



**ELGIN CITY COUNCIL AGENDA  
ELGIN PUBLIC LIBRARY ANNEX COUNCIL CHAMBERS  
404 NORTH MAIN STREET  
September 15, 2026  
6:30 PM**

Members of the public may watch the meeting at:

[https://www.youtube.com/channel/UC3OGBV\\_IoV0Nr3AqM1jTzA](https://www.youtube.com/channel/UC3OGBV_IoV0Nr3AqM1jTzA)

**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 SECOND READING on the Proposed FY 2026-2027 Annual Budget for the City of Elgin, Texas**
- 2. PUBLIC HEARING and SECOND 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. Viva Elgin Hispanic Heritage Month Celebration Saturday, September 19th at Veterans Memorial Park 4PM-9PM**
- 2. Rec Rally Saturday, September 26th at Elgin Memorial Park 8AM-2PM**
- 3. The Great Pumpkin Bash Sunday, October 11th at Elgin Recreation Center 5PM-7PM**
- 4. Adult Co-Ed Kickball League Thursdays, October 1st-November 19th with Registrations Closing September 23rd at Elgin Memorial Park 6PM**
- 5. Book Bingo Every Third Friday Starting Friday, September 18th at Elgin Public Library 2PM**
- 6. Step into Peace DIY Doormats Tuesday, September at Elgin Public Library 22nd**
- 7. Trivia Night Friday, September 25th at Elgin Public Library at 7PM**
- 8. Elgin Public Library Star Party October 10th from 7PM-9PM**
- 9. Fall-O-Ween October 3rd at Elgin Public Library 10AM-1PM**
- 10. The Elgin Police Department Will Celebrate National Night Out on October 6th Evening**

## **VIII. PRESENTATION**

- 1. PROCLAMATION RECOGNIZING SEPTEMBER 15 – OCTOBER 15, 2026, AS HISPANIC HERITAGE MONTH**

## **IX. 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 Work Session Meeting Minutes - August 25, 2026**
- 2. City Council Special Meeting Minutes - September 3, 2026**

3. **Consider Waiver Requests to Close Streets for the Hogeye Festival Street Dance on Friday, October 23 from 4PM to Midnight on Depot Street from Main Street to Avenue A for the Free Street Dance, and on Saturday, October 24 from 8AM to 7PM, the Festival Grounds Loop 109 Main Street from the 400 Block of North Main Street to the 200 Block of South Main Street, Austin Street, 1st Street, 2nd Street, from the Union Pacific Railroad Tracks to Avenue A, Central Avenue, and Depot Street from Main Street to Avenue A. (Kristina Alvarez, Main Street Manager)**
4. **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS AUTHORIZING EXECUTION OF AN AGREEMENT WITH THE TEXAS DEPARTMENT OF TRANSPORTATION FOR TEMPORARY CLOSURE OF STATE RIGHT OF WAY. (Kristina Alvarez, Main Street Manager)**
5. **Request to Wavier the Restrictions Imposed by Chapter 8, Article II, Section 8.22 of the City of Elgin Code Ordinances as it Pertains to the Possession of an Open Container on October 22nd, 23rd, and 24th for the 39th Annual Hogeye Festival (Kristina Alvarez, Main Street Manager)**
6. **Consider Wavier Requests for Veteran's Memorial Park Rental Fees and to Close Streets Along the Parade Route West 2nd Street and Depot Street, from N Ave C to N Main Street, and from North Main St from West 2nd Street to Depot Street for the Elgin Independent School District Homecoming Walking Parade on Wednesday, October 21st from 5pm-8pm, Request for Police Department and Public Works Assistance as Needed (Kristina Alvarez, Main Street Manager)**

#### **X. NEW BUSINESS**

1. **AN ORDINANCE DISANNEXING 1.93 ACRES, MORE OR LESS, ACROSS SEVENTEEN LOTS FROM THE FULL-PURPOSE CORPORATE LIMITS OF THE CITY OF ELGIN IN SUPPORT OF THE LUND FARM MUNICIPAL UTILITY DISTRICT; PROVIDING FOR CONTINUING EFFECT OF THE DEVELOPMENT AGREEMENT; PRESERVING THE CITY'S RIGHTS AND POWERS; PROVIDING FOR AMENDMENT OF THE CITY'S OFFICIAL BOUNDARY MAP; AND MAKING CERTAIN FINDINGS RELATED THERETO (Beau Perry, Development Services Director)**
2. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH THE ELGIN ECONOMIC DEVELOPMENT CORPORATION FOR THE PURCHASE AND SALE OF REAL PROPERTY, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Kaley Frye, Economic Development Corporation Director)**
3. **A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY STAFF TO SUBMIT PUBLIC COMMENT ON THE TEXAS WATER DEVELOPMENT BOARD 2027 STATE WATER PLAN, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Michael Gonzalez, Public Works Director)**
4. **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)**

- 5. 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)**
- 6. A RESOLUTION OF THE CITY OF ELGIN, TEXAS, APPROVING THE CLASSIFICATION AND PLACEMENT OF CITY POSITIONS INTO APPROPRIATE JOB GROUPS AS RECOMMENDED BY THE CITY'S COMPENSATION CONSULTANT; AUTHORIZING IMPLEMENTATION AND ADMINISTRATION OF THE CLASSIFICATION STRUCTURE; PROVIDING FOR PERIODIC ADMINISTRATIVE REVIEW; AND PROVIDING AN EFFECTIVE DATE. (Pamela Sanders, Human Resources Director)**
- 7. A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS, APPROVING AND ADOPTING CITY EMPLOYEE PAY SCALES AS RECOMMENDED BY THE CITY'S COMPENSATION CONSULTANT; ESTABLISHING COMPENSATION RANGES FOR APPROVED POSITION CLASSIFICATIONS; AUTHORIZING IMPLEMENTATION IN ACCORDANCE WITH THE ADOPTED BUDGET; PROVIDING FOR ADMINISTRATIVE IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE. (Pamela Sanders, Human Resources Director)**

#### **XI. 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.

- 1. Pursuant to Texas Government Code § 551.074 (Personnel Matters), the City Council will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Manager.**

#### **XII. RECONVENE**

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

#### **XIII. 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, September 9, 2026, in accordance with Chapter 551 of the Texas Government Code.

A handwritten signature in dark ink, appearing to read "Peyton Standifer". The signature is written in a cursive, flowing style.

Peyton Standifer, City Secretary



## Elgin City Council Meeting Agenda Item Executive Summary

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

**DEPARTMENT:** Executive

**PROPOSED ACTION:**

**BACKGROUND:**

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

**ATTACHMENTS:**

1. Ordinance 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. 2026-09-15-18**

**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 ON FIRST READING** this 1<sup>st</sup> day of September 2026.

**PASSED, APPROVED AND ADOPTED ON SECOND AND FINAL 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

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

**DEPARTMENT:** Executive

**PROPOSED ACTION:**

**BACKGROUND:**

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

**ATTACHMENTS:**

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

{ } 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. 2026-09-15-19**

**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)                                  | <u>\$0.117535</u>        |
| <b>Total Tax per \$100 of valuation</b>                                   | <b><u>\$0.685873</u></b> |

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 1<sup>st</sup> day of September 2026.

**PASSED, APPROVED AND ADOPTED ON SECOND AND FINAL 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

APPROVED AS TO FORM:

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MARK SCHROEDER, City Attorney

# 2026 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.<sup>1</sup> 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.   | <b>Prior year total taxable value.</b> 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). <sup>2</sup> | \$ _____                         |
| 2.   | <b>Prior year tax ceilings.</b> 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. <sup>3</sup>                                                                                                                                                                                                                                       | \$ _____                         |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____                         |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____ /\$100                  |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b><br><br><b>A. Original prior year ARB values:</b> ..... \$ _____<br><br><b>B. Prior year values resulting from final court decisions:</b> ..... - \$ _____<br><br><b>C. Prior year value loss.</b> Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                                                                                                    | <br><br><br><br><br><br>\$ _____ |

<sup>1</sup> Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(14)

<sup>4</sup> Tex. Tax Code §26.012(13)



| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... \$ _____<br><b>B. Prior year disputed value:</b> ..... - \$ _____<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ _____    |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____    |
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ _____    |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>6</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____    |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.<br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ _____<br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ _____<br><b>C. Value loss.</b> Add A and B. <sup>7</sup> | \$ _____    |
| 11.  | <b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.<br><b>A. Prior year market value:</b> ..... \$ _____<br><b>B. Current year productivity or special appraised value:</b> ..... - \$ _____<br><b>C. Value loss.</b> Subtract B from A. <sup>8</sup>                                                                                                                                                                                                                  | \$ _____    |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ _____    |
| 13.  | <b>Prior year captured value of property in a TIF.</b> 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. <sup>9</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ _____    |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ _____    |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____    |
| 16.  | <b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>10</sup>                                                                                                                                                                                                                                                                                                                                                      | \$ _____    |
| 17.  | <b>Adjusted prior year levy with refunds.</b> Add Lines 15 and 16. <sup>11</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |

<sup>5</sup> Tex. Tax Code §26.012(13)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(15)<sup>9</sup> Tex. Tax Code §26.03(c)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 18.  | <p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>12</sup></p> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> 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.<sup>13</sup> Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.<sup>14</sup> Enter the total from Form 50-110 ..... - \$ _____</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>                                 | \$ _____    |
| 19.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>15</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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.<sup>16</sup> ..... \$ _____</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>17</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> | \$ _____    |
| 20.  | <p><b>Current year tax ceilings.</b> 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.<sup>18</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |
| 21.  | <p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.<sup>19</sup> 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.<sup>20</sup> If completing this line, the taxing unit must include supporting documentation in Section 9.<sup>21</sup> Taxing units that are not affected, enter 0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |
| 22.  | <p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21.<sup>22</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____    |
| 23.  | <p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed.<sup>23</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____    |
| 24.  | <p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year.<sup>24</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____    |

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

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                             | Amount/Rate      |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.                                                                              | \$ _____         |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.                                                                                    | \$ _____         |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>25</sup>                                                              | \$ _____ / \$100 |
| 28.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>26</sup> | \$ _____ / \$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 unit's 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:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.<sup>27</sup> 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.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____ / \$100 |
| 30.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ _____         |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____         |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b><br><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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..... + \$ _____<br><b>B. Prior year taxes in TIF.</b> 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..... - \$ _____<br><b>C. Prior year transferred function.</b> 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. .... +/- \$ _____<br><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____<br><b>E. Add Line 31 to 32D.</b> | \$ _____         |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____         |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____ / \$100 |

<sup>25</sup> Tex. Tax Code §26.04(c)

<sup>26</sup> Tex. Tax Code §26.04(d)

<sup>27</sup> Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate    |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 35.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>28</sup><br><b>A. Current year state criminal justice mandate.</b> 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. \$ _____<br><b>B. Prior year state criminal justice mandate.</b> 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. .... - \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                   | \$ _____/\$100 |
| 36.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>29</sup><br><b>A. Current year indigent health care expenditures.</b> 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..... \$ _____<br><b>B. Prior year indigent health care expenditures.</b> 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..... - \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                                                                                                | \$ _____/\$100 |
| 37.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>30</sup><br><b>A. Current year indigent defense compensation expenditures.</b> 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..... \$ _____<br><b>B. Prior year indigent defense compensation expenditures.</b> 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. .... \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. | \$ _____/\$100 |
| 38.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>31</sup><br><b>A. Current year eligible county hospital expenditures.</b> 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. .... \$ _____<br><b>B. Prior year eligible county hospital expenditures.</b> 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. .... \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                       | \$ _____/\$100 |

<sup>28</sup> Tex. Tax Code §26.044<sup>29</sup> Tex. Tax Code §26.0441<sup>30</sup> Tex. Tax Code §26.0442<sup>31</sup> Tex. Tax Code §26.0443

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Amount/Rate           |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|
| 39.  | <p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ _____</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ _____</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>\$ _____/\$100</p> |
| 40.  | <b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ _____/\$100        |
| 41.  | <p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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 ..... \$ _____</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ _____/\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <p>\$ _____/\$100</p> |
| 42.  | <p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p><b>- or -</b></p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <p>\$ _____/\$100</p> |
| D42. | <p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> <sup>32</sup> 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:</p> <p><b>A.</b> The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 <sup>33</sup> ..... \$ _____/\$100</p> <p><b>- or -</b></p> <p><b>B.</b> The voter-approval M&amp;O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. <sup>34</sup> Complete Section 5 through Line 68 to complete D42(B).</p> <p>a. Enter the <b>disaster relief cost</b>. .... \$ _____</p> <p>b. <b>Disaster relief rate.</b> Divide Line D42(B)(a) by Line 26 and multiply by 100 ..... \$ _____/\$100</p> <p>c. Add Line D42(B)(b) to Line 42 ..... \$ _____/\$100</p> <p>d. Enter the <b>current year unused increment rate</b> from Line 68 ..... \$ _____/\$100</p> <p>e. Add Line D42(c) to Line D42(d). .... \$ _____/\$100</p> <p>The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p><b>C.</b> 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). <sup>35</sup></p> <p>If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p> | <p>\$ _____/\$100</p> |

<sup>32</sup> Tex. Tax Code §26.042<sup>33</sup> Tex. Tax Code §26.042(a-2)(1)<sup>34</sup> Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)<sup>35</sup> Tex. Tax Code §26.042(a-2)

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate    |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 43.  | <b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p><b>A. Debt</b> 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. <sup>36</sup></p> <p>Enter debt amount ..... \$ _____</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____</p> |                |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>37</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____       |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ _____       |
| 46.  | <b>Current year anticipated collection rate.</b> <ul style="list-style-type: none"> <li><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>38</sup> ..... %</li> <li><b>B.</b> Enter the prior year actual collection rate..... %</li> <li><b>C.</b> Enter the 2024 actual collection rate. .... %</li> <li><b>D.</b> Enter the 2023 actual collection rate. .... %</li> <li><b>E.</b> 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%. <sup>39</sup> ..... %</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ _____       |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____       |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____/\$100 |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____/\$100 |
| D50. | <b>Disaster Line 50 (D50): Current year voter-approval M&amp;O and debt tax rate for taxing unit affected by disaster declaration.</b><br>Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42.<br>Add Line D42(C) and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____/\$100 |
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____/\$100 |

<sup>36</sup> Tex. Tax Code §26.012(7)<sup>37</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>38</sup> Tex. Tax Code §26.04(b))<sup>39</sup> 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.  | <b>Taxable Sales.</b> 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. <sup>40</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br><br>Taxing units that adopted the sales tax before November of the prior year, enter 0.                                                                                                                                                                                                          | \$ _____       |
| 53.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>41</sup><br><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>42</sup><br><br>- or -<br><br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____       |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____       |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____/\$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>43</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____/\$100 |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b><br>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.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>44</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____/\$100 |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> 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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>45</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>46</sup> | \$ _____       |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                               | \$ _____       |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.                                                                                                                                                                         | \$ _____/\$100 |
| 63.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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 |

