PUBLIC NOTICE

THE CITY COUNCIL OF THE CITY OF FROST, TEXAS, WILL HOLD A REGULAR MEETING AT 6:30 P.M. ON TUESDAY, SEPTEMBER 1, 2026, AT CITY HALL, 100 N. GARITTY STREET, FROST, TEXAS 76641.

REGULAR MEETING AGENDA

1. Call to Order and Establish Quorum
2. Invocation and Pledge of Allegiance
    a. *I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one Nation under God, indivisible, with liberty and justice for all.*
    b. *Honor the Texas flag; I pledge allegiance to thee, Texas, one state under God, one and indivisible.*
3. Public Comment
   Citizens wishing to address the City Council may do so during the Public Comment portion of the meeting. Comments are limited to four (4) minutes per speaker. In accordance with the Texas Open Meetings Act, the City Council may not discuss, deliberate, or take action on any matter not listed on the posted agenda. The Council may respond with a statement of specific factual information, recite existing policy, or direct staff to place a matter on a future agenda. Public comments on agenda and non-agenda items shall be made during the designated Public Comment portion of the meeting. Public comment will not be taken separately on individual agenda items unless otherwise required by law.
4. Consent Agenda
   All items listed under the Consent Agenda are considered routine and may be enacted by one motion. Any Council Member may request that an item be removed from the Consent Agenda for separate discussion and consideration.
    a. Approval of the July Financial Report
    b. Approval of the Minutes of the July City Council Meeting
    c. Acceptance of the July Water System Report
    d. Acceptance of the July Code Enforcement Report
5. Mayor's Report: Receive the Mayor's Report, including updates regarding City operations, public safety, utilities, infrastructure, technology, budget development, code modernization, compliance activities, and other administrative matters.
6. Receive the 2026 Texas Commission on Law Enforcement (TCOLE) report and an update regarding the City's response, corrective actions, administrative penalty, and final status of the Frost Police Department.
7. Discuss the future provision of law enforcement services within the City of Frost, including the feasibility of reestablishing a municipal police department and potential alternative law enforcement service models, and provide direction regarding further evaluation.
8. Discuss the City of Frost FY 2026–2027 Proposed Budget and take possible action establishing September 21, 2026, as the date for the public hearing and consideration and possible adoption of the FY 2026–2027 Municipal Budget.

9. Discuss, consider, and take possible action proposing a 2026 ad valorem property tax rate of $0.3429 per $100 of taxable valuation, equal to the City's calculated No-New-Revenue Tax Rate, and establishing September 21, 2026, as the date for consideration and possible adoption of the 2026 property tax rate.

   The City's certified 2026 tax-rate calculation establishes the NNR rate at $0.3429, the voter-approval rate at $0.3552, and the debt rate at $0.0000.

10. Adjourn

TAXPAYER IMPACT STATEMENT
Texas Government Code §551.043(c)

For the median-valued homestead property in the City of Frost:
Median Homestead Net Taxable Value: $131,141

Scenario	Tax Rate	Estimated City Property Tax Bill
Current Fiscal Year	$0.3628 / $100	**$475.80**
FY 2026–2027 Proposed Budget	$0.3429 / $100	**$449.68**
FY 2026–2027 Balanced Budget Funded at the No-New-Revenue Tax Rate	$0.3429 / $100	**$449.68**

The City's proposed FY 2026–2027 Budget is based on a proposed property tax rate of **$0.3429 per $100 of taxable value**, equal to the City's calculated 2026 No-New-Revenue Tax Rate.

The median homestead information is based on the 2026 certified values provided by the Navarro Central Appraisal District. The City's proposed and calculated tax rates are based on the City's 2026 Tax Rate Calculation Worksheet.

CERTIFICATION
I, the undersigned authority, do hereby certify that the above Notice of Meeting of the City Council of the City of Frost, Texas, is a true and correct copy of said notice and that I posted a true and correct copy in a place readily accessible to the general public at all times.
Said notice was posted on August 26, 2026 and remained continuously posted for at least three business days before the scheduled date of the meeting in accordance with Chapter 551, Texas Government Code.
DATED this 26th day of August, 2026.

____

City Secretary
City of Frost, Texas

CITY OF FROST
MAYOR'S REPORT
September 1, 2026

Mayor Shannon Wayman

Closing Fiscal Year 2025–2026

As we approach the end of Fiscal Year 2025–2026, much of my focus during August has been on matters that are included separately on tonight's agenda. Rather than duplicate those discussions in this report, I want to use this opportunity to briefly look ahead as we prepare to begin a new fiscal year on October 1.

This past year has involved a significant amount of foundational work—reviewing how the City operates, identifying areas where our systems and processes can be strengthened, modernizing City policies, and beginning implementation of tools that will help us operate more efficiently.

As we enter Fiscal Year 2026–2027, our focus will increasingly shift from identifying and planning improvements to putting those improvements into practice.

Looking Ahead

Beginning in October, we will resume the City's Ordinance Modernization Project. Significant progress has been made this year updating and reorganizing the Code of Ordinances, and our goal is to complete the remaining modernization work before the end of 2026.

We will also begin implementing improvements to the City's utility billing and payment processes. This work will focus on reducing manual processes, improving payment and account-management options for residents, and creating more efficient and consistent procedures for City staff.

We will also begin a broader review of City fees and rates to ensure they remain current, appropriately reflect the cost of providing services, and are consistently documented and administered. Any changes requiring Council approval will be brought forward for consideration as that review is completed.

At the same time, we will continue developing documented procedures and workflows for core City functions so that the operational improvements we have worked toward this year become part of the City's everyday practices.

Building for the Future

The work of strengthening an organization does not happen all at once. Some improvements are highly visible, while others happen quietly through better procedures, stronger financial controls, improved documentation, and more consistent day-to-day operations.

As we close this fiscal year, I am encouraged by the foundation that has been established and excited to move into the next phase of this work.

Our goal for the year ahead is straightforward: take the systems, policies, and tools we have been building and turn them into consistent practices that make the City of Frost more organized, accountable, efficient, and prepared for the future.

Thank you to our City employees, Council Members, volunteers, community partners, and residents for your continued commitment to our community.

Respectfully submitted,

Shannon Wayman

City of Frost
P.O. Box X | 100 N. Garitty
Frost, Texas 76641
Phone: 903-682-3861
cityoffrost1930@cityoffrost.net
cityoffrost.municipalimpact.com

Mayor's Report to the Citizens of Frost

Response to the TCOLE Revocation of the City's Police Department Appointing Authority

August 7, 2026

Dear Frostites:

On August 3, 2026, the City of Frost received notice from the Texas Commission on Law Enforcement (TCOLE) revoking the City's appointing authority for the Frost Police Department.

Over the past several days, our community has understandably had many questions about what happened, how the City responded, and what comes next. Rather than relying on brief updates or social media posts, I wanted to provide a complete account of the events, the City's response, and the path forward.

This report has been prepared to explain those events. It is not intended to replace or reinterpret TCOLE's findings. Instead, it explains how the City responded and provides the original documents referenced throughout so every resident has the opportunity to review the information for themselves.

As Mayor, it is my responsibility to ensure the City complies with state law, maintains essential public services, and keeps our community informed. That responsibility guided every decision made throughout this process.

The supporting documents referenced throughout this report are available on the City's website.

Supporting Documents:
Police Department | City of Frost, Texas

Background
Following TCOLE's inspection of the Frost Police Department, the City received inspection findings identifying compliance deficiencies and establishing a deadline for corrective action.

Once those findings were received, the City immediately began working to address each item identified by TCOLE. Throughout the compliance period, City staff and Chief Patrick Rider remained in communication with TCOLE, requested clarification when needed, completed corrective actions, and submitted supporting documentation as work progressed.

We believed we were making progress.

Chief Rider devoted considerable time and effort throughout this process. He worked alongside City staff to gather documentation, implement corrective actions, communicate with TCOLE, and work toward bringing the department into compliance. His dedication and professionalism throughout that effort deserve recognition.

Unfortunately, those efforts did not change TCOLE's final decision.

TCOLE's Decision
TCOLE ultimately concluded that the City had not demonstrated compliance with all required minimum standards by the established deadline and revoked the City's appointing authority. The Commission directed the City to immediately separate all appointed licensees.

Before the City took any action, I contacted Agent Chris Cogan with TCOLE to confirm the City's obligations under the revocation. He confirmed that the revocation was effective immediately and explained that, while the City could request a review of the decision, our obligation to comply remained in effect.

