




CITY OF
BROOKSHIRE
TEXAS

ANNUAL BUDGET



OCTOBER 1, 2025
TO
SEPTEMBER 30, 2026

**CITY OF BROOKSHIRE
NOTICE OF PUBLIC HEARING
PROPOSED BUDGET – FISCAL YEAR 2025-26**

Notice is hereby given that the City Council of the City of Brookshire, Texas will hold a Public Hearing on September 18, 2025 at 7:00 P.M. at Brookshire City Hall, located at 4029 5th Street, Brookshire, Texas 77423.

The purpose of the Public Hearing is to consider the City's Proposed Budget for Fiscal Year 2025-2026 and to allow members of the public to attend and participate in the meeting.

This budget will raise more total property taxes than last year's budget by approximately one million one hundred and twenty thousand four hundred eighty-five dollars or nineteen point eighty-three percent [\$1,120,485 | 19.83%], and of that amount approximately sixty thousand seven hundred ninety-eight dollars [\$60,798] is tax revenue to be raised from new property added to the tax roll this year.

Copies of the Proposed Budget are available for review at City Hall in the City Secretary's Office, and on the City's Website:

www.brookshiretexas.org

CITY OF BROOKSHIRE, TEXAS ADOPTED ANNUAL BUDGET

OCTOBER 1, 2025 TO SEPTEMBER 30, 2026

This budget will raise more total property taxes than last year's budget by approximately one million one hundred and twenty thousand four hundred eighty-five dollars or nineteen point eighty-three percent [\$1,120,485 | 19.83%], and of that amount approximately sixty thousand seven hundred ninety-eight dollars [\$60,798] is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

POSITION	NAME	FOR	AGAINST	PRESENT and not voting	ABSENT
Mayor	Robert Richards			x	
Council Member, Place 1	Monique Taylor				x
Council Member, Place 2	Lyndon Stamps	x			
Council Member, Place 4	Eileen McDade	x			
Council Member, Place 5	Eric Green	x			

PROPERTY TAX RATE COMPARISON (Rates expressed per \$100 of value)

TAX RATE	TAX YEAR 2025	TAX YEAR 2024
Property Tax Rate	\$0.56514	\$0.56514
No-New -Revenue Tax Rate	\$0.552574	\$0.50060
No-New -Revenue Maintenance and Operations Tax Rate	\$0.0000	\$0.0000
Voter-Approval Tax Rate	\$0.59183	\$0.56514
Debt Rate	\$0.0000	\$0.0000

TOTAL DEBT OBLIGATIONS FOR CITY OF BROOKSHIRE SECURED BY PROPERTY TAXES:
\$0

INVOICE

**The Waller
TIMES**

P.O. Box 1736 • Waller, Texas 77484

Remit payment to:

The Waller Times
P.O. Box 1736
Waller, Texas 77484CITY OF BROOKSHIRE
Attn: LaKethia Connor
PO Box 160
Brookshire, Texas 77423RECEIVED
09/15/25
for

Due Date	Amount Due
10/15/25	\$409.03

Date	Description	Amount	Balance
09/03/25	INV - Notice of Public Hearing on the Proposed Budget - Fiscal Year 2025-2026	153.33	153.
09/03/25	INV - Notice of Public Hearing on the Proposed Tax Rate	255.70	409.
			Amount Due
			\$409.03

Account balances are due by the above due date. A \$25.00 Late Fee will be charged each month to past due balances. Accounts that are 120 days past due will be turned over to an attorney or collection agency, with fees and court cost being added to the balance.

We Appreciate Your Business. Thank you.

AFFIDAVIT OF PUBLICATION

STATE OF TEXAS
COUNTY OF WALLER

City of Brookshire
Notice of Public Hearing
Proposed Budget - Fiscal Year 2025-26

Before me, the undersigned authority, on this day personally appeared Stephen Johnson, who being by me duly sworn, deposes and says that he is the Publisher of The Waller Times; that said newspaper is regularly published in Waller, Texas and generally circulated in Waller County; that the attached notice was published in said newspaper on the following date(s):

September 3, 2025

Stephen Johnson

(Newspaper Representative's Signature)

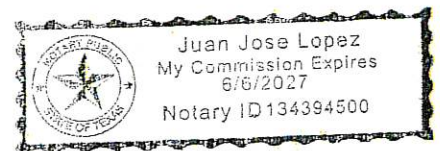
Subscribed and sworn to before me this the 3 day of September, 2025.

Juan J. Lopez
Notary Public Signature

Juan J. Lopez
Print Name of Notary Public

Commission Expires 06/06/27

Notary Seal:



CITY OF BROOKSHIRE NOTICE OF PUBLIC HEARING PROPOSED BUDGET – FISCAL YEAR 2025-26

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The purpose of the Public Hearing is to consider the City's Proposed Budget for Fiscal Year 2025-2026 and to allow members of the public to attend and participate in the meeting.

This budget will raise more total property taxes than last year's budget by approximately one million one hundred and twenty thousand four hundred eighty-five dollars or nineteen point eighty-three percent [\$1,120,485 | 19.83%], and of that amount approximately sixty thousand seven hundred ninetyeight dollars [\$60,798] is tax revenue to be raised from new property added to the tax roll this year.

Copies of the Proposed Budget are available for review at City Hall in the City Secretary's Office, and on the City's Website:

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.56514	\$0.56514	NONE
Average homestead taxable value	\$187,708	\$202,687	Increase of 7.97% between average taxable value of residence homestead for preceding year and current year.
Tax on average homestead	\$1,054.59	\$1,145.46	Increase of \$90.87 between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence home- stead in the current year.
Total tax levy on all properties	\$5,648,762.41	\$6,769,247.46	Increase of 19.83% difference between pre- ceding year levy and proposed levy for cur- rent year.