<sup>40</sup> Tex. Tax Code §26.041(d)

<sup>41</sup> Tex. Tax Code §26.041(i)

<sup>42</sup> Tex. Tax Code §26.041(d)

<sup>43</sup> Tex. Tax Code §26.04(c)

<sup>44</sup> Tex. Tax Code §26.04(c)

<sup>45</sup> Tex. Tax Code §26.045(d)

<sup>46</sup> 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.<sup>47</sup> 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.<sup>48</sup>

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;<sup>49</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>50</sup> 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.<sup>51</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>52</sup>

| Line       | Unused Increment Rate Worksheet                                                                                                                                                                                                                                       | Amount/Rate     |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>64.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 69) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 68) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2025 Total Taxable Value (Line 61) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ _____        |
| <b>65.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 68) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 67) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2024 Total Taxable Value (Line 60) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ _____        |
| <b>66.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 67) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 66) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2023 Total Taxable Value (Line 60) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....                                                                                                                                                                  | \$ _____        |
| <b>67.</b> | <b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>                                                                                                                                                                                                      | \$ _____        |
| <b>68.</b> | <b>2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>                                                                                                                                         | \$ _____ /\$100 |
| <b>69.</b> | <b>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)</b> | \$ _____ /\$100 |

<sup>47</sup> Tex. Tax Code §26.013(b)

<sup>48</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>49</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>50</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>51</sup> Tex. Local Gov't Code §120.007(d)

<sup>52</sup> 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.<sup>53</sup>

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.<sup>54</sup>

| Line | De Minimis Rate Worksheet                                                                                                          | Amount/Rate      |
|------|------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 70.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>M&amp;O and Debt Tax Rate Worksheet</i> . | \$ _____ / \$100 |
| 71.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .             | \$ _____         |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                             | \$ _____ / \$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                     | \$ _____ / \$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.                                                                                   | \$ _____ / \$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.<sup>55</sup>

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.  | <b>2025 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____ / \$100 |
| 76.  | <b>Adjusted 2025 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>56</sup><br><br>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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br><br>- or -<br><br>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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>57</sup> Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | \$ _____ / \$100 |
| 77.  | <b>Increase in 2025 tax rate due to disaster.</b> Subtract Line 76 from Line 75.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ _____ / \$100 |
| 78.  | <b>Adjusted 2025 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____         |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ _____         |
| 80.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____         |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>58</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ _____ / \$100 |
| 82.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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 |

<sup>53</sup> Tex. Tax Code §26.012(8-a)

<sup>54</sup> Tex. Tax Code §26.063(a)(1)

<sup>55</sup> Tex. Tax Code §26.042(b)

<sup>56</sup> Tex. Tax Code §26.042(c)

<sup>57</sup> Tex. Tax Code §26.042(b)

<sup>58</sup> 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.** ..... \$ \_\_\_\_\_/\$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: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_/\$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: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_/\$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.<sup>59</sup>

**print  
here** ➡

\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign  
here** ➡

\_\_\_\_\_  
Taxing Unit Representative

\_\_\_\_\_  
Date

<sup>59</sup> Tex. Tax Code §26.04(c-2) and (d-2)



# 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](mailto:lesliem@bastropcad.org) or [faun@bastropcad.org](mailto:faun@bastropcad.org).

BASTROP CENTRAL APPRAISAL DISTRICT

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

DATE: July 24, 2026

### BOARD OF DIRECTORS

DAVID REDD      SANDRA ARCHER      DAVID GLASS      JUSTIN BEZNER      JEANNIE RALPH  
MICHELLE GAERTNER      PAUL JOHNSON      JOHN SABOL      ELLEN OWENS

FAUN CULLENS, RPA, CCA, CEO - Chief Appraiser



## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** PROCLAMATION RECOGNIZING SEPTEMBER 15 – OCTOBER 15, 2026, AS HISPANIC HERITAGE MONTH

**DEPARTMENT:** Community Services

**PROPOSED ACTION:** No action is necessary at this time.

**BACKGROUND:**

The City of Elgin and the City Council recognize the importance of Hispanic Heritage Month.

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

None.

**ATTACHMENTS:**

1. Viva Elgin Proclamation 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.*

**PROCLAMATION RECOGNIZING SEPTEMBER 15 – OCTOBER 15, 2026, AS  
HISPANIC HERITAGE MONTH**

**WHEREAS**, Hispanic Heritage Month, originally began in 1968 for a week under President Johnson and extended to a month in 1988 by President Reagan, is now observed throughout the nation during September 15<sup>th</sup> through October 15<sup>th</sup>; and,

**WHEREAS**, the City of Elgin promotes an inclusive community by offering events and programs that encourage arts and culture that celebrate all the unique and different backgrounds in Elgin; and,

**WHEREAS**, the population of Elgin, TX is 52.56% of Hispanic origin; and,

**WHEREAS**, the Hispanic community has made contributions to the culture of Elgin which is reflected in design of Veterans Memorial Park Expansion; and,

**WHEREAS**, Hispanic Heritage Month showcases the important contributions the Hispanic and Latino community have made to the city and recognizing the diverse cultures, histories, and their perseverance; and,

**WHEREAS**, the City of Elgin Parks & Recreation Department participates in the City of Elgin's Dia de los Muertos celebration on the 1<sup>st</sup> week of November every year; and,

**WHEREAS**, the City of Elgin Parks & Recreation Department is hosting the second annual Hispanic Heritage Month Celebration on Saturday, September 19<sup>th</sup> encouraging citizens to attend and learn more about Hispanic and Latino culture; and,

**NOW THEREFORE, I THERESA Y. MCSHAN**, Mayor of the City of Elgin, do hereby proclaim Tuesday, September 15<sup>th</sup> – Thursday, October 15<sup>th</sup> as Hispanic Heritage Month, and I urge all citizens to celebrate and recognize the diverse cultures.

**IN WITNESS WHEREOF**, I have hereunto set my hand and caused the seal of the City of Elgin to be affixed this 15 TH day of September 2026.

---

Theresa Y. McShan, Mayor  
City of Elgin Texas



## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** City Council Work Session Meeting Minutes - August 25, 2026

**DEPARTMENT:** Executive

**PROPOSED ACTION:** Review and approve the meeting minutes.

**BACKGROUND:**

The City Council held a work session meeting on August 25, 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 Work Session Minutes - August 25, 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 25, 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  
Michael Gonzalez, Public Works Director  
Chris Noble, Chief of Police  
Marcial Guajardo, Public Information Officer  
Pamela Sanders, Human Resources Director  
Sonia Browder, Media Specialist  
Kristina Alvarez, Main Street Manager  
Heather Fowler, Library Services Manager  
Todd Johnson, Police Commander  
Esmeralda Rangel, Assistant City Secretary  
Uriel Campos, Administrative Assistant  
Michael Hinds, Building Official  
Daniel Mahoney, Police Corporal  
Lori Lankford, Gradient Leadership Solutions

## **INVOCATION**

Council Member Crim 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**

Stephanie Lippke, Barn Chime Street, addressed the Council regarding the fiscal year 2026-2027 budget. Ms. Lippke stated she gave the Council a handout. She expressed concern that the City Council has become increasingly dependent on transfers from the utility fund. She indicated that the Utility Fund might be in a healthier position had transfers not occurred since 2022. She stated that there would be increased rates and the Elgin tax payers would have to pay for financial instability. Additionally, she mentioned that when the City issued bonds in 2021, the rating improved due to previous responsible management, avoiding excessive withdrawals. She emphasized the importance of planning for unforeseen emergencies, as it is not possible to predict when issues may occur.

## **NEW BUSINESS**

### **1. Review and Discuss 5-year Capital Improvement Plan and Potential Funding**

Mayor McShan read the title of the item, and invited Michael Gonzalez, Public Works Director, to address the Council. Mr. Gonzalez stated the Capital Improvement Plan (CIP) is not ready, but it will be presented to the Council for adoption separately from the annual budget. This was the first year that the CIP was contracted out, and funding will be identified for the projects as part of the CIP. It will be presented to the Council in September. There were no questions from the Council.

### **2. Review of Master Fee Schedule**

Mayor McShan read the title of the item, and invited Pamela Sanders, Human Resources Director, to address the Council. Ms. Sanders stated that the Master Fee Schedule lists the various charges for the City. It is noted in the fee schedule that the utility rates are pending the utility rate study. It will be presented for adoption in September. There were no questions from the Council.

### **3. Discussion of Compensation and Benefits Study**

Mayor McShan read the title of the item, and invited Pamela Sanders, Human Resources Director, to address the Council. Ms. Sanders stated this would be a review to answer any lingering questions of the Council. There are four groupings of positions. Ms. Sanders gave real world scenarios to the Council. Ms. Sanders stated on September 15th the Council would have the job allocations and pay grades to consider. Ms. Sanders answered questions from the Council.

### **4. Discussion of Fiscal Year 2026-2027 Budget and Property Tax Rate**

Mayor McShan read the title of the item, and invited Pamela Sanders, Human Resources Director, to address the Council. Ms. Sanders handed out the first supplement to the budget. Lori Lankford, Gradient Leadership Solutions, addressed the Council to explain the different tax rate scenarios. Ms. Lankford encouraged the Council to consider the need the City has to build reserve funds. Mr. Eads reminded the Council about the public hearings on September 1st and 15th regarding the annual budget and tax rate. Discussion followed.



**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 7:28 PM.

**ATTEST:**

\_\_\_\_\_  
Peyton Standifer, City Secretary

\_\_\_\_\_  
Theresa McShan, Mayor



## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** City Council Special Meeting Minutes - September 3, 2026

**DEPARTMENT:** Executive

**PROPOSED ACTION:** Approval of the meeting minutes from the City Council meeting on September 3, 2026

**BACKGROUND:**

The City Council held a special meeting on September 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. City Council Special Meeting Minutes - September 3, 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**  
**September 3, 2026**  
**6:30 PM**

**CALL TO ORDER**

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

**ROLL CALL**

Mayor McShan called roll. All members were present.

**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  
Brenda Piña, Council Member Ward 4

**Staff:**

Peyton Standifer, City Secretary  
Mark Schoreder, City Attorney  
Marcial Guajardo, Public Information Officer  
Uriel Campos, Administrative Assistant  
Mathew Decker, Police Sergeant  
Ryan Meagher, Police Sergeant

**PUBLIC COMMENT**

No one in attendance wished to speak.

**EXECUTIVE SESSION**

Mayor McShan read the title of the item, and adjourned the meeting into Executive Session at 6:31 PM.

- 1. Pursuant to Texas Government Code § 551.074 (Personnel Matters), the City Council will deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of the City Manager.**

**RECONVENE**

Mayor McShan reconvened the meeting into open session at 7:43 PM.

Council Member Crim made a motion to place City Manager Robert Eads on administrative leave with pay, and to name Beau Perry as the Acting City Manager. Deputy Mayor Pro Tem St. Pierre seconded the motion. All voted in favor. The motion carried.

**ADJOURNMENT**

Mayor McShan adjourned the meeting at 7:43 PM.

**ATTEST:**

\_\_\_\_\_  
**Peyton Standifer, City Secretary**

\_\_\_\_\_  
**Theresa McShan, Mayor**



## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** Consider Waiver Requests to Close Streets for the Hogeye Festival Street Dance on Friday, October 23 from 4PM to Midnight on Depot Street from Main Street to Avenue A for the Free Street Dance, and on Saturday, October 24 from 8AM to 7PM, the Festival Grounds Loop 109 Main Street from the 400 Block of North Main Street to the 200 Block of South Main Street, Austin Street, 1st Street, 2nd Street, from the Union Pacific Railroad Tracks to Avenue A, Central Avenue, and Depot Street from Main Street to Avenue A. (Kristina Alvarez, Main Street Manager)

**DEPARTMENT:** Community Services

**PROPOSED ACTION:** Consider request for street closures

**BACKGROUND:**

The Hogeye Festival directly contributes to the development, promotion, and revitalization of the downtown business district. The award-winning Elgin Main Street program and the Hogeye Festival committee have organized:

- The Hogeye Stroll on Thursday night to include: the Hogalicious Dessert Contest and the Pearls Before Swine Art Show.
- The Free Friday Night Street Dance.
- Hogeye Festival on Saturday: includes all the festival activities– handmade arts and crafts, live music and entertainment, BBQ Pork cook-off, motorcycle show, carnival, Cow Patty Bingo, children’s activities, and more.

The event includes great volunteer support working in concert with City staff to produce a weekend of entertainment and celebration in downtown Elgin that is free for the whole community. These events drive traffic to local businesses and helps to showcase Elgin's Unique Identity.

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

Staff recommends approval of the request for street closures.

**ATTACHMENTS:**

1. Letter from Police Chief
2. Hogeye Traffic Plan Signed
3. Scanned Signed MSB Letter Hogeye 26

- { 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 Police Department

## Office of the Chief of Police

202 Depot Street, Elgin, Texas 78621

August 31, 2026

Texas Dept. of Transportation  
Austin District  
125 E. 11<sup>th</sup> Street  
Austin, TX 78701

Re: Temporary Road Closure - Hogeye Festival, Elgin, TX October 24, 2026

The Elgin Police Department will be participating in the 39<sup>th</sup> Annual Elgin Hogeye Festival to include the following: Managing traffic and public safety in-and-around the proposed Loop 109 road closure from 4 am - 8 pm on October 24, 2026, as well as managing and directing any necessary detours.

