Rowlett
TEXAS

# City Council Meeting Agenda

**Our Vision: A well-planned lakeside community of quality neighborhoods, distinctive amenities, diverse employment, and cultural charm. Rowlett: THE place to live, work and play.**

| **Monday, August 10, 2026** | **6:00 PM** | **Municipal Building – 4000 Main** |
|---|---|---|

Pursuant to Texas Government Code, §551.127, on a regular, non-emergency basis, members may attend and participate in the meeting remotely by video conference. Should that occur, a quorum of the members, including the presiding officer, will be physically present at the location noted above on this Agenda.

As authorized by §551.071 of the Texas Government Code, this meeting may be convened into closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item herein.

The City of Rowlett reserves the right to reconvene, recess or realign the Regular Session or called Executive Session or order of business at any time prior to adjournment.

**Process for Public Input: If you are not able to attend in person, you may complete the Public Input Form on the City's website by 3:30 p.m. the day of the meeting. All forms will be forwarded to the City Council prior to the start of the meeting.**

**For in-person comments, request to speak forms/instructions are available inside the door of the City Council Chambers.**

**1. Call to Order**

**2. Presentations**

**2.A.** Presentation of the Fiscal Year 2027 (FY2027) Proposed Budget.

**3. Citizens' Input**

At this time, comments will be taken from the audience on any topic. No action can be taken by the Council during Citizens' Input.

**4. Individual Consideration**

**4.A.** Consider action to adopt a resolution amending the Master Fee Schedule for rate and fee changes to the following sections: Solid Waste and Utilities.

**4.B.** Consider action to adopt a resolution calling for a public hearing on the Fiscal Year 2027 Proposed Budget and tax rate for Tuesday, September 15, 2026, and to consider approval of a maximum tax rate of $0.867875 for Fiscal Year 2027.

**Members of the City Council may request topics to be placed on an agenda for a subsequent meeting. Any deliberation or decision shall be limited to a proposal to place topic on the agenda for a subsequent meeting.**

**5. Adjournment**

Deborah Sorensen

Deborah Sorensen, TRMC, MMC, City Secretary

I certify that the above notice of meeting was posted on the bulletin boards located inside and outside the doors of the Municipal Center, 4000 Main Street, Rowlett, Texas, as well as on the City's website on August 4, 2026 by 5:30 p.m.

**City of Rowlett City Council meetings are available to all persons regardless of disability. If you require special assistance, contact the City Secretary at 972-412-6109 or write 4000 Main St., Rowlett, Texas, 75088, at least 48 hours in advance of meeting.**

**City of Rowlett ~ 4000 Main Street, Rowlett TX 75088 ~ www.rowlett.com**

# City of Rowlett
# City Council Agenda Item

**Meeting Date:** 8/10/2026 **Agenda Item:** 2.A.

**Title**
Presentation of the Fiscal Year 2027 (FY2027) Proposed Budget.

**Staff Representative**
Kristoff Bauer, Interim City Manager

**Executive Summary**
The purpose of this item is for the City Manager to present the FY2027 Proposed Budget to the City Council and file it with the municipal clerk.

**Strategic Priority and Goal(s)**

| Strategic Priority | Strategic Goal |
| --- | --- |
| **GOVERN TRANSPARENTLY & INCLUSIVELY** | 1.8 Provide accurate and timely information to policy-makers and the public. |

**Background Information**
Section 6.02 of the City Charter requires the City Manager to present to City Council the Proposed Budget for the upcoming fiscal year. Section 102.005 of the Local Government Code requires the Proposed Budget to be filed with the municipal clerk at least 31 days before the tax rate is adopted. This presentation will be for the FY2027 Proposed Budget in meeting those requirements.

**Discussion**
Following is a schedule of the FY2027 budget and tax rate adoption:

| | |
| --- | --- |
| September 15 | Public Hearing on Tax Rate, Public Hearing on Proposed Budget |
| September 16 | City Council meeting to adopt tax rate and budget ordinances |
| October 1 | Begin Fiscal Year 2027 |

A complete copy of the City Manager's budget proposal will be posted on the City website following the presentation to City Council at the following link: [Budget Documents | Rowlett, TX - Official Website.]

**Financial/Budget Implications**
N/A

**Recommended Action**
There is no action necessary. Presentation only.

**Attachments**
None

# City of Rowlett
# City Council Agenda Item

**Meeting Date:** 8/10/2026 **Agenda Item:** 4.A.

**Title**
Consider action to adopt a resolution amending the Master Fee Schedule for rate and fee changes to the following sections: Solid Waste and Utilities.

**Staff Representative**
Wendy Badgett, Director of Finance

**Executive Summary**
On August 10, 2026, the City Manager will present the Proposed Budget for FY2027. Within the Proposed Budget presentation, as well as during the Council Budget Strategy Sessions on June 29 and July 17, Councilmembers were briefed and discussed proposed changes to the Master Fee Schedule related to specific City services. The fee updates included in this Council item are included in the revenue projections contained within the FY2027 Proposed Budget to be adopted on September 16, 2026.

**Strategic Priority and Goal(s)**

| Strategic Priority | Strategic Goal |
|---|---|
| GOVERN TRANSPARENTLY & INCLUSIVELY | 1.5 Maintain equitable and competitive tax rates, fees, and service charges. |

**Background Information**
The City of Rowlett Master Fee Schedule provides a schedule of fees and rates for various City services. The schedule is reviewed and updated each year as part of the City's annual budget process to fund the cost of services, and as otherwise needed throughout the year to accommodate changes in operations, ordinances, or state law.

