Regular City Council Meeting
City Council Chambers | Aledo Municipal Complex
200 Old Annetta Road, Aledo, Texas 76008
Thursday, August 6, 2026, at 6:00 PM

AGENDA

1. Call to Order

2. Invocation

3. Pledge of Allegiance

4. Citizen Appearances

This is an opportunity for citizens to address the City Council on any agenda item not listed for public hearing or any matter not posted on the agenda. This is the citizens' only opportunity to address the City Council on agenda items not listed for public hearing. Individual citizen comments are normally limited to 3 minutes; however, time limits can be adjusted by the presiding officer. Time is not transferable. The presiding officer may ask the citizen to hold their comment on an agenda item if the item is posted as a Public Hearing. The City Council cannot, by law, take any action or have any discussion or deliberations on any presentation made at this time concerning an item not listed on the agenda. The City Council may receive the information and ask the City Manager to review the matter, or an item may be noticed on a future agenda for deliberation or action. Please sign in before the start of the meeting and provide the paper to the City Secretary.

5. Consent Agenda

All items listed below are considered routine by the City Council and will be enacted with one motion. There will be no separate discussion of items unless a Council Member requests, in which event the item will be removed from the general order of business and considered in its normal sequence. Approval of the Consent Agenda authorizes the City Manager to implement each item in accordance with staff recommendations.

a. Approve Meeting Minutes

i. July 16, 2026 Work Session

ii. July 16, 2026 Regular Meeting

6. Regular Agenda

a. Consider approval of the Memorandum of Understanding between the Friends of the Aledo Public Library and the Aledo Public Library.

b. Consider approval and adoption of the 2026 Certified Tax Roll (Fiscal Year 2027/Tax Year 2026)

c. Consider setting the proposed Fiscal Year 2027 property tax rate and scheduling a public hearing on the proposed tax rate

7. Staff Presentations

a. Proposed FY 2027 Budget

8. Mayor and Councilmember Comments

In compliance with the Texas Open Meetings Act, Council members may comment on routine city matters, ask questions of staff that require only responses of factual information or statements of existing City policy, or may request that non-routine matters of public concern be placed on a future agenda. Council members may not discuss non-agenda items among themselves.

9. **City Manager Comments**

In compliance with the Texas Open Meetings Act, the City Manager may comment on routine City operations and projects or respond to questions from others only with statements of factual information or existing City policy.

10. **Executive Session**

In compliance with the Texas Open Meetings Act, Chapter 551 of the Texas Government Code, the City Council may convene in executive session to deliberate regarding the following matters:

a. **Section 551.071 - Consultation with Attorney. To conduct a private consultation with the City Attorney on any legally posted agenda item, when the City Council seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, to include:**

i. **Aledo and Fort Worth vs. Willow Park**

ii. **Dean Ranch Development**

b. **Section 551.087 – Deliberation Regarding Economic Development Negotiations. To discuss or deliberate regarding commercial or financial information that the City has received from a business prospect that the City seeks to have locate, stay, or expand in or near the City and with which the City is conducting economic development negotiations; or to deliberate the offer of a financial or other incentive to a business prospect described above, including the following items:**

i. **Dean Ranch Development**

ii. **Downtown Development**

iii. **Bailey Ranch Development**

11. **Action Taken on Items Discussed in Executive Session, if Necessary**

12. **Adjourn**

Note: The Aledo City Council may vote or take action on any of the listed agenda items and may convene into Executive Session on any matter related to any of the above agenda items for a purpose, such closed session is allowed under Chapter 551, Texas Government Code.

In accordance with Section 551.043 of the Texas Government Code, the Taxpayer Impact Statement can be viewed HERE.

This facility is wheelchair accessible and accessible parking spaces are available. In accordance with the Americans with Disabilities Act, persons who need additional accommodations to attend or participate in the meeting should contact the City Secretary's office at (817) 441-7016 at least 48 hours prior to the meeting to request such assistance.

CERTIFICATION

I, Staci L. King, City Secretary, do hereby certify that this Notice of Meeting was posted in accordance with the regulations of the Texas Open Meetings Act, in a place convenient and readily accessible to the general public, and was also posted to the City's website at www.aledotx.gov, and said notice remained posted for at least two hours after the meeting was convened.

Date: August 6, 2026

To: City Council

From: Staci King, City Secretary

Subject: Approve Meeting Minutes

Summary:

- June 16, 2026 City Council Work Session
- June 16, 2026 Regular City Council Meeting

Attachments:

None

Regular City Council Meeting
City Council Chambers | Aledo Municipal Complex
200 Old Annetta Road, Aledo, Texas 76008
Thursday, July 16, 2026, at 5:30 PM

Minutes

The Aledo City Council convened on Thursday, July 16, 2026, at 05:34 PM, in the Aledo Council Chambers | Aledo Municipal Complex, 200 Old Annetta Road, Aledo, Texas, for the purpose of a Regular Meeting, with the meeting being open to the public and notice of said meeting having been posted as prescribed by Chapter 551, Texas Government Code, with the following members being present:

Council Present

Mayor Shane Davis
Mayor Pro Tem Summer Jones
Councilmember Ben Clark (arrived at 5:42 p.m.)
Councilmember Todd Covington
Councilmember Matthew Poston
Councilmember Melanie Allen

Staff Present

Candice Edmondson, City Manager
Staci L. King, City Secretary
Alicia K. Kreh, City Attorney

1. **Call to Order**

   Mayor Shane Davis called the meeting to order at 05:34 PM.

2. **Discussion Items**

   a. **Discuss Food Truck Regulations**

   City Manager Candice Edmondson briefed the Council on the effects of House Bill 2844 and Senate Bill 1008 which limit a city's ability to regulate mobile food vendors by shifting permitting and licensing authority to the Texas Department of State Health Services - specifically, a city may not permit, inspect, or license food truck vendors. Ultimately, a city may not prevent or restrict a food truck from operating, set operational hours, require agreements for operation with other businesses, or conduct fire and food safety inspections. A city may, however, continue to regulate sound, parking restrictions, and foodborne illness reports.

   Under the Act, a city may impose the following regulations on food truck vendors:

   - Restrict use of a noisemaking device that produces sound of more than 75 decibels;
   - Restrict a mobile food vendor from operating in a public park;
   - Prohibit a mobile food vendor from blocking ingress to or egress from private property;
   - Develop a mobile food vendor metered parking pass for a fee;

- Investigate reports of foodborne illnesses;
- Report a suspected violation of the Act to the Department; and
- Issue citations for violations of local laws not in conflict with the Act.

Alicia Kreh, City Attorney, made the following recommendations to the current ordinance:

1. Remove any permitting requirements.
2. Put zoning requirements in the UDC rather than in Chapter 14, “Businesses and Business Regulations” to avoid inconsistencies between the two chapters.
3. It is questionable whether the City may limit hours of operation of a food truck, but food truck park hours, as listed, are likely acceptable.
4. Some cities are removing bathroom requirements for food trucks.

Brad Ramos, 701 Paintbrush, addressed the Council and asked that food trucks be allowed in residential areas of the city.

Questions were raised regarding the City’s ability to require and/or perform fire inspections. After discussion, Council asked staff to come back with amendments to the food truck ordinance based on the information provided during the work session and clarification on fire inspections.

No action taken.

3. Adjourn

The work session was adjourned at 6:04 p.m.

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Shane Davis, Mayor

ATTEST:

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Staci L. King, City Secretary

Regular City Council Meeting
Aledo Council Chambers | Aledo Municipal Complex
200 Old Annetta Road, Aledo, Texas 76008
Thursday, July 16, 2026, at 6:00 PM

Minutes

The Aledo City Council convened on Thursday, July 16, 2026, at 06:14 PM, in the Aledo Council Chambers | Aledo Municipal Complex, 200 Old Annetta Road, Aledo, Texas, for the purpose of a Regular Meeting, with the meeting being open to the public and notice of said meeting having been posted as prescribed by Chapter 551, Texas Government Code, with the following members being present:

Council Present	Mayor Shane Davis Mayor Pro Tem Summer Jones Councilmember Ben Clark Councilmember Todd Covington Councilmember Matthew Poston Councilmember Melanie Allen
Staff Present	Candice Edmondson, City Manager Staci L. King, City Secretary Alicia K. Kreh, City Attorney

1. **Call to Order**
   Mayor Shane Davis called the meeting to order at 06:14 p.m.

2. **Invocation**
   Councilwoman Melanie Allen led the invocation.

3. **Pledge of Allegiance**
   Mayor Shane Davis led the Pledge of Allegiance to the United States flag.

4. **Citizen Appearances**
   John Skelton, 452 Sagebrush Drive, requested information regarding a water leak in the Brookhollow neighborhood.

5. **Presentations and Proclamations**

   a. **Proclamation recognizing July as Park and Recreation Month**
   Mayor Davis read the following proclamation:
   Designation of July as Park and Recreation Month
   WHEREAS parks and recreation is an integral part of communities throughout this country, including in Aledo, and;
   WHEREAS parks and recreation promote health and wellness, improving the physical and mental health of people who live near parks; and
   WHEREAS parks and recreation promotes time spent in nature, which positively impacts

mental health by increasing cognitive performance and well-being, and alleviating illnesses such as depression, attention deficit disorders, and Alzheimers; and
WHEREAS parks and recreation is fundamental to the environmental well-being of our community; and
WHEREAS parks and recreation is essential and adaptable infrastructure that makes our communities resilient in the face of natural disasters and climate change; and
WHEREAS our parks and natural recreation areas ensure the ecological beauty of our community and provide a place for children and adults to connect with nature and recreate outdoors; and
WHEREAS the U.S. House of Representatives has designated July as Parks and Recreation Month; and
WHEREAS Aledo recognizes the benefits derived from parks and recreation resources.
NOW THEREFORE, BE IT PROCLAIMED by the Aledo City Council that July is recognized as Park and Recreation Month in the City of Aledo, Texas.

Members of the Weatherford Mountain Bike Club were recognized during the proclamation for the work they do to help maintain and support the trail systems in Aledo.

b. Presentation of Senior Programs
Angie Thompson, Parker County Connect, spoke to Council about her programming for senior citizens and thanked the City of Aledo for partnering with her and allowing the use of the Community Center for various activities.

6. Consent Agenda

a. Approve Meeting Minutes

- **June 18, 2026 Regular City Council Meeting**
- **June 25, 2026 Special City Council Meeting**

b. Approve amendment to agreement with Parker County for dispatch services

c. Ratify Vice Chair Selection for the Aledo Library Board

MOTION by Melanie Allen, second by Todd Covington, to approve the consent agenda as presented. MOTION PASSED by unanimous vote.

7. Items Requiring Public Hearings

a. PUBLIC HEARING: Consider Resolution No. 2026-R-13 authorizing the submission of an application to the Texas Water Development Board for Lasater Addition Water System Improvements
Dylan Swoboda, Kimley-Horn, presented the item to Council. He explained that the City is seeking $2,000,000 in grant funding to replace approximately 13,500 linear feet of aging water main with larger-capacity lines, replace existing valves, and install fire hydrants in the Lasater Addition, the City's oldest neighborhood and home to some of Aledo's oldest water infrastructure.

The Lasater Addition Water System Improvements are currently at 90% design, making the project well-positioned for grant consideration.

Staff has engaged Kimley-Horn to assist with preparation of the grant application and, if awarded, administration of the grant. Applications are due to the Texas Water Development Board by July 31, 2026.

Mayor Davis opened the public hearing at 6:36 p.m.. No one came forward to speak in favor of or opposition to the Resolution. Mayor Davis closed the public hearing.