At that point, the City's responsibility was clear.

The City's Response
After confirming the City's obligations, I notified the City Council and began coordinating the City's response.

The City's priorities were straightforward.

- Comply with TCOLE's directive.
- Maintain uninterrupted law enforcement services.
- Understand the City's legal obligations.
- Keep the City Council informed.

One of the City's first priorities was ensuring that law enforcement services to our residents continued without interruption. I contacted Sheriff Elmer Tanner, who confirmed that the Navarro County Sheriff's Office would continue providing law enforcement services during this transition. I appreciate Sheriff Tanner's willingness to assist our community.

The City also completed the immediate compliance actions required by TCOLE, sought legal guidance regarding its responsibilities, and began preparing information for public release.

Although this was not the outcome anyone had hoped for, once TCOLE's decision became effective the City had an obligation to respond promptly, comply with state requirements, and ensure that public safety services continued without interruption.

Employment Decision

One of the most difficult responsibilities resulting from TCOLE's action involved Chief Patrick Rider's employment.

After carefully reviewing the City's ordinances, the operational impact of the revocation, and the City's obligations under TCOLE's directive, I made the difficult decision to separate Chief Rider's employment with the City of Frost.

This decision was not made lightly. It resulted from the City's loss of appointing authority and the operational realities that followed—not from any lack of confidence in Chief Rider's professionalism or work ethic.

Throughout the compliance process, Chief Rider worked tirelessly to address the deficiencies identified by TCOLE. He communicated with the Commission, gathered documentation, completed corrective actions, and remained committed to finding a path forward for the department.

While TCOLE ultimately reached a different conclusion regarding the City's appointing authority, I believe it is important that our community understands the significant effort Chief Rider invested on behalf of the City.

On behalf of the City of Frost, I sincerely thank Chief Rider for his service and wish him continued success in the future.

Looking Ahead
The City's immediate response to TCOLE's action has now been completed.

The next step is determining the future of law enforcement services in Frost. Those discussions will occur during properly posted City Council meetings, where the Council will evaluate the options available and determine the best long-term path forward.

Transparency has remained one of the City's guiding principles throughout this process. Rather than relying on brief updates or social media posts, I wanted to provide a complete account of the events, the City's response, and the path forward.

For that reason, the City has made the supporting documents available so every resident has the opportunity to review the same information the City relied upon throughout this process.

The following documents are available on the City's website:

- **Chronology of Events**
- **June 24 TCOLE Inspection Findings**
- **August 3 TCOLE Revocation Letter**
- **Non-Terminal Agency Agreement**

As additional public information becomes available, the City will continue updating this page so residents have access to the same information considered by the City throughout this process.

This has been a difficult chapter for Frost, but it does not define our community. We will continue serving our residents, remain committed to transparency, and work together to determine the best future for law enforcement in our City.

Thank you for your patience, your understanding, and your continued support.

With appreciation,
Shannon Wayman
Mayor, City of Frost

City of Frost
P.O. Box X | 100 N. Garitty
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Chronology of Events

The following chronology summarizes the significant events related to the Texas Commission on Law Enforcement (TCOLE) inspection of the Frost Police Department, the City's compliance efforts, the revocation of the City's appointing authority, and the City's subsequent response.

June 17, 2026
The Texas Commission on Law Enforcement (TCOLE) conducted an inspection of the Frost Police Department.

June 18, 2026
The Frost City Council appointed Patrick Rider as Chief of Police.
At the time of his appointment, the City had not yet received TCOLE's inspection findings or identified compliance deficiencies.

June 22, 2026
Chief Rider's first day in role

June 24, 2026
TCOLE generates the inspection findings letter documentation

June 25, 2026
The City, via email, received TCOLE's inspection findings identifying compliance deficiencies and establishing **July 31, 2026**, as the deadline to complete corrective actions and submit supporting documentation.

June 25 – July 31, 2026
The City and the Frost Police Department worked to address the deficiencies identified in TCOLE's inspection findings.

During this period:

- Corrective actions were undertaken.
- Documentation and supporting materials were assembled.
- City staff and Chief Patrick Rider remained in communication with TCOLE.
- Documentation was submitted to TCOLE as corrective actions were completed.

Throughout this period, the City's objective was to achieve compliance with the deficiencies identified in the inspection findings before the established deadline.

June 29, 2026
The Frost Police Department and the Navarro County Sheriff's Office executed a **Non-Terminal Agency Agreement**, providing the department access to TLETS, TCIC, and NCIC systems through the Navarro County Sheriff's Office.

July 31, 2026
The corrective action period established by TCOLE concluded.

August 3, 2026
The City received TCOLE's notice revoking the Frost Police Department's appointing authority.

The revocation directed the City to immediately separate all appointed licensees and advised the City of its right to request a review of the decision.

August 3, 2026
Before implementing TCOLE's directive, Mayor Shannon Wayman contacted Agent Chris Cogan with TCOLE to clarify the City's obligations under the revocation.
Agent Cogan confirmed:

- The revocation was effective immediately.
- The City was required to comply immediately.
- Although the City could request a review of the decision, that process would not delay or suspend the City's obligation to comply with the revocation.

August 3, 2026
Following confirmation of the City's obligations, Mayor Wayman notified the Frost City Council and began coordinating the City's response.

August 4, 2026
To ensure uninterrupted law enforcement services, Mayor Wayman contacted Navarro County Sheriff Elmer Tanner.

Sheriff Tanner confirmed that the Navarro County Sheriff's Office would continue providing law enforcement services to the City of Frost during the transition.

August 4–6, 2026
The City:

- Reviewed the operational and legal implications of TCOLE's directive.
- Completed the immediate compliance actions required by TCOLE.
- Submitted the required administrative documentation to TCOLE.
- Began responding to Public Information Act requests.
- Prepared public communications regarding the City's response.

August 7, 2026
After consulting with the City Attorney, reviewing the City's operational obligations following TCOLE's revocation, and exercising the authority granted to the Mayor under Section 9.03.031 of the Frost Code of Ordinances, Mayor Shannon Wayman separated the employment of Chief Patrick Rider.

August 7, 2026
The City publicly released its Report, the Chronology of Events, and the supporting documents related to TCOLE's inspection, revocation, and the City's response through the City's official website.

Current Status

- The Navarro County Sheriff's Office continues providing law enforcement services within the City of Frost.
- The City has completed the immediate actions required by TCOLE.
- Future law enforcement services will be considered by the Frost City Council during a properly posted public meeting.
- Additional public documents related to this matter will be added to the City's website as they become available.

TEXAS COMMISSION ON LAW ENFORCEMENT

June 24, 2026

via CM/RRR and EMAIL

Mayor Shannon Wayman
100 N. Garitty
Frost, TX 76641
cityoffrost1930@cityoffrost.net
mayor.frost@cityoffrost.org

Re: Deficiencies discovered during recent audit and inspection of Frost Police Department, TCOLE Agency no. 349205

Dear Mayor Wayman,

The mission of the Texas Commission on Law Enforcement (TCOLE), as a regulatory state agency, is to establish and enforce standards to ensure that the people of Texas are served by highly trained and ethical law enforcement, corrections, and telecommunications personnel. A key component of that work is ensuring that law enforcement agencies meet minimum standards set forth by the Texas Legislature and TCOLE.

On June 17, 2026, TCOLE Enforcement Sergeants David New, Trevor Michna, and Specialist Sergeant Denise Pace conducted a law enforcement agency inspection pursuant to Texas Occupations Code §1701.163, Minimum Standards for Law Enforcement Agencies, and 37 Tex. Admin. Code §211.16, Establishment or Continued Operation of an Appointing Entity.

Based on the inspection team's findings, the Frost Police Department failed to meet minimum standards, specifically the agency was unable to produce evidence of:

- Sustainable funding sources that meet or exceed the continued operating expenses as outlined in a line-item budget for the agency.
- Physical resources available to officers, including:
    - At least one less-lethal force weapon per officer on duty;
    - At least one radio communication device per officer on duty performing law enforcement functions;
    - Bullet-resistant vests meeting National Institute of Justice (NIJ) standards and supported by documentation demonstrating they remain within manufacturer warranty requirements and have not been compromised;
    - Uniforms provided for officers whose duties require one.

