



BEE CAVE
TEXAS

Simply Elevated

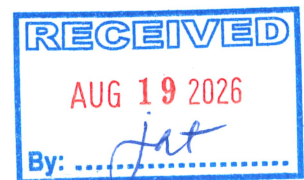
Proposed Budget

Fiscal Year 2027

October 1, 2026 – September 30, 2027

Filed with the City Secretary August 19th, 2026

Submitted By: Julie Oakley Date: 8/19/26
Received By: JoAnn Tonchstone Date: 8/19/26





City of Bee Cave, Texas

Fiscal Year 2027

Proposed Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$1,849 or .29%, and of that amount \$6,583 is tax revenue to be raised from new property added to the tax roll this year. Local government code section 102.005(b) requires this exact language and calculation of taxes. The city understands this can be confusing. As such, if you have further questions, please contact Julie Oakley at joakley@beecavetexas.gov.

		FY27
	FY26	Proposed
M&O Tax Rate	0.0110	0.00998
Debt Tax Rate	0.0090	0.01002
Combined Tax Rate	0.0200	0.02000
No-New Revenue Rate	0.0199	0.020027
Voter Approval Rate	0.0257	0.087759

The members of the governing body voted on the proposed tax rate as follows:

FOR: Mayor King, Mayor Pro Tem Clark, Council Members Hight, Willott, and Sbrocco

AGAINST:

PRESENT and not voting:

ABSENT: Council Member Crumbley

Outstanding Debt As of 9/30/26: Series 2020 – \$295,000.
Series 2025 - \$16,765,000.

City of Bee Cave – Taxpayer Impact Statement

(Required under Texas Government Code §551 as amended by HB 1522, effective September 1, 2025)

The City Council will be considering approval of the proposed tax rate at its regularly scheduled August 11, 2026, City Council meeting. This notice informs taxpayers of the potential impact of the proposed budget and tax rate for Fiscal Year 2026–27, comparing what would be paid under the No-New-Revenue tax rate versus the Proposed Tax Rate. The City Manager will include the Proposed Tax Rate in the proposed budget scheduled to be filed with the City Secretary on August 19, 2026.

1. Average Taxable Homestead Value

Prior Year (FY2025-26)	\$768,375
Current Year (FY2026-27)	\$768,061

2. Tax Rates

No-New-Revenue Tax Rate (FY2026–27)	0.020027 per \$100 valuation
Proposed Tax Rate (FY2026–27)	0.020000 per \$100 valuation

3. Estimated Annual Tax Bill Comparison

Scenario	Tax Rate	Estimated Tax Bill	Difference from No-New-Revenue
Prior Year (FY 2025-26)	0.020000	153.68	-0.14
No-New-Revenue (FY 2026-27)	0.020027	153.82	-0.00
Proposed Tax Rate (FY 2026-27)	0.020000	153.61	-0.21

Calculations:

- Prior Year Tax Bill = $(768,375 \div 100) \times 0.020000 \approx \153.68
- No-New-Revenue Tax Bill = $(768,061 \div 100) \times 0.020027 \approx \153.82
- Proposed Tax Bill = $(768,061 \div 100) \times 0.020000 \approx \153.61

Summary

If the City Council proposes and adopts the proposed tax rate of \$0.020000 per \$100 valuation, the average homestead owner would pay approximately \$0.21 less annually compared to the No-New-Revenue tax rate.

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$.02 per \$100 valuation has been proposed by the governing body of
Bee Cave

PROPOSED TAX RATE	\$ <u>.02</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.020027</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.087759</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount
(current tax year)
of property tax revenue for Bee Cave from the same properties in both
(name of taxing unit)
the 2025 tax year and the 2026 tax year.
(preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that Bee Cave may adopt without holding
(name of taxing unit)
an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that Bee Cave is not
(name of taxing unit)
proposing to increase property taxes for the 2026 tax year.
(current tax year)

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 22nd, 2026 at 6:00pm
(date and time)
at Bee Cave City Hall 4000 Galleria Parkway, Bee Cave TX 78738
(meeting place)

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

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

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

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: Mayor King, Mayor Pro Tem Clark, Council Member Hight, Willott, and Sbrocco

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Council Member Crumley

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

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

The following table compares the taxes imposed on the average residence homestead by Bee Cave last year
(name of taxing unit)
 to the taxes proposed to be imposed on the average residence homestead by Bee Cave this year.
(name of taxing unit)

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.0200	\$0.0200	No Increase/Decrease
Average homestead taxable value	\$768,375	\$768,061	Decrease of \$314, or .04%
Tax on average homestead	\$153.68	\$153.61	Decrease of \$.07, or .04%
Total tax levy on all properties	\$641,194	\$641,199	Increase of \$5, or 0%

(Include the following text if these no-new-revenue rate adjustments apply for the taxing unit)

No-New-Revenue Maintenance and Operations Rate Adjustments

State Criminal Justice Mandate (counties)

The _____ County Auditor certifies that _____ County has
(county name) (county name)
 spent \$ _____ in the previous 12 months for the maintenance and operations cost
(amount minus any amount received from state revenue for such costs)
 of keeping inmates sentenced to the Texas Department of Criminal Justice. _____ County
(county name)
 Sheriff has provided _____ information on these costs, minus the state revenues
(county name)
 received for the reimbursement of such costs.

