Budget 2026-2027

Texas Southmost College

Summary

Summary Revenue & Expenditures

Budget FY 2027

For the period September 1, 2026 through August 31, 2027

	Revenues	Expenses	Revenue Less Expenses	Net Transfers	Net Change in Fund Balance
Educational and General Fund	62,037,220	61,066,120	971,100	(971,100)	-
Auxiliary Fund	2,882,409	2,010,809	871,600	(871,600)	-
Debt Service Funds	1,317,375	3,160,075	(1,842,700)	1,842,700	-
TOTAL REVENUE & EXPENDITURES	**66,237,004**	**66,237,004**	**-**	**-**	**-**

Transfers

TEXAS SOUTHMOST COLLEGE

Income Statement Transfers

Budget FY 2027

For the period September 1, 2026 through August 31, 2027

	Education and General Fund	Auxiliary Fund	Facilities Fund	Debt Service Funds	Total
Educational and General Fund to Debt Service	$ (971,100)	$ -	$ -	$ 971,100	$ -
Auxiliary to Debt Service Funds	-	(871,600)	-	871,600	-
Net Transfers	**$ (971,100)**	**$ (871,600)**	**$ -**	**$ 1,842,700**	**$ -**

Revenues

High Detail Level - Revenue
Budget FY 2027
For the period September 1, 2026 through August 31, 2027

Educational and General Fund: Revenue	FY 2026	FY 2027	Variance
Educational and General Fund			
State Appropriation	20,000,000	20,190,310	190,310
Health/ TRS/ ORP (State Appropriation)	1,757,212	2,057,212	300,000
Tuition and Fees	20,850,000	23,072,250	2,222,250
Ad Valorem Tax (Maintenance & Operations)	9,700,670	10,460,448	759,778
Workforce Training and Continuing Education	2,100,000	2,100,000	-
UTRGV Lease Revenue	1,679,838	-	(1,679,838)
UTRGV Utilities Share	560,000	560,000	-
Interest Income	2,607,000	2,607,000	-
Dual Enrollment	830,000	830,000	-
Other	160,000	160,000	-
TOTAL EDUCATIONAL AND GENERAL FUND REVENUES	**$ 60,244,720**	**$ 62,037,220**	**$ 1,792,500**

Auxiliary Fund: Revenue	FY 2026	FY 2027	Variance
Auxiliary Fund			
UTRGV REK Contribution	700,000	700,000	-
Parking Permits	50,000	35,000	(15,000)
Student Fees	1,115,179	1,172,012	56,833
Broadband Lease	35,421	35,421	-
Facility Leasing Income	600,000	600,000	-
Scorpion Café	12,000	12,000	-
Other Revenue	327,484	327,976	492
TOTAL AUXILIARY FUND REVENUES	**$ 2,840,084**	**$ 2,882,409**	**$ 42,325**

TEXAS SOUTHMOST COLLEGE

High Detail Level - Revenue
Budget FY 2027
For the period September 1, 2026 through August 31, 2027

Debt Services Funds: Revenue	FY 2026	FY 2027	Variance
General Obligation and Maintence Bonds			
Ad Valorem Tax - General Obligation Bonds	$ 4,765,263	$ 1,294,275	$ (3,470,988)
Interest Income	13,300	22,100	8,800
Total	$ 4,778,563	$ 1,316,375	$ (3,462,188)
Revenue Bonds			
Interest Income	$ 13,300	$ 1,000	$ (12,300)
Total	$ 13,300	$ 1,000	$ (12,300)
TOTAL DEBT SERVICE AND REVENUE BOND FUNDS	**$ 4,791,863**	**$ 1,317,375**	**$ (3,474,488)**

Expenses

Texas Southmost College

Detail Level - Expenses

Budget FY 2027

For the period September 1, 2026 through August 31, 2027

	FY26 Original Budget	FY27 Request	Variance
Education & General	60,244,720	62,037,220	1,792,500
General Institutional Support	**43,700,546**	**44,029,824**	**329,278**
General Institutional Support	41,216,624	41,580,051	363,427
General Institutional Support	41,216,624	41,580,051	363,427
Office of the President	243,300	254,150	10,850
Office of the President	145,200	156,050	10,850
Board of Trustees	98,100	98,100	-
Finance & Administration	2,240,622	2,195,623	(44,999)
Safety & Security	2,240,622	2,195,623	(44,999)
Information Technology	**4,578,665**	**3,942,500**	**(636,165)**
VP - Information Technology	4,578,665	3,942,500	(636,165)
VP - Information Technology	9,075	13,200	4,125
Information Technology Service	4,569,590	3,929,300	(640,290)
Finance & Administration	**5,822,912**	**6,714,664**	**891,752**
Facilities	5,396,231	6,084,139	687,908