- An operable motor vehicle owned, insured, and equipped by the agency and provided to officers performing patrol, traffic enforcement, criminal investigations, responding to calls for service, or warrant execution.
- Physical facilities, including:
  - An evidence room or other acceptable secure evidence storage;
  - Public notices visible twenty-four (24) hours per day explaining:
    - How to receive the most immediate assistance in an emergency;
    - How to make a non-emergency report of a crime; and
    - How to make a compliment or complaint on a member of the agency by mail, online, or by telephone.
- Written policies required by 37 Tex. Admin. Code §211.16(a)(5), specifically:
  - Response to Missing Persons;
  - Barricaded Subjects; and
  - Eyewitness Identification.
- An established administrative structure that includes an organizational chart illustrating the division and assignment of licensed and unlicensed personnel.
- Proof of liability insurance covering the agency and vehicles utilized for agency operations.
- A documented process for receiving and documenting complaints and compliments submitted by mail, online, or telephone.

There are currently no TCOLE licensees appointed by your agency. TCOLE records list you as the current department head. The Frost Police Department must provide evidence demonstrating that the agency meets the minimum standards for continued operation as required by 37 Tex. Admin. Code §211.16. TCOLE may assess administrative penalties, or revoke or suspend a law enforcement agency's authority to appoint a license holder for failure to meet agency standards.

Please provide evidence on or before July 31, 2026, for the following:

- Current city budget and police department line-item budget demonstrating sustainable funding.
- Documentation showing liability insurance coverage for the agency and agency vehicles.
- Written policies specific to the Frost Police Department for:
  - Response to Missing Persons;
  - Barricaded Subjects; and
  - Eyewitness Identification.
- Proof that all required policies have been provided to each officer appointed by the agency, or documentation of the method by which such policies are provided.
- An established administrative structure that includes an organizational chart illustrating the division and assignment of licensed and unlicensed personnel.
- Effective communications equipment, specifically:
  - At least one radio communication device per officer on duty.
- Less-lethal force equipment, specifically:
  - At least one less-lethal force weapon per officer on duty.
- Documentation demonstrating all body armor is NIJ compliant, within ballistic warranty periods, and free from damage or compromise.
- Documentation demonstrating officers are provided uniforms appropriate for their assigned duties.
- An operable patrol vehicle owned, insured, and equipped by the agency.
- An evidence room or other acceptable secure evidence storage.

- Written notices posted in the agency's public area and visible twenty-four (24) hours a day explaining:
    - How to receive the most immediate assistance in an emergency;
    - How to make a non-emergency report of a crime; and
    - How to make a compliment or complaint on a member of the agency by mail, online, or by telephone.
- Documentation establishing procedures for receiving and documenting complaints and compliments.

Please provide your evidence to Sergeant Denise Pace and Sergeant Chris Cogan at denise.pace@tcole.texas.gov and chris.cogan@tcole.texas.gov no later than July 31, 2026.

If you are unable to bring the Frost Police Department into compliance and wish to deactivate the Frost Police Department to avoid potential administrative penalties, please provide your request on city letterhead no later than July 31, 2026.

Sincerely,

Denise R. Pace

Denise R. Pace
Southeast Region Specialist
Texas Commission on Law Enforcement

Greg Stevens
Executive Director

TEXAS COMMISSION ON LAW ENFORCEMENT

August 3, 2026

Mayor Shannon Wayman
100 N. Garitty
Frost, TX 76641

via email: cityoffrost1930@cityoffrost.net;
mayor.frost@cityoffrost.org

Re: Revocation of Frost Police Department's authority to make appointments - TCOLE Agency no. 349205

Dear Mayor Wayman,

The mission of the Texas Commission on Law Enforcement (TCOLE), as a regulatory state agency, is to establish and enforce standards to ensure that the people of Texas are served by highly trained and ethical law enforcement, corrections, and telecommunications personnel. A key component of that work is ensuring that law enforcement agencies meet minimum standards set forth by the Texas Legislature and TCOLE.

On June 17, 2026, TCOLE Enforcement Sergeants David New, Trevor Michna, and Specialist Sergeant Denise Pace conducted a for-cause law enforcement agency inspection pursuant to Texas Occupations Code §1701.163, Minimum Standards for Law Enforcement Agencies, and 37 Tex. Admin. Code §211.16, Establishment or Continued Operation of an Appointing Entity.

Based on the inspection team's findings, the Frost Police Department failed to meet minimum standards. TCOLE requested that the city of Frost correct several identified deficiencies and provide evidence on or before July 31, 2026, of the following:

- Current city budget and police department line-item budget demonstrating sustainable funding.
- Documentation showing liability insurance coverage for the agency and agency vehicles.
- Written policies specific to the Frost Police Department for:
  - Response to Missing Persons;
  - Barricaded Subjects; and
  - Eyewitness Identification.
- Proof that all required policies have been provided to each officer appointed by the agency, or documentation of the method by which such policies are provided.

- An established administrative structure that includes an organizational chart illustrating the division and assignment of licensed and unlicensed personnel.
- Effective communications equipment, specifically:
  - At least one radio communication device per officer on duty.
- Less-lethal force equipment, specifically:
  - At least one less-lethal force weapon per officer on duty.
- Documentation demonstrating all body armor is NIJ compliant, within ballistic warranty periods, and free from damage or compromise.
- Documentation demonstrating officers are provided uniforms appropriate for their assigned duties.
- An operable patrol vehicle owned, insured, and equipped by the agency.
- An evidence room or other acceptable secure evidence storage.
- Written notices posted in the agency's public area and visible twenty-four (24) hours a day explaining:
  - How to receive the most immediate assistance in an emergency;
  - How to make a non-emergency report of a crime; and
  - How to make a compliment or complaint on a member of the agency by mail, online, or by telephone.
- Documentation establishing procedures for receiving and documenting complaints and compliments.

The city did not meet all requirements by the July 31, 2026, deadline.

TCOLE Enforcement investigators have been conducting a parallel investigation to determine if the agency provided public benefit to the community. Based on the results of that investigation, it was determined that the Frost Police Department does not provide public benefit to the community. It is particularly concerning that the city of Frost does not have a Memorandum of Understanding (MOU) in place with the Navarro County Sheriff's Office which provides for coverage when a Frost police officer is not on-duty or is otherwise unavailable.

The Frost Police Department does not meet the minimum statutory requirements under 37 Tex. Admin. Code §211.16 and effective immediately, the Frost Police Department's authority to make or continue appointments is revoked as authorized by Texas Occupations Code 1701.501(a-1). As a result of this revocation, all TCOLE licensees appointed by the Frost Police Department must immediately be separated from the agency.

Please be advised that this revocation does not absolve the city of certain responsibilities:

- All personnel records associated with the Frost Police Department must be retained in accordance with all applicable records retention schedules. All records related to TCOLE licensees must be retained for at least five years (37 Tex. Admin. Code § 211.19(f)) and must be shared with other law enforcement agencies which might consider hiring those same licensees during that period.
- The Frost Police Department motor vehicle stop data for calendar year 2026 must be reported.

- If there are unresolved allegations of misconduct against any Frost Police Department licensees, those complaints must be investigated, resolved, documented, and reported to TCOLE within 30 days of that licensee's separation from the agency consistent with the model policy found at https://www.tcole.texas.gov/document/mp-ma.pdf .

TCOLE is prepared to assist you with methods to simplify and support these continuing responsibilities. Field Service Agent Sergeant Chris Cogan (chris.cogan@tcole.texas.gov) along with Southeast Division Specialist Sergeant Denise Pace (denise.pace@tcole.tedas.gov) can assist you and your staff with instruction on any necessary separation and notification of appointed officers, early reporting of traffic stop data, guidance on the process and policy for misconduct investigations and reporting, and how to upload personnel files to reduce the number of inquiries the city is obligated to respond to over the next several years.

Sincerely,

Gregory Stevens
Executive Director
Texas Commission on Law Enforcement

ELMER TANNER
SHERIFF

NAVARRO COUNTY

CLINT ANDREWS
CHIEF DEPUTY

SHERIFF'S OFFICE

CRIMINAL JUSTICE CENTER
300 WEST 2ND AVE
CORSICANA, TX 75110
(903) 654-3001 Office
(903) 654-3044 Fax

To: Respective Law Enforcement Agencies

From: Sheriff Elmer Tanner

Re: Non-Terminal Agency Agreement

This document constitutes an agreement between the **Navarro County Sheriff's Office:** hereinafter called the **Terminal Agency**, and the; Frost Police Department :

hereinafter called the **Non-Terminal Agency**.

The Terminal Agency agrees to provide the Non-Terminal Agency with access to the Texas Law Enforcement Telecommunications (TLETS), The Texas Crime information center (TCIC), and the National Crime Information Center (NCIC), and associated systems on a twenty-four hour, seven days per week basis.