**Discussion**
This staff report outlines proposed changes to fees generating revenue for the Refuse and Utility Funds. Two sections within the Master Fee schedule are proposed to be adjusted: Solid Waste and Utilities. Each of the two sections are discussed below. The fee updates proposed are included in the revenue projections contained within the FY2027 Proposed Budget to be adopted on September 16, 2026.

**SOLID WASTE**

In the **Solid Waste** section, the following changes are submitted. These fee adjustments include a 3.5% increase for residential customers and a 5% increase for commercial customers. The increases pass through the annual CPI-based rate adjustment assessed by Republic Services, effective October 1, 2026.

**Residential Rates**

Applicable Resolution, Ordinance or Code(s):
RES-090-12; RES-081-13; RES-078-14; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-102-22; RES-103-23; RES-072-24; RES-100-25

| | ~~FY26~~ | FY27 |
|---|---|---|
| Residential, 1 cart | ~~$ 22.40~~ | $ 23.18 |
| Residential, extra cart | ~~$ 11.20~~ | $ 11.59 |
| Residential, extra cart (recycle) | ~~$ 11.20~~ | $ 11.59 |

| Supplemental Services: | ~~FY26~~ | FY27 |
|---|---|---|
| Bulk Special Services | (Billed Separately by Contractor) | |
| Poly Cart Exchange | ~~$ 52.49~~ | $ 55.07 |

## Commercial and Industrial Rates

**Applicable Resolution, Ordinance or Code(s): RES-090-12; RES-081-13; RES-078-14; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-102-22; RES-103-23; RES-072-24; RES-100-25**

### Commercial Recycle Frontload:

**2 Yard:**

| | FY26 | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 127.29~~ | $ 133.65 |
| Pick up 2 x week | ~~$ 244.04~~ | $ 256.24 |
| Pick up 3 x week | ~~$ 360.82~~ | $ 378.86 |
| Pick up 4 x week | ~~$ 477.65~~ | $ 501.53 |
| Pick up 5 x week | ~~$ 594.40~~ | $ 624.12 |
| Pick up 6 x week | ~~$ 711.32~~ | $ 746.89 |
| Extra Pickup | ~~$ 61.87~~ | $ 64.96 |

**3 Yard:**

| | FY26 | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 139.98~~ | $ 146.98 |
| Pick up 2 x week | ~~$ 269.54~~ | $ 283.01 |
| Pick up 3 x week | ~~$ 399.13~~ | $ 419.09 |
| Pick up 4 x week | ~~$ 528.72~~ | $ 555.16 |
| Pick up 5 x week | ~~$ 658.29~~ | $ 691.20 |
| Pick up 6 x week | ~~$ 787.92~~ | $ 827.32 |
| Extra Pickup | ~~$ 87.89~~ | $ 92.28 |

**4 Yard:**

| | FY26 | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 157.45~~ | $ 165.32 |
| Pick up 2 x week | ~~$ 303.31~~ | $ 318.48 |
| Pick up 3 x week | ~~$ 449.15~~ | $ 471.61 |
| Pick up 4 x week | ~~$ 716.38~~ | $ 752.20 |
| Pick up 5 x week | ~~$ 740.90~~ | $ 777.95 |
| Pick up 6 x week | ~~$ 809.29~~ | $ 849.75 |
| Extra Pickup | ~~$ 113.97~~ | $ 119.67 |

**6 Yard:**

| | FY26 | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 193.97~~ | $ 203.66 |
| Pick up 2 x week | ~~$ 372.35~~ | $ 390.97 |
| Pick up 3 x week | ~~$ 550.75~~ | $ 578.29 |
| Pick up 4 x week | ~~$ 729.19~~ | $ 765.65 |
| Pick up 5 x week | ~~$ 907.58~~ | $ 952.96 |
| Pick up 6 x week | ~~$ 1,085.97~~ | $ 1,140.27 |
| Extra Pickup | ~~$ 146.48~~ | $ 153.81 |

**8 Yard:**

| | FY26 | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 228.33~~ | $ 239.75 |
| Pick up 2 x week | ~~$ 439.29~~ | $ 461.26 |
| Pick up 3 x week | ~~$ 650.27~~ | $ 682.79 |
| Pick up 4 x week | ~~$ 861.24~~ | $ 904.30 |
| Pick up 5 x week | ~~$ 1,071.81~~ | $ 1,125.40 |
| Pick up 6 x week | ~~$ 1,283.13~~ | $ 1,347.29 |
| Extra Pickup | ~~$ 179.08~~ | $ 188.03 |

### Frontload Supplemental Services

| | FY26 | FY27 |
|---|---|---|
| Lock | ~~$ 20.53~~ | $ 21.56 |
| Casters | ~~$ 68.44~~ | $ 71.86 |
| Extra Yardage | ~~$ 52.49~~ | $ 55.07 |
| Exchange | ~~$ 78.74~~ | $ 82.61 |

### Commercial Polycart (Hand Collect)

| | FY26 | FY27 |
|---|---|---|
| Polycart 1-1 x week | ~~$ 48.87~~ | $ 51.31 |
| Extra polycart | ~~$ 23.27~~ | $ 24.43 |
| Delivery | ~~$ 52.49~~ | $ 55.07 |
| Exchange | ~~$ 52.49~~ | $ 55.07 |

### Commercial Recycle Frontload

| |
|---|
| Billed Separately by Contractor |

### Vertical Compactors

| |
|---|
| Billed Separately by Contractor |

### Industrial

| |
|---|
| Billed Separately by Contractor |

## UTILITIES

In the **Utilities** section, the following changes are submitted. These fee adjustments include a water rate increase of approximately 5% for residential and 8% for non-residential customers and a wastewater increase of 21% for residential and 32% for non-residential customers.