MOTION by Ben Clark, second by Summer Jones, to approve Resolution No. 2026-R-13 authorizing the submission of an application to TWDB as presented. MOTION PASSED by unanimous vote.

b. **PUBLIC HEARING: Consider Ordinance No. 2026-O-19 amending the City of Aledo Unified Development Code (UDC) related to the subdivision development process, including procedures for plat recordation, infrastructure bonds, and procedural standards, and updating corresponding revisions and cross-references to the subdivision process throughout various articles in the UDC**

Grant Fore, Senior Planner, Berkley Group, presented the item to Council. The proposed amendments to the UDC are for the purpose of aligning the City's subdivision regulations with standard municipal subdivision practice in Texas. As the City of Aledo grows, the need for periodic updates to subdivision and development regulations becomes increasingly apparent as development patterns and processes evolve. Staff recommends (3) three proposed updates to the UDC, as summarized:) Correction/Clarification of Development Process Flow Chart in Article 1, General Provisions, Section 16.A Platting Procedures, Land Development: 2) Clarification of Plat Recordation Eligibility (Article 5, Subdivision, Section 2.B); and 3) other minor revisions to keep the UDC internally consistent.

The Planning and Zoning Commission met on June 11, 2026, and voted unanimously to recommend approval.

Mayor Davis opened the public hearing at 6:42p.m. No one came forward to speak in favor of or opposition to the amendments. Mayor Davis closed the public hearing.

MOTION by Ben Clark, second by Melanie Allen, to approve Ordinance No. 2026-O-19 amending the City of Aledo Unified Development Code as presented. MOTION PASSED by unanimous vote.

c. **PUBLIC HEARING: Consider Ordinance No. 2026-O-20, applying the Manufactured Home (MH) zoning designation to a 23.774-acre property located at 124 Yates Circle Aledo, TX 76008, and including properties addressed within the ranges of 102-191 Yates Circle, 100-119 Langham Drive, 700-720 Rogers Court, 109-141 Feedlot Road, and 504-728 Old Annetta Road, more particularly described as Abst: 438, Survey: Eddleman Richard C, Aledo MH Park.**

Grant Fore, Senior Planner, Berkley Group, presented the item to Council. This is a City-initiated rezoning request to reclassify the subject property from the existing Planned Development-Manufactured Homes (PD-MH) zoning district to the newly adopted Manufactured Homes (MH) zoning district under the City of Aledo Unified Development

Code (UDC). This rezoning action is being taken in response to recent changes in state law; specifically, Texas Senate Bill 785 (SB 785), which becomes effective September 1, 2026. SB 785 requires municipalities to allow manufactured housing within at least one residential or equivalent zoning district by right. On May 7, 2026, in response to the new state requirements, the City Council adopted an ordinance that created the new MH zoning district and provided a standardized zoning classification for Manufactured Homes and Manufactured Home communities. The newly approved district allows both Manufactured Homes and Manufactured Home communities as by-right uses. The property is currently developed and operating as an existing Manufactured Home community under the PD-MH zoning district that was established under a previous zoning ordinance.

The Planning and Zoning Commission met on June 11, 2026, and voted unanimously to recommend approval.

Mayor Davis opened the public hearing at 6:47 p.m. No one came forward to speak in favor of or opposition to the rezone. Mayor Davis closed the public hearing.

MOTION by Matthew Poston, second by Summer Jones, to approve Ordinance No. 2026-O-20 applying the Manufactured Home zoning designation to the Aledo Mobile Home Park, as presented. MOTION PASSED by unanimous vote.

8. Regular Agenda

a. Consider approval of a Professional Services Agreement with Freese and Nichols, Inc. for a Water and Wastewater Master Plan Update

City Manager Candice Edmondson presented the item. Staff requested Council approve a Professional Services Agreement with Freese and Nichols, Inc. to complete an updated Water and Wastewater Master Plan. The scope of services included developing updated population and land use projections, hydraulic model updates and analyses, evaluating system capacity, and preparing an updated Capital Improvement Plan. The project will incorporate information from the City's ongoing Comprehensive Plan update, known development activity, and previous system analyses completed for major development projects to ensure planning assumptions remain consistent across all initiatives.

MOTION by Ben Clark, second by Todd Covington, to approve a Professional Services Agreement with Freese and Nichols, Inc, as presented. MOTION PASSED by unanimous vote.

b. Consider approval of Resolution No. 2026-R-14 adopting the City of Aledo Public Art Program Policy

City Manager Candice Edmondson presented the item to Council. She explained that while the Aledo EDC's Community Enhancement Program would help fund smaller-scale projects, the Public Art Program was intended to establish a framework for larger public art installations and partnerships.

MOTION by Melanie Allen, second by Summer Jones, to approve Resolution No. 2026-R-14 adopting the City of Aledo Public Art Program Policy. MOTION PASSED by unanimous vote.

9. Staff Presentations

a. **Third Quarter Financial and Investment Reports for Fiscal Year 2026**
City Manager Candice Edmondson presented the financial reports through June 30, 2026. She explained that the City is 194.091% collateralized in its bank deposits and that General Fund revenues are performing well, with multiple areas, including sales and mixed beverage tax collections, exceeding the benchmark for this point in the fiscal year.

10. **Executive Session**

Mayor Davis recessed the meeting into Executive Session at 7:13 p.m.

a. **Section 551.071 - Consultation with Attorney. To conduct a private consultation with the City Attorney on any legally posted agenda item, when the City Council seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, to include:**

i. **Dean Ranch Development**

ii. **Aledo and Fort Worth vs. Willow Park**

b. **Section 551.087 – Deliberation Regarding Economic Development Negotiations. To discuss or deliberate regarding commercial or financial information that the City has received from a business prospect that the City seeks to have locate, stay, or expand in or near the City and with which the City is conducting economic development negotiations; or to deliberate the offer of a financial or other incentive to a business prospect described above, including the following items:**

i. **Dean Ranch Development**

ii. **Downtown Development**

iii. **2 Dean Drive**

iv. **Bailey Ranch Development**

Mayor Davis called the meeting back to regular session at 8:27 p.m.

11. **Action Taken on Items Discussed in Executive Session, if Necessary**

No action was taken.

12. **Mayor and Councilmember Comments**

13. **City Manager Comments**

14. **Adjourn**

The meeting was adjourned at 8:27 p.m.

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Shane Davis, Mayor

ATTEST:

____
Staci L. King, City Secretary

CITY OF
ALEDO

Date: August 6, 2026

To: City Council

From: Erika Cooper-Bateman, Director of Community Services

Subject: Consider approval of the Memorandum of Understanding between the Friends of the Aledo Public Library and the Aledo Public Library.

Summary:
On July 27, 2026, Library Board members unanimously approved the of a Memorandum of Understanding (MOU) between the Friends of the Aledo Public Library and the Aledo Public Library. The agreement formalizes the partnership between the two organizations and outlines their respective roles and responsibilities in supporting library programs, services, fundraising efforts, and community engagement activities. The MOU is intended to strengthen collaboration and ensure a clear understanding of how the organizations will work together to benefit the library and the community. The approved Memorandum of Understanding (MOU) is presented to City Council for consideration and approval.

Recommendation:
Staff recommends approval of the Memorandum of Understanding between the Friends of the Aledo Public Library and the Aledo Public Library.

Fiscal Impact:

Attachments:
1. Friends of the Aledo Public Library and Aledo Public Library MOU Agreement

Memorandum of Understanding

Between Friends of the Aledo Public Library and the Aledo Public Library

The following will constitute a mutual agreement between the Friends of the Aledo Public Library ("Friends") and the City of Aledo on behalf of the Aledo Public Library ("Library"). It will stand until and unless it is modified by mutual agreement of the Friends executive board and the City administration. The primary purpose of the Friends is to raise money and public awareness in the community to support the services and programs of the Library. Their fundraising exists to supplement the normal Library budget, not replace it. As a non-profit, 501(c)3 organization, however, it is a legally distinct entity and is not a part of the Library.

The Library agrees to keep the Friends informed of its long-term planning efforts to ensure the Friends are aware of the Library's goals and direction.

The Library agrees to share its strategic initiatives with the Friends at the beginning of each fiscal year, but no later than October 31, and discuss how the Friends' resources and support can help advance those initiatives.

The Library agrees to provide the Friends with a "wish list" each year that indicates the anticipated needs for Friends support. The Library may ask the Friends executive board for funds for specific requests in addition to the wish list as they arise.

The Library and the Friends agree to accept donations, and the Library will periodically review materials donated through the Friends to determine whether any items should be added to the Library's collection. The Library is not required to keep donations, but will make determinations in accordance with the collection policy.

The Library agrees to provide public space for Friends membership brochures and promotional materials and to offer complimentary access to space for joint Library and Friends events that directly support and advance Library services.

The Library Board meetings are public and the Library invites members of the Friends to attend regular meetings. The Friends may be asked to provide a report on fundraising efforts that support Library operations.

The Friends agree to invite a liaison from Library administration to all Friends' meetings and to allow room on the agenda for a Library report.

The Friends agree to publicly support the Library and its policies, programs, and services.

The Friends agree that all funds raised to support the Library will be used exclusively to support Library programs, services, Library-identified needs, and necessary organizational expenses, unless otherwise agreed upon by the Friends and the Library. The Friends agree that Library administration has the final say in accepting or declining any and all gifts made to the Library.

The Friends agree to engage in advocacy efforts on behalf of the Library under the guidance of the Library and the Library Board.

The Friends agree that if they cease actively fundraising for or promoting the Library, they will disband, allowing a new Friends group to be formed in the future. Upon disbandment, and after all existing operational obligations are satisfied, any remaining unspent funds will be transferred to the Library for deposit.

IN WITNESS HEREOF, the Parties, by our duly authorized agents, hereby affix our signatures and seals on this ______day of ________________, 2026.

FRIENDS OF THE ALEDO PUBLIC LIBRARY
a Texas non-profit organization

By:___________________________

Printed:________________________

Title:________________________

The City of Aledo, Texas
on behalf of the Aledo Public Library

By:____

Printed: Candice Edmondson

Title: City Manager

Date: August 6, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider approval and adoption of the 2026 Certified Tax Roll (Fiscal Year 2027/Tax Year 2026)

Summary:

On July 22, 2026, Troy Hanson, Chief Appraiser of the Parker County Appraisal District, certified the 2026 appraisal roll for the City of Aledo pursuant to Section 26.01 of the Texas Property Tax Code. The certified total taxable value for the City is $1,057,685,374. This certified value will be used to levy property taxes beginning October 1, 2026, for Fiscal Year 2027.

The certified roll reflects $41,014,945 in new improvements taxable value. As of certification, there is no taxable value under protest or otherwise uncertified, and there are no frozen (tax ceiling) accounts on the City's roll.

Included in the certified tax roll is the Tax Increment Financing (TIF) Zone which has an incremental value of $69,846,799.

The values certified by the Parker County Appraisal District are summarized below:

2026 Certified Appraisal Roll — City of Aledo	**Value**
Total Market Value	$1,197,507,204
Total (Appraised) Assessed Value	$1,160,326,819
Total Taxable Value	**$1,057,685,374**
Total New Improvements Taxable Value	$41,014,945
Frozen (Tax Ceilings) Taxable Value	$0
Frozen (Tax Ceilings) Tax Levy	$0
Taxable Value Under Protest or Not Certified	$0

The certified taxable value serves as the basis for calculation of the City's No-New-Revenue Tax Rate, Voter-Approval Tax Rate and De Minimis Tax Rate. Those calculated rates, and the setting of the FY 2027 tax rate, are presented under a separate agenda item.

Recommendation:

Staff recommends approval and adoption of the 2026 Certified Tax Roll (Fiscal Year 2027/Tax Year 2026)

Fiscal Impact:

The Certified Tax Roll contains the taxable values used to calculate the City's tax rate options and the resulting property tax levy for Fiscal Year 2027.

Attachments:

1. 2026 Certification Letter - City of Aledo
2. 2026 Certified Totals - City of Aledo

Troy Hanson, Chief Appraiser

CERTIFICATION OF THE APPRAISAL ROLL

Pursuant to Section 26.01 of the Texas Property Tax Code, the following is the portion of the appraisal roll for the Parker County Appraisal District that lists property taxable by the taxing unit identified below and constitutes its Certified Appraisal Roll.