The Non-Terminal Agency agrees to abide by all the law of the United States, the State of Texas, and all preset or hereafter approved rules, policies, and procedures of TLETS, NLETS, TCIC, and NCIC, and any other systems now or in the future associated with TLETS concerning the collection, storage, processing, retrieval, dissemination and exchange of information and exchange of information for criminal justice purposes.

The Terminal Agency reserves the right to suspend service to the Non-Terminal Agency, which may include cancelling of records, entered for the Non-Terminal Agency, when applicable policies are violated. The Terminal Agency may reinstate service following such instances upon receipt of satisfactory assurances that such violations have been corrected. In order to comply with NCIC policies established by NCIC Advisory Board, the Non-Terminal Agency agrees to maintain accurate records of all TCIC/NCIC entries made through the Terminal Agency and to immediately notify the Terminal Agency of any changes in status of those reports, to include the need for cancellation, addition, deletion or modification of the records. The Terminal Agency agrees to enter, update, and remove all records for the Non-Terminal Agency on a timely basis, as defined by NCIC.

In order to comply with NCIC hit confirmation requirements the agencies agree to the following:

If the property and missing person records are to be entered with the Terminal Agency's ORI, The Non-Terminal Agency must deliver case reports to the Terminal Agency to be held on file until such time as the record is cancelled or cleared. If the records are to be entered with the Non-Terminal Agency's ORI, the Terminal Agency agrees to immediately forward all requests for hit confirmation that might be received at the terminal to the Non-Terminal Agency. The Non-Terminal Agency agrees to comply with the NCIC ten minutes hit confirmation policy.

If the Non-Terminal Agency is a non 24-hour agency, the records must be entered with the Terminal Agency's ORI and the associated case reports must be held at the Terminal Agency for hit conformation purposes.

In order to comply with NCIC Validation requirements, the Non-Terminal agrees to perform all validations procedures as required by NCIC on all records entered through the Terminal Agency.

Criminal History Information obtained from the teletype of the Terminal Agency will be handled according to the TCIC/NCIC guidelines by the Non-Terminal Agency. Either the Terminal Agency or the Non-Terminal Agency may, upon thirty days prior written notice, discontinue the agreement, except in the event the Non-Terminal fails or refuses to comply with any of the provisions herein, in which case the **Terminal Agency may terminate this agreement immediately**.

The Non-Terminal Agency agrees to indemnify and save harmless the Terminal Agency and its employees as well as the Texas Department of Public Safety, its director and employees from and against all claims, demands, actions and suits, including but not limited to any liability for damages by reason of or arising out any false arrests or imprisonment or any excuse of the Non-Terminal Agency or its employers in the exercise of the enjoyment of this agreement.

The Terminal Agency agrees to make available to the Non-Terminal Agency all TLETS/NLETS and TCIC/NCIC publications and policies as are available to it so that the Non-Terminal Agency may comply with the policies of TLETS/NLETS and TCIC/NCIC.

Navarro County Sheriff's office is bound by no Federal, State Law or Statue to provide Law Enforcement Agencies with Non-Terminal Agency access to TLETS/NLETS and TCIC/NCIC. TLETS/NLETS and TCIC/NCIC access through NCSO is a privilege.

This agreement becomes effective on the 29 day of June, 2026. In witness whereof, the parties here to caused agreement to be executed by below listed authorized officers and officials.

TERMINAL AGENCY

BY: [signature] **Title:** Chief of Frost PD

Date: 6/25/26

NON-TERMINAL AGENCY

BY: Elmer Tanner **Title: Navarro County Sheriff**

Date: 6-29-26

City of Frost
P.O. Box X | 100 N. Garitty
Frost, Texas 76641
Phone: 903-682-3861
cityoffrost1930@cityoffrost.net
cityoffrost.municipalimpact.com

COUNCIL DISCUSSION BRIEF

September 1, 2026
Agenda Item 7 — Future Law Enforcement Services

Purpose

Following the Texas Commission on Law Enforcement's revocation of the Frost Police Department's authority to make appointments, the City must evaluate how law enforcement services should be provided within Frost in the future.

The Navarro County Sheriff's Office currently provides law enforcement services within the City. The purpose of this agenda item is to begin a broader discussion regarding Frost's long-term law enforcement needs and the service models the City may wish to evaluate.

No final decision regarding a future law enforcement service model is requested at this meeting.

Potential Areas for Discussion

Council may wish to discuss these options or other ideas:

- **Reestablishing a Frost Police Department** — Evaluate what would be required to restore the City's ability to operate a municipal police department, including TCOLE requirements, staffing, equipment, policies, administrative controls, facilities, and sustainable funding.
- **Navarro County Sheriff's Office** — Evaluate continued reliance on the Sheriff's Office for law enforcement services within Frost and determine whether the current level of service meets the City's long-term needs.
- **Contracted or Interlocal Services** — Explore whether a formal agreement for defined law enforcement services may be available through Navarro County or another legally available law enforcement entity.
- **Other Service Models or Ideas** — Consider other approaches Council believes should be researched or evaluated.

Questions for Council Discussion

In considering the City's future law enforcement needs, Council may wish to discuss:

- What level of law enforcement presence and availability does Frost need?
- What services or capabilities are most important to the community?
- What level of staffing would be appropriate for a community of Frost's size?
- What financial commitment can the City reasonably sustain over the long term?
- What administrative and compliance responsibilities would accompany each model?
- Are there additional service models or partnerships the City should investigate?
- What additional information does Council need before considering a long-term direction?

Direction for Further Evaluation

The purpose of tonight's discussion is to identify Council's questions, priorities, and areas of interest for further evaluation.

Based on Council's discussion, the Mayor and City staff can gather additional information regarding the service models Council wishes to explore, including costs, legal and regulatory requirements, staffing considerations, service levels, and potential agreements.

Any future decision regarding the City's long-term law enforcement service model would be brought before the City Council on a properly posted agenda for consideration and possible action.

Shannon R. Wayman

Mayor

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FY 2026–2027 Proposed Budget Overview

City of Frost, Texas

Purpose and Budgeting Approach

The FY2026–2027 Proposed Budget represents a shift toward a more **fund-based approach to financial management**. Rather than evaluating the City's finances primarily as one overall pool of dollars, the proposed budget evaluates the General Fund, Water Fund, Sewer Fund, Museum Fund, and other dedicated resources based on the revenues and costs attributable to each.

Municipal finances are maintained through separate funds because not all City resources serve the same purpose or are equally available for all uses. Managing these resources by fund gives the City Council a clearer picture of the financial condition of individual City operations and helps ensure that revenues and expenditures are appropriately assigned.

This approach is particularly important for the City's utility operations. A healthy overall City cash position can mask a situation in which an individual operation's recurring revenues are not sufficient to support its recurring costs. The FY2026–27 budget is intended to make those conditions visible so they can be evaluated and addressed deliberately.

Understanding Budgeted Amounts

The proposed budget represents the City's best estimate of revenues and anticipated financial needs for the coming fiscal year. An expenditure included in the budget is an authorization and planning allowance; it does not mean the City is required or expected to spend the full amount.

Many City expenses—particularly repairs, maintenance, utilities, emergency work, and other operating needs—cannot be predicted precisely. The budget therefore includes reasonable allowances based on historical activity, known costs, and anticipated needs.

Actual expenditures will occur as services, repairs, purchases, or other needs arise and remain subject to applicable purchasing requirements and Council authorization when required. Amounts are not spent simply because they were budgeted.

Likewise, identification of a project or equipment need in the Capital Improvement Plan does not mean the City has committed to complete or purchase it during FY2026–27 unless funding is specifically included in the annual budget.

Citywide Financial Position

The proposed budget includes a Citywide Financial Position schedule showing current cash and investments by fund, including operating cash, CDs, reserves, and restricted or special-purpose resources.

These balances provide important context when reviewing the annual budget. A projected operating deficit within an individual fund does not necessarily mean the City lacks sufficient cash to operate during FY2026–27. It does, however, indicate that the fund's projected recurring revenues are not sufficient to support its projected expenditures and that the underlying financial structure warrants evaluation.

The balances presented are a snapshot during the current fiscal year and should not be interpreted as projected September 30 ending balances. Restricted and reserve funds should also not be interpreted as unrestricted resources available for any City purpose.

Property Tax Assumption

The City operates with a small staff whose work benefits multiple City functions and funds. Historically, payroll accounting did not consistently reflect the full personnel cost attributable to each fund.