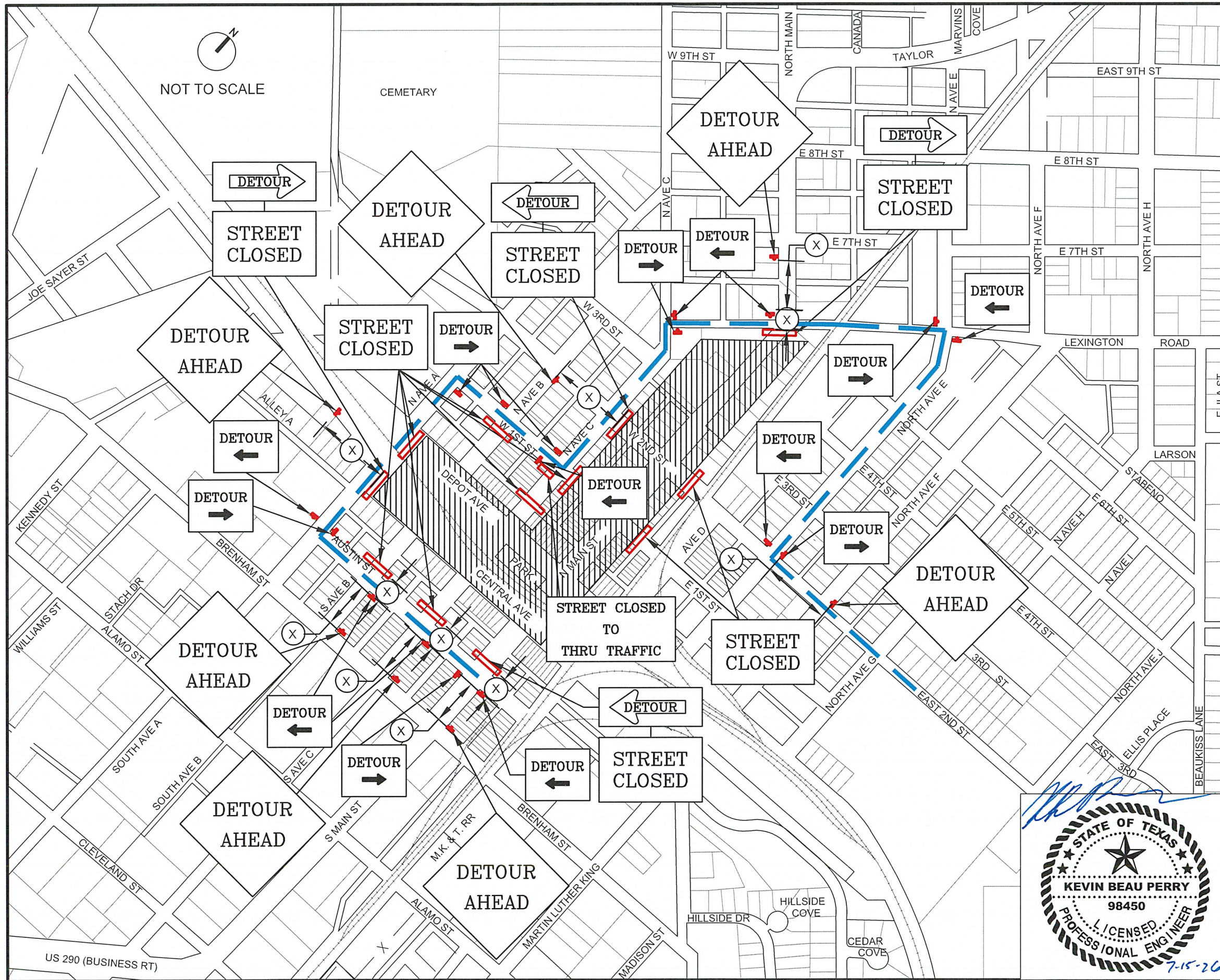
Sincerely,

A handwritten signature in black ink, appearing to read "Chris Noble", with a long horizontal line extending to the right.

Chris Noble, Chief of Police  
Elgin Police Department  
(512) 285-5757

Cc: Kristina Alvarez  
Main Street Manager  
City of Elgin









September 3, 2026

Theresa McShan, Mayor  
City of Elgin  
PO Box 591  
Elgin, Texas 78621

Dear Mayor McShan:

The 39<sup>th</sup> Annual Hogeye Festival is scheduled for Saturday, October 24<sup>th</sup>, 2026, on Main Street in Historic Downtown Elgin. The work of the festival committee, volunteers, business sponsors, and community groups make this a unique and very successful event with over 100 volunteers on the day of the festival. We thank the City of Elgin for all the support provided by city departments to make the Hogeye Festival possible.

Hogeye is a community celebration to raise funds for Elgin Main Street Program grant programs, and your support of the Hogeye Festival directly contributes to the development, promotion, and revitalization of the downtown business district and our town.

The Elgin Main Street Board and the Hogeye Festival Committee request:

- Request to waive the open container ordinance for the 39<sup>th</sup> Annual Hogeye Festival sponsored by the Elgin Main Street Board and the City of Elgin on Saturday, October 24<sup>th</sup> from 10 am to 7 pm in the festival area: Loop 109 (Main Street) from Austin Street to Lexington, Central Avenue, Depot Street, 1<sup>st</sup> Street, 2<sup>nd</sup> Street, and 3<sup>rd</sup> Street from the Union Pacific railroad tracks to Avenue A. On Friday October 23<sup>th</sup> for the Street Dance and Gordon Swenson Memorial BBQ Park Cook off from 5 pm to 11:59 pm on Main Street and Avenue C utilizing City Hall and the Library parking lots. On Thursday, October 22<sup>nd</sup> from 5 pm to 10 pm for the Hogeye Stroll with the Hogalicious Dessert Contest and the Pearls Before Swine Art Show downtown from Lexington Road to Brenham on Main and Avenue C.
- Request to approve street closures for the 39<sup>th</sup> Annual Hogeye Festival on Saturday, October 25, 2025, from 4 am to 8 pm as illustrated in the attached traffic control plan.

Thank you for working with us to make this event possible. We appreciate the City's support relating to logistics, planning, and implementation of the festival.

Sincerely,

Krista Marx  
President

**Elgin Main Street Board | PO Box 591 | Elgin, Texas 78621**



## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS AUTHORIZING EXECUTION OF AN AGREEMENT WITH THE TEXAS DEPARTMENT OF TRANSPORTATION FOR TEMPORARY CLOSURE OF STATE RIGHT OF WAY. (Kristina Alvarez, Main Street Manager)

**DEPARTMENT:** Community Services

**PROPOSED ACTION:** Review and approve the resolution allowing the Acting City Manager to execute an agreement

**BACKGROUND:**

The City Council's approval is required for the Acting City Manager to execute an agreement with the Texas Department of Transportation to close the right of way, as is necessary for the Hogeye Festival scheduled to take place in October. The agreement is for the closure of Loop 109, otherwise known as Main Street.

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

Staff recommends approval of the resolution.

**ATTACHMENTS:**

1. 2026 Hogeye Resolution txdot
2. 2026 Hogeye Map
3. 2026 tea30 TXDOT

{ } 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.*

**RESOLUTION NO: 2026-09-15-XX**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY  
OF ELGIN, TEXAS AUTHORIZING EXECUTION OF AN  
AGREEMENT WITH THE TEXAS DEPARTMENT OF  
TRANSPORTATION FOR TEMPORARY CLOSURE OF  
STATE RIGHT OF WAY.**

**WHEREAS**, the City of Elgin will hold the annual Hogeye Festival on Saturday, October 24, 2026; and,

**WHEREAS**, the Hogeye Festival is a free community street festival held in the downtown district including Loop 109 from Lexington to Austin Street; and,

**WHEREAS**, the Governing Body of the City of Elgin desires to reaffirm its support of the Hogeye Festival and approve and authorize the execution of an Agreement for the Closure of State Right of Way.

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

**Section 1. Findings.** The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. Authorization.** The Acting City Manager is hereby authorized to execute an agreement with Texas Department of Transportation.

**Section 3. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 4.** This Resolution shall take effect immediately upon passage.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of September 2026.

ATTEST:

\_\_\_\_\_  
THERESA Y. MCSHAN, Mayor  
City of Elgin, Texas

\_\_\_\_\_  
PEYTON STANDIFER, City Secretary

Best Little Pig Gig in Texas

## Free Festival Shuttle

at SPJST Hall  
702 State Hwy 95  
Elgin, TX 78621

Sponsored by SPJST - Elgin



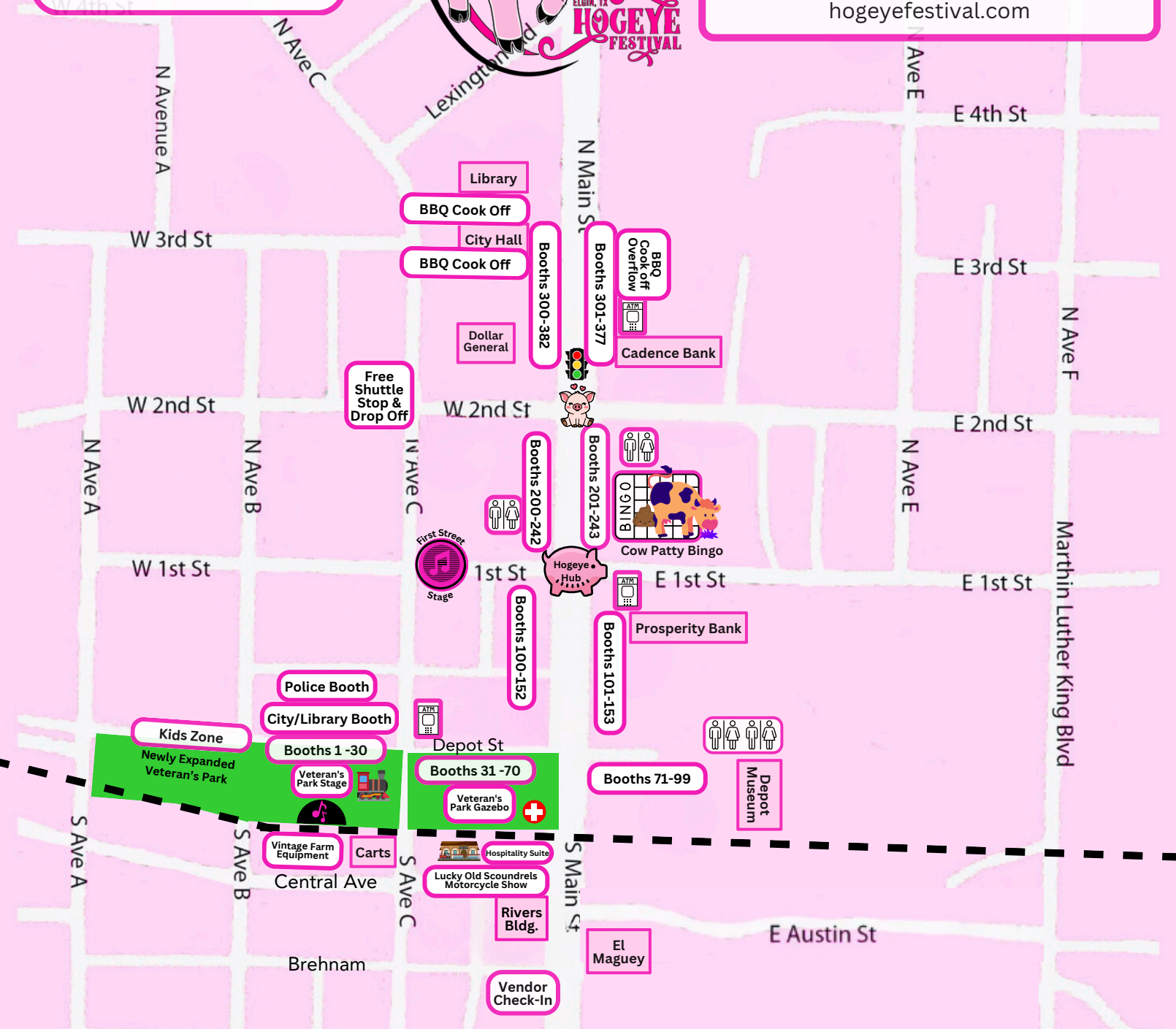
39th Annual

ELGIN, TX

**HOGEYE**  
FESTIVAL

2026 Festival Map

hogeyefestival.com



[www.hogeyefestival.com](http://www.hogeyefestival.com)

STATE OF TEXAS           §

COUNTY OF TRAVIS       §

# **AGREEMENT FOR THE TEMPORARY CLOSURE OF STATE RIGHT-OF-WAY**

**THIS AGREEMENT** is made by and between the State of Texas, acting by and through the Texas Department of Transportation, hereinafter called the "State," and the City of Elgin, a municipal corporation, acting by and through its duly authorized officers, hereinafter called the "City."

## **W I T N E S S E T H**

**WHEREAS**, the State owns and operates a system of highways for public use and benefit, including Loop 109, in Bastrop, County; and

**WHEREAS**, the City has requested the temporary closure of Loop 109 for the purpose of the 39<sup>th</sup> Annual Hogeeye Festival as described in the attached "Exhibit A," hereinafter identified as the "Event;" and

**WHEREAS**, the Event will be located within the City's incorporated area; and

**WHEREAS**, the State, in recognition of the public purpose of the Event, wishes to cooperate with the City so long as the safety and convenience of the traveling public is ensured and that the closure of the State's right-of-way will be performed within the State's requirements; and

**WHEREAS**, on the 15 day of September, 2026, the Elgin City Council passed Resolution / Ordinance No. \_\_\_\_\_, attached hereto and identified as "Exhibit B," establishing that the Event serves a public purpose and authorizing the City to enter into this agreement with the State; and

**WHEREAS**, 43 TAC, Section 22.12 establishes the rules and procedures for the temporary closure of a segment of the State highway system; and

**WHEREAS**, this agreement has been developed in accordance with the rules and procedures of 43 TAC, Section 22.12;

**NOW, THEREFORE**, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, to be by them respectively kept and performed as hereinafter set forth, it is agreed as follows:

## **A G R E E M E N T**

### **Article 1. CONTRACT PERIOD**

This agreement becomes effective upon final execution by the State and shall terminate upon completion of the Event or unless terminated or modified as hereinafter provided.

### **Article 2. EVENT DESCRIPTION**

The description of the Event, including the proposed schedule of start and stop times,

approximate number of people attending the Event, and equipment involved shall be attached hereto and identified as "Exhibit C."

### **Article 3. OPERATIONS OF THE EVENT**

**A.** The City shall assume all costs for the operations associated with the Event, to include but not limited to, plan development, materials, labor, public notification, providing protective barriers and barricades, protection of highway traffic and highway facilities, and all traffic control and temporary signing.

**B.** The City shall submit to the State for review and approval the construction plans, if construction or modifications to the State's right-of-way is required, the traffic control and signing plans, traffic enforcement plans, and all other plans deemed necessary by the State.

**C.** The City will not initiate closure prior to 24 hours before the scheduled Event and all barriers and barricades will be removed and the highway reopened to traffic within 24 hours after the completion of the Event.

**D.** The City will provide adequate enforcement personnel to prevent vehicles from stopping and parking along the main lanes of highway right-of-way and otherwise prevent interference with the main lane traffic by both vehicles and pedestrians. The City will prepare a traffic enforcement plan, to be approved by the State in writing at least 48 hours prior to the scheduled Event. Additionally, the City shall provide to the State a letter of certification from the law enforcement agency that will be providing traffic control for the Event, certifying that they agree with the enforcement plan and will be able to meet its requirements.

**E.** The City hereby assures the State that there will be appropriate passage allowance for emergency vehicle travel and adequate access for abutting property owners during construction and closure of the highway facility. These allowances and accesses will be included in the City's traffic control plan.

**F.** The City will avoid or minimize damage, and will, at its own expense, restore or repair damage occurring outside the State's right-of-way and restore or repair the State's right-of-way, including roadway and drainage structures, signs, and pavement, etc. to a condition equal to that existing before the closure, and, to the extent practicable, restore the natural environment, including landscape features.

### **Article 4. OWNERSHIP OF DOCUMENTS**

Upon completion or termination of this agreement, all documents prepared by the City will remain the property of the City. All data prepared under this agreement shall be made available to the State without restriction or limitation on their further use.