For assistance with tax calculations, please contact the tax assessor for the City of Brookshire at (281) 375-5050 or taxoffice@wallercounty.us, or visit <https://www.co.waller.tx.us/page/TAC.main>

NOTICE OF PUBLIC HEARING ON TAX RATE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$0.56514 per \$100
NO-NEW-REVENUE TAX RATE	\$0.552574 per \$100
VOTER-APPROVAL TAX RATE	\$0.59183 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for the City of Brookshire from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval tax rate is the highest tax rate that the City of Brookshire may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Brookshire is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Thursday, September 11, 2025 at 7:00 P.M. at Brookshire City Hall, 4029 5th Street, Brookshire, TX 77423.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, the City of Brookshire is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of the City of Brookshire at their offices or by attending the public hearing mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal: Mayor Pro Tem Eric Green, Alderwoman Monique Taylor, Alderman Lyndon Starvo, Alderwoman Eileen McDade

AGAINST the proposal: NONE

PRESENT and not voting: Mayor Robert Richards

ABSENT: NONE

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 the City of Brookshire last year to the taxes proposed to be imposed on the average residence homestead in the City of Brookshire this year.

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$.56514	per \$100
NO-NEW-REVENUE TAX RATE	\$.552574	per \$100
VOTER-APPROVAL TAX RATE	\$.59183	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for the City of Brookshire from the same properties in both the 2024 tax year and the 2025 tax year.

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

The proposed tax rate is greater than the no-new-revenue tax rate. This means that the City of Brookshire is proposing
(name of taxing unit)
to increase property taxes for the 2025 tax year.
(current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON Thursday, 9/18/2025 at 7:00 P.M.
(date and time)
at Brookshire City Hall, 4029 5th Street, Brookshire, TX 77423.
(meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, _____ the City of Brookshire _____ is not required
(name of taxing unit)

to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or
opposition to the proposed tax rate by contacting the members of the _____ City Council _____ of
(name of governing body)

_____ the City of Brookshire _____ at their offices or by attending the public hearing mentioned above.
(name of taxing unit)

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

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

FOR the proposal: Mayor Pro Tem Eric Green, Alderwoman Monique Taylor, Alderman Lyndon Stamps, Alderwoman Eileen McDade

AGAINST the proposal: NONE

PRESENT and not voting: Mayor Robert Richards

ABSENT: NONE

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.

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

	2024	2025	Change
Total tax rate (per \$100 of value)	\$.56514	\$.56514	NONE
Average homestead taxable value	\$187,708	\$202,687	Increase of 7.97% between average taxable value of residence homestead for preceding year and current year.
Tax on average homestead	\$1,054.59	\$1,145.46	Increase of \$90.87 between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year.
Total tax levy on all properties	\$5,648,762.41	\$6,769,247.46	Increase of 19.83% difference between preceding year levy and proposed levy for current year.

For assistance with tax calculations, please contact the tax assessor for the City of Brookshire at (281) 375-5050 or taxoffice@wallercounty.us, or visit <https://www.co.waller.tx.us/page/TAC.main>

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Brookshire

Taxing Unit Name

4029 5th Street, Brookshire, TX 77423

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

(281) 375-5050

Phone (area code and number)

www.brookshiretx.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.

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	\$ 999,533,287
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 999,533,287
4.	Prior year total adopted tax rate.	\$.56514 /\$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: \$ 15,837,433 B. Prior year values resulting from final court decisions: - \$ 13,326,692 C. Prior year value loss. Subtract B from A. ³	\$ 2,600,741
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 2,116,080 B. Prior year disputed value: - \$ 846,432 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 1,269,648
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,870,389

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.	\$ 1,003,403,676
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.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 5,320</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 9,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 14,320
11.	<p>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.</p> <p>A. Prior year market value: \$ 28,467,110</p> <p>B. Current year productivity or special appraised value: - \$ 47,520</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 28,514,630
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 28,528,950
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.	\$ 52,482,898
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 922,391,828
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,212,805
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	\$ 9,880
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 5,222,685
18.	<p>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 home-owners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,197,800,097</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>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</p> <p>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 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 1,197,800,097

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	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 1,004,154,153
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 10,758,200
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 10,758,200
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 993,395,953
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$.52574 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0 /\$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.

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 §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$.56514 /\$100
30.	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> .	\$ 1,003,403,676
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,670,635
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 9,880 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. \$ 9,880 E. Add Line 31 to 32D.	\$ 5,680,515
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 993,395,953
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$.57182 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ 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 33 and multiply by \$100. \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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 33 and multiply by \$100..... \$ 0 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ 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, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$.57182 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0 /\$100 C. Add Line 41B to Line 40.	\$.57182 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$.59183 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): 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 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 0 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.	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100 % B. Enter the prior year actual collection rate..... 100 % C. Enter the 2023 actual collection rate. 100 % D. Enter the 2022 actual collection rate. 100 % 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%. ³⁴	100 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,004,154,153
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$.59183 /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
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.	\$ 0 /\$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
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,004,154,153
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$.59183 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 \$ 0
65.	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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 \$ 0
66.	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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 /\$100 \$ 0 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0 /\$100
69.	Total 2025 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 additional sales tax) or Line 63 (taxing units with pollution)	\$.59183 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$.57182 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,004,154,153
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$.04979 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$.62161 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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.	\$ N/A /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ N/A /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ N/A
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ N/A
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ N/A /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$.59183 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$.52574 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$.59183 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$.62161 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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.⁵⁴**print
here**