For FY2026–27, wages and associated employer costs—including payroll taxes, retirement, and health benefits—are allocated among the funds receiving those services.

The City Secretary's personnel costs are allocated 45% to General Fund, 40% to Water Fund, and 15% to Sewer Fund. Public Works personnel costs are allocated approximately one-third each to General Fund, Water Fund, and Sewer Fund.

This does not represent additional employees or additional payroll expense. It changes where the City's existing personnel costs are recognized and provides a more accurate picture of the actual cost of operating each fund.

This change also accounts for a portion of the difference in the financial performance shown for the Water and Sewer Funds compared with prior budgeting practices. Those personnel costs existed previously but were not fully reflected within the individual funds benefiting from the work.

General Fund

The FY2026–27 General Fund proposes:

Revenue: $322,000
Expenditures: $318,176
Projected surplus: $3,824

The General Fund is therefore essentially balanced, with a limited operating margin. Continued monitoring of revenues and expenditures will be important throughout the fiscal year.

Municipal Law Enforcement

The FY2026–27 Proposed Budget does not include funding for municipal police personnel or police department operations.

At the time this proposed budget was prepared, the City Council had not determined the future structure of municipal law enforcement services. The proposed budget therefore does not assume an outcome that Council has not yet determined.

If Council elects to establish or fund municipal law enforcement services during FY2026–27, the anticipated cost, available resources, and ongoing financial impact will need to be evaluated at that time and may require a budget amendment.

Water Fund

The FY2026–27 Water Fund proposes:

Revenue: $303,500
Expenditures: $348,900
Projected deficit: ($45,400)

The proposed Water Fund budget more fully recognizes the costs associated with operating the water system, including allocated personnel and benefits, wholesale water purchases, treatment and operating expenses, technology, maintenance, and $18,600 in annual water debt service.

The projected deficit is not being eliminated through unsupported revenue assumptions or by simply moving costs elsewhere. Instead, the proposed budget identifies the financial condition so that Council can evaluate it using better information.

During FY2026–27, the City should evaluate Water Fund revenues, operating costs, rate adequacy, and appropriate reserve levels to determine a sustainable long-term financial structure.

Sewer Fund

The FY2026–27 Sewer Fund proposes:

Revenue: $65,000
Expenditures: $87,100
Projected deficit: ($22,100)

As with the Water Fund, the proposed Sewer budget more accurately assigns personnel and benefit costs to the operation receiving those services and recognizes expected plant operations, chemicals, maintenance, and emergency-repair needs.

The resulting deficit provides Council with a clearer picture of the Sewer Fund's financial performance and establishes the basis for a future review of revenues, rates, expenses, and reserve requirements.

Solid Waste / Trash Service

Solid waste revenue and expenses will require additional evaluation during FY2026–27.

Trash charges are collected through the City's utility billing process, while the City incurs contractor costs to provide the service. The City will review trash revenue, contractor expense, customer charges, and the accounting treatment of those transactions to determine whether current collections adequately recover the City's cost of providing trash service.

The proposed budget does not make a determination that trash rates should change. The purpose of the review is to establish reliable revenue and cost information before making any future recommendation.

Capital Improvement Planning

The FY2026–27 budget begins a more structured approach to long-term capital planning.

The preliminary Capital Improvement Plan identifies known or anticipated needs involving streets, major equipment, City facilities, the water system, and the wastewater system.

Most items identified in the CIP are planning items rather than FY2026–27 expenditures. Inclusion identifies a future need for evaluation and does not itself authorize a purchase or project.

The significant exception is the $7,500 citywide road assessment, which is funded in the FY2026–27 proposed budget. The assessment is intended to provide the City with a defensible evaluation of street conditions and establish a foundation for developing a longer-term road improvement strategy.

The CIP also establishes the framework for future Equipment Replacement and Facilities Capital reserves. During FY2026–27, the City can begin developing replacement schedules, project scopes, estimated costs, priorities, and potential funding strategies rather than waiting until equipment or facilities require emergency replacement.

Budget Monitoring

During FY2026–27, actual revenues and expenditures will be reviewed against the adopted budget throughout the year. Significant variances, unexpected costs, or changes in operating conditions will be identified as they occur so that corrective action or budget amendments can be considered when necessary.

The budget is intended to serve as an ongoing financial management tool throughout the fiscal year, not simply as an annual spending authorization.

Continued Financial and Operational Work

Adoption of the FY2026–27 budget will not mean that every financial or operational issue identified during budget development has been resolved. In several areas, this budget intentionally establishes a more accurate baseline from which future decisions can be made.

Priority areas for continued work during FY2026–27 include:

* Water Fund revenue, cost, rate, and reserve adequacy;
* Sewer Fund revenue, cost, rate, and reserve adequacy;
* Solid-waste revenue and cost recovery;
* Future structure and financial impact of municipal law enforcement;
* Road improvement planning following completion of the road assessment;
* Equipment replacement planning;
* City facility assessment and capital planning;
* Continued improvement of fund accounting and cost allocation; and
* Continued improvement of the City's accounting practices, including fund classification, interfund transactions, accounts payable, payroll allocation, and chart-of-accounts organization.

The purpose of this approach is to provide Council with increasingly reliable information about what each City operation costs, how it is funded, and whether its financial structure is sustainable.

The FY2026–27 Proposed Budget does not attempt to solve every long-term issue in a single fiscal year. It provides a clearer financial picture, identifies known needs and areas requiring additional work, and establishes a framework for ongoing budget monitoring and more informed financial decisions going forward.

CITY OF FROST, TEXAS

FY 2026–2027 PROPOSED BUDGET

Where Cotton is King and Friendliness is Queen!

Fund	FY27 Revenue	FY27 Expenditures	Projected Net Result
General Fund	$322,000	$318,176	**$3,824**
Water Fund	$303,500	$348,900	**($45,400)**
Sewer Fund	$65,000	$87,100	**($22,100)**
Museum Fund	$1,500	$800	**$700**
TOTAL ALL FUNDS	**$692,000**	**$754,976**	**($62,976)**

FY27 KEY PLANNING ITEMS

Road Assessment	$7,500 funded in FY27 to develop a defensible citywide street improvement plan.
Capital Planning	First preliminary 5-year Capital Improvement Plan establishes a repeatable annual planning framework.
Equipment Replacement Reserve	Establish replacement schedule for major vehicles/equipment; consider future surplus allocations when financially feasible.
Facilities Capital Reserve	Assess, scope, estimate and prioritize City facility needs; consider future surplus allocations when financially feasible.
Utility Review	Water and Sewer budgets reflect fuller operating costs; rate/cost-of-service review will follow the proposed-budget process.

CITY OF FROST — CITYWIDE FINANCIAL POSITION

Cash and investment balances shown as of August 15, 2026 / latest available bank balance

CASH & INVESTMENTS

Fund / Purpose	Operating Cash	CDs / Reserves	Other / Restricted	Total Shown	Notes
General Fund	$136,238.34	$65,082.81	$0.00	$201,321.15	General checking + General Fund CD
Water Fund	$68,542.61	$137,265.65	$1,949.93	$207,758.19	Water checking + Water Fund CD + USDA reserve CD; Utility CC Income shown separately
Sewer Fund	$75,751.83	$0.00	$0.00	$75,751.83	Sewer operating cash
Museum Fund	$8,226.39	$5,108.04	$0.00	$13,334.43	Museum checking + 6-month CD
Water Interest & Sinking	$20,083.50	$0.00	$0.00	$20,083.50	8/15/26 QuickBooks balance sheet; restricted/debt-related
Court Technology Fund	$0.00	$0.00	$688.43	$688.43	Restricted/special-purpose account
CDBG 23-001	$0.00	$0.00	$50.00	$50.00	Restricted grant account
CLFRF	$0.00	$0.00	$0.24	$0.24	Restricted/special-purpose account
TOTAL CITY CASH & INVESTMENTS	**$308,842.67**	**$207,456.50**	**$2,688.60**	**$518,987.77**	

FY 2026–2027 PROPOSED FUND POSITION

Fund	Current Cash & Investments Shown*	FY27 Proposed Revenue	FY27 Proposed Expenditures	Projected FY27 Change
General Fund	$201,321	$322,000	$318,176	$3,824
Water Fund	$207,758	$303,500	$348,900	($45,400)
Sewer Fund	$75,752	$65,000	$87,100	($22,100)
Museum Fund	$13,334	$1,500	$800	$700
TOTAL	**$498,166**	**$692,000**	**$754,976**	**($62,976)**

* Current balances are a snapshot as of August 15, 2026 / latest available balance and are not FY27 beginning fund balances. FY26 activity will continue through September 30, 2026. Restricted and reserve balances are presented separately and should not be interpreted as unrestricted operating cash.