### **Article 5. TERMINATION**

**A.** This agreement may be terminated by any of the following conditions:

- (1) By mutual written agreement and consent of both parties.
- (2) By the State upon determination that use of the State's right-of-way is not feasible or is not in the best interest of the State and the traveling public.
- (3) By either party, upon the failure of the other party to fulfill the obligations as set forth herein.
- (4) By satisfactory completion of all services and obligations as set forth herein.

**B.** The termination of this agreement shall extinguish all rights, duties, obligations and liabilities of the State and City under this agreement. If the potential termination of this agreement is due to the failure of the City to fulfill its contractual obligations as set forth herein, the State will notify the City that possible breach of contract has occurred. The City must remedy the breach as outlined by the State within ten (10) days from receipt of the

State's notification. In the event the City does not remedy the breach to the satisfaction of the State, the City shall be liable to the State for the costs of remedying the breach and any additional costs incurred by the State.

#### **Article 6. DISPUTES**

Should disputes arise as to the parties' responsibilities or additional work under this agreement, the State's decision shall be final and binding.

#### **Article 7. RESPONSIBILITIES OF THE PARTIES**

The State and the Local Government agree that neither party is an agent, servant, or employee of the other party and each party agrees it is responsible for its individual acts and deeds as well as the acts and deeds of its contractors, employees, representatives, and agents.

#### **Article 8. INSURANCE**

**A.** Prior to beginning any work upon the State's right-of-way, the City and/or its contractors shall furnish to the State a completed "Certificate of Insurance" (TxDOT Form 1560, latest edition) and shall maintain the insurance in full force and effect during the period that the City and/or its contractors are encroaching upon the State right-of-way.

**B.** In the event the City is a self-insured entity, the City shall provide the State proof of its self-insurance. The City agrees to pay any and all claims and damages that may occur during the period of this closing of the highway in accordance with the terms of this agreement.

#### **Article 9. AMENDMENTS**

Any changes in the time frame, character, agreement provisions or obligations of the parties hereto shall be enacted by written amendment executed by both the City and the State.

#### **Article 10. COMPLIANCE WITH LAWS**

The City shall comply with all applicable federal, state and local environmental laws, regulations, ordinances and any conditions or restrictions required by the State to protect the natural environment and cultural resources of the State's right-of-way.

#### **Article 11. LEGAL CONSTRUCTION**

In case one or more of the provisions contained in this agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

#### **Article 12. NOTICES**

All notices to either party by the other required under this agreement shall be delivered personally or sent by certified U.S. mail, postage prepaid, addressed to such party at the following respective addresses:

|                                                                                                                                                   |                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|
| <p align="center"><b>City:</b></p> <p>City of Elgin<br/>Attn: Kristina Alvarez<br/>PO Box 591<br/>310 North Main Street<br/>Elgin Texas 78621</p> | <p align="center"><b>State:</b></p> <p>Texas Department of Transportation</p> <p>_____</p> <p>_____</p> <p>_____</p> |
|---------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|

All notices shall be deemed given on the date so delivered or so deposited in the mail, unless otherwise provided herein. Either party hereto may change the above address by sending written notice of such change to the other in the manner provided herein.

**Article 13. SOLE AGREEMENT**

This agreement constitutes the sole and only agreement between the parties hereto and supersedes any prior understandings or written or oral agreements respecting the within subject matter.

**IN TESTIMONY WHEREOF**, the parties hereto have caused these presents to be executed in duplicate counterparts.

**THE CITY OF** ELGIN

Executed on behalf of the City by:

By \_\_\_\_\_ Date \_\_\_\_\_  
City Official

Typed or Printed Name and Title Beau Perry  
Acting City Manager

**THE STATE OF TEXAS**

Executed for the Executive Director and approved for the Texas Transportation Commission for the purpose and effect of activating and/or carrying out the orders, established policies or work programs heretofore approved and authorized by the Texas Transportation Commission.

By \_\_\_\_\_ Date \_\_\_\_\_  
District Engineer



## Exhibit A

### Hogeye Festival Fact Sheet

#### **What is the Hogeye Festival?**

The annual Hogeye Festival of Elgin, Texas is a street festival held on the 4<sup>th</sup> Saturday of October. Hogeye celebrates community, family, famous Elgin Hot Guts Sausage, and all things swine! Join us as we sing along to "STOP in the Name of Pork!" while the Harleys roll in with The Sowpremes. Play Cow Patty Bingo and win fabulous prizes based on where a cow does her or his business (splatter matters in this game!). Sample the winners at the BBQ Pork contest, dance all day to live music. Enjoy handmade arts and crafts. Enjoy kids activities. Stroll through the Road Hog Car Show. Test your aim at the ACME Brick throwing contest before you take a rest on a hay bale. The Hogeye Festival is a family community event. Hogeye provides great exposure for your high-quality image to families, retirees, tweens, and twenty somethings! This is a free festival which is produced by the Elgin Main Street Board, organized by local hogunteers (volunteers) and underwritten by generous business sponsors. Join us for "the Best Little Pig Gig" in Elgin Texas!

#### **Who is the Elgin Main Street Board?**

Elgin is a Texas Main Street City focused on implementing a downtown revitalization program with its roots in economic development in the context of historic preservation. Elgin, Texas, population just under 14,000, is located in Bastrop and Travis counties. It is an economically and ethnically diverse community that includes an overall area of 60,000 in population. The Elgin Main Street Board is responsible for a downtown beautification program providing planters, benches, trash cans, and streetlight pole banners. The Board has a business assistance program which includes marketing assistance, paint assistance, networking opportunities, training, and advertising. It implements a variety of promotional events throughout the year both independently and in partnership with local organizations, supports community arts initiatives, and organizes over 100 volunteers and thousands of volunteer hours. The Elgin Main Street Board is appointed by the City Council, all members serve as volunteers and this grass roots program is driven by community volunteer vision.

#### **How does the Hogeye Festival support the Elgin Main Street Board?**

Through the years, monies raised at the Hogeye Festival have provided funds to support Downtown property and business owners. The Board has led the improvements to the sidewalks and ramps throughout the District. Live planters have been installed at the corners. Benches and trash receptacles are provided in common areas. LED lights have been installed on top of buildings to light up downtown, and way finding signs direct the public from Hwy. 290 and Hwy 95 to downtown. In partnership with the Elgin Chamber of Commerce and the Elgin Economic Development Corporation, the Main Street Program sponsors the award-winning Downtown 78621 magazine. The Board provides marketing, paint, and dumpster assistance programs. Training opportunities for business owners are supported and made available through the Main Street Board. Promotional events are hosted throughout the year including Sip Shop and Stroll on 2<sup>nd</sup> Thursdays, First Saturday Sidewalk Sales, Local Lore, Music in the Park, Small Business Saturday, Holiday by the Tracks and Hot Cocoa Stroll, Elgin Art Studio Tour, Holiday events, Safe Trick or Treat, National Preservation month activities, and The Art of Giving.

Follow us on Facebook, Twitter, or join us at [www.hogeyefestival.com](http://www.hogeyefestival.com).

**Exhibit B**

**RESOLUTION**

## Exhibit C

### **39<sup>th</sup> Annual Hogeye Festival Map**

Saturday, October 24<sup>th</sup> from 10 am to 6 pm with approximately 20,000 attendees

Best Little Pig Gig in Texas

## Free Festival Shuttle

at SPJST Hall  
702 State Hwy 95  
Elgin, TX 78621

Sponsored by SPJST - Elgin



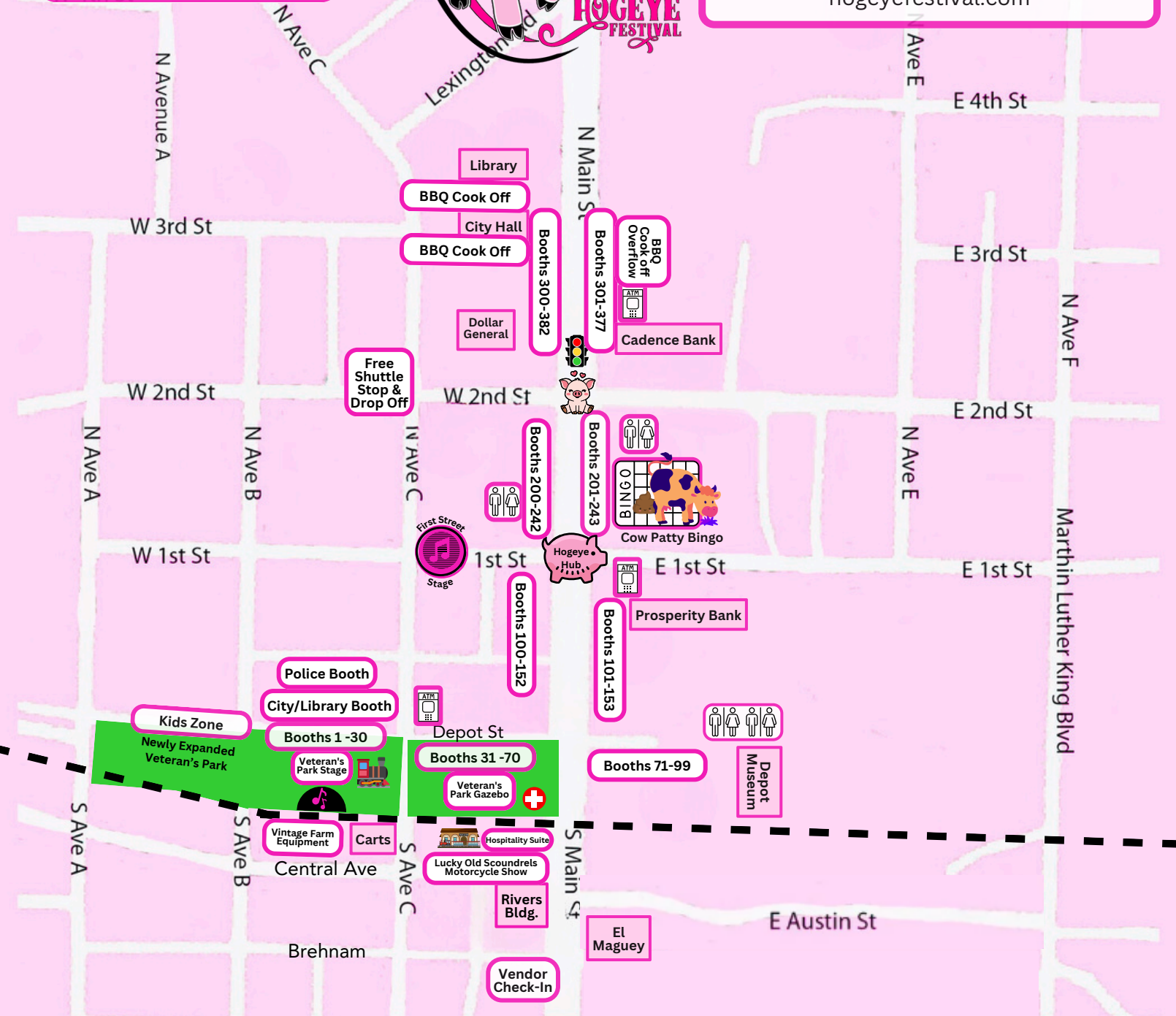
39th Annual

ELGIN, TX

# HOGEYE FESTIVAL

## 2026 Festival Map

hogeyefestival.com



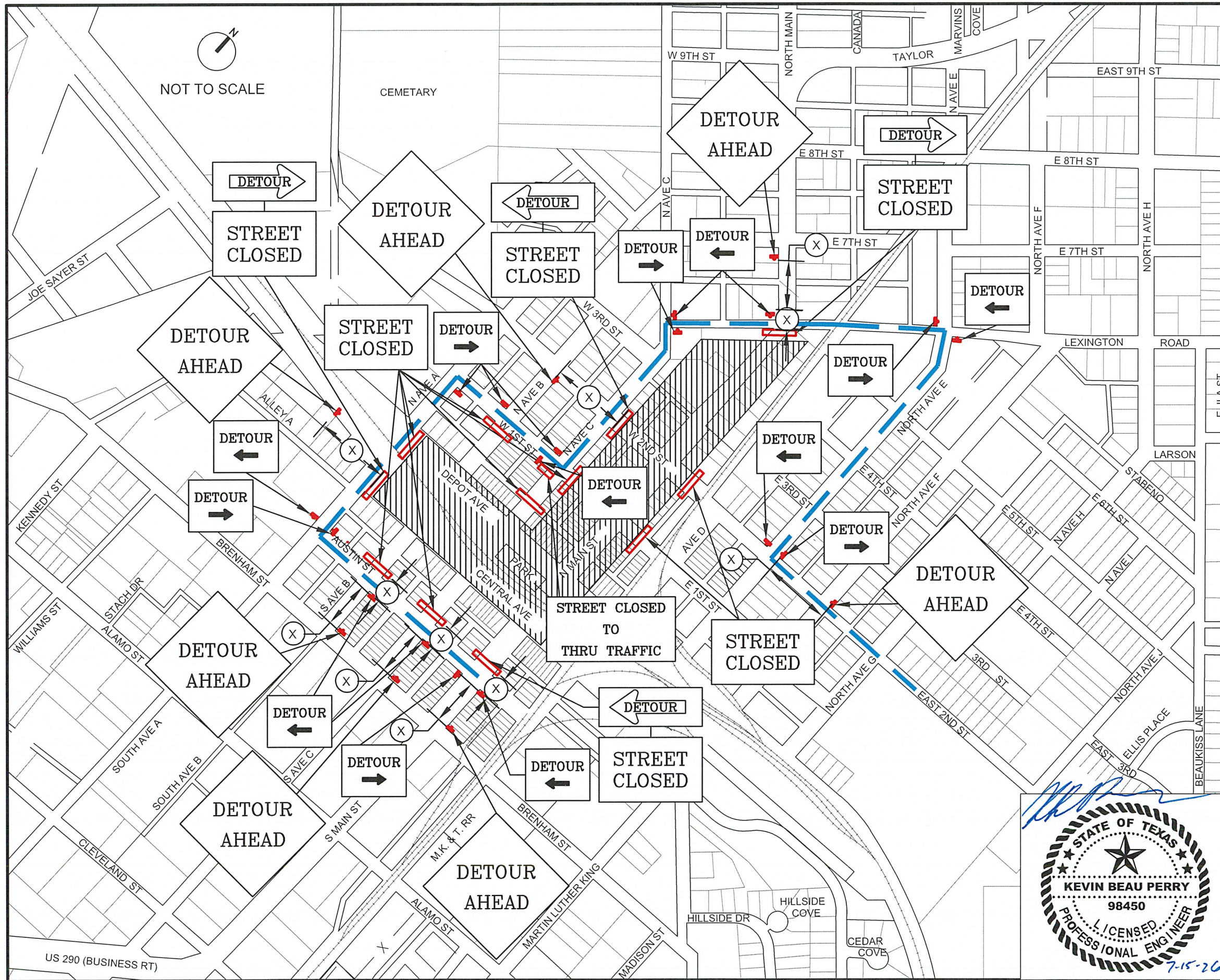
www.hogeyefestival.com

**Exhibit C**

**Traffic Control Map**

**2026 Traffic control map**









September 3, 2026

Theresa McShan, Mayor  
City of Elgin  
PO Box 591  
Elgin, Texas 78621

Dear Mayor McShan:

The 39<sup>th</sup> Annual Hogeye Festival is scheduled for Saturday, October 24<sup>th</sup>, 2026, on Main Street in Historic Downtown Elgin. The work of the festival committee, volunteers, business sponsors, and community groups make this a unique and very successful event with over 100 volunteers on the day of the festival. We thank the City of Elgin for all the support provided by city departments to make the Hogeye Festival possible.

