ELGIN CITY COUNCIL AGENDA
ELGIN PUBLIC LIBRARY ANNEX COUNCIL CHAMBERS
404 NORTH MAIN STREET
September 1, 2026
6:30 PM

Members of the public may watch the meeting at:

https://www.youtube.com/channel/UC3OGBV_loV0Nr3AqM1jJTzA

I. CALL TO ORDER

II. ROLL CALL

III. INVOCATION

IV. PLEDGE OF ALLEGIANCE

V. PUBLIC HEARING ON BUDGET AND TAX RATE

This budget will raise more total property taxes than last year's budget by $955,681, which is a 13.42% increase, and of that amount $311,659 is tax revenue to be raised from new property added to the tax roll this year. Total municipal debt obligation secured by property taxes: $1,398,494. Taxpayer Impact: The total tax rate (per $100 of value) is proposed to be an 14% change from 2025 ($0.619296 tax rate) to 2026 ($0.719777 tax rate). The average homestead taxable value from 2025 ($267,496) saw a change of 4% to 2026 ($277,963). The tax due on an average homestead increased from $1,657 in 2025 to $2,001 in 2026, which is a 17% difference. The total tax levy on all properties will see a 16% change from $7,245,510 in 2025 to $8,580,570 in 2026.

1. **PUBLIC HEARING and FIRST READING on the Proposed FY 2026-2027 Annual Budget for the City of Elgin, Texas**

2. **PUBLIC HEARING and FIRST READING on Proposed FY 2026-2027 Property Tax Rate for the City of Elgin, Texas**

VI. PUBLIC COMMENT

The “PUBLIC COMMENT” item posted on the agenda is reserved for members of the public who would like to address the City Council regarding posted agenda items or non-agenda items. Individuals requesting to speak or address the City Council during the meeting shall do so under the “PUBLIC COMMENT” agenda item. Speakers shall be required to fill out a “PUBLIC COMMENT FORM” and present it, along with any material, handouts, or information for Council, to the City Secretary prior to commencement of the Council meeting. **As of May 1, 2022, all**

such public comments will be done IN PERSON. You may email public comments and they will be distributed to each of the Council Members but not read out loud.

Speaker comments are limited to three (3) minutes. No formal action can be taken by the City Council on items not posted on the agenda. Items requiring a PUBLIC HEARING will allow a member of the public an opportunity to speak during the Public Hearing and does not require a "PUBLIC COMMENT FORM".

Speakers must address their comments to the Mayor or Presiding Officer rather than to an individual Council Member or Staff Member. All speakers must limit their comments to the specific subject matter noted on the "PUBLIC COMMENT FORM" and refrain from any personal attacks or derogatory comments directed at any Council Member, Staff Member, other individual, or group.

VII. ANNOUNCEMENTS

1. **Excel Class: Building on the Basics Saturday, September 5th at the Elgin Public Library from 11AM-12PM**

2. **Plant Swap BINGO Saturday, September 12th at the Elgin Public Library from 11AM-2PM**

3. **Sip, Shop, & Stroll Thursday, September 10th, Downtown Elgin 5pm-8pm**

4. **The Source Mobile Women's Clinic Wednesday, September 2nd at Elgin Recreation Center Parking Lot from 9:30AM-3:30PM**

VIII. STAFF REPORT

1. **Project Update Regarding the Residential Multi-Family Housing Developments (Beau Perry, City Engineer)**

IX. CITY MANAGERS REPORT

X. CONSENT AGENDA

The Consent Agenda includes non-controversial and routine items that are considered to be self-explanatory by the City Council and will be enacted with one motion, one second, and one vote. Any member of the City Council may pull any item from the Consent Agenda in order that the City Council discuss and act upon it individually as a part of the Regular Agenda.

1. **City Council Special Meeting Minutes - August 11, 2026**

2. **City Council Regular Meeting Minutes - August 18, 2026**

XI. NEW BUSINESS

1. **Consider Request for Permit to Allow Consumption of Alcohol on City Property (Sec. 8-22.) for the Hernandez Family Reunion Saturday, November 7th at Elgin Memorial Park, Main Pavilion from 10AM to 10PM**

2. **AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF**

THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE. (Pamela Sanders, Acting Finance Director)

3. **AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2026 TAX YEAR. (Pamela Sanders, Acting Finance Director)**

4. **Certification of an Unopposed Candidate**

5. **AN ORDINANCE ACKNOWLEDGING RECEIPT OF "CERTIFICATE OF UNOPPOSED STATUS" PURSUANT TO SECTION 2.052 TEXAS ELECTION CODE; DECLARING UNOPPOSED CANDIDATES TO BE ELECTED TO THEIR RESPECTIVE OFFICES AND CANCELING THE NOVEMBER 3, 2026, SPECIAL ELECTION FOR WARD 1; PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES. (Peyton Standifer, City Secretary)**

XII. EXECUTIVE SESSION
The City Council may announce that it will adjourn the public meeting at any time during the meeting and convene in Executive Session pursuant to Chapter 551 of the Texas Government Code to discuss any matter as specifically listed on the agenda and/or as permitted by Chapter 551 of the Texas Government Code.

XIII. RECONVENE
The City Council will return to open session for possible discussion and action as a result of the Executive Session

XIV. ADJOURNMENT

The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

Attendance By Other Elected or Appointed Officials: It is anticipated that members of other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

Notice of Assistance at Public Meetings, the City of Elgin is committed to compliance with the

Americans with Disabilities Act. Elgin City Hall and Council Chambers are wheelchair accessible and special marked parking is available. Persons with Disabilities who plan to attend this meeting and who may need assistance are requested to contact the City Secretary's Office at (512)229-3223. Please provide forty-eight hours notice when feasible.

I, Peyton Standifer, City Secretary for the City of Elgin, hereby certify this notice was posted at the City Hall Annex of the City of Elgin, Texas on or before Wednesday, August 26, 2026, in accordance with Chapter 551 of the Texas Government Code.

Peyton Standifer, City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: PUBLIC HEARING and FIRST READING on the Proposed FY 2026-2027 Annual Budget for the City of Elgin, Texas

DEPARTMENT: Executive

PROPOSED ACTION: This item is for Public Hearing only. No action is required.

BACKGROUND:
This is the first reading and public hearing on the proposed budget for the fiscal year 2026-2027.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
None.

ATTACHMENTS:
1. Ordinance Adopting Budget 1st and 2nd Readings 2027

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. 2026-09-01-XX

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Elgin has submitted to the City Council, a proposed budget of revenues and expenditures of the City of Elgin; and,

WHEREAS, the City Council has received said proposed budget, a copy which has been filed with the City Secretary of the City of Elgin; and,

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 1, 2026, and September 15, 2026 was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with applicable law, prior to final adoption of this Ordinance.

NOW THEREFORE, BE IT ORDAINED BY THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTIES, TEXAS THAT:

Section 1. The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2026, and ending September 30, 2027, as submitted to the City Council by the City Manager of said City, and represents the official spending program, and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2026, and ending September, 30, 2027.

Section 2. The funding included in the attached budget are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the City government as established in the approved budget document for the fiscal year ending September 30, 2027.

Section 3. In accordance with § 102.008(1), Local Government Code, The City Manager is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

Section 4. In accordance with § 102.008(2), Local Government Code, the City Secretary is directed to act to ensure that a copy of the budget is posted on the City's website.

Section 5. All ordinances or parts of ordinances in conflict with this Ordinance are hereby amended

to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

Section 6. The provisions of this Ordinance are severable, and if any court of competent jurisdiction enters a final order which holds that any section, subsection, sentence, clause, phrase, or other portion of this Ordinance is invalid, illegal, or otherwise unenforceable, then any such portion shall be deemed a separate, distinct and independent provision, and any such ruling shall not affect any other provision of this Ordinance which are not specifically designated as being illegal, invalid or unenforceable, and that all said remaining provisions shall continue in full force and effect.

Section 7. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 8. This Ordinance shall be and remain in full force and effective on October 1, 2026, in accordance with state law.

APPROVED AND ADOPTED ON FIRST READING this 1st day of September 2026.

APPROVED AND ADOPTED ON SECOND READING this 15th day of September 2026.

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
PEYTON STANDIFER, City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: PUBLIC HEARING and FIRST READING on Proposed FY 2026-2027 Property Tax Rate for the City of Elgin, Texas

DEPARTMENT: Executive

PROPOSED ACTION: This item is for Public Hearing only. No action is required.

BACKGROUND:
This is the first reading and public hearing on the property tax rate for 2026.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
None.

ATTACHMENTS:
1. Ordinance on Tax Rate 1st and 2nd Reading - Tax Yr 2026
2. 2026 Certification Letter
3. City of Elgin 50-856-2026 - TNT

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. 2026-09-15-XX

AN ORDINANCE LEVYING AD VALOREM TAXES FOR MAINTENANCE AND OPERATION SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, PROVIDING FOR THE INTEREST AND SINKING FUND; AND APPORTIONMENT OF SAID LEVY; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS.