For water rates, the base rate and volume rates are increasing as a result of higher cost of water supply from the North Texas Municipal Water District (NTMWD) effective October 1, 2026.

**Monthly water rate charges**

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-100-25 | Residential Base Rate, <1 inch | ~~$23.65~~ | $24.83 |
| RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, <1 inch | ~~$31.33~~ | $33.84 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 1 inch | ~~$50.07~~ | $52.57 |
| RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 1 inch | ~~$52.33~~ | $56.52 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 1 1/2 inch | ~~$72.32~~ | $75.94 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 1 1/2 inch | ~~$74.06~~ | $79.99 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 2 inch | ~~$108.00~~ | $113.40 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 2 inch | ~~$108.00~~ | $116.64 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-103-23; RES-072-24; RES-100-25 | 3 inch | ~~$202.50~~ | $218.70 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 4 inch | ~~$337.50~~ | $364.50 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 6 inch | ~~$675.00~~ | $729.00 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 8 inch | ~~$1,080.00~~ | $1,166.40 |
| RES-102-17; RES-108-19; RES-100-25 | Base Rate, Multi-Family per unit | ~~$23.76~~ | $24.95 |

**Volume charges per month for all consumption**

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-078-14; RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (0-3,000 gallons) | ~~$4.44~~ | $4.66 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (3,001-15,000 gallons) | ~~$7.21~~ | $7.57 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-078-14; RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (above 15,000 gallons) | ~~$9.00~~ | $9.45 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Commercial volume charges per month per 1,000 gallons | ~~$7.38~~ | $7.97 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Multifamily volume charges per month per 1,000 gallons | ~~$7.38~~ | $7.75 |

For sewer rates, the base rate and volume rates are increasing as a result of higher cost of wastewater treatment service from the City of Garland effective October 1, 2026.

**Monthly sewer rate charges**

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Residential | ~~$25.66~~ | $31.05 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Commercial | ~~$26.16~~ | $34.53 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Multifamily | ~~$26.16~~ | $31.65 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Residential volume charge per month per 1,000 gallons | ~~$6.32~~ | $7.65 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Multifamily volume charge per month per 1,000 gallons | ~~$6.44~~ | $7.79 |
| RES-108-19; RES-103-23; RES-072-24; RES-100-25 | Commercial Volume charges per month per 1,000 gallons | ~~$7.17~~ | $9.47 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-081-13; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Maximum Residential bill | ~~$88.86~~ | $107.55 |

The table below outlines examples of the financial impact to our customers, at various consumption levels, based on rates proposed for FY2027.

| Residential Water & Sewer Customers Only | Adopted FY2026 | Proposed FY2027 |
|---|---|---|
| Beginning Base Rate | $45.33 | $49.31 |
| New Base Rate | $49.31 | $55.68 |
| Volume Rate - 0-3,000 gallons | $10.76 | $12.31 |
| Volume Rate - 3,000-15,000 gallons | $13.53 | $15.22 |
| Total Monthly Fee @ 7,500 gallons per month | $142.48 | $161.10 |
| Dollar change | $11.51 | $18.82 |
| Percent change | 8.8% | 13.1% |

**Financial/Budget Implications**

The anticipated collection of the fees, as proposed, is submitted as revenue in the FY2027 Proposed Budget. The proposed rates will go into effect beginning October 1, 2026.

**Recommended Action**

Approve a resolution amending the Master Fee Schedule for rate and fee changes to Solid Waste and Utility sections.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, AMENDING THE MASTER FEE SCHEDULE FOR THE CITY OF ROWLETT BY AMENDING THE FEES SET FORTH IN THE SOLID WASTE AND UTILITY SECTIONS OF THE MASTER FEE SCHEDULE; PROVIDING THAT OTHER FEES NOT LISTED BUT NOW CHARGED PURSUANT TO OTHER ORDINANCES AND RESOLUTIONS SHALL REMAIN IN EFFECT UNTIL TRANSFERRED TO THE MASTER FEE SCHEDULE BY AMENDMENT; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Council of the City of Rowlett has heretofore adopted a Master Fee Schedule for the purpose of setting forth the comprehensive fees assessed and collected by the City for a range of applications, permits, licenses, services and activities; and

**WHEREAS,** the City Council desires to amend the said Fee Schedule to revise existing or add new fees and does so by this Resolution; and

**WHEREAS,** in the event there is a conflict between a fee listed in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; and

**WHEREAS,** although the purpose of this resolution is to amend the Master Fee Schedule, this resolution is not intended to amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule.

**NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS THAT:**

**SECTION 1:** From and after October 1, 2026, the fees and charges for Solid Waste and Utilities, as shown in Exhibit “A,” attached hereto and incorporated herein by this reference, shall be charged and collected by the City. Other sections, fees or charges not referenced in Exhibit “A” shall remain unaffected by this Resolution.

**SECTION 2:** In the event of a conflict between a fee set out in the Master Fee Schedule and the provisions of any other City ordinance or resolution, the provisions of the Master Fee Schedule shall prevail; however, this resolution shall not amend, abolish or change any fee heretofore established that is not listed in the Master Fee Schedule and such fees shall continue in effect for all purposes until amended by ordinance or resolution or transferred to the Master Fee Schedule.

**SECTION 3:** All provisions of the ordinances and resolutions of the City of Rowlett in conflict with the provisions of this resolution be and the same are hereby repealed and all other provisions of the ordinances and resolutions of the City of Rowlett not in conflict with the provisions hereof shall remain in full force and effect.