This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Health Care Compensation Expenditures (counties)

The _____ Bee Cave _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance.
 For current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Indigent Defense Compensation Expenditures (counties)

The _____ Bee Cave _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 to provide appointed counsel for indigent individuals in criminal or civil proceedings in accordance with the schedule of fees adopted
 under Article 26.05, Code of Criminal Procedure, and to fund the operations of a public defender's office under Article 26.044, Code
 of Criminal Procedure, less the amount of any state grants received. For current tax year, the amount of increase above last year's
 enhanced indigent defense compensation expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

Eligible County Hospital Expenditures (cities and counties)

The _____ Bee Cave _____ spent \$ _____ from July 1 _____ to June 30 _____
(name of taxing unit) (amount) (prior year) (current year)
 on expenditures to maintain and operate an eligible county hospital.
 For current tax year, the amount of increase above last year's eligible county hospital expenditures is \$ _____
(amount of increase)
 This increased the no-new-revenue maintenance and operations rate by _____ /\$100.

(If the tax assessor for the taxing unit maintains an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ Bee Cave
(name of taxing unit)
 at _____ (512) 854-9473 or TAXOFFICE@TRAVISCOUNTYTEXAS.GOV, or visit TAX-OFFICE.TRAVISCOUNTYTX.GOV
(telephone number) (email address) (internet website address)
 for more information.

(If the tax assessor for the taxing unit does not maintain an internet website)

For assistance with tax calculations, please contact the tax assessor for _____ Bee Cave
(name of taxing unit)
 at _____ (512) 854-9473 or TAXOFFICE@TRAVISCOUNTYTEXAS.GOV
(telephone number) (email address)

FUND OVERVIEW

General Fund - The general fund is used to account for all financial transactions not properly includable in other funds. This fund provides for the general government or daily operations of the city. The primary source of revenue to the general fund is sales tax.

Debt Fund – is used to pay principal, interest and related costs on general long-term debt.

Hotel Occupancy Tax Fund – Hotel Occupancy Tax revenue is used to promote tourism and the hotel industry in Bee Cave. 7% in HOT funds are collected. (Tax Code chapter 351)

Court Technology Fund - This fund accounts for the fees collected pursuant to LGC 134.103. Funds may be used only to finance the purchase of or maintain technology enhancements for a municipal court. CCP 102.0172

Road Maintenance Fund – This fund is used to account for sales tax revenue restricted by enabling legislation and expenditures for road maintenance within the City. (Tax Code chapter 327)

Economic Development 4-B Sales Tax Fund - This fund is used to account for the activity of the City's blended component unit. The activity includes sales tax revenue restricted by enabling legislation and expenditures for economic development.

Police Confiscation Fund – Fund used to account for seizures and forfeitures.

Capital Projects Fund – used to account for capital expenditures.

Public Safety Capital Project Fund – This fund is used to account for the proceeds and capital expenditures of the City's Series 2025 Certificates of Obligations issuance.

Court Building Security Fund - This fund accounts for the fees collected pursuant to LGC 134.103. Funds may be used only for security personnel, services and items related to buildings that house the operations of municipal courts. CCP 102.017

FY27 Proposed Budget Fund Summary

Fund	Projected Beginning Fund Balance	FY27 Proposed Revenues	FY27 Proposed Expenditures	FY27 Proposed Transfers In/Out	Projected Ending Fund Balance
GENERAL FUND	20,790,004.00	14,296,394.00	(12,756,349.00)	(1,475,000.00)	20,855,049.00
DEBT FUND	-	325,230.00	(1,425,230.00)	1,100,000.00	-
HOTEL OCCUPANCY TAX FUND	2,975,435.00	625,000.00	(380,515.00)		3,219,920.00
COURT TECHNOLOGY FUND	28,519.00	14,000.00	(16,446.00)	-	26,073.00
ROAD MAINTENANCE FUND	6,476,488.00	1,142,500.00	(2,879,517.00)		4,739,471.00
ECONOMIC DEVELOPMENT FUND	13,361,614.00	3,207,500.00	(3,711,719.00)		12,857,395.00
POLICE CONFISCATION FUND	19,011.00				19,011.00
CAPITAL PROJECTS - OPERATING FUND	2,348,893.00	-	(341,310.00)	375,000.00	2,382,583.00
PUBLIC SAFETY CONSTRUCTION FUND	16,848,880.00	600,000.00	(8,000,000.00)		9,448,880.00
COURT BUILDING SECURITY FUND	78,342.00	22,000.00	(26,605.00)		73,737.00
Report Total:	62,927,186.00	20,232,624.00	(29,537,691.00)	-	53,622,119.00