OUTSTANDING OBLIGATIONS / KNOWN FY27 REQUIREMENTS

Obligation	Fund / Purpose	FY27 Budgeted Requirement	Outstanding Principal
USDA Water System Debt	Water / Sinking	$18,600	Pending USDA statement

Outstanding USDA principal was not available when the proposed budget was prepared and will be updated when current loan documentation is received. The FY27 budget includes $18,600 based on the known recurring $1,550 monthly debt-service transfer. Estimated Maturity Date of Loan 2036.

Source notes: bank balances supplied by the City during FY27 budget preparation; Water Interest & Sinking balance from QuickBooks Balance Sheet as of 8/15/26. Bank and QuickBooks balances may differ slightly because of timing/reconciliation items.

CITY OF FROST — FY 2026–2027 PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by $7,000, a 4.73% increase, and of that amount approximately $5,961 is tax revenue to be raised from new property added to the tax roll this year.

2026 PROPERTY TAX RATE INFORMATION

Item	Rate / Amount	Source / Note
FY2025–26 Adopted Tax Rate	0.3628 / $100	Prior-year adopted rate
2026 No-New-Revenue Rate (NNR)	0.3429 / $100	2026 tax-rate calculation worksheet
2026 Voter-Approval Rate (VAR)	0.3552 / $100	2026 tax-rate calculation worksheet
2026 Debt Rate	0.0000 / $100	2026 tax-rate calculation worksheet
2026 De Minimis Rate	1.4242 / $100	2026 tax-rate calculation worksheet
FY2026–27 PROPOSED TAX RATE: NNR	**0.3429 / $100**	**Working proposal: adopt the NNR rate**

Budget / Tax Base Item	Amount	Basis
FY25–26 Adopted Property Tax Revenue	$148,000	GF Comparison
FY26–27 Proposed Property Tax Revenue	$155,000	GF FY27
2026 New Improvements / New Property Value	$1,738,448	2026 tax-rate calculation worksheet
Estimated Tax Revenue from New Property at Proposed Rate	$5,961	$1,738,448 × $0.3429 / $100

THE FY2026 -27 PROPOSED BUDGET IS BASED ON A PROPOSED PROPERTY TAX RATE OF $0.3429 PER $100 VALUATION, EQUAL TO THE NEW 2026 NO-NEW-REVENUE RATE (NNR).

CITY OF FROST — PRELIMINARY CAPITAL IMPROVEMENT PLAN

FY 2026–2027 through FY 2030–2031

Purpose: Identify significant long-term infrastructure, facility, and equipment needs and begin a repeatable capital-planning process. Inclusion in this CIP does not constitute an appropriation or commitment to complete a project in a particular year. Projects will be evaluated based on condition, priority, available funding, grant opportunities, and Council authorization.

Capital Area	Project / Need	FY27 Action	Timing / Status	Future Funding Strategy
Streets	Citywide Street Improvement Program	$7,500 road assessment and planning	FY27 funded planning phase	Future budgets, grants, debt, or other eligible funding based on assessment
Equipment	Commercial mower replacement	Add to replacement schedule	Future	Equipment Replacement Reserve
Equipment	Backhoe replacement	Add to replacement schedule; monitor condition	Future	Equipment Replacement Reserve
Equipment	Public Works vehicles	Develop replacement schedule	Future	Equipment Replacement Reserve
Equipment	Sewer jetter	Evaluate specifications, need and timing	Future	Equipment Replacement Reserve / grants
Equipment	Other major equipment as identified	Add to replacement schedule	Ongoing	Equipment Replacement Reserve
Facilities	City Hall electrical	Assess condition; obtain scope and estimate	Near-term planning	Facilities Capital Reserve / grants
Facilities	City Hall HVAC	Assess condition; obtain scope and estimate	Near-term planning	Facilities Capital Reserve / grants
Water	Water system / plant capital needs	Identify needs through operations and future assessment	Planning category	Primarily grants, utility funds and other eligible financing
Water	Water tower	Monitor condition and identify future inspection / rehabilitation needs	Planning category	Primarily grants / utility funds
Wastewater	Sewer plant and collection-system capital needs	Identify and prioritize future capital needs	Planning category	Primarily grants, utility funds and other eligible financing

EQUIPMENT REPLACEMENT RESERVE

During FY27, the City will develop a replacement schedule for major vehicles and equipment, including the commercial mower, backhoe, Public Works vehicles, sewer jetter, and other major equipment. The City may allocate available year-end surplus or other eligible funds to an Equipment Replacement Reserve as financial conditions permit.

FACILITIES CAPITAL RESERVE

During FY27, the City will assess, scope, estimate, and prioritize identified City facility needs. The City may allocate available year-end surplus or other eligible funds to a Facilities Capital Reserve as financial conditions permit.

City of Frost — FY 2026–2027 General Fund Proposed Budget

FY27-only working budget. Prior-year budget intentionally omitted to avoid influencing FY27 decisions.

Section	Line Item	FY26–27 Proposed	Basis / Note
Revenue	Property Taxes	$155,000	Working NNR-based assumption; final tax calculation to verify.
Revenue	Sales Tax	$60,000	Reflects FY27 local sales-tax rate change.
Revenue	Franchise Fees	$32,000	Normalized recurring revenue.
Revenue	Trash Service Revenue	$60,000	Normalized recurring collections; Pending Rate Review in FY 27
Revenue	Permit & License Revenue	$5,000	Separate from inspection revenue.
Revenue	Inspection Revenue	$5,000	Provisional separate cost-recovery line. Pending Rate Review in FY 27
Revenue	Municipal Court Fines & Fees	$3,000	Conservative recurring estimate.
Revenue	Interest & Other Recurring Revenue	$2,000	Excludes grants/one-time/interfund activity.
TOTAL GF REVENUE		**$322,000**	
Personnel	Gross Wages — GF Allocation	$48,369	Settled direct fund allocation.
Personnel	Employer Payroll Taxes (FICA/Medicare)	$3,700	Employer share only.
Personnel	TMRS — GF Share	$4,800	Working estimate; exact rate to verify.
Personnel	Health Benefits — GF Share	$12,507	Allocated employer health cost.
Insurance	TML Risk Pool Insurance	$15,000	Approximate annual recurring cost.
Professional	Audit Services	$30,000	Two audits at up to $15,000 each.
Professional	Appraisal District Fees	$2,000	Normalized recurring cost.
Professional	City Attorney / Legal Services	$5,000	Municipal legal allowance; Court separate.
Professional	Building Inspection Expense	$5,000	Provisional normalized cost-recovery line.
Professional	Training, Dues & Professional Resources	$2,000	60310 normalized; (TML, professional resources, etc.)
Professional	Newspaper / Public Notices (required)	$2,000	Recurring legal/publication allowance.
Technology	iWORQ	$8,000	Annual contract for PW, permitting & inspection software system
Technology	Other Software & Technology	$5,000	Recurring technology.(Microsoft, Quickbooks, Gmail, Website,etc.)
Technology	Web Platform Consolidation — One Time	$2,500	FY27 implementation project.
Code Enforcement	Contract Labor	$14,400	$1,200/month × 12.
Code Enforcement	Mileage Reimbursement	$750	Dedicated CE line.
Code Enforcement	Postage / Certified Mail	$1,000	Dedicated CE line.
Code Enforcement	Office / Field Supplies	$500	Dedicated CE line.
Code Enforcement	Subscriptions & Services	$750	Dedicated CE line.
Municipal Court	Municipal Judge Contract	$5,400	$450/month × 12.
Municipal Court	Prosecutor Fees	$1,500	Usage-based allowance.
Municipal Court	Merchant / Processing Fees	$1,000	Fees for court software, CC transactions, etc.)
Elections	Election Expense — May 2027	$1,000	Municipal election allowance.

