANT REIMBURSEMENTS		$ 24,011	$ 1,264	$ -	$ -
060-4-101-4203	RECEIPTS OF GAS/OIL SAL		$ 12,490	$ 6,660	$ 23,000	$ 23,000
060-4-101-4303	RECEIPT OF BUILDING LEASES		$ -	$ -	$ -	$ -
060-4-101-4502	REIMBURSEMENT ON DAMAGES		$ -	$ -	$ -	$ -
060-4-101-4550	MISCELLANEOUS		$ -	$ 518	$ -	$ -
060-4-101-4750	RAMP Grants		$ -	$ -	$ 5,000	$ 5,000
		Total Revenues	**$ 70,807**	**$ 54,869**	**$ 56,500**	**$ 56,500**
060-5-150-10080	CONTRACT SERVICES	Airport Operations	$ 951	$ 1,412	$ 7,200	$ 7,200
060-5-150-20010	UTILITIES	Airport Operations	$ 5,261	$ 5,455	$ 6,000	$ 6,000
060-5-150-20020	MAT., SUP., & PRINTING	Airport Operations	$ 158	$ 158	$ 1,000	$ 1,000
060-5-150-20040	INSURANCE	Airport Operations	$ -	$ -	$ -	$ -
060-5-150-20045	PROP, LIAB, WC INSURAN	Airport Operations	$ 4,618	$ 4,746	$ 3,700	$ 3,700
060-5-150-20090	EQUIPMENT PURCHASE	Airport Operations	$ -	$ -	$ -	$ -
060-5-150-20170	CREDIT CARD SERV FEE	Airport Operations	$ 361	$ 203	$ 450	$ 450
060-5-150-30010	GAS & OIL	Airport Operations	$ 332	$ -	$ -	$ -
060-5-150-30015	FUEL FOR RESALE	Airport Operations	$ 17,325	$ 8,549	$ 20,000	$ 20,000
060-5-150-30020	MISCELLANEOUS	Airport Operations	$ -	$ -	$ 600	$ 600
060-5-150-30070	MAINTENANCE AGREEMENT	Airport Operations	$ -	$ 1,195	$ 1,195	$ 1,195
060-5-150-40010	CAPITAL OUTLAY	Airport Operations	$ -	$ 92,913	$ -	$ -
060-5-150-50010	REPAIRS & MAINTENANCE	Airport Operations	$ 364	$ 3,769	$ 15,550	$ 15,550
060-5-150-61415	GRANT EXPENDITURES	Airport Operations	$ -	$ -	$ -	$ -
		Total Expenses	**$ 29,370**	**$ 118,400**	**$ 55,695**	**$ 55,695**

I&S (Debt Service) Fund

Account ID	Description	Department	FY24 Actuals	FY25 Actuals	FY26 Adopted Budget	FY2026-27 Proposed Budget
088-4-800-3879	CURRENT PROPERTY TAXES		$ 282,700	$ 330,533	$ 310,575	$ 228,029
088-4-800-3880	DELIQUENT PROPERTY TAXES		$ 1,970	$ 4,535	$ -	$ -
088-4-800-3900	INTEREST INCOME		$ -	$ -	$ -	$ -
088-4-800-4060	A V TAX PENALTY/INTEREST		$ 1,986	$ 4,108	$ -	$ -
088-4-800-5000	PRIOR YEAR REVENUES		$ -	$ -	$ -	$ -
		Total Revenues	**$ 286,656**	**$ 339,176**	**$ 310,575**	**$ 228,029**
088-5-001-30153	BOND AGENT FEES	Debt Service	$ 200	$ 3,200	$ -	$ -
088-5-001-60001	DEBT SERVICE-PRINCIPAL	Debt Service	$ 265,000	$ 282,378	$ 295,000	$ 225,000
088-5-001-60002	DEBT SERVICE-INTEREST	Debt Service	$ 14,263	$ 16,129	$ 15,575	$ 3,029
		Total Expenses	**$ 279,463**	**$ 301,707**	**$ 310,575**	**$ 228,029**