City of Bee Cave

General Fund Budget Summary

Fiscal Year 2027

	Actual FY 24	Actual FY 25	Budget FY 26	Proposed FY 27
Beginning Fund Balance	\$ 17,240,919	\$ 18,717,972	\$ 20,109,345	\$ 20,790,004
REVENUE				
Revenue Total	\$ 14,446,233	\$ 14,678,352	\$ 13,791,074	\$ 14,296,394
EXPENDITURES				
Expenditure Total	\$ 11,350,690	\$ 11,814,428	\$ 11,356,660	\$ 12,756,349
Revenue over/(under) Expenditures	\$ 3,095,543	\$ 2,863,924	\$ 2,434,414	\$ 1,540,044
Transfers In				
Other Misc. Sources Uses	\$ -	\$ 1,723,783	\$ -	\$ -
Transfer from HOT Fund (Bee Cave On Ice)	-	-	140,000	-
Transfer from 4B Economic Development (380)	1,050,000	200,000	2,000,000	2,000,000
TOTAL Transfers In	\$ 1,050,000	\$ 1,923,783	\$ 2,140,000	\$ 2,000,000
Transfers Out				
Chapter 380 (Kent Willie Way Ext.)	\$ -	\$ -	\$ (2,000,000)	\$ (2,000,000)
Transfers to Debt Service (02)	(599,310)	(13,399)	(1,068,755)	(1,100,000)
Transfers to Cap Improvement (03)	(1,909,768)	(382,935)	(75,000)	-
Transfers to Cap Reserves - Operating (30)	-	(3,000,000)	(375,000)	(375,000)
Other NOC Trf (Bee Cave on Ice)	(159,412)	-	-	-
TOTAL Transfers Out	\$ (2,668,490)	\$ (3,396,334)	\$ (3,518,755)	\$ (3,475,000)
Net change in Fund Balance	\$ 1,477,053	\$ 1,391,373	\$ 1,055,659	\$ 65,044
Ending Fund Balance	\$ 18,717,972	\$ 20,109,345	\$ 21,165,004	\$ 20,855,048

City of Bee Cave

General Fund Revenue Summary

Fiscal Year 2027

Revenue	Actual FY 24	Actual FY 2025	Adopted Budget FY 26	Proposed Budget FY 27
Sales Tax	\$ 10,453,500	\$ 11,544,144	\$ 10,500,000	\$ 11,100,000
Property Tax	\$ -	\$ 337,406	\$ 354,804	\$ 320,879
Mixed Beverage Tax	\$ 166,951	\$ 172,243	\$ 170,000	\$ 170,000
Franchise Fees	\$ 666,991	\$ 692,793	\$ 660,000	\$ 664,300
Building and Development Fees	\$ 702,150	\$ 297,824	\$ 283,000	\$ 304,000
Miscellaneous	\$ 5,214	\$ 13,082	\$ 7,500	\$ 7,500
Municipal Court	\$ 707,465	\$ 653,343	\$ 530,770	\$ 464,715
Interest Income	\$ 1,084,264	\$ 955,375	\$ 1,050,000	\$ 965,000
All Other	\$ 657,447	\$ 12,142	\$ 235,000	\$ 300,000
Total Revenue	\$ 14,443,982	\$ 14,678,352	\$ 13,791,074	\$ 14,296,394
Transfers In	\$ 1,050,000	\$ 1,923,783	\$ 2,140,000	\$ 2,000,000
Total Revenue & Transfers In	\$ 15,493,982	\$ 16,602,135	\$ 15,931,074	\$ 16,296,394

City of Bee Cave

General Fund Expenditure Summary

Fiscal Year 2027

Expense

	Actual FY 24	Actual FY 25	Budget FY 26	Budget FY 27
Administration	\$ 1,386,766	\$ 1,246,828	\$ 1,478,166	\$ 1,663,110
City Council	\$ 39,334	\$ 75,980	\$ 99,647	\$ 109,397
Legal	\$ 774,104	\$ 1,476,785	\$ 900,000	\$ 850,000
Communications	\$ 223,519	\$ 207,155	\$ 233,231	\$ 256,612
Non Departmental	\$ 226,907	\$ 318,350	\$ 391,068	\$ 449,800
Information Technology	\$ 426,205	\$ 475,063	\$ 492,513	\$ 504,924
Library	\$ 1,117,452	\$ 1,225,096	\$ 1,337,557	\$ 1,388,861
Parks	\$ 388,725	\$ 466,645	\$ 568,942	\$ 663,661
Facilities	\$ 389,329	\$ 386,856	\$ 436,875	\$ 463,942
Municipal Court	\$ 416,800	\$ 434,669	\$ 471,279	\$ 447,144
Police	\$ 3,850,867	\$ 3,633,303	\$ 3,728,589	\$ 3,794,154
Planning & Development	\$ 1,059,264	\$ 1,668,217	\$ 1,218,793	\$ 1,869,744
Bee Cave On Ice Annual	\$ 1,050,000	\$ 200,000	\$ -	\$ 295,000
Total	\$ 11,349,272	\$ 11,814,947	\$ 11,356,660	\$ 12,756,349
Chapter 380	\$ -	\$ -	\$ 2,000,000	\$ 2,000,000
Bee Cave On Ice Annual	\$ 159,412			
CIP (CRF)	\$ -	\$ -	\$ -	\$ -
Transfers to Debt Service	\$ 599,310	\$ 13,398	\$ 1,068,755	\$ 1,100,000
Transfers to Cap Projects	\$ 1,909,768	\$ 382,935	\$ 75,000	\$ -
Transfers to Capital Reserves	\$ -	\$ 3,000,000	\$ 375,000	\$ 375,000
Total	\$ 14,017,762	\$ 15,211,280	\$ 14,875,415	\$ 16,231,349