David Patterson
 Printed Name of Taxing Unit Representative

**sign
here**

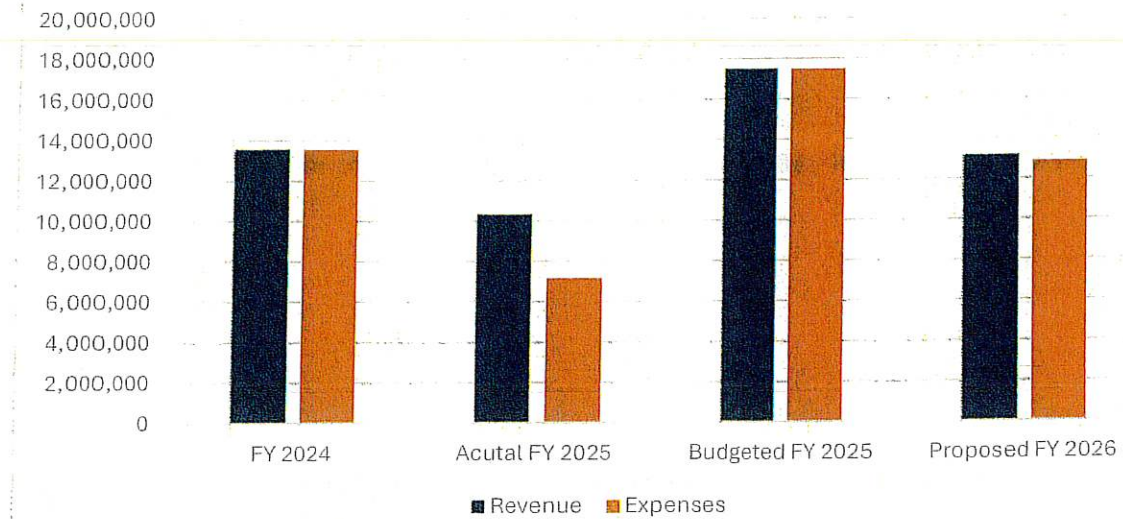

 Taxing Unit Representative

Date

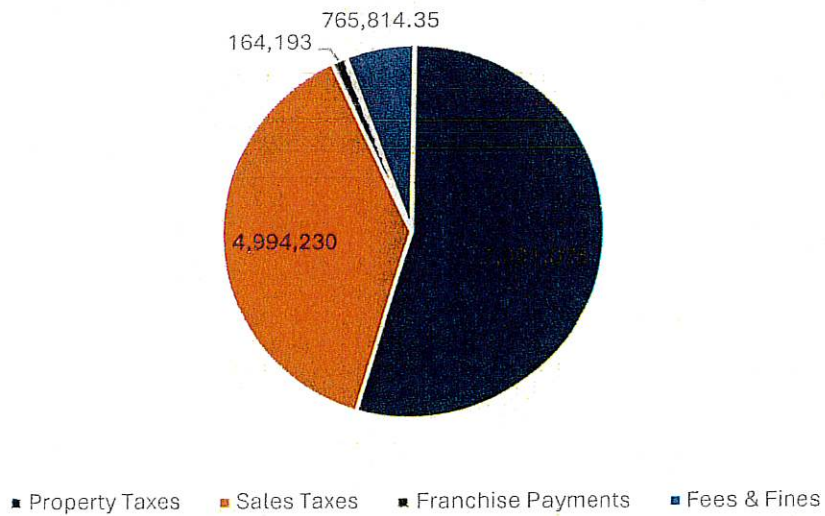
September 9th, 2025

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

Historical Trend City of Brookshire Revenue and Expenses



City of Brookshire Revenue by Category



City of Brookshire 2026 Budget Worksheet									
	FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026	Bank Balances			
	Oct '23 - Sep '24	Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26	New First	Wells Fargo		
General Fund - 100									
Total Revenue	12,290,086	9,123,451	15,717,542	(6,594,091)	11,766,154	9,587,372.59	15,744.51		
Total Expenses	12,271,986	6,964,721	15,717,542	(8,752,821)	9,782,680				
Revenues Over(Under) Expenditures	18,100	2,158,730	0	2,158,730	1,984,075				
Debt Services - 101									
Total Revenue	0	0	0	0	0	0.00			0.01
Total Expenses	0	0	0	0	0				
Revenues Over(Under) Expenditures	0	0	0	0	0				
State Forfeiture - 102									
Total Revenue	0	0	0	0	0	0.00			0.01
Total Expenses	0	0	0	0	0				
Revenues Over(Under) Expenditures	0	0	0	0	0				
Tax Account (Utility) - 103									
Total Revenue	0	0	0	0	0	0.00			5.26
Total Expenses	0	0	0	0	0				
Revenues Over(Under) Expenditures	0	0	0	0	0				
Hotel-Motel 104									
Total Revenue	207,500	99,709	68,200	31,509	136,495	298,519.94			622.48
Total Expenses	207,500	398	68,200	68,200	104,045				
Revenues Over(Under) Expenditures	0	99,311	0	(36,691)	32,450				
City Capital Projects 105									
Total Revenue	0	0	0	0	0	No Bank Account			0.00
Total Expenses	0	0	0	0	0				
Revenues Over(Under) Expenditures	0	0	0	0	0				
EDC 108									
Total Revenue	1,081,590	1,088,228	1,688,891	(600,663)	1,248,558	2,789,727.51			0.00
Total Expenses	1,081,590	195,681	1,688,891	(1,493,210)	2,892,762				
Revenues Over(Under) Expenditures	0	892,547	0	892,547	(1,644,204)				
Court Fund 109									
Total Revenue	0	0	0	0	1,145,523	No Bank Account			
Total Expenses	0	0	0	0	0	No Bank Account			
Revenues Over(Under) Expenditures	0	0	0	0	0				
TIRZ 110									
Total Revenue	0	0	0	0	0	22,862.42			0.00

[illegible]

				FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026	
Expenditure				Oct '23 - Sep '24	Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26	
Council									
	Income Account #	Fundview Account #							
	4200-100	100-200-51000	Mayor & Council Salary	13,200	11,200	13,200	(2,000)	35,732	
	4200-100.1	100-200-51001	Elected Officials	0	0	0	0	0	
	4200-110	100-200-51100	Payroll Taxes	5,000	857	3,240	(2,383)	1,173	
	Remove	100-200-51350	Fuel	1,000	0	1,000	(1,000)	0	
	4200-505	100-200-54020	Auto Maintenance	2,500	0	1,000	(1,000)	0	
	4200-509	100-200-55050	City Officials Travel & Training	12,000	8,678	7,500	(1,178)	11,880	
	Remove	100-200-55090	Telephone	800	0	800	(800)	0	
	4200-606	100-200-56050	Contracts	0	0	0	0	0	
	Remove	100-200-56060	Community Outreach	4,000	26	1,500	(1,474)	35	
	Remove	100-200-56070	Special Events	0	0	0	0	0	
	Remove	100-200-56080	Consulting	0	0	0	0	0	
	Remove	100-200-57006	Technology	0	0	0	0	0	
	Remove	100-200-57010	Computer & Software	0	0	0	0	0	
	Remove	100-200-57020	Capital Outlay	0	0	0	0	0	
	4200-704	100-200-57030	Capital Outlay- Equipment	0	0	0	0	0	
	Remove	100-200-57040	Capital Outlay- Computers	0	0	0	0	0	
	4200-705	100-200-57050	Capital Outlay- Furniture	3,000	0	3,000	(3,000)	0	
	Remove	100-200-57060	Capital Outlay- Vehicles	0	0	0	0	0	
	Remove	100-200-57070	Capital Outlay- Special Equipment	0	0	0	0	0	
	Remove	100-200-57100	Capital Outlay- Facilities	0	0	0	0	0	
Admin			Council	41,500	20,761	31,240	(10,479)	48,820	
	Income Account #	Fundview Account #							
	4400-100	100-400-51000	Administration Salary	575,000	540,529	465,012	75,517	511,653	
	Remove	100-400-51020	Advisory	0	0	0	0	0	
	4400-103	100-400-51030	Accrued Leave- Sick	0	0	0	0	0	
	4400-104	100-400-51040	Accrued Leave- Comp	0	0	0	0	0	
	Remove	100-400-51050	Vehicle Allowance	0	0	0	0	0	
	4400-106	100-400-51060	Overtime Pay	0	14,721	0	14,721	20,152	
	4405-505 to Travel and Training	100-400-51070	Mileage Reimbursement	0	0	0	0	0	
	4400-110	100-400-51100	Payroll Taxes	184,000	38,005	46,500	(8,495)	39,141	
	4400-112	100-400-51120	Insurance- Workers Comp	0	196	0	196	268	
	4400-113	100-400-51130	Retirement Contributions	80,500	81,162	72,673	8,489	78,283	
	4400-114	100-400-51140	Health Insurance	82,553	88,900	100,800	(11,900)	87,972	
	4400-115	100-400-51150	TWC Unemployment	10,000	954	5,000	(4,046)	1,306	
	Remove	100-400-51160	Transfer to Hotel/Motel	0	0	0	0	0	
	Remove	100-400-51170	Transfer to EDC	1,081,591	0	1,088,390	(1,088,390)	0	
	Remove	100-400-51180	Notice of Public Hearings	0	0	0	0	0	
	Remove	100-400-51190	Notary Fees	0	0	0	0	0	
	Remove	100-400-51200	Elections	10,000	0	10,000	(10,000)	0	
	4400-154	100-400-51540	Life Insurance (AIG)	50,000	123	2,000	(1,877)	168	
	4400-200	100-400-52000	Legal Fees	150,000	138,612	125,000	13,612	189,751	
	Remove	100-400-52010	Open Records	0	0	0	0	0	

Admin	4400-510	100-400-55100	Utilities	25,000	71,157	32,000	39,157	131,031		
	4400-511	100-400-55110	Insurance-Liability & Property	110,641	56,172	111,000	(54,828)	76,896		
	4400-512	100-400-55120	Advertising	5,000	936	5,000	(4,064)	1,281		
	4400-513	100-400-55130	Penalties & Interest	500	(319)	500	(819)	437		
	4400-516	100-400-55160	Office/Space Rental	0	0	0	0	0		
	Remove	100-400-55170	Incident Response	20,000	0	20,000	(20,000)	0		
	Remove	100-400-56000	Jury Fees	0	0	0	0	0		
	Remove	100-400-56050	Contracts	0	0	0	0	0		
	4400-606	100-400-56060	Community Outreach	20,000	0	20,000	(20,000)	0		
	4400-607	100-400-56070	Special Events	10,000	3,117	10,000	(6,883)	4,267		
	Remove	100-400-56080	Consulting	17,000	81,389	85,000	(3,611)	111,416		
	4400-614	100-400-56140	Beautification	50,000	0	50,000	(50,000)	0		
	Remove	100-400-56990	Emergency Management	5,000	10,000	5,000	5,000	0		
	4400-700	100-400-57000	Technology	20,000	0	10,000	(10,000)	0		
	4400-700 to Technology	100-400-57010	Computer & Software	75,850	44,698	75,000	(30,302)	70,004		
	Remove	100-400-57020	Capital Outlay - Furniture	30,000	6,440	78,000	(71,560)	0		
	4400-703	100-400-57030	Capital Outlay - Equipment	0	2,751	5,000	(2,249)	0		
	4400-704	100-400-57040	Capital Outlay - Computers	35,000	0	35,000	(35,000)	142,964		
	4400-705	100-400-57050	Capital Outlay - Furniture	15,000	(4,556)	10,000	(14,556)	0		
	4400-706	100-400-57060	Capital Outlay - Vehicles	20,000	0	15,000	(15,000)	0		
	4400-707	100-400-57070	Capital Outlay - Special Equipment	0	6,013	0	6,013	10,000		
	4400-710	100-400-57100	Capital Outlay - Facilities	30,000	0	30,000	(30,000)	0		
	Remove	100-400-57200	Misc	250,000	0	250,000	(250,000)	154,500		
	Remove	100-400-58000	Transfer to General Fund	50,000	0	0	0	0		
	Remove	100-400-58050	Transfer to Court/ICM Fund	0	0	0	0	0		
	Remove	100-400-58060	Transfer to Court - Security Fund	0	0	0	0	0		
			Admin	4,006,335	1,570,059	5,264,375	(3,694,316)	2,201,092		

