Regular City Council Meeting
City Council Chambers | Aledo Municipal Complex
200 Old Annetta Road, Aledo, Texas 76008
Thursday, August 20, 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. Public Hearings

a. PUBLIC HEARING: Proposed Fiscal Year 2027 Budget

b. PUBLIC HEARING: Proposed Fiscal Year 2027 Tax Rate (Tax Year 2026)

6. Regular Agenda

a. Consider approval of Ordinance No. 2026-O-21 adopting the Fiscal Year 2027 Budget

b. Consider approval of Ordinance 2026-O-22 setting and adopting the Fiscal Year 2027 Tax Rate (Tax Year 2026)

c. Consider ratification of the property tax revenue increase reflected in the FY 2027 Budget

d. Consider approval of the City of Aledo Fiscal Year 2027 Employee Benefits Package and authorize the City Manager to execute necessary plan documents

7. 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.

8. 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.

9. 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**

    iii. **Capital Lane Advisors - Federal Funding Support**

b. **Section 551.072 - Deliberations Regarding Real Property. To deliberate the purchase, exchange, lease, or value of real property, to include:**

c. **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**

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

11. 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 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: PUBLIC HEARING: Proposed Fiscal Year 2027 Budget

Summary:
The Proposed Fiscal Year 2027 Budget has been prepared in accordance with the City Charter, applicable state law, and the financial policies established by the City Council. The proposed budget reflects Council priorities discussed throughout the budget development process and continues the City's focus on responsible financial stewardship while making strategic investments to support Aledo's continued growth.

The FY 2027 Proposed Budget includes $15.6 million in revenues and $17.6 million in expenditures across all funds. The difference primarily reflects planned use of accumulated resources within the City's capital funds for previously identified projects and strategic investments. The General Fund remains balanced, with $5.38 million in revenues and $5.18 million in expenditures and a projected operating surplus of approximately $200,000.

Key elements of the proposed budget include:

- A proposed property tax rate of $0.352415 per $100 of assessed valuation, which is lower than the current adopted rate of $0.355353;
- Approximately $3.9 million in capital projects and strategic initiatives, including investments in water and utility infrastructure, parks, long-range planning, community facilities, public safety, equipment, and technology;
- Additional resources for public safety, streets, parks, development services, and other core City operations;
- An increase in authorized staffing including three additional Police Officers, a Director of Development Services and a new Parks and Facilities position; and
- General Fund and Enterprise Fund balances projected to remain well above the City's 180-day reserve requirements.

This item is the required public hearing on the Proposed FY 2027 Budget and provides an

opportunity for citizens to comment on the proposed budget prior to adoption. Following the public hearing, City Council will consider adoption of the Proposed FY 2027 Budget under Item 7.a. on this agenda.

The Proposed FY 2027 Budget is included with this agenda item and provides detailed information regarding revenues, expenditures, fund balances, personnel, capital projects, and the proposed tax rate.

Recommendation:

Conduct the required public hearing and receive comments regarding the Proposed FY 2027 Budget

Fiscal Impact:

N/A

Attachments:

1. City of Aledo Proposed FY 2027 Budget

CITY OF ALEDO

CITY OF ALEDO, TEXAS

Planning Today. Preparing for Tomorrow

PROPOSED ANNUAL BUDGET

FISCAL YEAR 2027

October 1, 2026 through September 30, 2027

TABLE OF CONTENTS

City of Aledo, Texas | Proposed Annual Budget, Fiscal Year 2027

CITY OF
ALEDO

August 3, 2026

Honorable Mayor, Members of the City Council, and Citizens of Aledo:

It is my pleasure to present the City of Aledo's Proposed Annual Budget for Fiscal Year 2027. This budget reflects our commitment to responsible financial stewardship, strategic investment, and preparing for the needs of a growing community while maintaining a strong fiscal foundation.

Aledo continues to experience meaningful growth. The City's certified taxable value has reached approximately $1.06 billion, including more than $41 million in new improvements. Growth in the tax base, along with continued strength in sales tax and utility revenues, provides additional resources to address service demands and community priorities. The proposed budget supports a property tax rate of $0.352415 per $100 of assessed valuation, which is lower than the current adopted rate.

Financial stability remains a cornerstone of this budget. The City continues to maintain 180 days of operating reserves and utilize dedicated capital funds to support a pay-as-you-go approach to major investments. Both the General Fund and Utility Fund are projected to end the fiscal year well above required reserve levels, preserving financial flexibility for future needs and opportunities.

The budget also makes significant investments in Aledo's future, with approximately $3.9 million in capital projects and strategic initiatives. Investments include water and utility infrastructure, parks, the Comprehensive Plan, community center enhancements, signage and landscaping, public safety, equipment, technology, and other long-range planning initiatives. The budget also strengthens staffing in key operational areas and invests in employee compensation and benefits to maintain high-quality City services.

The FY 2027 Proposed Budget balances meeting today's needs with preparing for tomorrow. It makes meaningful investments in our community and organization while preserving strong reserves and maintaining a disciplined approach to public resources.

I appreciate the City Council's guidance throughout the budget process and the work of City staff in developing a financial plan that reflects Aledo's priorities and our shared responsibility to be good stewards of the resources entrusted to us. I am pleased to present the FY 2027 Proposed Annual Budget for your consideration.

Respectfully submitted,

Candice Edmondson
City Manager

CITY OF ALEDO BACKGROUND

MAYOR & CITY COUNCIL

Shane Davis, Mayor
Ben Clark, Council Place 1
Todd Covington, Council Place 2
Matt Poston, Council Place 3
Melanie Allen, Council Place 4
Summer Jones, Council Place 5 / Mayor Pro Tem

CITY MANAGEMENT

Candice Edmondson, City Manager

OVERVIEW

In November 2021, the City of Aledo transitioned from a General Law Municipality to a Home-Rule City, adopting a City Charter that established a Council-Manager form of government. The Council-Manager system combines the leadership of elected officials with the professional expertise of an appointed City Manager. This model distributes authority more evenly and emphasizes professional management, supporting transparent decision-making, organizational accountability, and responsive delivery of City services.

The City Council is composed of the Mayor and five Council Members and serves as the legislative body. They are responsible for setting policy, passing ordinances, approving the budget, and representing the interests of Aledo residents.

The City Manager is appointed by the Council and acts as the chief executive officer. This individual oversees daily operations, manages city staff, and ensures that Council policies are implemented effectively. One of the most critical duties of the City Manager is to prepare and present a balanced annual budget that reflects the strategic priorities and policies set by the City Council. This budget serves as a financial blueprint for the City, ensuring that resources are allocated efficiently and transparently to meet community needs.

CITY OF ALEDO DEMOGRAPHICS

POPULATION

The City of Aledo's estimated population as of January 1, 2025 is 5,521, an increase of 319 residents, or 6.13%, over the prior year. That represents a 13.6% increase over the City's 2020 census count of 4,858, making Aledo one of the faster-growing communities in Parker County. The median age is 34.6 years.

Year	2020	2022	2023	2024	2025
Population	4,858	5,014	5,083	5,202	5,521

AGE DISTRIBUTION

Under 15	15 to 24	25 to 44	45 to 64	65 and over	Median Age
29.8%	8.1%	31.1%	21.2%	9.7%	34.6

HOUSING

The median property value in the City of Aledo is $465,100. Owner-occupancy is high at 88.3% of occupied housing units, and the median gross rent is $2,760 per month. Households average two vehicles, and the average one-way commute is 29.1 minutes, reflecting Aledo's role as a residential community within the Dallas-Fort Worth metroplex.

Median Value	Owner-Occ.	Renter-Occ.	Median Rent	Commute	Vehicles/HH
$465,100	88.3%	11.7%	$2,760	29.1 min	2.0

INCOME

Median Household Income	Per Capita Income
$163,231	$53,262

Sources: North Central Texas Council of Governments, 2025 Population Estimates (January 1, 2025) for population; U.S. Census Bureau, 2020 Decennial Census and American Community Survey 5-Year Estimates (2024 vintage) for age, income, housing, and commute data.

City of Aledo
Fiscal Year 2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by $134,489, which is a 4.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $144,610.

Record vote of Each Council Member

Name	Place	For	Against	Abstain	Absent
Shane Davis	Mayor				
Ben Clark	Council Member (Place 1)				
Todd Covington	Council Member (Place 2)				
Matt Poston	Council Member (Place 3)				
Melanie Allen	Council Member (Place 4)				
Summer Jones	Mayor Pro Tem (Place 5)				

Tax Rate	Adopted FY 2026	Proposed FY 2027
Property Tax Rate	$0.355353/$100	$0.352415/$100
No New Revenue Tax Rate	$0.374876/$100	$0.349703/$100
No New Revenue M&O Tax Rate	$0.241937/$100	$0.264586/$100
Voter Approval Tax Rate	$0.355353/$100	$0.309383/$100
De Minimis Tax Rate	$0.399879./$100	$0.352416/$100
Debt Rate	$0.104949/$100	$0.085117/$100

The total amount of municipal debt obligations secured by property taxes for the City of Aledo is $902,038.

Notice About 2026 Tax Rates

Property Tax Rates in CITY OF ALEDO

This notice concerns the 2026 property tax rates for the City of Aledo. This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	**$0.349703/$100**
This year's voter-approval tax rate	**$0.309383/$100**
This year's de minimis rate	**$0.352416/$100**

To see the full calculations, please visit www.aledotx.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund (100)	$4,573,866
Debt Service (Interest & Sinking) Fund (300)	$316,895

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Series 2022 Certificates of Obligation (City Hall)	$75,000	$826,538	$500	$902,038
Total	**$75,000**	**$826,538**	**$500**	**$902,038**

The City's remaining outstanding bonds (Series 2012 CO, Series 2017 GO Refunding, Series 2020 GO Refunding A, Series 2020 CO B, Series 2024, and the Series 2025 Combination Tax and Waterworks and Sewer System Revenue Certificates) are self-supporting from utility system revenues and are not paid from property taxes.

Total required for 2026 debt service	**$902,038**
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0

- Excess collections last year	$61,226
= Total to be paid from taxes in 2026	$840,812
+ Amount added in anticipation that the taxing unit will collect only 100.00% of its taxes in 2026	$0
= Total Debt Levy	$840,812

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate
Not applicable. This adjustment applies only to counties. The City of Aledo is a municipality and made no such expenditures.

Indigent Health Care Compensation Expenditures
Not applicable. The City of Aledo made no indigent health care compensation expenditures.

Indigent Defense Compensation Expenditures
Not applicable. This adjustment applies only to counties. The City of Aledo made no indigent defense compensation expenditures.

Eligible County Hospital Expenditures
Not applicable. The City of Aledo does not maintain or operate an eligible county hospital.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by:

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

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

ALL FUNDS SUMMARY

Fiscal Year 2027 Proposed Budget

Fund	Adopted Budget FY 2026	YTD Actual FY 2026	Proposed Budget FY 2027
REVENUES			
General Fund	4,563,577	4,802,729	5,379,313
Enterprise Fund	6,401,770	5,739,620	6,996,862
Debt Service Fund	1,017,197	1,073,244	840,812
General Capital Projects Fund	30,000	66,400	5,000
Strategic Initiatives Fund	5,791,559	281,559	210,000
Utility Capital Fund	2,015,000	-	765,000
TIRZ Fund	170,000	222,793	446,869
EDC Fund	761,000	751,128	991,079
TOTAL REVENUES	20,750,103	12,937,472	15,634,935
EXPENDITURES			
General Fund	4,563,577	3,197,632	5,179,240
Enterprise Fund	6,397,770	3,201,334	6,897,903
Debt Service Fund	1,024,645	619,194	902,038
General Capital Projects Fund	6,955,415	4,262,699	-
Strategic Initiatives Fund	1,005,500	67,710	1,149,000
Utility Capital Fund	200,000	-	2,763,000
TIRZ Fund	-	-	200,000
EDC Fund	377,533	206,412	554,149
TOTAL EXPENDITURES	20,524,440	11,554,981	17,645,330
NET SURPLUS (DEFICIT)	**225,663**	**1,382,491**	**(2,010,395)**

Note: the All Funds Summary carries three value columns because the source tab has no year-end projection column. Fund-level schedules that follow show all four columns.

FUND BALANCE SUMMARIES

Fiscal Year 2027 Proposed Budget

GENERAL FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	237,235	237,235	237,235	294,467
Net Surplus (deficit)	-	454,050	57,232	(61,226)
Ending Fund Balance	**237,235**	**691,285**	**294,467**	**233,241**

GENERAL CAPITAL PROJECTS FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Beginning Fund Balance	-	-	-	5,073,683
Net Surplus (deficit)	4,786,059	213,849	5,073,683	(939,000)
Ending Fund Balance	**4,786,059**	**213,849**	**5,073,683**	**4,134,683**

TIRZ FUND

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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

	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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**

PERSONNEL SUMMARY

Fiscal Year 2027 Proposed Budget

Authorized Full-Time Equivalents by Department

Department	FY 2024	FY 2025	FY 2026	FY 2027 Proposed	Change
City Manager	2.2	2.2	1.7	1.4	-0.3
Public Works Administration	9.2	9.2	9.2	9.8	+0.6
EDC	0.3	0.3	0.3	0.8	+0.5
City Secretary	1.0	1.0	1.0	0.5	-0.5
Finance	2.0	2.0	1.0	0.5	-0.5
Utility Billing	2.5	2.5	3.0	2.0	-1.0
Development Services	2.0	2.0	3.0	3.4	+0.4
Communications	0.8	0.8	0.8	0.6	-0.2
Municipal Court	0.0	0.0	1.0	1.0	+0.0
Library	0.0	1.0	2.0	2.0	+0.0
Parks and Events	0.0	0.0	0.0	1.0	+1.0
Police	0.0	1.0	6.0	9.0	+3.0
TOTAL	**20.0**	**22.0**	**29.0**	**32.0**	**+3.0**

Authorized Positions, Fiscal Year 2027

Position titles and allocations only. Employee names are intentionally omitted; this is a public document.

Part-time library staff are shown as authorized positions but are not counted in the full-time equivalent totals. Their wages are budgeted in the Library department under Salaries-Part Time.