City of Bee Cave

Fiscal Year 2027

Debt Fund

	Actual FY 24	Actual FY 25	Budget FY 26	Proposed Budget FY 27
Beginning Fund Balance	\$ 503	\$ (6,845)	\$ (0)	\$ -
REVENUE				
PROPERTY TAX REVENUE - I & S	\$ 597,956	\$ 289,632	\$ 295,556	\$ 322,165
PROP TAX-PENALTY & INTEREST	3,542	2,880	3,000	3,065
TRANSFER FROM GEN FUND	599,310	13,399	1,068,755	1,100,000
Total	\$ 1,200,808	\$ 305,911	\$ 1,367,311	\$ 1,425,230
EXPENDITURES				
PROFESSIONAL FEES	\$ 10,073	\$ 6,368	\$ 11,000	\$ 4,000
PRINCIPAL - 2017 TAX NOTE	890,000	-	-	-
INTEREST - 2017 TAX NOTE	18,565	-	-	-
PRINCIPAL - Series 2025 CO's	-	-	185,000	285,000
INTEREST - Series 2025 CO's	-	-	875,750	838,250
PRINCIPAL - 2020 TAX NOTE	280,000	285,000	290,000	295,000
INTEREST - 2020 TAX NOTE	9,518	7,698	5,561	2,980
Total	\$ 1,208,156	\$ 299,066	\$ 1,367,311	\$ 1,425,230
Revenue over/(under) Expenditures	\$ (7,348)	\$ 6,845	\$ -	\$ 0
Ending Fund Balance	\$ (6,845)	\$ (0)	\$ (0)	\$ 0

City of Bee Cave

Fiscal Year 2027

Hotel Occupancy Tax Fund

	Actual FY 24	Actual FY 25	Budget FY 26	Proposed Budget FY 27
Beginning Fund Balance	\$ 2,113,257	\$ 2,573,180	\$ 2,690,519	\$ 2,975,435
REVENUE				
Hotel Occupancy Tax Revenue	\$ 522,575	\$ 486,614	\$ 510,000	\$ 510,000
Bee Cave On Ice Annual (Ice Rink)	314,040	232,808	-	-
Interest Income	130,359	123,196	120,000	115,000
Donations	10,000	-	-	-
Sponsorships	30,000	42,265	-	-
Total	\$ 1,006,974	\$ 884,883	\$ 630,000	\$ 625,000
EXPENDITURES				
Salary	\$ 61,614	\$ 123,959	\$ 131,705	\$ 140,383
Overtime	-	-	-	-
Medicare @ 1.45%	881	1,780	1,910	2,036
Retirement (TMRS)	6,089	12,755	20,296	22,644
Vision Coverage	84	189	225	225
Health Insurance	6,118	14,313	16,787	17,771
Dental Coverage	373	796	931	931
Life Insurance	9	24	25	25
Longevity	-	-	-	-
Other Professional Fees	-	-	-	-
Bee Cave On Ice Annual	333,649	438,853	-	-
Other Application Approvals	117,000	137,000	100,000	5,000
Advertising & Promotion	-	-	72,857	115,000
Arts Promotion	-	37,875	76,500	76,500
Capital Outlay	21,234	-	-	-
Total	\$ 547,051	\$ 767,544	\$ 421,236	\$ 380,515
Revenue over/(under) Expenditures	\$ 459,923	\$ 117,339	\$ 208,764	\$ 244,485
Ending Fund Balance	\$ 2,573,180	\$ 2,690,519	\$ 2,899,283	\$ 3,219,920

City of Bee Cave

Fiscal Year 2027

Court Technology Fund

	Actual FY 24	Actual FY 25	Budget FY 26	Proposed FY 27
Beginning Fund Balance	\$ 48,674	\$ 49,281	\$ 30,070	\$ 28,519
REVENUE				
Court Technology Fund	\$ 19,080	\$ 19,875	\$ 18,000	\$ 14,000
Total	\$ 19,080	\$ 19,875	\$ 18,000	\$ 14,000
EXPENDITURES				
Court Technology Hardware	\$ 9,021	\$ 36,063	\$ 5,000	\$ 6,000
Court Technology Software	\$ 9,452	\$ 3,023	\$ -	\$ 10,446
Total	\$ 18,473	\$ 39,086	\$ 5,000	\$ 16,446
Revenue over/(under) Expenditures	\$ 607	\$ (19,211)	\$ 13,000	\$ (2,446)
Ending Fund Balance	\$ 49,281	\$ 30,070	\$ 43,070	\$ 26,073

