CITY OF TAFT TEXAS

CITY OF TAFT BUDGET FOR FISCAL YEAR 2026-2027

The Fiscal Year 2026-2027 budget document includes the following items:

- A directory of elected officials, staff, including contact information.
- The Notice of Proposed Property Tax Rate.
- The Budget Transmittal Letter
- The Budget for FY 26/27.
- The 2026 Tax Rate Calculation Worksheet.

DIRECTORY OF ELECTED OFFICIALS, STAFF AND CONTACT INFORMATION

City of Taft
230 Green Ave
Taft, TX 78390
Office No. 361-528-3512
Email: citymanager@tafttx.gov

Governing Body:

Elida Castillo, Mayor
ECastillo@tafttx.gov

Mimi Cruz-Molina, Mayor Pro-Tem Ward 1
EMolina@tafttx.gov

Alonzo Molina Jr., Alderperson Ward 2
amolina@tafttx.gov

Lucy Lopez, Alderperson Ward 1
llopez@tafttx.gov

Mariah Moreno, Alderperson Ward 2
Mariah.moreno@tafttx.gov

Administration:

Scott Albert, City Manager
Citymanager@tafttx.gov

Janie Martinez, Interim City Secretary
jmartinez@tafttx.gov

PROPOSED PROPERTY TAX RATE NOTICE

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.867344 per $100 valuation has been proposed by the governing body of City of Taft.

PROPOSED TAX RATE	$0.867344 per $100
NO-NEW-REVENUE TAX RATE	$0.867344 per $100
VOTER-APPROVAL TAX RATE	$0.947068 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for City of Taft from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that City of Taft may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Taft is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 22, 2026 AT 6:30pm AT City Hall Council Chambers 230 Green Ave, Taft, TX 78390.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, City of Taft is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of City of Taft at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Mayor Elida Castillo	Mayor Pro Tem Ward 1 Mimi Cruz-Molina
	Alderperson Ward 2 Alonzo Molina, Jr.	Alderperson Ward 1 Lucy Lopez
	Alderperson Ward 2 Mariah Moreno	

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Taft last year to the taxes proposed to be imposed on the average residence homestead by City of Taft this year.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.898434	$0.867344	decrease of -0.031090 per $100, or -3.46%
Average homestead taxable value	$141,020	$147,305	increase of 4.46%
Tax on average homestead	$1,266.97	$1,277.64	increase of $10.67, or 0.84%
Total tax levy on all properties	$1,191,934	$1,161,547	decrease of $-30,387, or -2.55%

For assistance with tax calculations, please contact the tax assessor for City of Taft at 361-364-9373 or mthormaehlen@sanpatriciocountytx.gov, or visit www.sanpatriciocountytx.gov for more information.

BUDGET TRANSMITTAL LETTER/MESSAGE

Budget Transmittal Letter/Message

September 22, 2026

Honorable Mayor Castillo
Members of the City Council
City of Taft, Texas

I am pleased to present a proposed balanced budget for Fiscal Year 2026–2027 for your consideration.

The total proposed budget for FY 2026–2027 is $5,672,744. This year's budget process began later than usual because I joined the City in mid-July. Consequently, the time available to conduct a comprehensive review of expenditures and implement necessary budgetary changes was limited. Over the next 12 to 18 months, City staff will thoroughly examine the City's revenues, expenditures, financial practices, and internal controls to ensure that public funds are managed efficiently, effectively, and transparently.

At the conclusion of this process, staff's goal is to submit the City's Annual Comprehensive Financial Report (ACFR) to the Government Finance Officers Association (GFOA) for consideration for its Certificate of Achievement for Excellence in Financial Reporting. This certificate is widely recognized as the highest standard in governmental financial reporting. To receive the award, the City's financial report must satisfy rigorous criteria evaluated by experienced public-finance professionals from across the country. The report must demonstrate compliance with applicable accounting principles while also meeting high standards for transparency and full disclosure.

The City also intends to submit a future adopted budget to the GFOA for consideration for its Distinguished Budget Presentation Award. This program evaluates whether a government's budget serves effectively as a policy document, financial plan, operations guide, and public communication tool.

Achieving both awards—and maintaining them annually—would provide the City Council and the community with greater assurance that the City's financial reports and budgets contain the information necessary to understand the collection, allocation, and expenditure of public funds. Once the City establishes the policies, procedures, and reporting framework necessary to earn these awards, that framework can serve as the foundation for preparing high-quality financial documents in future years. However, maintaining these standards will require continued diligence, accountability, and commitment from City leadership and staff.

After the City earns these awards, their annual renewal should remain an ongoing organizational priority.

Sales Tax Revenue Note:

The City has historically transferred $120,000 annually from the Street Fund to the General Fund to support street improvements. However, the available Street Fund balance is projected to be depleted after fiscal year 2027–2028. If voters do not approve the proposed additional sales tax allocation in November to the General Fund, the City will face an annual revenue reduction of approximately $120,000 which will impact services.

The following two tables summarize the City's primary revenue sources and major expenditures for fiscal year 2026-2027.

Table 1 – Four Primary Revenue Soruces

Description	Amount	Percent of Total Revenues
Property Tax	620,262	11%
Sales Tax	419,864	7%
Water Sales	1,200,000	21%
Wastewater Sales	864,965	15%
TOTAL	**3,105,091**	**54%**

Table 2 – Five Primary Expenditure Categories:

Description	Amount	Percent of Total Expenditures
Personnel Expenses	1,769,802	31%
Debt	672,727	12%
Trash Service	485,000	9%
San Patricio Municipal Water District Water Purchase	435,000	8%
Ambulance/EMS Service	247,000	4%
TOTAL	**3,609,529**	**64%**

Recently, the Mayor and City Council members were individually asked to identify their top five priorities for the City for FY 2026–27. Their collective feedback resulted in the following priorities:

1. Water and wastewater infrastructure and water-loss reduction
2. Financial accountability, audits, and fiscal management
3. Street and road rehabilitation and infrastructure protection

4. Utility billing and meter-system improvements
5. Municipal facility repairs and weatherization

The Mayor and Council were also asked whether any City services, programs, or departments should receive additional funding or resources. Their responses supported directing available resources toward core infrastructure, financial stabilization, utility accountability, street improvements, and the completion of existing capital projects and grant commitments.

Additionally, they were asked whether any areas of City spending should be reduced or maintained at their current funding levels. The Mayor and Council overwhelmingly supported controlling expenditures related to nonessential overtime, fuel usage, discretionary training, outside legal and consulting services, litigation exposure, and nonessential municipal expansion.

Texas Local Government Code Pertaining to the Structure of the Town Budget Section <u>102.003 Itemized Budget and Contents</u>

The budget officer of the town shall itemize the budget to allow as clear of a comparison as practicable between expenditures included in the proposed budget and actual expenditures for the same or similar purposes made for the preceding year(s). The budget must show as clearly as possible each project for which expenditures are set up and the estimated amount of money carried in the budget for each project.

The budget must contain a complete financial statement of the town that shows:

1. The outstanding obligations of the town.
2. The cash on hand to the credit of each fund.
3. The funds received from all sources during the preceding year.
4. The funds available from all sources during the ensuing year.
5. The estimated revenue available to cover the proposed budget.
6. The estimated tax rate required to cover the proposed budget.

<u>Budget Highlights:</u>

Revenues:

Property Tax

The proposed budget presented to the Mayor and City Council is based on the governing body adopting the **No-New-Revenue (NNR) Tax Rate.** Generally, the NNR tax rate is calculated to generate approximately the same amount of property tax revenue from properties taxed in both the current and preceding tax years. In other words, the proposed rate is intended to generate **no new property tax revenue from existing properties.**

The City's total taxable value for the current year is $133,919,939. At the proposed tax rate of $0.867344 per $100 of taxable value, the City anticipates collecting approximately $1,155,564 in property tax revenue. Of this amount, approximately $620,262 would be allocated to General Fund operations through the Maintenance and Operations (M&O) portion of the tax rate. The remaining $535,302 would be allocated to debt service through the Interest and Sinking (I&S) portion.

The following table presents the City's property tax rates for the previous five years, along with the proposed rate for the current year.

Description	M&O	I&S	Total Rate
Proposed 2026	0.483001	0.384343	0.867344
2025	0.490157	0.408277	0.898434
2024	0.542340	0.356094	0.898434
2023	0.507436	0.142564	0.650000
2022	0.467634	0.192366	0.660000
2021	0.560807	0.209193	0.770000

Sales Tax

Effective July 1, 2026, the City of Taft's dedicated one-quarter-cent (0.25%) street-maintenance sales tax expired because it was not reauthorized by voters before its expiration date.

The City had collected the dedicated street-maintenance sales tax since July 1, 2002, under Chapter 327 of the Texas Tax Code. Revenue collected under Chapter 327 may be used only for the maintenance and repair of existing municipal streets and sidewalks. Following the tax's expiration, the Texas Comptroller discontinued its collection effective June 30, 2026. As a result, Taft's combined state and local sales tax rate decreased from 8.25% to 8.00% on July 1, 2026.

On November 3, 2026, City voters will consider Proposition A, which proposes increasing the City's general sales and use tax rate to 1.25%. If approved, the additional 0.25% would be deposited into the General Fund and could be appropriated for street maintenance or other lawful municipal purposes.

If Proposition A is not approved, the City anticipates an annual revenue reduction of approximately $80,000, which may affect funding available for municipal services.

The following table presents the City's total sales tax collections which include the 4A and 4B sale tax for the previous ten years.

Calendar Year	Sales -Tax Allocations
2016	405,921.16
2017	432,664.54
2018	529,444.51
2019	530,233.04
2020	605,293.51
2021	584,487.86
2022	590,945.85
2023	569,101.12
2024	676,399.66
2025	617,291.60
Ten-year total	**$5,541,782.85**
Annual average	**$554,178.29**

As of September, the sales tax allocation, the City has received $527,008.35 year to date, an increase of approximately 8.65% compared with the same period in 2025.

Transfers

Cities across the country routinely transfer money from one fund to another. Most commonly, funds are transferred from utility or enterprise funds to the General Fund. These transactions are referred to as interfund transfers or operating transfers.

Transfers may be made for several purposes, including:

- Administrative-services transfer: Reimburses the General Fund for accounting, payroll, legal, information technology, management, and other services provided to another fund.
- General operating transfer: Moves unrestricted money from one fund to support another fund's operations.
- Debt-service transfer: Moves money into a debt-service fund to make principal and interest payments on outstanding debt.
- Capital-project transfer: Provides funding for specific construction projects, equipment purchases, or other capital expenditures.