I.

That the Tax Assessor-Collector for Bastrop County, Texas acting as the designated officer for the City of Elgin, Texas as defined by state law has heretofore certified, in accordance with sections 26.04(d-1,d-2d,d-3)of the Texas Tax Code, that she has accurately calculated the tax rates and has used the values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations for tax year 2026, a copy of said certification being attached hereto as Exhibit "A"; and

II.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Elgin, Texas for the year 2026 upon all property, real, personal and mixed, within the limits of said City subject to taxation, a tax of 56.8338 cents on each One Hundred Dollars ($100.00) valuation of property.

That there is hereby levied and there shall be collected for Interest and Sinking of the City of Elgin, Texas, for the year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 11.7535 cents on each One Hundred Dollars ($100.00) valuation of property.

SUMMARY

1. Maintenance and operations of the municipal government (General Fund),	$0.568338
2. Interest and Sinking fund (Debt Rate)	$0.117535
Total Tax per $100 of valuation	**$0.685873**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.39 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $66.40.

III.

All monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund of the City.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and **APPROVED** on first reading this the 1st day of September 2026.

READ and **APPROVED** on second reading the 15th day of September 2026.

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
PEYTON STANDIFER, City Secretary

APPROVED AS TO FORM:

____
MARK SCHROEDER, City Attorney

BASTROP CENTRAL APPRAISAL DISTRICT

P.O. DRAWER 578 • BASTROP, TEXAS 78602-0578
PHONE (512) 303-1930

CERTIFICATION OF 2026 APPRAISAL ROLL

I, Faun Cullens, Chief Appraiser for the Bastrop Central Appraisal District, solemnly affirm that the attached document is that portion of the approved appraisal roll for the Bastrop Central Appraisal District which lists property taxable by your taxing jurisdiction. This document constitutes the 2026 Appraisal Roll for your jurisdiction, as required by Texas Property Tax Code Sections 26.01(c) and 26.04.

The **2026 Certified Totals** represent the official and initial certification for tax year 2026.

Included in your report are the **Effective Rate Summary, Grand Totals, ARB approved,** and **ARB Under Review** reports.

Please apply the percentage you have traditionally used to estimate the potential reduction from protested accounts. If you do not have a historical basis for this estimate, we recommend using **80% of the Under ARB Review value** to account for possible reductions during the hearing process. We are working diligently to resolve these cases promptly to minimize uncertainty.

Also attached is the **2025 Certified Adjusted Totals**. Both the 2025 and 2026 reports include the necessary information for your effective tax rate calculations.

If you have any questions, please do not hesitate to contact Leslie Muller or me at (512) 303-1930, or by email at **lesliem@bastropcad.org** or **faun@bastropcad.org**.

BASTROP CENTRAL APPRAISAL DISTRICT

BY: Faun Cullens
Faun Cullens, RPA, CCA
Chief Appraiser

DATE: July 24, 2026

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

Form 50-856

CITY OF ELGIN
Taxing Unit Name

(512) 281-2621
Phone *(area code and number)*

PO Box 591, Elgin, TX, 78621
Taxing Unit's Address, City, State, ZIP Code

www.elgintx.com
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 1,475,475,823
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 166,517,707
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,308,958,116
4.	**Prior year total adopted tax rate.**	$ 0.619296 /$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:** .... $ 25,396,956	
	B. **Prior year values resulting from final court decisions:** .... - $ 22,500,000	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 2,896,956

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 717,600 **B. Prior year disputed value:** .... - $ 107,640 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 609,960
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 3,506,916
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,312,465,032
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 4,414,642 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 15,903,590 **C. Value loss.** Add A and B. [7]	$ 20,318,232
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 20,318,232
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 144,269,183
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,147,877,617
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,108,760
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 11,642
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,120,402

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 1,338,449,181 **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 reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 146,334,193 **E. Total current year value.** Add A and B, then subtract C and D.	$ 1,192,114,988
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 142,956,632 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 142,956,632
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 157,581,952
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 1,177,489,668
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 262,593
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 45,439,785

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 45,702,378
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,131,787,290
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.629128 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.000000 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.501934 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,312,465,032
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,587,708
32.	**Adjusted prior year levy for calculating NNR M&O rate.** **A. M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 8,240 **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. – $ 606,016 **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. $ -597,776 **E.** Add Line 31 to 32D.	$ 5,989,932
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,131,787,290
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.529245 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.529245/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.529245/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.547768/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ ____/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . . $ ____ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ ____/$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ ____/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ ____/$100 e Add Line D42(c) to Line D42(d). . . . . . . $ ____/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ____/$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,398,494 **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.	$ 1,398,494
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 14,522
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,383,972
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.00 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 101.00 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,383,972
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,177,489,668
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.117535 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.665303 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ ______ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.000000 /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ ________
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ ________
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ ________/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ ________/$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.	$ ________/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ ________/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ ________/$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ ________
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ________/$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ ________/$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.619296/$100
	B. Unused increment rate (Line 68)	$ 0.054825/$100
	C. Subtract B from A	$ 0.564471/$100
	D. Adopted Tax Rate	$ 0.619296/$100
	E. Subtract D from C	$ -0.054825/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,169,959,200
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.626825/$100
	B. Unused increment rate (Line 67)	$ 0.012952/$100
	C. Subtract B from A	$ 0.613873/$100
	D. Adopted Tax Rate	$ 0.570000/$100
	E. Subtract D from C	$ 0.043873/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,128,987,099
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 495,320
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.510823/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.510823/$100
	D. Adopted Tax Rate	$ 0.498237/$100
	E. Subtract D from C	$ 0.012586/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,160,918,555
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 146,113
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 641,433.000000
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.054474/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.719777/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.529245 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,177,489,668
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.042463 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.117535 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.689243 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ______ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ______ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ______
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ______ /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ ______ /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.629128 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.719777 /$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: 69

De minimis rate. .... $ 0.689243 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Ellen Owens
Printed Name of Taxing Unit Representative

sign here Ellen Owens
Taxing Unit Representative

July 29, 2026
Date

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

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Project Update Regarding the Residential Multi-Family Housing Developments (Beau Perry, City Engineer)

DEPARTMENT: Executive

PROPOSED ACTION: No action is necessary.

BACKGROUND:
This item is an update on three multifamily developments in the City, including The Katy, Cedar Grove, and CMC Southside.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

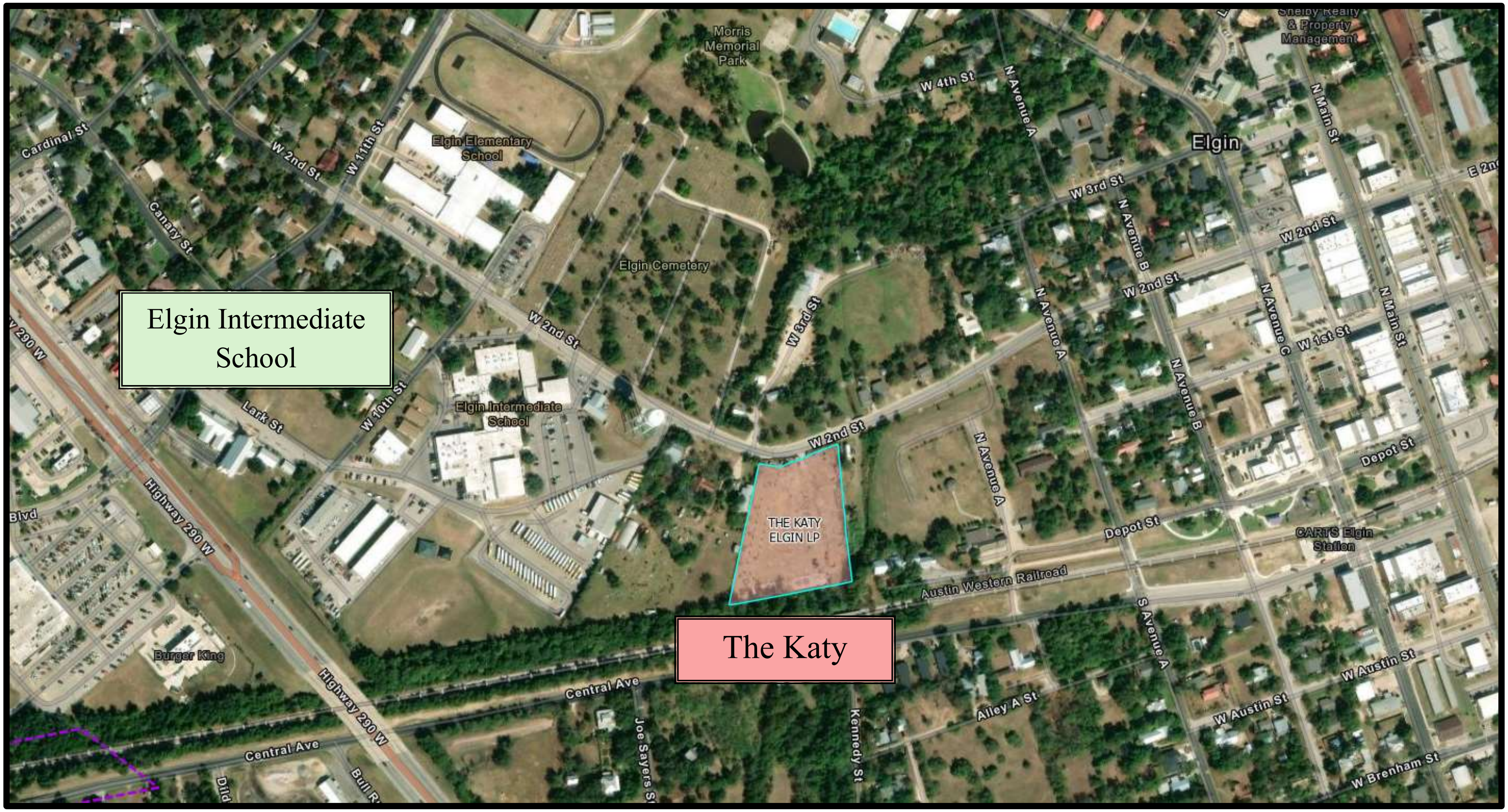
RECOMMENDATION:
None.