Public Works	4500-601	100-500-56010	Longenbaugh Park Expenses	15,000	43	15,000	(14,957)	10,000		
	4500-602	100-500-56020	Hovos Park Expenses	30,000	49,959	60,000	(10,041)	174,604		
	4500-603	100-500-56030	Bostick Park Expenses	30,000	159	5,000	(4,841)	7,500		
	Remove	100-500-56050	Contracts	0	0	25,000	(25,000)	0		
	Remove	100-500-56060	Community Outreach	0	0	0	0	0		
	Remove	100-500-56070	Special Events	0	750	0	750	0		
	Remove	100-500-56080	Consulting	15,000	0	10,000	(10,000)	5,000		
	Remove	100-500-56140	Beautification	15,000	51	15,000	(14,949)	0		
	4500-700	100-500-57000	Technology	7,500	6,865	30,000	(23,135)	10,000		
	4500-701	100-500-57010	Computer & Software	0	2,549	5,000	(2,451)	5,000		
	4500-703	100-500-57030	Capital Outlay- Equipment	120,000	134,168	125,000	(3,500)	66,193		
	4500-704	100-500-57040	Capital Outlay- Computers	3,500	0	3,500	(3,500)	0		
	4500-706	100-500-57060	Capital Outlay- Vehicles	65,000	26,736	96,000	(69,264)	55,000		
	4500-707	100-500-57070	Capital Outlay- Special Equipment	275,000	87,055	275,000	(187,945)	0		
	4500-708	100-500-57080	Capital Outlay- Streets	450,000	29,511	250,000	(220,489)	255,912		
	Remove	100-500-57081	Capital Outlay- Culverts	50,000	0	0	0	0		
	4500-709	100-500-57090	Capital Outlay- Culvert	0	14,249	50,000	(35,752)	206,000		
	4500-710	100-500-57100	Capital Outlay- Facilities	25,000	22,056	450,000	(427,944)	320,687		
	Remove	100-500-57200	Misc	0	0	0	0	0		
			Public Works	3,110,800	2,035,582	4,385,462	(2,349,860)	3,380,055		

Police Department	4600-316	Remove	100-600-53160	Humane Department	0	0	35,000	(35,000)	0	
	4600-318	Remove	100-600-53180	Film, Photo Development	0	0	0	0	0	
	4600-400		100-600-54000	K-9 Program	0	0	0	0	0	
	4600-401		100-600-54010	Building Maintenance	75,000	73,168	65,000	8,168	100,299	
	4600-402		100-600-54020	Equipment Maintenance	75,000	6,979	50,000	(43,021)	19,739	
	4600-404	4600-400 to Building Maintenance	100-600-54030	Auto Maintenance	65,000	23,966	50,000	(26,034)	32,808	
	4600-405		100-600-54040	Pest Control	0	100	2,000	(1,900)	0	
			100-600-54050	Radio Maintenance	50,000	100	7,500	(7,400)	137	
			100-600-54060	Janitorial Services	10,000	13,705	22,000	(8,295)	18,761	
		Remove	100-600-54070	Other Utilities	0	0	0	0	0	
	4600-401 to Equipment Maint		100-600-54080	Internet	0	4,400	0	4,400	0	
			100-600-54090	Equipment Replacement	0	1,914	25,000	(23,086)	0	
		Remove	100-600-54120	Capital Improvement	0	0	25,000	(25,000)	0	
		Remove	100-600-54190	Engineering Fees	0	0	0	0	0	
		Remove	100-600-55000	Public Mowing	0	0	0	0	0	
		Remove	100-600-55020	Waste Hauling	0	0	0	0	0	
		Remove	100-600-55030	Legal Notices	0	219	1,500	(1,281)	299	
	4600-503	Remove	100-600-55040	Marketing	0	0	0	0	0	
	4600-505	4600-510 to Utilities	100-600-55080	Travel & Training	25,000	14,277	20,000	(5,723)	19,544	
			100-600-55090	Municipal Water	0	541	1,400	(859)	0	
			100-600-55100	Utilities	35,000	12,418	12,000	(13,403)	16,999	
			100-600-55110	Insurance-Liability & Property	10,000	13,597	27,000	(13,403)	19,354	
	4600-512		100-600-55130	Advertising	35,000	28,640	35,000	(6,360)	39,207	
	4600-513		100-600-55160	Penalties & Interest	0	0	0	0	0	
	4600-516		100-600-55170	Office/Space Rental	0	3,375	4,200	(825)	4,620	
	4600-517		100-600-56050	Incident Response	0	5,995	20,000	(14,005)	8,207	
	4600-605		100-600-56060	Contracts	0	0	94,500	(94,500)	0	
	4600-606		100-600-56070	Community Outreach	30,000	15,111	30,000	(14,889)	20,686	
	4600-607		100-600-56080	Special Events	0	2,864	11,500	(8,636)	3,920	
	4600-608		100-600-56090	Consulting	20,000	0	25,000	(25,000)	0	
		add	100-600-56140	Jail Supplies	0	0	0	0	10,000	
	4600-614		100-600-57000	Beautification	0	7,500	0	7,500	10,267	
	4600-700		100-600-57010	Technology	155,000	62,478	105,000	(42,522)	85,529	
	4600-704			Computer & Software	60,000	30,968	50,000	(19,032)	42,993	