For FY 2026–27, the proposed budget includes the following transfers from other funds to the General Fund:

Fund	Transfer
Water Fund	335,000
Sewer Fund	635,000
Sanitation Fund	250,000
4A Economic Development Fund	15,000
4B Economic Development Fund	50,000
Total	**$1,275,000**

Expenditures

Personnel

The City's total personnel cost for 26 employees in FY 2026–27 is $1,769,802, as detailed below:

Personnel Cost	Amount
Base Compensation	1,236,751
FICA	94,611
Texas Municipal Retirement System (TMRS)	139,135
Health Benefits	294,625
State unemployment tax (SUTA)	4,680
Total Personnel Cost	**1,769,802**

Personnel costs represent approximately **31% of the City of Taft's proposed $5.6 million annual budget.** By comparison, personnel costs commonly account for approximately **55% to 70% of municipal general fund expenditures**. The City of Victoria recently reported personnel costs equal to approximately 63.1% of its general fund budget, while the City of Beaumont reported personnel costs equal to approximately 71%.

Texas Municipal League Intergovernmental Risk Pool Insurance

The City's total contribution to the Texas Municipal League Intergovernmental Risk Pool (TMLIRP) for FY 2026–27 decreased by approximately 1%. The following table summarizes the changes:

Description	25/26	26/27	Change
Workers Comp	37,387	30,629	-6,678 (-18%)
Liability	45,210	47,732	2,522 (6%)
Property	26,262	29,241	2,979 (11%)
Cyber	0	0	0%
Total Contribution	108,859	107,602	-$1,257 (-1%)

Although the City's overall contribution decreased, staff will recommend that the City Council add cyber coverage for FY 2026–27 at an estimated annual cost of $1,500. This would increase the City's total annual contribution to $109,102, which is only $243 more than the City paid in FY 2025–26.

This recommendation is based on the increasing number and severity of cyber-related claims affecting Texas municipalities, including smaller communities. According to TML, the Risk Pool receives an average of 46 cyber claims annually and has incurred **more than $6** million in total net losses related to cybercrime. The largest reported claim was approximately $950,000, and more than 16 claims exceeded $100,000.

Cyber threats will continue to present a significant financial and operational risk to municipalities. Obtaining cyber coverage for approximately $1,500 to $2,000 annually would provide important protection for the City's finances, information systems, and operations.

The City Council should also be aware of a significant change affecting the City's liability coverage. One of the primary reasons the City's overall contribution remained relatively low is that TMLIRP increased the City's errors-and-omissions deductible to $100,000.

According to TMLIRP, this deductible will remain in effect for three years, during which the City must demonstrate a reduction in the frequency and severity of its errors-and-omissions claims. Consequently, the City could be responsible for paying substantially more out of pocket if another covered claim arises during this period.

The following table summarizes the City's errors-and-omissions contribution and loss-ratio experience during the past five years:

Description	25/26	24/25	23/24	22/23	21/22
Contribution	5,876	6,465	6,920	6,415	6,901
Loss Ratio	2,042%	1,137%	5,615%	970%	577%

Audit Fees

The budget includes $70,000 to complete the City's FY 2024–25 and FY 2025–26 annual audits and, if required, a separate federal single audit. Completing these audits will bring the City's audited financial statements into compliance with Chapter 103 of the Texas Local Government Code.

Texas law requires municipalities to have their financial records and accounts audited annually. Chapter 103 establishes the following requirements:

- The City must conduct an annual audit and prepare an annual financial statement based on the audit.
- The annual financial statement, together with the auditor's opinion, must be filed with the city secretary within 180 days after the close of the fiscal year.
- Because Taft's fiscal year ends September 30, the filing deadline is generally March 29.
- If the Texas Attorney General determines that the City has failed to comply with these requirements, the City may not adopt a property-tax rate exceeding its no-new-revenue tax rate until it has satisfied the statutory requirements.

Interest & Sinking Fund

An Interest and Sinking (I&S) Fund is the City's debt-service fund. It is used to collect and hold money specifically for paying:

- Principal on property-tax-supported debt
- Interest on outstanding debt
- Related paying-agent and debt-administration costs

The table below reflects the City's scheduled debt payments for the upcoming fiscal year. Please note that the utility-billing meter debt is paid from the Water Fund rather than the I&S Fund.

FY 26/27 Debt Payments

Description	Principal	Interest	Total	Fund
TWDB CO 2010	193,000	-	193,000	I&S
CO 2022	160,000	119,701	279,701	I&S
Fire Truck	34,069	6,588	40,657	I&S
Sewer Jet	15,219	958	16,177	I&S
UB Meters	69,888	33,304	103,192	Water Fund
PD Vehicles	37,000	3,000	40,000	I&S
GRAND TOTAL	**509,176**	**163,551**	**672,727**	

Conclusion

The budget presented to the governing body this year is not yet where we ultimately intend it to be in terms of meeting the Government Finance Officers Association's standards for budget presentation. However, given the limited time available to prepare it, we have developed a balanced and transparent budget that reflects the priorities identified by the governing body.

The budget serves as the City's financial roadmap for the fiscal year. It is designed to provide clear direction while maintaining the flexibility necessary to address unforeseen needs and changing circumstances throughout the year.

Respectfully,

Scott L. Albert
City Manager

THE BUDGET FOR FISCAL YEAR 2026-2027

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	4,966,695	2,072,266	1,490,737	2,865,496	1,155,936	2,566,318	3,044,983
	Total Expenditures	5,033,932	2,766,566	2,733,561	2,865,473	2,641,724	2,886,913	3,044,983
	Net Revenue Over/(Under)	(67,237)	(694,300)	(1,242,824)	23	(1,485,787)	(320,596)	(0)
REVENUES								
10-400	PROPERTY TAX INCOME/CURRENT YR	560,516	704,865	701,534	648,845	345,217	345,217	620,262
10-400-1	PROPERTY TAX INCOME-DEANNEX	-	-	-	-	-	-	-
10-401	DELINQUENT TAX INCOME PRIOR YR	31,297	55,276	33,324	34,740	47,386	47,386	37,216
10-403	PENALTIES/INTEREST INCOME TAX	23,273	41,597	30,867	25,000	12,879	12,879	31,013
10-404	FIRE DONATIONS	383	343	174	-	175	175	-
10-407	CITY SALES TAX	617,224	935,338	338,647	331,000	94,381	103,141	419,864
10-410	FRANCHISE TAX AEP	71,863	50,955	29,965	75,523	28,778	31,448	75,000
10-411	FRANCHISE TAX GAS	8,809	6,824	1,752	7,758	4,180	4,568	10,491
10-413	FRANCHISE LANDLINE	1,677	5	83	2,401	-	-	2,401
10-415	FRANCHISE TAX GARBAGE	23,957	29,393	20,406	26,518	11,704	12,790	29,738
10-417	FRANCHISE TAX CABLE	10,649	5,545	8,344	10,972	3,126	3,416	10,972
10-421	BUSINESS LICENSE INCOME	575	246	-	200	-	-	200
10-422	BUILDING PERMIT INCOME	57,759	17,362	41,946	47,000	224,801	245,665	62,400
10-422.1	CERTIFICATE OF OCCUPANCY	450	150	-	100	-	-	100
10-423	ELECTRICAL PERMITS/LICENSE INC	6,554	7,504	6,798	7,400	2,698	2,949	7,400
10-424	GAS/PLUMBING PERMITS	6,929	4,073	2,898	2,600	2,134	2,332	2,600
10-425	MUNICIPAL COURT FINES	43,964	79,563	68,962	90,000	42,322	46,250	120,000
10-426	ARREST FEES	5	53	76	100	-	-	100
10-429	COPY & MAP INCOME	730	579	300	310	114	125	310
10-430	COMMUNITY CENTER RENTAL FEE	8,275	12,540	15,525	4,026	15,105	16,507	4,026
10-430-1	COMMUNITY CENTER DEPOSIT FEE	1,160	(435)	-	1,000	-	-	1,000
10-432	ANIMAL LICENSE FEES	126	64	81	50	12	13	50
10-433	MECHANICAL PERMITS-AC	2,549	530	366	3,278	876	958	3,278
10-434	HOTEL/MOTEL OCCUPANCY TAX	3,427	2,913	2,473	3,255	2,169	2,370	3,255
10-435	INTEREST INCOME	163	-	3,541	10,600	3,022	3,303	12,000
10-436-1	IMPOUND FEES	-	-	15	50	145	158	50
10-438	TMOBILE RENT FEE	27,598	5,298	5,513	5,512	-	-	5,512
10-440	MISC. INCOME/SALE OF PROPERTY	200	-	443	-	-	-	-
10-442	NOTARY REVENUE	442	217	314	300	185	202	200

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-444	REIMBURSEMENT INCOME	13,703	37,861	16,510	-	3,049	3,049	-
10-445	INSURANCE REFUND	-	157	1,068	-	-	-	-
10-445-1	INSURANCE PROCEEDS	-	-	-	-	8,769	8,769	-
10-449	LEOSE FUND - RESTRICTED	860	-	-	-	-	-	-
10-450	OTHER INCOME	2,956,854	7,391	26,154	31,000	35,036	38,288	31,000
10-450-2	FEMA (HURRICANE HARVEY)	-	-	-	-	-		22,190
10-450-4	GENERAL LAND OFFICE (GLO)	-	-	-	-	181,321	181,321	-
10-455	CHILD SAFETY	4,449	4,432	4,375	5,200	4,250	4,644	5,200
10-456	TIME PAYMENT-LOCAL EFFIC.	143	838	496	-	308	337	-
10-459	JURY REIMBURSEMENT FEE	73	108	52	-	(634)	(634)	-
10-460	TRANSFER IN	-	-	-	1,236,750	-	1,236,750	1,275,000
10-463	COTTON VIEW TERRACE INS	5,130	-	-	-	-	-	-
10-466	COUNTY EMS SUBSIDY	57,593	43,397	69,083	68,370	66,435	72,642	72,642
10-474	RIGHT OF WAY FEE	399,119	883	3,932	3,900	1,366	1,492	3,900
10-476	FIRE TRUCK	-	-	-	263	-	-	263
10-477	ANIMAL CONTROL FEES	4,200	1,230	1,280	1,600	415	454	1,600
10-479	ANIMAL CONTROL DONATIONS	450	20	-	-	(112)	(112)	-
10-481	TRANSFER STATION/BRUSH	465	655	1,840	2,100	265	2,100	2,100
10-482	FIRE INSPECTIONS	75	150	1,270	1,000	-	-	1,000
10-484	WARRANTS	-	350	50	150	789	862	150
10-485	TEXAS SLUDGE	-	-	-	-	-	-	-
10-491	PLANNING & ZONNING	446	17	450	1,000	-	-	500
10-493	BANK/CC CONVIENCE FEE	12,592	13,982	49,831	55,625	13,272	14,504	50,000
10-499	STREET FUND TRANSFER	(10)	-	-	120,000	-	120,000	120,000
	TOTAL REVENUES	**4,966,695**	**2,072,266**	**1,490,737**	**2,865,496**	**1,155,936**	**2,566,318**	**3,044,983**
EXPENDITURES								
5301	**GOVERNMENTAL SERVICES**							
10-5301-500	EMPLOYEE HOURS EXPENSE	-	-	-	-	9,104	9,948	-
10-5301-501	OVERTIME	-	-	-	-	420	459	-
10-5301-502	SOCIAL SECURITY	97	4,725	-	-	-	-	-
10-5301-503	RETIREMENT (COLA)	-	35	70	-	35	38	-
10-5301-504	PAYROLL PROCESSING FEES	-	-	750	-	-	-	-
10-5301-505	ADVERTISEMENT	4,068	1,785	2,016	-	2,394	2,616	-
10-5301-506	TELEPHONE/POSTAGE	28,995	27,740	21,010	3,510	23,512	25,694	3,510