Hogeye is a community celebration to raise funds for Elgin Main Street Program grant programs, and your support of the Hogeye Festival directly contributes to the development, promotion, and revitalization of the downtown business district and our town.

The Elgin Main Street Board and the Hogeye Festival Committee request:

- Request to waive the open container ordinance for the 39<sup>th</sup> Annual Hogeye Festival sponsored by the Elgin Main Street Board and the City of Elgin on Saturday, October 24<sup>th</sup> from 10 am to 7 pm in the festival area: Loop 109 (Main Street) from Austin Street to Lexington, Central Avenue, Depot Street, 1<sup>st</sup> Street, 2<sup>nd</sup> Street, and 3rd Street from the Union Pacific railroad tracks to Avenue A. On Friday October 23<sup>th</sup> for the Street Dance and Gordon Swenson Memorial BBQ Park Cook off from 5 pm to 11:59 pm on Main Street and Avenue C utilizing City Hall and the Library parking lots. On Thursday, October 22<sup>nd</sup> from 5 pm to 10 pm for the Hogeye Stroll with the Hogalicious Dessert Contest and the Pearls Before Swine Art Show downtown from Lexington Road to Brenham on Main and Avenue C.
- Request to approve street closures for the 39<sup>th</sup> Annual Hogeye Festival on Saturday, October 25, 2025, from 4 am to 8 pm as illustrated in the attached traffic control plan.

Thank you for working with us to make this event possible. We appreciate the City's support relating to logistics, planning, and implementation of the festival.

Sincerely,

Krista Marx  
President

**Elgin Main Street Board | PO Box 591 | Elgin, Texas 78621**



# Elgin Police Department

## Office of the Chief of Police

202 Depot Street, Elgin, Texas 78621

August 31, 2026

Texas Dept. of Transportation  
Austin District  
125 E. 11<sup>th</sup> Street  
Austin, TX 78701

Re: Temporary Road Closure - Hogeye Festival, Elgin, TX October 24, 2026

The Elgin Police Department will be participating in the 39<sup>th</sup> Annual Elgin Hogeye Festival to include the following: Managing traffic and public safety in-and-around the proposed Loop 109 road closure from 4 am - 8 pm on October 24, 2026, as well as managing and directing any necessary detours.

Sincerely,

A handwritten signature in black ink, appearing to read "Chris Noble", with a long horizontal flourish extending to the right.

Chris Noble, Chief of Police  
Elgin Police Department  
(512) 285-5757

Cc: Kristina Alvarez  
Main Street Manager  
City of Elgin





## Elgin City Council Meeting Agenda Item Executive Summary

---

**ITEM:** Request to Waiver the Restrictions Imposed by Chapter 8, Article II, Section 8.22 of the City of Elgin Code Ordinances as it Pertains to the Possession of an Open Container on October 22nd, 23rd, and 24th for the 39th Annual Hogeye Festival (Kristina Alvarez, Main Street Manager)

**DEPARTMENT:** Community Services

**PROPOSED ACTION:** Consider waiver of open container ordinance for Annual Hogeye Festival Thursday, October 22 for the Hogeye Stroll from 5pm to 9pm 400 block of Main Street to Brenham Street, 2nd Street, First Street, Depot Street, Central Avenue and Austin Street from Avenue A to Main Street, on Friday, October 23 from 4pm to midnight on Depot Street from Main Street to Avenue A for the Free Street Dance, and in the 300-400 block of North Main Street including City Hall and Library parking lots for the Gordon Swenson Memorial BBQ Pork Cook-off and on Saturday, October 24 from 8am to 7pm on the festival grounds Loop 109 Main Street from the 400 block of North Main Street to the 200 block of South Main Street, Austin Street, 1st Street, 2nd Street, from the Union Pacific Railroad tracks to Avenue A and on Central Avenue, Depot Street from Main Street to Avenue A

**BACKGROUND:**

The Main Street Board is requesting the Council waive restrictions imposed by Chapter 8, Article II, Section 8.22 as it pertains to the possession of an open container containing an alcoholic beverage as is defined in the City of Elgin Code of Ordinances for the 39th Annual Hogeye Festival in October 2026. The Hogeye Festival directly contributes to the development, promotion, and revitalization of the downtown business district. The award-winning Elgin Main Street program and the Hogeye Festival committee have organized: The Hogeye Stroll on Thursday night to include the Hogalicious Dessert Contest and the Pearls Before Swine Art Show. The Free Friday Night Street Dance with live band performances. Finally, the event on Saturday includes all the festival activities – handmade arts and crafts, live music and entertainment, BBQ Pork cook-off, car show, Cow Patty Bingo, children's activities, and more. The event includes great volunteer support working in concert with City staff to produce a weekend of entertainment and celebration in downtown Elgin that is free for the whole community. These events drive traffic to local businesses, and align with one of the Strategic Goals of the Council to maintain Elgin's Unique Identity.

**BUDGET/FINANCIAL IMPACT:**

Funding for this item was {} included {} not included in the current-year budget {} N/A

**RECOMMENDATION:**

Staff recommends the approval of the waiver.

**ATTACHMENTS:**

1. Scanned Signed MSB Letter Hogeye 26

{ } 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.*



September 3, 2026

Theresa McShan, Mayor  
City of Elgin  
PO Box 591  
Elgin, Texas 78621

Dear Mayor McShan:

The 39<sup>th</sup> Annual Hogeye Festival is scheduled for Saturday, October 24<sup>th</sup>, 2026, on Main Street in Historic Downtown Elgin. The work of the festival committee, volunteers, business sponsors, and community groups make this a unique and very successful event with over 100 volunteers on the day of the festival. We thank the City of Elgin for all the support provided by city departments to make the Hogeye Festival possible.

Hogeye is a community celebration to raise funds for Elgin Main Street Program grant programs, and your support of the Hogeye Festival directly contributes to the development, promotion, and revitalization of the downtown business district and our town.

The Elgin Main Street Board and the Hogeye Festival Committee request:

- Request to waive the open container ordinance for the 39<sup>th</sup> Annual Hogeye Festival sponsored by the Elgin Main Street Board and the City of Elgin on Saturday, October 24<sup>th</sup> from 10 am to 7 pm in the festival area: Loop 109 (Main Street) from Austin Street to Lexington, Central Avenue, Depot Street, 1<sup>st</sup> Street, 2<sup>nd</sup> Street, and 3<sup>rd</sup> Street from the Union Pacific railroad tracks to Avenue A. On Friday October 23<sup>th</sup> for the Street Dance and Gordon Swenson Memorial BBQ Park Cook off from 5 pm to 11:59 pm on Main Street and Avenue C utilizing City Hall and the Library parking lots. On Thursday, October 22<sup>nd</sup> from 5 pm to 10 pm for the Hogeye Stroll with the Hogalicious Dessert Contest and the Pearls Before Swine Art Show downtown from Lexington Road to Brenham on Main and Avenue C.
- Request to approve street closures for the 39<sup>th</sup> Annual Hogeye Festival on Saturday, October 25, 2025, from 4 am to 8 pm as illustrated in the attached traffic control plan.

Thank you for working with us to make this event possible. We appreciate the City's support relating to logistics, planning, and implementation of the festival.

Sincerely,

Krista Marx  
President

**Elgin Main Street Board | PO Box 591 | Elgin, Texas 78621**



## Elgin City Council Meeting Agenda Item Executive Summary

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### **ITEM:**

Consider Wavier Requests for Veteran's Memorial Park Rental Fees and to Close Streets Along the Parade Route West 2nd Street and Depot Street, from N Ave C to N Main Street, and from North Main St from West 2nd Street to Depot Street for the Elgin Independent School District Homecoming Walking Parade on Wednesday, October 21st from 5pm-8pm, Request for Police Department and Public Works Assistance as Needed (Kristina Alvarez, Main Street Manager)

**DEPARTMENT:** Community Services

**PROPOSED ACTION:** Approval of Wavier Requests

### **BACKGROUND:**

Elgin ISD invites the community to celebrate Homecoming and share our wildcat pride with a walking parade and pep rally on Wednesday, October 21st from. The parade lineup will begin at 5PM on 2nd Street at the First Baptist Church. The parade will continue on 2nd to Main Street, turn south on Main and continue to Depot Street and Veterans' Memorial Park. The Pep Rally will be held on Depot Street and in Park. Everyone is encouraged to show up for the fun in Elgin, where we are One Town One Team One Voice! The pep rally and parade consists of different student groups such as the Cheeleaders, Drill Team, Band, FFA and others!

The EISD is requesting waivers for the Park Rental of Veterans Memorial Park (100 block), street closure on Depot Street 100 Block during the event from start (5pm) to finish (8PM), and street closures along the parade route from 5pm through the duration of the parade. The parade begins 6pm and is expected to last less than an hour, with celebrations at Veteran's Memorial Park lasting until 8pm.

### **BUDGET/FINANCIAL IMPACT:**

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

### **RECOMMENDATION:**

Staff Recommends approval of requested wavers.

### **ATTACHMENTS:**

1. Special Event Summary EISD HoCo 26

{ } 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.*

## SPECIAL EVENT APPLICATION SUMMARY

**Applying Organization / Individual:** EISD-Emily White, Communication Coordinator

**Event Name:** EISD Homecoming Parade

**Event Dates / Times:**

Tuesday, October 20th: Public Works puts up parade route street closure notices

Wednesday, November 7th

5pm: Public works sets up parade route street closures, parade line begins

6pm-7pm: Parade Begins and Ends, Barricades along parade route to be removed, with the exception of Depot Street along Veteran's Memorial Park 100 block

8pm: Event ends, barricades along Depot Street removed

**Event Location: Main Street - W 2nd to Depot, and Veterans Memorial Park**

Line up on W 2nd St by First Baptist Church to Main Street, south until Depot Street. Depot Street to N. Ave C to be blocked off 5pm-8pm



**Event Description:** Elgin ISD invites the community to celebrate Homecoming and share our wildcat pride with a walking parade and pep rally on Wednesday, October 21st from. The parade lineup will begin at 5PM on 2nd Street at the First Baptist Church. The parade will continue on 2nd to Main Street, turn south on Main and continue to Depot Street and Veterans' Memorial Park. The Pep Rally will be held on Depot Street and in Park. Everyone is encouraged to show up for the fun in Elgin, where we are One Town One Team One Voice! The pep rally and parade consists of different student groups such as the Cheeleaders, Drill Team, Band, FFA and others! The EISD is requesting waivers for the Park Rental of Veterans Memorial Park (100 block), street closure on Depot Street 100 Block during the event from start (5pm)to finish(8PM), and street closures along the parade route from 5pm-7pm. The parade begins 6pm and is expected to last less than an hour, with celebrations at Veteran's Memorial Park lasting until 8pm

### Elgin Veteran's Days Parade

| Description of City Staff Support | Number of Employees | Number of Hours | Cost Per Hour Per Employee | Total Daily Cost |
|-----------------------------------|---------------------|-----------------|----------------------------|------------------|
| Public Works Support: Labor Costs | TBD                 | TBD             | \$25.00                    | \$--             |
| Supplies and Materials Cost       | TBD                 | TBD             |                            | \$--             |
| Police Department Support:        | TBD                 | TBD             |                            | \$--             |
|                                   |                     |                 |                            | \$--             |
| Description of Fees               |                     | Cost by Unit    |                            | Total Cost       |
| Special Event Application         |                     | \$25.00         |                            | \$25.00          |
| Street Closures(Parade)           | 4 blocks            | \$50/block      |                            | \$200.00         |
|                                   |                     |                 |                            |                  |
|                                   |                     |                 |                            |                  |
|                                   |                     |                 |                            | \$225.00         |
| Total (Estimated)* Event Fees     |                     |                 | Total Cost                 | \$225.00         |

\*Estimated costs NOT including PD/PW Support needed to shut down streets for parade and safety





## Elgin City Council Meeting Agenda Item Executive Summary

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**ITEM:** AN ORDINANCE DISANNEXING 1.93 ACRES, MORE OR LESS, ACROSS SEVENTEEN LOTS FROM THE FULL-PURPOSE CORPORATE LIMITS OF THE CITY OF ELGIN IN SUPPORT OF THE LUND FARM MUNICIPAL UTILITY DISTRICT; PROVIDING FOR CONTINUING EFFECT OF THE DEVELOPMENT AGREEMENT; PRESERVING THE CITY'S RIGHTS AND POWERS; PROVIDING FOR AMENDMENT OF THE CITY'S OFFICIAL BOUNDARY MAP; AND MAKING CERTAIN FINDINGS RELATED THERETO (Beau Perry, Development Services Director)

**DEPARTMENT:** Development Services

**PROPOSED ACTION:** Consideration of an Ordinance disannexing seventeen lots from the Lund Farm MUD situated in Travis County at the property owner's request.

**BACKGROUND:**

The territory is situated along the east side of County Line Road at the northmost point of the current city limits. This is part of the Lund Farm Development which is under a Development Agreement originally approved by Council on August 15, 2023; whose Amended and Restated Development Agreement was approved on April 15, 2025, and whose First Amendment to the Amended and Restated Development Agreement was approved on December 16, 2025. On that date 10.108 acres of land were annexed into the full City limits on behalf of the property owner. Section 2.05 added to the Amended and Restated Development and Consent Agreement via the First Amendment on December 16, 2025 allows for disannexation of any real property pursuant to a signed disannexation petition. The property owner has submitted such a petition for the disannexation of seventeen specific lots within that previously annexed 10.108 acres of land.