**SECTION 4:** If any section, sentence, clause, or phrase of this resolution is for any reason held to be unconstitutional or otherwise invalid or unenforceable by a court of competent jurisdiction, such decision shall not affect the validity of the remaining sections, sentences, clauses, or phrases of this resolution, it being the legislative intent that the provisions of this resolution are severable and that the resolution shall continue in effect notwithstanding the invalidity of such section, sentence, clause, or phrase.

**SECTION 5:** This resolution shall be effective from and after its passage and the fees provided for in Section 1 of this Resolution relative to the various proposed rates and fees shall become effective on the 1st day of October 2026.

## Attachments

1. Amend Master Fee Schedule - Exhibit A

EXHIBIT A

## SOLID WASTE

### Residential Rates

Applicable Resolution, Ordinance or Code(s):
RES-090-12; RES-081-13; RES-078-14; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-102-22; RES-103-23; RES-072-24; RES-100-25

| | ~~FY26~~ | FY27 |
|---|---|---|
| Residential, 1 cart | ~~$ 22.40~~ | $ 23.18 |
| Residential, extra cart | ~~$ 11.20~~ | $ 11.59 |
| Residential, extra cart (recycle) | ~~$ 11.20~~ | $ 11.59 |

| Supplemental Services: | ~~FY26~~ | FY27 |
|---|---|---|
| Bulk Special Services | (Billed Separately by Contractor) | |
| Poly Cart Exchange | ~~$ 52.49~~ | $ 55.07 |

EXHIBIT A

## Commercial and Industrial Rates

Applicable Resolution, Ordinance or Code(s): RES-090-12; RES-081-13; RES-078-14; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-102-22; RES-103-23; RES-072-24; RES-100-25

### Commercial Recycle Frontload:

2 Yard:

| | ~~FY26~~ | FY27 |
|---|---|---|
| Pick up 1 x week | ~~$ 127.29~~ | $ 133.65 |
| Pick up 2 x week | ~~$ 244.04~~ | $ 256.24 |
| Pick up 3 x week | ~~$ 360.82~~ | $ 378.86 |
| Pick up 4 x week | ~~$ 477.65~~ | $ 501.53 |
| Pick up 5 x week | ~~$ 594.40~~ | $ 624.12 |
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| Extra Pickup | ~~$ 61.87~~ | $ 64.96 |

3 Yard:

| | | |
|---|---|---|
| Pick up 1 x week | ~~$ 139.98~~ | $ 146.98 |
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| Pick up 5 x week | ~~$ 658.29~~ | $ 691.20 |
| Pick up 6 x week | ~~$ 787.92~~ | $ 827.32 |
| Extra Pickup | ~~$ 87.89~~ | $ 92.28 |

4 Yard:

| | | |
|---|---|---|
| Pick up 1 x week | ~~$ 157.45~~ | $ 165.32 |
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| Pick up 3 x week | ~~$ 449.15~~ | $ 471.61 |
| Pick up 4 x week | ~~$ 716.38~~ | $ 752.20 |
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6 Yard:

| | ~~FY26~~ | FY27 |
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| Pick up 4 x week | ~~$ 729.19~~ | $ 765.65 |
| Pick up 5 x week | ~~$ 907.58~~ | $ 952.96 |
| Pick up 6 x week | ~~$ 1,085.97~~ | $ 1,140.27 |
| Extra Pickup | ~~$ 146.48~~ | $ 153.81 |

8 Yard:

| | | |
|---|---|---|
| Pick up 1 x week | ~~$ 228.33~~ | $ 239.75 |
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| Pick up 3 x week | ~~$ 650.27~~ | $ 682.79 |
| Pick up 4 x week | ~~$ 861.24~~ | $ 904.30 |
| Pick up 5 x week | ~~$ 1,071.81~~ | $ 1,125.40 |
| Pick up 6 x week | ~~$ 1,283.13~~ | $ 1,347.29 |
| Extra Pickup | ~~$ 179.08~~ | $ 188.03 |

### Frontload Supplemental Services

| | | |
|---|---|---|
| Lock | ~~$ 20.53~~ | $ 21.56 |
| Casters | ~~$ 68.44~~ | $ 71.86 |
| Extra Yardage | ~~$ 52.49~~ | $ 55.07 |
| Exchange | ~~$ 78.74~~ | $ 82.61 |

### Commercial Polycart (Hand Collect)

| | | |
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| Polycart 1-1 x week | ~~$ 48.87~~ | $ 51.31 |
| Extra polycart | ~~$ 23.27~~ | $ 24.43 |
| Delivery | ~~$ 52.49~~ | $ 55.07 |
| Exchange | ~~$ 52.49~~ | $ 55.07 |

### Commercial Recycle Frontload

Billed Separately by Contractor

### Vertical Compactors

Billed Separately by Contractor

### Industrial

Billed Separately by Contractor

## UTILITIES

### Monthly water rate charges

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-100-25 | Residential Base Rate, <1 inch | ~~$23.65~~ | $24.83 |
| RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, <1 inch | ~~$31.33~~ | $33.84 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 1 inch | ~~$50.07~~ | $52.57 |
| RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 1 inch | ~~$52.33~~ | $56.52 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 1 1/2 inch | ~~$72.32~~ | $75.94 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 1 1/2 inch | ~~$74.06~~ | $79.99 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Residential Base Rate, 2 inch | ~~$108.00~~ | $113.40 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Commercial Base Rate, 2 inch | ~~$108.00~~ | $116.64 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-103-23; RES-072-24; RES-100-25 | 3 inch | ~~$202.50~~ | $218.70 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 4 inch | ~~$337.50~~ | $364.50 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 6 inch | ~~$675.00~~ | $729.00 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | 8 inch | ~~$1,080.00~~ | $1,166.40 |
| RES-102-17; RES-108-19; RES-100-25 | Base Rate, Multi-Family per unit | ~~$23.76~~ | $24.95 |