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5301-507	UNEMPLOYMENT INSURANCE	10,526	383	-	-	73	80	-
10-5301-508	INSURANCE/BONDS	322,582	208,896	99,187	117,438	152,337	166,476	292,039
10-5301-509	BUILDING MAINTENANCE	93,947	16,132	20,803	29,600	7,384	8,069	50,000
10-5301-509-1	BOY SCOUT HUT	590	56	-	5,000	-	-	5,000
10-5301-511	MEMBERSHIPS	1,717	1,852	804	1,455	15,040	16,435	500
10-5301-512	PROFESSIONAL/CONTRACTUAL	20,220	78,505	500,890	280,000	452,215	494,187	-
10-5301-514	TRAVEL/TRAINING	1,809	6,965	1,355	-	3,380	3,694	-
10-5301-516	WORKERS COMP	31,778	11,060	-	-	-	-	-
10-5301-522	PRINTING/DUPLICATION	18,231	1,364	10,459	11,100	3,581	3,914	11,100
10-5301-523	PUBLICATIONS	4,150	1,560	-	-	849	928	-
10-5301-524	OFFICE SUPPLIES	2,922	434	276	6,000	7,031	7,683	6,000
10-5301-525	SUPPLIES	4,971	65,499	11,509	11,000	1,046	1,143	11,000
10-5301-527	UTILITIES	130,829	185,905	203,623	160,800	92,496	101,081	160,800
10-5301-529	HOLIDAYS	257	1,070	-	-	-	-	-
10-5301-530	CAPITAL OUTLAY	402,730	11,216	-	-	-	-	-
10-5301-533	AUDIT/FEES	24,785	-	16,000	20,000	-	-	70,000
10-5301-535	INFORMATION TECHNOLOGY	92,856	75,300	53,409	13,000	11,555	12,628	13,000
10-5301-535-1	WEBSITE	29,775	26,327	2,978	2,000	18,864	20,615	2,000
10-5301-535-2	DESKTOPS	299	-	314	-	1,905	2,082	-
10-5301-536	CONTINGENCIES	2,750	-	-	-	-	-	-
10-5301-536-1	ENGINEERING SERVICES	-	-	119,068	42,000	178,750	195,340	60,000
10-5301-537	ATTORNEY FEES	34,323	54,490	137,624	107,740	130,510	142,624	100,000
10-5301-540	TRANSFER OUT	-	-	-	-	-	-	-
10-5301-541	SECURITY CAMERAS	17,661	1,553	5,073	1,000	12,260	13,398	452
10-5301-543	BANK FEES	6,294	-	-	-	-	-	-
10-5301-545	OTHER EXPENSE	20,017	-	3,598	-	498	544	-
10-5301-547	LONGEVITY PAY	-	-	-	-	-	-	-
10-5301-549	PAST DUE PAYABLES	96	-	-	-	-	-	-
10-5301-550	4-B SALES TAX (EDC)	153,750	83,034	16,097	-	70,074	76,577	-
10-5301-551	STREET MAINTENANCE SALES	76,875	-	8,049	-	-	-	-
10-5301-552	4-A SALES TAX (TQIC)	76,875	58,743	8,049	-	-	-	-
10-5301-555	COTTON VIEW TERRACE INS	5,975	-	-	-	-	-	-
10-5301-556	GROUNDS MAINTENANCE	7,678	-	-	-	-	-	-
10-5301-558	MISCELLANEOUS EVENTS	13,674	9,643	250	-	-	-	-
10-5301-562	DISASTER COVID-19	-	(3,355)	-	-	-	-	-

CITY OF TAFT
10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5301-575	CONTINGENCIES	105,428	-	-	-	-	-	-
10-5301-576	EMPLOYEE RETENTION	-	-	-	-	-	-	-
10-5301-577	PAYROLL TAX EXPENSE	-	-	-	-	-	-	-
	Total GOVERNMENTAL SERVICES	**1,749,533**	**930,918**	**1,243,259**	**811,643**	**1,195,313**	**1,306,255**	**785,401**
5305	COURT/ADMINISTRATION							
10-5305-500	EMPLOYEE HOURS EXPENSE	41,813	45,819	50,500	50,864	42,808	46,781	50,001
10-5305-501	OVERTIME	1,964	8,669	-	-	-	-	-
10-5305-502	SOCIAL SECURITY	3,236	623	147	3,891	2,245	2,453	3,825
10-5305-503	RETIREMENT	8,762	1,121	465	8,047	3,533	3,860	5,625
10-5305-504	HEALTH/LIFE INSURANCE	7,507	-	4,586	10,560	2,298	2,511	11,785
10-5305-505	ADVERTISEMENT	-	-	-	-	-	-	-
10-5305-506	TELEPHONE/POSTAGE	-	-	-	-	811	886	-
10-5305-507	UNEMPLOYMENT INSURANCE	-	-	-	-	171	187	180
10-5305-511	MEMBERSHIPS	29	125	-	75	175	191	75
10-5305-512	PROF/CONTRACTUAL (JUDGE)	14,000	19,250	17,500	21,000	17,500	19,124	21,000
10-5305-512-1	PROF/CONTRACTUAL (PROSECU	-	-	-	10,875	-	-	10,875
10-5305-514	TRAVEL/TRAINING	2,296	528	-	1,087	-	-	1,000
10-5305-516	Workers Compensation	-	-	-	-	-	-	-
10-5305-522	PRINTING/DUPLICATION	1,206	-	-	-	-	-	-
10-5305-524	OFFICE SUPPLIES	1,959	-	-	-	-	-	-
10-5305-526	OTHER EXPENSES	20	(107)	150	-	(140)	(153)	-
10-5305-532	COURT TECHNOLOGY	-	-	-	-	-	-	-
10-5305-535	BUILDING SECURITY	-	-	-	-	-	-	-
10-5305-535-1	INFORMATION TECHNOLOGY	-	-	-	-	-	-	-
10-5305-536	STATE DUE TO OTHERS	-	-	-	-	474	518	-
10-5305-537	SECURITY OFFICER	-	-	-	-	-	-	-
10-5305-575	CONTINGENCIES	-	-	-	-	-	-	-
10-5305-579	JUVINILE FEE	-	-	-	-	-	-	-
	Total COURT/ADMINISTRATION	**82,794**	**76,028**	**73,348**	**106,399**	**69,874**	**76,359**	**104,366**
5310	ADMINISTRATION							
10-5310-500	EMPLOYEE HOURS EXPENSE	183,762	34,608	65,500	65,000	82,820	90,507	142,465
10-5310-501	Overtime	-	-	-	-	-	-	-
10-5310-502	SOCIAL SECURITY	13,345	1,668	191	4,973	4,690	5,125	10,885
10-5310-503	RETIREMENT	35,370	2,248	2,780	10,283	6,328	6,916	16,028
10-5310-504	HEALTH/LIFE INSURANCE	7,841	-	-	-	2,298	2,511	23,570

CITY OF TAFT
10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5310-506	TELEPHONE/POSTAGE	-	-	-	-	335	366	-
10-5310-507	UNEMPLOYMENT INSURANCE	-	-	-	-	237	259	360
10-5310-511	MEMBERSHIPS	1,610	120	402	500	36	39	-
10-5310-514	TRAVEL/TRAINING	3,529	14,696	-	1,228	-	-	1,000
10-5310-516	Workers Compensation	-	-	-	-	-	-	-
10-5310-524	OFFICE SUPPLIES	4,766	895	-	-	-	-	5,000
10-5310-525	SUPPLIES	1,035	5,011	-	-	-	-	-
10-5310-526	OTHER EXPENSES	1,723	751	263	-	-	-	85,000
10-5310-533	VEHICLE ALLOWANCE	5,508	231	-	-	200	219	-
10-5310-575	CONTINGENCIES	6,121	185	-	-	-	-	10,000
	Total ADMINISTRATION	**264,609**	**60,413**	**69,137**	**81,984**	**96,943**	**105,941**	**294,308**
5315	CITY SECRETARY							
10-5315-500	EMPLOYEE HOURS EXPENSE	101,190	78,886	47,443	65,000	40,952	44,753	-
10-5315-501	OVERTIME	-	-	-	-	1,568	1,714	-
10-5315-502	SOCIAL SECURITY	7,362	871	-	4,973	2,077	2,269	-
10-5315-503	RETIREMENT	15,579	974	1,339	10,283	3,267	3,570	-
10-5315-504	HEALTH/LIFE INSURANCE	6,577	-	2,757	10,560	2,298	2,511	-
10-5315-505	ADVERTISEMENT	-	-	-	500	-	-	-
10-5315-506	TELEPHONE/POSTAGE	-	-	-	-	1,649	1,802	-
10-5315-507	UNEMPLOYMENT INSURANCE	-	-	-	-	171	187	-
10-5315-509	BUILDING MAINTENANCE	-	253	91	-	-	-	-
10-5315-511	MEMBERSHIPS	267	381	132	155	36	39	-
10-5315-514	TRAVEL/TRAINING	393	3,607	-	1,828	-	-	-
10-5315-516	Workers Compensation	-	-	-	-	-	-	-
10-5315-522	PRINTING/DUPLICATION	-	-	688	-	-	-	-
10-5315-523	PUBLICATIONS	-	600	1,793	4,500	602	657	-
10-5315-524	OFFICE SUPPLIES	994	248	-	-	-	-	-
10-5315-525	SUPPLIES	58	1,152	-	-	-	-	-
10-5315-526	OTHER EXPENSES	3,200	554	-	-	-	-	-
10-5315-527	CODIFICATION	400	432	1,851	3,250	-	-	-
10-5315-528	ELECTIONS	-	23,094	2,050	20,000	-	-	-
10-5315-542	PLANNING & ZONING	-	-	-	-	-	-	-
10-5315-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total CITY SECRETARY	**136,020**	**111,052**	**58,143**	**121,049**	**52,619**	**57,503**	-
5318	UTILITIES							