Department	Position Title	FTE Allocation
City Manager	CITY MANAGER	0.4
City Manager	DIRECTOR OF COMMUNITY SERVICES	1.0
City Secretary	CITY SECRETARY/DIRECTOR OF CUSTOMER SERVICES	0.5

Authorized Positions, Fiscal Year 2027 (continued)

Department	Position Title	FTE Allocation
Finance	FINANCE MANAGER	0.5
Municipal Court	DEPUTY MUNICIPAL COURT CLERK	1.0
Development Services	DIRECTOR OF DEVELOPMENT SERVICES	0.4
Development Services	BUILDING OFFICIAL	1.0
Development Services	CHIEF INNOVATION OFFICER	1.0
Development Services	PERMIT TECHNICIAN	1.0
Public Works Administration	CITY MANAGER	0.4
Public Works Administration	CITY SECRETARY/DIRECTOR OF CUSTOMER SERVICES	0.5
Public Works Administration	FINANCE MANAGER	0.5
Public Works Administration	DIRECTOR OF DEVELOPMENT SERVICES	0.4
Public Works Administration	DIRECTOR OF PUBLIC WORKS	1.0
Public Works Administration	PW WATER SUPERINTENDENT	1.0
Public Works Administration	PW WASTEWATER SUPERINTENDENT	1.0
Public Works Administration	PUBLIC WORKS CREW LEADER	1.0
Public Works Administration	PW MAINTENANCE OPERATOR	1.0
Public Works Administration	PW MAINTENANCE WORKER	1.0
Public Works Administration	PUBLIC WORKS MAINTENANCE	1.0
Public Works Administration	PUBLIC WORKS MAINTENANCE	1.0
Utility Billing	UTILITY BILLING CLERK	1.0
Utility Billing	CUSTOMER SERVICE SPECIALIST	1.0
Communications	COMMUNICATIONS AND EVENTS MANAGER	0.6
Parks and Events	PARKS AND FACILITIES MANAGER	1.0
Library	LIBRARY DIRECTOR	1.0
Library	LIBRARIAN	1.0
Library	LIBRARY ASSISTANT I	Part-time
Library	LIBRARY SERVICES SPECIALIST II	Part-time

Authorized Positions, Fiscal Year 2027 (continued)

Department	Position Title	FTE Allocation
Library	LIBRARY SPECIALIST 2	Part-time
Library	LIBRARY ASSISTANT 2	Part-time
Library	CIRCULATION	Part-time
Library	CIRCULATION	Part-time
Library	CIRCULATION	Part-time
Police	POLICE CHIEF	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
Police	POLICE OFFICER	1.0
EDC	CITY MANAGER	0.2
EDC	DIRECTOR OF DEVELOPMENT SERVICES	0.2
EDC	COMMUNICATIONS AND EVENTS MANAGER	0.4
TOTAL	**39 full-time and 7 part-time positions**	**32.0**

Split positions: the City Manager, City Secretary/Director of Customer Services, Finance Manager, Director of Development Services and Communications and Events Manager are allocated across the General Fund, the Enterprise Fund and the EDC. Allocations sum to 1.0 per position, which is why several department FTE counts are fractional.

GENERAL FUND

The City's principal operating fund. Accounts for property and sales taxes, franchise fees, permits, court revenue and library operations, and funds general government, public safety, development services, parks, library and street maintenance.

GENERAL FUND REVENUES

Fiscal Year 2027 Proposed Budget

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
TAXES				
General Property Taxes-Current	2,192,577	2,290,942	2,290,942	2,515,266
General Property Taxes-Delinquent	1,000	-	-	1,000
General Property Taxes-Penalties	750	-	-	750
General Property Taxes-Late	-	-	-	-
Sales Taxes	1,480,000	1,342,882	1,790,509	1,868,852
Mixed Beverage Taxes	25,000	18,198	24,264	25,000
Total Taxes	3,699,327	3,652,022	4,105,715	4,410,868
FRANCHISE FEES				
Franchise Fees-Communications	25,000	15,889	21,185	20,000
Franchise Fees-Electric	200,000	249,887	249,887	200,000
Franchise Fees-Gas	22,000	18,067	24,090	25,000
Franchise Fees-Refuse Collection	24,000	51,744	68,993	50,000
Total Franchise Fees	271,000	335,587	364,155	295,000
PERMITS AND DEVELOPMENT FEES				
Building Permits	185,000	163,745	290,410	250,000
City Alcohol Permits	-	-	-	-
Contractors Registration	1,500	3,000	4,000	1,500
C-Perm Release Permits	5,800	1,004	1,338	5,800
Drive Approach Permits	6,200	5,645	7,527	6,200
Electric Permits	6,200	8,885	11,847	6,200
Engineering Inspection Fee	-	80	107	-
Fence Permits	5,800	6,480	8,640	5,800
Irrigation Permits	5,800	4,320	5,760	5,800
Mechanical Permits	750	1,117	1,490	1,000

GENERAL FUND REVENUES (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Meter and Meter Box Fee	-	14,400	19,200	-
Miscellaneous Permits Fees	15,000	144,111	2,000	15,000
Plumbing Permits	5,000	3,000	4,000	5,000
Pool Building Permits	10,000	1,250	1,667	10,000
Re-inspection Fees	2,000	80	107	2,000
Sign and Banner Permits	500	925	1,233	500
Plan Review Fees	85,000	79,173	105,565	85,000
Solicitation Permits	-	-	-	1,000
Zoning Maps/Fees/Plats	7,750	10,196	13,595	7,750
Health Permit Fees	4,000	5,075	6,767	4,000
Total Permits and Development Fees	346,300	452,486	485,253	412,550
PARKS, EVENTS AND FACILITIES				
Aledo Fest Revenue	-	80	107	-
Aledo Summer Blast Revenue	-	8,932	11,909	-
Christmas Tyme Revenue	-	-	-	-
Community Center Rental	2,000	5,400	7,200	6,000
Total Parks, Events and Facilities	2,000	14,412	19,216	6,000
OTHER REVENUES				
Credit Card Convenience Fees-Court	250	-	-	250
Credit Card Convenience Fees-Permit	2,000	-	-	2,000
Gas Lease Royalties	300	274	365	300
Insurance Proceeds	-	-	-	-
Interest Income	180,000	267,010	356,014	180,000
Lease Payments (Tower)	6,000	-	-	6,000
Miscellaneous Revenues	2,000	36,668	36,668	2,000
Municipal Court Administration Fee	-	20	27	-
Municipal Court Building Security Fee	-	155	207	-

GENERAL FUND REVENUES (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Municipal Court Child Safety Fee	-	405	539	-
Municipal Court Fines and Fees	12,000	14,077	18,769	25,000
Municipal Court Technology Fees	-	130	173	-
Refuse Revenue-4% Admin	10,300	12,314	16,418	12,245
Total Other Revenues	212,850	331,053	429,180	227,795
LIBRARY				
Library Donations	5,800	1,861	2,482	1,500
Other Income	-	26	26	-
Community Support	25,200	-	-	22,700
Book Sales	500	61	81	-
Copier Use	100	633	-	400
Fines	500	4,403	5,871	2,500
Library Grants	-	10,185	13,580	-
Total Library	32,100	17,169	22,040	27,100
TOTAL GENERAL FUND REVENUES	**4,563,577**	**4,802,729**	**5,425,559**	**5,379,313**

CITY OF ALEDO

Non-Departmental

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
First Aid and Safety Supplies	100	-	-	-
Association Dues	1,500	1,060	1,413	-
Audit Expense	28,000	49,500	49,500	28,000
Bank Charges	100	50	67	100
Building Maintenance	6,000	9,473	12,631	66,700
Computer Program and Maintenance	140,769	87,581	116,774	-
Technology/Software	-	-	-	152,050
Credit Card Fees	750	-	-	750
Sales Tax Abatement	15,230	-	15,230	15,230
Legal Services	-	-	-	90,000
Insurance-Property and Casualty	10,000	29,588	29,588	20,000
Insurance-Auto	-	-	-	6,000
Insurance-General Liability	60,000	65,717	65,717	60,000
Janitorial Supplies	1,500	263	350	-
Leases and Rentals	10,000	25,646	34,195	5,000
Marketing Expense	-	480	-	-
Meeting Expenses	250	15	20	-
Office Furniture / Equipment	1,000	298	397	1,000
Office Supplies	8,000	5,959	7,945	10,000
Postage	500	2,512	3,349	4,000
Janitorial Services and Supplies	-	-	-	45,300
Professional Services	91,400	46,986	62,648	98,000
Animal Services	44,000	10,209	44,000	44,000
Seasonal Services and Supplies	2,000	895	1,193	-
Tax Appraisal and Collection	52,550	34,995	46,660	55,000
Utility - Water	-	-	-	13,000

Non-Departmental (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Utility-Electric	10,000	24,533	32,711	34,600
Utility-Gas	-	1,063	-	-
Utility-Telephone	17,000	17,289	23,052	17,000
Miscellaneous Expenses	5,000	20,127	26,836	5,000
Transfer to Capital Projects	281,559	281,559	281,559	-
Non-departmental Contingency	45,000	-	-	25,000
Total Non-departmental	**832,208**	**715,798**	**855,835**	**795,730**

City Manager

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	225,891	247,503	314,062	197,623
Salaries-Overtime	-	279	-	-
Salaries-Car Allowance	5,460	-	-	-
FICA	14,113	16,950	22,035	10,633
Health/Dental/Vision/Disability	23,948	26,316	34,211	20,677
Mission Square 457(b) Plan Retirement	1,430	383	497	1,040
TMRS Benefits	18,855	33,196	43,155	16,011
Workers Compensation Insurance	2,753	-	-	1,756
Association Dues	1,500	442	574	2,500
Employee Uniforms	1,000	-	-	200
Meeting Expenses	1,000	507	659	1,500
Professional Development	10,000	3,662	4,761	5,000
Professional Services	1,500	62,263	80,942	15,000
Publications/Periodicals	500	-	-	600
Total City Manager	**307,950**	**391,501**	**500,896**	**272,540**

City Council

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Association Dues	4,550	65	85	5,000
Communications Reimbursable	900	375	488	900
Employee Uniforms	1,500	15	20	1,500
Insurance-Public Officials Liability	300	-	-	-
Mayor and Council Member Meeting Fees	7,400	375	488	1,000
Meeting Expenses	2,000	3,977	5,170	8,000
Mileage Reimbursement	2,500	-	-	-
Professional Development	10,000	5,272	6,853	14,500
Professional Services	7,500	5,621	7,308	7,500
Total City Council	**36,650**	**15,700**	**20,412**	**38,400**

City Secretary

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	103,180	89,330	116,129	62,746
FICA	7,758	6,873	8,935	2,366
Health/Dental/Vision/Disability	14,087	10,989	14,286	7,384
Mission Square 457(b) Plan Retirement	520	331	430	520
TMRS Benefits	10,364	11,235	14,605	3,563
Workers Compensation Insurance	1,775	-	-	1,083
Association Dues	400	177	230	400
Codification	4,500	1,375	1,788	4,500
Election Expense	9,000	7,418	9,643	9,000
Employee Uniforms	500	230	299	500
Legal Notices	6,000	2,535	3,296	6,000
Meeting Expenses	250	95	124	250
Mileage Reimbursement	500	220	287	-
Office Supplies	1,000	214	278	500
Professional Development	4,000	2,178	2,832	4,500
Professional Services	-	1,357	-	2,000
Total City Secretary	**163,834**	**134,557**	**173,162**	**105,312**

Municipal Court

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	58,661	31,468	41,957	65,270
FICA	4,352	2,298	3,063	4,858
Health/Dental/Vision/Disability	14,087	6,267	8,356	14,769
Mission Square 457(b) Plan Retirement	520	240	320	520
TMRS Benefits	5,814	3,701	4,935	7,315
Workers Compensation Insurance	996	-	-	1,111
Association Dues	400	90	120	250
Collection Agency Expense	200	-	-	-
Credit Card Fees	4,000	1,774	2,366	3,000
Postage	100	-	-	-
Printing Services	250	-	-	-
Office Supplies	-	-	-	500
Employee Uniforms	-	-	-	250
Professional Development	2,000	2,601	3,468	2,000
Professional Services	4,000	1,200	1,600	19,000
Total Municipal Court	**95,380**	**49,639**	**66,185**	**118,843**

Finance

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	122,040	81,515	105,969	58,729
FICA	9,201	6,308	8,201	2,213
Health/Dental/Vision/Disability	14,087	9,174	11,926	7,384
Mission Square 457(b) Plan Retirement	520	380	494	520
TMRS Benefits	12,292	9,831	12,780	3,332
Workers Compensation Insurance	1,082	-	-	521
Association Dues	350	450	585	600
Employee Uniforms	200	85	111	200
Mileage Reimbursement	250	-	-	-
Office Supplies	500	517	672	750
Professional Development	5,000	2,123	2,759	3,000
Professional Services	48,000	28,401	48,000	51,500
Total Finance	**213,522**	**138,784**	**191,497**	**128,749**

Talent Management

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Additional TMRS Change	33,442	-	-	-
Employee Wellness	1,000	4,881	6,345	8,000
Association Dues	300	-	-	300
Computer Program and Maintenance	-	-	11,403	-
Office Supplies	-	132	-	-
Professional Development	10,000	770	1,002	1,000
Mileage Reimbursement	-	-	-	500
Professional Services	1,000	2,088	2,715	17,000
Recruitment Expense	5,000	1,953	2,539	5,000
Total Talent Management	**50,742**	**9,824**	**24,004**	**31,800**

Development Services

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	224,565	167,011	217,114	295,671
Salaries-Car Allowance	10,400	3,718	4,834	5,200
FICA	17,569	13,049	16,963	19,769
Health/Dental/Vision/Disability	42,261	15,522	20,178	50,215
Mission Square 457(b) Plan Retirement	1,560	993	1,291	2,600
TMRS Benefits	23,471	20,342	26,445	29,771
Workers Compensation Insurance	3,391	-	-	3,516
Association Dues	1,500	-	-	1,500
Building Inspector Supplies	600	-	-	600
Building Maintenance	5,000	50	65	-
Code Enforcement Supplies	600	-	-	600
Credit Card Fees	-	2,680	3,484	-
Employee Uniforms	1,500	1,083	1,407	1,500
Engineering Services	25,000	47,089	61,215	100,000
Equipment Maintenance	5,000	604	785	1,000
Minor Tools and Equipment	2,300	82	107	2,300
Office Furniture / Equipment	25,000	343	446	-
Professional Development	3,800	5,059	6,577	5,000
Professional Services	100,000	243,574	316,647	100,000
Fuel	-	-	-	5,000
Technology/Software	-	-	-	30,500
Vehicle Maintenance	-	-	-	5,000
Motor Vehicles	12,000	-	-	-
Professional Services - PW	152,000	-	-	-
BV	90,000	-	-	-
Berkley Group	90,000	-	-	-

Development Services (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Total Development Services	**837,517**	**521,199**	**677,558**	**659,742**

Streets

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Engineering Services	75,000	27,437	35,668	75,000
Equipment Maintenance	1,000	210	273	1,000
Fuel	7,500	2,837	3,688	5,000
Grounds Maintenance	-	114	148	-
Leases and Rentals	6,000	-	-	-
Minor Tools and Equipment	2,000	5,598	7,277	2,000
Signs and Signals	-	-	-	20,000
Motor Vehicle Maintenance	10,000	165	214	5,000
Professional Services	30,900	21,253	27,629	-
Right of Way Maintenance	50,000	60,784	79,019	50,000
Street Maintenance	250,000	18,015	230,000	400,000
Utility-Electric	58,000	39,502	51,353	58,000
Total Streets	**490,400**	**175,915**	**435,269**	**616,000**

Parks

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	-	-	-	68,719
FICA	-	-	-	5,122
Health/Dental/Vision/Disability	-	-	-	14,769
Pension Expense	-	-	-	520
TMRS Benefits	-	-	-	7,713
Workers Compensation Insurance	-	-	-	1,172
Association Dues	200	-	-	200
Credit Card Fees	750	-	-	-
Fuel	750	-	-	750
Grounds Maintenance	70,000	15,166	19,715	70,000
Light Pole Banners and Supplies	5,000	13,346	17,350	-
Park Supplies	-	-	-	3,000
Minor Tools and Equipment	1,000	1,046	1,359	1,000
Professional Services	4,200	1,435	1,866	5,000
Janitorial Services and Supplies	-	-	-	2,500
Capital Improvements	-	-	120,672	-
Park Improvements	10,000	-	-	10,000
Total Parks	**91,900**	**30,993**	**160,962**	**190,465**

Community Center

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Building Maintenance	15,000	12,166	15,816	10,000
Community Center Refund	1,000	-	-	1,000
Credit Card Fees	781	-	-	-
Grounds Maintenance	4,000	3,685	4,790	4,000
Insurance-General Liability	2,475	2,475	3,218	2,475
Office Furniture / Equipment	1,000	867	1,128	1,000
Office Supplies	50	237	308	-
Professional Services	9,000	1,218	1,583	1,000
Janitorial Services and Supplies	-	-	-	8,000
Utility - Water	-	-	-	400
Utility-Electric	3,500	1,413	1,837	3,500
Utility-Gas	2,000	2,139	2,781	2,000
Total Community Center	**38,806**	**24,200**	**31,461**	**33,375**