EXHIBIT A

### Volume charges per month for all consumption

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-078-14; RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (0-3,000 gallons) | ~~$4.44~~ | $4.66 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (3,001-15,000 gallons) | ~~$7.21~~ | $7.57 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-078-14; RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Residential volume charges per month per 1,000 gallons (above 15,000 gallons) | ~~$9.00~~ | $9.45 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Commercial volume charges per month per 1,000 gallons | ~~$7.38~~ | $7.97 |
| RES-102-17; RES-080-18; RES-102-22; RES-103-23; RES-072-24; RES-100-25 | Multifamily volume charges per month per 1,000 gallons | ~~$7.38~~ | $7.75 |

### Monthly sewer rate charges

| Applicable Code; Ordinance or Resolution | Description | ~~FY26~~ | FY27 |
|---|---|---|---|
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Residential | ~~$25.66~~ | $31.05 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Commercial | ~~$26.16~~ | $34.53 |
| RES-144-07; RES-090-12; RES-081-13; RES-078-14; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Base rate, Multifamily | ~~$26.16~~ | $31.65 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Residential volume charge per month per 1,000 gallons | ~~$6.32~~ | $7.65 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-099-21; RES-103-23; RES-072-24; RES-100-25 | Multifamily volume charge per month per 1,000 gallons | ~~$6.44~~ | $7.79 |
| RES-108-19; RES-103-23; RES-072-24; RES-100-25 | Commercial Volume charges per month per 1,000 gallons | ~~$7.17~~ | $9.47 |
| RES-144-07; RES-134-08; ORD-027-09; RES-076-10; RES-133-11; RES-090-12; RES-081-13; RES-105-15; RES-102-17; RES-080-18; RES-108-19; RES-072-24; RES-100-25 | Maximum Residential bill | ~~$88.86~~ | $107.55 |

# City of Rowlett
# City Council Agenda Item

**Meeting Date:** 8/10/2026 **Agenda Item:** 4.B.

**Title**
Consider action to adopt a resolution calling for a public hearing on the Fiscal Year 2027 Proposed Budget and tax rate for Tuesday, September 15, 2026, and to consider approval of a maximum tax rate of $0.867875 for Fiscal Year 2027.

**Staff Representative**
Wendy Badgett, Director of Finance
Michael Kuhn, Treasury & Debt Manager

**Executive Summary**
Truth-in-taxation is a concept embodied in the Texas Constitution and the Tax Code that requires local taxing units to make taxpayers aware of tax rate proposals. The City Council must hold a record vote to set the proposed tax rate *(Tex. Tax Code §§26.06(c) and 26.061)*. Subsequently, if the approved proposed tax rate exceeds the lower of the no-new-revenue rate or voter-approval rate, the governing body must hold a public hearing prior to the adoption of the tax rate *(Tex. Tax Code §26.06(a))*. Notices of the tax rate hearing must include the proposed tax rate and the names of all members of the governing body, showing how each voted on the proposed tax rate and indicating any absences during the vote on the proposed tax rate. *(Tex. Tax. Code §§ 26.06(b-1), (b-2), (b-3) and 26.061(b))* Additionally, a hearing on the proposed budget is required to be held each year before the adoption of the budget, which adoption must occur prior to adoption of the tax rate and the tax levy *(Tex. Local Gov't Code §§102.006(b), 102.009)*. Further, the City Council must take a separate ratification vote to adopt any budget that will raise total property tax revenue. *(Tex. Local Govt. Code § 102.007(c)).*

The purpose of the proposed rate is to provide a “ceiling” – or the maximum rate – the Council will consider adopting. The Council is not required to adopt this rate on September 16, 2026.

**Strategic Priority and Goal(s)**

| Strategic Priority | Strategic Goal |
|---|---|
| **GOVERN TRANSPARENTLY & INCLUSIVELY** | 1.8 Provide accurate and timely information to policy makers and the public. |

**Background Information**
There are four principles to truth-in-taxation:

- Property owners have the right to know about increases in their properties' appraised value and to be notified of the estimated taxes that could result from the new value.
- A taxing unit must publish its no-new-revenue and voter-approval tax rates before adopting an actual tax rate.
- A taxing unit must publish special notices and hold a public hearing before adopting a tax rate that exceeds the lower of the no-new-revenue or the voter-approval tax rate.
- If a taxing unit adopts a rate that exceeds the voter-approval rate, the registered voters of the taxing unit at an election held for that purpose must determine whether to approve the adopted tax rate.

The no-new-revenue rate is a calculated rate that would provide the taxing unit with approximately the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the no-new-revenue tax rate will go down and vice versa. The voter-approval rate provides the taxing unit with approximately the same amount of tax revenue it spent the previous year for day-to-day operations, plus a three and one-half percent increase for those operations, in addition to sufficient funds to pay debt service in the coming year. The voter-approval rate also represents the maximum rate the Council can adopt without being subject to an automatic election on the November uniform election date.