TAX YEAR: 2026

TAXING UNIT: CITY OF ALEDO

TOTAL MARKET VALUE	**$**	**1,197,507,204**
TOTAL (APPRAISED) ASSESSED VALUE	**$**	**1,160,326,819**
TOTAL TAXABLE VALUE	**$**	**1,057,685,374**
TOTAL NEW IMPROVEMENTS TAXABLE VALUE	**$**	**41,014,945**
FROZEN (TAX CEILINGS) TAXABLE VALUE	**$**	**0**
FROZEN (TAX CEILINGS) TAX LEVY	**$**	**0**
TAXABLE VALUE UNDER PROTEST OR NOT CERTIFIED	**$**	**0**

I, Troy Hanson, Chief Appraiser for the Parker County Appraisal District, do solemnly swear, to the best of my ability, that the statements provided herein are true and correct.

Certified on this 22nd day of July 2026.

Troy Hanson

1108 Santa Fe Drive, Weatherford, TX 76086 | (817)596-0077 x.133 | thanson@parkercad.org

CAL-CITY OF ALEDO (2026) Count : 2,994

Market

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	2,157	884,375,384	Homesite	2,455	225,275,178	Agricultural	38	18,997,510	Mineral	196	107,700
Non Homesite	3	56,050	Non Homesite	1	10	Inventory	0	0	Personal	167	26,621,347
New Homesite	380	41,924,025	New Homesite	1	150,000	Timber	0	0	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						

Impr Market	926,355,459	(+)	**Land Market**	225,425,188	(+)	**Prod Market**	18,997,510	(+)	**Other**	26,729,047	(=) **Total Market** 1,197,507,204

Loss

Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General HS	327	12,289,008	Agricultural	38	21,850	18,975,660
Circuit Breaker	43	6,689,227	Inventory	0	0	0
			Timber	0	0	0
			Timber78	0	0	0

Cap Loss	18,978,235	(+)	**Prod Loss**	18,202,150	(=) **Total Loss** 37,180,385

Deductions

Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	1,160,326,819
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	324	3,224,608	Local	0	0	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
Total Hs		0	(+) **Total Os**		3,224,608	(+) **Total Dis**		0	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	94	999,700	Abatements	0	0	General	65	43,432,206
Frozen	0	0	Polution Control	2	10,850	Prorated	0	0
100% Homesite	86	48,820,059	Freeport	1	125,872			
			Minimum Value	340	6,028,150			
			Temp Disaster	0	0			
			Low Income	0	0			
			Other	0	0			
Total Dis Vet		49,819,759	(+) **Total Other**		6,164,872	(+) **Total Exempt**		43,432,206

(=) **Total Deductions** 102,641,445

Taxable / Tax

New Frozen Taxable	0	(+)	**Taxable Frozen**	0	(+)	**Taxable Non Frozen**	1,057,685,374	(=) **Total Taxable** 1,057,685,374
								Taxable Loss -54
								2026 Rate Per $100 0.00355353
New Frozen Tax	0.00	(+)	**Tax Frozen**	0.00	(+)	**Tax Non Frozen**	3,758,516.90	(=) **Total Tax** 3,758,516.90

Additional Totals

Miscellaneous	Count	Value
Subj to Hs	1,527	778,307,580
New Taxable	366	41,014,945
Legal Acres		1,244.737
Ag Acres		0.000
Inv Acres		0.000
Tmb Acres		0.000
Annexed	1	19,200
DeAnnexed	0	0

Natural Disaster	Value
Jan 1 Market	0
Jan 1 Txbl	0
Jan 1 Tax	0.00
Jan 1 Avg %	0.000
Disaster Market	0
Disaster Txbl	0
Disaster Tax	0.00
Disaster Avg %	0.000
Est Recognizable Txbl	0
Est Recognizable Tax	0.00

Chapter 313 Value Limitation	Value
I&S Taxable	1,057,685,374
M&O Taxable	1,057,685,374
VLA Cap Loss	0

Certifiable	Value
Market	1,197,507,204
% Protested	0%
Taxable	1,057,685,374
Tax	3,758,516.90

* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

CITY OF
ALEDO

Date: August 6, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider setting the proposed Fiscal Year 2027 property tax rate and scheduling a public hearing on the proposed tax rate

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Summary:

The Parker County Appraisal District certified the City of Aledo's 2026 appraisal roll on July 22, 2026, with a total certified taxable value of $1,057,685,374. Based on that certified value, the following tax rates have been calculated in accordance with Chapter 26 of the Texas Property Tax Code:

Calculated Rate	Per $100 Value	Description
No-New-Revenue (NNR) Tax Rate	$0.349703	Rate that would raise the same amount of M&O and I&S revenue on properties taxed in both years
Voter-Approval Tax Rate (VAR)	$0.309383	Highest rate that may be adopted without triggering an election
De Minimis Tax Rate	$0.352416	Available to cities under 30,000 population; equals the rate that would raise $500,000 in additional M&O revenue

Staff recommends a proposed tax rate of $0.352416 per $100 of assessed value, which is equal to the De Minimis Tax Rate. This rate would sufficiently fund the proposed FY 2027 Budget as presented to City Council.

Tax Rate Comparison	Per $100 Value
FY 2026 adopted tax rate (Tax Year 2025)	$0.355353
FY 2027 proposed tax rate (Tax Year 2026)	$0.352416
Change	**-$0.002937 (-0.83%)**

The proposed rate of $0.352416 is $0.002937 lower than the FY 2026 adopted rate of $0.355353, a decrease of 0.83 percent.

The City is required to hold a public hearing on the proposed tax rate before adoption. Staff recommends setting the public hearing for Thursday, August 20, 2026, at which meeting Council would also consider adoption of the FY 2027 budget and the FY 2027 tax rate.

Recommendation:

Staff recommends City Council set the proposed Fiscal Year 2027 property tax rate at $0.352416 per $100 of assessed value and to set a public hearing on the proposed tax rate for Thursday, August 20, 2026.

Fiscal Impact:

The proposed rate of $0.352416 applied to the certified taxable value of $1,057,685,374 generates the property tax revenue assumed in the FY 2027 proposed budget. Setting the proposed rate establishes the maximum rate Council may adopt on August 20. Council may adopt a lower rate at that time, but may not adopt a rate higher than the rate proposed today without restarting the notice process.

Attachments:

1. City of Aledo Tax Rate Calculation Worksheet 2026

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

Form 50-856

CITY OF ALEDO
Taxing Unit Name

817-441-7016
Phone *(area code and number)*

104 Maverick Street, Aledo TX 76008
Taxing Unit's Address, City, State, ZIP Code

www.aledotx.com
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://bit.ly/truthintax

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]	$ 1,005,201,754
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.	$ 1,005,201,754
4.	**Prior year total adopted tax rate.**	$ 0.355353 /$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:** .... $ 907,884	
	B. **Prior year values resulting from final court decisions:** .... - $ 700,000	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 207,884

[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:	$ 2,375,000	
	B. Prior year disputed value:	- $ 190,000	
	C. Prior year undisputed value. Subtract B from A. [5]		$ 2,185,000
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 2,392,884
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.		$ 1,007,594,638
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:	+ $ 9,496,614	
	C. Value loss. Add A and B. [7]		$ 9,496,614
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:	$ 575,860	
	B. Current year productivity or special appraised value:	- $ 710	
	C. Value loss. Subtract B from A. [8]		$ 575,150
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.		$ 10,071,764
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.		$ 67,239,021
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.		$ 930,283,853
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.		$ 3,305,791
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]		$ 5,183
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]		$ 3,310,974

[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: . . . . . $ 1,057,685,374	
	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: . . . . . - $ 10,850	
	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 . . . . . - $ 69,846,799	
	E. Total current year value. Add A and B, then subtract C and D.	$ 987,827,725
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] . . . . . $ 0	
	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.	$ 0
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]	$ 987,827,725
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]	$ 19,200
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]	$ 41,014,945

[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.	$ 41,034,145
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 946,793,580
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.349703 /$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.	$ 0.250404 /$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.*	$ 1,007,594,638
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,523,057
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. + $ 3,423	
	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. – $ 474,937	
	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. $ -471,514	
	E. Add Line 31 to 32D.	$ 2,051,543
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 946,793,580
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.216683 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. . . . . . . – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
36.	**Rate adjustment for indigent health care expenditures.** [29]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.. . . . . . . $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.. . . . . . . – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . $ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
37.	**Rate adjustment for county indigent defense compensation.** [30]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.. . . . . . . $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . $ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.. . . . . . . $ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [31]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. . . . . $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. . . . . $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100. . . . . . . $ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.. . . . . . . $ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.216683/$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.	$ 0.216683/$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.	$ 0.224266/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . $ 0.000000/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . $ 0.000000/$100 c. Add Line D42(B)(b) to Line 42. . . . . . $ 0.000000/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0.000000/$100 e Add Line D42(c) to Line D42(d). . . . . . $ 0.000000/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000/$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 902,038 **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.	$ 902,038
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 61,226
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 840,812
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. .... 99.21 % **C.** Enter the 2024 actual collection rate. .... 99.22 % **D.** Enter the 2023 actual collection rate. .... 99.81 % **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.	$ 840,812
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 987,827,725
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.085117 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.309383 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ______ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 987,827,725
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.349703 /$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.	$ 0.349703 /$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*.	$ 0.309383 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.309383 /$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.*	$ 987,827,725
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.309383 /$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)	$ 0.355353/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.355353/$100
	D. Adopted Tax Rate	$ 0.355353/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2025 Total Taxable Value (Line 61)	$ 943,506,192
	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)	$ 0.382787/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.382787/$100
	D. Adopted Tax Rate	$ 0.390082/$100
	E. Subtract D from C	$ -0.007295/$100
	F. 2024 Total Taxable Value (Line 60)	$ 850,270,173
	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)	$ 0.383113/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.383113/$100
	D. Adopted Tax Rate	$ 0.383113/$100
	E. Subtract D from C	$ 0.000000/$100
	F. 2023 Total Taxable Value (Line 60)	$ 759,644,495
	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	$ 0.000000/$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)	$ 0.309383/$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.*	$ 0.216683 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 987,827,725
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.050616 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.085117 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.352416 /$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.*	$ 0.355353 /$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.*	$ 930,283,853
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.*	$ 946,793,580
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.309383 /$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. . . . . $ 0.349703 /$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 . . . . $ 0.309383 /$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. . . . . $ 0.352416 /$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 Mark McDaniel or Doug Martella
Printed Name of Taxing Unit Representative

sign here ____________
Taxing Unit Representative

Date

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

CITY OF
ALEDO

Date: August 6, 2026

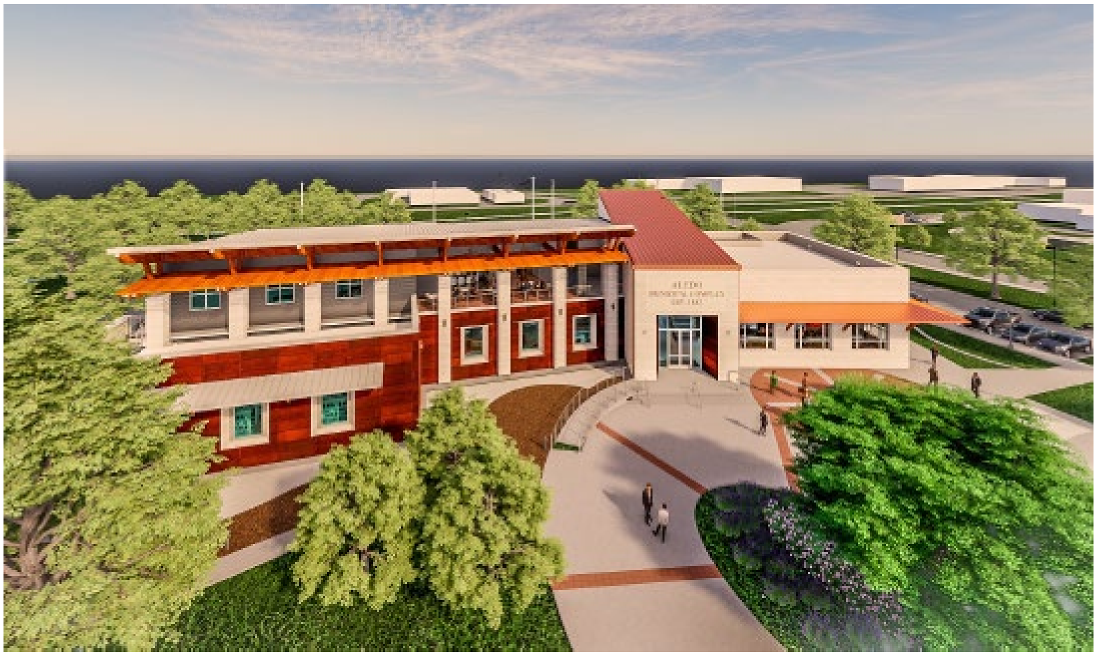
To: City Council

From: Candice Edmondson, City Manager

Subject: Proposed FY 2027 Budget

Summary:
City Manager Candice Edmondson will present the Proposed FY 2027 Budget for Council review and discussion. A copy of the proposed budget is attached to this memo.