CITY OF TAFT
10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5318-500	EMPLOYEE HOURS EXPENSE	84,776	57,442	8,114	128,860	50,731	55,440	130,520
10-5318-501	OVERTIME	3,350	19,248	-	-	4,256	4,651	1,000
10-5318-502	SOCIAL SECURITY	6,501	2,229	974	9,858	1,905	2,082	10,062
10-5318-503	RETIREMENT	15,413	4,196	1,349	15,820	2,198	2,402	14,796
10-5318-504	HEALTH/LIFE INSURANCE	8,282	-	13,597	10,560	2,298	2,511	35,355
10-5318-506	TELEPHONE/POSTAGE	-	-	-	-	335	366	-
10-5318-507	UNEMPLOYMENT INSURANCE	-	-	-	-	393	430	540
10-5318-511	MEMBERSHIPS	100	-	-	260	36	39	300
10-5318-514	TRAVEL/TRAINING	550	1,500	-	250	-	-	1,000
10-5318-516	Workers Compensation	-	-	-	-	-	-	-
10-5318-524	OFFICE SUPPLIES	1,090	-	-	-	-	-	1,500
10-5318-525	SUPPLIES	-	-	-	-	-	-	-
10-5318-575	CONTINGENCIES	2,530	209	-	-	-	-	1,500
	Total UTILITIES	**122,592**	**84,824**	**24,033**	**165,608**	**62,152**	**67,921**	**196,573**
5320	TAX COLLECTION							
10-5320-512	PROFESSIONAL/CONTRACTUAL	3,338	2,249	2,289	2,500	2,309	2,523	2,500
10-5320-531	APPRAISAL DISTRICT	10,676	11,103	10,955	12,244	11,944	13,053	16,773
	Total TAX COLLECTION	**14,014**	**13,352**	**13,244**	**14,744**	**14,253**	**15,575**	**19,273**
5330	POLICE/PUBLIC SAFETY							
10-5330-500	EMPLOYEE HOURS EXPENSE	357,051	395,725	387,092	375,120	300,249	328,116	377,741
10-5330-501	OVERTIME	40,352	20,429	17,273	15,000	19,596	21,415	15,000
10-5330-502	SOCIAL SECURITY	29,436	4,614	253	28,697	16,465	17,993	30,045
10-5330-503	RETIREMENT	66,647	8,074	18,977	59,344	25,188	27,525	44,184
10-5330-504	HEALTH/LIFE INSURANCE	9,891	-	36,199	73,920	16,085	17,578	82,495
10-5330-506	TELEPHONE/POSTAGE	-	-	329	-	6,376	6,968	-
10-5330-507	UNEMPLOYMENT INSURANCE	-	-	-	-	1,197	1,308	1,260
10-5330-509	BUILDING MAINTENANCE	21,638	18,351	1,737	10,640	4,566	4,990	10,000
10-5330-510	VEHICLE/HEAVY EQUIPMENT	10,799	11,095	11,642	5,600	7,022	7,673	6,000
10-5330-511	MEMBERSHIPS	768	940	-	50	782	855	500
10-5330-512	PROFESSIONAL/CONTRACTUAL	19,997	16,821	11,687	6,039	12,446	13,601	6,039
10-5330-513	RENTS/LEASES	-	4,870	3,530	-	-	-	-
10-5330-514	TRAVEL/TRAINING	6,692	1,197	1,046	7,100	6,175	6,748	8,000
10-5330-516	Workers Compensation	-	-	-	-	-	-	-
10-5330-518	CLOTHING/UNIFORMS	3,772	578	-	2,460	3,448	3,768	2,460
10-5330-519	SMALL EQUIPMENT/TOOLS	8,814	20	179	1,500	1,527	1,669	1,500

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5330-520	GASOLINE/OIL	14,816	6,526	5,253	13,000	5,859	6,403	15,000
10-5330-522	PRINTING/DUPLICATION	197	-	1,192	-	2,312	2,526	1,200
10-5330-523	PUBLICATIONS	21	214	-	-	-	-	
10-5330-524	OFFICE SUPPLIES	657	70	-	1,500	908	992	2,500
10-5330-525	SUPPLIES	3,968	163	396	2,000	34	37	2,000
10-5330-526	OTHER EXPENSES	30	1,099	667	-	-	-	-
10-5330-527	NEW FACILITY	-	-	-	-	87	95	-
10-5330-529	JAIL EXPENSE (HOUSING)	-	-	225	2,475	-	-	4,500
10-5330-530	CAPITAL OUTLAY	76,154	167,997	-	-	-	-	-
10-5330-531	DISPATCH/RADIO	9,831	3,350	11,365	13,080	7,680	8,393	13,080
10-5330-531-1	RADIOS	8,754	75	-	3,500	-	-	3,500
10-5330-532	PROF. SERVICES - PHYSICAL	-	-	-	-	300	328	-
10-5330-533	VEHICLE ALLOWANCE	2,983	175	2,450	-	-	-	-
10-5330-541	IMPOUND MAINTENANCE	-	-	-	-	-	-	-
10-5330-546	SOFTWARE MAINTENANCE	-	-	-	5,600	-	-	5,600
10-5330-547	PRINCIPAL PAYMENTS	-	-	-	-	-	-	-
10-5330-548	INTEREST PAYMENTS	-	-	-	-	-	-	-
10-5330-549	CURRENT DEBT PRINCIPLE	-	-	-	-	-	-	
10-5330-550	CURRENT DEBT INTEREST	-	-	-	-	-	-	
10-5330-575	CONTINGENCIES	10,949	984	-	-	-	-	5,000
	Total POLICE/PUBLIC SAFETY	**704,217**	**663,368**	**511,493**	**626,625**	**438,301**	**478,982**	**637,604**
5335	**FIRE DEPARTMENT**							
10-5335-506	TELEPHONE/POSTAGE	-	-	-	-	335	366	-
10-5335-508	INSURANCE/BONDS	-	-	-	-	-	-	-
10-5335-509	BUILDING MAINTENANCE	223,253	1,255	91	5,000	915	1,000	1,000
10-5335-510	VEHICLE/HEAVY EQUIPMENT	42,998	10,614	36,336	30,000	2,481	2,711	5,000
10-5335-511	MEMBERSHIPS	1,253	1,296	-	2,000	1,493	1,632	2,000
10-5335-512	PROFESSIONAL/CONTRACTUAL	4,595	-	-	-	75	82	-
10-5335-514	TRAVEL/TRAINING	3,234	8,803	-	4,500	-	-	4,000
10-5335-520	GASOLINE/OIL	3,760	1,450	1,521	4,000	3,518	3,844	4,000
10-5335-525	SUPPLIES	58,562	48,119	40,914	36,000	-	-	15,000
10-5335-526	OTHER EXPENSES	3,109	-	-	-	-	-	-
10-5335-530	CAPITAL OUTLAY	-	-	-	50,000	-	-	-
10-5335-531	DISPATCH/RADIO	1,620	6,405	1,750	3,780	1,005	1,098	3,780
10-5335-531-1	RADIOS	-	-	-	-	-	-	-

CITY OF TAFT

10 · GENERAL FUND

FY 2027 BUDGET WORKSHEET

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5335-546	SOFTWARE MAINTENANCE	2,350	1,250	1,625	2,000	2,128	2,326	2,000
10-5335-547	CURRENT DEBT PRINCIPLE	-	-	-	-	-	-	
10-5335-548	CURRENT DEBT INTEREST	-	-	-	-	-	-	
	Total FIRE DEPARTMENT	**344,733**	**79,192**	**82,237**	**137,280**	**11,951**	**13,060**	**36,780**
5340	**EMERGENCY MEDICAL SERVICE**							
10-5340-509	BUILDING MAINTENANCE	-	1,003	341	30,000	-	-	-
10-5340-512	PROFESSIONAL/CONTRACTUAL	189,583	177,292	145,833	175,000	145,833	159,369	247,000
	Total EMERGENCY MEDICAL SERVICE	**189,583**	**178,296**	**146,174**	**205,000**	**145,833**	**159,369**	**247,000**
5345	**VECTOR CONTROL**							
10-5345-511	MEMBERSHIPS	206	77	-	200	-	-	200
10-5345-517	CHEMICALS	-	7,436	9,966	7,000	5,358	5,855	7,000
10-5345-520	GASOLINE/OIL	-	-	-	-	-	-	-
10-5345-525	SUPPLIES	-	312	555	-	45	49	-
10-5345-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total VECTOR CONTROL	**206**	**7,825**	**10,522**	**7,200**	**5,403**	**5,904**	**7,200**
5350	**STREET/PUBLIC WORKS**							
10-5350-500	EMPLOYEE HOURS EXPENSE	105,055	115,630	104,778	60,710	30,811	33,671	62,400
10-5350-501	OVERTIME	10,669	1,931	1,647	-	156	170	-
10-5350-502	SOCIAL SECURITY	8,780	960	113	4,644	2,251	2,459	4,774
10-5350-503	RETIREMENT	22,938	1,926	5,607	9,604	3,542	3,871	7,020
10-5350-504	HEALTH/LIFE INSURANCE	8,898	-	15,631	15,840	2,872	3,139	11,785
10-5350-506	TELEPHONE/POSTAGE	-	-	176	-	1,646	1,799	-
10-5350-507	UNEMPLOYMENT INSURANCE	-	-	-	-	342	374	180
10-5350-508	INSURANCE/BONDS	-	-	-	-	10,190	11,136	-
10-5350-510	VEHICLE/HEAVY EQUIPMENT	13,908	25,323	3,123	3,500	4,485	4,901	3,500
10-5350-511	MEMBERSHIPS	-	-	-	-	44	48	-
10-5350-512	PROFESSIONAL/CONTRACTUAL	340,400	100	-	4,000	81,556	89,125	4,000
10-5350-516	Workers Compensation	-	-	-	-	-	-	-
10-5350-517	CHEMICALS/PAINT	90	2,777	-	500	43	47	500
10-5350-518	CLOTHING/UNIFORMS	3,052	367	45	2,000	358	392	2,000
10-5350-519	SMALL EQUIPMENT/TOOLS	3,220	308	8	1,000	604	660	1,000
10-5350-520	GASOLINE/OIL	3,207	2,146	2,464	5,000	2,672	2,920	5,000
10-5350-521	MATERIALS	7,128	9,922	23,833	40,000	-	-	30,000
10-5350-525	SUPPLIES	15,283	6,335	5,357	6,000	879	961	6,000
10-5350-526	OTHER EXPENSES	66	444	-	-	-	-	-