### Discussion

On August 10th, the City Manager will present the FY2027 Proposed Budget, which includes maintaining the tax rate at $0.807891. Beginning August 11th, residents can view the City Manager's Proposed Budget at the following link:
https://www.rowletttx.gov/471/Budget-Documents

The official tax rates have been calculated and certified by Dallas County using the Texas Comptroller 2026 Tax Rate Calculation Worksheet (Form 50-856), as required by Tax Code Chapter 26 *(§§26.04(d-1))*. The annual no-new-revenue and voter-approval tax rate calculations are based on certified values provided by the Dallas and Rockwall County Appraisal Districts (DCAD and RCAD). The rates are shown below:

| Description | FY2026 Adopted | FY2027 City Manager Proposed Budget | FY2027 No-New-Revenue | FY2027 Voter-Approval |
|---|---|---|---|---|
| **Operations (O & M)** | $0.538841 | $0.538841 | $0.541951 | $0.598825 |
| **Debt (I&S)** | $0.269050 | $0.269050 | $0.269050 | $0.269050 |
| **Total** | $0.807891 | $0.807891 | $0.811001 | $0.867875 |

The no-new-revenue tax rate, which shows the relation between prior year's revenue at the current year's value, has been calculated to be $0.811001. The voter-approval rate, which is the maximum rate that may be applied and not be subject to an automatic election, has been calculated to be $0.867875.

City staff is recommending approving and publishing a proposed tax rate of $0.867875 which is comprised of an operations and maintenance (O&M) tax rate of $0.598825 and a debt service (I&S) tax rate of $0.269050 per $100 in taxable value. This proposed rate represents the voter-approval rate, and as such, provides approximately the same amount of tax revenue spent the previous year for day-to-day operations, plus a three and one-half percent increase for those operations, as well as sufficient funds to pay debt service in the coming year. This rate also represents the maximum rate the Council can adopt without being subject to an automatic election on the November uniform election date.

The purpose of the proposed tax rate is to provide a "ceiling" – or the maximum rate – the Council will consider adopting. The Council is not required to adopt this rate. If the proposed rate that Council elects exceeds the certified no-new-revenue tax rate of $0.811001, the governing body is required to hold a public hearing on the tax rate, publish notice of that public hearing in the newspaper, and post the notice continuously for seven days immediately before the public hearing on the tax rate on internet and television. *(Tex. Tax Code. § 26.065).* For full transparency regardless of requirement, staff is recommending Council vote to call for a public hearing on the tax rate to be held on Tuesday, September 15, 2026, at 7:00 pm in the Council Chambers located at 4000 Main Street, Rowlett, TX 75088. To comply with budget and tax rate adoption legal requirements, this public hearing is being scheduled to be held within 7 days of the tax rate adoption and before the date of the tax levy adoption. Although there is no statutorily defined procedure for the Council to follow in determining the proposed tax rate, the mandatory notice of the tax rate hearing requires the names of all members of the governing body and how they voted on the proposed tax rate, including the absences, if any, during the vote on the proposed tax rate *(Tex. Tax Code §§26.06(c) and 26.061)*.

The following rates will be published in the local newspaper, on the City's website, and on the government access cable channel as required by State law.

| Description | FY2026 Adopted | FY2027 No-New-Revenue | FY2027 Voter-Approval | FY2027 Proposed/ Published Tax Rate |
|---|---|---|---|---|
| **Operations (O & M)** | $0.538841 | $0.541951 | $0.598825 | $0.598825* |
| **Debt (I&S)** | $0.269050 | $0.269050 | $0.269050 | $0.269050 |
| **Total** | $0.807891 | $0.811001 | $0.867875 | $0.867875* |

**Pending Council's 8/10 vote on setting the maximum rate to publish*

The meeting to adopt the tax rate will be held on Wednesday, September 16, 2026, at 6:00 pm.

### Financial/Budget Implications

N/A

### Recommended Action

Move to approve a resolution setting the maximum proposed tax rate at $0.867875 and calling for a public hearing on the FY2027 budget and tax rate to be held on Tuesday, September 15, 2026 at 7:00pm.

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS, APPROVING THE PROPOSED PROPERTY TAX RATE OF $0.867875 FOR FISCAL YEAR 2027; PROVIDING FOR PUBLICATION AS REQUIRED BY THE TEXAS PROPERTY TAX CODE; CALLING FOR AND SCHEDULING PUBLIC HEARINGS FOR SEPTEMBER 15, 2026, AT 7:00 P.M. TO CONSIDER ADOPTION OF THE FISCAL YEAR 2027 BUDGET AND PROPERTY TAX RATE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS,** the City Council has received the calculated no-new-revenue tax rate, the voter approval tax rate, and the de minimis tax rate as presented by the Dallas County Tax Assessor/Collector's Office; and

**WHEREAS,** the Texas Property Tax Code, Chapter 26, as amended, provides specific procedures by which to consider the proposed tax rate; and

**WHEREAS,** the City Council further deems it advisable to give notice of its intent to hold public hearings on the adoption of the fiscal year 2027 budget and property tax rate for the City of Rowlett, Texas as hereinafter provided; and

**WHEREAS,** it is hereby officially found and determined that the meeting at which this Resolution was passed was open to the public and public notice of the meeting was given, all as required by Chapter 551, Texas Government Code.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ROWLETT, TEXAS THAT:**

**SECTION 1:** The City Council of the City of Rowlett, Texas does hereby approve the rate of $0.867875 per $100 valuation as the City's proposed property tax rate for Fiscal Year 2027.

**SECTION 2:** The City Council of the City of Rowlett, Texas met in a public meeting on the date set forth hereinbelow and accepted this resolution with a majority vote as follows:

| | | | | |
|---|---|---|---|---|
| Jeff Winget, Mayor | Aye | Nay | Abstain | Absent |
| Mike Britton, Mayor Pro Tem | Aye | Nay | Abstain | Absent |
| John P. Bowers III, Dep. Mayor Pro Tem | Aye | Nay | Abstain | Absent |
| Chris Kizziar, Place 1 | Aye | Nay | Abstain | Absent |
| Marvin Gibbs, Place 2 | Aye | Nay | Abstain | Absent |
| Byron Fassett, Place 3 | Aye | Nay | Abstain | Absent |
| Carter Holston, Place 5 | Aye | Nay | Abstain | Absent |

**SECTION 3:** The content and vote taken on this resolution shall be published in the official newspaper of the City and on the City's television and internet, as may be applicable, as provided by the Texas Property Code.