Library

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	216,908	111,378	144,791	139,498
Salaries-Part Time	-	17,661	22,959	90,094
FICA	15,511	10,026	13,033	22,360
Health/Dental/Vision/Disability	28,174	9,324	12,121	29,538
Mission Square 457(b) Plan Retirement	4,160	380	494	1,040
TMRS Benefits	14,266	6,933	9,013	15,663
Workers Compensation Insurance	3,548	-	-	3,518
Dues and Subscriptions	3,950	1,362	1,771	1,050
Building Maintenance	-	2,810	3,500	-
Computer Program and Maintenance	-	2,493	3,241	-
Employee Uniforms	-	-	-	720
Technology/Software	-	-	-	5,850
Penalty/Interest Expenses	50	-	-	50
Janitorial Service and Supplies	2,600	1,029	1,338	-
Advertising	300	580	754	600
Meeting Expenses	-	-	-	280
Mileage Reimbursement	-	-	-	1,500
Professional Development	3,300	1,287	1,673	5,550
Furniture and Equipment	500	170	221	2,310
Office Supplies	5,000	1,552	2,017	2,500
Postage	100	-	-	-
Professional Services	3,000	736	957	-
Utility-Electric	-	1,341	1,743	-
Utility-Gas	-	800	1,039	-
Books	4,000	2,466	3,206	7,850
E-Book Subscriptions	4,750	3,750	4,875	4,000
Courier Service	3,000	2,330	3,029	2,500

Library (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Library Supplies	325	1,315	1,709	1,500
Programs - Summer Reading	7,500	1,808	5,000	5,300
Programs - Other	1,000	881	1,145	3,500
Miscellaneous Expense	-	-	-	230
Grant Expenses	-	24,805	33,073	-
Total Library	**321,942**	**207,217**	**272,702**	**347,001**

Communications

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	70,758	1,000	26,194	55,050
FICA	4,244	77	99	2,478
Health/Dental/Vision/Disability	11,270	-	-	8,861
Mission Square 457(b) Plan Retirement	416	-	-	312
TMRS Benefits	5,669	118	153	3,732
Workers Compensation Insurance	1,213	-	-	945
Association Dues	3,000	-	-	1,000
Community Education and Information	7,500	-	-	7,500
Employee Uniforms	750	-	-	250
Marketing Expense	50,000	15,736	20,456	35,000
Printing Services	5,000	-	-	-
Professional Development	4,500	801	1,042	2,500
Professional Services	30,000	8,528	11,086	25,000
Light Pole Banners and Supplies	-	-	-	12,000
Events	-	-	-	3,000
Technology/Software	-	-	-	13,000
Website / Email Expenses	8,000	7,842	10,195	-
Total Communications	**202,320**	**34,102**	**69,225**	**170,628**

Public Safety

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	562,288	265,930	545,709	812,733
Salaries-Overtime	20,000	1,232	9,601	30,000
Salaries-Holiday Overtime	8,000	-	-	-
FICA	40,590	20,389	26,506	61,002
Health/Dental/Vision/Disability	110,340	33,321	43,317	130,228
Cert Pay	25,200	-	-	57,600
Mission Square 457(b) Plan Retirement	4,180	1,100	1,430	4,180
TMRS Benefits	50,649	31,732	41,252	91,862
Workers Compensation Insurance	9,285	-	-	13,955
Association Dues	500	220	286	1,000
Community Education and Information	2,500	1,915	2,490	2,500
Computer Program and Maintenance	20,508	43,734	56,854	32,500
Employee Uniforms	21,000	26,946	35,030	25,513
Fuel	-	9,638	12,850	25,000
Minor Tools and Equipment	5,000	3,692	4,799	10,000
Vehicle Maintenance	15,000	2,930	3,810	15,000
Office Furniture / Equipment	-	2,908	3,780	-
Office Supplies	1,000	4,743	6,166	5,000
Professional Development	5,000	1,530	1,989	25,000
Professional Services	25,000	12,521	16,277	20,000
Professional Services - Dispatch	148,866	162,967	211,858	142,762
Parker County Contract	-	-	-	55,000
Motor Vehicles	-	15	-	-
Jail Services	2,500	-	-	2,500
Axon	-	-	-	83,000
Weapons and Ammunition	-	-	-	8,570

Public Safety (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Radios	-	-	-	15,750
Total Public Safety	**1,077,406**	**627,463**	**1,024,004**	**1,670,655**

TOTAL GENERAL FUND EXPENDITURES

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Total General Fund Expenditures	**4,563,577**	**3,197,632**	**4,271,507**	**5,179,240**

General Fund revenues of 5,379,313 less expenditures of 5,179,240 produce a net surplus of 200,073 for FY 2027.

ENTERPRISE FUND

The Enterprise Fund accounts for the City's water, wastewater and refuse operations, which are supported entirely by user charges rather than tax revenue.

ENTERPRISE FUND REVENUES

Fiscal Year 2027 Proposed Budget

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
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 Fee-Water	100,000	464,564	619,419	100,000
Impact Fee-Wastewater	100,000	295,466	393,955	100,000
Interest Income	200,000	204,017	272,022	200,000
Penalties	25,000	47,320	63,093	40,000
Meter and Meter Box Fee	20,000	12,800	17,067	20,000
Bulk Water Sales	15,000	23,676	31,568	15,000
Non-Refundable Activation Fee	6,000	30	40	6,000
Credit Card Convenience Fee-UB	2,000	1,868	2,491	2,000
Disconnect/Reconnect Fees	2,060	890	1,187	2,060
NSF Fee Revenue	-	385	513	-
Miscellaneous Revenues	500	128,606	171,474	500
Transfer from Water/Sewer Debt Fund	205,000	205,000	205,000	-
TOTAL ENTERPRISE FUND REVENUES	**6,401,770**	**5,739,621**	**8,303,550**	**6,996,862**

Non-Departmental

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Association Dues	2,500	5,872	7,829	-
Audit Expense	18,000	27,000	36,000	18,000
Building Maintenance	1,500	1,452	1,936	1,500
Community Education/Information	7,500	-	-	-
Computer Program and Maintenance	66,500	77,914	103,886	-
Technology/Software	-	-	-	77,850
Credit Card Fees	85,000	87,968	117,290	120,000
Fiscal Agent Fees	1,250	750	1,000	1,250
General Legal Services	22,500	-	-	45,000
Insurance-Auto	6,887	6,887	9,183	6,000
Insurance-General Liability	25,000	25,000	33,333	57,000
Janitorial Services and Supplies	500	254	339	4,700
Leases and Rentals	23,000	15,975	21,301	-
Office Furniture/Equipment	500	298	397	2,000
Office Supplies	5,000	1,460	1,947	3,000
Professional Services	64,000	12,203	16,271	30,000
Refuse Expense	360,000	353,662	471,549	450,000
Utility-Electric	90,000	56,914	90,000	90,000
Utility-Telephone	11,000	14,772	19,696	11,500
Miscellaneous Expenses	500	482	643	500
Principal Payment Series 2020A	140,000	600	140,000	140,000
Interest Payment Series 2020A	4,983	2,492	4,983	4,983
Principal Payment Series 2020B	60,000	-	60,000	65,000
Interest Payment Series 2020B	29,100	14,550	29,100	27,300
Principal Payment Series 2017	520,000	600	520,000	535,000
Interest Payment Series 2017	229,400	114,700	229,400	213,800

Non-Departmental (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Principal Payment Series 2012	260,000	-	260,000	55,000
Interest Payment Series 2012	52,500	21,764	52,500	50,658
Principal TWDB Bonds 2024	30,000	-	15,000	30,000
Interest TWDB Bonds 2024	28,190	-	28,490	27,635
Principal TWDB Bonds 2025	345,000	-	-	350,000
Interest TWDB Bonds 2025	716,264	-	-	710,226
Transfer to Utility Capital Projects	348,533	-	-	750,000
Total Non-departmental	**3,555,107**	**843,569**	**2,272,073**	**3,877,902**

Wastewater Treatment Plant

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Building Maintenance	7,500	2,036	7,500	7,500
Chemicals	30,000	34,758	34,758	40,000
Equipment Maintenance	125,000	39,813	53,084	125,000
Fuel	7,000	5,650	7,533	7,000
Grounds Maintenance	7,500	5,645	7,527	8,000
Lab Equipment and Supplies	15,000	12,320	16,426	15,000
Lab Service	15,000	12,587	16,783	18,000
Lift Station Maintenance	21,000	21,952	29,269	57,000
Machinery and Equipment	175,000	34,112	45,482	150,000
Maintenance and Repair	25,000	11,963	15,950	25,000
Minor Tools and Equipment	5,000	369	493	5,000
Motor Vehicle Maintenance	10,000	1,945	2,593	10,000
Office Supplies	500	252	336	500
Professional Services	15,000	6,242	8,322	12,000
Sludge Disposal	35,000	166,456	175,000	100,000
TCEQ Annual Permit	5,500	3,474	4,631	4,000
Water System Improvements	-	22,439	25,000	-
Water System Improvements-Capital	-	395,510	395,510	-
Total Wastewater Treatment Plant	**499,000**	**777,523**	**846,197**	**584,000**

Wastewater Collection

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Chemicals	2,500	1,093	1,458	2,500
Departmental Supplies	1,000	3,496	4,661	1,000
Engineering Services	50,000	74,588	99,451	-
Equipment Maintenance	7,500	6,754	9,005	7,500
Grounds Maintenance	5,500	3,053	4,070	5,500
Lift Station Maintenance	36,000	53,654	71,538	-
Maintenance and Repair	5,000	31,233	39,702	-
Minor Tools and Equipment	4,000	811	1,081	4,000
Professional Services	15,000	141,088	188,117	15,000
Sewer Line Maintenance and Repair	35,000	20,804	27,738	65,000
Total Wastewater Collection	**161,500**	**336,574**	**446,821**	**100,500**

Public Works Administration

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	649,305	416,971	542,063	786,638
Salaries-Part Time	-	1,001	1,301	-
Salaries-Overtime	30,000	18,930	24,609	30,000
Salaries-Holiday Overtime	-	484	630	-
Salaries-Car Allowance	4,560	2,145	2,788	-
FICA	46,267	32,763	42,592	47,190
Health/Dental/Vision/Disability	129,600	74,411	96,734	144,736
Mission Square 457(b) Plan	4,940	1,993	2,591	6,241
TMRS Benefits	61,811	56,388	73,304	71,062
Workers Comp Insurance	6,815	-	-	8,623
Association Dues	650	-	-	6,000
Employee Uniforms	12,000	7,165	9,315	12,000
Professional Development	15,000	1,979	2,572	15,000
Engineering Services	-	-	-	50,000
Total Public Works Administration Expenditures	**960,948**	**614,230**	**798,499**	**1,177,490**

Water Production and Distribution

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Chemicals	4,000	5,951	7,935	7,000
Departmental Supplies	3,500	5,523	7,364	3,500
Engineering Services	35,000	20,000	26,667	-
Equipment Maintenance	5,000	2,190	2,920	5,000
Fuel	13,000	10,853	14,470	13,000
Grounds Maintenance	5,000	4,742	6,323	5,000
Groundwater Production Fees	12,500	4,700	6,266	12,500
Lab Equipment and Supplies	25,000	29,069	38,758	25,000
Lab Service	6,000	11,798	15,731	10,000
Maintenance and Repair	25,000	10,143	13,524	-
Minor Tools and Equipment	4,500	2,686	3,581	4,500
Motor Vehicle Maintenance	7,000	14,482	19,309	7,000
Professional Development	-	154	205	-
Professional Services	25,000	25,708	34,278	25,000
TCEQ Annual Permit	6,000	5,191	6,922	6,000
Utility-Telephone	500	2,029	2,706	-
Water Main Repairs and Maintenance	20,000	39,018	52,024	65,000
Water Meters, Parts, Supplies	36,175	25,757	34,343	50,000
Water Well Maintenance	30,000	19,655	26,206	40,000
Water/Sewer Line Maintenance	2,500	-	-	-
Wholesale Water	596,544	214,890	592,000	650,000
Water System Improvements	-	-	173,325	-
Water System Improvements - Capital	-	51,000	-	-
Total Water Production and Distribution Expenditures	**862,219**	**505,539**	**1,084,857**	**928,500**

Utility Billing

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	155,444	49,057	63,775	89,234
Salaries-Overtime	-	255	332	-
FICA	11,486	3,662	4,761	6,556
Health/Dental/Vision/Disability	42,261	12,308	16,001	29,538
Mission Square 457(b) Plan	1,560	240	312	1,040
TMRS Benefits	15,344	5,925	7,703	9,872
Workers Comp Insurance	1,351	-	1,351	771
Bank Charges	100	-	-	100
Employee Uniforms	200	374	200	400
Meeting Expenses	250	-	250	-
Minor Tools and Equipment	500	-	-	-
Postage	10,000	12,199	15,859	15,000
Printing Services	10,000	3,687	4,793	7,500
Professional Development	500	-	-	4,500
Professional Services	110,000	36,195	47,053	65,000
Total Utility Billing Expenditures	**358,996**	**123,902**	**162,390**	**229,511**

GENERAL DEBT SERVICE FUND

GENERAL DEBT SERVICE FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Property Taxes (Current, Delinquent, Penalty and Interest)	1,001,697	1,054,176	1,054,176	835,812
Interest Income	15,000	19,068	25,424	5,000
Miscellaneous Revenues	500	-	-	-
Total Revenues	**1,017,197**	**1,073,244**	**1,079,600**	**840,812**

Debt Service Fund Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Bank Charges	100	-	-	-
Fiscal Agent Fees	2,911	550	733	500
Principal Payment Series 2022	-	-	-	75,000
Interest Payment Series 2022	827,288	413,644	827,288	826,538
Transfer to Water and Sewer Fund	194,347	205,000	194,347	-
Total Debt Service Fund Expenditures	**1,024,646**	**619,194**	**1,022,368**	**902,038**

Debt service is funded by the interest and sinking portion of the tax rate. The 2026 tax rate calculation reports 902,038 of debt to be paid with property taxes, less 61,226 of excess collections, for an adjusted debt requirement of 840,812. Property tax revenue is budgeted at 835,812, which with interest income funds the 840,812 requirement, down from 1,001,697 in FY 2026 because the prior-year collection exceeded budget; the fund draws 61,226 from its balance, leaving 233,241 at year end.

GENERAL CAPITAL PROJECTS FUND

GENERAL CAPITAL PROJECTS FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	30,000	66,400	72,000	5,000
Transfers	-	-	-	-
Bond Proceeds	-	-	-	-
Total Revenues	**30,000**	**66,400**	**72,000**	**5,000**

General Capital Projects Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Capital Improvements	-	16,977	16,977	-
City Hall	6,955,415	4,245,722	6,955,415	-
Total General Capital Projects Expenditures	**6,955,415**	**4,262,699**	**6,972,392**	**-**

The City Hall project is fully expended in FY 2026 and carries no FY 2027 appropriation. The fund retains 30,023 of interest earnings. Remaining governmental capital is programmed through the Strategic Initiatives Fund.