Attachments:
None



CITY OF
ALEDO

FY 2026-2027

PROPOSED BUDGET

CITY OF ALEDO
CONSOLIDATED STATEMENT OF REVENUE AND EXPENDITURES
ALL FUNDS
FISCAL YEAR 2026-2027

Fund	Beginning Fund Balance	Revenues	Expenditures	Transfers In (Out)	Ending Fund Balance
General Fund	4,970,604	5,379,313	5,179,240	-	5,170,677
Enteprise Fund	7,533,608	6,996,862	6,897,903	-	7,632,566
Debt Service Fund	294,467	698,610	902,038	-	91,039
General Capital Projects Fund	25,023	5,000	-	-	30,023
Strategic Initiatives Fund	5,300,683	210,000	1,149,000	-	4,361,683
Utility Capital Projects Fund	1,545,000	765,000	2,763,000	-	(453,000)
TIRZ Fund	515,918	446,869	246,869	-	715,918
EDC Fund	3,931,640	991,079	554,149	-	4,368,570

CITY OF ALEDO
FUND BALANCE SUMMARY

	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027
GENERAL FUND				
Beginning Fund Balance	2,576,534	2,576,534	4,181,631	4,970,604
Net Surplus (deficit)	-	1,605,097	788,973	200,073
Ending Fund Balance	2,576,534	4,181,631	4,970,604	5,170,677
Projected Ending Fund Balance				5,170,677
Reserve Requirement 180 days				2,554,146
Fund Balance Above Requirement				2,616,531
ENTERPRISE FUND				
Beginning Fund Balance	4,611,583	4,611,583	4,697,355	7,533,608
Net Surplus (deficit)	4,000	85,772	2,836,253	98,959
Ending Fund Balance	4,615,583	4,697,355	7,533,608	7,632,566
Projected Ending Fund Balance				7,632,566
Reserve Requirement 180 days				3,401,706
Fund Balance Above Requirement				4,230,861
DEBT SERVICE FUND				
Beginning Fund Balance	237,235	237,235	237,235	294,467
Net Surplus (deficit)	-	454,050	57,232	(203,428)
Ending Fund Balance	237,235	691,285	294,467	91,039
GENERAL CAPITAL PROJECTS FUND				
Beginning Fund Balance	6,925,415	6,925,415	6,925,415	25,023
Net Surplus (deficit)	(6,925,415)	(4,196,299)	(6,900,392)	5,000
Ending Fund Balance	-	2,729,116	25,023	30,023
UTILITY CAPITAL PROJECT FUND				
Beginning Fund Balance	-	-	-	1,545,000
Net Surplus (deficit)	32,000	(102,407)	1,545,000	(1,998,000)
Ending Fund Balance	32,000	(102,407)	1,545,000	(453,000)

STRATEGIC INITIATIVES FUND				
Beginning Fund Balance	-	-	-	5,300,683
Net Surplus (deficit)	4,786,059	213,849	5,300,683	(939,000)
Ending Fund Balance	4,786,059	213,849	5,300,683	4,361,683
TIRZ FUND				
Beginning Fund Balance TIRZ Fund	345,918	345,918	345,918	515,918
Net Surplus (deficit)	170,000	170,000	170,000	246,869
Ending Fund Balance	515,918	515,918	515,918	762,787
EDC FUND				
Beginning Fund Balance EDC Fund	3,206,395	3,206,395	3,206,395	3,931,640
Net Surplus (deficit)	383,467	544,716	725,245	53,463
Ending Fund Balance	3,589,862	3,751,111	3,931,640	3,985,103

CITY OF ALEDO
ALL FUNDS SUMMARY

	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
General Fund					
Revenues	4,563,577	4,802,729	5,379,313	815,736	18%
Expenditures	4,563,577	3,197,632	5,179,240	615,663	13%
Net Surplus (deficit)	**$ -**	**$ 1,605,097**	**$ 200,073**	**$ 200,073**	**0%**
Enterprise Fund					
Revenues	6,401,770	5,739,620	6,996,862	595,092	9%
Expenditures	6,397,770	3,201,334	6,897,903	500,133	8%
Net Surplus (deficit)	**$ 4,000**	**$ 2,538,286**	**$ 98,959**	**$ 94,959**	**2374%**
Debt Service Fund					
Revenues	1,017,197	1,073,244	698,610	(318,587)	-31%
Expenditures	1,024,645	619,194	902,038	(122,607)	-12%
Net Surplus (deficit)	**$ (7,448)**	**$ 454,050**	**$ (203,428)**	**$ (195,980)**	**2631%**
General Capital Projects Fund					
Revenues	30,000	66,400	5,000	(25,000)	-83%
Expenditures	6,955,415	4,262,699	-	(6,955,415)	-100%
Net Surplus (deficit)	**$ (6,925,415)**	**$ (4,196,299)**	**$ 5,000**	**$ 6,930,415**	**-100%**
Strategic Initiatives Fund					
Revenues	5,791,559	281,559	210,000	(5,581,559)	-96%
Expenditures	1,005,500	67,710	1,149,000	143,500	14%
Net Surplus (deficit)	**$ 4,786,059**	**$ 213,849**	**$ (939,000)**	**$ (5,725,059)**	**-120%**
Utility Capital Fund					
Revenues	2,015,000	-	765,000	(1,250,000)	-62%
Expenditures	200,000	-	2,763,000	2,563,000	1282%
Net Surplus (deficit)	**$ 1,815,000**	**$ -**	**$ (1,998,000)**	**$ (3,813,000)**	**-210%**
TIRZ Fund					
Revenues	170,000	222,793	446,869	276,869	163%
Expenditures	-	-	246,869	246,869	0%
Net Surplus (deficit)	**$ 170,000**	**$ 222,793**	**$ 200,000**	**$ 30,000**	**18%**
EDC Fund					
Revenues	751,128	1,001,657	991,079	239,951	32%
Expenditures	206,412	276,412	554,149	347,737	168%
Net Surplus (deficit)	**$ 544,716**	**$ 725,245**	**$ 436,930**	**$ (107,786)**	**-20%**

CITY OF ALEDO
GENERAL FUND SUMMARY OF
REVENUES AND EXPENDITURES

REVENUES	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)
Current Property Taxes	2,194,327	2,290,942	2,290,942	2,517,016	322,689
Sales Taxes	1,480,000	1,342,882	1,790,509	1,868,852	388,852
Other Taxes, Fees, & Fines	709,250	901,894	988,091	813,445	104,195
Interest on Investments	180,000	267,010	356,014	180,000	-
TOTAL REVENUES	**4,563,577**	**4,802,729**	**5,425,556**	**5,379,313**	**815,736**
EXPENDITURES					
Non-Departmental	832,208	715,796	855,834	795,730	(36,478)
City Manager	307,950	391,500	500,897	272,540	(35,410)
City Council	36,650	15,700	20,410	38,400	1,750
City Secretary	163,834	134,558	173,161	105,312	(58,522)
Municipal Court	95,380	49,638	66,184	118,843	23,463
Legal	135,000	100,059	133,413	-	(135,000)
Finance	213,522	138,783	191,497	128,749	(84,773)
Talent Management	50,742	9,825	24,003	31,800	(18,942)
Development Services	505,517	521,199	677,558	659,742	154,225
Streets	490,400	175,914	435,269	616,000	125,600
Parks and Events	91,900	30,993	160,963	190,465	98,565
Community Center	38,806	24,200	31,461	33,375	(5,431)
Library	321,942	207,215	272,703	347,001	25,059
Communications & Engagement	202,320	34,101	69,226	170,628	(31,692)
Police	1,077,406	627,464	1,024,004	1,670,655	593,249
TOTAL EXPENDITURES	**4,563,577**	**3,197,632**	**4,636,583**	**5,179,240**	**615,663**
Surplus (Deficit)	**-**	**1,605,097**	**788,973**	**200,073**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

GENERAL FUND REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
General Property Taxes-Current	2,192,577	2,290,942	2,290,942	2,515,266	322,689	15%
General Property Taxes-Delinquent	1,000	-	-	1,000	-	0%
General Property Taxes-Penalties	750	-	-	750	-	0%
Sales Taxes	1,480,000	1,342,882	1,790,509	1,868,852	388,852	26%
Mixed Beverage Taxes	25,000	18,198	24,264	25,000	-	0%
Franchise Fees-Communications	25,000	15,889	21,185	20,000	(5,000)	-20%
Franchise Fees-Electric	200,000	249,887	249,887	200,000	-	0%
Franches Fees-Gas	22,000	18,067	24,090	25,000	3,000	14%
Franchise Fees-Refuse Collection	24,000	51,744	68,993	50,000	26,000	108%
Building Permits	185,000	163,745	290,410	250,000	65,000	35%
Contractors Registration	1,500	3,000	4,000	1,500	-	0%
C-Perm Release Permits	5,800	1,004	1,338	5,800	-	0%
Drive Approach Permits	6,200	5,645	7,527	6,200	-	0%
Electric Permits	6,200	8,885	11,847	6,200	-	0%
Engineering Inspection Fee	-	80	107	-	-	-
Fence Permits	5,800	6,480	8,640	5,800	-	0%
Irrigation Permits	5,800	4,320	5,760	5,800	-	0%
Mechanical Permits	750	1,117	1,490	1,000	250	33%
Meter and Meter Box Fee	-	14,400	19,200	-	-	-
Miscellaneous Permits Fees	15,000	144,111	2,000	15,000	-	0%
Plumbing Permits	5,000	3,000	4,000	5,000	-	0%
Pool Building Permits	10,000	1,250	1,667	10,000	-	0%
Re-inspection Fees	2,000	80	107	2,000	-	0%
Sign and Banner Permits	500	925	1,233	500	-	0%
Plan Review Fees	85,000	79,173	105,565	85,000	-	0%
ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Solicitation Permits	-	-	-	1,000	1,000	-
Zoning Maps/Fees/Plats	7,750	10,196	13,595	7,750	-	0%
Health Permit Fees	4,000	5,075	6,767	4,000	-	0%
Aledo Fest Revenue	-	80	107	-	-	-
Aledo Summer Blast Revenue	-	8,932	11,909	-	-	-
Community Center Rental	2,000	5,400	7,200	6,000	4,000	200%
Credidt Card Convenience Fees-Court	250	-	-	250	-	0%
Credit Card Convenience Fees-Permit	2,000	-	-	2,000	-	0%
Gas Lease Royalties	300	274	365	300	-	0%
Interest Income	180,000	267,010	356,014	180,000	-	0%
Lease Payments (Tower)	6,000	-	-	6,000	-	0%
Miscellaneous Revenues	2,000	36,668	36,668	2,000	-	0%
Municipal Court Administration Fee	-	20	27	-	-	-
Municipal Court Building Security Fee	-	155	207	-	-	-
Municipal Court Child Safety Fee	-	405	539	-	-	-
Municipal Court Fines and Fees	12,000	14,077	18,769	25,000	13,000	108%
Municipal Court Technology Fees	-	130	173	-	-	-
Refuse Revenue-4% Admin	10,300	12,314	16,418	12,245	1,945	19%
Library Donations	5,800	1,861	2,482	1,500	(4,300)	-74%
Other Income	-	26	26	-	-	-
Community Support	25,200	-	-	22,700	(2,500)	-10%
Book Sales	500	61	81	-	(500)	-100%
Copier Use	100	633	-	400	300	300%
Fines	500	4,403	5,871	2,500	2,000	400%
Library Grants	-	10,185	13,580	-	-	-
TOTALS	$ 4,563,577	$ 4,802,729	$ 5,425,556	$ 5,379,313	$ 815,736	18%

