

**CITY OF LOG CABIN, TEXAS
ORDINANCE 89**

**AN ORDINANCE OF THE CITY OF LOG CABIN, TEXAS, ADOPTING
THE BUDGET FOR THE CITY OF LOG CABIN FOR THE FISCAL YEAR
BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026;
PROVIDING FOR THE FILING OF THE BUDGET; AND PROVIDING
FOR A CUMULATIVE CLAUSE, A SEVERABILITY CLAUSE AND
PROVIDING FOR AN EFFECTIVE DATE, AND DECLARING PROPER
NOTICE OF MEETING.**

WHEREAS, the City of Log Cabin, Texas (“City”) is a Type A general-law municipality located in Henderson County; and

WHEREAS, Section 102.002 of the Texas Local Government Code requires that the budget officer prepare a municipal budget each year to cover the proposed expenditures of the municipal government for the succeeding fiscal year; and

WHEREAS, the proposed budget was prepared by the budget officer for the City of Log Cabin, Texas and filed with the City Secretary on August 21, 2025; and

WHEREAS, the proposed budget has been available for inspection by any person at City Hall and on the City’s website since August 22, 2025; and

WHEREAS, notice of a public hearing on the proposed budget of the City for fiscal year 2025-2026 has been published in accordance with Chapter 102 of the Texas Local Government Code; and

WHEREAS, a public hearing was duly held prior to the City Council’s consideration for this Ordinance on September 17, 2025 at City Hall as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on said proposed budget; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of a budget have been in all things complied with; and

WHEREAS, after full and final consideration, the City Council has determined that the proposed budget is in the best interest of the citizens of the City and should be approved and adopted.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOG CABIN, TEXAS:

SECTION I: FINDINGS OF FACT

The above recitals are hereby found to be true, and such recitals are incorporated in the Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION II: ADOPTION OF BUDGET AND FILING

The City hereby approves and adopts the budget, attached as "Exhibit A" and incorporated herein for all purposes, as the City's annual budget for the fiscal year beginning October 1, 2025 and ending September 20, 2026. A true and correct copy of this ordinance along with the approved budget attached hereto and any amendments thereto shall be filed with the City Secretary.

SECTION III: CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of ordinances of the City of Log Cabin, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION IV: REPEALER

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict of inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

SECTION V: SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

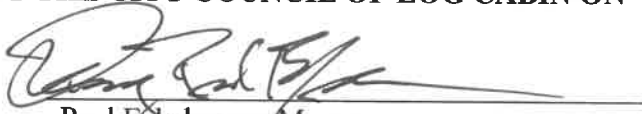
SECTION IX: EFFECTIVE DATE

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

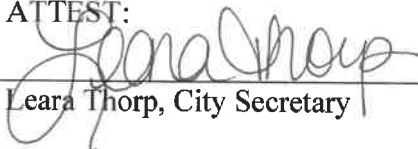
SECTION X: PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551.

**PASSED ADOPTED AND APPROVED BY THE CITY COUNCIL OF LOG CABIN ON
THE 17th DAY OF SEPTEMBER, 2025.**


Paul Eckeberger, Mayor

ATTEST:


Leana Thorp, City Secretary



CITY OF LOG CABIN
14387 Alamo RD, Log Cabin, TX 75148
903.489.2195 *Fax 903-489-0106
cityoflogcabin.com

Ordinance 89 – Exhibit A

Adopted Budget for Fiscal Year
October 1st, 2025 – September 30th, 2026

Section 102.007 of the Texas Local Government Code requires that the following information be included as the cover page for the budget document:

This budget will raise more total property taxes than last year's budget by \$15,171 or 4.51%, and of that amount \$15,091 is tax revenue to be raised from new property added to the tax roll this year.

Record Vote of each member of the governing body voting on the adoption of the budget is as follows:

<u>Councilmember</u>	<u>Vote</u>
Paul Eckeberger, Mayor	Does not vote except if there is a tie
Aaron Scott, Mayor Pro Tem	For
Brian LaFlower	For
Roy Linder	For
Rick Robertson	For
Larry Sutherland	Absent

Adopted Property Tax Rates:

	<u>2024</u>	<u>2025</u>
Property Tax Rate	0.469999/\$100	0.462796/\$100
No-New-Revenue Rate	0.457249/\$100	0.442827/\$100
No-New-Revenue M&O Rate	0.188623/\$100	0.193915/\$100
Voter Approval Tax Rate	0.472867/\$100	0.462796/\$100
Debt Service (I&S) Rate	0.272104/\$100	0.259433/\$100

Total Municipal Debt Obligations:

Regions (Original Sewer Loan) as of Aug. 15, 2024	\$924,000.00
Simmons (Previously Spirit (Sewer Upgrades/Repairs) as of March 14, 2025	241,000.00
Total Debt Obligations	<u>\$1,165,000.00</u>

Appendix: 2025 Tax Rate Calculation Worksheet

CITY OF LOG CABIN
FISCAL YEAR 2025-2026 BUDGET (PROPOSED) 8/18/2025

Obligations:

Liabilities:		\$ 132,993.00
	Regions	\$ 117,329.00
	Spirit	\$ 15,664.00
General Fund deficit		\$ 87,491.00
	Obligations Subtotal	<u>\$ 220,484.00</u>

Available Funds:

American Relief Act Funds*		\$ 3,009.00
Water Fund Excess		<u>\$ 220,484.00</u>
	Available Funds Subtotal**	<u>\$ 223,493.00</u>
	Anticipated Receipts and Available Funds Subtotal	<u>\$ 220,484.00</u> **

*Obligated to Records Retention Project

**not including the ARPA funds, which can't be used to offset budget

City of Log Cabin General Fund Profit & Loss Budget Performance

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
Ordinary Income/Expense			
Income			
4000 · Revenues			
4005 · Court Collections			
4004 · Court Security/Technology	61.13		\$ - .00
4006 · Court-Security Fund	248.04		\$ -
4007 · Court-Technology Fund	170.29		\$ -
4008 · Court-Fines	12,901.77	19,000.00	\$ 16,000.00
Total 4005 · Court Collections	13,381.23	19,000.00	\$ 16,000.00
4011 · Revenue - General Fund	812.00	0.00	\$ -
4025 · Animal Control	250.00	0.00	\$ -
4035 · Alarm Permits	55.00	30.00	\$ 55.00
4040 · Road Fund Income	23,256.11	36,115.00	\$ 94,850.00
4065 · AT & T Tower	8,000.00	12,000.00	\$ 12,000.00
4070 · Property Tax	132,329.91	286,034.00	\$ 300,273.00
4075 · Inspection Fees			
4071 · Certificate of occupancy	100.00	0.00	\$ -
Total 4075 · Inspection Fees	100.00	0.00	
4077 · Credit Card Inc	636.16	1,000.00	\$ 805.00
4080 · Interest Income	296.98	550.00	
4090 · Police Services - Star Harbor	41,300.00	52,800.00	\$ 70,000.00
4092 · Open Records Request	364.32	0.00	\$ -
4093 · Police Service - Caney City	50,000.00	60,000.00	\$ 65,000.00
4096 · SCRAP METAL SALES	442.03	800.00	\$ 500.00
4110 · Motel Tax	3,131.19	5,100.00	\$ 3,500.00
4115 · Impound and Tow Fees	0.00	800.00	\$ 800.00
4120 · State Sales Tax-Rev. Sharing	92,246.58	111,500.00	\$ 61,250.00
4125 · Permits	5,288.80	10,500.00	\$ 10,000.00
4126 · PET REGISTRATION	260.00	300.00	\$ 250.00
4127 · NOTARY SERVICES	10.00	0.00	\$ - .00
4128 · Police Report	22.23	0.00	\$ - .00
4130 · City Park Revenue			
4009 · Concession - Gatehouse	502.00	700.00	\$ 550.00
4130-1 · Launch Fees	17,940.36	36,000.00	\$ 36,000.00
4130-2 · Park Passes(Annual/Day/Walk-in)	14,624.09	16,500.00	\$ 20,000.00
4130-3 · R V Park	13,903.67	20,000.00	\$ 19,250.00
4130-4 · Red Barn Rental	1,910.00	6,500.00	\$ 8,000.00