STRATEGIC INITIATIVES FUND

STRATEGIC INITIATIVES FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	10,000	-	10,000	10,000
Transfers from General Fund	5,781,559	281,559	5,781,559	-
Grants	-	-	-	200,000
Total Revenues	**5,791,559**	**281,559**	**5,791,559**	**210,000**

Strategic Initiatives Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Comprehensive Plan	80,000	32,411	80,000	315,000
Park Improvements	200,000	-	100,000	500,000
Community Center Enhancements	-	-	-	100,000
Signage and Green Ribbon	320,000	2,999	230,000	90,000
New Police Vehicle	-	-	-	77,000
Citizen Survey	30,000	-	-	30,000
Library Strategic Plan	22,000	-	-	22,000
IT Enhancements	150,000	32,300	150,000	15,000
Vehicles	120,000	-	58,956	-
New Police Equipment	53,500	-	68,920	-
LaserFiche Project	30,000	-	30,000	-
Total Strategic Initiatives Expenditures	**1,005,500**	**67,710**	**717,876**	**1,149,000**

Appropriations of 1,149,000 are funded by 10,000 of interest and a 200,000 grant, drawing 939,000 from the 5,073,683 balance accumulated from the FY 2026 transfer and leaving 4,134,683 at year end.

UTILITY CAPITAL PROJECTS FUND

UTILITY CAPITAL PROJECTS FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Interest Income	15,000	-	15,000	15,000
Transfers from Enterprise Fund	2,000,000	-	2,000,000	750,000
Total Revenues	**2,015,000**	**-**	**2,015,000**	**765,000**

Utility Capital Projects Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Emergency Sewer Line Oversizing	1,200,000	9,457	100,000	-
Water Projects	-	-	-	1,453,000
Utility Relocation Project	-	-	-	950,000
Water/Wastewater Master Plan	285,000	-	-	285,000
Camera and Flushing Lines	40,000	-	40,000	-
WWTP Blowers	80,000	80,000	80,000	-
Generator Grant Match	128,000	-	-	-
Pump Station Improvements	50,000	12,950	50,000	-
Excavator	-	-	-	75,000
SCADA Improvements	200,000	-	200,000	-
Total Utility Capital Projects Expenditures	**1,983,000**	**102,407**	**470,000**	**2,763,000**

TIRZ FUND

TIRZ FUND

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Property Tax Increment	170,000	222,793	297,057	446,869
Interest Income	-	-	-	-
Use of Fund Balance	-	-	-	-
Total Revenues	**170,000**	**222,793**	**297,057**	**446,869**

TIRZ Fund Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
NCTCOG Loan	-	-	-	200,000
Total TIRZ Fund Expenditures	**-**	**-**	**-**	**200,000**

Increment revenue of 446,869 is based on 69,846,799 of captured appraised value inside the zone per the 2026 tax rate worksheet. The NCTCOG loan payment of 200,000 is the only appropriation, leaving 762,787 in the fund at year end.

ECONOMIC DEVELOPMENT CORPORATION

ECONOMIC DEVELOPMENT CORPORATION

Fiscal Year 2027 Proposed Budget

Revenues

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Sales Tax	702,000	671,340	895,120	916,379
Aledo Summer Blast Revenue	1,500	192	1,500	700
Christmas Tyme Revenue	1,500	14,013	18,684	4,000
Interest Income	50,000	58,455	77,940	50,000
Kiosk Revenue	-	1,810	2,413	-
Aledo Summer Blast Sponsor	3,000	5,318	3,000	10,000
Christmas Tyme Sponsor	3,000	-	3,000	10,000
Total Revenues	**761,000**	**751,128**	**1,001,657**	**991,079**

Economic Development Corporation Expenditures

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
Salaries-Full Time	37,098	5,877	37,098	113,486
Auto Allowance	780	-	780	-
FICA	415	450	415	2,265
Health/Dental/Vision/Disability	4,377	-	4,377	11,790
Mission Square 457(b) Plan	234	-	234	988
TMRS Benefits	555	-	555	3,411
Workers Compensation	480	-	480	1,315
Aledo Summer Blast Expenses	55,000	43,677	55,000	55,000
Association Dues	8,700	-	-	8,000
Audit Expense	1,500	4,914	6,551	9,500
Christmas Tyme Expense	68,000	62,854	62,854	68,000
Christmas Light Expense	25,000	30,358	30,358	50,000
Credit Card Fees	1,800	-	-	-
Sales Tax Abatement	20,894	11,897	15,862	20,894
Incentive Agreement	70,000	24,857	33,143	-

Economic Development Corporation Expenditures (continued)

Account	Adopted Budget FY 2026	YTD Actual FY 2026	Year End Projection FY 2026	Proposed Budget FY 2027
General Legal Services	12,000	-	-	15,000
Marketing Expense	5,000	2,318	3,091	5,000
Meeting Expense	250	164	219	500
Office Supplies	250	-	-	-
Postage	200	-	-	-
Professional Development	5,000	1,951	2,601	3,000
Professional Services	10,000	7,482	9,975	86,000
Public Art	-	-	-	40,000
Aledo Community Enhancement Grant	50,000	9,615	12,819	60,000
Total Economic Development Corporation Expenditures	**377,533**	**206,414**	**276,412**	**554,149**

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

Form 50-856

CITY OF ALEDO	817-441-7016
Taxing Unit Name	Phone *(area code and number)*
104 Maverick Street, Aledo TX 76008	www.aledotx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://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 Candice Edmondson, City Manager
Printed Name of Taxing Unit Representative

sign here Candice Edmondson
Taxing Unit Representative

8-7-2026
Date

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

Date: August 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: PUBLIC HEARING: Proposed Fiscal Year 2027 Tax Rate (Tax Year 2026)

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 the certified values, the City's tax rates were calculated in accordance with Chapter 26 of the Texas Tax Code as follows:

Calculated Rate	Per $100 Valuation
No-New-Revenue Tax Rate	$0.349703
Voter Approval Tax Rate	$0.309383
De Minimis Tax Rate	$0.352416

At its August 6, 2026 meeting, City Council set a proposed tax rate and scheduled the required public hearing for August 20, 2026. The tax rate proposed for adoption is $0.352415 per $100 of assessed valuation, which is $0.000001 below the calculated De Minimis Tax Rate.

The proposed tax rate is comprised of the following:

- Maintenance & Operations (M&O): $0.267298 per $100 of assessed valuation
- Interest & Sinking (I&S): $0.085117 per $100 of assessed valuation
- Total Tax Rate: $0.352415 per $100 of assessed valuation

The De Minimis Tax Rate is available to cities with a population of less than 30,000 and is calculated using a statutory formula that allows up to $500,000 in additional maintenance and operations revenue above the amount otherwise provided through the voter-approval calculation.

The proposed FY 2027 Tax Rate is $0.002938 lower than the adopted FY 2026 Tax Rate of $0.355353, representing an overall rate decrease of approximately 0.83%.

Tax Rate Comparison	Per $100 Valuation
FY 2026 Adopted Tax Rate (Tax Year 2025)	$0.355353
FY 2027 Proposed Tax Rate (Tax Year 2026)	$0.352415
Change	-$0.002938 (-0.83%)

Because the proposed tax rate exceeds the City's No-New-Revenue Tax Rate of $0.349703, state law requires the City to hold a public hearing before adopting the tax rate. City Council will consider adoption of the proposed FY 2027 Tax Rate under item 7.b. on this agenda.

Recommendation:

Conduct the public hearing and receive public comments regarding the proposed FY 2027 Tax Rate of $0.352415 per $100 of assessed valuation.

Fiscal Impact:

The proposed tax rate provides the property tax revenue necessary to support the FY 2027 Budget. Property tax revenue provides funding for City operations through the General Fund and for annual debt obligations through the Debt Service Fund. Although the proposed tax rate represents a decrease from the prior year's adopted rate, the rate exceeds the No-New-Revenue Tax Rate and will generate additional property tax revenue as a result of changes in taxable values and new development within the City.

Attachments:

1. City of Aledo Form 50-212 Notice about Tax Rates
2. City of Aledo Tax Rate Calculation Worksheet 2026

Notice about 2026 Tax Rates

Property Tax Rates in CITY OF ALEDO

This notice concerns the 2026 property tax rates for the City of Aledo.

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate........ **$0.349703/$100**

This year's voter-approval tax rate........ **$0.309383/$100**

This year's de minimis rate........ **$0.352416/$100**

To see the full calculations, please visit www.aledotx.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General Fund (100)	$4,573,866
Debt Service (Interest & Sinking) Fund (300)	$316,895

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
Series 2022 Certificates of Obligation (City Hall)	$75,000	$826,538	$500	$902,038
Total	**$75,000**	**$826,538**	**$500**	**$902,038**

The City's remaining outstanding bonds (Series 2012 CO, Series 2017 GO Refunding, Series 2020 GO Refunding A, Series 2020 CO B, Series 2024, and the Series 2025 Combination Tax and Waterworks and Sewer System Revenue Certificates) are self-supporting from utility system revenues and are not paid from property taxes.

Total required for 2026 debt service........ **$902,038**

– Amount (if any) paid from funds listed in unencumbered funds........ **$0**

– Amount (if any) paid from other resources........ **$0**

– Excess collections last year........ **$61,226**

= **Total to be paid from taxes in 2026**........ **$840,812**

+ Amount added in anticipation that the taxing unit will collect only 100.00% of its taxes in 2026........ **$0**

= **Total Debt Levy**........ **$840,812**

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

Not applicable. This adjustment applies only to counties. The City of Aledo is a municipality and made no such expenditures.

Indigent Health Care Compensation Expenditures

Not applicable. The City of Aledo made no indigent health care compensation expenditures.

Indigent Defense Compensation Expenditures

Not applicable. This adjustment applies only to counties. The City of Aledo made no indigent defense compensation expenditures.

Eligible County Hospital Expenditures

Not applicable. The City of Aledo does not maintain or operate an eligible county hospital.

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by:

______________________	______________________	______________________
(designated individual's name)	(designated individual's position)	(date)

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

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

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]		$ 0.000000/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount	$ 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 Candice Edmondson, City Manager
Printed Name of Taxing Unit Representative

sign here Candice Edmondson
Taxing Unit Representative

8-7-2026
Date

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

Date: August 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider approval of Ordinance No. 2026-O-21 adopting the Fiscal Year 2027 Budget

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Summary:
Following completion of the budget development process and public hearing, the Proposed Fiscal Year 2027 Budget is presented for City Council consideration and adoption.

The proposed budget provides the financial framework for City operations and priorities for the fiscal year beginning October 1, 2026. It maintains a strong financial position while providing resources for core City services, organizational needs, and significant capital and strategic investments.

The General Fund includes $5.38 million in revenues and $5.18 million in expenditures, resulting in a projected operating surplus of approximately $200,000. Both the General Fund and Enterprise Fund are projected to maintain balances well above the City's 180-day reserve requirements.

The budget also programs approximately $3.9 million in capital projects and strategic initiatives, prioritizes the use of available resources for capital investments, and provides additional funding for public safety, infrastructure, parks, development services, and other organizational priorities.

The Proposed FY 2027 Budget reflects a continued commitment to balancing current service needs and strategic investments with long-term financial stability and responsible stewardship of public resources.

Recommendation:
Staff recommends City Council approve Ordinance No. 2026-O-21 adopting the City of Aledo FY 2027 Budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

Fiscal Impact:

N/A

Attachments:

1. Ord. No. 2026-O-21 FY 2027 Budget

ORDINANCE NO. 2026-O-21

AN ORDINANCE OF THE CITY OF ALEDO, TEXAS ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; APPROPRIATING RESOURCES FOR EACH DEPARTMENT, PROJECT, OPERATION, ACTIVITY, PURCHASE, ACCOUNT, AND OTHER EXPENDITURES; PROVIDING FOR EMERGENCY EXPENDITURES AS ALLOWED BY APPLICABLE STATE LAW; PROVIDING FOR THE FILING AND POSTING OF THE BUDGET AS REQUIRED BY STATE LAW; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Aledo, Texas (the "City"), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5, of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Manager of the City has filed with the City Secretary a budget outlining all proposed expenditures of the Government of the City for the fiscal year beginning October 1, 2026, and ending September 30, 2027, (hereinafter referred to as the "Budget"); and

WHEREAS, the Budget, a copy of which is attached hereto as Exhibit "A" and incorporated herein for all purposes, specifically sets forth each of the various projects for which appropriations are delineated, and the estimated amount of money carried in the Budget for each of such projects; and

WHEREAS, the Budget has been filed with the City Secretary for at least thirty (30) days before the date the City Council makes its tax levy for the fiscal year, and such Budget has been available for inspection by any taxpayer; and

WHEREAS, notice of a public hearing on the proposed Budget, stating the date, time, place, and subject matter of said public hearing, was given as required by the laws of the State of Texas; and

WHEREAS, such public hearing was held on August 20, 2026, and those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held thereon and has determined that the Budget is in the best interest of the City and that same should be approved and adopted; and

WHEREAS, at the conclusion of the public hearing, the governing body of the City took action on the proposed Budget by record vote, which vote is duly recorded below.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALEDO, TEXAS, THAT:

SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2.

The Budget of the revenues of the City and the expenses of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2026, and ending September 30, 2027, is hereby adopted and approved, and there is hereby appropriated from the funds indicated therein such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget, as set forth in Exhibit "A."

SECTION 3.

No expenditure of the funds of the City shall hereafter be made except in compliance with the Budget and applicable state law; provided, however, that in case of grave public necessity to meet unusual and unforeseen conditions, which could not by reasonable, diligent thought and attention have been included in the original Budget, expenditures may from time to time be authorized by the City Council as amendments to the original Budget.

SECTION 4.

The following statements are true and correct:

1. This budget will raise more revenue from property taxes than last year's budget by an amount of $134,489, which is a 4.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $144,610.

2. The municipal property tax rate for the preceding fiscal year was $0.355353 per $100.

3. The municipal property tax rates that have been adopted or calculated for the current fiscal year for which this Budget is adopted are as follows:

   A) The property tax rate is $0.352415 per $100;

   B) The No-New Revenue tax rate is $0.349703 per $100;

   C) The Voter-Approval tax rate is $0.309383 per $100;

   D) The De Minimis Rate tax rate is $0.352416 per $100;

   E) The maintenance and operations rate is $0.267298 per $100 taxable property value;

   F) The debt rate is $0.085117 per $100 taxable property value; and

   G) The total amount of municipal debt obligations secured by property taxes is $902,038.

SECTION 5.

A copy of the approved Budget, including the cover page, shall be posted on the City's website, along with the record vote of each member of the City Council, as required by law. In addition, the City Manager shall file or cause to be filed a true and correct copy of this Ordinance, along with the approved Budget attached hereto, with the City Secretary, as required by law.

SECTION 6.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 7.

This Ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED this the 20th day of August, 2026, by the following vote:

Ayes:
Noes:
Abstentions: None

____
Shane Davis, Mayor

ATTEST:

____
Staci L. King, City Secretary

APPROVED AS TO FORM AND LEGALITY:

____
Alicia K. Kreh, City Attorney

CITY OF
ALEDO

Date: August 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider approval of Ordinance 2026-O-22 setting and adopting the Fiscal Year 2027 Tax Rate (Tax Year 2026)

Summary:
City Council has completed the required public hearing on the proposed Fiscal Year 2027 Tax Rate (Tax Year 2026). Staff recommends adoption of a tax rate of $0.352415 per $100 of assessed valuation.

The proposed tax rate is comprised of the following:

- Maintenance & Operations (M&O): $0.267298 per $100 of assessed valuation
- Interest & Sinking (I&S): $0.085117 per $100 of assessed valuation
- Total Tax Rate: $0.352415 per $100 of assessed valuation

The proposed rate is $0.000001 below the City's calculated De Minimis Tax Rate of $0.352416 and is sufficient to fund the property tax revenues included in the proposed FY 2027 Budget. The proposed rate is also $0.002938 lower than the FY 2026 adopted tax rate of $0.355353, representing an overall tax rate decrease of approximately 0.83%.