**SECTION 4:** The City Council of the City of Rowlett, Texas, does hereby order that a public hearing be scheduled to consider adoption of a tax rate for Fiscal Year 2027, for September 15, 2026, at 7:00 PM, and that notice of thereof and of the no-new-revenue tax rate, voter-approval tax rate, and approved proposed tax rate for the City for Fiscal Year 2027 is hereby authorized to be published as required by law.

**SECTION 5:** The City Secretary shall cause said notice to be published in a newspaper of general circulation in the area of said City, as required by Section 26.06, Texas Tax Code, with the hearing to be held no earlier than the fifth day after the date the notice of the public hearing is given.

**SECTION 6:** The City Council of the City of Rowlett, Texas, does hereby order that a public hearing be scheduled to consider a budget for Fiscal Year 2027, for September 15, 2026, at 7:00 PM.

**SECTION 7:** Notice of the public hearing on the budget for the City of Rowlett, Texas for Fiscal Year 2027 is hereby authorized to be published as required by law and the City Secretary shall cause said notice to be published in a newspaper of general circulation in the area of said City, as required by Section 102.0065, Texas Local Government Code, with the hearing to be held no later than the tenth day before the budget hearing.

**SECTION 8:** This resolution shall become effective immediately upon its passage.

## Attachments

1. Attachment 1 – 2026 Certified Tax Rate Calculation Worksheet

**Attachment 1**

CR 7/29/26

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

Form 50-856

MK 7/29/26

| | |
|---|---|
| City of Rowlett | 972.412.6100 |
| Taxing Unit Name | Phone *(area code and number)* |
| 4000 Main Street, Rowlett, TX 75088 | www.rowlett.com |
| Taxing Unit's Address, City, State, ZIP Code | Taxing Unit's Website Address |

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

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

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

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

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

Insert hyperlink:

## SECTION 1: No-New-Revenue Tax Rate

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

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

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

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 1. | **Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2] | $ 9,318,646,132 |
| 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] | $ 1,931,947,634 |
| 3. | **Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1. | $ 7,386,698,498 |
| 4. | **Prior year total adopted tax rate.** | $ 0.807891 /$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:** $ 222,505,300 | |
| | **B. Prior year values resulting from final court decisions:** - $ 207,235,340 | |
| | **C. Prior year value loss.** Subtract B from A.[4] | $ 15,269,960 |

[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.**<br>A. **Prior year ARB certified value:** ........ $ 535,377,704<br>B. **Prior year disputed value:** ........ - $ 107,075,541<br>C. **Prior year undisputed value.** Subtract B from A. [5] | $ 428,302,163 |
| 7. | **Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $ 443,572,123 |
| 8. | **Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7. | $ 7,830,270,621 |
| 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.<br>A. **Absolute exemptions.** Use prior year market value: ........ $ 1,340,602<br>B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ........ + $ 70,150,303<br>C. **Value loss.** Add A and B. [7] | $ 71,490,905 |
| 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.<br>A. **Prior year market value:** ........ $ 265,500<br>B. **Current year productivity or special appraised value:** ........ - $ 354<br>C. **Value loss.** Subtract B from A. [8] | $ 265,146 |
| 12. | **Total adjustments for lost value.** Add Lines 9, 10C and 11C. | $ 71,756,051 |
| 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. | $ 472,269,962 |
| 14. | **Prior year total value.** Subtract Line 12 and Line 13 from Line 8. | $ 7,286,244,608 |
| 15. | **Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100. | $ 58,864,914 |
| 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] | $ 373,974 |
| 17. | **Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11] | $ 59,238,888 |

[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]<br>**A. Certified values:** ........ $ 9,560,658,341<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: ........ + $ 0<br>**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<br>**D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ........ - $ 477,534,768<br>**E. Total current year value.** Add A and B, then subtract C and D. | $ 9,083,123,573 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [15]<br>**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] ........ $ 514,602,974<br>**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<br>**C. Total value under protest or not certified.** Add A and B. | $ 514,602,974 |
| 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] | $ 2,021,383,659 |
| 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] | $ 7,576,342,888 |
| 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] | $ 271,926,905 |

[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. | $ 271,926,905 |
| 26. | **Adjusted current year taxable value.** Subtract Line 25 from Line 22. | $ 7,304,415,983 |
| 27. | **Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25] | $ 0.811001 /$100 |
| 28. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26] | $ ______ /$100 |