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
4130 · City Park Revenue	510.00	0.00	
Total 4130 · City Park Revenue	49,390.12	79,700.00	\$ 83,800.00
4140 · Franchise Fees	16,849.46	31,500.00	\$ 20,000.00
4150 · Refuse Collection Fees	58,357.94	82,080.00	\$ 82,400.00
4165 · State Training Reimbursement	1,776.73	900.00	\$ 2,000.00
4210 · Grants	152,259.00	0.00	\$ 20,905.00
4230 · Sale of Property	0.00	0.00	
4300 · Water/Sewer Payroll	0.00	25,709.00	
Total 4000 · Revenues	650,815.79	816,418.00	
4106 · FAX COPIES STAMPS NEWSLETTER	36.13	100.00	\$ 60.00
4108 · Refunds / Cash Back	1,871.11	0.00	
4111 · Donations	470.00	0.00	
4112 · Auction - Income	1,817.62	5,000.00	
4124 · Alcohol Permit	0.00	0.00	\$ 695.00
4155 · Sales Tax	6,023.53		\$ 8,500.00
4211 · TML Insurance Claims	6,570.58		
4231 · Lien on Property	1,758.26		
Total Income	669,363.02	821,518.00	\$ 853,643.00
Gross Profit	669,363.02	821,518.00	
Expense			
SHORTAGE	0.00	0.00	
5000 · Expenditures			
5010 · IT	4,539.00	5,300.00	\$ 5,750.00
5020 · Advertising Expense			
5020-1 · Advertising-Admin.	494.00	1,600.00	\$ 1,050.00
5020-2 · Advertising-Police	0.00	500.00	
5020-3 · PUBLIC NOTICES	45.60	1,300.00	\$ 200.00
5020-4 · Publisher's Affidavit	37.00	0.00	\$ 150.00
Total 5020 · Advertising Expense	576.60	3,400.00	\$ 1,400.00
5030 · Animal Care	500.00	0.00	\$ -
5050 · Automobile Expense			
5050-1 · Vehicle Payment	8,595.46	9,367.00	\$ 33,500.00
5050-2 · Auto Expense-Fuel (Police)	10,506.31	18,650.00	\$ 14,250.00
5050-3 · Auto Expense-Fuel (Maint)	4,755.75	6,000.00	\$ 6,000.00
Total 5050 · Automobile Expense	23,857.52	34,017.00	\$ 53,750.00
5060 · Audit Fees	27,000.00	18,000.00	\$ 18,250.00
5065 · Volunteer Fire Department	3,033.36	2,000.00	\$ 5,000.00
5070 · Bank Charges	32.50	430.00	\$ 100.00
5072 · Late Charge	39.99		\$ -
5075 · Credit Card Expense	207.02	233.00	\$ 400.00
5100 · Contract Services			

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
5100-5 Contract Services - Cour	105.00	0.00	\$ 2,333.00
5100-1 · Contract Services-Admin			\$ 4,667.00
5100-3 · Contract Services-City Park	0.00	6,000.00	
5100-2 · Contract Services-Maintenance	647.50	2,000.00	\$ -
5100-4 · Contract Services - Animal Cont	472.95		
Total 5100 · Contract Services	1,225.45	8,000.00	\$ 7,000.00
5140 · Dues & Subscriptions			
5140-1 · TX Municipal Clerks Association	150.00	150.00	\$ 150.00
5140-10 · Cedar Creek Chamber of Comm	369.65	465.00	\$ 250.00
5140-11 · ETCOG	2,175.00	2,175.00	\$ 3,675.00
5140-12 Motorla			\$ 6,260.00
5140-13 · Kologik LLC	10,200.00	6,000.00	\$ 10,200.00
5140-14 · Government Treasurer Org	75.00	75.00	\$ 75.00
5140-15 · Time Clock Plus	1,221.12	1,305.00	\$ 1,285.00
5140-16 · Netdata - iTicket	1,200.00	1,200.00	\$ 1,200.00
5140-17 · Netdata - Court Software	6,058.00	5,825.00	\$ 6,058.00
5140-19 · Sam's Membership	110.00	110.00	\$ 110.00
5140-2 · City Treasurer Bond	0.00	0.00	\$ 1,040.00
5140-20 · PeaceMaker Tech	4,595.00	5,170.00	\$ 4,595.00
5140-21 · Big Rock Gun Club	750.00	750.00	\$ 750.00
5140-22 · TX Smart Buy	100.00	100.00	\$ 100.00
5140-23 · Texas Municipal Courts Associat	0.00	75.00	\$ 75.00
5140-24 · Parks Acct \$300.00 from GF	0.00	3,600.00	\$ 3,600.00
5140-25 · East Texas Police Chiefs Assoc.	52.00		\$ 52.00
5140-26 · Williams Pest Control	1,000.00		\$ 1,200.00
5140-3 · QuickBooks	0.00	1,820.00	\$ 2,210.00
5140-4 · Lexis Nexis	1,352.89	1,450.00	\$ 1,476.00
5140-5 · Amazon Prime	139.00	140.00	\$ 139.00
5140-6 · Adobe	584.16	585.00	\$ 585.00
5140-7 · Microsoft Office	4,163.28	5,000.00	\$ 5,000.00
5140-8 · Go Daddy - 3yrs	126.48	0.00	\$ -
5140-9 · Henderson Co Auditor's - Child	10,000.00	10,000.00	\$ 10,000.00
Total 5140 · Dues & Subscriptions	44,421.58	45,995.00	\$ 60,085.00
5150 · Election Expense	2,793.87	7,000.00	\$ 5,500.00
5160 · Aflac	0.00	0.00	\$ -
5170 · Equipment Purchases			
5170-1 · Equipment Purchases-Admin.	583.19	2,500.00	\$ 1,000.00
5170-2 · Equipment Purchases-Police	592.50	7,000.00	\$ 7,000.00
5170-3 · Equipment Purchases-Park	0.00	500.00	\$ -
Total 5170 · Equipment Purchases	1,175.69	10,000.00	\$ 8,000.00
5171 · Christmas Party	286.94	500.00	\$ -