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5350-530	CAPITAL OUTLAY	120,929	-	-	132,500	-	-	66,000
10-5350-536	ENGINEERING SERVICES	7,000	-	-	2,000	-	-	2,000
10-5350-537	STREET SIGNS	-	289	-	2,000	-	-	5,000
10-5350-538	REPAIR BACKHOE	627	-	635	1,000	2,460	2,688	1,000
10-5350-542	EQUIPMENT REPAIRS/MAINTEN	169	-	1,249	-	351	383	1,000
10-5350-543	CURRENT DEBT PRINCIPLE	-	-	-	-	-	-	-
10-5350-544	CURRENT DEBT INTEREST	-	-	-	-	-	-	-
10-5350-575	CONTINGENCIES	21,206	21,206	-	-	-	-	-
	Total STREET/PUBLIC WORKS	**692,626**	**189,664**	**164,666**	**290,298**	**145,263**	**158,746**	**213,159**
5355	**BUILDING INSPECTION**							
10-5355-550	PLUMBING	9,033	9,763	231	-	1,554	1,698	1,500
10-5355-551	ELECTRICAL	6,347	1,884	154	-	1,618	1,769	1,500
10-5355-552	BUILDING INSPECTOR	8,033	8,427	42,427	-	197,184	215,485	50,000
10-5355-553	MECHANICAL	2,504	587	154	-	1,663	1,817	1,500
10-5355-555	FIRE INSPECTION	600	607	1,225	-	-	-	800
10-5355-556	GENERAL PERMITS	4,110	1,129	-	-	-	-	1,500
10-5355-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total BUILDING INSPECTION	**30,626**	**22,398**	**44,191**	**-**	**202,019**	**220,770**	**56,800**
5360	**ANIMAL CONTROL**							
10-5360-500	EMPLOYEE HOURS EXPENSE	36,485	38,796	30,516	45,011	22,122	24,176	41,559
10-5360-501	OVERTIME	527	2,433	294	-	1,162	1,270	-
10-5360-502	SOCIAL SECURITY	2,745	404	-	3,443	565	618	3,159
10-5360-503	RETIREMENT	6,653	699	1,599	7,120	886	968	4,676
10-5360-504	HEALTH/LIFE INSURANCE	6,720	-	3,738	10,560	-	-	11,785
10-5360-506	TELEPHONE/POSTAGE	-	-	-	-	670	732	-
10-5360-507	UNEMPLOYMENT INSURANCE	-	-	-	-	79	86	180
10-5360-509	BUILDING MAINTENANCE	2,813	1,950	-	10,000	-	-	-
10-5360-510	VEHICLE/HEAVY EQUIPMENT	525	425	64	1,000	-	-	-
10-5360-511	MEMBERSHIPS	108	-	-	135	9	9	-
10-5360-512	PROFESSIONAL/CONTRACTUAL	1,010	-	-	-	266	291	-
10-5360-514	TRAVEL/TRAINING	671	-	-	700	1,250	1,366	1,000
10-5360-516	Workers Compensation	-	-	-	-	-	-	-
10-5360-518	CLOTHING/UNIFORMS	365	-	-	500	143	157	-
10-5360-519	SMALL EQUIPMENT/TOOLS	249	-	-	2,500	212	232	2,500
10-5360-520	GASOLINE/OIL	398	219	107	2,000	-	-	2,000

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5360-524	OFFICE SUPPLIES	119	-	-	-	-	-	-
10-5360-525	SUPPLIES	533	-	-	-	57	62	-
10-5360-526	OTHER EXPENSES	75	-	-	-	-	-	-
10-5360-535	ANIMAL SUPPLIES/FOOD	554	-	-	2,500	968	1,057	2,500
10-5360-536	JANITORIAL	-	-	-	-	-	-	-
10-5360-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total ANIMAL CONTROL	**60,551**	**44,926**	**36,318**	**85,469**	**28,389**	**31,024**	**69,359**
5362	CODE ENFORCMENT							
10-5362-500	EMPLOYEE HOURS EXPENSE	34,465	35,560	24,963	-	-	-	45,074
10-5362-501	OVERTIME	130	1,395	637	-	-	-	-
10-5362-502	SOCIAL SECURITY	2,502	379	-	-	-	-	3,449
10-5362-503	RETIREMENT	6,310	-	1,504	-	-	-	5,071
10-5362-504	HEALTH INSURANCE	6,720	-	3,657	-	-	-	11,785
10-5362-510	VEHICLE/HEAVY EQUIPMENT	-	-	-	-	-	-	-
10-5362-512	PROFESSIONAL/CONTRACTUAL	5,020	-	-	-	-	-	-
10-5362-514	TRAVEL/TRAINING	-	-	-	-	-	-	-
10-5362-518	CLOTHING/UNIFORMS	202	120	-	-	-	-	-
10-5362-520	GASOLINE/OIL	982	233	-	-	-	-	-
10-5362-524	OFFICE SUPPLIES	8	-	-	-	-	-	-
10-5362-525	SUPPLIES	296	1,339	190	-	-	-	-
10-5362-530	CAPITAL OUTLAY	-	-	-	-	-	-	-
10-5362-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total CODE ENFORCMENT	**56,636**	**39,026**	**30,951**	**-**	**-**	**-**	**65,379**
5365	VEHICLE MAINTENANCE							
10-5365-500	EMPLOYEE HOUR EXPENSE	50,494	43,371	41,818	-	-	-	-
10-5365-501	OVERTIME	8,461	7,009	1,093	-	-	-	-
10-5365-502	SOCIAL SECURITY	4,296	591	-	-	-	-	-
10-5365-503	RETIREMENT	10,006	1,076	2,118	-	-	-	-
10-5365-504	HEALTH/LIFE INSURANCE	6,741	-	4,624	-	-	-	-
10-5365-512	PROFESSIONAL/CONTRACTUAL	40	-	1,760	-	1,441	1,575	-
10-5365-518	CLOTHING/UNIFORMS	728	37	-	-	-	-	-
10-5365-520	GASOLINE/OIL	2,544	2,427	699	-	314	343	-
10-5365-525	SUPPLIES/PARTS/FIX	8,972	8,836	8,572	-	2,382	2,604	-
10-5365-575	CONTINGENCIES	-	-	-	-	-	-	-
	Total VEHICLE MAINTENANCE	**92,282**	**63,347**	**60,684**	**-**	**4,138**	**4,522**	**-**

CITY OF TAFT

10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
5375	PARKS/COMMUNITY							
10-5375-500	EMPLOYEE HOURS EXPENSE	62,762	106,935	60,326	60,710	42,285	46,210	68,640
10-5375-501	OVERTIME	2,334	1,790	550	-	1,096	1,198	2,500
10-5375-502	SOCIAL SECURITY	4,555	1,676	30	4,644	2,044	2,233	5,443
10-5375-503	RETIREMENT	8,860	3,071	5,712	9,604	2,995	3,273	8,004
10-5375-504	HEALTH/LIFE INSURANCE	7,487	-	15,311	15,840	2,872	3,139	23,570
10-5375-507	Unemployment (SUTA)	-	-	-	-	-	-	360
10-5375-508	INSURANCE/BONDS	-	-	-	-	10,190	11,136	
10-5375-510	VEHICLE/HEAVY EQUIPMENT	1,494	3,058	-	-	705	770	31,674
10-5375-511	MEMBERSHIPS	-	-	-	-	11	12	-
10-5375-512	PROFESSIONAL/CONTRACTUAL	340	542	-	-	-	-	-
10-5375-516	Workers Compensation	-	-	-	-	-	-	-
10-5375-517	CHEMICALS/PAINT	422	96	-	500	700	765	1,000
10-5375-518	CLOTHING/UNIFORMS	3,152	6,274	154	3,300	1,695	1,853	3,300
10-5375-520	GASOLINE/OIL	6,328	2,064	2,115	5,000	3,186	3,482	5,000
10-5375-525	SUPPLIES/PARTS/FIX	9,580	8,696	5,482	3,000	788	861	3,000
10-5375-526	OTHER EXPENSES	2,995	1,219	-	-	-	-	10,000
10-5375-530	CAPITAL OUTLAY	610	9,800	9,835	-	-	-	10,000
10-5375-530-1	TAFT RECREATION PARK	220,689	-	-	5,000	1,101	1,203	22,190
10-5375-530-2	TAFT MEMORIAL PARK	-	-	-	5,000	-	-	2,000
10-5375-530-3	HIDALGO PARK	20,844	1,734	403	-	789	862	2,000
10-5375-530-4	SHERMAN GIBSON PARK	-	-	-	-	-	-	2,000
10-5375-541	GRANT MATCH	-	-	-	-	-	-	-
10-5375-575	CONTINGENCIES	-	-	-	-	-	-	5,000
	Total PARKS/COMMUNITY	**352,452**	**146,955**	**99,917**	**112,598**	**70,457**	**76,997**	**205,681**
5380	COMMUNITY CENTER/COMM							
10-5380-500	EMPLOYEE HOURS EXPENSE	-	-	203	-	-	-	-
10-5380-502	SOCIAL SECURITY	-	-	-	-	-	-	-
10-5380-503	RETIREMENT	-	-	-	-	-	-	-
10-5380-504	HEALTH/LIFE INSURANCE	-	-	-	-	-	-	-
10-5380-509	BUILDING MAINTENANCE	72,630	5,034	9,283	5,460	14,215	15,534	5,000
10-5380-525	SUPPLIES	149	409	214	-	1,068	1,167	1,000
10-5380-527	COMMUNITY CENTER DEP REFU	2,755	1,845	3,480	-	3,335	3,645	3,000
10-5380-534	JULY 4TH FIREWORKS	-	-	-	-	-	-	
10-5380-535	SUMMER BASH	-	450	-	-	-	-	-