City of Bee Cave

Fiscal Year 2027

Road Maintenance Fund

	Actual FY 25	Budget FY 26	Proposed FY 27
Beginning Fund Balance	\$ 6,117,537	\$ 6,909,676	\$ 6,476,488
REVENUE			
Road Maintenance, Sales Tax	\$ 962,012	\$ 875,000	\$ 927,500
Interest Income, ROI	297,683	295,000	215,000
Reimbursement For Txdot Signals	99,727	-	-
Total	\$ 1,359,422	\$ 1,170,000	\$ 1,142,500
EXPENSE			
Salary	\$ 72,869	\$ 99,705	\$ 188,369
Overtime	-	-	-
Medicare @ 1.45%	1,039	1,446	2,731
Retirement (TMRS)	7,487	15,365	30,384
Vision Coverage	123	180	180
Health Insurance	13,244	14,743	16,787
Dental Coverage	630	812	813
Life Insurance	25	28	28
Longevity	-	-	-
Repair & Maint - Street	10,687	35,500	50,000
Signs	12,856	15,000	15,000
Guardrails	-	3,500	3,500
Pavement Markings	-	30,000	40,000
Repair & Maint - Sidewalk	-	2,500	45,000
Engineering Fees	128,730	-	200,000
Other Professional Fees	274,455	125,000	125,000
Service Contracts	45,138	61,725	61,725
Capital Outlay		3,775,816	2,100,000
Total	\$ 567,283	\$ 4,181,320	\$ 2,879,517
Revenue over/(under) Expenditures	\$ 792,139	\$ (3,011,320)	\$ (1,737,017)
Ending Fund Balance	\$ 6,909,676	\$ 3,898,356	\$ 4,739,470

**City of Bee Cave
Fiscal Year 2027
Police Confiscation Fund**

	Actual FY 24	Actual FY 25	Budget FY 26	Budget FY 27
Beginning Fund Balance	\$ 15,512	\$ 19,011	\$ 19,011	\$ 19,011
REVENUE				
Police Confiscation Revenue	\$ 4,762		\$ -	\$ -
Total	\$ 4,762	\$ -	\$ -	\$ -
EXPENSE				
Return of Property	\$ 1,263		\$ -	\$ -
Total	\$ 1,263	\$ -	\$ -	\$ -
Revenue over/(under) Expenditures	\$ 3,499	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 19,011	\$ 19,011	\$ 19,011	\$ 19,011

City of Bee Cave

Fiscal Year 2027

Capital Projects - Fund

	Actual FY 25	Budget FY 26	Proposed Budget FY 27
Beginning Fund Balance	\$ -	\$ 2,617,629	\$ 2,348,893
REVENUE			
<i>Transfers In - General Fund</i>	\$ 3,000,000	\$ 375,000	\$ 375,000
Total	\$ 3,000,000	\$ 375,000	\$ 375,000
EXPENDITURES			
Radios, TicketWriters	\$ -	\$ 210,736	\$ -
Irrigation - Central Park	77,285	-	-
AV System Upgrade (Hardware & Cabling)	31,421	-	-
Building Security (Camera System)	-	-	-
Portable Message Sign & Trailer - PD	-	-	21,910
Close Caption Transcript for Recorded Meeting	-	-	11,500
Public Engagement Platform - Comm	-	-	2,000
Furniture - Council Chambers and Conference	-	-	20,000
Police Rifles	-	-	14,000
Pick-up - Parks & PW	-	-	50,000
Replace Truck Bed on 2020 Ford F-250	-	-	11,500
Enterprise Lease Vehicle Buyout - Parks & PW	-	-	20,800
Enterprise Lease Vehicle Buyout - P&D	-	-	7,600
Bobcat	-	76,000	-
Mowers	24,240	27,000	-
Fleet Acquisition - Police	83,003	90,000	62,000
Next Request (Public Info Requests)	9,748	-	-
NEOGOV (HR Recruit Plus)	12,948	-	-
AV System Software (Avior 50 Control)	19,426	20,000	-
Kiosk (Library)	15,581	10,000	-
Website Redesign	-	30,000	-
Facility Needs Assessment	-	-	50,000
Facilities Improvements (RTU's)	\$ 108,719	\$ 180,000	\$ 70,000
Total	\$ 382,371	\$ 643,736	\$ 341,310
Revenue over/(under) Expenditures	\$ 2,617,629	\$ (268,736)	\$ 33,690
Ending Fund Balance	\$ 2,617,629	\$ 2,348,893	\$ 2,382,583

City of Bee Cave

Fiscal Year 2027

Public Safety Capital Project Fund

	Actual FY 25	Budget FY 26	Budget FY 27
Beginning Fund Balance	\$ -	\$ 16,354,897	\$ 16,848,880
REVENUE			
2025 CO Bond Proceeds	\$ 16,950,000	\$ -	\$ -
2025 CO Bond Premium	1,154,846	-	-
Interest Income	80,753	600,000	600,000
ARPA Revenue (Deferred)	98,772	-	-
Reimbursement LTFR	137,096	-	-
Transfers In	-	-	-
Total	\$ 18,421,467	\$ 600,000	\$ 600,000
EXPENSE			
Other Professional Fees - Bond Issue	\$ 201,641	\$ -	\$ -
Other Professional Fees (TTH)	21,454	83,750	-
Other Professional Fees (PGAL)	35,100	807,265	-
Other Professional Fees	84,592	-	-
Public Safety Facility Construction	-	8,000,000	8,000,000
Reimbursement Resolution	1,723,783	-	-
Total	\$ 2,066,570	\$ 8,891,015	\$ 8,000,000
Revenue over/(under) Expenditures	\$ 16,354,897	\$ (8,291,015)	\$ (7,400,000)
Ending Fund Balance	\$ 16,354,897	\$ 8,063,882	\$ 9,448,880