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
5172 · Christmas Bonus	0.00	3,150.00	\$ 3,150.00
5190 · Filing/Notary Fees	0.00	300.00	\$ -
5195 · Grant Expenditures	167,207.00	0.00	\$ -
5200 · HCAD Collections	9,401.46	12,700.00	\$ 12,000.00
5210 · Investigation/Test Expense	300.00	0.00	\$ 300.00
5220 · Insurance			
5220-1 · Insurance - TML - IRP	43,164.90	46,160.00	\$ 37,739.00
5220-2 · Insurance-TML Worker's Comp	0.00	9,833.00	\$ 11,758.00
5220-3 · Insurance-TML - Multi State	71,070.74	82,314.00	\$ 87,297.00
Total 5220 · Insurance	114,235.64	138,307.00	\$ 136,794.00
5260 · Inmate Fees	60.00	1,000.00	\$ 300.00
5270 · Juror Fees	0.00	100.00	\$ 100.00
5280 · Judicial Expense	1,825.00	3,700.00	\$ 3,000.00
5290 · Lease Equipment			
5290-1 · Copier	3,523.62	2,304.00	\$ 3,850.00
5290-2 · Jots	1,930.50	2,580.00	\$ 2,600.00
5290-3 · Propane	0.00	100.00	\$ 100.00
5290-4 · Equipment	0.00	500.00	\$ -
5290-5 · Diesel	2,329.50	1,500.00	\$ 5,000.00
5290-6 · Printer - GF, Water, Court	847.17	1,128.00	\$ 1,130.00
Total 5290 · Lease Equipment	8,630.79	8,112.00	\$ 12,680.00
5300 · Legal Fees	8,481.17	10,000.00	\$ 14,000.00
5310 · Materials & Supplies			
5310-1 · Materials & Supplies - Police	4,660.10	1,000.00	\$ 1,000.00
5310-2 · Materials & Supplies - Admin	5,075.89	6,000.00	\$ 8,000.00
5310-3 · Janitorial Supplies	155.71	1,000.00	\$ 800.00
5310-4 · Materials & Supplies - Park	3,886.14	400.00	\$ 4,000.00
5310-5 · Materials & Supplies - Court	15.38		\$ -
Total 5310 · Materials & Supplies	13,793.22	8,400.00	\$ 13,800.00
5320 · Maintenance-Building			
5320-1 · Building Maint.-Admin.	0.00	1,000.00	\$ -
5320-2 · Building Maint.-Police	301.50	100.00	\$ -
5320-3 · Building Maint.-Park	0.00	500.00	\$ 500.00
5320-4 · Building Maint- Maintenance BLD	19,275.00		\$ 1,000.00
5320-5 · Building Maint.-Red Barn	0.00	5,100.00	\$ 1,000.00
Total 5320 · Maintenance-Building	19,576.50	6,700.00	\$ 2,500.00
5330 · Maintenance-Equipment			
5330-1 · Equip. Maint.-Admin.	866.22	4,000.00	\$ 800.00
5330-2 · Equip. Maint.-Police	723.37	5,000.00	\$ 1,000.00
5330-3 · Equip. Maint.-Park	0.00	2,000.00	\$ -
5330-4 · Equip. Maint. - Equipment			