Capital Improvement Projects

	Name	Year	Make	Model	Type	Group	Plan for FY 26-27	Replacement Vehicle FY 26-27	Cost
Water Fund	Water Dep Backhoe	2019	Caterpillar	420F	Other	Water Distribution	trade-in for $36K	NEW Cat 420XE or similar	$131K (after trade-in)
	WATER DIST1	2020	Chevrolet	Silverado 1500	Car	Water Distribution	auction	NEW Ford Maverick AWD	$32K
	WATER DIST3	2022	Chevrolet	Silverado 2500HD	Car	Water Distribution	auction	NEW F-250 XL crew cab 4WD	$55K
	n/a	n/a	n/a	n/a	n/a	Water Distribution	add to fleet	NEW Zero Turn Mower	$13K
	n/a	n/a	n/a	n/a	n/a	Sewer	add x3 to fleet	NEW Sewer Grit Trailers $7900 ea.	$24K
	n/a	n/a	n/a	n/a	n/a	Water Distribution	add to fleet	NEW DUMP TRUCK	$250K
	Backhoe	2019	Caterpillar	420F	Other	STREET	trade-in or auction, xfer to Water Fund	NEW Cat 420XE or similar	$125K (after trade-in)
	n/a	n/a	n/a	n/a	n/a	Sewer	add to equipment	NEW Crawler Camera	$70K
								Sum for Water Fund (Cash):	$705,000

	Name	Year	Make	Model	Type	Group	Plan for FY 26-27	Replacement Vehicle FY 26-27	Cost
General Fund Cash Funded	n/a	n/a	n/a	n/a	n/a	STREET	add to fleet	NEW Zero Turn Mower	$13K (Capital Outlay)
	n/a	n/a	n/a	n/a	n/a	STREET	add to fleet	NEW Zero Turn Mower	$13K (Capital Outlay)
	403-CID	2014	Chevrolet	Tahoe	Car	POLICE	assign to Airport	NEW Chevy Equinox, or similar	$34-39K (Capital Outlay)
	Airport	2002	Chevy	Trailblazer	SUV	Airport loaner	auction	2014 Tahoe from PD	$500 (minor repairs)
	n/a	n/a	n/a	n/a	n/a	Parks	add to fleet	NEW Zero Turn Mower	$13K (Capital Outlay)
								Sum for General Fund (Cash):	$79,500

	Name	Year	Make	Model	Type	Group	Plan for FY 26-27	Replacement Vehicle FY 26-27	Cost
General Fund Bond Funded	08 Freightliner	2008	Freightliner	Columbia 120	Semi Truck	STREET	trade-in for $25K	NEW dump truck	$225K (no trade counted)
	Street Dep Hamm Roller	2013	Hamm	HD-13VV	Other	STREET	trade-in for $5K	NEW Cat CB8 Roller or similar	$165K (after trade-in)
	Street Dep Carlson Paver	2014	Carlson	CP-100	Other	STREET	trade-in for $90K	NEW Cat AP400	$299K (after trade-in paver & chip sealer)
	Street Loader	2016	Kawasaki	70Z7	Loader	STREET	trade-in for $25K	NEW Cat 938QC or similar	$261K (after trade-in)
	07 Freightliner	2007	Freightliner	Columbia 120	Semi Truck	STREET	1128178	NEW dump truck	$225K (no trade counted)
								Sum for Gen. Fund (bond funded):	$1,175,000

City of Gatesville – Taxpayer Impact Statement

(Required under Texas Government Code §551 as amended by HB 1522, effective September 1, 2025)

This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2026–27, comparing what would be paid under the no-new-revenue tax rate versus the proposed tax rate.