Recommendation:
Staff recommends City Council approve Ordinance 2026-O-22 setting and adopting the Fiscal Year 2027 Tax Rate (Tax Year 2026) at $0.352415 per $100 of assessed valuation, which is effectively a 0.78% increase in the tax rate.

Fiscal Impact:
Adoption of the proposed tax rate will provide property tax revenue necessary to support the FY 2027 General Fund Budget and annual debt obligations in the Debt Service Fund.

Attachments:
1. Ord. No. 2026-O-22 FY 26-27 Tax Rate

ORDINANCE NO. 2026-O-22

AN ORDINANCE OF THE CITY OF ALEDO, TEXAS AFFIXING AND LEVYING MUNICIPAL AD VALOREM TAXES ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF ALEDO, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED, AT THE RATE OF $0.352415 PER ONE HUNDRED DOLLARS ($100.00), AND FOR DIRECTING THE ASSESSMENT THEREOF; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENAL TIES AND INTEREST THEREON; PROVIDING FOR PLACE OF PAYMENT; PROVIDING FOR REPEALING, SAVINGS, AND SEVERABILITY CLAUSES; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Aledo, Texas (the "City"), is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5, of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Council of the City hereby finds that the tax for the fiscal year beginning October 1, 2026, and ending September 30, 2027, levied for current expenses of the City and the general improvements of the City and its property must be levied to provide the revenue requirements of the budget for the ensuing year; and

WHEREAS, the City Council further finds that taxes for the year 2026-2027, hereinafter levied therefore, are necessary to pay interest and to provide the required sinking fund on outstanding bonds of the City issued for City purposes, and on bonds proposed to be issued for such purposes during the ensuing year; and

WHEREAS, the City Council approved on August 20, 2026, a separate budget ordinance for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, the City Council provided notice of the effective tax rate as required by law; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code, the City Council held a public hearing on the proposed tax rate on August 20, 2026, during a Regular City Council Meeting at 6:00 p.m., held in the Aledo Municipal Complex, City Council Chambers, 200 Old Anetta Road, Aledo, Texas, and took action on the proposed rate after the public hearing; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with; and

WHEREAS, the City Council has, by record vote, approved separately each of the two components of the tax rate set forth.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALEDO, TEXAS THAT:

SECTION 1.

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2.

The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Parker County Appraisal District to the City Council for the 2026-2027 tax year were approved and accepted on August 6, 2026.

SECTION 3.

There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2026, and ending September 30, 2027, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Aledo, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of $0.352415 on each One Hundred Dollars ($100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

A. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of $0.267298 on each One Hundred Dollars ($100.00) assessed value of all taxable property.

B. For the purpose of creating a Debt Service Fund to pay the interest and principal on all outstanding indebtedness, a tax of $0.085117 on each One Hundred Dollars ($100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturities of all outstanding bonded indebtedness.

Total tax rate: $0.352415.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.7 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $16.89.

SECTION 4.

All monies collected and hereby appropriated are set apart for the specific purposes indicated, and the funds shall be accounted for in such a manner as to readily show balances at any time.

SECTION 5.

All ad valorem taxes herein levied shall become due and payable on October 1, 2026, and all ad valorem taxes for the year shall become delinquent after January 31, 2027. There shall be no discount for payment of taxes prior to said January 31, 2027. Payment of such taxes shall be due in one full installment except as otherwise required by law. A delinquent tax shall incur all penalties and interest authorized by state law, Section 33.01 of the Tax Code.

SECTION 6.

Taxes herein levied and uncollected as of January 31, 2027, shall be a first and prior lien against the property, which lien shall be superior and prior to all other liens.

SECTION 7.

Pursuant to the authority granted by Section 33.07 of the Texas Tax Code, in the event that the taxes become delinquent on or after February 1, 2027 but not later than May 1, 2027 and that remain delinquent on July 1, 2027, and in the event such delinquent taxes are referred to an attorney for collection, an additional amount of twenty percent (20%) of the total amount of tax, penalty and interest then due shall be added as collection costs to be paid by the taxpayer

SECTION 8.

Pursuant to the authority granted by Section 33.08 of the Texas Tax Code, the City further provides that all taxes that become delinquent on or after June 1, 2027, shall, in order to defray the costs of collection, incur an additional penalty in the amount of 20% of the delinquent tax, penalty, and interest.

SECTION 9.

Taxes are payable at the offices of the County Tax Assessor-Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 10.

All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 11.

It is hereby declared to be the intention of the City Council that if any of the phrases, clauses, sentences, paragraphs, and sections of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clauses, sentence, paragraph, or section.

SECTION 12.

All rights or remedies of the City under previous ordinances are expressly saved as to penalties for liabilities for any delinquencies and penalties for prior years and under prior ordinances of the City, and such delinquencies and penalties owed shall not be affected by this Ordinance, but may be collected through any remedy available under law.

SECTION 13.

This Ordinance shall be in full force and effect from and after its passage, and it is so ordained.

PASSED AND APPROVED this the 20th day of August, 2026, by the following vote:

Ayes:
Noes:
Abstentions:

____
Shane Davis, Mayor

ATTEST:

____
Staci King, City Secretary

APPROVED AS TO FORM AND LEGALITY

____
Alicia K. Kreh, City Attorney

CITY OF ALEDO

Date: August 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider ratification of the property tax revenue increase reflected in the FY 2027 Budget

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Summary:

Texas Local Government Code Section 102.007(c) requires City Council to take a separate vote to ratify the property tax revenue increase reflected in the adopted budget when the budget will raise more property tax revenue than the previous fiscal year. Because the FY 2027 Budget will generate more property tax revenue than the FY 2026 Budget, City Council must formally ratify the increase following adoption of the budget.

This action does not establish or change the property tax rate; rather, it fulfills the statutory requirement to acknowledge the increase in property tax revenue included in the adopted budget.

Recommendation:

Staff recommends City Council ratify the property-tax revenue increase reflected in the budget.

Fiscal Impact:

N/A

Attachments:

None

CITY OF
ALEDO

Date: August 20, 2026

To: City Council

From: Candice Edmondson, City Manager

Subject: Consider approval of the City of Aledo Fiscal Year 2027 Employee Benefits Package and authorize the City Manager to execute necessary plan documents

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Summary:

The City reviews its employee benefits program on an annual basis to ensure the organization continues to provide a competitive benefits package while responsibly managing costs. The City transitioned its medical coverage to UnitedHealthcare (UHC) last year and currently offers employees three medical plan options: a PPO plan, HMO plan, and High Deductible Health Plan with a Health Savings Account (HSA).

For Fiscal Year 2027, UHC initially proposed a 32.5% renewal increase for the City's existing medical plans. Due to the significant increase, the City's benefits consultant, HUB International, marketed the City's medical coverage to other carriers. Fifteen carriers declined to provide a quote, with Texas Health Benefits (TXHB) being the only alternative carrier to provide plan options.

After evaluating the available options, staff recommends remaining with UHC to provide continuity in coverage for employees and access to UHC's broader provider network. Staff and the City's benefits consultant also evaluated modifications to the existing UHC plan designs to reduce the financial impact of the renewal.

The recommended plan design maintains the City's existing three medical plan options while modifying certain deductibles and other plan features, reducing the medical renewal increase from 32.5% to 17.7%. Based on current enrollment, annual medical premiums would increase from approximately $261,332 to $310,559. This approach significantly reduces the initial renewal increase while preserving employee plan choice, continuity of coverage, and access to an expanded network of healthcare providers.

The City's proposed FY 2027 Budget anticipated a 20% increase in employee health insurance costs. As a result, the recommended medical renewal can be accommodated within the amount included in the proposed budget.

Staff also evaluated the City's dental and vision coverage and recommends transitioning both plans from Guardian to Pacific Life. The proposed dental coverage provides approximately 4% savings compared with current costs, while the proposed vision coverage provides approximately 20% savings. The change also provides longer-term rate stability for vision coverage through a four-year rate guarantee.

As part of the overall benefits review, staff recommends adding two supplemental benefits that expand employees' access to healthcare resources and provide additional financial protection:

- MASA Access provides supplemental medical transportation coverage designed to help protect employees from potentially significant out-of-pocket expenses associated with emergency ground and air ambulance transportation.
- New Benefits (NB) provides employees and their eligible family members access to additional healthcare resources, including Teladoc virtual visits with a $0 visit fee, healthcare advocacy and clinical guidance, Doctors Online, prescription savings, hearing services, discounted lab testing, and diagnostic imaging services.

Together, these new benefits will cost the City approximately $5,000 annually and provide employees with expanded healthcare access for minimal additional cost.

Recommendation:
Staff recommends City Council approve the Fiscal Year 2027 Employee Benefits Package as presented and authorize the City Manager to execute all necessary plan documents associated with the City's medical, dental, vision, and supplemental employee benefits.

Fiscal Impact:
The FY 2027 Proposed Budget includes funding for a 20% increase in employee health insurance costs. The recommended UHC medical renewal results in a 17.7% increase, remaining within the amount budgeted for FY 2027.

Additional savings will be realized through the transition of dental and vision coverage to Pacific Life. These savings help offset the approximately $5,000 annual cost of adding MASA Access and New Benefits.

Overall, the recommended package balances increasing healthcare costs with the City's commitment to providing employees with a competitive and comprehensive benefits program.

Attachments:
1. City of Aledo - Employee Benefits Renewal Summary

HUB

2026 Renewal Planning Discussion

City of Aledo

CITY OF ALEDO

HUB	UHC			UHC		
	Current			Renewal		
	UHC DX9S PPO	UHC DYAV HMO	UHC DX8Z PPO	UHC EO-9X PPO	UHC EPBM HMO	UHC EO9M PPO
Deductible: Single	$1,000	$2,500	$7,300	$1,000	$3,000	$7,500
Deductible: Family	$3,000	$7,500	$14,600	$3,000	$9,000	$15,000
Co-Insurance	80%	80%	100%	80%	80%	100%
Out-of-Pocket Limit: Single	$2,500	$7,200	$7,300	$2,500	$7,000	$8,000
Out-of-Pocket Limit: Family	$7,500	$14,400	$14,600	$7,500	$14,000	$16,000
Inpatient Facility	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
Outpatient Surgery	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
PCP	$10	$10	100% after deductible	$20/ $0<19	$20/ $0<19	100% after deductible
Specialist	$40/$80	$40/$80	100% after deductible	$50/$80	$50/$80	100% after deductible
Urgent Care	$25	$25	100% after deductible	$50	$50	100% after deductible
ER	$500 plus 80% after deductible	$500 plus 80% after deductible	100% after deductible	$500 plus 80% after deductible	$500 plus 80% after deductible	100% after deductible
Diagnostic Lab / X-Ray	$40	$40	100% after deductible	$40	$40	100% after deductible
MRI & CT Scan	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
Pharmacy Services						
Preferred Generic Rx	$10	$10	100% after deductible	$10	$10	100% after deductible
Non-Preferred Generic Rx	$40	$40	100% after deductible	$40	$40	100% after deductible
Preferred Brand Rx	$125	$125	100% after deductible	$125	$125	100% after deductible
Non-Preferred Brand Rx	$300	$300	100% after deductible	$300	$300	100% after deductible
Preferred Specialty Rx	$500	$500	100% after deductible	$500	$500	100% after deductible
EMPLOYEE COUNTS:						
Employee Only	16	0	6	16	0	6
Employee & Spouse	0	0	0	0	0	0
Employee & Child(ren)	0	0	0	0	0	0
Employee & Family	0	0	1	0	0	1
TOTAL EMPLOYEE COUNT	16	0	7	16	0	7
BILLED PREMIUM:						
Employee Only	$939.68	$792.99	$749.20	$1,245.48	$1,057.39	$909.73
Employee & Spouse	$1,879.36	$1,585.98	$1,498.40	$2,490.96	$2,114.78	$1,819.46
Employee & Child(ren)	$1,879.36	$1,585.98	$1,498.40	$2,490.96	$2,114.78	$1,819.46
Employee & Family	$2,819.04	$2,378.97	$2,247.60	$3,736.44	$3,736.44	$2,729.19
Total Monthly Premium	$15,034.88	$0.00	$6,742.80	$19,927.68	$0.00	$8,187.57
Total Annual Premium	$180,418.56	$0.00	$80,913.60	$239,132.16	$0.00	$98,250.84
TOTAL $ Change in Premium				$58,713.60	$0.00	$17,337.24
COMBINED $ Change from Current		**$261,332.16**			**$337,383.00**	
TOTAL % Change in Premium				32.5%		21.4%
Combined % Change from Current					**32.5%**	
Employer Monthly Cost Per Employee based upon current contribution *						
Employee Only	$939.68	$792.99	$749.20	$1,245.48	$1,057.39	$909.73
Employee Spouse	$939.68	$939.68	$939.68	$1,245.48	$1,245.48	$1,245.48
Employee Child(ren)	$939.68	$939.68	$939.68	$1,245.48	$1,245.48	$1,245.48
Employee Family	$939.68	$939.68	$939.68	$1,245.48	$1,245.48	$1,245.48
Employer Annual Premium	$180,418.56	$0.00	$65,218.56	$239,132.16	$0.00	$80,446.32
Total City Cost/Change						
Employee Cost Per Month						
Employee Only	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Spouse	$939.68	$646.30	$558.72	$1,245.48	$869.30	$573.98
Employee Child(ren)	$939.68	$646.30	$558.72	$1,245.48	$869.30	$573.98
Employee Family	$1,879.36	$1,439.29	$1,307.92	$2,490.96	$2,490.96	$1,483.71
Employee Cost Per Pay Period (24pp)						
Employee Only	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Spouse	$469.84	$323.15	$279.36	$622.74	$434.65	$286.99
Employee Child(ren)	$469.84	$323.15	$279.36	$622.74	$434.65	$286.99
Employee Family	$939.68	$719.65	$653.96	$1,245.48	$1,245.48	$741.86