ATTACHMENTS:
1. The Katy Vicinity Map
2. Cedar Grove Vicinity Map
3. CMC Southside Vicinity Map

{X} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

The Katy Vicinity Map



Cedar Grove Vicinity Map

CMC Southside 290 Apartments Vicinity Map

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: City Council Special Meeting Minutes - August 11, 2026

DEPARTMENT: Executive

PROPOSED ACTION: Review and approve the meeting minutes

BACKGROUND:
The City Council held a special meeting on August 11, 2026.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Staff recommends approval.

ATTACHMENTS:
1. City Council Special Meeting Minutes - August 11, 2026

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ELGIN CITY COUNCIL MINUTES
August 11, 2026
6:30 PM

CALL TO ORDER
Mayor McShan called the meeting to order at 6:30 PM.

ROLL CALL
Mayor McShan called roll. Mayor McShan stated that Council Member Piña was absent due to a family event. Mayor Pro Tem Love motioned to excuse Council Member Piña. Council Member Gibson seconded the motion. All voted in favor. The motion carried.

Present:
Theresa Y. McShan, Mayor
Arthur Gibson III, Council Member Ward 1
Jessica Jaimes, Council Member Ward 1
Roland Silva, Council Member Ward 2
YaLecia Love, Mayor Pro Tem Ward 2
Agatha Mayfield, Council Member Ward 3
Tiffany St. Pierre, Deputy Mayor Pro Tem Ward 3
Liston Crim, Council Member Ward 4

Absent:
Brenda Piña, Council Member Ward 4

Staff:
Robert Eads, City Manager
Peyton Standifer, City Secretary
Mark Schoreder, City Attorney
Kaley Frye, Economic Development Director
Michael Gonzalez, Public Works Director
Chris Noble, Chief of Police
Marcial Guajardo, Public Information Officer
Beau Perry, Development Services Director /City Engineer
Pamela Sanders, Human Resources Director
Sonia Browder, Media Specialist
Kristina Alvarez, Main Street Manager
Heather Fowler, Library Services Manager
Dodie Navejas, Utility Billing Customer Services Manager
Uriel Campos, Administrative Assistant
Riggin Anderson, Parks and Recreation Manager
Joey Miller, Utility Systems Manager

Todd Johnson, Police Commander
Joseph Serrato, Police Officer

INVOCATION
Mayor Pro Tem Love provided the invocation.

PLEDGE OF ALLEGIANCE
Mayor McShan led those in attendance in reciting the Pledge of Allegiance to the Flag of the United States of America and Pledge of Allegiance to the Texas Flag.

PUBLIC COMMENT
No one in attendance wished to speak.

NEW BUSINESS

1. **Utility Departmental Budgetary Requests**
   Mayor McShan read the title of the item, and Robert Eads, City Manager, addressed Council to explain the process for this item. Michael Gonzalez, Public Works Director, explained that the first department would be the Utility Billing Department. Dodie Navejas, Utility Billing Manager, presented the Utility Billing Department requests. There were no questions from the Council. Michael Gonzalez, Public Works Director, and Joey Miller, Utility Systems Manager, presented the Wastewater Treatment Plant requests. Discussion followed. Michael Gonzalez, Public Works Director, and Joey Miller, Utility Systems Manager, presented the Water Treatment Plant requests. There were no questions from the Council. Michael Gonzalez, Public Works Director, and Joey Miller, Utility Systems Manager, presented the Utility Maintenance requests. Discussion followed.

2. **A Presentation of the 2026 Utility Rate Study from New Gen Strategies and Solutions. (Michael Gonzalez, Director of Public Works)**
   Mayor McShan read the title of the item, and invited Michael Gonzalez, Public Works Director, and Shawn Henderson, New Gen Strategies and Solutions representative, to address the Council. Mr. Gonzalez stated that Mr. Henderson would be presenting the results of the rate study. Mr. Henderson reviewed the methodology of the study, the revenue requirement, the key issues, a proposed capital improvement plan, and the different scenarios. A recommendation to add a volumetric charge for some tiers, and to increase the charges for other tiers was made. Mr. Henderson reviewed the five-year rate designs for both of the presented scenarios for water and wastewater, and the consultants' recommendations. Beau Perry, City Engineer, and Mr. Henderson answered questions from the Council, and discussion followed.

   Council Member Crim motioned to accept the Utility Rate Study. Deputy Mayor Pro Tem St. Pierre seconded the motion. All voted in favor. The motion carried.

3. **Presentation of the Balanced Budget by the City Manager as according to Article V, Section 2 (B) and Article VII, Section 2 of the Elgin City Charter**
   Mayor McShan called for a five-minute break for the Council beginning at 7:45 PM. The Council reconvened from their break at 7:50 PM.

   Mayor McShan read the title of the item, and invited Robert Eads, City Manager, to address the Council. Mr. Eads stated that the Charter requires the City Manager to submit a balanced budget to the City Council forty-five days before the end of the fiscal year. Mr. Eads reviewed the highlights of the budgets, and the tax rate that the budget is built off of.

Mr. Eads reviewed the overview of the funds, property tax rate options, restructuring of the City Manager's Office, staffing highlights, and the requested Council actions for the evening. No action was taken.

4. **Presentation and Discussion of Property Tax Rate Options**
Council Member Silva asked questions regarding the previous City Council Budget Work Session, and the associated "wishlist" items presented by the City staff. Discussion followed. Pamela Sanders, Human Resources Director, addressed the Council regarding the tax rate scenarios, and answered questions from the Council. Discussion followed.

Deputy Mayor Pro Tem St. Pierre motioned to direct the City Manager to present the tax rate of $0.685873. Council Member Mayfield seconded the motion. All voted in favor. The motion carried.

EXECUTIVE SESSION
The City Council did not adjourn into Executive Session.

RECONVENE
The City Council did not adjourn into Executive Session.

ADJOURNMENT
Mayor McShan adjourned the meeting at 8:59 PM.

ATTEST:

______________________________	______________________________
Peyton Standifer, City Secretary	**Theresa McShan, Mayor**

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: City Council Regular Meeting Minutes - August 18, 2026

DEPARTMENT: Executive

PROPOSED ACTION: Approval of the meeting minutes.

BACKGROUND:
The City Council held a regularly scheduled meeting on August 18, 2026.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Staff recommends approval of the meeting minutes.

ATTACHMENTS:
1. City Council Regular Meeting Minutes - August 18, 2026

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{} Staff will provide brief comments and answer questions on this item at the meeting.
{X} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ELGIN CITY COUNCIL MINUTES
August 18, 2026
6:30 PM

CALL TO ORDER
Mayor McShan called the meeting to order at 6:30 PM.

ROLL CALL
Mayor McShan called roll. Mayor McShan stated that Council Member Silva was absent due to a family medical emergency. Mayor Pro Tem Love motioned to excuse Council Member Silva. Council Member Gibson seconded the motion. All voted in favor. The motion carried.