CITY OF ALEDO
BUDGET DETAIL
2026-2027

NON-DEPARTMENTAL EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
First Aid and Safety Supplies	100	-	-	-	(100)	-100%
Association Dues	1,500	1,060	1,413	-	(1,500)	-100%
Audit Expense	28,000	49,500	49,500	28,000	-	0%
Bank Charges	100	50	67	100	-	0%
Building Maintenance	6,000	9,473	12,631	66,700	60,700	1012%
Computer Program and Maintenance	140,769	87,581	116,774	-	(140,769)	-100%
Technology/Software				152,050	152,050	0%
Credit Card Fees	750	-	-	750	-	0%
Sales Tax Abatement	15,230	-	15,230	15,230	-	0%
Legal Services				90,000	90,000	0%
Insurance-Property and Casualty	10,000	29,588	29,588	20,000	10,000	100%
Insurance-Public Officials Liability	-	-		-	-	0%
Insurance-Auto	-	-		6,000	6,000	0%
Insurance-General Liability	60,000	65,717	65,717	60,000	-	0%
Janitorial Supplies	1,500	263	350	-	(1,500)	-100%
Leases and Rentals	10,000	25,646	34,195	5,000	(5,000)	-50%
Meeting Expenses	250	15	20	-	(250)	-100%
Office Furniture / Equipment	1,000	298	397	1,000	-	0%
Office Supplies	8,000	5,959	7,945	10,000	2,000	25%
Postage	500	2,512	3,349	4,000	3,500	700%
Janitorial Services & Supplies				45,300	45,300	0%
Professional Services	91,400	46,986	62,648	98,000	6,600	7%
Animal Services	44,000	10,209	44,000	44,000	-	0%
Seasonal Services and Supplies	2,000	895	1,193	-	(2,000)	-100%
Tax Appraisal and Collection	52,550	34,995	46,660	55,000	2,450	5%
Utility - Water				13,000	13,000	0%
Utility-Electric	10,000	24,533	32,711	34,600	24,600	246%
Utility-Telephone	17,000	17,289	23,052	17,000	-	0%
Miscellaneous Expenses	5,000	20,127	26,836	5,000	-	0%
Transfer to Capital Projects	281,559	281,559	281,559	-	(281,559)	-100%
Non-departmental Contingency	45,000	-		25,000	(20,000)	-44%
TOTALS	**$ 832,208**	**$ 715,796**	**$ 855,834**	**$ 795,730**	**$ (36,478)**	**-4%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

CITY MANAGER EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	225,891	$ 247,503	314,062	$ 197,623	(28,268)	-13%
Salaries-Overtime	-	279	-	-	-	0%
Salaries-Car Allowance	5,460	-	-	-	(5,460)	-100%
FICA	14,113	16,950	22,035	10,633	(3,480)	-25%
Health/Dental/Vision/Disabil.	23,948	26,316	34,211	20,677	(3,271)	-14%
Mission Square 457(b) Plan Retirement	1,430	383	497	1,040	(390)	-27%
TMRS Benefits	18,855	33,196	43,155	16,011	(2,844)	-15%
Workers Compensation Insurance	2,753	-	-	1,756	(997)	-36%
Association Dues	1,500	442	574	2,500	1,000	67%
Employee Uniforms	1,000	-	-	200	(800)	-80%
Meeting Expenses	1,000	507	659	1,500	500	50%
Professional Development	10,000	3,662	4,761	5,000	(5,000)	-50%
Professional Services	1,500	62,263	80,942	15,000	13,500	900%
Publications/Periodicals	500	-	-	600	100	20%
TOTALS	**$ 307,950**	**$ 391,500**	**$ 500,897**	**$ 272,540**	**$ (35,410)**	**-11%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

CITY COUNCIL EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)	
Association Dues	$ 4,550	65	85	$ 5,000	$ 450	10%	
Communications Reimbursable	900	375	488	900	-	0%	n
Employee Uniforms	1,500	15	20	1,500	-	0%	
Insurance-Public Officials Liability	300	-	-	-	(300)	-100%	
Mayor and Council Member Meeting Fees	7,400	375	488	1,000	(6,400)	-86%	c
Meeting Expenses	2,000	3,977	5,170	8,000	6,000	300%	c
Mileage Reimbursement	2,500	-	-	-	(2,500)	-100%	
Professional Development	10,000	5,272	6,853	14,500	4,500	45%	C
Professional Services	7,500	5,621	7,308	7,500	-	0%	
TOTALS	**$ 36,650**	**$ 15,700**	**$ 20,410**	**$ 38,400**	**$ 1,750**	**5%**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

CITY SECRETARY EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	103,180	89,330	116,129	62,746	(40,434)	-39%
FICA	7,758	6,873	8,935	2,366	(5,392)	-70%
Health/Dental/Vision/Disabil.	14,087	10,989	14,286	7,384	(6,703)	-48%
Mission Square 457(b) Plan Retirement	520	331	430	520	-	0%
TMRS Benefits	10,364	11,235	14,605	3,563	(6,801)	-66%
Workers Compensation Insurance	1,775	-	-	1,083	(692)	-39%
Association Dues	400	177	230	400	-	0%
Codification	4,500	1,375	1,788	4,500	-	0%
Election Expense	9,000	7,418	9,643	9,000	-	0%
Employee Uniforms	500	230	299	500	-	0%
Legal Notices	6,000	2,535	3,296	6,000	-	0%
Meeting Expenses	250	95	124	250	-	0%
Mileage Reimbursement	500	220	287	-	(500)	-100%
Office Supplies	1,000	214	278	500	(500)	-50%
Professional Development	4,000	2,178	2,832	4,500	500	13%
Professional Services	-	1,357		2,000	2,000	0%
TOTALS	**$ 163,834**	**$ 134,558**	**$ 173,161**	**$ 105,312**	**$ (58,522)**	**-36%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

MUNICIPAL COURT EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Forecast 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	58,661	31,468	41,957	65,270	6,609	11%
FICA	4,352	2,298	3,063	4,858	506	12%
Health/Dental/Vision/Disabil.	14,087	6,267	8,356	14,769	682	5%
Mission Square 457(b) Plan Retirement	520	240	320	520	-	0%
TMRS Benefits	5,814	3,701	4,935	7,315	1,501	26%
Workers Compensation Insurance	996	-	-	1,111	115	12%
Association Dues	400	90	120	250	(150)	-38%
Collection Agency Expense	200	-	-	-	(200)	-100%
Credit Card Fees	4,000	1,774	2,366	3,000	(1,000)	-25%
Postage	100	-	-	-	(100)	-100%
Printing Services	250	-	-	-	(250)	-100%
Office Supplies				500	500	0%
Employee Uniforms				250	250	0%
Professional Development	2,000	2,601	3,468	2,000	-	0%
Professional Services	4,000	1,200	1,600	19,000	15,000	375%
TOTALS	**$ 95,380**	**$ 49,638**	**$ 66,184**	**$ 118,843**	**$ 23,463**	**25%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

LEGAL EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
General Legal Services	135,000	100,059	133,413	-	(135,000)	-100%
TOTALS	**$ 135,000**	**$ 100,059**	**$ 133,413**	**$ -**	**$ (135,000)**	**-100%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

FINANCE EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	$ 122,040	81,515	105,969	58,729	(63,311)	-52%
FICA	9,201	6,308	8,201	2,213	(6,988)	-76%
Health/Dental/Vision/Disabil.	14,087	9,174	11,926	7,384	(6,703)	-48%
Mission Square 457(b) Plan Retirement	520	380	494	520	-	0%
TMRS Benefits	12,292	9,831	12,780	3,332	(8,960)	-73%
Workers Compensation Insurance	1,082	-	-	521	(561)	-52%
Association Dues	350	450	585	600	250	71%
Employee Uniforms	200	85	111	200	-	0%
Mileage Reimbursement	250	-	-	-	(250)	-100%
Office Supplies	500	517	672	750	250	50%
Professional Development	5,000	2,123	2,759	3,000	(2,000)	-40%
Professional Services	48,000	28,401	48,000	51,500	3,500	7%
TOTALS	**$ 213,522**	**$ 138,783**	**$ 191,497**	**$ 128,749**	**$ (84,773)**	**-40%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

TALENT MANAGEMENT EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Additional TMRS Change	33,442	-	-	-	(33,442)	-100%
Employee Wellness	1,000	4,881	6,345	8,000	7,000	700%
Association Dues	300	-	-	300	-	0%
Professional Development	10,000	770	1,002	1,000	(9,000)	-90%
Mileage Reimbursement				500	500	0%
Professional Services	1,000	2,088	2,715	17,000	16,000	1600%
Recruitment Expense	5,000	1,953	2,539	5,000	-	0%
TOTALS	**$ 50,742**	**$ 9,825**	**$ 24,003**	**$ 31,800**	**$ (18,942)**	**-37%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

DEVELOPMENT SERVICES EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	224,565	167,011	217,114	295,671	71,106	32%
Salaries-Car Allowance	10,400	3,718	4,834	5,200	(5,200)	-50%
FICA	17,569	13,049	16,963	19,769	2,200	13%
Health/Dental/Vision/Disabil.	42,261	15,522	20,178	50,215	7,954	19%
Mission Square 457(b) Plan Retirement	1,560	993	1,291	2,600	1,040	67%
TMRS Benefits	23,471	20,342	26,445	29,771	6,300	27%
Workers Compensation Insurance	3,391	-	-	3,516	125	4%
Association Dues	1,500	-	-	1,500	-	0%
Building Inspector Supplies	600	-	-	600	-	0%
Building Maintenance	5,000	50	65	-	(5,000)	-100%
Code Enforcement Supplies	600	-	-	600	-	0%
Credit Card Fees	-	2,680	3,484	-	-	0%
Employee Uniforms	1,500	1,083	1,407	1,500	-	0%
Engineering Services	25,000	47,089	61,215	100,000	75,000	300%
Equipment Maintenance	5,000	604	785	1,000	(4,000)	-80%
Minor Tools and Equipment	2,300	82	107	2,300	-	0%
Office Furniture / Equipment	25,000	343	446	-	(25,000)	-100%
Professional Development	3,800	5,059	6,577	5,000	1,200	32%
Professional Services	100,000	243,574	316,647	100,000	-	0%
Fuel				5,000	5,000	0%
Technology/Software				30,500	30,500	0%
Vehicle Maintenance				5,000	5,000	0%
Motor Vehicles	12,000	-	-	-	(12,000)	-100%
TOTALS	**$ 505,517**	**$ 521,199**	**$ 677,558**	**$ 659,742**	**$ 154,225**	**31%**

CITY OF ALEDO
BUDGET DETAIL
2024-2025

STREETS EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Engineering Services	75,000	27,437	35,668	75,000	-	0%
Equipment Maintenance	1,000	210	273	1,000	-	0%
Fuel	7,500	2,837	3,688	5,000	(2,500)	-33%
Grounds Maintenance	-	114	148	-	-	0%
Leases and Rentals	6,000	-	-	-	(6,000)	-100%
Minor Tools and Equipment	2,000	5,598	7,277	2,000	-	0%
Signs and Signals				20,000	20,000	0%
Motor Vehicle Maintenance	10,000	165	214	5,000	(5,000)	-50%
Professional Services	30,900	21,253	27,629	-	(30,900)	-100%
Right of Way Maintenance	50,000	60,784	79,019	50,000	-	0%
Street Maintenance	250,000	18,015	230,000	400,000	150,000	60%
Utility-Electric	58,000	39,502	51,353	58,000	-	0%
TOTALS	**$ 490,400**	**$ 175,914**	**$ 435,269**	**$ 616,000**	**$ 125,600**	**26%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