Fiscal Year 2027

Court Building Security Fund

	Actual FY 24	Actual FY 25	Budget FY 26	Budget FY 27
Beginning Fund Balance	\$ 106,906	\$ 130,303	\$ 108,867	\$ 78,342
REVENUE				
Court Building Security Fund	\$ 23,397	\$ 24,305	\$ 22,000	\$ 22,000
Total	\$ 23,397	\$ 24,305	\$ 22,000	\$ 22,000
EXPENDITURES				
Salary	\$ -	\$ 27,172	\$ 27,044	\$ 18,294
Medicare @ 1.45%	\$ -	\$ 383	\$ 382	\$ 265
Retirement (Tmrs)	\$ -	\$ 2,815	\$ 2,801	\$ 2,951
Vision Coverage	\$ -	\$ 65	\$ 71	\$ 71
Health Insurance	\$ -	\$ 5,078	\$ 5,011	\$ 4,750
Dental Coverage	\$ -	\$ 261	\$ 267	\$ 267
Life Insurance	\$ -	\$ 6	\$ 7	\$ 7
Other Professional Fees	\$ -	\$ 2,831	\$ -	\$ -
Security Camera Installation	\$ -	\$ 7,130	\$ 20,000	\$ -
Total	\$ -	\$ 45,741	\$ 55,583	\$ 26,605
 Revenue over/(under) Expenditures	 \$ 23,397	 \$ (21,436)	 \$ (33,583)	 \$ (4,605)
 Ending Fund Balance	 \$ 130,303	 \$ 108,867	 \$ 75,284	 \$ 73,737

Bee Cave Development Corporation

DRAFT Budget Summary

Fiscal Year 2027

	Actual FY 25	Budget FY26	Projected Actual FY 26	DRAFT Proposed FY 27
Beginning Fund Balance	9,105,995	11,472,542	11,472,542	13,361,614
REVENUE				
Sales Tax	2,886,036	2,625,000	2,865,975	2,782,500
Interest Income	459,825	475,000	425,000	425,000
Donations	15,079		-	-
TOTAL REVENUE	3,360,940	3,100,000	3,290,975	3,207,500
EXPENDITURES				
Salary	330,982	482,477	431,162	539,998
FICA	-	-	-	-
Medicare	4,726	6,904	6,252	7,830
TMRS Retirement	34,080	56,047	62,570	87,102
Health Insurance	58,055	75,014	73,727	86,041
Dental Coverage	2,899	4,140	3,993	4,283
Vision	602	911	842	890
Life Insurance	96	125	125	125
Supplies	528	500	500	500
Printing	49	200	200	200
Parks - Repairs and Maintenance	14,613	33,000	33,000	33,000
Miscellaneous	-	500	-	-
Advertising and Promotion	1,991	262,500	5,000	278,250
Legal Notices	849	10,000	1,100	5,000
Mileage Reimbursement	665	5,000	500	2,000
Travel & Meetings	308	7,500	500	7,500
Seminars & Training	3,279	10,000	3,500	10,000
Membership Fees	125	2,000	2,000	2,000
Special Events	-	15,000	-	10,000
Community Facilities	-	-	-	10,000
Business Development/New Incent	125,000	200,000	260,000	280,000
Legal Fees	29,784	45,000	45,000	40,000
Engineering Fees	-	-	-	-
Other Professional Services	163,762	275,000	471,932	275,000
Subscriptions				32,000
Service Contracts	12,000	-	-	-
Other Application Approvals	10,000	-	-	-
Capital Improvement Projects	-	1,000,000	-	-
Kent Sports TCHMall 380 Agreement	200,000	2,000,000	-	2,000,000
TOTAL EXPENDITURES	994,393	4,491,818	1,401,903	3,711,719
Ending Fund Balance	11,472,542	10,080,724	13,361,614	12,857,395

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

Form 50-856

City of Bee Cave

Taxing Unit Name

512-767-6600

Phone (area code and number)

4000 Galleria Parkway, Bee Cave, Texas 78738

Taxing Unit's Address, City, State, ZIP Code

www.beecavetexas.gov

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.

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. Source materials must contain data for all worksheets used, including supplemental worksheets.

Hyperlink to supporting documentation: <https://www.beecavetexas.gov/Documents/Government/Departments/Finance/Budget%20and%20Tax%20Rate/FY%202026-2027%20Tax%20Rate%20Calculation%20Worksheet%20Data.pdf?t=202608051332320>

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.

Line	NO-NEW-REVENUE TAX RATE WORKSHEET	Amount/Rate
1.	2025 total taxable value. Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the 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).	\$ 2,938,770,667
2.	2025 tax ceilings.	\$ 0
3.	Preliminary 2025 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,938,770,667
4.	2025 total adopted tax rate.	\$ 0.020000 /\$100
5.	2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value. A. Original 2025 ARB values:..... \$ 488,366,765 B. 2025 values resulting from final court decisions:..... -\$ 447,339,200 C. 2025 value loss. Subtract B from A.	\$ 41,027,565
6.	2025 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2025 ARB certified value: \$ 267,200,429 B. 2025 disputed value: -\$ 26,720,043 C. 2025 undisputed value. Subtract B from A.	\$ 240,480,386
7.	2025 Chapter 42-related adjusted values. Add Line 5C and 6C.	\$ 281,507,951
8.	2025 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,220,278,618
9.	2025 taxable value of property in territory the taxing unit deannexed after January 1, 2025. Enter the 2025 value of property in deannexed territory.	\$ 0
10.	2025 taxable value lost because property first qualified for an exemption in 2026. 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 the 2025 market value:..... \$ 4,524,434 B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:..... +\$ 51,902,065 C. Value loss. Add A and B:	\$ 56,426,499
11.	2025 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 2026. Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025. A. 2025 market value:..... \$ 2,469,261 B. 2026 productivity or special appraised value:..... -\$ 42,455 C. Value loss. Subtract B from A.	\$ 2,426,806
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$ 58,853,305