1. Average Taxable Homestead Value

Prior Year (FY 2025–26)	183,784
Current Year (FY 2026–27)	189,046

2. Tax Rates

No-New-Revenue Tax Rate (FY 2026–27)	0.555823 per $100 valuation
Proposed Tax Rate (FY 2026–27)	0.560000 per $100 valuation

3. Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue
Prior Year (FY 2025–26)	0.560000	1,029	22
No-New-Revenue (FY 2026–27)	0.555823	1,051	-
Proposed Budget (FY 2026–27)	0.560000	1,059	8

Summary

If the City of Gatesville adopts the proposed tax rate of $0.56000 per $100 valuation, the average homestead owner would pay approximately $8 more annually compared to the no-new-revenue tax rate. This increase supports continued city services and infrastructure investments.

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

Form 50-856

City of Gatesville	Phone area code and number
Taxing Unit Name	Phone *(area code and number)*
Taxing Units Address City State ZIP Code	Taxing Units Website Address 1
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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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:

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]	$ 723,012,810
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]	$ 134,259,407
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 588,753,403
4.	**Prior year total adopted tax rate.**	$ 0.560000 /$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.	$ 588,753,403
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: .... + $ 16,514,760 **C. Value loss.** Add A and B. [7]	$ 16,514,760
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.	$ 16,514,760
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.	$ 572,238,643
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 3,204,536
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]	$ 8,641
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 3,213,177

[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:** .... $ 708,993,765 **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 taxingunit 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] A calculation of the captured appraised value adjustment for each reinvestment zone using Form 50-110 must be provided to show evidence of this figure. [14] Total the amounts on Line 3 of each form .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 708,993,765
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] .... $ 14,858,059 **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.	$ 14,858,059
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]	$ 138,037,835
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]	$ 585,813,989
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]	$ 7,720,805

[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.	$ 7,720,805
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 578,093,184
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.555823 /$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]	$ 0.000000 /$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.	$ 0.508295 /$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.*	$ 588,753,403
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,992,604
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. + $ 7,903	
	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. $ 7,903	
	E. Add Line 31 to 32D.	$ 3,000,507
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 578,093,184
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.519035 /$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.	$ 0.519035/$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.	$ 0.519035/$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.	$ 0.537201/$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 tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Subtract Line 20 from Line 25 and divide by Line D42(B)(a) . . . . $ 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. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate.[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 .... $ 228,029 **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.	$ 228,029
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.	$ 228,029
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. .... 100.61 % **C.** Enter the 2024 actual collection rate. .... 101.17 % **D.** Enter the 2023 actual collection rate. .... 100.43 % **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.	$ 228,029
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 585,813,989
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.038925 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.576126 /$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 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.	$ 0.000000 /$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.*	$ 0
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 /$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.	$ 0.000000 /$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 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0 /$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.*	$ 0
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 /$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 68)	$ 0.567529/$100
	B. Unused increment rate (Line 67)	$ 0.003638/$100
	C. Subtract B from A	$ 0.563891/$100
	D. Adopted Tax Rate	$ 0.560000/$100
	E. Subtract D from C	$ 0.003891/$100
	F. 2025 Total Taxable Value (Line 60)	$ 592,308,689
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 23,047
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 67)	$ 0.563779/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.563779/$100
	D. Adopted Tax Rate	$ 0.560000/$100
	E. Subtract D from C	$ 0.003779/$100
	F. 2024 Total Taxable Value (Line 60)	$ 570,250,068
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 21,550
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)	$ 0.535976/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.535976/$100
	D. Adopted Tax Rate	$ 0.535976/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 651,869,609
	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	$ 44,597
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.007612/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.583738/$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.*	$ 0.519035 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 585,813,989
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.085351 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.038925 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.643311 /$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 /$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 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
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.*	$ 0
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0 /$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).	$ 0.000000 /$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. .... $ 0.555823 /$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............ $ 0.583738 /$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............. $ 0.643311 /$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:

addendum

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 Printed Name of Taxing Unit Representative
Printed Name of Taxing Unit Representative

sign here ____________________ Date
Taxing Unit Representative Date

Reset Print

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