PARKS EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	-	-		68,719	68,719	0%
FICA	-	-		5,122	5,122	0%
Health/Dental/Vision/Disabil.	-	-		14,769	14,769	0%
Pension Expense	-	-		520	520	0%
TMRS Benefits	-	-		7,713	7,713	0%
Workers Compensation Insurance	-	-		1,172	1,172	0%
Association Dues	200	-	-	200	-	0%
Credit Card Fees	750	-	-	-	(750)	-100%
Fuel	750	-	-	750	-	0%
Grounds Maintenance	70,000	15,166	19,715	70,000	-	0%
Light Pole Banners and Supplies	5,000	13,346	17,350	-	(5,000)	-100%
Park Supplies				3,000	3,000	0%
Minor Tools and Equipment	1,000	1,046	1,359	1,000	-	0%
Professional Services	4,200	1,435	1,866	5,000	800	19%
Janitorial Services & Supplies				2,500	2,500	0%
Capital Improvements	-	-	120,672	-	-	0%
Park Improvements	10,000	-	-	10,000	-	0%
TOTALS	**$ 91,900**	**$ 30,993**	**$ 160,963**	**$ 190,465**	**$ 98,565**	**107%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

COMMUNITY CENTER EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)	
Building Maintenance	15,000	12,166	15,816	10,000	(5,000)	-33%	
Community Center Refund	1,000	-	-	1,000	-	0%	
Credit Card Fees	781	-	-	-	(781)	-100%	
Grounds Maintenance	4,000	3,685	4,790	4,000	-	0%	
Insurance-General Liability	2,475	2,475	3,218	2,475	-	0%	
Office Furniture / Equipment	1,000	867	1,128	1,000	-	0%	
Office Supplies	50	237	308		(50)	-100%	
Professional Services	9,000	1,218	1,583	1,000	(8,000)	-89%	p
Janitorial Services & Supplies				8,000	8,000	0%	
Utility - Water				400	400	0%	
Utility-Electric	3,500	1,413	1,837	3,500	-	0%	
Utility-Gas	2,000	2,139	2,781	2,000	-	0%	
TOTALS	**$ 38,806**	**$ 24,200**	**$ 31,461**	**$ 33,375**	**$ (5,431)**	**-14%**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

LIBRARY EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	216,908	111,378	144,791	139,498	(77,410)	-36%
Salaries-Part Time	-	17,661	22,959	90,094	90,094	0%
FICA	15,511	10,026	13,033	22,360	6,849	44%
Health/Dental/Vision/Disabil.	28,174	9,324	12,121	29,538	1,364	5%
Mission Square 457(b) Plan Retirement	4,160	380	494	1,040	(3,120)	-75%
TMRS Benefits	14,266	6,933	9,013	15,663	1,397	10%
Workers Compensation Insurance	3,548	-	-	3,518	(30)	-1%
Dues & Subcriptions	3,950	1,362	1,771	1,050	(2,900)	-73%
Building Maintenance	-	2,810	3,500	-	-	0%
Computer Program and Maintenance	-	2,493	3,241	-	-	0%
Employee Uniforms				720	720	0%
Technology/Software				5,850	5,850	0%
Penalty/Interest Expenses	50	-	-	50	-	0%
Janitorial Service & Supplies	2,600	1,029	1,338	-	(2,600)	-100%
Advertising	300	580	754	600	300	100%
Meeting Expenses				280	280	0%
Mileage Reimbursement				1,500	1,500	0%
Professional Development	3,300	1,287	1,673	5,550	2,250	68%
Furniture & Equipment	500	170	221	2,310	1,810	362%
Office Supplies	5,000	1,552	2,017	2,500	(2,500)	-50%
Postage	100	-	-	-	(100)	-100%
Professional Services	3,000	736	957	-	(3,000)	-100%
Utility-Electric	-	1,341	1,743	-	-	0%
Utility-Gas	-	800	1,039	-	-	0%
Books	4,000	2,466	3,206	7,850	3,850	96%
E-Book Subscriptions	4,750	3,750	4,875	4,000	(750)	-16%
Courier Service	3,000	2,330	3,029	2,500	(500)	-17%
Library Supplies	325	1,315	1,709	1,500	1,175	362%
Programs - Summer Reading	7,500	1,808	5,000	5,300	(2,200)	-29%
Programs - Other	1,000	881	1,145	3,500	2,500	250%
Miscellaneous Expense				230	230	0%
Grant Expenses	-	24,805	33,073	-	-	0%
TOTALS	**$ 321,942**	**$ 207,215**	**$ 272,703**	**$ 347,001**	**$ 25,059**	**8%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

COMMUNICATIONS EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	70,758	1,000	26,194	55,050	(15,708)	-22%
FICA	4,244	77	99	2,478	(1,766)	-42%
Health/Dental/Vision/Disabil.	11,270	-	-	8,861	(2,409)	-21%
Mission Square 457(b) Plan Retirement	416	-	-	312	(104)	-25%
TMRS Benefits	5,669	118	153	3,732	(1,937)	-34%
Workers Compensation Insurance	1,213	-	-	945	(268)	-22%
Association Dues	3,000	-	-	1,000	(2,000)	-67%
Community Education/Info.	7,500	-	-	7,500	-	0%
Employee Uniforms	750	-	-	250	(500)	-67%
Marketing Expense	50,000	15,736	20,456	35,000	(15,000)	-30%
Printing Services	5,000	-	-	-	(5,000)	-100%
Professional Development	4,500	801	1,042	2,500	(2,000)	-44%
Professional Services	30,000	8,528	11,086	25,000	(5,000)	-17%
Light pole banners and supplies				12,000	12,000	0%
Events				3,000	3,000	0%
Technology/Software				13,000	13,000	0%
Website / Email Expenses	8,000	7,842	10,195	-	(8,000)	-100%
TOTALS	**$ 202,320**	**$ 34,101**	**$ 69,226**	**$ 170,628**	**$ (31,692)**	**-16%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

PUBLIC SAFETY EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	562,288	265,930	545,709	812,733	250,445	45%
Salaries-Part Time	-	-	-	-	-	0%
Salaries-Overtime	20,000	1,232	9,601	30,000	10,000	50%
Salaries-Holiday Overtime	8,000	-	-	-	(8,000)	-100%
FICA	40,590	20,389	26,506	61,002	20,412	50%
Health/Dental/Vision/Disabil.	110,340	33,321	43,317	130,228	19,888	18%
Cert Pay	25,200	-	-	57,600	32,400	129%
Mission Square 457(b) Plan Retirement	4,180	1,100	1,430	4,180	-	0%
TMRS Benefits	50,649	31,732	41,252	91,862	41,213	81%
Workers Compensation Insurance	9,285	-	-	13,955	4,670	50%
Association Dues	500	220	286	1,000	500	100%
Community Education/Info.	2,500	1,915	2,490	2,500	-	0%
Computer Program and Maintenance	20,508	43,734	56,854	32,500	11,992	58%
Employee Uniforms	21,000	26,946	35,030	25,513	4,513	21%
Fuel	-	9,638	12,850	25,000	25,000	0%
Minor Tools and Equipment	5,000	3,692	4,799	10,000	5,000	100%
Vehicle Maintenance	15,000	2,930	3,810	15,000	-	0%
Office Furniture / Equipment	-	2,908	3,780	-	-	0%
Office Supplies	1,000	4,743	6,166	5,000	4,000	400%
Printing Services	-	-	-	-	-	0%
Professional Development	5,000	1,530	1,989	25,000	20,000	400%
Professional Services	25,000	12,521	16,277	20,000	(5,000)	-20%
Professional Services Dispatch	148,866	162,967	211,858	142,762	(6,104)	-4%
Parker County Contract				55,000	55,000	0%
Website / Email Expenses	-	-	-	-	-	0%
Motor Vehicles	-	15	-	-	-	0%
Jail Services	2,500		-	2,500	-	0%
Axon	-		-	83,000	83,000	0%
Weapons/Ammo	-		-	8,570	8,570	0%
Radios	-	-	-	15,750	15,750	0%
Capital	-	-	-	-	-	0%
TOTALS	**$ 1,077,406**	**$ 627,464**	**$ 1,024,004**	**$ 1,670,655**	**$ 593,249**	**55%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

ENTERPRISE FUND (WATER & WASTEWATER) REVENUE AND EXPENDITURE SUMMAI

	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027
REVENUES				
Water Sales	$ 2,935,600	$ 2,126,648	$ 3,612,357	$ 3,612,357
Wastewater Treatment	2,401,810	1,827,537	2,378,945	2,378,945
Refuse Revenue	388,800	400,814	534,419	520,000
Impact Fees (Water & WW)	200,000	760,030	1,013,373	200,000
Interest Income	200,000	204,017	272,022	200,000
Transfers & Other Revenue	275,560	420,574	492,432	85,560
TOTAL REVENUES	**$ 6,401,770**	**$ 5,739,620**	**$ 8,303,549**	**$ 6,996,862**
EXPENDITURES				
Non-Departmental	$ 3,555,107	$ 843,569	$ 2,272,073	$ 3,127,902
Wastewater Treatment Plant	499,000	777,521	846,198	584,000
Wastewater Collection	161,500	336,572	446,821	100,500
Public Works Administration	960,948	614,229	798,498	1,177,490
Water Production/Distribution	862,219	505,539	941,318	928,500
Utility Billing	358,996	123,903	162,388	229,511
TOTAL EXPENDITURES	**$ 6,397,770**	**$ 3,201,334**	**$ 5,467,296**	**$ 6,147,903**
NET SURPLUS (DEFICIT)	**$ 4,000**	**$ 2,538,286**	**$ 2,836,253**	**$ 848,959**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

WATER/WASTEWATER FUND REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Refuse Revenue	$ 388,800	400,814	534,419	$ 520,000	$ 131,200	34%
Meter and Meter Box Fee	20,000	12,800	17,067	20,000	-	0%
Bulk Water Sales	15,000	23,676	31,568	15,000	-	0%
Credit Card Convenience Fee-UB	2,000	1,868	2,491	2,000	-	0%
Disconnect/Reconnect Fees	2,060	890	1,187	2,060	-	0%
Impact Fee-Water	100,000	464,564	619,419	100,000	-	0%
Impact Fee-Wastewater	100,000	295,466	393,955	100,000	-	0%
Interest Income	200,000	204,017	272,022	200,000	-	0%
Miscellaneous Revenues	500	128,606	171,474	500	-	0%
Non-Refundable Activation Fee	6,000	30	40	6,000	-	0%
NSF Fee Revenue	-	385	513	-	-	-
Penalties	25,000	47,320	63,093	40,000	15,000	60%
Water Sales	2,935,600	2,126,648	3,612,357	3,612,357	676,757	23%
Wastewater Treatment	2,401,810	1,827,537	2,378,945	2,378,945	(22,865)	-1%
Transfer from Water/Sewer Debt Fund	205,000	205,000	205,000	-	(205,000)	-100%
TOTALS	**$ 6,401,770**	**$ 5,739,620**	**$ 8,303,549**	**$ 6,996,862**	**$ 595,092**	**9%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