13.	2025 captured value of property in a TIF. Enter the total value of 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$	0
14.	2025 total value. Subtract Line 12 and Line 13 from Line 8.	\$	3,161,425,313
15.	Adjusted 2025 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	632,285
16.	Taxes refunded for years preceding tax year 2025. Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 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 tax year 2025.	\$	3,188.43
17.	Adjusted 2025 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	635,473
18.	Total 2026 taxable value on the 2026 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. A. Certified values:..... \$ 3,108,936,519 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 year for the first time as pollution control or energy storage system property..... -\$ 0 D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below..... -\$ 0 E. Total 2026 value. Add A and B, then subtract C and D.	\$	3,108,936,519
19.	Total value of properties under protest or not included on certified appraisal roll. A. 2026 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the 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..... \$ 97,057,972 B. 2026 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 at appraisal roll certification. These properties are also 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 not on the roll..... +\$ 0 C. Total value under protest or not certified. Add A and B.	\$	97,057,972
20.	2026 tax ceilings.	\$	0
21.	Anticipated contested value. Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. 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. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.	\$	0
22.	2026 total taxable value. Add lines 18E and 19C. Subtract Lines 20 and 21.	\$	3,205,994,491
23.	Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025. Include both real and personal property. Enter the 2026 value of property in territory annexed.	\$	86,556
24.	Total 2026 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2025. 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, 2025 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2026.	\$	32,916,520
25.	Total adjustments to the 2026 taxable value. Add Lines 23 and 24.	\$	33,003,076
26.	2026 adjusted taxable value. Subtract Line 25 from Line 22.	\$	3,172,991,415
27.	2026 NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100.	\$	0.020027 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. This is the 2026 county NNR tax rate. The total is the 2026 county NNR tax rate.	\$	N/A /\$100

Section 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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 debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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.

Line	VOTER-APPROVAL TAX RATE WORKSHEET	Amount/Rate
29.	2025 M&O tax rate.	\$ 0.010911 /\$100
30.	2025 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 3,220,278,618
31.	Total 2025 M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 351,365
32.	Adjusted 2025 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2025. 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 tax year 2025..... +\$ 1,739.45 B. 2025 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 2026 captured appraised value in Line 18D, enter 0..... -\$ 0.00 C. 2025 transferred function. If discontinuing all of a department, function or activity and transferring it to another 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..... +/- \$ 0.00 D. 2025 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 1,739.45 E. Add Line 31 to 32D.	\$ 353,104.05
33.	2026 adjusted taxable value. Enter the amount in Line 26 of the NNR Tax Rate Worksheet.	\$ 3,172,991,415
34.	2026 NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.011128 /\$100
35.	Rate adjustment for state criminal justice mandate. A. 2026 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..... \$ 0.00 B. 2025 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..... \$ 0.00 C. Subtract B from A and divide by Line 33 and multiply by \$100..... -\$ 0.000000 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. A. 2026 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, 2025 and ending on June 30, 2026, less any state assistance received for the same purpose..... \$ 0.00 B. 2025 indigent health care expenditures. Enter the amount paid by a taxing unit for providing 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..... \$ 0.00 C. Subtract B from A and divide by Line 33 and multiply by \$100..... -\$ 0.000000 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defence compensation. A. 2026 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state grants received by the county for the same purpose..... \$ 0.00 B. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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..... \$ 0.00	

	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures.			
	A. 2026 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, 2025 and ending on June 30, 2026.	\$	0.00	
	B. 2025 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.	\$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$100
39.	Rate adjustment for 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, which 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 2025. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$	0.00	
	B. Expenditures for public safety in 2025. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.....	\$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			\$ 0.000000 /\$100
40.	Adjusted 2026 NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.			\$ 0.011128 /\$100
41.	Adjustment for 2025 sales tax specifically to reduce property taxes. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2025 should complete this line. These entities will deduct the sales tax gain rate for 2026 in Section 3. Other taxing units, enter zero.			
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2025, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$	3,820,674	
	B. Divide Line 41A by Line 33 and multiply by \$100.....	\$	0.120412	
	C. Add Line 41B to Line 40.			\$ 0.131540 /\$100
42.	2026 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.			\$ 0.136144 /\$100
D42.	Disaster Line 41 (D41): 2026 voter-approval M&O rate for a taxing unit affected by disaster declaration. 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.....	\$	N/A	
	-or-			
	B. The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate.			
	a. Enter the disaster relief cost.....	\$	0.00	
	b. Disaster relief rate. Subtract Line 20 from Line 25 and divide by Line D42(B)(a).....	\$	N/A	
	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 year after the tax year in which the disaster occurred.			
	Enter the lesser of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate.			
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).			\$ N/A /\$100
43.	Total 2026 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. Enter debt amount..... \$ 1,421,230.00	
B. Subtract unencumbered fund amount used to reduce total debt..... -\$ 0.00	
C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)..... -\$ 0.00	
D. Subtract amount paid from other resources..... -\$ 1,100,000.00	
E. Adjusted debt. Subtract B, C, and D from A. \$ 321,230.00	
44.	Certified 2025 excess debt collections. Enter the amount certified by the collector. \$ 0.00
45.	Adjusted 2026 debt. Subtract Line 44 from Line 43E. \$ 321,230.00
46.	2026 anticipated collection rate. A. Enter the 2026 anticipated collection rate certified by the collector..... 100% B. Enter the 2025 actual collection rate..... 99% C. Enter the 2024 actual collection rate..... 97% D. Enter the 2023 actual collection rate..... 93% E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates 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%. 100%
47.	2026 debt adjusted for collections. Divide Line 45 by Line 46E. \$ 321,230.00
48.	2026 total taxable value. Enter the amount on Line 22 of the NNR Worksheet. \$ 3,205,994,491
49.	2026 debt tax rate. Divide Line 47 by Line 48 and multiply by \$100. \$ 0.010020 /\$100
50.	2026 voter-approval M&O plus 2026 debt rate. Add Lines 42 and 49. \$ 0.146164 /\$100
D50.	Disaster Line 50 (D50): 2026 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49. \$ N/A /\$100
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate. \$ N/A /\$100