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
5330-4a · Brush Hog	145.40		\$ 500.00
5330-4b · Back Hoe	285.76		\$ 1,000.00
5330-4c · Bobcat	1,151.44		\$ 2,000.00
5330-4d · Lawn Mower - Zero Turn	305.84		\$ 600.00
5330-4e · Side by Side	195.73		\$ 250.00
5330-4f · Equipment Small	12.82		\$ 300.00
Total 5330-4 · Equip. Maint. - Equipment	2,096.99		\$ 4,650.00
Total 5330 · Maintenance-Equipment	3,686.58	11,000.00	
5340 · Maintenance-Vehicle			
5340-1 · Vehicle Maintenance - Admin	9.50	2,500.00	\$ 1,000.00
5340-2 · Vehicle Maint.-Police	8,569.55	17,000.00	\$ 10,000.00
Total 5340 · Maintenance-Vehicle	8,579.05	19,500.00	\$ 11,000.00
5350 · Maintenance-Road Materials			
5350-2 · Maintenance-Road Materials - Ro	1,700.00		\$ -
5350-3 · Maintenance-Road Materials City	44,806.40	36,115.00	\$ -
Total 5350 · Maintenance-Road Materials	46,506.40	36,115.00	\$ -
5370 · Office Expense			
5370-1 · Office Expense-Admin	765.88	2,000.00	\$ 1,000.00
5370-2 · Office Expense-Police	283.36	800.00	\$ 350.00
Total 5370 · Office Expense	1,049.24	2,800.00	\$ 1,350.00
5380 · Postage	2,007.42	3,000.00	\$ 2,800.00
5390 · Public Notices	0.00	0.00	\$ -
5430-1 · Salaries-Admin.	18,197.48	136,032.00	\$ 72,560.00
5430-2 · Salaries-Police	24,594.76	173,680.00	\$ 238,160.00
5430-3 · Salaries-Water	-10,049.08	12,480.00	\$ 13,000.00
5430-4 · Salaries - Sewer	-10,049.08	12,480.00	\$ 13,000.00
5430-5 · Salaries - Maint.			\$ 76,605.00
5430-6 · Salaries - Park	0.00	18,097.00	\$ 13,000.00
5430 · Employee - Raises	0.00	14,024.00	\$ 6,649.00
5440-6 · TMRS	0.00	16,969.00	\$ 24,385.00
5440-7 · TMRS - WATER	-448.29	727.00	\$ 893.00
5440-8 · TMRS - SEWER	-448.29	727.00	\$ 893.00
5440 · Taxes-Payroll			
5440-1 · Taxes - Admin	6,317.85	10,898.00	\$ 5,834.00
5440-2 · Taxes - Police	10,135.52	13,869.00	\$ 18,540.00
5440-3 · Taxes-Water	1,747.18	995.00	\$ 1,045.00
5440-4 · Taxes - Sewer	1,604.21	995.00	\$ 1,045.00
5440-5 · Taxes - Maint			\$ 6,142.00
5440-9 · Taxes for Park	69.25	765.00	\$ 1,086.00
5440 · Taxes-Payroll	8,508.55	0.00	
Total 5440 · Taxes-Payroll	28,382.56	27,522.00	\$ 33,692.00

	Oct 01,24 Jul 14,25	2024/2025 Budget	Proposed Budget 2025/2026
5460 · Telephone			
5460-1 · Telephone-Admin.	4,375.52	3,000.00	\$ 6,250.00
5460-2 · Hotspots for Police	1,254.00	1,505.00	\$ 1,700.00
5460-3 · Telephone-Police	1,760.48	0.00	\$ 2,400.00
5460-4 · Cell Phone - Employee	248.00	3,737.00	\$ -
5460-5 · Telepone - Park	440.12	0.00	\$ 590.00
Total 5460 · Telephone	8,078.12	8,242.00	\$ 10,940.00
5465 · Trash Expense			
5465-1 · Trash 8.25% Sales Tax	3,836.05	4,084.00	\$ 6,798.00
5465 · Trash Expense	47,367.76	49,500.00	\$ 6,600.00
Total 5465 · Trash Expense	51,203.81	53,584.00	\$ 13,398.00
5470 · Travel Expense	773.00	3,000.00	\$ 3,000.00
5480 · Training/Education Expense			
5480-1 · Training/Education-Admin.	651.52	2,000.00	\$ 2,500.00
5480-2 · Training/Education-Police	250.00	2,000.00	\$ 2,000.00
5480-3 · Training/Education - Court	400.00	300.00	\$ 400.00
Total 5480 · Training/Education Expense	1,301.52	4,300.00	\$ 4,900.00
5490 · Uniforms			
5490-1 · Uniforms - PD	0.00	250.00	\$ -
5490-2 · Uniforms - Maintenance	282.90	250.00	\$ 300.00
Total 5490 · Uniforms	282.90	500.00	\$ 300.00
5500 · Utilities-Electricity			
5500-1 · Electricity-Admin.	14,675.43	16,580.00	\$ 20,000.00
5500-3 · Electricity-Park	5,433.75	5,000.00	\$ 7,400.00
5500-4 · Electricity - Red Barn	2,063.08	2,100.00	\$ 2,900.00
Total 5500 · Utilities-Electricity	22,172.26	23,680.00	\$ 30,300.00
5550 · Interest Expense	40.43		\$ -
Total 5000 · Expenditures	649,061.09	905,803.00	\$ 941,134.00
5009 · Refund - Red Barn Rental	1,148.24	0.00	\$ -
5165 · TML Insurance Claims Paid	12,148.03		\$ -
5375 · City Volunteer/Inservice Meals	0.00	0.00	\$ -
6560 · *Payroll Expenses	271,211.11	0.00	\$ -
Total Expense	933,568.47	905,803.00	\$ 941,134.00