**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 ordinance as it is presented.

**ATTACHMENTS:**

1. Lund Disannexation Ordinance
2. Lund Farm Executed Petition for Disannexation
3. Lund 2025 - First Amendment to the Amended and Restated DA

- { 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 OF THE CITY OF ELGIN, TEXAS DISANNEXING 1.93 ACRES, MORE OR LESS, ACROSS SEVENTEEN LOTS FROM THE FULL-PURPOSE CORPORATE LIMITS OF THE CITY OF ELGIN IN SUPPORT OF THE LUND FARM MUNICIPAL UTILITY DISTRICT; PROVIDING FOR CONTINUING EFFECT OF THE DEVELOPMENT AGREEMENT; PRESERVING THE CITY'S RIGHTS AND POWERS; PROVIDING FOR AMENDMENT OF THE CITY'S OFFICIAL BOUNDARY MAP; AND MAKING CERTAIN FINDINGS RELATED THERETO**

**WHEREAS**, Lund Farm Investment LLC, a Texas limited liability company (the “Developer”) and Lund Farm Municipal Utility District, a conservation and reclamation district of the State of Texas (the “District”) currently owns approximately 586.483 acres of land; and,

**WHEREAS**, the City of Elgin (the “City”) and Developer previously entered into that certain Consent and Development Agreement dated effective as of October 19, 2023, (the “Original Agreement”), and the District joined the Original Agreement on August 14, 2024, at its organizational meeting after creation of the District. The Original Agreement is recorded as Document No. 2024105755 in the Official Public Records of Travis County, Texas and Document No. 202415555 of the Official Public Records of Bastrop County, Texas; and,

**WHEREAS**, the Parties subsequently entered into that certain Amended and Restated Consent and Development Agreement (Lund Farms) dated to be effective as of the effective date of the Original Agreement (the “Agreement”); and,

**WHEREAS**, the City Council has previously approved the First Amendment to the Amended and Restated Development and Consent Agreement allowing for annexation of the portions of the Property via Resolution 2025-12-16-104; and,

**WHEREAS**, Section 2.05 added to the Agreement provides for the City to, upon receipt of a Petition for Disannexation executed and submitted by the owner of a portion of the Property voluntarily annexed into the full purpose jurisdiction of the City pursuant to a Petition for Voluntary Annexation, consider disannexation of said portion of the Property; and,

**WHEREAS**, pursuant to a Petition for Voluntary Annexation, the City Council previously approved the full annexation into the City limits of 10.108 acres of real property (the “Tract,” further described in Exhibit “A”) on December 16, 2025, recorded as Document No. 2025142005 of the Official Public Records of Travis County, Texas; and,

**WHEREAS**, a Final Plat of Lund Subdivision Section 1 Phase 1 containing Lots 3-4, 6, and 17-26 of Block A; Lots 6-7 of Block C; and Lots 1-2 of Block I (the “Land,” further described in Exhibit “B”) was recorded as Volume 10, Page 27-A of the Plat Records of Bastrop County, Texas and Document No. 202600104 of the Plat Records of Travis County, Texas on July 13,

2026; and,

**WHEREAS**, the owner of the Land has submitted a Petition for Disannexation pursuant to Section 2.05 of the Agreement, and the City Council finds and determines that the disannexation of the Land is appropriate and in support of the Lund Farm Municipal Utility District; and,

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

**Section 1. Findings.** The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. Disannexation.** Pursuant to Section 43.146 of the Texas Local Government Code, Section 2.05 of the Agreement, and other applicable law, the Land described in Exhibit “B” is hereby disannexed and removed from the full-purpose corporate limits of the City of Elgin, Texas.

**Section 3. Continuing Effect of Agreement.** Except for the removal of the Land from the City's full-purpose corporate limits as expressly provided herein, nothing in this Ordinance shall amend, terminate, release, impair, or otherwise affect the Agreement or any right, obligation, restriction, covenant, indemnity, or jurisdiction provided therein, all of which shall remain in full force and effect in accordance with their terms.

**Section 4. Rights and Powers.** The City Council further finds that the City has not relinquished any rights, duties, powers, or jurisdiction relating to the Land except for the removal of the Land from the City's full-purpose corporate limits as expressly provided herein. The City does not release the Land from the City's extraterritorial jurisdiction or otherwise relinquish any limited-purpose jurisdiction or other authority retained by the City under the Agreement or applicable law.

**Section 5. Open Meetings.** 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 6. Official Boundary Map; Effective Date.** The City Secretary and other appropriate City officials are authorized and directed to revise the City's official boundary map and records to reflect the disannexation of the Land and to take such other administrative actions as may be necessary to evidence the disannexation. This Ordinance and the disannexation of the Land shall take effect immediately upon passage and approval.

PASSED AND ADOPTED this \_\_\_th day of \_\_\_\_\_, 2026.

\_\_\_\_\_  
THERESA Y. MCSHAN, Mayor  
City of Elgin, Texas

**ATTEST:**

\_\_\_\_\_  
PEYTON STANDIFER, City Secretary

**APPROVED AS TO FORM:**

\_\_\_\_\_  
MARK J. SCHROEDER, City Attorney

METES & BOUNDS DESCRIPTION

FIELD NOTES FOR A 10.108 ACRE TRACT OF LAND OUT OF THE THOMAS CHRISTIAN SURVEY, ABSTRACT NO. 2296, OF TRAVIS COUNTY, TEXAS, BEING A PORTION OF A CALLED 569.717 ACRE TRACT OF LAND AS CONVEYED TO LUND FARM INVESTMENT, LLC BY SPECIAL WARRANTY DEED RECORDED IN DOCUMENT NUMBER 202126260 OF THE OFFICIAL PUBLIC RECORDS OF BASTROP COUNTY, TEXAS, AND AS RECORDED IN DOCUMENT NUMBER 2021269398 OF THE OFFICIAL PUBLIC RECORDS OF TRAVIS COUNTY, TEXAS; SAID 10.108 ACRES OF LAND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS AND AS SHOWN ON ATTACHED SKETCH:

**BEGINNING** at a 1/2-inch iron rod found on the east right-of-way line of County Line Road (no deed reference found), at an the most westerly southwest corner of the above described Lund Farm Investment 569.717-acre tract, and at the northwest corner of a called 13.471 acre tract of land as conveyed to Lund Farm Investment, LLC by Special Warranty Deed recorded in Document Number 202511891 of the Official Public Records of Bastrop County, Texas, for the southwest corner and **POINT OF BEGINNING** of the herein described tract, from which a 1/2-inch iron rod found on the east right-of-way line of County Line Road, at the most westerly corner of said Lund Farm Investment 13.417-acre tract bears, S 27°06'52" W a distance of 745.98 feet;

THENCE, with the east right-of-way line of said County Line Road and the west line of said Lund Farm Investment 569.717-acre tract, N 27°10'05" E a distance of 1,071.28 feet to a calculated angle point;

THENCE, continuing with the east right-of-way line of said County Line Road and the west line of said Lund Farm Investment 569.717-acre tract, N 27°14'54" E a distance of 249.69 feet to a calculated point for the northwest corner of the herein described tract, from which a 1/2-inch iron rod found at the intersection with the south right-of-way line of said Lund Road, at the northwest corner of said Lund Farm Investment 569.717-acre tract bears, N 27°14'54" E a distance of 3,477.71 feet;

THENCE, leaving the east right-of-way line of said County Line Road over and across said Lund Farm Investment 569.717-acre tract, S 63°21'06" E a distance of 14.45 feet to a calculated point of curvature of a curve to the left;

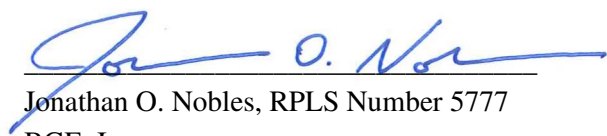
THENCE, continuing over and across said Lund Farm Investment 569.717-acre tract along said curve to the left an arc distance of 237.72 feet, having a radius of 370.00 feet, a central angle of 36°48'41" and a chord which bears S 82°22'56" E a distance of 233.65 feet to a calculated point of reverse curvature;

THENCE, continuing over and across said Lund Farm Investment 569.717-acre tract, along said curve to the right an arc distance of 77.47 feet, having a radius of 1,011.00 feet, a central angle of 4°23'25" and a chord which bears N 81°24'55" E a distance of 77.45 feet to a calculated point on the approximate east line of Travis County, Texas, being the approximate west line of Bastrop County, Texas, for the northeast corner of the herein described tract;

THENCE, continuing over and across said Lund Farm Investment 569.717-acre tract with the approximate common line of said Travis County and Bastrop County, S 25°16'30" W a distance of 1,447.50 feet to a calculated point on the south line of said Lund Farm Investment 569.717-acre tract, and on the north line of said Lund Farm Investment 13.471-acre tract, for the southeast corner of the herein described tract, from which a 1/2-inch iron rod with cap stamped "J.E. GARON RPLS 4303" found at an interior corner of said Lund Farm Investment 569.717-acre tract, and at the northeast corner of said Lund Farm Investment 13.417-acre tract bears, S 62°28'20" E a distance of 637.50 feet;

THENCE, leaving the approximate common line of said Travis County and Bastrop County, with a south line of said Lund Farm Investment 569.717-acre tract, and a north line of said Lund Farm Investment 13.417-acre tract, N 62°28'20" W a distance of 345.66 feet to the **POINT OF BEGINNING** and containing 10.108 acres of land, more or less.

I hereby certify that these notes were prepared from a survey made on the ground by BGE Inc., under my supervision on August 19, 2025 and are true and correct to the best of my knowledge. Bearing orientation is based on the Texas State Plane Coordinate System, NAD 83, Texas Central Zone 4203. This document was prepared under 22 Texas Administrative Code §138.95 and is not to be used to convey or establish interests in real property except those rights and interests implied or established by the creation or reconfiguration of the boundary of the political subdivision for which it was prepared.

  
Jonathan O. Nobles, RPLS Number 5777

BGE, Inc.

101 West Louis Henna Blvd., Suite 400

Austin, Texas 78728

Telephone: 512-879-0400

TBPLS Licensed Surveying Firm Number 10106500



09/19/2025

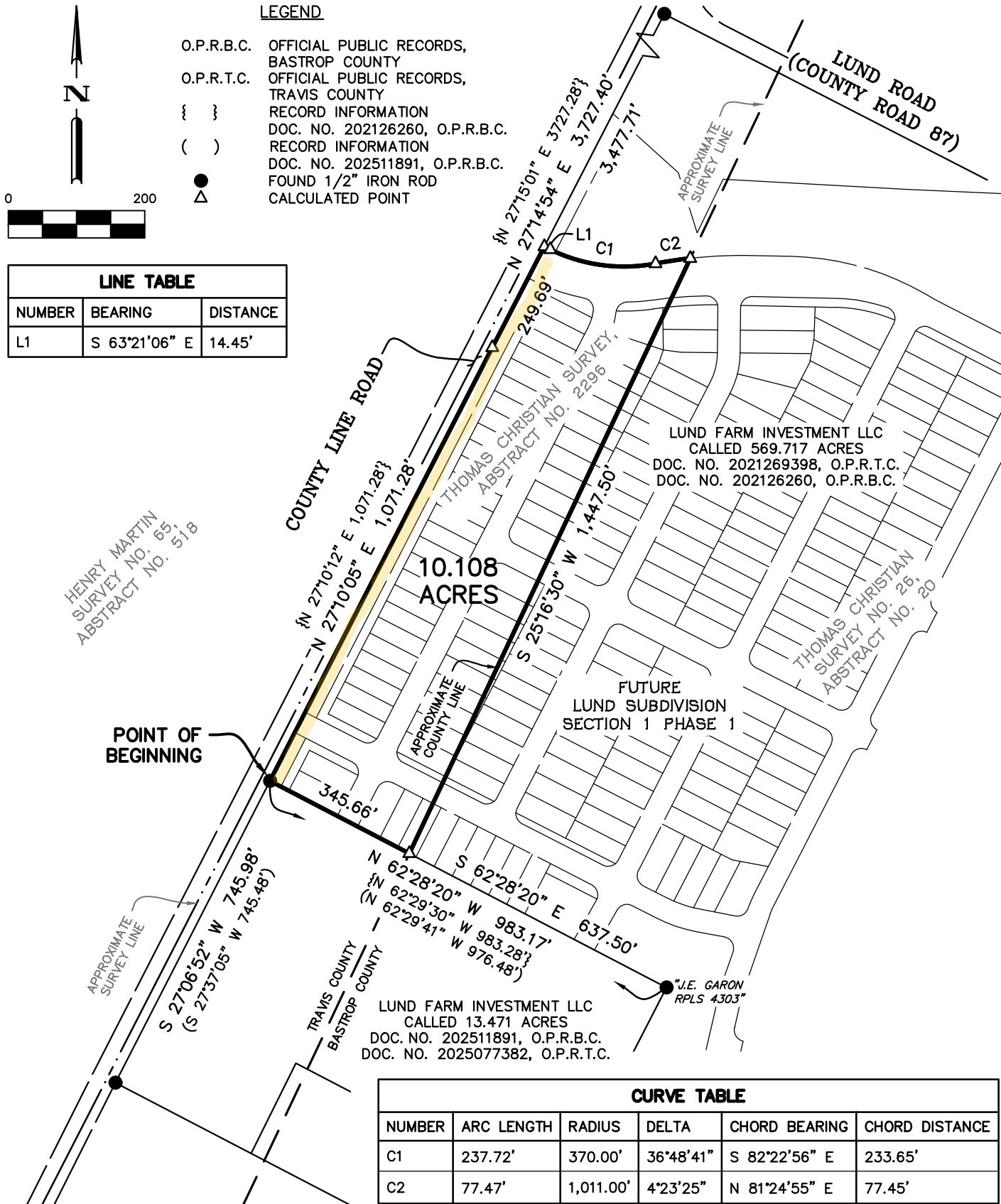
Date

Client: Lund Farm Investment, LLC

Date: September 19, 2025

Job No: 13402-00





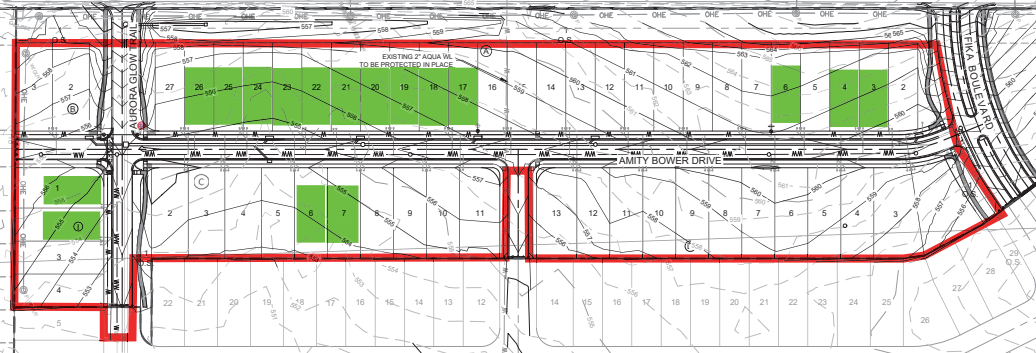
**GROUP 1**  
Deannexation for City Council  
meeting on 9/15/2026

Block A Lots 3,4,6 & 17 - 26

Block C Lots 6 & 7

Block I Lots 1 & 2

17 total lots



SCALE: 1" = 80'  
GRAPHIC SCALE IN FEET

| LEGEND |                        |
|--------|------------------------|
|        | PROPERTY BOUNDARY      |
|        | PROPOSED RIGHT OF WAY  |
|        | EXISTING MAJOR CONTOUR |
|        | EXISTING MINOR CONTOUR |
|        | PROPOSED MAJOR CONTOUR |
|        | PROPOSED MINOR CONTOUR |
|        | DIVERSION DIKE         |
|        | FEMA ZONE A            |
|        | PROPOSED WATER         |
|        | PROPOSED WASTEWATER    |
|        | PROPOSED STORM SEWER   |

8834 N. Capital of Texas Hwy.  
Suite 140  
Austin, Texas 78759  
(512) 452-0971  
PAKES2326549933  
10/25/2023 PM 12:24

**GRAY**  
ENGINEERING

| NO. | BY | DATE | REVISION DESCRIPTION |
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LUND FARMS  
SUBDIVISION  
SECTION 1 PHASE 1A  
CONSTRUCTION PLANS

OVERALL GRADING PLAN

PROJECT NO: 1728-11752  
DESIGNED BY: BG  
DRAWN BY: SM  
CHECKED BY: CR

NOTICE:  
ALTERATION OF A  
SEALED DRAWING  
WITHOUT PROPER  
NOTIFICATION TO THE  
RESPONSIBLE ENGINEER  
IS A VIOLATION OF THE  
TEXAS ENGINEERING  
PRACTICE ACT.