Section	Line Item	FY26–27 Proposed	Basis / Note
Utilities	Street Light Electricity	$25,000	Settled electricity work; standalone significant line.
Utilities	Other General Fund Electricity	$3,000	GF electricity allocation excluding streetlights.
Utilities	City Hall Gas	$1,500	Recurring allowance.
Solid Waste	Republic Trash Service	$79,000	Annualized recurring Republic cost. Pending Rate Review in FY 27
Operations	Janitorial / Cleaning	$3,000	Recurring service.
Operations	Telephone / Cellular	$2,000	Recurring allowance.
Operations	Office / Postage / Administrative Supplies	$5,000	General administrative allowance.
Operations	City Facilities — Repairs / Maintenance / Supplies	$3,000	Recurring City Hall/facility repairs, pest control, routine blding supplies.
Operations	Public Works — Equipment Repairs / Maintenance / Supplies	$8,000	Recurring mower, backhoe, utility-truck, and general Public Works equipment repairs/maintenance
Operations	Fuel / Vehicle Operations	$6,000	GF/Public Works Vehicle & Fuel operating allowance.
Required Disclosure	Legislative & Administrative Advocacy (Lobbying)	0	Required separate line item; $0 pending review of Atmos/Oncor steering-committee treatment.
Operations	Operating Contingency	$3,000	Small operating cushion.
FY27 Initiative		**$7,500**	**Planning/assessment initiative.**
TOTAL GF EXPENDITURES		$ 318,176	
PROJECTED GF SURPLUS		**$ 3,824**	**PROJECTED GF SURPLUS**

City of Frost — FY 2026–2027 Water Fund Proposed Budget

FY27-only working budget. Built from settled decisions + current operating information; prior-year budget intentionally omitted.

Section	Line Item	FY26–27 Proposed	Basis / Note
Revenue	Water Fund recurring receipts	$303,500	Existing developed FY27 projection;
TOTAL WATER REVENUE		**$303,500**	
Personnel	Gross Wages — Water Allocation	$50,000	Secretary 40% Water; each PW employee 1/3 Water.
Personnel	Employer Payroll Taxes (FICA/Medicare)	$3,800	Employer share only.
Personnel	TMRS — Water Share	$4,800	Working estimate; exact rate to verify.
Personnel	Health Benefits — Water Share	$12,600	Employer health allocation.
Contract Operations	Biochem — Water Operator	$36,000	75% of approximately $48,000 annual Biochem operator contract. Dedicated line; do not duplicate in Outside Contract.
Water Operations	Wholesale Water — Corsicana	$120,000	Updated expected FY27 run rate ≈ $10,000/month. balance/current bills remain FY26 obligations.
Water Operations	Contract Labor	$3,000	Recurring utility labor not including Biochem.
Water Operations	Outside Contract / Emergency Utility Work	$20,000	Normalized non-Biochem utility/emergency contract allowance
Water Operations	Parts & Supplies for Water System	$45,000	Consolidates Water-system parts and supplies previously split between Shop/Repair Supplies and Parts & Maintenance. (Materials for repairs)
Water Operations	Water Treatment Chemicals	$8,500	Recurring chemical cost;
Water Operations	Water Equipment / Meters	$5,000	Recurring meter/equipment allowance.
Compliance	TCEQ / State Fees	$3,000	Annual regulatory costs.
Compliance	Water Testing	$3,500	Recurring testing allowance.
Technology	Water System Technology / Meter Service	$5,000	Quick Data/Kamstrup and related service.
Technology	RVS Utility Billing Software	$1,500	Updated known FY27 cost.
Technology	Paystar Payment Processing	$600	Updated known FY27 cost.
Customer Service	Postage / Billing	$1,500	Recurring utility billing cost.
Customer Service	Office Supplies	$500	Water-specific allowance.
Debt / Restricted	USDA / Water Bond	$18,600	Known recurring transfer: $1,550/month for USDA / Water Bond debt service.
Utilities	Water Electricity Allocation	$6,000	Working settled allocation; final meter allocation can refine.
TOTAL WATER EXPENDITURES / TRANSFERS		**$348,900**	
PROJECTED WATER SURPLUS / (DEFICIT)		**($45,400)**	

City of Frost — FY 2026–2027 Sewer Fund Proposed Budget

FY27-only working budget. Built from settled decisions + current operating information; prior-year budget intentionally omitted.

Section	Line Item	FY26–27 Proposed	Basis / Note
Revenue	Sewer Service Revenue	$65,000	LOCKED working FY27 revenue. Current $53,885 posted is incomplete for August/September; $65,000 is the rounded reconciled estimate.
Revenue	Sewer Tap Fees	-	$3,500 FY26 tap fee is not assumed recurring.
Revenue	Interest	-	Immaterial for operating budget; current FY26 posted interest is about $106.
TOTAL SEWER REVENUE		**$65,000**	
Personnel	Gross Wages — Sewer Allocation	$35,000	Working direct-cost allocation: Public Works 1/3 Sewer; City Secretary 15%. Replaces old reimbursement-style payroll presentation.
Personnel	Employer Payroll Taxes (FICA/Medicare)	$2,700	Employer share allocated with Sewer payroll.
Personnel	TMRS — Sewer Share	$3,400	Working allocation; exact employer rate to verify.
Personnel	Health Benefits — Sewer Share	$9,000	Working employer-health allocation following Sewer payroll.
Contract Operations	Biochem — Sewer Operator	$12,000	LOCKED allocation: 25% of approximately $48,000 annual Biochem operator contract.
Sewer Operations	Line Camera / Contract Maintenance	$5,000	CCTV/line work. $5,000 provides room above current identified activity
Sewer Operations	Sewer Plant Operations / Emergency Repairs	$10,000	normal/emergency allowance
Sewer Operations	Parts & Supplies for Sewer System	$3,000	Ordinary Sewer-system parts/supplies allowance
Utilities	Sewer Plant Electricity	$6,000	Current P&L $3,605 through June; later bills still need posting. Rounded full-year operating allowance.
Other	Other Sewer Costs	$1,000	
TOTAL SEWER EXPENDITURES		**$87,100**	
PROJECTED SEWER SURPLUS / (DEFICIT)		**($22,100)**	

City of Frost — FY 2026–2027 Museum Fund Proposed Budget

Section	Line Item	FY26–27 Proposed
Revenue	Donations / Contributions	$1,500
	TOTAL MUSEUM REVENUE	**$1,500**
Expense	Electricity	$300
Expense	Other Operating / Miscellaneous	$500
	TOTAL MUSEUM EXPENDITURES	**$800**
	PROJECTED MUSEUM SURPLUS	**$700**

Museum funds are dedicated to Museum purposes. FY27 assumes $1,500 in donations, $300 for electricity, and $500 for other operating/miscellaneous needs. The prior $5,000 transfer to the Museum CD is a balance-sheet transfer, not an operating expense.

General Fund — Budget Comparison

Historical columns intentionally left blank for manual entry. FY26–27 Proposed is carried from the current working budget and should not be rebuilt from historical

Section	Line Item	FY25–26 Adopted Budget	FY25–26 Actual / thru 8/14/26 YTD	FY26–27 Proposed
Revenue	Property Taxes	$148,000	$140,473	$155,000
Revenue	Sales Tax	$55,000	$28,217	$60,000
Revenue	Franchise Fees	$25,900	$31,112	$32,000
Revenue	Trash Service Revenue	$55,000	$53,667	$60,000
Revenue	Permit & License Revenue	$3,000	$15,485	$5,000
Revenue	Inspection Revenue			$5,000
Revenue	Municipal Court Fines & Fees	$10,000	$577	$3,000
Revenue	Interest & Other Recurring Revenue	$2,500	$911	$2,000
Personnel	Gross Wages — GF Allocation	$93,681	$93,747	$48,369
Personnel	Employer Payroll Taxes (FICA/Medicare)	$40,000		$3,700
Personnel	TMRS — GF Share	$21,000		$4,800
Personnel	Health Benefits — GF Share	$40,000	$24,940	$12,507
Insurance	TML Risk Pool Insurance	$15,000	$13,991	$15,000
Professional	Audit Services	$15,000	$24,000	$30,000
Professional	Appraisal District Fees	$3,000	$1,527	$2,000
Professional	City Attorney / Legal Services	$500	$938	$5,000
Professional	Building Inspection Expense		$14,798	$5,000
Professional	Training, Dues & Professional Resources		$5,060	$2,000
Professional	Newspaper / Public Notices	$2,000	$1,575	$2,000
Technology	iWORQ		$8,000	$8,000
Technology	Other Software & Technology		$8,154	$5,000
Technology	Web Platform Consolidation — One Time			$2,500
Code Enforcement	Contract Labor		$4,558	$14,400
Code Enforcement	Mileage Reimbursement		$302	$750
Code Enforcement	Postage / Certified Mail		$331	$1,000
Code Enforcement	Office / Field Supplies		$295	$500
Code Enforcement	Subscriptions & Services		$225	$750