City of Log Cabin Water Department Profit Loss Budget Performance

July 2025

				Oct 01, 2024 Jul 14, 2025	2024/2025 Budget	Proposed Budget 2025/2026
			Ordinary Income/Expense			
			Income			
			4000 · Revenues			
			4010 · Water Revenue	207,059.06	293,048.00	\$ 285,741
			4020-1 · Outside/Sewer Plant Service	45.00	0.00	\$ -
			4020 · Sewer Revenue	184,968.36	266,520.00	\$ 255,256
			4025 · Connect Fee	650.00	1,500.00	\$ 800
			4030 · Water Expense			\$ -
			4030-1 · Tap Fee-Water	6,800.00	23,300.00	\$ 9,000
			4030-2 · Tap Fee-Sewer	10,500.00	32,500.00	\$ 14,000
			4030-3 · Certificate of Occupancy	900.00	1,600.00	\$ 1,200
			4030-4 · CUSTOMER SERVICE INSPECTION	750.00	2,300.00	\$ 1,050
			4030-5 · Water/Sewer Bore	6,400.00		\$ -
			4030-8 · Negligent Fee	-400.00		\$ -
			4030-9 · Deep Line - Water/Sewer	2,800.00		\$ -
			Total 4030 · Water Expense	27,750.00	59,700.00	\$ 567,047
			4035 · Late Charges	10,075.26	15,000.00	\$ 13,000
			4040 · Reconnect Fees	2,535.00	3,600.00	\$ 2,500
			4045 · Extension Fee	840.00	1,200.00	\$ 900
			4060 · Interest Income	180.67	140.00	\$ -
			4075 · Credit Card Income	318.96	0.00	\$ -
			4080 · Property Tax I & S Income	178,946.23	51,602.00	\$ 51,316
			4085 · Camera/Siren System	0.00	7,481.00	\$ 3,600
			4088 · Loan Proceeds	0.00	9,720.00	\$ -
			4100 · Returned Check Fees	80.00		\$ -
			4200 · Infrastructure Income	8,552.76	9,720.00	\$ 11,000
			4300 · Return Check	53.82		\$ -
			Total 4000 · Revenues	622,055.12	719,231.00	\$ 82,316
			4086 · Refund	-228.99		\$ -
			Total Income	621,826.13	719,231.00	\$ 649,363
				621,826.13	719,231.00	
			Expense			
			5000 · Expenditures			
			5200 · Purchases of Services			
			5230 · Lab Testing			
			5230-1 · Lab Testing - Water	1,254.00	4,500.00	\$ 1,700
			5230-2 · Lab Testing Sewer	6,617.00	8,000.00	\$ 8,825
			Total 5230 · Lab Testing	7,871.00	12,500.00	\$ 10,525
			5235 · Contract Labor - Public Works			
			5235-10 · Contract Labor - 72/hr Water TO	-75.00		\$ -
			5235-11 · Contract Labor -Dress up -W	0.00	1,200.00	\$ 1,200
			5235-12 · Contract Labor - Dress up - S	2,000.00	1,200.00	\$ 1,200