CITY OF TAFT
10 · GENERAL FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
10-5380-536	LABOR DAY	-	-	-	-	-	-	-
10-5380-537	HALLOWEEN ON GREEN	-	-	-	3,000	2,665	2,912	4,000
10-5380-538	CHRISTMAS IN TAFT	-	-	-	1,000	-	-	2,000
10-5380-575	CONTINGENCIES	-	-	-	-	-	-	1,000
	Total COMMUNITY CENTER/COMM	**75,533**	**7,738**	**13,181**	**9,460**	**21,283**	**23,258**	**16,000**
5385	LIBRARY/COMM							
10-5385-500	EMPLOYEE HOURS EXPENSE	44,367	45,019	44,492	56,258	44,974	49,148	58,767
10-5385-501	Overtime	-	-	-	-	-	-	-
10-5385-502	SOCIAL SECURITY	3,331	512	126	4,304	2,093	2,287	4,496
10-5385-503	RETIREMENT	8,007	838	2,182	6,994	3,392	3,706	6,611
10-5385-504	HEALTH/LIFE INSURANCE	6,577	140	3,214	10,560	2,298	2,511	11,785
10-5385-507	UNEMPLOYMENT INSURANCE	-	-	-	-	255	279	360
10-5385-509	BUILDING MAINTENANCE	395	490	978	7,500	22,585	24,681	4,981
10-5385-511	MEMBERSHIP	-	-	-	-	17	19	-
10-5385-512	PROFESSIONAL/CONTRACTUAL	1,950	-	961	-	103	112	-
10-5385-514	TRAVEL/TRAINING	-	-	-	1,500	-	-	500
10-5385-516	Workers Compensation	-	-	-	-	-	-	-
10-5385-521	MATERIALS	-	-	8	2,000	452	494	1,000
10-5385-524	Office Supplies	-	-	-	1,000	54	59	800
10-5385-525	SUPPLIES	298	38	102	-	8	9	800
10-5385-526	OTHER EXPENSES	-	209	-	-	-	-	-
10-5385-527	UTILITIES	-	-	-	-	1,304	1,425	-
	Total LIBRARY/COMM	**64,925**	**47,245**	**52,064**	**90,116**	**77,533**	**84,730**	**90,100**
	TOTAL EXPENDITURES	**5,033,932**	**2,766,566**	**2,733,561**	**2,865,473**	**2,641,724**	**2,886,913**	**3,044,983**
		(67,237)	**(694,300)**	**(1,242,824)**	**23**	**(1,485,787)**	**(320,596)**	**(0)**

CITY OF TAFT

11 · FIREMANS PENSION

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	-	27,375	3,229	20,000	1,300	1,420	20,000
	Total Expenditures	3,630	2,737	2,691	20,000	853	933	20,000
	Net Revenue Over/(Under)	(3,630)	24,638	538	-	446	488	-
REVENUES								
11-433	COUNTY SUBSIDY/PENSION FUND	-	25,068	-	20,000	-	-	20,000
11-435	INTEREST INCOME	-	2,307	3,229	-	1,300	1,420	-
	TOTAL REVENUES	-	27,375	3,229	20,000	1,300	1,420	20,000
EXPENDITURES								
5300	**NON DEPARTMENTAL**							
11-5300-503	RETIREMENT	3,630	2,737	2,691	20,000	853	933	20,000
	Total NON DEPARTMENTAL	3,630	2,737	2,691	20,000	853	933	20,000
	TOTAL EXPENDITURES	3,630	2,737	2,691	20,000	853	933	20,000
		(3,630)	24,638	538	-	446	488	-

CITY OF TAFT

15 · FIREMANS OPERATING

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	**48,129**	**36,439**	**3,778**	**20,000**	**1,538**	**1,681**	**20,000**
	Total Expenditures	**668**	**10,687**	**-**	**20,000**	**-**	**-**	**20,000**
	Net Revenue Over/(Under)	**47,462**	**25,752**	**3,778**	**-**	**1,538**	**1,681**	**-**
REVENUES								
15-433	COUNTY SUBSIDY/OPERATING	48,129	33,802	-	20,000	-	-	20,000
15-435	INTEREST INCOME	-	2,638	3,778	-	1,538	1,681	-
	TOTAL REVENUES	**48,129**	**36,439**	**3,778**	**20,000**	**1,538**	**1,681**	**20,000**
EXPENDITURES								
5300	**NON DEPARTMENTAL**							
15-5300-519	SMALL EQUIPMENT/TOOLS	844	-	-	-	-	-	-
15-5300-520	GASOLINE/OIL	-	-	-	-	-	-	-
15-5300-526	OTHER EXPENSE	(176)	10,687	-	-	-	-	-
15-5300-530	CAPITAL OUTLAY	-	-	-	20,000	-	-	20,000
15-5300-547	PRINICIPAL PAYMENTS	-	-	-	-	-	-	-
15-5300-548	INTEREST PAYMENTS	-	-	-	-	-	-	-
	Total NON DEPARTMENTAL	**668**	**10,687**	**-**	**20,000**	**-**	**-**	**20,000**
	TOTAL EXPENDITURES	**668**	**10,687**	**-**	**20,000**	**-**	**-**	**20,000**
		47,462	**25,752**	**3,778**	**-**	**1,538**	**1,681**	**-**

CITY OF TAFT

20 · WATER FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	1,300,845	1,136,849	1,222,565	1,382,671	2,027,360	2,215,528	1,284,000
	Total Expenditures	917,157	1,038,625	1,508,317	1,382,671	732,363	1,305,800	1,284,000
	Net Revenue Over/(Under)	383,688	98,223	(285,752)	-	1,294,996	909,727	-
REVENUES								
20-404	WATER SALES INCOME	1,170,955	1,075,226	1,103,332	1,274,071	1,965,400	2,147,818	1,200,000
20-410	PENALTY INCOME	89,201	39,850	85,688	75,000	40,779	44,564	60,000
20-431	SERVICE FEES-CONNECTION FEE	10,460	4,953	4,712	6,900	4,151	4,536	4,500
20-433	RETURNED CHECK	300	35	735	-	455	497	-
20-436	RE-CONNECT FEE	21,430	9,840	18,030	14,800	5,827	6,368	10,000
20-446	WATER TAP FEES	8,260	6,700	9,500	11,400	8,000	8,743	9,000
20-450	OTHER INCOME	238	245	568	500	2,747	3,002	500
20-460	TRANSFER IN	-	-	-	-	-	-	-
	TOTAL REVENUES	1,300,845	1,136,849	1,222,565	1,382,671	2,027,360	2,215,528	1,284,000
EXPENDITURES								
5300	NON DEPARTMENTAL							
20-5300-500	EMPLOYEE HOURS EXPENSE	140,169	212,536	272,025	188,530	155,482	169,913	176,800
20-5300-501	OVERTIME	24,102	40,214	19,033	-	25,842	28,241	3,000
20-5300-502	SOCIAL SECURITY	12,076	2,504	812	14,423	8,853	9,675	13,755
20-5300-503	RETIREMENT	32,977	4,034	9,850	29,825	14,131	15,442	20,228
20-5300-504	HEALTH/LIFE INSURANCE	8,978	-	22,841	59,400	10,915	11,928	47,140
20-5300-505	ADVERTISEMENT	603	87	-	-	-	-	-
20-5300-506	TELEPHONE/POSTAGE	902	2,352	7,826	6,930	275	301	7,000
20-5300-507	UNEMPLOYMENT INSURANCE	-	-	-	-	513	560	720
20-5300-508	INSURANCE/BONDS	-	-	-	-	10,190	11,136	-
20-5300-509	BUILDING MAINTENANCE	80,431	41,807	3,568	5,000	690	754	4,965
20-5300-510	VEHICLE/HEAVY EQUIPMENT	15,677	6,233	8,340	10,000	66,681	72,870	10,000
20-5300-511	MEMBERSHIPS	405	222	520	1,000	169	184	1,000
20-5300-512	PROFESSIONAL/CONTRACTUAL	73,806	75,886	57,238	20,000	125,802	137,478	20,000
20-5300-513	RENTS/LEASES	76	-	4,029	5,000	-	-	5,000
20-5300-514	TRAVEL/TRAINING	426	3,444	661	1,500	-	-	1,500

CITY OF TAFT

20 · WATER FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
20-5300-516	Workers Compensation	-	-	-	-	-	-	-
20-5300-517	CHEMICALS/PAINT	6,551	5,822	270	200	3,130	3,421	200
20-5300-518	CLOTHING/UNIFORMS	3,997	2,218	7,709	8,900	2,397	2,620	8,000
20-5300-520	GASOLINE/OIL	7,544	4,167	4,461	10,000	4,767	5,209	10,000
20-5300-525	SUPPLIES	63,475	52,625	35,940	30,000	46,067	50,343	30,000
20-5300-526	OTHER EXPENSES	2,807	594	6,229	6,500	8,535	9,327	6,500
20-5300-527	SAN PATRICIO MUNICIPAL WT	385,883	412,734	449,656	445,000	221,123	241,646	435,000
20-5300-528	INTEREST EXPENSE	-	-	-	5,000	-	5,000	-
20-5300-530	CAPITAL OUTLAY	9	73,000	-	-	-	-	-
20-5300-533	VEHICLE ALLOWANCE	2,800	-	-	-	-	-	-
20-5300-536	ENGINEERING SERVICES	2,700	87,880	-	-	-	-	-
20-5300-540	TRANSFER OUT	-	-	-	397,271	-	397,271	335,000
20-5300-553	CURRENT DEBT PRINCIPAL	-	-	-	69,888	-	69,888	69,888
20-5300-554	CURRENT DEBT INTERST	-	-	-	33,304	-	33,304	33,304
20-5300-555	GRANT MATCH	-	-	-	-	-	-	-
20-5300-584	WATER TAP SUPPLIES	2,914	-	2,317	5,000	-	-	5,000
20-5300-585	BADGER METER	2,110	10,267	586,436	-	4,117	4,499	-
20-5300-586	FIRE HYDRANTS	45,742	-	-	-	351	384	-
20-5300-587	WATER LINE REPAIR	-	-	8,559	30,000	22,333	24,406	40,000
	Total NON DEPARTMENTAL	**917,157**	**1,038,625**	**1,508,317**	**1,382,671**	**732,363**	**1,305,800**	**40,000**
	TOTAL EXPENDITURES	**917,157**	**1,038,625**	**1,508,317**	**1,382,671**	**732,363**	**1,305,800**	**1,284,000**
		383,688	98,223	(285,752)	-	1,294,996	909,727	-