## Voter Approval Tax Rate

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

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

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

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

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

| Line | M&O and Debt Tax Rate Worksheet | | Amount/Rate |
|---|---|---|---|
| 29. | **Prior year M&O tax rate.** Enter the prior year M&O tax rate. | | $ 0.538841 /$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.* | | $ 7,830,270,621 |
| 31. | **Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100. | | $ 42,192,708 |
| 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. | + $ 259,433 | |
| | **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. | – $ 2,441,391 | |
| | **C. Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. | +/- $ 0 | |
| | **D. Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. | $ -2,181,958 | |
| | **E.** Add Line 31 to 32D. | | $ 40,010,750 |
| 33. | **Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.* | | $ 7,304,415,983 |
| 34. | **Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100. | | $ 0.547761 /$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.<br>**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<br>**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<br>**C.** Subtract B from A and divide by Line 33 and multiply by $100 ...... $ 0.000000 /$100<br>**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. | $ 0.547761 /$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.<br>**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<br>**B.** Divide Line 41A by Line 33 and multiply by $100...... $ 0.000000 /$100<br>**C.** Add Line 41B to Line 40. | $ 0.547761 /$100 |
| 42. | **Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.<br>- or -<br>**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. | $ 0.566932 /$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:<br>**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<br>- or -<br>**B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).<br>a. Enter the **disaster relief cost.**...... $ 0<br>b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 ...... $ 0.000000 /$100<br>c. Add Line D42(B)(b) to Line 42...... $ 0.000000 /$100<br>d. Enter the **current year unused increment rate** from Line 68 ...... $ 0.000000 /$100<br>e Add Line D42(c) to Line D42(d)...... $ 0.000000 /$100<br>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:<br>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<br>2) the third tax year after the tax year in which the disaster occurred.<br>**C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]<br>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.<br>**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]<br>Enter debt amount ........ $ 24,253,958<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt ........ – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ........ – $ 0<br>**D.** Subtract **amount paid** from other resources ........ – $ 252,239<br>**E. Adjusted debt.** Subtract B, C and D from A. | $ 24,001,719 |
| 44. | **Certified prior year excess debt collections.** Enter the amount certified by the collector. [37] | $ 3,409,648 |
| 45. | **Adjusted current year debt.** Subtract Line 44 from Line 43E. | $ 20,592,071 |
| 46. | **Current year anticipated collection rate.**<br>**A.** Enter the current year anticipated collection rate certified by the collector. [38] ........ 100.00 %<br>**B.** Enter the prior year actual collection rate. ........ 106.48 %<br>**C.** Enter the 2024 actual collection rate. ........ 101.02 %<br>**D.** Enter the 2023 actual collection rate. ........ 101.09 %<br>**E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39] | 101.02 % |
| 47. | **Current year debt adjusted for collections.** Divide Line 45 by Line 46E. | $ 20,384,152 |
| 48. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 7,576,342,888 |
| 49. | **Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100. | $ 0.269050 /$100 |
| 50. | **Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49. | $ 0.835982 /$100 |
| D50. | ***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49. | $ 0.000000 /$100 |
| 51. | **COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate. | $ ______ /$100 |

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

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

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

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

| Line | Additional Sales and Use Tax Worksheet | Amount/Rate |
|---|---|---|
| 52. | **Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br>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]<br>**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]<br>- or -<br>**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.* | $ 7,576,342,888 |
| 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.* | $ 0.811001 /$100 |
| 57. | **Current year NNR tax rate, adjusted for sales tax.**<br>**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. | $ 0.811001 /$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.* | $ 0.835982 /$100 |
| 59. | **Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58. | $ 0.835982 /$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.* | $ 7,576,342,888 |
| 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). | $ 0.835982 /$100 |

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

## SECTION 5: Unused Increment Rate

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

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

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

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

| Line | Unused Increment Rate Worksheet | Amount/Rate |
|---|---|---|
| 64. | **Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value** | |
| | A. Voter-approval tax rate (Line 69) | $ 0.841997 /$100 |
| | B. Unused increment rate (Line 68) | $ 0.006333 /$100 |
| | C. Subtract B from A | $ 0.835664 /$100 |
| | D. Adopted Tax Rate | $ 0.807891 /$100 |
| | E. Subtract D from C | $ 0.027773 /$100 |
| | F. 2025 Total Taxable Value (Line 61) | $ 7,084,641,690 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero | $ 1,967,617 |
| 65. | **Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value** | |
| | A. Voter-approval tax rate (Line 68) | $ 0.778612 /$100 |
| | B. Unused increment rate (Line 67) | $ 0.002349 /$100 |
| | C. Subtract B from A | $ 0.776263 /$100 |
| | D. Adopted Tax Rate | $ 0.769691 /$100 |
| | E. Subtract D from C | $ 0.006572 /$100 |
| | F. 2024 Total Taxable Value (Line 60) | $ 6,827,953,132 |
| | G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero | $ 448,733 |
| 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) | $ 0.716886 /$100 |
| | B. Unused increment rate (Line 66) | $ 0.018429 /$100 |
| | C. Subtract B from A | $ 0.698457 /$100 |
| | D. Adopted Tax Rate | $ 0.710400 /$100 |
| | E. Subtract D from C | $ -0.011943 /$100 |
| | F. 2023 Total Taxable Value (Line 60) | $ 6,420,261,881 |
| | 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 | $ 2,416,350 |
| 68. | **2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100 | $ 0.031893 /$100 |
| 69. | **Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution) | $ 0.867875 /$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.* | $ 0.000000 /$100 |
| 71. | **Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.* | $ 0 |
| 72. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100. | $ 0.000000 /$100 |
| 73. | **Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.* | $ 0.000000 /$100 |
| 74. | **De minimis rate.** Add Lines 70, 72 and 73. | $ 0.000000 /$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.* | $ 0.807891 /$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]<br><br>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.*<br><br>- or -<br><br>If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | $ 0.000000 /$100 |
| 77. | **Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75. | $ 0.000000 /$100 |
| 78. | **Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $ 7,286,244,608 |
| 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.* | $ 7,304,415,983 |
| 81. | **Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58] | $ 0.000000 /$100 |
| 82. | **Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate). | $ 0.867875 /$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.** .................................................. $ 0.811001 /$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** .................................................. $ 0.867875 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

**De minimis rate.** .................................................. $ 0.000000 /$100
If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

## SECTION 10: Taxing Unit Representative Name and Signature

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

**print here** John R. Ames, PCC, CTA
Printed Name of Taxing Unit Representative

**sign here** ______
Taxing Unit Representative

Date 7.29.26

**print here** Michael Kuhn
Printed Name of Taxing Unit Representative

**sign here** ______
Taxing Unit Representative

Date 7/29/26

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