Police Department									
4600-703	100-600-57030	Capital Outlay- Equipment	75,000	9,160	50,000	(40,840)	75,000		
4600-704	100-600-57040	Capital Outlay- Computers	15,000	629	15,000	(14,371)	0		
4600-705	100-600-57050	Capital Outlay- Furniture	20,000	4,339	10,000	(5,661)	0		
4600-706	100-600-57060	Capital Outlay- Vehicles	300,000	168,996	300,000	(131,004)	200,000		
4600-707	100-600-57070	Capital Outlay- Special Equipment	40,000	77,193	100,000	(22,807)	0		
4600-710	100-600-57100	Capital Outlay- Facilities	250,000	716	100,000	(99,284)	25,000		
4600-720	100-600-57200	Misc	0	0	0	0	0		
	Police Department		4,593,233	3,066,750	5,567,708	(2,500,958)	3,629,442		

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City of Brookshire 2026 Budget Worksheet													
		FY 2024		Actual		Budget 2025		Difference		Proposed FY 2026		Bank Balances	
Hotel-Motel 104		Oct 23 - Sep 24		Oct 24 - Jun 25		Oct 24 - Jun 25		Over (Under)		Oct 25 - Sep 26		New First	
Revenue												Wells Fargo	
Remove	104-43030	Hotel-Motel Tax	200,000	89,209	65,000	24,209	122,121					298,519.94	622.48
Remove	104-43270	Transfer from Hotel	0	0	0	0	0						
Remove	104-43600	Convention Ctr - Rental	7,000	10,500	2,200	8,300	14,374						
Remove	104-43601	Festival Booth Rental	0	0	0	0	0						
Remove	104-43640	Interest	0	0	0	0	0						
Remove	104-43710	Prior Yr Unexpended Funds	500	0	1,000	(1,000)	0						
Remove	104-43720	Returned Check Fees	0	0	0	0	0						
Remove	104-43730	Festival Concessions	0	0	0	0	0						
		Total Revenue	207,500	99,709	68,200	31,509	136,695						

City of Brookshire 2026 Budget Worksheet						
		FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026
		Oct '23 - Sep '24	Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26
City Capital Projects 105						
Revenue						Bank Balances New First Wells Fargo
105-43550	Interest Earned	0	0	0	0	No Bank Account 0.00
105-43560	Trans From Gen Fund Motel Tax	0	0	0	0	
105-43570	Sale Of Cert Of Obligation	0	0	0	0	
Total Revenue		0	0	0	0	0
Expense						
105-500-55900	Street Improvements 1993	0	0	0	0	
105-500-56140	Beautification	0	0	0	0	
105-600-55900	Police Station Construction	0	0	0	0	
Total Expenses		0	0	0	0	0

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City of Brookshire 2026 Budget Worksheet									
EDC 108			FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026	Bank Balances	
Revenue			Oct '23 - Sep '24	Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26	New First	Wells Fargo
	108-43050	Sales Tax	1,081,590	1,088,228	1,088,391	(163)	1,248,558	2,789,727.51	0.00
	108-43640	Interest Earned	0	0	500	(500)	0		
	108-43700	Previous Year Reserve Funds	0	0	0	0	0		
	108-43710	Prior Yr Unexpended Funds	0	0	600,000	(600,000)	0		
Remove	108-43750	Business Loan Repayment	0	0	0	0	0		
		Total Revenue	1,081,590	1,088,228	1,688,891	(600,663)	1,248,558		

EDC	108-000-53110	Membership & Dues	2,500	0	2,500	(2,500)	6,000		
	108-000-54000	Building Maintenance	1,000	2,600	27,000	(24,400)	20,000		
	108-000-54010	Equipment Maintenance	1,000	294	1,000	(706)	1,000		
	108-000-54190	Public Mowing	0	25,213	57,000	(31,787)	20,000		
	108-000-55030	Legal Notices	0	0	0	0	1,000		
	108-000-55050	Travel & Training	15,000	927	10,000	(9,074)	20,000		
	108-000-55070	Bank Charges	300	0	300	(300)	500		
	108-000-55090	Telephone	1,300	126	2,500	(2,374)	500		
	108-000-55100	Utility Expense	2,600	0	3,000	(3,000)	0		
	108-000-55120	Advertising	0	0	0	0	10,000		
	108-000-55160	Office/Space Rental	0	0	0	0	0		
Remove	108-000-55170	Incident Response	750	0	0	0	0		
	108-000-56080	Consulting	5,300	0	5,000	(5,000)	0		
	108-000-56140	Beautification	200,000	2,990	25,000	(22,010)	25,000		
	108-000-56150	City Parks Project Equipment Maintenance	200,000	11,600	350,000	(338,400)	100,000		
	108-000-56160	GIS	0	0	0	0	5,000		
	108-000-56180	Business loan	0	0	0	0	0		
Remove	108-000-56190	Business Development Grant	0	0	0	0	0		
	108-000-56200	Business Improvement Grant	0	0	0	0	0		
Remove	108-000-56210	Sound System	0	0	0	0	100,000		
Remove	108-000-56230	Waller Co. Mobility Study	0	0	0	0	0		
Remove	108-000-56240	Tax Incentives	40,000	0	0	0	0		
Remove	108-000-56250	Business Incentive	3,000	0	3,000	(3,000)	0		

Inactive Account

City of Brookshire 2026 Budget Worksheet									
		FY 2024		Budget 2025		Difference		Proposed FY 2026	
		Oct '23 - Sep '24	Actual Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26			
Court Fund 109							Bank Balances		
							New First		Well's Fargo
Revenue									
109-43300	Municipal Court Fines	0	0	0	0		No Bank Account		No Bank Account
109-43310	Court Cost Retained	0	0	0	0				
109-43320	Warrant Fees	0	0	0	0				
109-43330	Bond Forfeiture	0	0	0	0				
109-43340	Municipal Court-City Fees	0	0	0	0				
109-43350	Court Cost 6701D Violations	0	0	0	0				
109-43360	Court Restricted Jail	0	0	0	0				
109-43370	Court Restricted Technology	0	0	0	0				
109-43380	Building Security Fund	0	0	0	0				
109-43500	Court Bldg. Revenue	0	0	0	0				
	Total Revenue	0	0	0	0	0			0