	FY26 Original Budget	FY27 Request	Variance
Physical Plant & Facilities	2,292,789	98,000	(2,194,789)
Inventory Control	81,578	101,500	19,922
District Utilities	3,021,864	3,021,864	-
HVAC	-	624,013	624,013
General Maintenance	-	1,962,612	1,962,612
Project Management	-	39,775	39,775
Grounds	-	233,075	233,075
Inventory Control	-	3,300	3,300
Finance	45,775	73,833	28,058
Business Services	5,180	38,615	33,435
Grants & Contracts	2,750	-	(2,750)
Student Accounting	13,245	13,318	73
AP & Payroll	24,600	21,900	(2,700)
Financial Auxiliary & Budget Office	4,415	18,280	13,865
Budget Office	4,415	18,280	13,865
Human Resources	142,271	153,533	11,262
Human Resources	142,271	153,533	11,262
Purchasing & Contract Services	67,195	159,369	92,174

	FY26 Original Budget	FY27 Request	Variance
Purchasing & Records Retention	50,235	135,319	85,084
Records & Contract Management	16,960	24,050	7,090
Safety and Risk Management	153,260	165,395	12,135
Risk Management	153,060	165,195	12,135
Safety & Security	200	200	-
Vice President of Finance & Administration	13,765	60,115	46,350
Inst Official Functions (VPFA)	8,300	50,500	42,200
VP-Finance & Administration	5,465	9,615	4,150
Instruction	3,161,156	4,148,875	987,719
Division of Health Professions	271,972	747,752	475,780
Allied Health	1,250	1,250	-
Division of Health Professions	66,500	84,750	18,250
Diagnostic Medical Sonography	14,285	23,600	9,315
Emergency Medical Science	25,787	31,400	5,613
Medical Laboratory Technology	18,850	34,000	15,150
Respiratory Care Science	23,450	30,650	7,200
Radiologic Technology	18,000	32,950	14,950
Licensed Vocational Nursing	23,300	152,401	129,101
Associate Degree Nursing	80,550	356,751	276,201
Institutional Effectiveness & Educational Technologies	1,383,287	1,679,448	296,161
SACSCOC	164,850	164,850	-
Education Technology & Online	499,600	618,600	119,000

	FY26 Original Budget	FY27 Request	Variance
Inst Effect and Educ Tech	219,700	236,600	16,900
Institutional Eff & Assessment	3,000	3,000	-
Institutional Research	7,850	68,350	60,500
Digital Library	255,980	284,575	28,595
Centers for Academic Excellence	232,307	303,473	71,166
Division of Arts and Sciences	508,803	611,430	102,627
ESOL	350	500	150
Arts	11,825	12,070	245
Communication	1,750	1,760	10
Education	4,000	6,100	2,100
English	4,450	6,820	2,370
Government	865	1,952	1,087
History	7,800	7,500	(300)
Music	9,350	13,025	3,675
Psychology	1,975	2,120	145
Sociology	400	850	450
Spanish	400	400	-
Biology	145,268	185,700	40,432
Chemistry	26,860	28,750	1,890
Mathematics	5,150	6,950	1,800
Physics	12,600	16,550	3,950
Child Care Center	250,124	271,277	21,153
Physical Education	300	150	(150)

	FY26 Original Budget	FY27 Request	Variance
Dev. Mathematics	1,300	2,100	800
Dev. English and Reading	500	1,500	1,000
Paralegal Studies	6,550	10,720	4,170
Child Care	2,800	7,800	5,000
Social Work	1,536	1,636	100
Criminal Justice	1,450	3,500	2,050
Dean of Arts and Sciences	11,200	21,700	10,500
Division of Business, Engineering, Architecture, and Technology	950,922	1,036,295	85,373
Accounting	250	250	-
Business	500	500	-
Economics	250	300	50
Architecture	66,932	66,150	(782)
Engineering	11,698	16,836	5,138
Computer-Aided Drafting Techno	39,322	34,025	(5,297)
Computer Information Systems	31,060	3,180	(27,880)
Computer Science	8,150	8,150	-

	FY26 Original Budget	FY27 Request	Variance
IMMT-Ind. Mechanics & Maint	103,514	108,889	5,375
Agriculture Program	62,800	62,800	-
Construction Technology	62,924	42,550	(20,374)
Commercial & Res. Electrician	100,202	60,600	(39,602)
Automotive Technology	69,930	13,050	(56,880)
Auto Body Repair Technology	77,286	78,186	900
Heating, Ventilation, AC & Ref	95,886	109,886	14,000
Medical Office Management	12,570	21,900	9,330
Division of BEAT	51,450	89,400	37,950
Welding Credit	96,000	264,948	168,948
Accounting Technology	800	1,300	500
Cybersecurity Program	50,198	43,595	(6,603)
Bus Office Management Technology	9,200	9,800	600