Present:
Theresa Y. McShan, Mayor
Arthur Gibson III, Council Member Ward 1
Jessica Jaimes, Council Member Ward 1
YaLecia Love, Mayor Pro Tem Ward 2
Agatha Mayfield, Council Member Ward 3
Tiffany St. Pierre, Deputy Mayor Pro Tem Ward 3
Liston Crim, Council Member Ward 4
Brenda Piña, Council Member Ward 4

Absent:
Roland Silva, Council Member Ward 2

Staff:
Robert Eads, City Manager
Peyton Standifer, City Secretary
Mark Schoreder, City Attorney
Kaley Frye, Economic Development Director
Michael Gonzalez, Public Works Director
Chris Noble, Chief of Police
Marcial Guajardo, Public Information Officer
Beau Perry, Development Services Director /City Engineer
Pamela Sanders, Human Resources Director
Sonia Browder, Media Specialist
Kristina Alvarez, Main Street Manager
Heather Fowler, Library Services Manager
Terry Fowler, Construction Manager
Uriel Campos, Administrative Assistant
Riggin Anderson, Parks and Recreation Manager
Paul Gonzales, Streets Maintenance Technician

Jimmy Navarro, Part-time Recreation Assistant
Layla Zaky, Part-time Recreation Assistant
Faith Poirer, Part-time Circulation Clerk
Joey Miller, Utility Systems Manager
Rodney Jarmon, Facilities & Fleet Superintendent
Karol Jarmon, Executive Assistant

INVOCATION
Council Member Piña provided the invocation.

PLEDGE OF ALLEGIANCE
Mayor McShan led those in attendance in reciting the Pledge of Allegiance to the Flag of the United States of America and Pledge of Allegiance to the Texas Flag.

PUBLIC COMMENT
No one in attendance wished to speak.

ANNOUNCEMENTS

1. **Manage Your Blood Pressure Saturday, August 22nd 11:00AM at Elgin Public Library**
   Heather Fowler, Library Services Manager, provided this announcement to the Council.

2. **Mirror Painting for Teens Ages 15–19 Saturday, August 22nd 5:00PM-7:00PM at Elgin Recreation Center**
   Heather Fowler, Library Services Manager, provided this announcement to the Council.

3. **Prime Timer Field Trip Craft & Tour Ages 55+ Monday, August 24th 2:00PM-4:00PM at Down Home Ranch**
   Heather Fowler, Library Services Manager, provided this announcement to the Council.

4. **Prime Timer Social: What's Your Story? with David T. Ages 55+ Monday, August 31st 2:00PM-4:00PM at Elgin Recreation Center**
   Heather Fowler, Library Services Manager, provided this announcement to the Council.

5. **Elgin Public Library and The Owl Present: Thriller Book Club 4th Saturday of the Month 2:00PM at The Owl, 106 N. Main St.**
   Heather Fowler, Library Services Manager, provided this announcement to the Council.

STAFF REPORT

1. **Introduction of New Employees (Pamela Sanders, Human Resources Director)**
   Mayor McShan read the title of the item, and invited Pamela Sanders, Human Resources Director, to address the Council. Ms. Sanders introduced the following new employees, and the City Council welcomed them:

   - Paul Gonzales, Streets Maintenance Technician
   - Jimmy Navarro, Part-time Recreation Assistant
   - Layla Zaky, Part-time Recreation Assistant
   - Faith Poirer, Part-time Circulation Clerk

   One new employee was not present:

- Anjel Aguilar, Part-time Recreation Assistant

CITY MANAGER'S REPORT

1. **Economic Development Corporation Project Announcement**
   Mayor McShan read the title of the item, and invited Kaley Frye, Economic Development Corporation Director, to address the Council. Ms. Frye stated the Economic Development Corporation (EDC) recently purchased property in downtown Elgin. The EDC acquired two properties, Railroad Ranch and the former Heavenly Hair property, located at 412 and 416 Depot Street. The EDC and City partnership agreement will be presented to the EDC Board at their September 9th meeting, and then to the City Council at the September 15th meeting.

CONSENT AGENDA

1. **City Council Regular Meeting Minutes - April 21, 2026**
   This item was approved on the consent agenda.

2. **City Council Regular Meeting Minutes - June 16, 2026**
   This item was approved on the consent agenda.

3. **City Council Regular Meeting Minutes - July 21, 2026**
   This item was approved on the consent agenda.

   Council Member Piña motioned to approve the consent agenda. Council Member Gibson seconded the motion. All voted in favor. The motion carried.

4. **City Council Work Session Agenda Minutes - July 28, 2026**
   This item was pulled from the consent agenda. Council Member Gibson motioned to approve the minutes from the July 28th and August 4th meetings with the correction to Council Member Piña's title. Jaimes seconded the motion. All voted in favor. The motion carried.

5. **City Council Regular Meeting Minutes - August 4, 2026**
   This item was pulled from the consent agenda. Council Member Gibson motioned to approve the minutes from the July 28th and August 4th meetings with the correction to Council Member Piña's title. Jaimes seconded the motion. All voted in favor. The motion carried.

NEW BUSINESS

1. **Discussion and Possible Action Regarding the Veterans Appreciation Day Parade and Dia De Los Muertos Parade and Festival in combination; Consider Request for Fee Waivers for Street Closures Along Parade Route on Main Street from 11th Street to Brenham Street,and on Depot Street from Avenue B to Main Street, Veterans Memorial Park 100 and 200 Block Park Rental Waiver, Open Container Waiver, and PD/PW Support as Needed. (Kristina Alvarez, Main Street Manager)**
   Mayor McShan read the title of the item, and invited Kristina Alvarez, Main Street Manager, to address the Council. Ms. Alvarez stated that this would be the first time that the Veteran's Day Parade and Dia De Los Muertos Parade and Festival would be combined. The

organizers have agreed to combine the events to move the same day and same time frame.

Council Member Crim motioned to approve the waived fees for the organizations. Mayor Pro Tem Love seconded the motion. All voted in favor. The motion carried.

2. **Consider Request for Permit to Allow Consumption of Alcohol on City Property (Sec. 8-22.) for the Hernandez Family Reunion Saturday, November 7th at Elgin Memorial Park, Main Pavilion from 10AM to 10PM**
Mayor McShan read the title of the item, and invited Michael Gonzalez, Public Works Director, to address the Council. Mr. Gonzalez stated that this item was to consider allowing alcohol at their family reunion at the Elgin Memorial Park. Mr. Gonzalez answered questions from the Council.

Mayor Pro Tem Love made a motion to table this item until the September 1st City Council Meeting. Council Member Mayfield seconded the motion. All voted in favor. The motion carried.

3. **AN ORDINANCE OF THE CITY OF ELGIN, TEXAS, ANNEXING 271.82 ACRES, MORE OR LESS, FOR A LIMITED PURPOSE, WHICH INCLUDES ALL REAL PROPERTY WITHIN THE TRIADA MUNICIPAL UTILITY DISTRICT (MUD); MAKING FINDINGS OF FACT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE (Beau Perry, Development Services Director)**
Mayor McShan read the title of the item, and invited Beau Perry, City Engineer, to address the Council. Mr. Perry stated that this item had been pulled from a previous agenda due to an incorrect attachment. City staff rectified the information and brought it back to the Council for formal action. He stated that Triada is an ETJ MUD that was previously approved through a development agreement. As part of that agreement, Council also approved and executed a strategic partnership. However, the strategic partnership did not automatically bring the development into the City through limited-purpose annexation. A separate ordinance is required to formally complete the limited-purpose annexation, which the developer has requested. Mr. Perry noted that the terms had previously been agreed upon by Council and that the action before Council was the formal approval of the annexation through ordinance.

Council Member Gibson motioned to approve the ordinance. Council Member Crim seconded the motion. All voted in favor. The motion carried.

4. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT FOR CONSTRUCTION SERVICES AT THE WATER TREATMENT PLANT, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Michael Gonzalez, Director of Public Works)**
Mayor McShan read the title of the item, and invited Michael Gonzalez, Public Works Director, to address the Council. Mr. Gonzalez presented a proposal for construction services at the City's water treatment plant. The project involves improvements and expansion to the facility, including expansion of the charcoal filters and upgrades to improve reliability and operational capabilities. Allison Land, Grantworks, stated that they make sure that the City meets all the General Land Office (GLO) requirements. Beau Perry, City Engineer, explained that the City received an opportunity to utilize additional GLO grant funds as bids were lower than anticipated. Staff recommended awarding the minimum amount necessary to satisfy the grant requirements while preserving the City's ability to

access additional grant funds. Staff explained that, with GLO approval, additional project improvements could be added later through change orders, allowing the City to maximize the available grant funding. Mr. Gonzalez and Mr. Perry answered questions from the Council.

Mayor Pro Tem Love motioned to approve the resolution. Council Member Jaimes seconded the motion.
The vote is as follows:
Mayor Pro Tem Love - Yes
Deputy Mayor Pro Tem St. Pierre - Yes
Council Member Mayfield - Yes
Council Member Crim - Yes
Council Member Piña- No
Mayor McShan - Yes
Council Member Jaimes - Yes
Council Member Gibson - Yes
The motion carried with seven votes in favor, and one vote not in favor.

5. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT FOR ENGINEERING SERVICES FOR THE HAZARD MITIGATION ASSISTANCE GRANT, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Michael Gonzalez, Public Works Director)**
Mayor McShan read the title of the item, and invited Michael Gonzalez, Public Works Director, to address the Council. Mr. Gonzalez stated that this is another improvement to the water system. Funds became available through the Texas Division of Emergency Management for the City. It was understood that the grant process would longer than desired, so a generator program at the water treatment plant was constructed. Staff has decided to move to Well No. 16. This item is for engineering purposes only. Beau Perry, City Engineer, went into further detail about the history and process of the grant as well as the reimbursement process. Mr. Gonzalez and Mr. Perry answered questions from the Council.

Council Member Crim motioned to approve the resolution. Mayor Pro Tem Love seconded the motion. All voted in favor. The motion carried.

6. **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS, SUPPORTING MUNICIPAL LEGISLATIVE PRINCIPLES FOR THE 2027 TEXAS LEGISLATIVE SESSION.**
Mayor McShan read the title of the item, and invited Robert Eads, City Manager, to address the Council. Mr. Eads stated this resolution came from the Bastrop, Elgin, and Smithville meeting. This resolution demonstrates the region's support for the Texas Municipal League's principles for the 2027 Texas Legislative Session. Mr. Eads answered questions from the Council.

Council Member Gibson motioned to approve the resolution. Mayor Pro Tem Love seconded the motion. All voted in favor. The motion carried.

EXECUTIVE SESSION
The City Council did not adjourn into Executive Session.

RECONVENE
The City Council did not adjourn into Executive Session.

ADJOURNMENT
Mayor McShan adjourned the meeting at 7:30 PM.

ATTEST:

________________________________ ____________________________

Peyton Standifer, City Secretary	Theresa McShan, Mayor

Elgin TEXAS perfectly situated...

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Consider Request for Permit to Allow Consumption of Alcohol on City Property (Sec. 8-22.) for the Hernandez Family Reunion Saturday, November 7th at Elgin Memorial Park, Main Pavilion from 10AM to 10PM

DEPARTMENT: Community Services

PROPOSED ACTION: Consider the request for Permit to Allow Consumption of Alcohol on City Property for the Hernandez Family Reunion.

BACKGROUND:
The Hernandez Family Reunion is requesting an open container waiver/ permit allowing the consumption of alcohol at a city-owned park. Per city park rental rules: "It is unlawful for any person to possess, use or consume alcoholic beverages in city parks, pool or sports areas unless waived by city council or within the Depot District." The organizers intend to bring alcohol in ice chest coolers for their celebration, and have agreed to follow all park rules and regulations in the rental agreement such as no glass containers, ensure cleanup of event, etc. The event would take place from 10:00AM to 10:00PM.

Park Renal Contract:
4. It is unlawful for any person to possess, use or consume alcoholic beverages in city parks, pool or sports areas unless waived by city council or within the Depot District.

City of Elgin Code of Ordinances:
Chapter 8 - Business; Article II - Alcoholic Beverages; Section 22. (d)- Consumption and Possession of Alcoholic Beverages on City Property;
City parks are exceptions. The provisions of this subsection shall not apply to the sale, possession and/or consumption of alcoholic beverages within the confines of city park premises where such alcoholic beverage was legally sold, possessed and/or consumed under a current and valid permit, duly issued by the city manager or his designee, upon his having been duly authorized thereunto by the city council, permitting the holder thereof to sell, possess and/or consume alcoholic beverages on the premises of city park grounds, and where such alcoholic beverage was sold, possessed and/or consumed within the period shown on said permit, and entirely within the confines of such premises. Such permit may, in the discretion of the city council, restrict such sale, possession and/or consumption of alcoholic beverages, to specified portions of such park premises as well as to certain periods of time, and to any other limitations thereon that shall, in the discretion of the city council, be deemed

necessary for the maintenance of public health, safety and/or the maintenance of public property

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

There is no cost associated directly with this permit. The park rental is currently on hold and the deposit of $100, and park rental fee of $200 will be paid if the request is approved.

RECOMMENDATION:
Staff does not have a recommendation.

ATTACHMENTS:
1. Special Event Summary - Hernandez Family Reunion
2. Code of Ordinances, Chapter 8, Article 2, Sections 8.19 through 8.23

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

SPECIAL EVENT APPLICATION SUMMARY Applying Organization / Individual:

Blanca B. Cardenas

Event Name: Hernandez Family Reunion

Event Dates / Times:
Saturday, November 7th 10AM-10PM

Event Location: Elgin Memorial Park Main Pavilion

Event Request: The Hernandez Family Reunion is requesting an open container waiver/ permit allowing the consumption of alcohol at a city owned park.

Per city park rental rules: "It is unlawful for any person to possess, use or consume alcoholic beverages in city parks, pool or sports areas unless waived by city council or within the Depot District."

We are wanting to bring alcohol in ice chest coolers, and will follow all park rules in the rental agreement such as no glass containers, ensure cleanup of event, etc.

The park rental is currently on hold and the deposit of $100 and park rental fee of $200 will be paid immediately after waiver request is approved.

ARTICLE II. - ALCOHOLIC BEVERAGES

> *Footnotes:*
> *--- (**1**) ---*
> ***State Law reference—** Alcoholic Beverage Code, V.T.C.A., Alcoholic Beverage Code § 1.001 et seq.*

Sec. 8-19. - Permit or license fee.

The city shall levy and collect a fee equal to 50 percent of the state fee as collected from each premises permitted or licensed to sell alcoholic beverages by the state under the Texas Alcoholic Beverage Code. It shall be the duty of the city secretary to issue a receipt to each such person paying said license or permit fees.

(Code 1990, ch. 1, § 10(A); Ord. of 6-1-1965; Ord. of 8-3-1976; Ord. of 3-1-1977; Ord. of 5-6-1986; Ord. No. 93-02, 1-5-1992)

State Law reference— Authority to levy fee, V.T.C.A., Alcoholic Beverage Code §§ 11.38, 61.36.

Sec. 8-20. - Places where alcoholic beverages may not be sold.

(a) Location restrictions are as follows:

(1) The sale of alcoholic beverages within 300 feet of any church, public or private school or public hospital, within the corporate limits of the city is hereby prohibited; and no alcoholic beverages shall be sold on any premises located within 300 feet of any church, public or private school or public hospital;

(2) 1,000 feet of a public school, if the city council receives a request from the board of trustees of a school district under V.T.C.A., Education Code § 38.007; or

(3) 1,000 feet of a private school if the city council receives a request from the governing body of the private school.

(b) The measurement of the distance between the place of business where alcoholic beverages are sold and the church or public hospital shall be along the property lines of the street fronts and from front door to front door, and in a direct line across intersections. The measurement of the distance between the place of business where alcoholic beverages are sold and the public or private school shall be:

(1) In a direct line from the property line of the public or private school to the property line of the place of business, and in a direct line across intersections; or

(2)

If the permit or license holder is located on or above the fifth story of a multistory building, in a direct line from the property line of the public or private school to the property line of the place of business, in a direct line across intersections, and vertically up the building at the property line to the base of the floor on which the permit or license holder is located.

(c) Every applicant for an original alcoholic beverage license or permit for a location with a door by which the public may enter the place of business of the applicant that is within 1,000 feet of the nearest property line of a public or private school, measured along street lines and directly across intersections, must give written notice of the application to officials of the public or private school before filing the application with the commission. A copy of the notice must be submitted to the commission with the application. This subsection does not apply to a permit or license covering a premises where minors are prohibited from entering the premises under V.T.C.A., Alcoholic Beverage Code § 109.53.

(d) As to any dealer who held a license or permit on September 1, 1983, in a location where a regulation under this section was in effect on that date, for purposes of subsection (a) of this section, but not subsection (c) of this section, the measurement of the distance between the place of business of the dealer and a public or private school shall be along the property lines of the street fronts and from front door to front door, and in direct line across intersections.

(e) The city council may also allow variances to the regulation if the city council determines that enforcement of the regulation in a particular instance is not in the best interest of the public, constitutes waste or inefficient use of land or other resources, creates an undue hardship on an applicant for a license or permit, does not serve its intended purpose, is not effective or necessary, or for any other reason the city council, after consideration of the health, safety, and welfare of the public and the equities of the situation, determines is in the best interest of the community.