CITY OF ALEDO

	UHC			UHC		
	Current			Atl 1		
	UHC DX9S PPO	UHC DYAV HMO	UHC DX8Z PPO	UHC EP-A5 PPO	UHC EP-BZ HMO	UHC EO-9M PPO
Deductible: Single	$1,000	$2,500	$7,300	$2,000	$4,000	$7,500
Deductible: Family	$3,000	$7,500	$14,600	$6,000	$8,000	$15,000
Co-Insurance	80%	80%	100%	80%	80%	100%
Out-of-Pocket Limit: Single	$2,500	$7,200	$7,300	$6,500	$7,000	$8,000
Out-of-Pocket Limit: Family	$7,500	$14,400	$14,600	$13,000	$14,000	$16,000
Inpatient Facility	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
Outpatient Surgery	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
PCP	$10	$10	100% after deductible	$30/ $0<19	$20/ $0<19	100% after deductible
Specialist	$40/$80	$40/$80	100% after deductible	$60/$100	$50/$80	100% after deductible
Urgent Care	$25	$25	100% after deductible	$50	$50	100% after deductible
ER	$500 plus 80% after deductible	$500 plus 80% after deductible	100% after deductible	$500 plus 80% after deductible	$500 plus 80% after deductible	100% after deductible
Diagnostic Lab / X-Ray	$40	$40	100% after deductible	80% after deductible	$40	100% after deductible
MRI & CT Scan	80% after deductible	80% after deductible	100% after deductible	80% after deductible	80% after deductible	100% after deductible
Pharmacy Services						
Preferred Generic Rx	$10	$10	100% after deductible	$10	$10	100% after deductible
Non-Preferred Generic Rx	$40	$40	100% after deductible	$40	$40	100% after deductible
Preferred Brand Rx	$125	$125	100% after deductible	$125	$125	100% after deductible
Non-Preferred Brand Rx	$300	$300	100% after deductible	$300	$300	100% after deductible
Preferred Specialty Rx	$500	$500	100% after deductible	$500	$500	100% after deductible
EMPLOYEE COUNTS:						
Employee Only	16	0	6	16	0	6
Employee & Spouse	0	0	0	0	0	0
Employee & Child(ren)	0	0	0	0	0	0
Employee & Family	0	0	1	0	0	1
TOTAL EMPLOYEE COUNT	16	0	7	16	0	7
BILLED PREMIUM:						
Employee Only	$939.68	$792.99	$749.20	$1,105.77	$1,056.53	$909.73
Employee & Spouse	$1,879.36	$1,585.98	$1,498.40	$2,211.54	$2,113.06	$1,819.46
Employee & Child(ren)	$1,879.36	$1,585.98	$1,498.40	$2,211.54	$2,113.06	$1,819.46
Employee & Family	$2,819.04	$2,378.97	$2,247.60	$3,317.31	$3,169.59	$2,729.19
Total Monthly Premium	$15,034.88	$0.00	$6,742.80	$17,692.32	$0.00	$8,187.57
Total Annual Premium	$180,418.56	$0.00	$80,913.60	$212,307.84	$0.00	$98,250.84
TOTAL $ Change in Premium						
COMBINED $ Change from Current		**$261,332.16**			**$310,558.68**	
TOTAL % Change in Premium				17.7%		21.4%
Combined % Change from Current					17.7%	
Employer Monthly Cost Per Employee based upon current contribution *						
Employee Only	$939.68	$792.99	$749.20	$1,105.77	$1,056.53	$909.73
Employee Spouse	$939.68	$939.68	$939.68	$1,105.77	$1,105.77	$1,105.77
Employee Child(ren)	$939.68	$939.68	$939.68	$1,105.77	$1,105.77	$1,105.77
Employee Family	$939.68	$939.68	$939.68	$1,105.77	$1,105.77	$1,105.77
Employer Annual Premium	$180,418.56	$0.00	$65,218.56	$212,307.84	$0.00	$78,769.80
Total City Cost/Change						
Employee Cost Per Month						
Employee Only	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Spouse	$939.68	$646.30	$558.72	$1,105.77	$1,007.29	$713.69
Employee Child(ren)	$939.68	$646.30	$558.72	$1,105.77	$1,007.29	$713.69
Employee Family	$1,879.36	$1,439.29	$1,307.92	$2,211.54	$2,063.82	$1,623.42
Employee Cost Per Pay Period (24pp)						
Employee Only	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
Employee Spouse	$469.84	$323.15	$279.36	$552.89	$503.65	$356.85
Employee Child(ren)	$469.84	$323.15	$279.36	$552.89	$503.65	$356.85
Employee Family	$939.68	$719.65	$653.96	$1,105.77	$1,031.91	$811.71

Dental Dual Option

Carrier Name	Guardian - Current				Pacific Life			
	Low Option		High Option		Low Option		High Option	
	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network	In Network	Out of Network
Individual Deductible	$50	$50	$50	$50	$50	$50	$50	$50
Family Deductible	$150	$150	$150	$150	$150	$150	$150	$150
Waived for Preventive	Yes		Yes		Yes		Yes	
Deductible - Calendar Year or Lifetime	Calendar Year		Calendar Year		Calendar Year		Calendar Year	
Annual Maximum	$2,500		$2,500		$2,500		$2,500	
Preventive - Type 1	100%	100%	100%	100%	100%	100%	100%	100%
Basic - Type 2	100%	100%	80%	80%	100%	100%	80%	80%
Major - Type 3	60%	60%	50%	50%	60%	60%	50%	50%
Ortho - Type 4	N/A		N/A		N/A		N/A	
Ortho Age Limit								
Ortho Maximum								
Composite (White) Fillings	Basic		Basic		Basic - Including Posterior		Basic - Including Posterior	
Endodontics	Basic		Basic		Major		Major	
Periodontics - Non-Surgical	Basic		Basic		Basic		Basic	
Periodontics - Surgical	Basic		Basic		Basic		Basic	
Oral Surgery (Simple)	Basic		Basic		Basic		Basic	
Oral Surgery (Complex)	Basic		Basic		Basic		Basic	
Implants	Major		Major		Major		Major	
Out-of-Network Reimbursement	Fee Schedule		90th UCR		Fee Schedule		90th UCR	
Maximum Rollover	Included		Included		Included		Included	
Waiting Periods	None		None		None		None	
Employer Contribution	100% Employer Paid		100% Employer Paid		Voluntary		Voluntary	
Participation Requirement	Assumes Current		Assumes Current		75% of total eligible employees		75% of total eligible employees	
Rate Guarantee / Rate Caps	1 year		1 year		2 years		2 years	

Enrollment illustrated from census			Guardian Low Option		Guardian High Option		Pacific Life	
Rate Summary	**Low**	**High**	**Current**	**Renewal**	**Current**	**Renewal**	**Low**	**High**
Employee Only	8	9	$34.41	$38.88	$34.41	$38.88	$32.90	$32.90
Employee & Spouse	0	0	$69.85	$78.93	$69.85	$78.93	$66.78	$66.78
Employee & Child	1	2	$85.46	$96.57	$85.46	$96.57	$81.70	$81.70
Full Family	2	1	$128.75	$145.49	$128.75	$145.49	$123.08	$123.08
Monthly Premium			$618	$699	$609	$689	$591	$583
Annual Premium			$7,419	$8,383	$7,312	$8,263	$7,093	$6,991
CURRENT: Total Monthly Premium			$1,228				$1,174	
CURRENT: Total Annual Premium			$14,731				$14,084	
RENEWAL: Total Monthly Premium			$1,387					
RENEWAL: Total Annual Premium			$16,646					
Variance to current			*13%*				*-4%*	
Variance to renewal							*-17%*	

Rates and benefit plan information shown in this guide are illustrative. Should the information summarized differ from the underlying plan details specified in the insurance documents, the insurance documents will govern in all cases.

HUB

Vision

Carrier Name		Guardian - Current		Pacific Life
		In-Network Copays & Allowances		In-Network Copays & Allowances
Network		VSP Choice		EyeMed Insight
Exam Copay		$10		$0
Materials Copay		$15		$10
Frequency - Exam / Lenses / Frames		Calendar Year/Calendar Year/Calendar Year		Calendar Year/Calendar Year/Calendar Year
Single Lenses - After Copay/Allowance		Covered in full after copay		Covered in full after copay
Bifocal Lenses - After Copay/Allowance				
Trifocal Lenses - After Copay/Allowance				
Frames - After Copay		$200		$200
Contacts (Elective)		$200		$150
Employer Contribution		100% Employer Paid		Voluntary
Participation Requirement		Assumes Current		75% of total eligible employees
Rate Guarantee		1 year		4 years
Rate Summary *Enrollment illustrated from census*		Current	Renewal	
Employee Only	18	$8.81	$9.34	$6.96
Employee & Spouse	1	$17.66	$18.72	$13.96
Employee & Child	2	$14.95	$15.85	$12.88
Full Family	2	$24.67	$26.15	$19.48
Monthly Premium		$255	$271	$204
Annual Premium		$3,066	$3,250	$2,448
Variance to current			***6%***	***-20%***
Variance to renewal				***-26%***

The premier provider of medical transport coverage

Group benefits proposal

5/6/2026

Group Name: City of Aledo

Effective Date: 10/1/26

Eligible EEs: 20

Valid through 10/1/26

About MASA

Founded in 1974, Medical Access & Service Advantage (MASA®) is the leading Emergency Transportation protection built to enhance healthcare plans by protecting against out-of-pocket costs associated with emergency medical transport. Today, as a global organization with 14 international locations and services all 50 states and Canada, MASA serves more than 2 million members with emergency and non-emergency transportation cost-reimbursement services and so much more.

Provide comprehensive protection and care for medical transportation

When emergencies happen, employees are exposed to uncovered costs and complex medical transport needs. Help them stay protected and prepared. Shield them from financial loss and connect them to expert service with MASA.

Protection from rising costs, when they need it most

The cost of emergency transportation is outpacing inflation, increasing significantly since 2019.[1] Increased complexity of in-transport services and longer transport times due to hospital closures, have raised operational costs of ambulance services and the costs of critical care rendered during transportation.[2] Unfortunately, those costs are getting passed on to patients.

All ambulances included, nationwide

Nearly 60% of ground ambulance rides were out-of-network in 2022[3] If an emergency hits and your health insurance carrier denies their claim, employees may automatically be responsible for thousands of dollars.** MASA provides coverage on a no-network model, unlike most primary health plans. No matter when or where an emergency happens, medical transport claims are covered.

Expert service, at no extra charge

Employees can rely on our claims team to tirelessly work to ensure the ambulance bill gets paid, whether that means confirming customary reasonable costs, getting overages written off, providing their plan protections, or issuing an indemnity payment. And we'll be there with additional services to assist with complex transport needs during and after an emergency — such as transferring employees and their loved ones home safely.

56% of Americans don't have the funds to cover $1,000 in an emergency[4]

More than **54.1M** emergency responses occur each year[5]

The average air ambulance charge is **$69,000**[6*]

The average ground ambulance charge is **$2,008**[6]

There are over **14,000** licensed EMS agencies nationwide[5]

Sources:
1: MASA, Emergency medical transportation: The true costs — and how they're rising, 2024 | 2: MASA, An unseen crisis: hospital closures throughout the U.S. limit access to care, 2024 | 3: FAIR Health, 2023 | 4: Bankrate, 2024 | 5: NEMSIS, National EMS Data Report, 2024 | 6: MASA claims data, January 2024

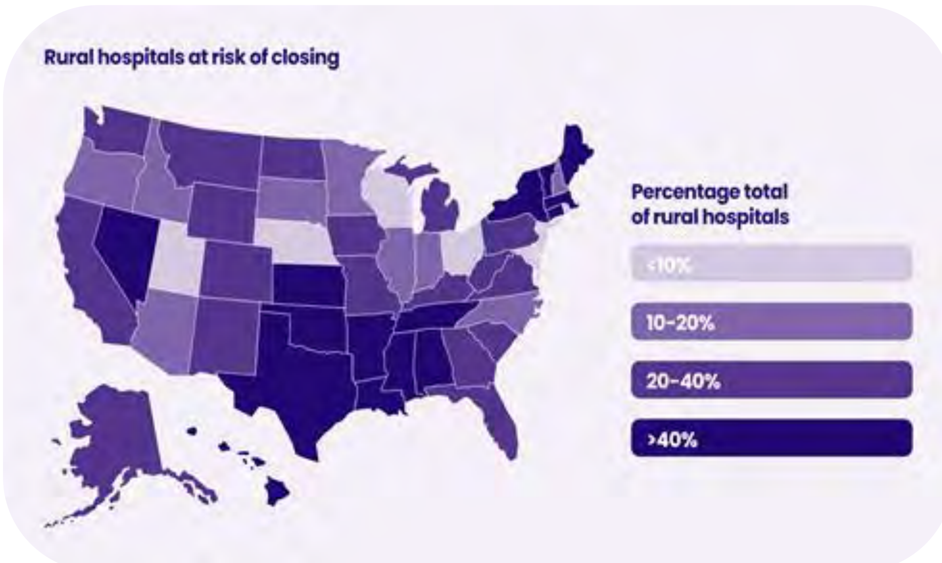
*Based upon the enactment of certain legal protections regarding surprise medical billing, actual member liability may be less than the provider's charges.

**Public data on claim denial reasons is limited and does not include information from group health plans. What data is available shows an infrequency of claims based on a lack of medical necessity.

State of the industry: The negative impact

The current state of access to emergency care, as well as other key services such as OB/L&D could result in higher costs to both your medical plan as well as the out-of-pocket to your employees.

'Longer ride and response times mean increasing emergency transportation costs and the possibility of negative health outcomes due to delayed care.' [1]



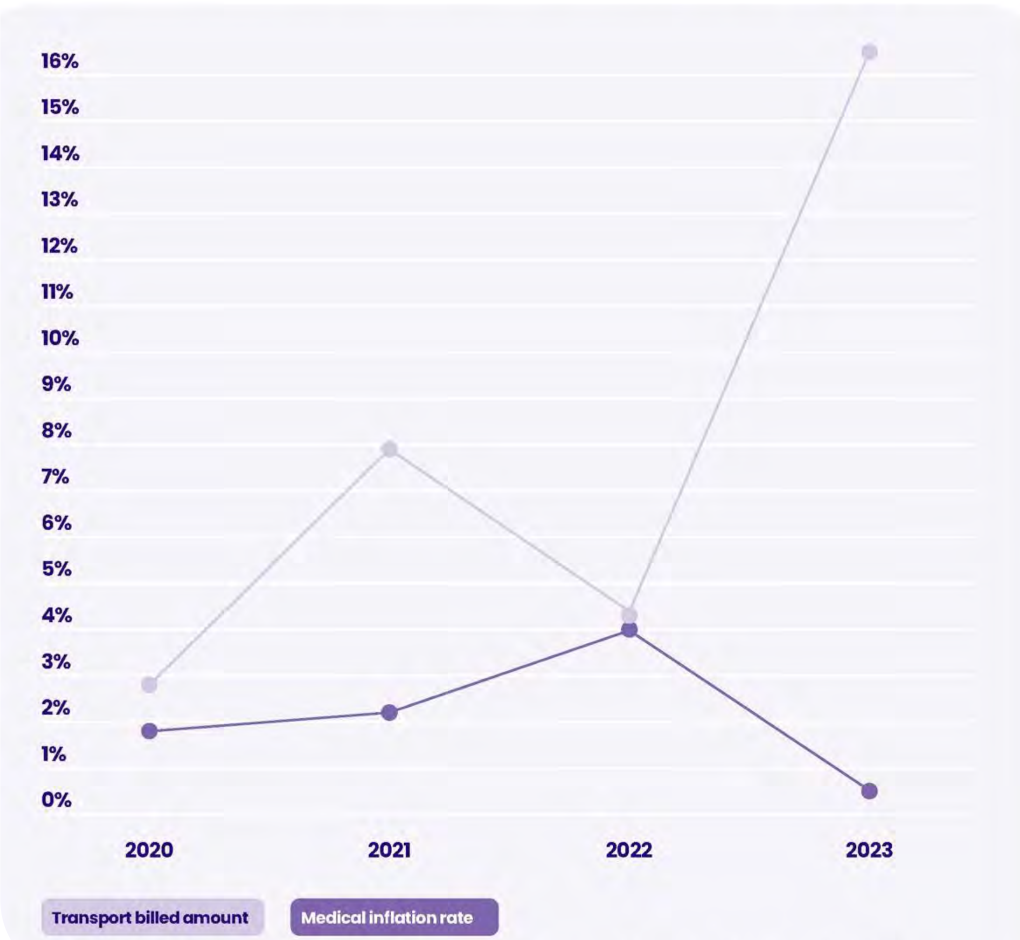
Approximately 270 rural hospitals have closed OB services --- 25% of all rural OB units in the U.S. [2]

Sources: 1. An unseen crisis: hospital closures throughout the U.S. limit access to care, 2024; 2. Chartis: 2025 Rural Health State of the State

Medical transport solutions becoming a critical need

Costs are rising — increasing the exposure

xhibit 2: YoY average transport billed amount vs annual medical inflation rate, 2020–2023



Source: MASA 2024 analysis; private database of U.S. claims data from 2022, U.S. Labor Department's Bureau of Labor Statistics, Health Care Inflation

8.5%

4-year increase in medical costs[1]

32%

increase in billed transport costs from 2020-2023, outpacing medical inflation[2]

MASA not only protects employees from these rising costs, however, can potentially help protect your medical plan, both directly for the transport and indirectly, mitigating the large downstream costs.