CITY OF TAFT

24 · INTEREST & SINKING FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	PROPOSED FY 26-27
SUMMARY								
	Total Revenues	**542,702**	**232,767**	**476,219**	**582,887**	**328,805**	**359,127**	**569,535**
	Total Expenditures	**470,669**	**213,476**	**-**	**572,886**	**220,906**	**573,105**	**569,535**
	Net Revenue Over/(Under)	**72,032**	**19,291**	**476,219**	**10,001**	**107,899**	**(213,978)**	**-**
REVENUES								
24-400	INTEREST & SINKING INCOME	249,838	189,924	463,452	572,887	311,295	340,187	569,535
24-401	I & S DELIQUENT INCOME	16,730	40,125	10,491	10,000	15,213	16,625	
24-403	PENALTIES/INTEREST INCOME TAX	1,342	187	-	-	2,108	2,108	-
24-435	INTEREST INCOME	-	2,532	2,276	-	189	206	-
24-460	TRANSFER IN	274,792	-	-	-	-	-	-
	TOTAL REVENUES	**542,702**	**232,767**	**476,219**	**582,887**	**328,805**	**359,127**	**569,535**
EXPENDITURES								
5300	**NON DEPARTMENTAL**							
24-5300-526	OTHER EXPENSES/AGENT FEES	400	400	-	-	200	219	-
24-5300-528	INTEREST EXPENSE	117,269	-	-	131,517	60,706	131,517	130,247
24-5300-535	CURRENT DEBT PRINCIPAL	353,000	213,076	-	441,369	160,000	441,369	439,288
	Total NON DEPARTMENTAL	**470,669**	**213,476**	**-**	**572,886**	**220,906**	**573,105**	**569,535**
	TOTAL EXPENDITURES	**470,669**	**213,476**	**-**	**572,886**	**220,906**	**573,105**	**569,535**
		72,032	**19,291**	**476,219**	**10,001**	**107,899**	**(213,978)**	**-**

CITY OF TAFT

25 · CASH · EDC

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	**145,661**	**182,031**	**152,305**	**166,776**	**47,250**	**51,630**	**166,612**
	Total Expenditures	**57,014**	**142,744**	**201,958**	**335,000**	**21,485**	**43,479**	**166,612**
	Net Revenue Over/(Under)	**88,647**	**39,287**	**(49,653)**	**(168,224)**	**25,766**	**8,152**	**-**
REVENUES								
25-406	REIMBURSEMENT INCOME	5,385	224	-	1,344	60	60	-
25-407	EDC REVENUE ACCOUNT	140,276	181,807	152,305	165,432	47,190	51,570	166,612
	TOTAL REVENUES	**145,661**	**182,031**	**152,305**	**166,776**	**47,250**	**51,630**	**166,612**
EXPENDITURES								
5300	**NON DEPARTMENTAL**							
25-5300-500	ADMINISTRATION FEES	-	-	-	20,000	-	-	-
25-5300-505	ADVERTISEMENT	-	-	-	5,000	-	-	5,000
25-5300-512	PROFESSIONAL AND CONTRACT	-	-	-	7,500	420	459	7,500
25-5300-514	TRAINING AND TRAVEL	1,872	601	-	7,500	2,638	2,883	7,500
25-5300-518	DOWNTOWN REBUILD	-	-	6,000	175,000	-	-	-
25-5300-525	SUPPLIES	-	-	-	1,000	3	4	1,000
25-5300-528	INTEREST EXPENSE	-	-	173,074	-	-	-	-
25-5300-532	DUES	-	-	-	2,500	-	-	2,500
25-5300-536	ENGINEERING/ARCHITECTURAL	-	-	-	5,000	1,543	1,686	5,000
25-5300-540	TRANSFER OUT	-	-	-	20,000	-	20,000	50,000
25-5300-543	TAFT CHAMBER OF COMMERCE	1,700	15,700	6,600	7,500	-	-	7,500
25-5300-549	SURVEYING	-	-	-	10,000	-	-	6,400
25-5300-554	BARTELS FARM (MONTHLY PYM	28,764	44,729	3,213	-	-	-	-
25-5300-555	EXECUTIVE DIRECTOR/STAFF	9,498	-	-	-	-	-	-
25-5300-556	LEGAL/PROFESSIONAL	-	79,714	-	3,000	-	-	3,000
25-5300-557	GROUNDS MAINTENANCE	3,500	-	13,071	15,000	3,300	3,606	15,212
25-5300-559	BEAUTIFICATION	-	-	-	30,000	13,580	14,840	30,000
25-5300-560	RESERVES	-	-	-	-	-	-	-
25-5300-561	NEW BUSINESS DEVELOPMENT	11,680	2,000	-	26,000	-	-	26,000
	Total NON DEPARTMENTAL	**57,014**	**142,744**	**201,958**	**335,000**	**21,485**	**43,479**	**166,612**
	TOTAL EXPENDITURES	**57,014**	**142,744**	**201,958**	**335,000**	**21,485**	**43,479**	**166,612**
		88,647	**39,287**	**(49,653)**	**(168,224)**	**25,766**	**8,152**	**-**

CITY OF TAFT

26 · BUIDLING & SECURITY FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	1,541	2,279	1,847	1,900	1,300	1,420	1,900
	Total Expenditures	-	-	-	1,067	-	1,067	1,900
	Net Revenue Over/(Under)	1,541	2,279	1,847	833	1,300	353	-
REVENUES								
26-400	BUILDING & SECURTY INCOME	1,541	2,279	1,847	1,900	1,300	1,420	1,900
	TOTAL REVENUES	1,541	2,279	1,847	1,900	1,300	1,420	1,900
EXPENDITURES								
5300	NON DEPARTMENTAL							
26-5300-540	TRANSFER OUT	-	-	-	1,067	-	1,067	1,900
	Total NON DEPARTMENTAL	-	-	-	1,067	-	1,067	1,900
	TOTAL EXPENDITURES	-	-	-	1,067	-	1,067	1,900
		1,541	2,279	1,847	833	1,300	353	-

CITY OF TAFT

27 · COURT TECH FEE

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	1,286	1,902	1,528	1,575	1,094	1,196	1,575
	Total Expenditures	-	-	-	-	-	-	-
	Net Revenue Over/(Under)	1,286	1,902	1,528	1,575	1,094	1,196	1,575
REVENUES								
27-400	COURT TECH FEE INCOME	1,286	1,902	1,528	1,575	1,094	1,196	1,575
	TOTAL REVENUES	1,286	1,902	1,528	1,575	1,094	1,196	1,575
EXPENDITURES								
	TOTAL EXPENDITURES	-	-	-	-	-	-	-
		1,286	1,902	1,528	1,575	1,094	1,196	1,575

CITY OF TAFT

30 · WASTEWATER FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	866,135	814,817	851,290	899,165	1,009,353	1,101,179	899,165
	Total Expenditures	399,588	417,866	212,951	899,165	215,198	797,366	899,165
	Net Revenue Over/(Under)	466,547	396,951	638,339	-	794,155	303,813	-
REVENUES								
30-404	WASTEWATER SALES INCOME	842,135	800,817	821,290	864,965	989,353	1,081,179	864,965
30-446	SEWER TAP FEES	-	-	-	3,000	-	-	3,000
30-485	TEXAS SLUDGE REIMBURSEMENT	24,000	14,000	30,000	31,200	20,000	20,000	31,200
	TOTAL REVENUES	866,135	814,817	851,290	899,165	1,009,353	1,101,179	899,165
EXPENDITURES								
5300	NON DEPARTMENTAL							
30-5300-500	EMPLOYEE HOURS EXPENSE	72,124	150,329	66,183	139,702	115,174	125,864	87,589
30-5300-501	OVERTIME	10,822	6,384	1,059	-	3,589	3,922	2,000
30-5300-502	SOCIAL SECURITY	6,021	1,491	106	10,687	4,950	5,410	6,854
30-5300-503	RETIREMENT	11,139	2,876	4,984	22,101	8,827	9,646	10,079
30-5300-504	HEALTH/LIFE INSURANCE	6,720	-	16,963	38,280	6,321	6,907	23,570
30-5300-506	TELEPHONE/POSTAGE	2,609	508	-	-	354	387	-
30-5300-507	UNEMPLOYMENT INSURANCE	-	-	-	-	513	560	360
30-5300-508	INSURANCE/BONDS	-	-	-	-	10,190	11,136	-
30-5300-509	BUILDING MAINTENANCE	67,174	89	10,596	-	-	-	-
30-5300-510	VEHICLE/HEAVY EQUIPMENT	5,307	683	11,024	20,000	460	502	20,000
30-5300-511	MEMBERSHIPS	-	-	143	-	98	107	-
30-5300-512	PROFESSIONAL/CONTRACTUAL	153,689	189,570	38,253	19,200	34,134	37,302	19,538
30-5300-513	RENTS/LEASES	76	-	-	-	-	-	-
30-5300-514	TRAVEL/TRAINING	488	1,260	111	1,000	-	-	2,000
30-5300-516	Workers Compensation	-	-	-	-	-	-	-
30-5300-517	CHEMICALS/PAINT	13,486	16,290	10,436	9,000	5,113	5,588	9,000
30-5300-518	CLOTHING/UNIFORMS	1,610	940	218	-	1,919	2,098	-
30-5300-519	SMALL EQUIPMENT/TOOLS	721	1,882	3,717	500	1,592	1,740	500
30-5300-520	GASOLINE/OIL	2,589	902	1,717	500	1,968	2,151	500
30-5300-523	PUBLICATIONS	-	-	-	-	-	-	-