Section	Line Item	FY25–26 Adopted Budget	FY25–26 Actual / YTD	FY26–27 Proposed
Municipal Court	Municipal Judge Contract	$7,500	$4,500	$5,400
Municipal Court	Prosecutor Fees	$2,400	$4,500	$1,500
Municipal Court	Other Fees (software, etc)	$7,500	$649	$1,000
Elections	Election Expense — May 2027		$1,443	$1,000
Utilities	Street Light Electricity		$22,858	$25,000
Utilities	Other General Fund Electricity	$40,000	$5,749	$3,000
Utilities	City Hall Gas			$1,500
Solid Waste	Republic Trash Service	$78,000	$59,702	$79,000
Operations	Janitorial / Cleaning		$2,450	$3,000
Operations	Telephone / Cellular		$1,521	$2,000
Operations	Office / Postage / Administrative Supplies	$12,000	$6,095	$5,000
FY26 Historical	Routine Repairs / Maintenance / Supplies — Combined	5,000		
Operations	City Facilities — Repairs / Maintenance / Supplies		1,078	3,000
Operations	Public Works — Equipment Repairs / Maintenance / Supplies		4,328	8,000
Operations	Fuel / Vehicle Operations	15,000	2,725	6,000
Required Disclosure	Legislative & Administrative Advocacy			0
Operations	Operating Contingency	1,000		3,000
FY27 Initiative	Road Assessment			7,500
FY26 Capital Purchase	Mini-Excavator	12,500	9,500	
Utilities	Street & Road Maintenance	25,000	228	
FY26 Police	Police Equipment	7,500	5,472	
FY26 Ordinance	Ordinance Recodification	2,500		
FY26 Historical	Training, Dues & Subscriptions	8,500		

FY27 Proposed does not include municipal police department personnel or operating expenditures pending future determination by the City Council

Water Fund — Budget Comparison

Historical columns intentionally left blank for manual entry. FY26–27 Proposed is carried from the current working budget and should not be rebuilt

Section	Line Item	FY25–26 Adopted Budget	FY25–26 Actual / YTD	FY26–27 Proposed
Revenue	Water Fund recurring receipts	$213,000	$244,971	$303,500
Personnel	Gross Wages — Water Allocation	$43,680	$35,796	$50,000
Personnel	Employer Payroll Taxes (FICA/Medicare)			$3,800
Personnel	TMRS — Water Share			$4,800
Personnel	Health Benefits — Water Share			$12,600
Contract Operations	Biochem — Water Operator			$36,000
Water Operations	Wholesale Water — Corsicana	$130,000	$84,298	$120,000
Water Operations	Contract Labor		$2,700	$3,000
Water Operations	Outside Contract / Emergency Utility Work	$15,000	$38,673	$20,000
Water Operations	Parts & Supplies for Water System	$100,000	$43,376	$45,000
Water Operations	Water Treatment Chemicals		$7,348	$8,500
Water Operations	Water Equipment / Meters		$4,858	$5,000
Compliance	TCEQ / State Fees	$15,000	$2,702	$3,000
Compliance	Water Testing		$2,990	$3,500
Technology	Water System Technology / Meter Service		$4,477	$5,000
Technology	RVS Utility Billing Software		$1,238	$1,500
Technology	Paystar Payment Processing			$600
Customer Service	Postage / Billing		$1,158	$1,500
Customer Service	Office Supplies		$118	$500
Debt / Restricted	USDA / Water Bond	$17,500	$13,950	$18,000
Utilities	Water Electricity Allocation			$6,000
Expense	Water Deposit Refunds	$3,000	$2,232	

Sewer Fund — Budget Comparison

Historical columns intentionally left blank for manual entry. FY26–27 Proposed is carried from the current working budget and should not be rebuilt

Section	Line Item	FY25–26 Adopted Budget	FY25–26 Actual / YTD	FY26–27 Proposed
Revenue	Sewer Service Revenue	$77,000	$53,885	$65,000
Revenue	Sewer Tap Fees	$1,500	$3,500	-
Revenue	Interest		$106	-
Personnel	Gross Wages — Sewer Allocation	$46,380	$21,156	$35,000
Personnel	Employer Payroll Taxes (FICA/Medicare)			$2,700
Personnel	TMRS — Sewer Share			$3,400
Personnel	Health Benefits — Sewer Share			$9,000
Contract Operations	Biochem — Sewer Operator			$12,000
Sewer Operations	Line Camera / Contract Maintenance		$2,809	$5,000
Sewer Operations	Sewer Plant Operations / Emergency Repairs	$28,500	$11,392	$10,000
Sewer Operations	Parts & Supplies for Sewer System		$1,250	$3,000
Utilities	Sewer Plant Electricity		$3,605	$6,000
Other	Other Sewer Costs		$750	$1,000

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

Form 50-856

CITY OF FROST (15)	903-682-3861
Taxing Unit Name	Phone *(area code and number)*
100 N GARRITTY ST FROST,TX 76641	cityoffrost.municipalimpact.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://texastaxtransparency.com/navarro

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]		$ 42,094,259
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 42,094,259
4.	**Prior year total adopted tax rate.**		$ 0.3628 /$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.	$ 42,094,259
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 0 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 35,822 **C. Value loss.** Add A and B. [7]	$ 35,822
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.	$ 35,822
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.	$ 42,058,437
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 152,588
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]	$ 59
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 152,647

[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: .... $ 45,533,878	
	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.	$ 45,533,878
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] .... $ 718,481	
	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.	$ 718,481
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 46,252,359
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]	$ 1,738,448

[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.	$ 1,738,448
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 44,513,911
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.3429 /$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.	$ 0.3628 /$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.*	$ 42,094,259
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 152,717
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........... + $ 59 **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........ $ 59 **E.** Add Line 31 to 32D.	$ 152,776
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 44,513,911
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.3432 /$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...	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$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...	$ 0.0000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.0000 /$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...	$ 0.0000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100...	$ 0.0000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.0000 /$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...	$ 0.0000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100...	$ 0.0000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.0000 /$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 .... $ 0.0000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.0000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.3432 /$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 .... $ 0.0000 /$100 **C.** Add Line 41B to Line 40.	$ 0.3432 /$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.	$ 0.3552 /$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] .... $ 0.0000 /$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 .... $ 0.0000 /$100 c. Add Line D42(B)(b) to Line 42. .... $ 0.0000 /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ 0.0000 /$100 e Add Line D42(c) to Line D42(d). .... $ 0.0000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.0000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 94.67 % **C.** Enter the 2024 actual collection rate. .... 98.70 % **D.** Enter the 2023 actual collection rate. .... 109.01 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 46,252,359
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.0000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.3552 /$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.	$ 0.0000 /$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.*	$ 46,252,359
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.0000 /$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.*	$ 0.3429 /$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.	$ 0.3429 /$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.*	$ 0.3552 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.3552 /$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.*	$ 46,252,359
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.0000 /$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).	$ 0.3552 /$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)	$ 0.3477 /$100
	B. Unused increment rate (Line 68)	$ 0.0000 /$100
	C. Subtract B from A	$ 0.3477 /$100
	D. Adopted Tax Rate	$ 0.3628 /$100
	E. Subtract D from C	$ -0.0151 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 41,963,351
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.3746 /$100
	B. Unused increment rate (Line 67)	$ 0.0052 /$100
	C. Subtract B from A	$ 0.3694 /$100
	D. Adopted Tax Rate	$ 0.3694 /$100
	E. Subtract D from C	$ 0.0000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 37,692,393
	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)	$ 0.3948 /$100
	B. Unused increment rate (Line 66)	$ 0.0264 /$100
	C. Subtract B from A	$ 0.3684 /$100
	D. Adopted Tax Rate	$ 0.3948 /$100
	E. Subtract D from C	$ -0.0264 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 34,338,387
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0000 /$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)	$ 0.3552 /$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.*	$ 0.3432 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 46,252,359
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 1.0810 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.0000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 1.4242 /$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.*	$ 0.3628 /$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.	$ 0.0000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.0000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 42,058,437
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.*	$ 44,513,911
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.0000 /$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).	$ 0.3552 /$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. .... $ 0.3429 /$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 .... $ 0.3552 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 1.4242 /$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 MIKE DOWD
Printed Name of Taxing Unit Representative

sign here Mike Dowd
Taxing Unit Representative

8-6-2026
Date

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