(f) Subsections (a)(2) and (3) of this section do not apply to the holder of:

(1) A retail on-premises consumption permit or license if less than 50 percent of the gross receipts for the premises is from the sale or service of alcoholic beverages;

(2) A retail off-premises consumption permit or license if less than 50 percent of the gross receipts for the premises, excluding the sale of items subject to the motor fuels tax, is from the sale or service of alcoholic beverages; or

(3) A wholesaler's, distributor's, brewer's, distiller's and rectifier's, winery, wine bottler's or manufacturer's permit or license, or any other license or permit held by a wholesaler or manufacturer as those words are ordinarily used and understood in V.T.C.A., Alcoholic Beverage Code ch. 102.

(g) Subsection (a)(3) of this section does not apply to the holder of:

(1)

A license or permit issued under V.T.C.A., Alcoholic Beverage Code ch. 27, 31 or 72 who is operating on the premises of a private school; or

(2) A license or permit covering a premises where minors are prohibited from entering under V.T.C.A., Alcoholic Beverage Code § 109.53 and that is located within 1,000 feet of a private school.

(h) Subsection (a)(1) of this section does not apply to the holder of:

(1) A license or permit who also holds a food and beverage certificate covering a premises that is located within 300 feet of a private school; or

(2) A license or permit covering a premises where minors are prohibited from entering under V.T.C.A., Alcoholic Beverage Code § 109.53 and that is located within 300 feet of a private school.

(i) In this section, the term "private school" means a private school, including a parochial school, that:

(1) Offers a course of instruction for students in one or more grades from kindergarten through grade 12; and

(2) Has more than 100 students enrolled and attending courses at a single location.

(Code 1990, ch. 1, § 10(B)(a)(1); Ord. of 6-1-1965; Ord. of 8-3-1976; Ord. of 3-1-1977; Ord. of 5-6-1986; Ord. No. 93-02, 1-5-1992)

State Law reference— Authority to regulate location, V.T.C.A., Alcoholic Beverage Code § 109.33.

Sec. 8-21. - On-premises establishments to provide trash receptacles.

It shall hereafter be unlawful for the owner or operator of any establishment selling alcoholic beverages for on-premises consumption to fail to provide proper receptacles for empty cans and cups and all other waste from said establishment. Same shall be kept in a sanitary manner at all times, and shall be kept in such a way as to prevent animals or people from disturbing such waste. The owner/operator of such establishment is responsible for the receptacles and area where they are kept at all times.

(Code 1990, ch. 1, § 10(B)(a)(2); Ord. of 6-1-1965; Ord. of 8-3-1976; Ord. of 3-1-1977; Ord. of 5-6-1986; Ord. No. 93-02, 1-5-1992)

Sec. 8-22. - Consumption and possession of alcoholic beverages on city property.

(a) *Definitions.* The following words, terms and phrases, when used in this section, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

Alcoholic beverage means alcohol or any beverage containing more than one-half of one percent of alcohol by volume, which is capable of use for beverage purposes, either alone or when diluted.

City property means any and all parks, buildings, grounds, passageways, city utility locations and facilities, storage and parking lots, barns, warehouses, offices, all streets, roadways, alleys and all premises owned, leased, occupied or controlled by the city.

(b) *Unlawful to consume or possess alcoholic beverages on city property.* It shall be unlawful for any person at any time to consume any alcoholic beverage on city property, or for any person to possess any alcoholic beverage on city property for the purpose of consuming the same on city property.

(c) *Prima facie evidence of violations.* The possession by any person of an open container of alcoholic beverage on city property shall be prima facie evidence that such possession is for the purpose of consuming same on city property.

(d) *City parks are exceptions.* The provisions of this subsection shall not apply to the sale, possession and/or consumption of alcoholic beverages within the confines of city park premises where such alcoholic beverage was legally sold, possessed and/or consumed under a current and valid permit, duly issued by the city manager or his designee, upon his having been duly authorized thereunto by the city council, permitting the holder thereof to sell, possess and/or consume alcoholic beverages on the premises of city park grounds, and where such alcoholic beverage was sold, possessed and/or consumed within the period shown on said permit, and entirely within the confines of such premises. Such permit may, in the discretion of the city council, restrict such sale, possession and/or consumption of alcoholic beverages, to specified portions of such park premises as well as to certain periods of time, and to any other limitations thereon that shall, in the discretion of the city council, be deemed necessary for the maintenance of public health, safety and/or the maintenance of public property.

(e) *Conditions for issuance of permit for alcoholic beverages in city parks.* The city council shall authorize the city manager to issue such permit for sale, possession, and/or consumption of alcoholic beverages on the premises of city parks, only upon the following conditions:

(1) Application therefor must have been filed not less than 30 days prior to the time of making such sale or use.

(2) Each and every such application must be first presented to, and specifically authorized by the city council at a duly called meeting of the city council, and the action taken to be duly entered in the minutes of said council.

(3) The applicant must have paid the regular state and city license or permit fee as specified in section 8-19. No additional fee shall be charged by the city for the permit to use a city park.

(4)

The applicant must provide proof of liability insurance with coverage up to $500,000.00. This insurance policy must be received and accepted by the city before the issuance of any permit.

(Code 1990, ch. 1, § 10(C)(1)—(6); Ord. of 6-1-1965; Ord. of 8-3-1976; Ord. of 3-1-1977; Ord. of 5-6-1986; Ord. No. 93-02, 1-5-1992; Ord. No. 2012-01-10-01, § I, 1-10-2012)

Sec. 8-23. - Unlawful to sell, offer for sale, possess, or consume any alcoholic beverage within city park without permit; limited to beer and wine.

It shall be unlawful for any person, firm, corporation or organization to sell, offer for sale, possess or consume any alcoholic beverage in or on the premises of any city park without first having been issued a permit by the city manager. Such permit shall allow the sale, possession, and/or consumption of beer and wine (but no other alcoholic beverage) at the discretion of the city council, and shall state whether the sale, consumption, and/or possession of beer is allowed, or whether only the consumption and/or possession of beer is allowed, within said park premises and shall be subject to all other provisions of said permit.

(Code 1990, ch. 1, § 10(C)(7); Ord. of 6-1-1965; Ord. of 8-3-1976; Ord. of 3-1-1977; Ord. of 5-6-1986; Ord. No. 93-02, 1-5-1992; Ord. No. 2012-01-10-01, § I, 1-10-2012)

Secs. 8-24—8-49. - Reserved.

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF, AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE. (Pamela Sanders, Acting Finance Director)

DEPARTMENT: Executive

PROPOSED ACTION: Consider adoption of the Appropriations Ordinance on first reading.

BACKGROUND:
The Annual Budget development process consists of a series of steps required by state law and the City Charter beginning with the submittal of a "Proposed Budget" by the City Manager. It includes staff estimates of anticipated revenue and projected costs; and a spending plan for the forthcoming year. After initial review by the Council, public hearings are held to provide citizens an opportunity to comment on the proposed rates, anticipated revenues, and the proposed distribution of those financial resources among various programs designed to meet citizen demands for public services. The City Council has an opportunity to adjust or make changes to proposed appropriations levels if needed. The final step in this process is to formally adopt the "Proposed Budget". This is accomplished by adopting an Ordinance that includes the final estimate of revenue and proposed appropriations by line item for each spending program.

Once the Ordinance is formally adopted, a final "adopted" version of the budget will be prepared that represents the official spending program for the forthcoming budget year. The adopted version of the Budget will contain executed copies of the Ordinances that were passed to enact the Budget plus required funding mechanisms, such as an Ordinance adopting the *Ad Valorem* Tax Rate. This document will contain the base amounts that may be amended from time to time during the fiscal year, as conditions warrant.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Approval of the Appropriations Ordinance on first reading adopting the FY26-27 Annual Budget.

ATTACHMENTS:
1. Ordinane Adopting Budget 1st and 2nd Readings 2027

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. ____________

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF ELGIN, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, IN ACCORDANCE WITH THE LOCAL GOVERNMENT CODE OF THE STATE OF TEXAS AND THE ORDINANCES AND RULES OF THE CITY OF ELGIN, TEXAS; APPROPRIATING THE VARIOUS AMOUNTS THEREOF AND REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of Elgin has submitted to the City Council, a proposed budget of revenues and expenditures of the City of Elgin; and,

WHEREAS, the City Council has received said proposed budget, a copy which has been filed with the City Secretary of the City of Elgin; and,

WHEREAS, proper and timely notice that public hearings on such budget would be held on September 1, 2026, and September 15, 2026 was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearings were held in accordance with applicable law, prior to final adoption of this Ordinance.

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

Section 1. The proposed budget of revenue and expenses for conducting the affairs of the City of Elgin, providing a financial plan for the ensuing fiscal year beginning October 1, 2026, and ending September 30, 2027, as submitted to the City Council by the City Manager of said City, and represents the official spending program, and the same is in all things adopted and approved as the budget of all current expenditures/expenses as well as fixed charges against said City for the fiscal year beginning October 1, 2026, and ending September, 30, 2027.