CITY OF TAFT

30 · WASTEWATER FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
30-5300-525	SUPPLIES	10,916	16,616	24,293	17,000	13,369	14,610	17,000
30-5300-526	OTHER EXPENSES	332	444	6,643	6,000	760	831	6,000
30-5300-528	INTEREST EXPENSE	-	-	-	-	-	-	-
30-5300-535	CURRENT DEBT PRINCIPAL & INTEREST	-	-	-	-	-	-	16,177
30-5300-536	ENGINEERING SERVICES	-	-	1,615	2,000	-	-	2,000
30-5300-537	SLUDGE	7,688	-	14,890	16,000	-	-	16,000
30-5300-539	GRANT MATCH	-	-	-	-	-	-	-
30-5300-540	TRANSFER OUT	-	-	-	562,195	-	562,195	625,000
30-5300-575	CONTINGENCIES	26,077	-	-	-	-	-	-
30-5300-584	SEWER TAP SUPPLIES	-	-	-	5,000	-	-	4,998
30-5300-585	SEWER MAIN REPAIRS	-	27,600	-	30,000	5,866	6,410	30,000
	Total NON DEPARTMENTAL	**399,588**	**417,866**	**212,951**	**899,165**	**215,198**	**797,366**	**899,165**
	TOTAL EXPENDITURES	**399,588**	**417,866**	**212,951**	**899,165**	**215,198**	**797,366**	**899,165**
		466,547	396,951	638,339	-	794,155	303,813	-

CITY OF TAFT

36 · TAFT QUALITY IMP CORP

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	**69,100**	**90,904**	**76,153**	**72,938**	**23,595**	**25,785**	**79,974**
	Total Expenditures	**3,319**	**112,797**	-	**72,938**	-	-	**79,974**
	Net Revenue Over/(Under)	**65,781**	**(21,893)**	**76,153**	-	**23,595**	**25,785**	-
REVENUES								
36-407	TQIC 4A 1/4 CENT SALES TAX	69,100	90,904	76,153	72,938	23,595	25,785	79,974
	TOTAL REVENUES	**69,100**	**90,904**	**76,153**	**72,938**	**23,595**	**25,785**	**79,974**
EXPENDITURES								
5300	**NON DEPARTMENTAL**							
36-5300-510	ZIPPER EQUIPMENT & TOOLS	-	-	-	-	-	-	-
36-5300-512	MANAGEMENT SERVICES	1,650	-	-	-	-	-	15,000
36-5300-514	TRAVEL/TRAINING	-	-	-	-	-	-	-
36-5300-524	OFFICE SUPPLIES	650	1,832	-	-	-	-	-
36-5300-530	CAPITAL OUTLAY	-	102,415	-	-	-	-	-
36-5300-532	DUES	1,019	-	-	-	-	-	-
36-5300-537	LEGAL FEES	-	-	-	-	-	-	-
36-5300-538	SIGNS	-	-	-	-	-	-	-
36-5300-542	STREET REPAIRS & MAINTENA	-	8,550	-	72,938	-	-	64,974
36-5300-543	TYPE A EDC BUSINESS DEVEL	-	-	-	-	-	-	-
36-5300-560	RESERVES	-	-	-	-	-	-	-
	Total NON DEPARTMENTAL	**3,319**	**112,797**	-	**72,938**	-	-	**79,974**
	TOTAL EXPENDITURES	**3,319**	**112,797**	-	**72,938**	-	-	**79,974**
		65,781	**(21,893)**	**76,153**	-	**23,595**	**25,785**	-

CITY OF TAFT

40 · SANITATION FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	648,688	727,935	742,145	741,000	685,186	748,782	740,000
	Total Expenditures	528,009	229,049	562,944	741,000	518,296	822,618	740,000
	Net Revenue Over/(Under)	120,679	498,886	179,201	-	166,890	(73,837)	-
REVENUES								
40-404	SANITATION SALES INCOME	648,688	727,935	742,124	741,000	685,162	748,755	740,000
40-406	MISC REVENUE	-	-	21	-	24	26	-
40-466	BULK	-	-	-	-	-	-	-
	TOTAL REVENUES	648,688	727,935	742,145	741,000	685,186	748,782	740,000
EXPENDITURES								
5300	NON DEPARTMENTAL							
40-5300-500	EMPLOYEE HOURS EXPENSE	10,530	-	-	-	-	-	-
40-5300-501	OVERTIME	320	-	-	-	-	-	-
40-5300-502	SOCIAL SECURITY	819	-	-	-	-	-	-
40-5300-503	RETIREMENT	9,658	-	-	-	-	-	-
40-5300-504	HEALTH/LIFE INSURANCE	5,975	-	-	-	-	-	-
40-5300-506	TELEPHONE/POSTAGE	2,610	508	-	-	-	-	-
40-5300-510	VEHICLE/HEAVY EQUIPMENT	1,078	668	-	-	-	-	-
40-5300-512	PROFESSIONAL/CONTRACTUAL	476,612	220,410	550,652	484,783	425,116	464,573	485,000
40-5300-518	CLOTHING/UNIFORMS	728	-	-	-	-	-	-
40-5300-519	SMALL EQUIPMENT/TOOLS	630	1,004	-	-	-	-	-
40-5300-520	GASOLINE/OIL	2,448	1,842	-	-	-	-	-
40-5300-525	SUPPLIES/PARTS/FIXTURES	1,871	1,749	1,516	-	-	-	-
40-5300-526	OTHER EXPENSES	1,087	-	228	-	586	641	-
40-5300-530	CAPITAL OUTLAY	-	-	-	-	-	-	-
40-5300-540	TRANSFER OUT	-	-	-	256,217	-	256,217	255,000
40-5300-560	ROLL OFF CONTAINERS	13,643	2,868	10,548	-	92,593	101,187	-
	Total NON DEPARTMENTAL	528,009	229,049	562,944	741,000	518,296	822,618	740,000
	TOTAL EXPENDITURES	528,009	229,049	562,944	741,000	518,296	822,618	740,000
		120,679	498,886	179,201	-	166,890	(73,837)	-

CITY OF TAFT

43 · STREET FUND

Actual columns are year-end. FY 25-26 shows current budget and YTD; Projected annualizes YTD by the method code. Unaudited.

Account	Description	FY 22-23 Actual	FY 23-24 Actual	FY 24-25 Actual	FY 25-26 Curr Budget	FY 25-26 YTD Actual	Projected FY 25-26	APPROVED FY 26-27
SUMMARY								
	Total Revenues	78,795	94,595	80,586	72,938	25,310	27,659	120,000
	Total Expenditures	-	-	-	120,000	-	120,000	120,000
	Net Revenue Over/(Under)	78,795	94,595	80,586	(47,062)	25,310	(92,341)	
REVENUES								
43-407	STREET MAINTENANCE SALES TAX	78,795	90,904	76,153	72,938	23,595	25,785	120,000
43-435	INTEREST INCOME	-	3,691	4,434	-	1,715	1,874	-
	TOTAL REVENUES	78,795	94,595	80,586	72,938	25,310	27,659	120,000
EXPENDITURES								
5300	NON DEPARTMENTAL							
43-5300-520	GASOLINE & OIL	-	-	-	-	-	-	-
43-5300-540	TRANSFER OUT	-	-	-	120,000	-	120,000	120,000
43-5300-542	STREET REPAIRS & MAINTENA	-	-	-	-	-	-	-
	Total NON DEPARTMENTAL	-	-	-	120,000	-	120,000	120,000
	TOTAL EXPENDITURES	-	-	-	120,000	-	120,000	120,000
		78,795	94,595	80,586	(47,062)	25,310	(92,341)	-

THE 2026 TAX RATE CALCULATION WORKSHEET

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

Form 50-856

City of Taft
Taxing Unit Name

(361)528-3512
Phone *(area code and number)*

PO Box 416, Taft, TX 78390
Taxing Unit's Address, City, State, ZIP Code

www.cityoftaft.us
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.sanpatriciocountytx.gov/page/tax.assessor.collector

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]	$ 166,990,298
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]	$ 35,185,170
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 131,805,128
4.	**Prior year total adopted tax rate.**	$ 0.898434 /$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.	$ 131,805,128
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: .... $ 280,280 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 3,767,716 **C. Value loss.** Add A and B. [7]	$ 4,047,996
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.	$ 4,047,996
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.	$ 127,757,132
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,147,813
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]	$ 7,752
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 1,155,565

[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:** .... $ 164,117,754 B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 E. **Total current year value.** Add A and B, then subtract C and D.	$ 164,117,754
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] .... $ 8,564,607 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.	$ 8,564,607
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]	$ 38,762,422
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]	$ 133,919,939
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]	$ 689,736

[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.	$ 689,736
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 133,230,203
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.867344 /$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.	$ 0.490157 /$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.*	$ 131,805,128
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 646,052
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........... + $ 5,119 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........ $ 5,119 E. Add Line 31 to 32D.	$ 651,171
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 133,230,203
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.488756 /$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.	$ 0.488756 /$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.	$ 0.488756 /$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.	$ 0.505862 /$100
D42.	***Disaster Line 42 (D42):*** **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] .... $ 0.000000 /$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** .... $ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.................. $ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68 .... $ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).................. $ 0.000000 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 672,727 **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 .... – $ 103,192 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 569,535
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 34,233
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 535,302
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 104.00 % **B.** Enter the prior year actual collection rate. .... 98.73 % **C.** Enter the 2024 actual collection rate. .... 98.37 % **D.** Enter the 2023 actual collection rate. .... 116.30 % **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]	104.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 514,713
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 133,919,939
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.384343 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.890205 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 133,919,939
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.*	$ 0.867344 /$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.	$ 0.867344 /$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.*	$ 0.890205 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.890205 /$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.*	$ 133,919,939
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).	$ 0.890205 /$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)	$ 0.993569 /$100
	B. Unused increment rate (Line 68)	$ 0.037608 /$100
	C. Subtract B from A	$ 0.955961 /$100
	D. Adopted Tax Rate	$ 0.898434 /$100
	E. Subtract D from C	$ 0.057527 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 132,375,280
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 76,151
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)	$ 0.898434 /$100
	B. Unused increment rate (Line 67)	$ 0.038574 /$100
	C. Subtract B from A	$ 0.859860 /$100
	D. Adopted Tax Rate	$ 0.898434 /$100
	E. Subtract D from C	$ -0.038574 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 129,061,952
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.656021 /$100
	B. Unused increment rate (Line 66)	$ 0.087241 /$100
	C. Subtract B from A	$ 0.568780 /$100
	D. Adopted Tax Rate	$ 0.650000 /$100
	E. Subtract D from C	$ -0.081220 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 127,018,157
	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	$ 76,151
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.056863 /$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)	$ 0.947068 /$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.*	$ 0.488756 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 133,919,939
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.373357 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.384343 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 1.246456 /$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.*	$ 0.898434 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 127,757,132
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.*	$ 133,230,203
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).	$ 0.947068 /$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. .... $ 0.867344 /$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 .... $ 0.947068 /$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. .... $ 1.246456 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Marcela Thormaehlen, PCC
Printed Name of Taxing Unit Representative

sign here Marcela Thormaehlen
Taxing Unit Representative

8/17/26
Date

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