Court Fund 109		FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026		
Expense		Oct 23 - Sep 24	Oct 24 - Jun 25	Oct 24 - Jun 25	Over (Under)	Oct 25 - Sep 26		
109-500-56140	Beautification	0	0	0	0			
109-800-51500	Salaries	0	0	0	0			
109-800-51510	FICA	0	0	0	0			
109-800-51520	Retirement Contributions	0	0	0	0			
109-800-51540	Health Insurance	0	0	0	0			
109-800-51550	Insurance-Workers Comp	0	0	0	0			
109-800-51570	Training	0	0	0	0			
109-800-51580	Judge/Prosecutor Training	0	0	0	0			
109-800-52010	Open Records	0	0	0	0			
109-800-52030	Professional Services	0	0	0	0			
109-800-52040	Inspection Fees	0	0	0	0			
109-800-52060	Court Restricted Technology	0	0	0	0			
109-800-52070	Court Restricted Security	0	0	0	0			
109-800-52080	Tax Collection Fees	0	0	0	0			
109-800-52500	Drug Screening & Testing	0	0	0	0			
109-800-52510	Court Miscellaneous	0	0	0	0			
109-800-52520	Collection Fees	0	0	0	0			
109-800-52530	Legal Notices	0	0	0	0			
109-800-53020	Funds Transferred	0	0	0	0			
109-800-53030	Telephone	0	0	0	0			
109-800-53040	Data Processing/Equip Maint	0	0	0	0			
109-800-53100	Dues & Subscriptions	0	0	0	0			
109-800-53200	Office Supplies	0	0	0	0			
109-800-53250	Forms/Statements And Checks	0	0	0	0			
109-900-53100	Vehicle Maintenance/Fuel	0	0	0	0			
	Office Supplies	0	0	0	0			
Total Expenses		0	0	0	0	0		

Inactive Account

City of Brookshire 2026 Budget Worksheet									
			FY 2024 Oct '23 - Sep '24	Actual Oct '24 - Jun '25	Budget 2025 Oct '24 - Jun '25	Difference Over (Under)	Proposed FY 2026 Oct '25 - Sep '26	Bank Balances New First	Wells Fargo
PD Training 213									
Revenue									
	213-43440	Lease	0	0	0	0		4,595.19	1,841.82
	213-43640	Interest	0	0	0	0			
	213-43670	Recovery Of Damages	0	0	0	0			
	213-43680	Sale Of City Property	0	0	0	0			
		Total Revenue	0	0	0	0	0		

Inactive Account

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City of Brookshire 2026 Budget Worksheet									
			FY 2024	Actual	Budget 2025	Difference	Proposed FY 2026		
			Oct '23 - Sep '24	Oct '24 - Jun '25	Oct '24 - Jun '25	Over (Under)	Oct '25 - Sep '26	Bank Balances	
	Hovas Park 290							New First	Wells Fargo
	Revenue								
	290-43640								
		Federal Revenue						No Bank Account	0.00