Section 2. The funding included in the attached budget are hereby appropriated from the prospective funds for the payment of expenditures on behalf of the city government as established in the approved budget document for the fiscal year ending September 30, 2027.

Section 3. In accordance with § 102.008(1), Local Government Code, The City Manager is directed to file with the City Secretary a true copy of the final budget as adopted by the City Council, and the City Secretary is directed to certify as a true copy said budget and file it with this Ordinance in the official records of the City.

Section 4. In accordance with § 102.008(2), Local Government Code, the City Secretary is directed to act to ensure that a copy of the budget is posted on the City's website.

Section 5. All ordinances or parts of ordinances in conflict with this Ordinance are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this ordinance and any other code or ordinance of the city, the terms and provisions of this ordinance shall govern.

Section 6. The provisions of this Ordinance are severable, and if any court of competent jurisdiction enters a final order which holds that any section, subsection, sentence, clause, phrase, or other portion of this Ordinance is invalid, illegal, or otherwise unenforceable, then any such portion shall be deemed a separate, distinct and independent provision, and any such ruling shall not affect any other provision of this Ordinance which are not specifically designated as being illegal, invalid or unenforceable, and that all said remaining provisions shall continue in full force and effect.

Section 7. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

Section 8. This Ordinance shall be and remain in full force and effective on October 1, 2026, in accordance with state law.

APPROVED AND ADOPTED ON FIRST READING this 1st day of September 2026

APPROVED AND ADOPTED ON SECOND READING this 15th day of September 2026

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THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

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PEYTON STANDIFER, City Secretary

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: AN ORDINANCE LEVYING TAXES FOR MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE 2026 TAX YEAR. (Pamela Sanders, Acting Finance Director)

DEPARTMENT: Executive

PROPOSED ACTION: Approval of the First Reading.

BACKGROUND:
Discussed at previous meetings, setting the annual property tax rate is the final step in approving primary funding for general fund expenses and annual debt payments (interest and principal) on outstanding bonds or other borrowing instruments for the ensuing fiscal year. Under current state law, a public hearing is only required if the proposed tax rate exceeds the Voter-Approval Rate, which the proposed FY26-27 Annual Budget is predicated on a lower rate. Just the same, the COE traditionally conducts two public hearings on the proposed budget and property tax rate before it is formally/finally approved by Council.

The recommended total property tax rate for 2026 is **$0.685873** per $100 valuation.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Approval of the First Reading.

ATTACHMENTS:
1. Ordinance on Tax Rate 1st and 2nd Reading - Tax Yr 2026
2. 2026 Certification Letter
3. City of Elgin 50-856-2026 - TNT

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO ___________

AN ORDINANCE LEVYING AD VALOREM TAXES FOR MAINTENANCE AND OPERATION SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ELGIN, TEXAS, PROVIDING FOR THE INTEREST AND SINKING FUND; AND APPORTIONMENT OF SAID LEVY; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS.

I.

That the Tax Assessor-Collector for Bastrop County, Texas acting as the designated officer for the City of Elgin, Texas as defined by state law has heretofore certified, in accordance with sections 26.04(d-1,d-2d,d-3)of the Texas Tax Code, that she has accurately calculated the tax rates and has used the values that are the same as the values shown in the taxing unit's certified appraisal roll in performing the calculations for tax year 2026, a copy of said certification being attached hereto as Exhibit "A"; and

II.

That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Elgin, Texas for the year 2026 upon all property, real, personal and mixed, within the limits of said City subject to taxation, a tax of 56.8338 cents on each One Hundred Dollars ($100.00) valuation of property.

That there is hereby levied and there shall be collected for Interest and Sinking of the City of Elgin, Texas, for the year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of 11.7535 cents on each One Hundred Dollars ($100.00) valuation of property.

SUMMARY

1. Maintenance and operations of the municipal government (General Fund),	$0.568338
2. Interest and Sinking fund (Debt Rate)	$0.117535
Total Tax per $100 of valuation	**$0.685873**

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.39 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $66.40.

III.

All monies collected under this Ordinance for the specific items herein named, be and the same hereby appropriated and set apart for the specific purposes indicated in each item and the Assessor/Collector of Taxes, and the Director of Finance shall keep these accounts so as to readily and distinctly show the amount collected, the amount expended and the amount on hand at any time belonging to such funds. All receipts for the City not specifically apportioned are hereby made payable to the General fund of the City.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

READ and **APPROVED** on first reading this the 1st day of September 2026.

READ and **APPROVED** on second reading the 15th day of September 2026.

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THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

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PEYTON STANDIFER, City Secretary

APPROVED AS TO FORM:

____

MARK SCHROEDER, City Attorney

BASTROP CENTRAL APPRAISAL DISTRICT

P.O. DRAWER 578 • BASTROP, TEXAS 78602-0578
PHONE (512) 303-1930

CERTIFICATION OF 2026 APPRAISAL ROLL

I, Faun Cullens, Chief Appraiser for the Bastrop Central Appraisal District, solemnly affirm that the attached document is that portion of the approved appraisal roll for the Bastrop Central Appraisal District which lists property taxable by your taxing jurisdiction. This document constitutes the 2026 Appraisal Roll for your jurisdiction, as required by Texas Property Tax Code Sections 26.01(c) and 26.04.

The **2026 Certified Totals** represent the official and initial certification for tax year 2026.

Included in your report are the **Effective Rate Summary, Grand Totals, ARB approved,** and **ARB Under Review** reports.

Please apply the percentage you have traditionally used to estimate the potential reduction from protested accounts. If you do not have a historical basis for this estimate, we recommend using **80% of the Under ARB Review value** to account for possible reductions during the hearing process. We are working diligently to resolve these cases promptly to minimize uncertainty.

Also attached is the **2025 Certified Adjusted Totals**. Both the 2025 and 2026 reports include the necessary information for your effective tax rate calculations.

If you have any questions, please do not hesitate to contact Leslie Muller or me at (512) 303-1930, or by email at **lesliem@bastropcad.org** or **faun@bastropcad.org**.

BASTROP CENTRAL APPRAISAL DISTRICT

BY: Faun Cullens
Faun Cullens, RPA, CCA
Chief Appraiser

DATE: July 24, 2026

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

Form 50-856

CITY OF ELGIN
Taxing Unit Name

(512) 281-2621
Phone *(area code and number)*

PO Box 591, Elgin, TX, 78621
Taxing Unit's Address, City, State, ZIP Code

www.elgintx.com
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 1,475,475,823
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 166,517,707
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 1,308,958,116
4.	**Prior year total adopted tax rate.**	$ 0.619296 /$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:** .... $ 25,396,956 **B. Prior year values resulting from final court decisions:** .... - $ 22,500,000 **C. Prior year value loss.** Subtract B from A.[4]	$ 2,896,956

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 717,600 **B. Prior year disputed value:** - $ 107,640 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 609,960
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 3,506,916
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 1,312,465,032
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 4,414,642 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 15,903,590 **C. Value loss.** Add A and B. [7]	$ 20,318,232
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. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 20,318,232
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 144,269,183
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 1,147,877,617
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 7,108,760
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 11,642
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 7,120,402

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. **Certified values:**	$ 1,338,449,181	
	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 reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 146,334,193	
	E. **Total current year value.** Add A and B, then subtract C and D.		$ 1,192,114,988
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 142,956,632	
	B. **Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. **Total value under protest or not certified.** Add A and B.		$ 142,956,632
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 157,581,952
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 1,177,489,668
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 262,593
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 45,439,785

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 45,702,378
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 1,131,787,290
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.629128 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.000000 /$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.501934 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,312,465,032
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 6,587,708
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 8,240	
	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.	– $ 606,016	
	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.	$ -597,776	
	E. Add Line 31 to 32D.		$ 5,989,932
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 1,131,787,290
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.529245 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.529245/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.529245/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.547768/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ ______/$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ ______	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ ______/$100	
	c. Add Line D42(B)(b) to Line 42.	$ ______/$100	
	d. Enter the **current year unused increment rate** from Line 68	$ ______/$100	
	e Add Line D42(c) to Line D42(d).	$ ______/$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ ______/$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,398,494 **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.	$ 1,398,494
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 14,522
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,383,972
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.00 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 101.00 % **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%. [39]	100.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,383,972
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,177,489,668
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.117535 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.665303 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ ______ /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.000000 /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ ________
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ ________
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ ________/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ ________/$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.	$ ________/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ ________/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ ________/$100

SECTION 4: Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ ________
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ________/$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ ________/$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [47] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [48]