	FY26 Original Budget	FY27 Request	Variance
VP - Instruction	46,172	73,950	27,778
VP - Instruction	13,250	42,050	28,800
Curriculum and Assessment	31,922	18,150	(13,772)
VP - Instruction	1,000	13,750	12,750
Student Services	**560,971**	**715,825**	**154,854**
Athletics & Civility	21,746	25,349	3,603
Office of Civility	6,454	6,609	155
Athletics & Civility	5,000	-	(5,000)
Athletics	-	5,000	5,000
Disability Services	10,292	13,740	3,448
HS Programs and Community Outreach	-	100,365	100,365
Dual Enrollment Programs or HS Programs and Community Outreach	-	100,365	100,365
Student Services	354,325	390,911	36,586
Testing	38,328	37,828	(500)
Admissions & Records	46,733	44,857	(1,876)
Financial Aid	10,976	13,150	2,174
Veterans and Military Service	1,425	4,350	2,925
Office of Recruitment	49,259	30,305	(18,954)
Career Readiness Employee Trf	8,250	-	(8,250)
Strategic Enrollment Services	92,430	96,701	4,271
Student Activities	59,038	141,689	82,651
Student Life	47,886	22,031	(25,855)
Vice President of Student Development	184,900	199,200	14,300
VP - Student Services	184,900	199,200	14,300
Bond Payment Transfer	**1,118,075**	**971,100**	**(146,975)**
Education & General	1,118,075	971,100	(146,975)

	FY26 Original Budget	FY27 Request	Variance
Education & General	1,118,075	971,100	(146,975)
Institutional Advancement and External Relations	**1,302,395**	**1,479,432**	**177,037**
Foundation	2,500	2,500	-
Dpt of Foundation & Alumni Rel	2,500	2,500	-
Grants Department	9,022	20,246	11,224
Grants Development & Admin	9,022	20,246	11,224
Marketing	380,838	463,832	82,994
Marketing & Community Relation	359,963	434,719	74,756
Institutional Advancement	20,875	29,113	8,238
Workforce Development	909,885	966,812	56,927
Electro-mechanical	31,250	38,620	7,370
Welding Program (WTCE)	226,800	109,225	(117,575)
Substitute Teacher	150	-	(150)
Diesel (WTCE)	11,759	5,450	(6,309)
Electrical (WTCE)	52,331	28,517	(23,814)

	FY26 Original Budget	FY27 Request	Variance
Construction Programs (WTCE)	9,500	73,800	64,300
Phlebotomy (WTCE)	19,937	33,786	13,849
Construction Laborer	27,291	-	(27,291)
Youth Camps (WTCE)	15,050	44,500	29,450
CPR (WTCE)	4,980	2,000	(2,980)
Patient Care Technician (WTCE)	30,866	51,548	20,682
Certified Nursing Assistant	15,770	27,775	12,005
Child Growth and Development	17,585	-	(17,585)
Security Training (WTCE)	24,010	3,000	(21,010)
Border Patrol Training (WTCE)	4,080	-	(4,080)
3D Crime Scene (WTCE)	5,995	-	(5,995)
BankingPre-apprenticeship WTCE	125	150	25
Customized Training (WTCE)	12,202	32,750	20,548
Basic Jailer (WTCE)	5,320	7,835	2,515
Machine Operator (WTCE)	6,310	-	(6,310)
Apprenticeships (WTCE)	15,225	8,450	(6,775)
Criminal Justice InstituteWTCE	103,288	113,507	10,219
NCCER Core	-	5,000	5,000
Career Services	-	200	200

	FY26 Original Budget	FY27 Request	Variance
VP - Work force Training & CE	66,996	100,510	33,514
Medical Records Specialist	11,953	22,346	10,393
Pipefitting Program (WTCE)	164,452	151,846	(12,606)
Forklift (WTCE)	-	3,000	3,000
Child Care Apprenticeship WTCE	-	22,620	22,620
Academy of Lifelong Learning	-	30,000	30,000
Manufacturing Machine Operator	26,660	50,377	23,717
Institutional Projects	150	3,665	3,515
Special Projects	150	3,665	3,515
Career & Employment Services	-	22,377	22,377
Career Services	-	22,377	22,377
Philanthropy and Donor Relations	-	35,000	35,000
Philanthropy and Donor Relations	-	35,000	35,000
Philanthropy and Donor Relations	-	35,000	35,000
Auxiliary	2,840,084	2,882,409	42,325
General Institutional Support	1,150,913	1,110,512	(40,401)
General Institutional Support	1,150,913	1,110,512	(40,401)
General Institutional Support	1,150,913	1,110,512	(40,401)
Finance & Administration	60,166	65,808	5,642
Financial Auxiliary & Budget Office	60,166	65,808	5,642
Scorpion Swag Store	60,166	65,808	5,642
Student Services	682,477	753,097	70,620
Athletics	682,477	753,097	70,620
Athletics	278,860	330,760	51,900
Recreation Center	403,617	422,337	18,720
REK Bond Payment Transfer	875,400	871,600	(3,800)