Sources: 1:Milliman Data, 2024; 2: MASA Insights, Emergency medical transportation: The true costs – and how they're rising

Compare plans

Give your team confidence when it counts

Choose the MASA plans that reflect your commitment to employee well-being. Empower your employees to act quickly in emergencies without worrying about unexpected costs — because confident emergency care decisions start with protection that truly matter.

	Emergent Plus	Emergent Premier	Platinum
Emergency Ground Ambulance Transport Protection	● [2]	● [2]	● [2]
Emergency Air Ambulance Transport Protection	$20k max per claim[2]	$20k max per claim[2]	● [2]
Hospital to Hospital Ground Ambulance Transport Protection	● [2]	● [2]	● [2]
Hospital to Hospital Air Ambulance Transport Protection	$20k max per claim[2]	$20k max per claim[2]	● [2]
Repatriation to Hospital Near Home Transport	● [2]	● [3]	● [4]
Emergency Water Ambulance Transport Protection	--	$2,500 max per claim[3]	$2,500 max per claim[3]
Treat and No Transport	--	$500 max per claim, limit 2 per year[1]	$500 max per claim, limit 2 per year[1]
Minor Return Transport Protection	--	$2,500 max per claim[3]	$2,500 max per claim[3]
Pet Return Transport Protection	--	$2,500 max per claim[3]	$2,500 max per claim[3]
Sick While Away From Home Expense Protection	--	$5k max, limit 2 pp per year[4]	--
Post-Admission Continued Care Transport Protection	--	$500 max pp[1]	--
Patient Return Transport	--	--	● [4]
Companion Emergency Transport Protection	--	--	● [3]
Hospital Visitor Air Transport	--	--	● [3]
Vehicle & RV Return	--	--	● [3]
Organ Retrieval Transport	--	--	● [1]
Organ Recipient Transport	--	--	● [1]
Mortal Remains Return Transport	--	--	● [4]

Coverage territories
1: United States
2: United States and Canada
3: United States, Canada, Mexico, and the Caribbean
4: Worldwide: to include any region with the exclusion of Antarctica and not prohibited by U.S. law or U.S. travel advisories. Contingent upon ten (10) day notice of travel

Benefit descriptions

Emergency Ground Ambulance Transport Protection
MASA will provide payment for the eligible out-of-pocket expenses incurred by ground ambulance transportation services resulting from a serious emergency.

Emergency Air Ambulance Transport Protection
MASA will provide payment for the eligible out-of-pocket expenses incurred by air ambulance transportation services resulting from a serious emergency. All flights must be ordered by a first responder or transferring physician who deems air transport as medically necessary.

Hospital to Hospital Ground Ambulance Transport Protection
MASA will provide payment for the eligible out-of-pocket expenses associated with physician-ordered hospital-to-hospital ground ambulance transportation in cases where a specialized level of care is not available at their current facility.

Hospital to Hospital Air Ambulance Transport Protection
MASA will provide payment for the eligible out-of-pocket expenses associated with physician-ordered hospital-to-hospital air ambulance transportation in cases where a specialized level of care is not available at their current facility.

Repatriation to Hospital Near Home Transport
MASA will help coordinate and provide payment for transportation by air or ground for a member to return home for continued care and to recuperate in familiar surroundings when hospitalized more than 100 miles away from home.

Emergency Water Ambulance Transport Protection
MASA will reimburse the eligible out-of-pocket expenses associated with water ambulance transportation, which is staffed with emergency personnel to provide stabilization and care, after a serious emergency. *(Limited to one reimbursement per consecutive 12-month period beginning from plan effective date.)*

Treat and No Transport
MASA will reimburse the eligible out-of-pocket expenses associated with emergency medical treatment provided by a summoned first responder, even when no emergency ground or air ambulance transport occurs. *(Limited to two reimbursements per consecutive 12-month period beginning from plan effective date.)*

Minor Return Transport Protection
MASA will provide payment for the eligible expenses for the return of a minor (below the age of 18) to a parent, legal guardian, or a person who can be responsible for the minor if left unattended due to an ambulance transport.

Pet Return Transport Protection
MASA will provide payment for the eligible expenses for the return of a pet(s) if left as a result of an ambulance transport.

Sick While Away From Home Expense Protection
MASA will reimburse the eligible expenses for contracting a qualifying communicable disease or becoming too ill to return home while more than 100 miles away from home (includes accommodation, meals, testing, medical facility visit to attain proof, and airline re-booking). *(Limited to two reimbursements per consecutive 12-month period beginning from plan effective date.)*

Territories vary based on plan.

Post-Admission Continued Care Transport Protection
MASA will reimburse the eligible expenses up to $500 for non-emergency ground transportation or ride-sharing to and between the medical facility, rehabilitation facility, skilled nursing facility, long-term care facility, hospice facility, or back home to attain continued care resulting from an emergency.

Patient Return Transport
MASA will help coordinate and provide payment for a commercial flight back to the member's residence once discharged from the hospital following an emergency occurring 100 miles away from home.

Companion Emergency Transport Protection
MASA will reimburse the eligible out-of-pocket expenses incurred from having a companion accompany a member in an emergency transportation vehicle.

Hospital Visitor Air Transport
MASA will help coordinate and provide payment for a round-trip ticket of a visitor of the member's choice to be by their side during a hospitalization when an emergency occurs more than 100 miles from home.

Vehicle & RV Return
MASA will help coordinate and provide payment for the return of owned vehicles to a member's residence or rental vehicles to the appropriate company if a member is taken away from a vehicle or RV as a result of emergency transportation. Includes the costs of fuel, oil, and a qualified driver.

Organ Retrieval Transport
MASA will reimburse the eligible out-of-pocket expenses associated with the transportation of an organ to be retrieved and used for a member's organ transplant.

Organ Recipient Transport
MASA will help coordinate and provide payment for the eligible out-of-pocket expenses associated with the air transportation for a member to fly to the commercial airport nearest the medical facility for a scheduled organ transplant.

Mortal Remains Return Transport
MASA will provide informational support and reimburse the eligible expenses incurred for the transportation of a member's mortal remains back to their area of residence via air, ground, or ferry, in the event member passes away while more than 100 miles away from home.

Territories vary based on plan.

MASA plan rates

Standard Rates

Product	Composite		Employee Only	Family
Emergent Plus	$14.00 PEPM	OR	$8.00 PEPM	$17.00 PEPM
Emergent Premier	$19.00 PEPM	OR	$11.00 PEPM	$23.00 PEPM
Platinum	$39.00 PEPM	OR	$22.00 PEPM	$47.00 PEPM

Employee Only Employer Paid/Bundled with Medical + Voluntary Buy-up

Product	Employee Only	Family
Emergent Plus	$7.00 PEPM	$17.00 PEPM
Emergent Premier	$10.00PEPM	$23.00 PEPM

Assumptions & comments

- With our strong retention rates, we show not only that MASA solves a real problem, but also that we deliver on our promises—relieving both the financial and mental burden of ground and air ambulance transports, regardless of provider.
- **1 in 7 ratio:** For every 7 people wearing glasses/contacts, there's 1 ambulance transport. Since vision is a "low-impact" standard benefit, employers see MASA as a higher-value option. Many cover EE-only for those on medical, with voluntary buy-ups via payroll. Non-medical employees can also enroll at the same rates.
- **Trend in Refusal to be transported:** ***1 in 4 refuse to be transported*** due to the fear of the bill. These refusals often lead to much higher downstream medical plan exposure for that event due to delay in care.
- **Medical Claim Denials:** Over a 3-year period, there has been an increase by ***200%*** in denials by the medical plan as medical carriers are becoming stricter on the medical necessity threshold being met. With a denial by the medical, MASA still looks for a reason to settle the claim for the member and highly successful in doing so.
- **Quoting basis:** Quotes are based on benefit-eligible employees. Employers often fund EE-only for medical enrollees and extend voluntary buy-ups to others. Costs are typically offset through medical contributions—just **$3.50/pay (Plus)** or **$5.00/pay (Premier).** (See page 11)
- **Buy-up rates:** Employees pay only the difference between Family and EE-only coverage.
- **Premier preferred:** Most popular option due to its stronger value vs. Plus.
- **Combining voluntary and ER paid options:** For the ER paid rates, it must be all benefit eligible employee or those on the medical. If just those on the medical, then remaining employees may enroll on voluntary basis at the same rate.
- **Cost comparison:** On Emergent Plus, it takes ~10 years of premiums to equal a $1,500 ground ambulance bill, or ~30 years for a $5,000 air ambulance bill.
- **Enrollment minimum:** 10 required; voluntary groups average ~25% participation with initial enrollment.
- **Insured v. Uninsured:** MASA is designed to be a supplement so to receive the full MASA benefit per the MSA, a member must be insured with a major medical plan. If an employee is uninsured at time of transport, the benefit will be capped at 20% of the out-of-pocket.

MASA: An extension to your medical plan

- **Reduced financial burden for employees** with valuable coverage for emergency transportation. Our piece of mind protection helps employee well-being and productivity.
- **Confidence to access appropriate emergency care**, where and when it is needed. Delays in care can be costly to a health plan. Employees should be empowered to act fast when emergencies strike.
- **Mitigation of large, downstream claims on your group health plan** because of swift and appropriate access to the emergency care.
- **Streamlined claims and logistical coordination**, minimizes administrative burdens for HR and benefits teams.

HDHP – EO with $5,000 deductible then 80% of allowable paid by plan

Plan	Total charges	Deductible Met	Remaining Deductible	Allowable	Plan Responsibility	EE Responsibility w/o MASA	MASA coverage	# of years on MASA to equate to benefit received
Ex. 1	$2,642	$0	$5,000	$1,553	$0	$2,642	$942	11.2 years
Ex. 2	$2,642	$2,500	$2,500	$1,553	$0	$2,642	$2,642	36.7 years
Ex. 3	$2,642	$5,000	$0	$1,553	$1,242,40	$1,399.60	$1,399.60	19.4 years

EO with $1,000 deductible then 20% co-insurance

Plan	Total charges	Deductible Met	Remaining Deductible	Allowable	Plan Responsibility	EE Responsibility w/o MASA	MASA coverage	# of years on MASA to equate to benefit received
Ex. 1	$2,642	$0	$1,000	$1,553	$442.40	$2,199.60	$2,199.60	26.2 years
Ex. 2	$2,642	$500	$500	$1,553	$842.40	$1,799.60	$1,799.60	21.4 years
Ex. 3	$2,642	$1,000	$0	$1,553	$1,242,40	$1,399.60	$1,399.60	16.7 years

- Majority of ground ambulance providers are out-of-network with most carriers and could result in balance bill amounts above the allowable.
- Amounts are calculated with provider OON.
- Total charges and allowable figures are actual averages for those in the same industry.
- The # of years on MASA is based on $7 PEPM EO rate.

Bundling via Medical Contribution Strategy

EO Medical Rate

Product	Medical Contribution without MASA	Medical Contribution with MASA	Rate Difference
Total Medical Plan Cost	$243.50	$243.50	
ER Contribution	$211.00	$207.50	-$3.50
EE Contribution	$32.50	$36.00	+$3.50

Group can use the $3.50 a pay period being contributed by the employer to pay for all employees (EO) on the medical allowing the group to remain budget neutral.

Assumptions

- Emergent Plus EO rate of $7 PEPM used.
- Medical rates and contribution is an illustration of a strategy for the EO.
- Medical rates based on semi-monthly deductions.

Family Medical Rate

Product	Medical Contribution without MASA	Medical Contribution with MASA	Rate Difference
Total Medical Plan Cost	$903.00	$903.00	
ER Contribution	$211.00	$207.50	-$3.50
EE Contribution	$692.00	$695.50	+$3.50

Group can use the $2.50 a pay period being contributed by the employer to pay for all employees (EO) on the medical allowing the group to remain budget neutral.

Assumptions

- Emergent Plus EO rate of $7 PEPM used.
- Medical rates and contribution is an illustration of a strategy for Family level medical coverage.
- Medical rates based on semi-monthly deductions.

With the Emergent Premier, the it is $5.00 per pay period on a semi-monthly basis – only $1.50 more. Something to keep in mind with the Premier having enhanced value for a minimal difference.

MASA is Your Go-to Solution

- The only nationwide supplemental benefit of its kind
- Strategic cost volatility solution and value add for self-funded clients
- All providers are included – no network limitations
- No-noise solution that safeguards employer reimbursement dollars

63
Net Promoter Score (NPS)

75%
member retention

Ambulance Transport Payment Process

Submission

Submit your ambulance bill through the online member portal or by email within 180 days of the emergency. Be sure to include:

- Your member number within the email or on the ambulance bill
- Your health insurance EOB (explanation of benefits), if available

Review

- After submission, you'll receive an auto-reply confirmation of receipt and basic details.
- Next, a Member Resolution Specialist will review your case and reach out if they need any additional information.

Resolution

Once your request is closed, you'll receive a letter notifying you of the resolution.

Member Digital Communication Journey

Welcome email

Members with a valid email receive a "Welcome to MASA" email including their Member ID, plan details, and information on how to access their plan documents online.

FAQ email

Shortly after the first email, members receive a second email with frequently asked questions and answers.

Monthly newsletter

The Benefit, MASA's member email newsletter, includes educational articles designed to help members understand how the emergency services system works and how their MASA membership can support them through life's critical moments.