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.619296/$100
	B. Unused increment rate (Line 68)	$ 0.054825/$100
	C. Subtract B from A	$ 0.564471/$100
	D. Adopted Tax Rate	$ 0.619296/$100
	E. Subtract D from C	$ -0.054825/$100
	F. 2025 Total Taxable Value (Line 61)	$ 1,169,959,200
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.626825/$100
	B. Unused increment rate (Line 67)	$ 0.012952/$100
	C. Subtract B from A	$ 0.613873/$100
	D. Adopted Tax Rate	$ 0.570000/$100
	E. Subtract D from C	$ 0.043873/$100
	F. 2024 Total Taxable Value (Line 60)	$ 1,128,987,099
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 495,320
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.510823/$100
	B. Unused increment rate (Line 66)	$ 0.000000/$100
	C. Subtract B from A	$ 0.510823/$100
	D. Adopted Tax Rate	$ 0.498237/$100
	E. Subtract D from C	$ 0.012586/$100
	F. 2023 Total Taxable Value (Line 60)	$ 1,160,918,555
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 146,113
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 641,433.000000
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.054474/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.719777/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.529245 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1,177,489,668
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.042463 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.117535 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.689243 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. [55]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ______ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ______ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ______
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ______ /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ ______ /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. $ 0.629128 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. $ 0.719777 /$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: 69

De minimis rate. $ 0.689243 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Ellen Owens
Printed Name of Taxing Unit Representative

sign here Ellen Owens
Taxing Unit Representative

July 29, 2026
Date

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

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: Certification of an Unopposed Candidate

DEPARTMENT: Executive

PROPOSED ACTION: Receive and accept the certification of an unopposed candidate

BACKGROUND:
The authority responsible(the City Secretary) for preparing the ballot must certify the unopposed status to the authority(the City Council) responsible for ordering the election. This item is to file the Certification of an Unopposed Candidate with the presiding officer(the Mayor) of the political subdivision(the City of Elgin). The governing body must meet, accept this certification, and issue an order or ordinance declaring the election canceled and the unopposed candidates elected. Jessica Jaimes was the only candidate to file for the Ward 1 Special Election to fill a vacancy, and is thus an unopposed candidate.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Staff recommends Council receives and accepts the certification of an unopposed candidate for the Ward 1 Special Election to fill a vacancy.

ATTACHMENTS:
1. Certification of Unopposed Candidate

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

Elgin TEXAS

perfectly situated...

CERTIFICATION OF UNOPPOSED CANDIDATE FOR OTHER POLICITCAL SUBDIVISIONS (NOT COUNTY)

CERTIFICACIÓN DE CANDIDATOS ÚNICOS PARA OTRAS SUBDIVISIONES POLITICAS (NO EL CONDADO)

To: Presiding Officer of Governing Body
Al: Presidente de la entidad gobernante

As the authority responsible for having the official ballot prepared, I hereby certify that the following candidates are unopposed for election to office for the election scheduled to be held on November 3, 2026.

Como autoridad a cargo de la preparación de la boleta de votación oficial, por la presente certifico que los siguientes candidatos son candidatos únicos para elección para un cargo en la elección que se llevará a cabo el 3 de noviembre de 2026.

List offices and names of candidates:
Lista de cargos y nombres de los candidatos:

Office *Cargo*	**Candidate** *Candidato*
City Council Member Ward 1	Jessica Jaimes

Signature *Firma*

PEYTON STANDIFER
Printed name *Nombre en letra de molde*

CITY SECRETARY
Title *Puesto*

AUGUST 21, 2026
Date of signing *Fecha de firma*

CITY OF ELGIN TEXAS TEXAS

Elgin City Council Meeting
Agenda Item Executive Summary

ITEM: AN ORDINANCE ACKNOWLEDGING RECEIPT OF "CERTIFICATE OF UNOPPOSED STATUS" PURSUANT TO SECTION 2.052 TEXAS ELECTION CODE; DECLARING UNOPPOSED CANDIDATES TO BE ELECTED TO THEIR RESPECTIVE OFFICES AND CANCELING THE NOVEMBER 3, 2026, SPECIAL ELECTION FOR WARD 1; PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES. (Peyton Standifer, City Secretary)

DEPARTMENT: Executive

PROPOSED ACTION: Approve the ordinance canceling the Special Election for the unexpired Ward 1 term

BACKGROUND:
On July 21, 2026, the City Council ordered a special election to fill a vacancy left by the May general election. Only one candidate applied for the position, and has been certified unopposed. As such, the Council is now able to cancel the special election to fill that vacancy. The special election for the purpose of submitting to the qualified voters of the City of Elgin the question of the legal sale of all alcoholic beverages, including mixed beverages, will still take place on November 3, 2026.

BUDGET/FINANCIAL IMPACT:
Funding for this item was {} included {} not included in the current-year budget {X} N/A

RECOMMENDATION:
Staff recommends approval.

ATTACHMENTS:
1. ORDINANCE Cancelling a Special Election for Ward 1
2. Order of Cancellation for Ward 1

{} Staff will be making a detailed presentation on this agenda item at the meeting.
{X} Staff will provide brief comments and answer questions on this item at the meeting.
{} This is a routine procedural item and no presentation is planned for the meeting.

Councilmembers who have any detailed questions or would like to request additional information regarding this item are encouraged to contact the City Manager at their earliest convenience.

ORDINANCE NO. 2026-09-01-XX

AN ORDINANCE ACKNOWLEDGING RECEIPT OF "CERTIFICATE OF UNOPPOSED STATUS" PURSUANT TO SECTION 2.052 TEXAS ELECTION CODE; DECLARING UNOPPOSED CANDIDATES TO BE ELECTED TO THEIR RESPECTIVE OFFICES AND CANCELING THE NOVEMBER 3, 2026, SPECIAL ELECTION FOR WARD 1; PROVIDING FOR A SAVINGS CLAUSE AND REPEALING CONFLICTING ORDINANCES.

WHEREAS, the City of Elgin held a General Election for Ward 1, and did not receive any applications for the position; and,

WHEREAS, an appointment was made by the City Council to the vacant seat on May 19, 2026, in accordance with applicable laws, until a special election could be held; and,

WHEREAS, the City Council ordered a Special Election to fill a vacancy on July 21, 2026; and,

WHEREAS, pursuant to Section 2.052 Texas Election Code, the City Secretary, who is also the authority responsible for having the official ballot for City Council elections prepared, has certified in writing that certain candidates are unopposed in the November 3, 2026, Special Election; and,

WHEREAS, Section 2.053 Texas Election Code provides that upon receipt of such a certificate that the Council may declare each unopposed candidate elected to the office and cancel the election.

NOW THEREFORE BE IT ORDAINED BY THE COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTIES, TEXAS:

The Elgin City Council hereby acknowledges receipt of a Certificate of Unopposed Status from the City Secretary that a certain candidate whose name was to appear on the ballot for the November 3, 2026, City Special Election for Ward 1 is unopposed. A copy of such Certificate is ordered to be attached to this ordinance.

II.

Pursuant to Section 2.053 Texas Election Code, the City Council hereby declares that the following unopposed candidates are elected to their respective offices, and shall be issued certificates of election following the time the election would have been canvassed:

Jessica Jaimes	Council Member, Ward 1

III.

The November 3, 2026, special city election for Ward 1 is cancelled, and the City Secretary is directed to cause a copy of this ordinance to be posted on Election Day at each polling location used or that would have been used in the election.

IV.

A. All ordinances, parts of ordinances, or resolutions in conflict herewith are expressly repealed.

B. The invalidity of any section or provision of this ordinance shall not invalidate other sections or provisions thereof.

PASSED AND ADOPTED this 1st day of September 2026.

____
THERESA Y. MCSHAN, Mayor
City of Elgin, Texas

ATTEST:

____
PEYTON STANDIFER, City Secretary

ORDER OF CANCELLATION

ORDEN DE CANCELACION

The CITY OF ELGIN hereby cancels the election scheduled to be held on November 3, 2026, in accordance with Section 2.053(a) of the Texas Election Code. The following candidates have been certified as unopposed and are hereby elected as follows:
La CIUDAD DE ELGIN por la presente cancela la elección programada para celebrarse el 3 de noviembre de 2026, de conformidad con la Sección 2.053(a) del Código Electoral de Texas. Los siguientes candidatos han sido certificados como candidatos sin oposición y, por la presente, son elegidos de la siguiente manera:

Candidate *(Canidato)*	**Office Sought (*Cargo al que presenta candidature)***
Jessica Jaimes	City Council Member, Ward 1

A copy of this order will be posted on Election Day at each polling place that would have been used in the election.
Una copia de esta orden se colocará el Día de la Elección en cada lugar de votación que se habría utilizado en la elección.

City of Elgin, Texas

____

THERESA Y. MCSHAN, Mayor (*alcalde*)

____

PEYTON STANDIFER, City Secretary (*Secretaria Municipal*)

____

Date of Adoption (*Fecha de adopción*)