Detail Level - Expenses

Budget FY 2027

For the period September 1, 2026 through August 31, 2027

	FY26 Original Budget	FY27 Request	Variance
Auxiliary	875,400	871,600	(3,800)
Auxiliary	875,400	871,600	(3,800)
Institutional Advancement and External Relations	71,128	81,392	10,264
Events	71,128	81,392	10,264
Events and Leasing	71,128	81,392	10,264
DebtServiceFunds	6,785,338	3,160,075	(3,625,263)
Debt Service	6,785,338	3,160,075	(3,625,263)
General Obligation Bonds & Tax Notes	5,488,238	1,864,575	(3,623,663)
General Institutional Support	5,488,238	1,864,575	(3,623,663)
Revenue Bond Funds	1,297,100	1,295,500	(1,600)
General Institutional Support	1,297,100	1,295,500	(1,600)
Grand Total	**69,870,142**	**68,079,704**	**(1,790,438)**

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

Form 50-856

Texas Southmost College	(956) 295-3741
Taxing Unit Name	Phone *(area code and number)*
80 FORT BROWN BROWNSVILLE TX 785720	https://www.tsc.edu/
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:

Form 50-856 Backup files

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]	$ 24,459,779,632
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]	$ 2,664,318,089
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 21,795,461,543
4.	**Prior year total adopted tax rate.**	$ 0.111809 /$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:** .... $ 227,719,804 B. **Prior year values resulting from final court decisions:** .... - $ 212,848,764 C. **Prior year value loss.** Subtract B from A.[4]	$ 14,871,040

[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.	$ 14,871,040
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 21,810,332,583
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: .... $ 2,618,258 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 369,349,095 **C. Value loss.** Add A and B. [7]	$ 371,967,353
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:** .... $ 3,582,281 **B. Current year productivity or special appraised value:** .... - $ 361,533 **C. Value loss.** Subtract B from A. [8]	$ 3,220,748
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 375,188,101
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.	$ 21,435,144,482
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 23,966,421
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]	$ 64,992
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 24,031,413

[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: .... $ 26,629,788,989	
	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.	$ 26,629,788,989
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] .... $ 131,531,366	
	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.	$ 131,531,366
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 2,764,721,798
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]	$ 23,996,598,557
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]	$ 1,561,852,582

[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.	$ 1,561,852,582
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 22,434,745,975
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.107116 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.00000 /$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.	$ 0.091344 /$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.*	$ 21,810,332,583
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 19,922,430
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. . . . . + $ 50,405	
	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. . . . . − $	
	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. . . . . +/- $	
	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. . . . . $ 50,405	
	E. Add Line 31 to 32D.	$ 19,972,835
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 22,434,745,975
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0,089026 /$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.	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$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.	$ 0.00000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.00000 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.00000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.00000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.00000 /$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 . . . . . . $ 0.00000/$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.	$ 0.089026/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.089026/$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.	$ 0.096148/$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 . . . . . . $ 0.00000/$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0.00000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0.00000/$100 e Add Line D42(c) to Line D42(d). . . . . . . $ 0.00000/$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).	$ 0.00000/$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 .... $ 1,294,275 **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.	$ 1,294,275
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 459,434
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 834,841
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 97.00 % **B.** Enter the prior year actual collection rate. .... 98.70 % **C.** Enter the 2024 actual collection rate. .... 97.30 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **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]	97.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 860,661
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 23,996,598,557
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.003586 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.099734 /$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.	$ 0.00000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.00000 /$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.*	$ 23,996,598,557
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.00000 /$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.*	$ 0.107116 /$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.	$ 0.107116 /$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*.	$ 0.099734 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.099734 /$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.*	$ 23,996,598,557
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.00000 /$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).	$ 0.099734 /$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)	$ 0.000000/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	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)	$ 0.000000/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	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)	$ 0.000000/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.000000/$100
	D. Adopted Tax Rate	$ 0.000000/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	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	$ 0.00000/$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)	$ 0.000000/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.000000
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.11809 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 21,435,144,482
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.*	$ 22,434,745,975
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.099734 /$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. .... $ 0.107116 /$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............ $ 0.099734 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Carlos Pecero
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

07/31/2026
Date

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