NON-DEPARTMENTAL EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
First Aid Supplies & Safety	$ -	-	$ -	$ -	-	0%
ASSOCIATION DUES	2,500	5,872	7,829	-	(2,500)	-100%
AUDIT EXPENSE	18,000	27,000	36,000	18,000	-	0%
BUILDING MAINTENANCE	1,500	1,452	1,936	1,500	-	0%
COMMUNITY EDUCATION/INFO	7,500	-	-	-	(7,500)	-100%
COMPUTER PROGRAM & MAINTENANCE	66,500	77,914	103,886	-	(66,500)	-100%
TECHNOLOGY/SOFTWARE				77,850	77,850	0%
CREDIT CARD FEES	85,000	87,968	117,290	120,000	35,000	41%
FISCAL AGENT FEES	1,250	750	1,000	1,250	-	0%
GENERAL LEGAL SERVICES	22,500	-	-	45,000	22,500	100%
INSURANCE-AUTO	6,887	6,887	9,183	6,000	(887)	-13%
INSURANCE-GENERAL LIABILITY	25,000	25,000	33,333	57,000	32,000	128%
JANITORIAL SERVICES & SUPPLIES	500	254	339	4,700	4,200	840%
LEASES AND RENTALS	23,000	15,975	21,301	-	(23,000)	-100%
OFFICE FURNITURE/EQUIPMENT	500	298	397	2,000	1,500	300%
OFFICE SUPPLIES	5,000	1,460	1,947	3,000	(2,000)	-40%
PROFESSIONAL SERVICES	64,000	12,203	16,271	30,000	(34,000)	-53%
REFUSE EXPENSE	360,000	353,662	471,549	450,000	90,000	25%
UTILITY-ELECTRIC	90,000	56,914	90,000	90,000	-	0%
UTILITY-TELEPHONE	11,000	14,772	19,696	11,500	500	5%
MISCELLANEOUS EXPENSES	500	482	643	500	-	0%
PRINCIPAL PAYMENT SERIES 2020A	140,000	600	140,000	140,000	-	0%
INTEREST PAYMENT SERIES 2020A	4,983	2,492	4,983	4,983	-	0%
PRINCIPAL PAYMENT SERIES 2020B	60,000	-	60,000	65,000	5,000	8%
INTEREST PAYMENT SERIES 2020B	29,100	14,550	29,100	27,300	(1,800)	-6%
PRINCIPAL PAYMENT SERIES 2017	520,000	600	520,000	535,000	15,000	3%
INTEREST PAYMENT SERIES 2017	229,400	114,700	229,400	213,800	(15,600)	-7%
PRINCIPAL PAYMENT SERIES 2012	260,000	-	260,000	55,000	(205,000)	-79%
INTEREST PAYMENT SERIES 2012	52,500	21,764	52,500	50,658	(1,842)	-4%
PRINCIPAL TWDB BONDS 2024	30,000		15,000	30,000	-	0%
INTEREST TWDB BONDS 2024	28,190		28,490	27,635	(555)	-2%
PRINCIPAL TWDB BONDS 2025	345,000		-	350,000	5,000	1%
INTEREST TWDB BONDS 2025	716,264		-	710,226	(6,038)	-1%
TRANSFER TO UTILITY CAPITAL PROJECTS	348,533			-	(348,533)	-100%
TOTALS	**$ 3,555,107**	**$ 843,569**	**$ 2,272,073**	**$ 3,127,902**	**$ (427,205)**	**-12%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

WASTEWATER TREATMENT PLANT EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
BUILDING MAINTENANCE	7,500	2,036	7,500	$ 7,500	$ -	0%
CHEMICALS	30,000	34,758	34,758	40,000	10,000	33%
ENGINEERING SERVICES	-	-	-	-	-	0%
EQUIPMENT MAINTENANCE	125,000	39,813	53,084	125,000	-	0%
FUEL	7,000	5,650	7,533	7,000	-	0%
GROUNDS MAINTENANCE	7,500	5,645	7,527	8,000	500	7%
JANITORIAL SUPPLIES	-	-	-	-	-	0%
LAB EQUIPMENT & SUPPLIES	15,000	12,320	16,426	15,000	-	0%
LAB SERVICE	15,000	12,587	16,783	18,000	3,000	20%
LIFT STATION MAINTENANCE	21,000	21,952	29,269	57,000	36,000	171%
MACHINERY & EQUIPMENT	175,000	34,112	45,482	150,000	(25,000)	-14%
MAINTENANCE & REPAIR	25,000	11,963	15,950	25,000	-	0%
MINOR TOOLS & EQUIPMENT	5,000	369	493	5,000	-	0%
MOTOR VEHICLE MAINTENANCE	10,000	1,945	2,593	10,000	-	0%
OFFICE SUPPLIES	500	252	336	500	-	0%
PROFESSIONAL SERVICES	15,000	6,242	8,322	12,000	(3,000)	-20%
SLUDGE DISPOSAL	35,000	166,456	175,000	100,000	65,000	186%
TCEQ ANNUAL PERMIT	5,500	3,474	4,631	4,000	(1,500)	-27%
WATER SYSTEM IMPROVEMENTS	-	22,439	25,000	-	-	0%
WATER SYSTEM IMPROVEMENTS	-	395,510	395,510	-	-	0%
WATER SYSTEM IMPROVEMENTS	-	-	-	-	-	0%
TOTALS	**$ 499,000**	**$ 777,521**	**$ 846,198**	**$ 584,000**	**$ 85,000**	**17%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

WASTEWATER COLLECTION EXPENDITURES

ACCOUNT DESCRIPTION	PROPOSED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CHEMICALS	2,500	1,093	1,458	$ 2,500	$ -	0%
DEPARTMENTAL SUPPLIES	1,000	3,496	4,661	1,000	$ -	0%
ENGINEERING SERVICES	50,000	74,588	99,451	-	$ (50,000)	-100%
EQUIPMENT MAINTENANCE	7,500	6,754	9,005	7,500	$ -	0%
GROUNDS MAINTENANCE	5,500	3,053	4,070	5,500	$ -	0%
LIFT STATION MAINTENANCE	36,000	53,654	71,538	-	$ (36,000)	-100%
MAINTENANCE & REPAIR	5,000	31,233	39,702	-	$ (5,000)	-100%
MINOR TOOLS & EQUIPMENT	4,000	811	1,081	4,000	$ -	0%
PROFESSIONAL SERVICES	15,000	141,088	188,117	15,000	$ -	0%
SEWER LINE MAINTENANCE & REPAIR	35,000	20,804	27,738	65,000	$ 30,000	86%
WATER/SEWER LINE MAINTENANCE	-	-	-	-	$ -	0%
SEWER SYSTEM IMPROVEMENTS	-	-	-	-	$ -	0%
WATER SYSTEM IMPROVEMENTS	-	-	-		$ -	0%
TOTALS	**$ 161,500**	**$ 336,572**	**$ 446,821**	**$ 100,500**	**$ (61,000)**	**-38%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

PUBLIC WORKS ADMINISTRATION EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES-FULL TIME	$ 649,305	$ 416,971	$ 542,063	$ 786,638	$ 137,333	21%
SALARIES-PART TIME	-	1,001	1,301	-	$ -	0%
SALARIES-OVERTIME	30,000	18,930	24,609	30,000	$ -	0%
SALARIES-HOLIDAY OVERTIME	-	484	630	-	$ -	0%
SALARIES-CAR ALLOWANCE	4,560	2,145	2,788	-	$ (4,560)	-100%
FICA	46,267	32,763	42,592	47,190	$ 923	2%
HEALTH/DENTAL/VISION/DISABILITY	129,600	74,411	96,734	144,736	$ 15,136	12%
LONGEVITY PAY	-	-	-	-	$ -	0%
MISSION SQUARE 457B PLAN	4,940	1,993	2,591	6,241	$ 1,301	26%
TMRS BENEFITS	61,811	56,388	73,304	71,062	$ 9,251	15%
WORKERS COMP INSURANCE	6,815	-	-	8,623	$ 1,808	27%
ASSOCIATION DUES	650	-	-	6,000	$ 5,350	823%
EMPLOYEE UNIFORMS	12,000	7,165	9,315	12,000	$ -	0%
PROFESSIONAL DEVELOPMENT	15,000	1,979	2,572	15,000	$ -	0%
ENGINEERING SERVICES				50,000	$ 50,000	0%
UTILITY-TELEPHONE	-	-	-	-	$ -	0%
TOTALS	**$ 960,948**	**$ 614,229**	**$ 798,498**	**$ 1,177,490**	**$ 216,542**	**23%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

WATER PRODUCTION/DISTRIBUTION EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
CHEMICALS	$ 4,000	5,951	$ 7,935	$ 7,000	$ 3,000	75%
COMPUTER PROGRAM & MAINTENANCE	-	-	-	-	-	0%
DEPARTMENTAL SUPPLIES	3,500	5,523	7,364	3,500	-	0%
ENGINEERING SERVICES	35,000	20,000	26,667	-	(35,000)	-100%
EQUIPMENT MAINTENANCE	5,000	2,190	2,920	5,000	-	0%
FUEL	13,000	10,853	14,470	13,000	-	0%
GROUNDS MAINTENANCE	5,000	4,742	6,323	5,000	-	0%
GROUNDWATER PRODUCTION FEES	12,500	4,700	6,266	12,500	-	0%
LAB EQUIPMENT & SUPPLIES	25,000	29,069	38,758	25,000	-	0%
LAB SERVICE	6,000	11,798	15,731	10,000	4,000	67%
MACHINERY & EQUIPMENT	-	-	-	-	-	0%
MAINTENANCE & REPAIR	25,000	10,143	13,524	-	(25,000)	-100%
MINOR TOOLS & EQUIPMENT	4,500	2,686	3,581	4,500	-	0%
MOTOR VEHICLE MAINTENANCE	7,000	14,482	19,309	7,000	-	0%
PROFESSIONAL SERVICES	25,000	25,708	34,278	25,000	-	0%
TCEQ ANNUAL PERMIT	6,000	5,191	6,922	6,000	-	0%
UTILITY-TELEPHONE	500	2,029	2,706	-	(500)	-100%
WATER MAIN REPAIRS & MAINTENANCE	20,000	39,018	52,024	65,000	45,000	225%
WATER METERS, PARTS, SUPPLIES	36,175	25,757	34,343	50,000	13,825	38%
WATER WELL MAINTENANCE	30,000	19,655	26,206	40,000	10,000	33%
WATER/SEWER LINE MAINTENANCE	2,500	-	-	-	(2,500)	-100%
WHOLESALE WATER	596,544	214,890	592,000	650,000	53,456	9%
FORT WORTH LINE	-	-	-	-	-	0%
INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	0%
INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	0%
INFRASTRUCTURE IMPROVEMENTS	-	-	-	-	-	0%
WATER SYSTEM IMPROVEMENTS	-	-	173,325	-	-	0%
WATER SYSTEM IMPROVEMENTS	-	-	-	-	-	0%
WATER SYSTEM IMPROVEMENTS	-	51,000	-	-	-	0%
TOTALS	**$ 862,219**	**$ 505,539**	**$ 941,318**	**$ 928,500**	**$ 66,281**	**8%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

UTILITY BILLING EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
SALARIES-FULL TIME	$ 155,444	$ 49,057	$ 63,775	$ 89,234	(66,210)	-43%
SALARIES-OVERTIME	-	255	332	-	-	0%
FICA	11,486	3,662	4,761	6,556	(4,930)	-43%
HEALTH/DENTAL/VISION/DISABILITY	42,261	12,308	16,001	29,538	(12,723)	-30%
MISSION SQUARE 457B PLAN	1,560	240	312	1,040	(520)	-33%
TMRS BENEFITS	15,344	5,925	7,703	9,872	(5,472)	-36%
WORKERS COMP INSURANCE	1,351	-	1,351	771	(580)	-43%
BANK CHARGES	100	0	0	100	-	0%
COMPUTER PROGRAM & MAINTENANCE	-	-	-	-	-	0%
EMPLOYEE UNIFORMS	200	374	200	400	200	100%
MACHINERY & EQUIPMENT	-	-	-		-	0%
MEETING EXPENSES	250	-	250	-	(250)	-100%
MINOR TOOLS & EQUIPMENT	500	-	-	-	(500)	-100%
POSTAGE	10,000	12,199	15,859	15,000	5,000	50%
PRINTING SERVICES	10,000	3,687	4,793	7,500	(2,500)	-25%
PROFESSIONAL DEVELOPMENT	500	-	-	4,500	4,000	800%
PROFESSIONAL SERVICES	110,000	36,195	47,053	65,000	(45,000)	-41%
WATER SYSTEM IMPROVEMENTS	-	-	-	-	-	0%
TOTALS	**$ 358,996**	**$ 123,903**	**$ 162,388**	**$ 229,511**	**$ (129,485)**	**-36%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