41%

engage with welcome emails

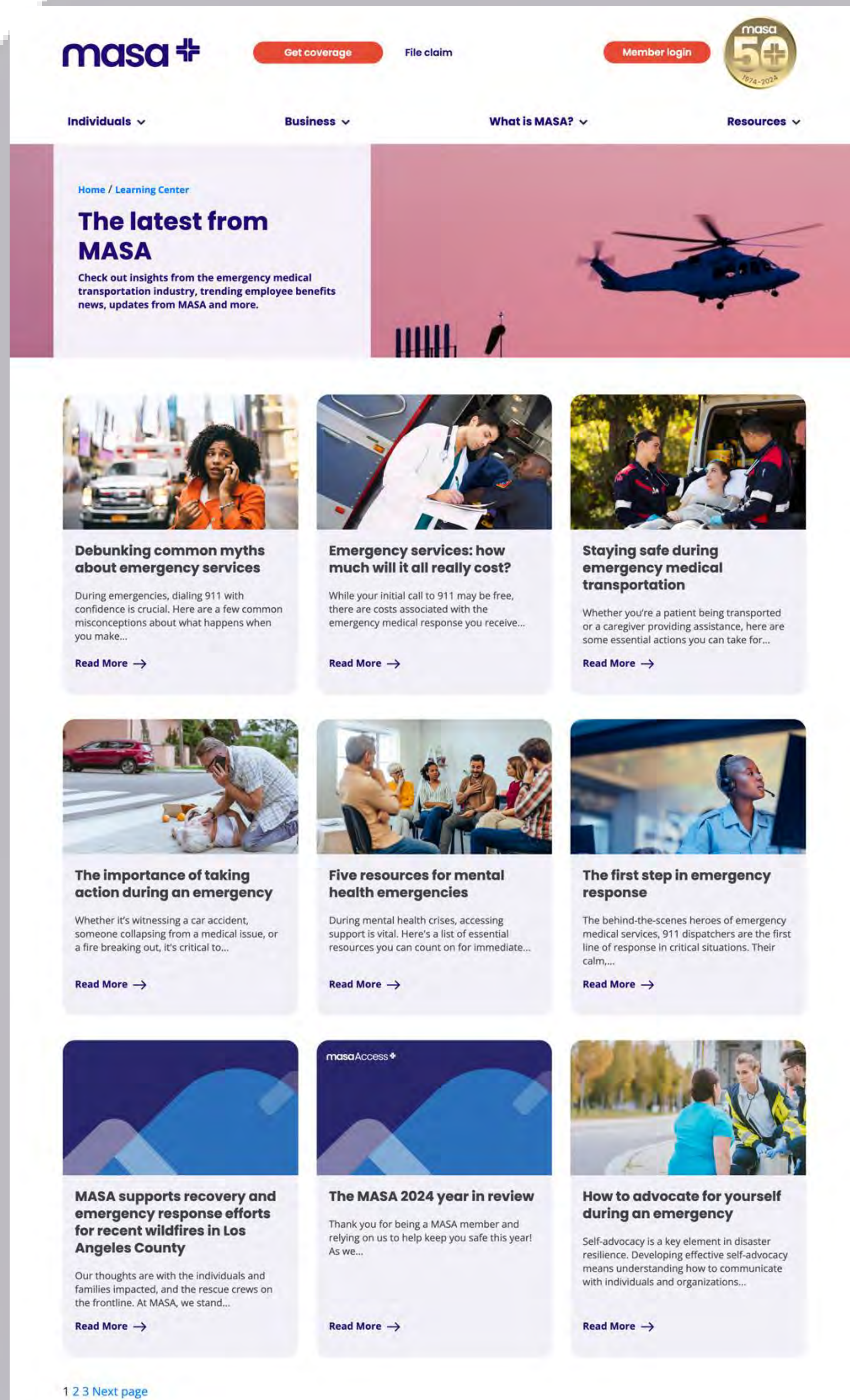
62%

engage with monthly newsletters

MASA’s Learning Center

- Get the latest news and information about emergency medical transport, including industry insights, MASA updates, recent research, and more.

- Consider using our Learning Center content for ongoing employee benefit education in your company benefit portal, internal newsletters, or other workforce education materials.



Visit the MASA Learning Center at:
https://masaaccess.com/learning-center/

Coverage territories

1: United States
2: United States and Canada
3: United States, Canada, Mexico, and the Caribbean
4: Worldwide: to include any region with the exclusion of Antarctica and not prohibited by U.S. law or U.S. travel advisories. Contingent upon ten (10) day notice of travel

Disclaimers

This material is for informational purposes only and does not provide any coverage. The benefits listed, and the descriptions thereof, do not guarantee coverage and do not represent the full terms and conditions applicable for usage and may only be offered in some memberships or policies. Premiums, benefits, and coverage vary depending on the plan selected. For a complete list of benefits, premiums, terms, conditions, and restrictions, please refer to the applicable member services agreement or policy for your state. For additional information and disclosures about MASA plans, visit: https://info.masaglobal.com/disclaimers

MASA, Medical Access & Service Advantage, and MASA Direct are fictitious names of MASA Holdings, Inc., a Delaware corporation, and are affiliated with Medical Air Services Association, Inc. (MASA), Medical Air Services Association of Florida, Inc. (MASAF), and MASA Insurance Services, Inc. (MISI) jurisdictional registrations in progress.

If a member has a high deductible health plan (“HDHP”) that is compatible with a health savings account (“HSA”), benefits may become available under the MASA plan for expenses incurred for medical care (as defined under Internal Revenue Code (IRC) section 213 (d)) once a member or insured satisfies the applicable statutory minimum deductible under IRC section 223(c) for HDHP coverage that is compatible with an HSA.

Situs state notice

If you are requesting proposals and soliciting business on behalf of MASA in insurance states, the following steps must be taken: Based on situs state, the department of insurance requirements may vary, the individual producer will need to be appointed, and potentially the agency will also need to hold an active appointment. The appropriate forms will be sent to the producer/agency for completion, when returning the forms please include a copy of the producer’s resident license and non-resident license (when applicable), as well as the agency when appropriate.

masaAccess

The Benefits Employees Demand
The Solutions Employers Need

Prepared for:

Prepared by:

creating**advantage**

Colby Ray
Chief Growth Officer
cray@newbenefits.com
800.800.8304 Ext. 1833

Packages and Pricing

Package A	Employer Paid
• Teladoc $0 Visit Fee • Health Advocate Solutions • Doctors Online • NB Rx • Hearing • Lab Testing • Diagnostic Imaging	$10.00 PEPM

Additional Terms

- The listed benefits and pricing are valid for 90 days from the date of the proposal, and are subject to change thereafter
- Pricing is listed as Per Employee Per Month
- Member defined as the employee, spouse and legal dependents up to age 26
- Restrictions may apply to residents of Utah, Vermont, and Washington.
- List billing is only available for monthly statements of $50.00 or more and 10+ enrolled members.
- Membership materials include two membership cards, a full-color 5" x 8" booklet with benefit descriptions and instructions
- Members may also access their benefits with My Benefits Work™ mobile app, available in the App Store and Google Play

Member Engagement at Every Touchpoint

Member engagement is vital to the success of strong benefit programs. We create touchpoints in numerous formats to ensure we deliver the right message, at the right time. This includes turnkey marketing materials, benefit-specific educational emails, and push notifications to members.

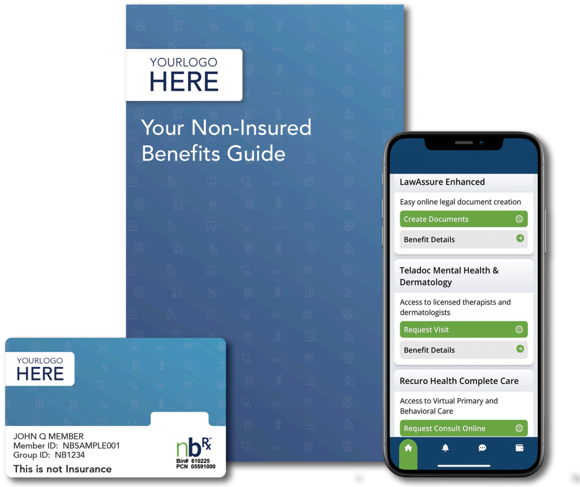
Members are mailed a personalized membership card and booklet explaining how to use their benefits and provide necessary phone numbers and websites for access. Additionally, the mobile app and web portal provides streamlined benefit delivery for improved engagement and utilization.

Member Experience

Member Support
Members can speak and Live Chat with our member support team Monday to Friday, 7:00 am to 7:00 pm, and Saturday 8:00 am to 5:00 pm CST.

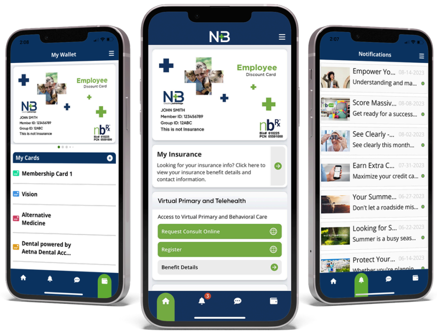
My Insurance
Groups may add core coverage contact info, documents, group numbers and more for easy employee access of all benefit information in one app.

My Wallet
Members can securely add pictures of insurance cards and other important documents keeping them readily accessible in one place.



Mobile App/Portal Features

- Single access point for all benefits
- Timely member push notifications
- Family benefit access management
- Important cards and document storage with My Wallet
- Insurance plan information accessible with My Insurance
- Live Chat in English and Spanish



Better health
made possible

Why Employers Offer No-Cost Telehealth

Removing cost barriers drives engagement and early care utilization.

What Employees Experience

- No-cost virtual doctor visits
- 24/7 access
- Treatment for common conditions

Employer Value

- Reduces high-cost care usage
- Improves employee satisfaction

What's Included

- Virtual visits
- Nationwide access

LEARN MORE

PROVIDER BACKGROUND

Teladoc Health, Inc. is a multinational telemedicine and virtual healthcare company headquartered in New York founded in 2002. Primary services include telehealth, medical opinions, AI and analytics, telehealth devices and licensable platform services. Teladoc Health leverages more than two decades of expertise and data-driven insights to meet the growing virtual care needs of consumers and healthcare professionals.

Health Advocate℠
Caring for you in all ways. Always.

Why Employers Offer Clinical Guidance & Advocacy

Employees often make healthcare decisions without clinical guidance, leading to unnecessary urgent care visits, delayed treatment, or inappropriate care settings. Nurseline and advocacy services provide immediate access to clinical expertise, helping employees make informed decisions at critical moments.

What Employees Experience

- 24/7 access to registered nurses
- Guidance on symptoms and appropriate care options
- Support navigating healthcare and resolving issues

Employer Value

- Reduces avoidable ER and urgent care visits
- Improves clinical decision-making
- Lowers overall healthcare costs
- Supports employee confidence and peace of mind

What's Included

- Nurse hotline access
- Clinical triage support
- Healthcare advocacy services

LEARN MORE

PROVIDER BACKGROUND

Health Advocate Solutions, founded in 2001 in Plymouth Meeting, Pennsylvania, has grown from a pioneering healthcare advocacy startup into one of the nation's leading independent navigation companies. Built on expert, personalized guidance, the company has expanded its services over two decades to support members in resolving healthcare, insurance, and wellbeing challenges while improving access to quality care.

eDocAmerica.com

Why Employers Offer Doctors Online

Employees don't only need care when the doctor's office is open—they have health questions at night, on weekends, while traveling, or when something feels "not serious enough" for urgent care but still needs a trusted answer. When employees don't have guidance, they either delay care or turn to unreliable sources, which can lead to worsened conditions and avoidable medical spend. Doctors Online provides a reliable, confidential place for employees and their families to get health questions answered quickly by a team of medical professionals.

What Employees Experience

- 24/7 access to doctors, pharmacists, psychologists, dentists, dieticians, and more
- Secure access through a website and smartphone app
- Responses typically within a few hours
- Unlimited, confidential support for the employee and immediate family
- Secure Personal Health Record

Employer Value

- Reduces unnecessary urgent care and ER utilization driven by uncertainty
- Encourages earlier intervention through trusted clinical guidance
- Improves employee confidence and satisfaction with the benefits offering
- Adds a scalable, always-available support layer with minimal HR burden

What's Included

- 24/7 access to a multi-disciplinary clinical team
- Secure website and mobile access
- Confidential communications and Personal Health Record

LEARN MORE

PROVIDER BACKGROUND

Founded in 1997 by Dr. Charles Smith through the BioVentures incubator at the University of Arkansas for Medical Science, eDocAmerica began as an innovative email-based medical advice service. It grew rapidly as a pioneer in telemedicine, expanding nationwide and transforming patient access to board-certified healthcare professionals.

Why Employers Include NB Rx

Rising prescription costs cause employees to delay or skip medications, leading to worsening health conditions and higher long-term claims. NB Rx provides a simple way to improve medication affordability without altering existing medical coverage.

What Employees Experience

- Savings of 10%–85% on most prescriptions
- Real-time pharmacy price comparisons
- Access to more than 60,000 participating retail pharmacies
- Easy mobile and web access

Employer Value

- Improves medication adherence
- Complements insured pharmacy benefits
- No formularies or plan changes
- Immediate, easy-to-understand value

What's Included

- Prescription price lookup and comparison tools
- Ability to use NB Rx alongside insurance
- Available for spouse and dependents

LEARN MORE

PROVIDER BACKGROUND

Created by New Benefits to reduce prescription costs for members and provide price transparency, NB Rx utilizes over 12 pharmacy benefit managers (PBMs) in their online prescription pricing tool to provide members the lowest price options available at over 60,000 retail pharmacies nationwide.

Why Employers Offer Hearing Benefits

Hearing loss affects communication, safety, and quality of life, yet many employees delay treatment due to high costs. Hearing care savings remove cost barriers and encourage early intervention.

What Employees Experience

- Average savings of up to 64% on hearing aids
- Access to leading hearing aid manufacturers
- Risk-free trial periods and follow-up care

Employer Value

- Supports aging workforce needs
- Improves safety and communication
- High perceived value

What's Included

- Discounted hearing aids
- Professional fitting and follow-up care
- Warranties and battery programs

LEARN MORE

PROVIDER BACKGROUND

Amplifon is a global leader in hearing care, founded in 1950 in Milan, Italy. The company provides hearing solutions, retail services, and professional audiology support across multiple countries, serving millions of customers through a vast network of clinics and partnerships focused on improving quality of life through better hearing.

Why Employers Offer Lab Testing Savings

Lack of price transparency causes employees to delay or overpay for essential diagnostic tests. Lab savings programs encourage preventative and timely testing.

What Employees Experience

- Savings of 10%–80% on lab tests
- Access to 1,500+ lab locations nationwide
- Confidential results delivered quickly

Employer Value

- Encourages early detection
- Reduces downstream healthcare costs
- Improves preventive care participation

What's Included

- Discounted blood, wellness, and specialty tests
- Fast, confidential result delivery

LEARN MORE

PROVIDER BACKGROUND

Direct Labs was founded in 1993 by John Bell as Direct Laboratory Services, Inc. It pioneered the online discount laboratory testing model, giving consumers direct access to affordable blood and wellness tests without a physician's order. Direct Labs empowers individuals to proactively manage their health with fast, confidential services and significant savings.

RadiologyAssist

Why Employers Include Imaging Savings

Diagnostic imaging costs vary widely and often surprise employees with high out-of-pocket expenses. Discounted imaging access improves affordability and compliance.

What Employees Experience

- Transparent, pre-negotiated pricing
- Access to imaging and GI services
- At-home screening options where available

Employer Value

- Reduces unexpected high-cost claims
- Encourages timely diagnostics
- Improves cost awareness

What's Included

- MRI, CT, X-ray, ultrasound, and GI services
- Nationwide credentialed imaging centers

LEARN MORE

PROVIDER BACKGROUND

Officially launched in 2017, RadiologyAssist is a nationwide diagnostic imaging program offering discounted MRI, CT scans, and other imaging services. This U.S.-based network connects patients to affordable imaging services across hundreds to 1,000+ imaging centers nationwide, with a focus on uninsured and underinsured populations.

Date: August 20, 2026

To: City Council

From:

Subject: Aledo and Fort Worth vs. Willow Park

Summary:

Recommendation:

Fiscal Impact:

Text Area

Attachments:

None

CITY OF ALEDO

Date: August 20, 2026

To: City Council

From:

Subject: Dean Ranch Development

Summary:

Recommendation:

Fiscal Impact:
Text Area

Attachments:
None

CITY OF ALEDO

Date: August 20, 2026

To: City Council

From:

Subject: Capital Lane Advisors - Federal Funding Support

Summary:

Recommendation:

Fiscal Impact:
Text Area

Attachments:
None

Date: August 20, 2026

To: City Council

From:

Subject: Dean Ranch Development

Summary:

Recommendation:

Fiscal Impact:
Text Area

Attachments:
None

CITY OF
ALEDO

Date: August 20, 2026

To: City Council

From:

Subject: Downtown Development

Summary:

Recommendation:

Fiscal Impact:
Text Area

Attachments:
None

CITY OF
ALEDO

Date: August 20, 2026

To: City Council

From:

Subject: Bailey Ranch Development

Summary:

Recommendation:

Fiscal Impact:
Text Area

Attachments:
None