SHEET 14 OF 57

**REQUEST AND PETITION FOR DISANNEXATION  
OF PROPERTY FROM THE FULL PURPOSE JURISDICTION  
OF THE CITY OF ELGIN**

**TO THE MAYOR OF THE GOVERNING BODY OF THE CITY OF ELGIN, TEXAS:**

The undersigned ("Petitioner"), acting pursuant to the provisions Sections 43.143 of the Texas Local Government Code, respectfully petitions the City of Elgin (the "City") to disannex the land described as Lots 3-4, 6, and 17-26, Block A; Lots 6-7, Block C, and Lots 1-2, Block I of the Lund Section 1 Phase 1 Subdivision recorded as Volume 10, Page 27-A of the Plat Records of Bastrop County, Texas and Document No. 202600104 of the Plat Records of Travis County, Texas (the "Land"), from the full purpose jurisdiction of the City. In support of this petition, Petitioner would show the following:

**I.**

Petitioner is the owner of all of the Land currently situated within the full purpose jurisdiction of the City in Bastrop and Travis Counties. A map of the Land to be disannexed is attached hereto as Exhibit "A".

**II.**

Pursuant to Sections 43.003 and 43.146 of the Texas Local Government Code, a municipality may take actions regarding the boundaries of the municipality according to the rules provided by the charter of the municipality and state law. As of the date of this Petition, the municipality has not provided any municipal services to the Land.

**III.**

Petitioner certifies that no portion of the Land was dedicated or intended for dedication to the City and such disannexation does not affect the limited purpose jurisdiction of the City.

**IV.**

Petitioner further certifies that it is the owner of one hundred percent (100%) in value of the holders of title of the Land pursuant to the tax rolls of the Bastrop County Appraisal District and the Travis County Appraisal District and is, therefore, authorized to file this Petition. The individual who executed this Petition on behalf of the Petitioner is fully authorized to sign this Petition.

**V.**

Petitioner prays that (i) the Petition is scheduled for public hearing before the City Council at the next Council meeting following receipt of this Petition, and (iii) after appropriate notice, the City Council consider disannexation of the Land.

Executed to be effective as of the 14<sup>th</sup> day of August, 2026.

\* \* \*



**SIGNATURE PAGE TO**  
**REQUEST AND PETITION FOR DISANNEXATION**  
**OF PROPERTY FROM THE FULL PURPOSE JURISDICTION**  
**OF THE CITY OF ELGIN**

**PETITIONER:**

**LUND FARM INVESTMENT LLC,**  
a Texas limited liability company

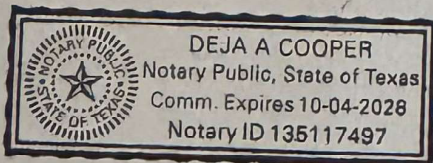
By: Jinsong Liu  
Jinsong Liu, Managing Member

Date: 8-14-26.

THE STATE OF Texas §

COUNTY OF Bastrop §

This instrument was acknowledged before me on this 14<sup>th</sup> day of August, 2026 by Jinsong Liu, Managing Member of Lund Farm Investment LLC, a Texas limited liability company, on behalf of said entity.



(SEAL)

Deja A. Cooper  
Notary Public, State of Texas

**RESOLUTION NO. 2025-12-16-104**

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS AUTHORIZING THE MAYOR TO EXECUTE THE FIRST AMENDMENT TO THE AMENDED AND RESTATED DEVELOPMENT AND CONSENT AGREEMENT WITH LUND FARM INVESTMENT LLC, A TEXAS LIMITED LIABILITY COMPANY AND LUND FARM MUNICIPAL UTILITY DISTRICT, A CONSERVATION AND RECLAMATION DISTRICT OF THE STATE OF TEXAS AMENDING SECTION 2.03 (ANNEXATION) AND ADDING SETION 2.05 (DISANNEXATION) AND SECTION 2.06 (INDEMNIFICATION) AND MAKING CERTAIN FINDINGS RELATED THERETO**

**WHEREAS**, Lund Farm Investment LLC, a Texas limited liability company (the “Developer”) and Lund Farm Municipal Utility District, a conservation and reclamation district of the State of Texas (the “District”) currently owns approximately 586.483 acres of land; and,

**WHEREAS**, the City of Elgin (the “City”) and Developer previously entered into that certain Consent and Development Agreement dated effective as of October 19, 2023 (the “*Original Agreement*”), and the District joined the Original Agreement on August 14, 2024 at its organizational meeting after creation of the District. The Original Agreement is recorded as Document No. 2024105755 in the Official Public Records of Travis County, Texas and Document No. 202415555 of the Official Public Records of Bastrop County, Texas; and,

**WHEREAS**, the Parties subsequently entered into that certain Amended and Restated Consent and Development Agreement (Lund Farms) dated to be effective as of the effective date of the Original Agreement (the “*Agreement*”); and,

**WHEREAS** the Developer has acquired the Lundgren Property (as defined in the Agreement) and all of the rights of Lundgren (as defined in the Agreement) under the Agreement; and,

**WHEREAS**, the Parties desire to amend the Agreement as more particularly set herein; and

**WHEREAS**, the provisions of this First Amendment shall be incorporated into and made part of the Amended and Restated Development and Consent Agreement for all purposes.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:**

**Section 1. Findings.** The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. Authorization.** The Mayor is hereby authorized to execute the *First Amendment to the Lund Farms Amended and Restated Development and Consent Agreement*, a copy of said agreement being attached hereto and marked Exhibit A; and made part of this Resolution as if copied verbatim herein.

**Section 3. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 4.** This Resolution shall take effect immediately upon passage.

**PASSED AND ADOPTED** this 16th day of December 2025.

  
THERESA Y. MCSHAN, Mayor  
City of Elgin, Texas

ATTEST:

  
PEYTON STANDIFER, City Secretary



**EXHIBIT A**

**FIRST AMENDMENT TO THE AMENDED AND RESTATED DEVELOPMENT AND  
CONSENT AGREEMENT  
(LUND FARMS)**

|                           |   |                                    |
|---------------------------|---|------------------------------------|
| <b>THE STATE OF TEXAS</b> | § |                                    |
|                           | § | <b>KNOW ALL BY THESE PRESENTS:</b> |
| <b>COUNTY OF BASTROP</b>  | § |                                    |

**THIS FIRST AMENDMENT TO THE AMENDED AND RESTATED DEVELOPMENT AND CONSENT AGREEMENT** ("*First Amendment*") is entered into between the **CITY OF ELGIN, TEXAS**, a Texas home-rule city located in Bastrop County, Texas, with extraterritorial jurisdiction extending into Travis County, Texas ("*City*"); **LUND FARM INVESTMENT LLC**, a Texas limited liability company ("*Developer*"); and **LUND FARM MUNICIPAL UTILITY DISTRICT**, a conservation and reclamation district of the State of Texas (the "*District*"). In this Agreement, the City, District, and Developer are sometimes individually referred to as a "*Party*" and collectively referred to as the "*Parties*".

**RECITALS**

**WHEREAS**, the City and Developer previously entered into that certain Consent and Development Agreement dated effective as of October 19, 2023 (the "*Original Agreement*"), and the District joined the Original Agreement on August 14, 2024 at its organizational meeting after creation of the District. The Original Agreement is recorded as Document No. 2024105755 in the Official Public Records of Travis County, Texas and Document No. 202415555 of the Official Public Records of Bastrop County, Texas;

**WHEREAS**, the Parties subsequently entered into that certain Amended and Restated Consent and Development Agreement (Lund Farms) dated to be effective as of the effective date of the Original Agreement (the "*Agreement*");

**WHEREAS**, Developer has acquired the Lundgren Property (as defined in the Agreement) and all of the rights of Lundgren (as defined in the Agreement) under the Agreement; and

**WHEREAS**, the Parties desire to amend the Agreement as more particularly set herein.

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, including the agreements set forth below, the Parties contract as follows:

**AGREEMENT**

**1. Annexation.** Section 2.03 of the Agreement is hereby amended to read as follows:

2.03        **Annexation.** Except as provided in Section 8.01 and as provided in the last sentence of this section, the City agrees that it will not annex the District until: (i) Developer has been reimbursed by the District for all of the water, wastewater, roadway, drainage and recreational facilities and all related costs in accordance with the rules of the Commission or other laws of the State of Texas, or (ii) the City has expressly assumed the obligation to reimburse Developer for all costs of the water, wastewater, roadway, drainage and recreational facilities and all related costs. Notwithstanding the foregoing and subject to Section 2.05, the City agrees to consider the



annexation of portions of the Property into its full purpose jurisdiction upon receipt of a Petition for Voluntary Annexation into the City executed and submitted by the owner of any such portion, and such voluntarily requested annexation shall not require the reimbursement of the Developer or the assumption of obligations by the City as provided in the foregoing sentence.

2. **Disannexation.** A new Section 2.05 is hereby added to the Agreement to read as follows:

**2.05 Disannexation.** If a portion of the Property has been annexed into the full purpose jurisdiction of the City pursuant to a Petition for Voluntary Annexation as provided in the last sentence of Section 2.03, pursuant to Section 43.146 of the Texas Local Government Code, the City agrees to consider the disannexation of any portion of the of the Property so annexed upon receipt of a Petition for Disannexation executed and submitted by the owner of any such portion; provided that, however, (i) the City shall not be obligated to disannex any portion of the Property that is be dedicated to the City pursuant to the terms of this Agreement, (ii) such disannexation shall not affect the limited purpose jurisdiction of the City, and (iii) the City's obligation to disannex any portion of the Property so annexed shall expire if a Petition for Disannexation has not been submitted within three (3) years of the date such portion was annexed into the City for full purposes. If the City fails to grant any requested disannexation of any portion of the Property so annexed, then, (i) notwithstanding anything in Section 3.03(d) to the contrary, the City agrees to accept the dedication of public right-of-way and the street, sidewalk, and drainage improvements located within such portion of the Property so annexed and not disannexed for operation and maintenance, and (ii) all payments due under Section 3.05 related to the Master Development Fee shall be reduced *pro rata* based on a percentage derived by dividing the size of the portion of the Property so annexed and not disannexed by the size of the Property.

3. **Indemnification.** A new Section 2.06 is hereby added to the Agreement to read as follows:

**2.06 Indemnification.** The Developer hereby agrees to indemnify, defend, and hold harmless the City from any and all claims, causes of action, damages, or liability whatsoever, including without limitation attorneys fees, that may be asserted against the City as a result of the City's full purposes jurisdiction annexation or a portion of the Property pursuant to a to a Petition for Voluntary Annexation as provided in the last sentence of Section 2.03 or the City's disannexation of a portion of the Property pursuant to a Petition for Disannexation as provided in Section 2.05.

4. **Authority.** By their execution hereof, each individual signing this First Amendment on behalf of a Party represents and warrants that he or she has the authority to execute this First Amendment on behalf of the Party in the capacity shown below and to thereby fully bind the Party represented to the terms and obligations contained herein.

5. **Counterparts.** To facilitate execution, this First Amendment may be executed in any number of counterparts, and it will not be necessary that the signatures of all Parties be contained on any one counterpart. Additionally, for purposes of facilitating the execution of this First Amendment: (a) the signature pages taken from separate, individually executed counterparts of this First Amendment may be combined to form multiple fully executed counterparts; and (b) a facsimile or electronic signature will be deemed to be an original signature for all purposes. All executed counterparts of this First Amendment will be deemed to be originals, but all such counterparts, when taken together, will constitute one and the same instrument.

**6. Recordation.** A memorandum of this First Amendment shall be recorded in the Official Public Records of Bastrop County and Travis County.

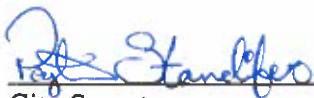
**7. Effect of Amendment.** The provisions of this First Amendment are hereby incorporated into and made a part of the Agreement. Except as modified in this First Amendment, the terms and conditions of the Agreement shall continue in full force and effect, including but, not limited to, Developer's rights and remedies pursuant to Texas Local Government Code Chapter 212.172.

*[SIGNATURE PAGES TO FOLLOW]*

IN WITNESS WHEREOF, the undersigned Parties have executed this Agreement on the dates indicated below to be effective as of the Effective Date.

ATTEST:

CITY OF ELGIN:

  
City Secretary

By:   
Printed Name: Theresa Y. McShan  
Title: Mayor  
Date: December 16, 2025

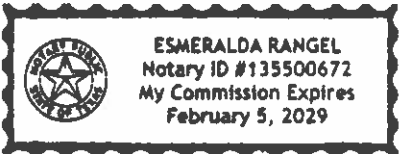
ACKNOWLEDGEMENT

STATE OF TEXAS                   §  
                                             §  
COUNTY OF Bastrop           §

This instrument was acknowledged before me on the 16<sup>th</sup> day of December, 2025, by Esmeralda Rangel, \_\_\_\_\_ of the City of Elgin, on behalf of said municipality.

(Seal and Expiration)

  
Notary Public, State of Texas



**DEVELOPER:**

**LUND FARM INVESTMENT LLC**, a Texas limited liability company

By: Juny Liu.

Printed Name: Managing Jinsong Liu

Title: Managing Member

Date: 11/20/2025

ACKNOWLEDGEMENT

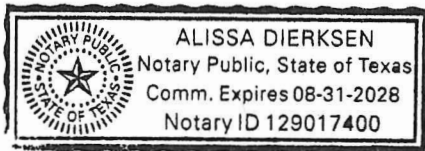
STATE OF Texas §

COUNTY OF Travis §

This instrument was acknowledged before me on the 20<sup>th</sup> day of November, 2025, by Jinsong Liu, Managing Member of LUND FARM INVESTMENT LLC, a Texas limited liability company, on behalf of said limited liability company.