DEBT SERVICE FUND REVENUE AND EXPENDITURE SUMMARY

	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
REVENUES						
Property Taxes (Current, Delinquent, P&I)	$ 1,001,697	$ 1,054,176	$ 1,054,176	$ 693,610	$ (308,087)	-31%
Interest Income	15,000	19,068	25,424	5,000	(10,000)	-67%
Miscellaneous Revenues	500	-	-	-	(500)	-100%
TOTAL REVENUES	**$ 1,017,197**	**$ 1,073,244**	**$ 1,079,600**	**$ 698,610**	**$ (318,587)**	**-31%**
EXPENDITURES						
Bank Charges	$ 100	$ -	$ -	$ -	$ (100)	-100%
Fiscal Agent Fees	2,911	550	733	500	(2,411)	-83%
Principal Payment Series 2022	-	-	-	75,000	75,000	-
Interest Payment Series 2022	827,288	413,644	827,288	826,538	(750)	0%
Transfer to Water and Sewer Fund	194,347	205,000	194,347	-	(194,347)	-100%
TOTAL EXPENDITURES	**$ 1,024,645**	**$ 619,194**	**$ 1,022,368**	**$ 902,038**	**$ (122,607)**	**-12%**
NET SURPLUS (DEFICIT)	**$ (7,448)**	**$ 454,050**	**$ 57,232**	**$ (203,428)**	**$ (195,980)**	**2631%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

DEBT SERVICE FUND REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/	% INCREASE/ (DECREASE)
General Property Taxes-Current	$ 1,001,097	$ 1,054,176	$ 1,054,176	$ 893,010	$ (108,087)	-11%
General Property Taxes-Delinquent	300	-	-	300	-	0%
General Property Taxes-P and I	300	-	-	300	-	0%
Interest Income	15,000	19,068	$ 25,424	5,000	$ (10,000)	-67%
Miscellaneous Revenues	500	-	$ -	-	(500)	-100%
TOTALS	**$ 1,017,197**	**$ 1,073,244**	**$ 1,079,600**	**$ 898,610**	**$ (118,587)**	**-12%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

DEBT SERVICE FUND EXPENDITURES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Bank Charges	$ 100	$ -	$ -	$ -	$ (100)	-100%
Fiscal Agent Fees	2,911	550	733	500	(2,411)	-83%
Principal Payment Series 2022	-	-	-	75,000	75,000	-
Interest Payment Series 2022	827,288	413,644	827,288	826,538	(750)	0%
Transfer to Water and Sewer Fund	194,347	205,000	194,347	-	(194,347)	-100%
TOTALS	**$ 1,024,645**	**$ 619,194**	**$ 1,022,368**	**$ 902,038**	**$ (122,607)**	**-12%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

GENERAL CAPITAL PROJECTS REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	ADOPTED BUDGET	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
Interest Income	$ 30,000	$ 66,400	$ 72,000	$ 5,000	$ (25,000)	-83%
Transfers	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-
TOTAL REVENUES	**$ 30,000**	**$ 66,400**	**$ 72,000**	**$ 5,000**	**$ (25,000)**	**-83%**
Capital Improvements	$ -	16,977	16,977	-	-	-
City Hall	6,955,415	4,245,722	6,955,415	-	(6,955,415)	-100%
TOTAL EXPENDITURES	**$ 6,955,415**	**$ 4,262,699**	**$ 6,972,392**	**$ -**	**$ (6,955,415)**	**-100%**
	$ (6,925,415)	**$ (4,196,299)**	**$ (6,900,392)**	**$ 5,000**	**$ 6,930,415**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027
STRATEGIC INITIATIVES REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
Interest Income	$ 10,000	$ -	$ 10,000	$ 10,000	$ -	0%
Transfers	5,781,559	281,559	5,781,559	-	(5,781,559)	-100%
Grants	-	-	-	200,000	200,000	-
TOTAL REVENUES	**$ 5,791,559**	**$ 281,559**	**$ 5,791,559**	**$ 210,000**	**$ (5,581,559)**	**-96%**
EXPENDITURES						
Comprehensive Plan	80,000	32,411	80,000	315,000	**235,000**	**294%**
Vehicles	120,000	-	58,956	-	**(120,000)**	**-100%**
New Police Vehicle				77,000		
New Police Equipment	53,500	-	68,920	-	**(53,500)**	**-100%**
IT Enhancements	150,000	32,300	150,000	15,000	**(135,000)**	**-90%**
Citizen Survey	30,000	-	-	30,000	**-**	**0%**
LaserFiche Project	30,000		30,000			
Community Center Enhancements	-	-	-	100,000	**100,000**	**-**
Signage and Green Ribbon	320,000	2,999	3,000	90,000	**(230,000)**	**-72%**
Library Strategic Plan	22,000	-	-	22,000	**-**	**0%**
Park Improvements	200,000	-	100,000	500,000	**300,000**	**150%**
	$ 1,005,500	**$ 67,710**	**$ 490,876**	**$ 1,149,000**	**$ 143,500**	**14%**
	-	-	**0**	-	**-**	**-**
Net Surplus (deficit)	**$ 4,786,059**	**$ 213,849**	**$ 5,300,683**	**$ (939,000)**	**$ (5,725,059)**	**-120%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

UTILITY CAPITAL PROJECTS REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
Interest Income	$ 15,000	$ -	$ 15,000	$ 15,000	$ -	0%
Transfers	2,000,000	-	2,000,000	750,000	(1,250,000)	-63%
TOTAL REVENUES	**$ 2,015,000**	**-**	**2,015,000**	**765,000**	**(1,250,000)**	**-62%**
Emergency Sewer Line Oversizing	$ 1,200,000	9,457	100,000	$ -	**(1,200,000)**	**-100%**
Water Projects	-	-	-	1,738,000	1,738,000	-
Utility Relocation Project				950,000	950,000	-
Water/Sewer Master Plan	285,000	-	-	-	(285,000)	-100%
Camera & Flushing Lines	40,000	-	40,000	-	(40,000)	-100%
WWTP Blowers	80,000	80,000	80,000	-	(80,000)	-100%
Generator Grant Match	128,000	-	-	-	(128,000)	-100%
Pump Station Improvements	50,000	12,950	50,000	-	(50,000)	-100%
Excavator	-	-	-	75,000	75,000	-
SCADA Improvements	200,000	-	200,000	-	(200,000)	**-100%**
TOTAL EXPENDITURES	**$ 1,983,000**	**$ 102,407**	**$ 470,000**	**$ 2,763,000**	**$ 780,000**	**39%**
Net Surplus (deficit)	**$ 32,000**	**$ (102,407)**	**$ 1,545,000**	**$ (1,998,000)**	**$ (2,030,000)**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

TIRZ REVENUE AND EXPENDITURE SUMMARY

DESCRIPTION	ADOPTED BUDGET	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
Property Tax	$ 170,000	$ 222,793	$ 297,057	$ 446,869	$ 276,869	163%
Interest Income	-	-	-	-	-	-
Use of Fund Balance	-	-	-	-	-	0%
TOTAL REVENUES		**$ 222,793**	**$ 297,057**	**$ 446,869**	**$ 276,869**	**163%**
NCTCOG Loan	-	-	-	200,000	200,000	-
TOTAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ 200,000**	**$ 200,000**	**-**
Net Surplus (deficit)	**$ 170,000**	**$ 222,793**	**$ 297,057**	**$ 246,869**	**$ 76,869**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

ECONOMIC DEVELOPMENT CORP SUMMARY

DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	INCREASE/ (DECREASE)
Sales Tax	$ 702,000	$ 671,340	$ 895,120	$ 916,379	$ 214,379	31%
Interest Income	$ 50,000	58,455	$ 77,940	50,000	-	0%
Other Revenue	$ 9,000	21,333	$ 28,597	24,700	15,700	174%
Use of Fund Balance	$ -	-	$ -	-	-	0%
TOTAL REVENUES	**$ 761,000**	**$ 751,128**	**$ 1,001,657**	**$ 991,079**	**$ 230,079**	**30%**
Communications	$ 43,939	6,327	$ 43,939	133,255	89,316	203%
Non-Department	$ 333,594	200,086	$ 232,473	420,894	87,300	26%
TOTAL EXPENDITURES	**$ 377,533**	**$ 206,412**	**$ 276,412**	**$ 554,149**	**$ 176,616**	**47%**
	$ 383,467	**$ 544,716**	**$ 725,245**	**$ 436,930**	**$ 53,463**	

CITY OF ALEDO
BUDGET DETAIL
2026-2027

ECONOMIC DEVELOPMENT CORP REVENUES

ACCOUNT DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Sales Tax	$ 702,000	$ 671,340	$ 895,120	$ 916,379	$ 214,379	31%
Special Event Revenue	-	-	-	-	-	-
Aledo Fest Revenue	-	-	-	-	-	-
Aledo Summer Blast Revenue	1,500	192	1,500	700	(800)	-53%
Christmas Tyme Revenue	1,500	14,013	18,684	4,000	2,500	167%
Interest Income	50,000	58,455	77,940	50,000	-	0%
Kiosk Revenue	-	1,810	2,413	-	-	-
Aledo Summer Blast Sponsor	3,000	5,318	3,000	10,000	7,000	233%
Christmas Tyme Sponsor	3,000	-	3,000	10,000	7,000	233%
Sponsorship Revenue	-	-	-	-	-	-
TOTALS	**$ 761,000**	**$ 751,128**	**$ 1,001,657**	**$ 991,079**	**$ 230,079**	**30%**

CITY OF ALEDO
BUDGET DETAIL
2026-2027

ECONOMIC DEVELOPMENT CORP EXPENDITURES

DESCRIPTION	ADOPTED BUDGET 2025-2026	YTD ACTUAL 2025-2026	Year End Projection 2025-2026	PROPOSED BUDGET 2026-2027	$ INCREASE/ (DECREASE)	% INCREASE/ (DECREASE)
Salaries-Full Time	$ 37,098	$ 5,877	$ 37,098	$ 113,486	$ 76,388	206%
Auto Allowance	780	-	780	-	(780)	-100%
FICA	415	450	415	2,265	1,850	446%
Health/Dental/Vision/Disability	4,377	-	4,377	11,790	7,413	169%
Mission Square 457(b) Plan	234	-	234	988	754	322%
TMRS Benefits	555	-	555	3,411	2,856	515%
Workers Compensation	480	-	480	1,315	835	174%
Aledo Summer Blast Expenses	55,000	43,677	55,000	55,000	-	0%
Association Dues	8,700	-	-	8,000	(700)	-8%
Audit Expense	1,500	4,914	6,551	9,500	8,000	533%
Christmas Tyme Expense	68,000	62,854	62,854	68,000	-	0%
Christmas Light Expense	25,000	30,358	30,358	50,000	25,000	100%
Credit Card Fees	1,800	-	-	-	(1,800)	-100%
Sales Tax Abatement	20,894	11,897	15,862	20,894	-	0%
Incentive Agreement	70,000	24,857	33,143	-	(70,000)	-100%
General Legal Services	12,000	-	-	15,000	3,000	25%
Marketing Expense	5,000	2,318	3,091	5,000	-	0%
Meeting Expense	250	164	219	500	250	100%
Office Supplies	250	-	-		(250)	-100%
Postage	200	-	-		(200)	-100%
Professional Development	5,000	1,951	2,601	3,000	(2,000)	-40%
Professional Services	10,000	7,482	9,975	86,000	76,000	760%
Public Art				40,000	40,000	-
Aledo Community Enhancement Grant	50,000	9,615	12,819	60,000	10,000	20%
TOTALS	**$ 377,533**	**$ 206,412**	**$ 276,412**	**$ 554,149**	**$ 176,616**	**$ 0**

CITY OF
ALEDO

Date: August 4, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Section 551.071 - Consultation with Attorney

To conduct a private consultation with the City Attorney on any legally posted agenda item, when the City Council seeks the advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, to include:

i. Aledo and Fort Worth vs. Willow Park
ii. Dean Ranch Development

CITY OF ALEDO

Date: August 6, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Section 551.087 – Deliberation Regarding Economic Development Negotiations

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To discuss or deliberate regarding commercial or financial information that the City has received from a business prospect that the City seeks to have locate, stay, or expand in or near the City and with which the City is conducting economic development negotiations; or to deliberate the offer of a financial or other incentive to a business prospect described above, including the following items:

i. Dean Ranch Development
ii. Downtown Development
iii. Bailey Ranch Development