City of Log Cabin Water Department Profit Loss Budget Performance

July 2025

				Oct 01, 2024 Jul 14, 2025	2024/2025 Budget	Proposed Budget 2025/2026
			5235-13 · CSI	400.00	760.00	\$ 350
			5235-15 · Bore	2,200.00		\$ -
			5235-16 · Deep Water/Sewer Tap	2,200.00		\$ -
			5235-17 · Installation Sewer Tap	2,704.66		\$ -
			5235-19 · Trip Fee Water	120.00		\$ -
			5235-2 · Contract Labor - Sewer	26,100.00	48,000.00	\$ 36,000
			5235-4 · Contract Labor-Truck/Tools-Wate	10,985.00	13,200.00	
			5235-5 · Contract Labor Truck/Tools-Sewe	11,000.00	13,200.00	
			5235-6 · Contract Labor - Equip - Water	9,950.00	6,100.00	
			5235-7 · Conctrct Labor - Equip. - Sewer	3,943.18	12,000.00	
			5235-8 · Contract Labor - Negligent - W	1,700.00		
			5235 -1 · Contract Labor - Water	27,850.00	48,000.00	\$ 48,000
			5235 · Contract Labor - Public Works - Other	135.00		
			Contract Labor - Meter			\$ 14,000
			Total 5235 · Contract Labor - Public Works	101,212.84	143,660.00	\$ 100,750
			5260 · Utilities			
			5260-1 · Utilities-Electric Water	7,166.73	8,710.00	\$ 9,053
			5260-2 · Utilities-Electric Sewer	8,275.34	22,206.00	\$ 10,453
			Total 5260 · Utilities	15,442.07	30,916.00	\$ 19,506
			5270 · Membership dues			
			5205 · Audit Expense	0.00	13,500.00	13,750.00
			5270-1 · TCEQ	0.00	1,405.00	1,405.00
			5270-2 · RVS	1,296.00	1,270.00	1,350.00
			5270-3 · TRWA	1,505.00	1,405.00	1,650.00
			5270-4 · Neches & Trinity	623.97	1,200.00	1,200.00
			5270-5 · TRWD	50.00	100.00	100.00
			5270-6 · RG3	1,000.00	1,000.00	1,200.00
			5270-7 · Water Saving Acct	3,000.00	3,600.00	3,600.00
			5270-8 · TCEQ - Annual Permit	2,176.10		2,300.00
			Total 5270 · Membership dues	9,651.07	23,480.00	26,555.00
			Total 5200 · Purchases of Services	134,176.98	210,556.00	
			5300 · Material and Supplies			
			5320 · Chemicals Expense			
			5320-1 · Chemicals Expense-Water	3,775.92	2,500.00	\$ 5,500
			5320-2 · Chemicals Expense-Sewer	0.00	1,500.00	\$ 1,500
			Total 5320 · Chemicals Expense	3,775.92	4,000.00	\$ 7,000
			5340 · Office Supplies	180.91	300.00	\$ 300
			5350 · Postage Expense	975.00	2,600.00	\$ 2,000
			5360 · Supplies and Materials Expense			
			5360-1 · Supplies & Materials-Water	5,260.47	20,000.00	\$ 20,000
			5360-2 · Supplies & Materials-Sewer	30.09	10,000.00	\$ 10,000
			Total 5360 · Supplies and Materials Expense	5,290.56	30,000.00	\$ 30,000

City of Log Cabin Water Department Profit Loss Budget Performance

July 2025

				Oct 01, 2024 Jul 14, 2025	2024/2025 Budget	Proposed Budget 2025/2026
		5380 · Returned Check Expense		27.00		
		Total 5300 · Material and Supplies		10,249.39	36,900.00	
		5400 · Other Expenses				
		5403 · Credit Card Expense		575.22	375.00	\$ -
		5420-4 · TDA CDBG		0.00	0.00	\$ -
		5420-5 · HMA Wyatt Earp Drainage 4yr Mat		0.00	13,388.00	\$ 13,388
		5420-6 · HMGP DR4705 Generator 3yr Match		0.00	23,054.00	\$ 34,581
		5420 · Equipment Purchase				
		5420-1 · Equipment Purchase-Water		7,580.88	5,000.00	
		5420-2 · Equipment Purchase-Sewer		0.00	5,000.00	\$ 5,014
		Total 5420 · Equipment Purchase		7,580.88	10,000.00	\$ 5,014
		5455 · Lease Equipment		0.00	9,000.00	\$ 9,000
		Total 5400 · Expenses		8,156.10	55,817.00	
		Total 5000 · Expenditures		152,582.47	303,273.00	
		5110-1 · Salaries and Wages - Water		11,864.54	12,480.00	\$ 13,000
		5110-2 · Salaries and Wages - Sewer		11,864.54	12,480.00	\$ 13,000
		5110-3 · Water Raises		0.00	520.00	\$ 390
		5110-4 · Sewer Raises		0.00	520.00	\$ 390
		5120-1 · Payroll Taxes - Water		849.31	995.00	\$ 1,045
		5120-2 · Payroll Taxes - Sewer		849.31	995.00	\$ 1,045
		5120-3 · TMRS - Water		931.81	727.00	\$ 893
		5120-4 · TMRS - Sewer		931.81	727.00	\$ 893
		5140 · Training Expense				
		5140-1 · Training Expense-Water		0.00	150.00	\$ -
		5140-2 · Training Expense-Sewer		0.00	150.00	\$ -
		Total 5140 · Training Expense		0.00	300.00	\$ 30,656
		5430 · Camera/Siren System		0.00	7,481.00	\$ 3,600
		5500 · Repairs/Maintenance				
		5510 · Equipment Repair & Maintenanc				
		5510-1 · Equipment Repair & Maint.-Water		2,547.31	17,600.00	\$ 26,094
		5510-2 · Equipment Repair & Maint.-Sewer		4,384.00	15,000.00	\$ 26,094
		Total 5510 · Equipment Repair & Maintenanc		6,931.31	32,600.00	\$ 52,188
		5530 · Water Line Repair & Maintenance				
		5530-1 · Line Repair & Maintenance-Water		18,496.77	40,000.00	\$ 25,000
		5530-2 · Line Repair & Maintenance-Sewer		2,453.44	10,000.00	\$ 7,500
		5530-3 · Water Tap Installed		3,652.48	3,000.00	
		5530-4 · Sewer Tap Installed		-1,665.71	2,000.00	
		Total 5530 · Water Line Repair & Maintenance		22,936.98	55,000.00	\$ 32,500
		Total 5500 · Repairs/Maintenance		29,868.29	87,600.00	
		5620 · Interest Expenses				
		5620-1 · Regions Bank		129,384.27	48,119.00	\$ 48,483
		5620-2 · Simmons Bank		3,464.79	3,483.00	\$ 2,833