Section 3: NNR Tax Rate and Voter-Approval Tax Rate 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 RATE WORKSHEET	Amount/Rate
52.	Taxable sales. Units that adopted the sales tax in November 2025 or May 2026, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2025, 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. Taxing units that adopted the sales tax in November 2025 or May 2026. Multiply the amount on Line 52 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR - Taxing units that adopted the sales tax before November 2025. Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	\$ 3,917,893
54.	2026 total taxable value. Enter the amount from Line 22 of the No-New-Revenue Worksheet.	\$ 3,205,994,491
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.122205 /\$100
56.	2026 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 27 or 28, as applicable, on the NNR Worksheet.	\$ 0.020027 /\$100
57.	2026 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2025 or May 2026: Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before Nov. 2025.	\$ N/A /\$100
58.	2026 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.146164 /\$100
59.	2026 voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.023959 /\$100

Section 4: Voter-Approval Tax Rate Adjustments 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	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
60.	Certified expenses from TCEQ. Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	\$ 0.00
61.	2026 total taxable value. Enter the amount from Line 22 of the NNR Worksheet.	\$ 3,205,994,491
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100
63.	2026 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).	\$ 0.023959 /\$100

Section 5: Voter-Approval Tax Rate Adjustments for 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. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); 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.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.

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, adjusted for unused increment rate (Line 63).....	0.129706
	B. Unused increment rate (Line 67).....	0.103929
	C. Subtract B from A.....	0.025777
	D. Adopted Tax Rate.....	0.020000
	E. Subtract D from C.....	0.005777
	F. 2025 Total Taxable Value (Line 60).....	3,251,800,375
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 187,857
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, adjusted for unused increment rate (Line 67).....	0.172500
	B. Unused increment rate (Line 66).....	0.129100
	C. Subtract B from A.....	0.043400
	D. Adopted Tax Rate.....	0.020000
	E. Subtract D from C.....	0.023400
	F. 2024 Total Taxable Value (Line 60).....	3,243,361,100
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 758,946
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, adjusted for unused increment rate (Line 67).....	0.236400
	B. Unused increment rate (Line 66).....	0.182300
	C. Subtract B from A.....	0.054100
	D. Adopted Tax Rate.....	0.020000
	E. Subtract D from C.....	0.034100
	F. 2023 Total Taxable Value (Line 60).....	3,221,806,782
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 1,098,636
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G, and 66G.	\$ 2,045,439
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the NNR Worksheet. Multiply the result by 100.	\$ 0.063800 /\$100
69.	Total 2026 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with the additional sales tax) or Line 63 (taxing units with pollution control).	\$ 0.087759 /\$100

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.

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.

Line	DE MINIMIS RATE WORKSHEET	Amount/Rate
70.	Adjusted 2026 NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ 0.011128 /\$100
71.	2026 total taxable value. Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	\$ 3,205,994,491
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.015595 /\$100
73.	2026 debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.010020 /\$100
74.	De minimis rate. Add Lines 70, 72, and 73.	\$ 0.036743 /\$100

Section 7: Voter-Approval Tax Rate Adjustments 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.

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 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 Worksheet.	\$ 0.020000 /\$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. If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax 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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . -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 for 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> 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. 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 Worksheet.	\$ 3,161,425,313
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2026 taxable value. Enter the amount in Line 26 of the No-New-Revenue Worksheet.	\$ 3,172,991,415
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100.	\$ N/A /\$100
82.	2026 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 additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.087759 /\$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.....	\$ 0.020027 /\$100
As applicable, enter the 2026 NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).	
Voter-approval tax rate.....	\$ 0.087759 /\$100
As applicable, enter the 2026 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).	
De minimis rate.....	\$ 0.036743 /\$100
If applicable, enter the 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.

Hyperlink 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 estimates of taxable value, in accordance with requirements in the Tax Code.

Printed Name of Taxing Unit Representative

Taxing Unit Representative

Date

John Oakley
Julie Oakley

8/4/26