City of Brookshire Projects Budget FY25-26

CIP No.	Project Description	Account	Account Description	Estimated Cost	Initiation	Total	Qty	Prioritization	Status Update
25-001	City Hall Brick Project	100-400-57030	Capital Outlay- Equipment	\$20,000.00	\$600.00	\$20,600.00	1	Desirable	City Hall Bro
25-002	HOVAS Park Soccer Field	100-500-56020	Hovas Park Expenses	\$16,000.00	\$480.00	\$16,480.00	1	Desirable	Electrical repairs underground
25-003	HOVAS Park Lighting	100-500-56020	Hovas Park Expenses	\$12,510.00	\$375.30	\$12,885.30	1	Desirable	Broken conduit and burnt wires in junction box
25-004	Road Dividers Lakeside Subdivision	100-500-57090	Capital Outlay- Streets	\$0.00	\$0.00	\$0.00		Desirable	On Hold
25-005	Roof - Metal Building for PW Equipment	100-500-57100	Capital Outlay- Facilities	\$81,347.00	\$2,440.41	\$83,787.41	1	Desirable	Roof structure to get offroad equipment from being exposed to weather
25-006	Public Works Building Remodel	100-500-57100	Capital Outlay- Facilities	\$80,000.00	\$2,700.00	\$82,700.00	1	Desirable	Interior remodel
25-007	Grant Writing Service				\$0.00	\$0.00	1	Desirable	Waiting on quote
25-008	Bank Reconciliation Service	100-400-57030	Capital Outlay- Equipment	\$28,800.00	\$864.00	\$29,664.00	1	Mandatory	Bank reconciliation
25-009	Fuel Tank Replacement Public Works	100-500-57030	Capital Outlay- Equipment	\$15,000.00	\$450.00	\$15,450.00	1	Mandatory	Waiting on quote
25-010	Drainage Project - Digging Ditches	100-500-57090	Capital Outlay- Culverts	\$100,000.00	\$3,000.00	\$103,000.00	1	Mandatory	Drainage project for FY26
25-011	Remove Unsafe Structures	100-400-54050	Unsafe Structures	\$40,000.00	\$1,200.00	\$41,200.00	1	Necessary	Unsafe houses
25-012	Tyler Technology	100-400-57030	Capital Outlay- Equipment	\$90,000.00	\$2,700.00	\$92,700.00	1	Necessary	Start up cost \$
25-013	City Hall Roof Repair	100-400-57030	Capital Outlay- Equipment	\$0.00	\$0.00	\$0.00		Necessary	On Hold
25-014	Generator for Annex Building	100-400-57100	Capital Outlay- Facilities	\$50,000.00	\$1,500.00	\$51,500.00	1	Necessary	Backup generator for Annex building
25-015	Annex Building Remodel	100-400-57100	Capital Outlay- Facilities	\$100,000.00	\$3,000.00	\$103,000.00	1	Necessary	Remodel for usable office space
25-016	HOVAS Park Turf Grooming	100-500-56020	Hovas Park Expenses	\$19,893.25	\$590.80	\$20,484.05	1	Necessary	HOVAS Park Turf Grooming
25-017	HOVAS Park Club House Remodel	100-500-56020	Hovas Park Expenses	\$40,500.00	\$1,455.00	\$49,955.00	1	Necessary	Club House Remodel
25-018	Road Repair	100-500-57080	Capital Outlay- Streets	\$248,458.00	\$7,453.74	\$255,911.74	1	Necessary	Road repairs for FY26
25-019	Culvert Replacement	100-500-57090	Capital Outlay- Culverts	\$100,000.00	\$3,000.00	\$103,000.00	9ea	Necessary	Replace damaged culverts as needed
25-020	Generator for Public Works Building	100-500-57100	Capital Outlay- Facilities	\$50,000.00	\$1,500.00	\$51,500.00	1	Necessary	Backup generator for public works building
25-021	Public Works Building Re-Sheet	100-500-57100	Capital Outlay- Facilities	\$90,000.00	\$2,700.00	\$92,700.00	1	Necessary	Exterior of building needs resheet
25-022	Generator for Disaster Recovery Center	100-900-57100	Capital Outlay- Facilities	\$50,000.00	\$1,500.00	\$51,500.00	1	Necessary	Backup generator for Disaster Recovery Center
25-023	Disaster Recovery Center Kitchen Remodel	100-900-57100	Capital Outlay- Facilities	\$25,000.00	\$750.00	\$25,750.00	1	Necessary	Kitchen was removed need to reinstall kitchen
25-024	Debris removal - All Hazards				\$0.00	\$0.00	1	Necessary	Waiting on quote
25-025	Debris monitoring service				\$0.00	\$0.00	1	Necessary	Waiting on quote
25-026	HOVAS Park Baseball Field	100-500-56020	Hovas Park Expenses	\$1,275,308.25	\$38,259.25	\$1,313,567.50	1	Necessary	Waiting on quote on hold

EDC - City of Brookshire Projects Budget FY25-26									
CIP No.	Project Description	Account	Account Description	Estimated Cost	Initiation	Total	Qty	Prioritization	Status Update
25-026	Amphitheater Restrooms and Tables	108-000-57100	Capital Outlay- Facilities	\$50,000.00	\$1,500.00	\$201,500.00		Desirable	Amphitheater Restrooms and Tables
25-027	Brookshire Welcome Sign	108-000-57100	Capital Outlay- Facilities	\$10,000.00	\$300.00	\$10,300.00	1	Desirable	Welcome Sign
25-028	Amphitheater Sign Replacement	108-000-57100	Capital Outlay- Facilities	\$10,000.00	\$300.00	\$10,300.00	1	Necessary	Amphitheater Sign Replacement
25-029	City Hall Sprinkler and Landscape	108-000-57100	Capital Outlay- Facilities	\$10,000.00	\$300.00	\$10,300.00	1	Necessary	Sprinkler and Landscape for city hall
25-030	Real Estate	add	add	\$1,000,000.00	\$30,000.00	\$1,030,000.00		Desirable	Downtown parking, detention pond, land in ETI for annexation
25-031	Type B Projects	add	add	\$400,000.00	\$12,000.00	\$262,000.00		Necessary	BEDC board approved projects
25-032	Grant Matching	add	add	\$100,000.00	\$3,000.00	\$103,000.00		Necessary	Matching funds for City Grants
25-033	Downtown Improvements	108-000-56220	Downtown Improvements	\$100,000.00	\$3,000.00	\$103,000.00		Necessary	Restricting downtown parking spaces and other improvements
25-034	Facilities/Infrastructure Proj	108-000-56170	Facilities/Infrastructure Proj	\$500,000.00	\$15,000.00	\$515,000.00		Necessary	Road and drainage projects
				\$2,190,000.00	\$65,400.00	\$2,245,400.00			

PW Equipment Budget FY25-26									
CIP No.	Project Description	Account	Account Description	Estimated Cost	Initiation	Total	Qty	Prioritization	Status Update
25-034	PW Equipment Brush Hower	100-500-57030	Capital Outlay- Equipment	\$12,030.25	\$360.91	\$12,391.16	1	Necessary	Brush mower to attach to tractor
25-035	PW Equipment Grapple Rake	100-500-57030	Capital Outlay- Equipment	\$6,920.00	\$207.60	\$7,127.60	1	Necessary	Grapple rake attachment to tractor clean debris
25-036	PW Equipment Air compressor	100-500-57030	Capital Outlay- Equipment	\$3,700.00	\$111.00	\$3,811.00	1	Necessary	Larger air compressor
25-037	PW Equipment Car lift	100-500-57030	Capital Outlay- Equipment	\$9,795.00	\$293.85	\$10,088.85	1	Necessary	Car lift for automobiles
25-038	PW Equipment Jacks lift	100-500-57030	Capital Outlay- Equipment	\$5,190.00	\$155.70	\$5,345.70	1	Necessary	Jack attachments lift
25-039	PW Equipment Angle Broom	100-500-57030	Capital Outlay- Equipment	\$11,630.00	\$348.90	\$11,978.90	1	Necessary	Hydraulic Angle Broom to sweep streets
				\$91,556.98	\$2,746.71	\$94,743.21			