City of Log Cabin Water Department Profit Loss Budget Performance

July 2025

		Oct 01, 2024 Jul 14, 2025	2024/2025 Budget	Proposed Budget 2025/2026
	Total 5620 - Interest Expenses			\$ 51,316
Total Expense		\$ 132,849	\$ 51,602	\$ 428,879

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Log Cabin

Taxing Unit Name

(903) 489-2195

Phone (area code and number)

14387 Alamo Rd, Log Cabin, TX, 75148

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

<https://cityoflogcabin.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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 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.

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). ¹	\$ 72,423,948
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. ²	\$ 3,598,312
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 68,825,636
4.	Prior year total adopted tax rate.	\$ 0.469999 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 68,825,636
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: + \$ 393,983 C. Value loss. Add A and B. ⁶	\$ 393,983
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 393,983
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 68,431,653
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 321,628
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. ⁹	\$ 351
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 321,979
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. ¹¹ A. Certified values: \$ 80,525,817 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing 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 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 80,525,817

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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. ¹⁴	\$ 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. ¹⁵	+ \$ 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. ¹⁶	\$ 4,555,193
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 75,970,624
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 3,260,796
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 3,260,796
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 72,709,828
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.442827 /\$100
27.	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. ²¹	\$ 0.000000 /\$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:

- 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.
- 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
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.197895 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 68,825,636

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 136,202
31.	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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 26	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 0 - \$	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. 0 +/- \$	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... 26 \$	
	E. Add Line 30 to 31D.	\$ 136,228
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,709,828
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.187358 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
	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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
	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, 2022 and ending on June 30, 2023.....	\$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 32 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
38.	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 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.187358 /\$100
40.	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 40A by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	C. Add Line 40B to Line 39.	\$ 0.187358 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.193915 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for 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 in the manner provided for a special taxing unit. 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	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. ²⁸ Enter debt amount \$ 184,309 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.	\$ 184,309
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 4,960
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 179,349
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 91.00 % B. Enter the prior year actual collection rate..... 97.00 % C. Enter the 2023 actual collection rate. 97.00 % D. Enter the 2022 actual collection rate. 71.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	91.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 197,086
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 75,970,624
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.259423 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.453338 /\$100
D49.	Disaster Line 49 (D49): Current year 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 D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	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.	\$ 0.000000 /\$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 Worksheet	Amount/Rate
51.	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. ³² 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.	\$ _____
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

SECTION 4: Voter-Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment 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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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)	\$ 0.476846 /\$100
	B. Unused increment rate (Line 67)	\$ 0.009518 /\$100
	C. Subtract B from A	\$ 0.467328 /\$100
	D. Adopted Tax Rate	\$ 0.469990 /\$100
	E. Subtract D from C	\$ -0.002662 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 75,491,699
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
64.	Year 2 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)	\$ 0.516159 /\$100
	B. Unused increment rate (Line 66)	\$ 0.013580 /\$100
	C. Subtract B from A	\$ 0.502579 /\$100
	D. Adopted Tax Rate	\$ 0.508835 /\$100
	E. Subtract D from C	\$ -0.006256 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 68,731,921
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.613580 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.613580 /\$100
	D. Adopted Tax Rate	\$ 0.600000 /\$100
	E. Subtract D from C	\$ 0.013580 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 52,921,308
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 7,186
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 7,186.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.009458 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.462796 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.187358
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 75,970,624
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.658149 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.259423 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.104930 /\$100

SECTION 7: Voter-Approval Tax Rate 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.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 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 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 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 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.442827 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.462796 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

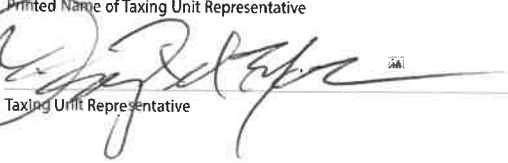
De minimis rate. \$ 1.104930 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

print
here


Printed Name of Taxing Unit Representative

sign
here


Taxing Unit Representative



Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)