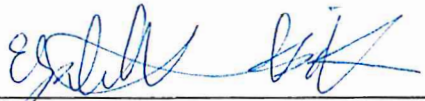
(Seal and Expiration)

Alissa Dierksen  
Notary Public, State of Texas



**DISTRICT:**

**LUND FARM MUNICIPAL UTILITY DISTRICT**

By: 

Printed Name: Elizabeth Koroscik

Title: President

Date: 12/10/2025

ATTEST:

By: Sophia Kidd

Name: Sophia Kidd

Title: Vice President

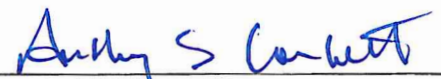
ACKNOWLEDGEMENT

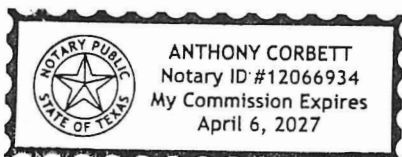
STATE OF TEXAS §

COUNTY OF TRAVIS §

This instrument was acknowledged before me on the 10<sup>th</sup> day of December, 2025, by Elizabeth Koroscik and Sophia Kidd, as President and Vice President, respectively, of Lund Farm Municipal Utility District, a conservation and reclamation district of the State of Texas, on behalf of said strict.

(Seal and Expiration)

  
Notary Public, State of Texas





## Elgin City Council Meeting Agenda Item Executive Summary

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**ITEM:** A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH THE ELGIN ECONOMIC DEVELOPMENT CORPORATION FOR THE PURCHASE AND SALE OF REAL PROPERTY, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Kaley Frye, Economic Development Corporation Director)

**DEPARTMENT:** EDC

**PROPOSED ACTION:** Approve the resolution and contract for the sale of real property

**BACKGROUND:**

The City of Elgin is considering approval of a Purchase and Sale Agreement with the Elgin Economic Development Corporation (“EDC”) for the acquisition of two tracts of real property located within the City of Elgin, Bastrop County, Texas, identified as 412 Depot Street and North Avenue A, together with all improvements, fixtures, rights, and appurtenances associated with the properties.

**BUDGET/FINANCIAL IMPACT:**

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

Three Million One Hundred Ten Thousand and No/100 Dollars (\$3,110,000.00) in cash to be paid at closing, on October 31, 2027.

**RECOMMENDATION:**

Staff and the Economic Development Corporation recommend approval.

**ATTACHMENTS:**

1. RESOLUTION EDC and City
2. Elgin EDC - City of Elgin Purchase and Sale Agreement (412 Depot and N Ave A)

{ } 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.*

**RESOLUTION NO. 2026-09-15-XX**

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE MAYOR TO EXECUTE AN AGREEMENT WITH THE ELGIN ECONOMIC DEVELOPMENT CORPORATION FOR THE PURCHASE AND SALE OF REAL PROPERTY, AND MAKING CERTAIN FINDINGS RELATED THERETO.**

**WHEREAS**, the City of Elgin and the Elgin Economic Development Corporation have negotiated an agreement for the purchase of real property; and,

**WHEREAS**, the Elgin City Council has determined that the acquisition of the property is in the best interests of the City; and,

**WHEREAS**, the Elgin Economic Development Corporation has agreed to sell and convey the property to the City, subject to the terms and conditions approved by the City Council and the Elgin Economic Development Corporation Board.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:**

**Section 1. Findings.** The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. Authorization.** The Mayor, Acting City Manager, or Mayor Pro Tem is authorized to execute all documents necessary or appropriate to complete the acquisition of the property.

**Section 3. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 4.** This Resolution shall take effect immediately upon passage.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of September 2026

ATTEST:

THERESA Y. MCSHAN, Mayor  
City of Elgin, Texas

PEYTON STANDIFER, City Secretary



## **PURCHASE AND SALE AGREEMENT**

This **Purchase and Sale Agreement** (“**Agreement**”) to buy and sell real property is entered between Seller and Buyer as identified below as of the Effective Date. Buyer and Seller are collectively referred to herein as “**the Parties**” and separately as “**Party**.”

**Buyer:** City of Elgin  
301 N. Main Street  
Elgin, Texas 78621  
Attn: Theresa McShan, Mayor  
Beau Perry, Interim City Manager

Telephone: (512) 281-5724  
Facsimile: (512) 285-3016  
E-mail: [Theresa.McShan.Mayor@elgintexas.gov](mailto:Theresa.McShan.Mayor@elgintexas.gov)  
[Beau.Perry@elgintexas.gov](mailto:Beau.Perry@elgintexas.gov)

**Buyer’s Broker:** None

**Buyer’s Attorney:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: ( ) \_\_\_\_\_  
Facsimile: ( ) \_\_\_\_\_  
E-mail: \_\_\_\_\_

**Seller:** Elgin Economic Development Corporation  
Attn: Kaley Frye, Director  
310 N. Main Street  
Elgin, Texas 78621

Telephone: (512) 365-9526  
Facsimile: ( ) \_\_\_\_\_  
E-mail: [kaley.frye@elgintexas.gov](mailto:kaley.frye@elgintexas.gov)

**Seller’s Broker:** None

**Seller’s Attorney:** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Telephone: ( ) \_\_\_\_\_  
Facsimile: ( ) \_\_\_\_\_  
E-mail: \_\_\_\_\_

**Title Company:** Independence Title  
 22 N. Main Street  
 Elgin, Texas 78621  
 Attn: Becky Danford

Telephone: (512) 581-4545  
 Facsimile: (512) 581-4566  
 E-mail: [bdanford@independencetitle.com](mailto:bdanford@independencetitle.com)

**Property:** Two (2) tracts of land located in the City of Elgin, Bastrop County, Texas, more particularly described in **Exhibit "A"**, attached hereto and incorporated herein by reference; and including, all and singular, all improvements and fixtures situated thereon, and all rights and appurtenances pertaining thereto, including any right, title and interest of Seller in and to adjacent streets, alleys, or rights-of-way (such land, improvements, fixtures, rights and appurtenances being collectively herein referred to as the "**Property**").

**Inspection Period:** 180 days after the Effective Date.

**Closing Date:** October 31, 2027, as extended pursuant to Section 13, or at such earlier date as set forth in a written notice delivered by Buyer to Seller, provided such earlier date shall not earlier than fifteen (15) days after delivery of such notice by Buyer to Seller.

**Purchase Price:** **Three Million One Hundred Ten Thousand and No/100 Dollars (\$3,110,000.00)** in cash to be paid at Closing.

**Initial Earnest Money:** **\$1,000,000.00** (the "**Initial Earnest Money**") shall be delivered to Seller not later than ten (10) Business Days after the Effective Date, shall be applied as a credit to the Purchase Price, and shall be refundable if Buyer terminates this Agreement (i) prior to end of the Inspection Period, (ii) if Seller defaults in the performance of this Agreement and fails to timely cure the default, or (iii) if Seller is unable to provide by the Closing Date (as extended) indefeasible fee title to the Property free and clear of all liens and encumbrances except for the Permitted Exceptions.

**Option Fee:** **\$10.00** to be paid to Seller concurrently with the Initial Earnest Money as additional and independent consideration for the right of Buyer to terminate this Agreement on or before 11:59:59 Central Time on the last day of the Inspection Period, which amount shall be applied as a credit to the Purchase Price but shall not be refundable except as provided in this Agreement.

**NOW, THEREFORE**, in consideration of the sum of Ten and No/100 Dollars (\$10.00) and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. **Sale and Purchase.** Seller agrees to sell, and Buyer agrees to purchase the Property as provided in this Agreement, including any and all improvements located thereon.

**2. Title and Survey.**

(a) The Parties hereby request the Title Company deliver or caused to be delivered to Buyer not later than ten (10) days after the Effective Date:

(1) a current commitment (the “**Title Commitment**”) for an Owner’s Policy of Title Insurance for the Property from the Title Company issued to Buyer in the amount of the Purchase Price, setting forth the state of title to the Property together with any easements or restrictions (existing or created pursuant hereto) benefiting or burdening the Property, together with all exceptions or conditions to such title; and

(2) legible copies of all documents referenced in the Title Commitment that are available to the Title Company.

(b) Not later than ten (10) days after the Effective Date, Seller shall deliver to Buyer copies of the following relating to the Property (collectively, the “**Due Diligence Materials**”):

(1) Any environmental or geotechnical studies or reports that Seller may have in its possession or that is available to Seller as of the Effective Date with respect to the Property;

(2) Tax certificate(s) regarding the payment of ad valorem taxes for current and prior years;

(3) The most recent survey and plat of the Property (or any portion thereof) that Seller has in its possession or that may be available to Seller at nominal cost or expense;

(4) Notices or other documents regarding any uncured violation of applicable laws, rules, regulations, codes or ordinances regarding the Property, or relating to any actual or claimed existence, release or disposal of any toxic or hazardous substance or waste in, upon or affecting the Property, or relating to any pending or threatened litigation affecting the Property;

(5) Copies of all leases, rental agreements, licenses, or other similar written agreements granting any person or entity other than Seller the right to possession of the Property or any part thereof, together with a list of the names, addresses, phone numbers and other available contact information of and for any person or entity to whom Seller has granted the right to possess any portion of the Property under any oral or unwritten agreement or understanding of any kind, on a month-to-month basis or otherwise;

(6) A current rent roll certified by Seller to be true, complete, and accurate as of the date of delivery, including names of tenants, rents, expenses paid by tenants and by Seller, commencement dates, terms of leases, renewal options, security deposits, and all other pertinent data;

(7) Copies of all service, maintenance, management or other contracts relating to the ownership, management or operation of the Property; and

(8) Any other documents or information in Seller’s possession relating to the Property which may be reasonably requested by Buyer.

(c) Not later than thirty (30) days after the Effective Date, Buyer, at Buyer’s sole option, cost and expense (even if the Closing does not occur), may obtain a survey (the “**Survey**”) of the Property

prepared by a duly licensed Texas Registered Public Land Surveyor. The Survey shall be staked on the ground, and the plat shall show the location of all improvements, highways, streets, roads, railroads, rivers, creeks, or other water courses, fences, easements, and rights-of-way on or adjacent to the Property, if any, and shall contain the surveyor's certification as to the gross square feet included in the Property and that there are no encroachments on the Property other than what are listed on the Title Commitment and shall set forth a metes and bounds description of the Property. Upon approval of the Survey by Seller, the legal description contained in said Survey shall be used by the Parties as the legal description contained in the Deed and all other documents related to this Agreement without the necessity of amending this Agreement. Notwithstanding the above, as part of the Due Diligence Materials, Seller shall deliver to Buyer the most recent survey obtained by Seller with respect to the Property (if any), and, if such existing survey includes a legal description of the Property and identifies the square footage of the Property, Buyer may, at Buyer's sole option and expense, and in lieu of obtaining a new survey, obtain a certificate from a surveyor subject to approval of the Title Company certifying that no changes have occurred since the prior survey. Buyer shall pay all costs and expenses in connection with any Survey or survey modifications or certificates obtained by Buyer in connection with the Property, and such obligation of Buyer shall survive any termination of this Agreement. The Purchase Price shall not be adjusted based on the square footage of the Property as determined by the Survey.

(d) Not later than the earlier of ten (10) days after Buyer's receipt of the last of the Survey and Title Commitment, Buyer shall notify Seller and Title Company of any objections to the Survey or Title Commitment related to the Property. If Buyer makes any such objections, Seller may, but shall not be required to, attempt to satisfy such objections prior to Closing. Seller shall not be required to incur any cost in connection with the satisfaction of Buyer's title objections. If Seller delivers written notice to Buyer not later than the fifth (5<sup>th</sup>) calendar day after Seller's receipt of Buyer's objections that Seller is unable to satisfy such objections, or if Seller does not deliver written notice to Buyer prior to the expiration of such five (5) day period stating that Seller will cure Buyer's objections (in which event Seller shall be deemed to have elected to not cure Buyer's objections), Buyer may either (i) waive such objections and accept title as Seller is able to convey, in which event, all matters set forth on the Title Commitment and Survey shall be deemed to have been approved by Buyer and shall constitute "Permitted Exceptions" for purposes of this Agreement, or (ii) terminate this Agreement by written notice to Seller and the Title Company prior to the expiration of the Inspection Period and receive a refund of the Earnest Money (less the Option Fee) without further liability to either Seller or Buyer, except for obligations of Buyer which survive termination of this Agreement.

(e) If any update to the Title Commitment, title exceptions or Survey discloses any new title or survey matters or modified or revised title matters (each, a "**New Title Matter**"), Buyer shall have the right to object to such New Title Matter in accordance with the provisions of the immediately preceding paragraph, except that Buyer's time period to review and object to or accept any New Title Matter shall be five (5) business days after Buyer receives an updated Title Commitment or Survey that includes such New Title Matter.

### **3. Inspection Period.**

(a) During the Inspection Period, Buyer and its agents, employees, or contractors shall have the right to enter upon the Property during regular business hours upon reasonable notice to Seller and conduct such inspections, tests, and studies as Buyer may deem necessary; provided, any intrusive testing shall require the prior written consent of Seller, which consent shall not be unreasonably withheld or delayed. Seller shall be responsible for notifying Seller's tenant that Buyer intends to inspect the Property and of the approximate time and date of such inspection. If for any reason Buyer determines not to purchase the Property, Buyer may terminate this Agreement by notifying Seller and Title Company in writing prior to the expiration of the Inspection Period and receive a refund of the Earnest Money. In such event, neither

Party shall have any further claim against the other under this Agreement, except for obligations of Buyer which survive termination of this Agreement. If Buyer does not timely terminate this Agreement under this Section 3, Buyer shall have no further right to do so under this Section 3; and Buyer shall have waived its right to terminate this Agreement within the Inspection Period.

(b) Buyer may enter the Property to conduct its inspection of the Property but shall be solely responsible for any damages caused thereby and any claims arising therefrom. Buyer shall restore any such damages not later than five (5) days after any entry onto the Property by Buyer or any of its employees, agents, contractors or consultants. Buyer shall be responsible for, and shall pay all costs, liabilities, liens, damages, and expenses arising in connection with, any entry onto or inspections of the Property by Buyer or any of its employees, agents, contractors or consultants. Buyer's obligations under this paragraph shall survive any termination of this Agreement.

(c) During the Inspection Period, Buyer may review and conduct any studies relating to engineering and environmental matters associated with the Property; provided, however, no invasive testing (such as a Phase II ESA) shall be permitted without Seller's prior written consent, which shall not be unreasonably withheld or delayed. Notwithstanding the foregoing to the contrary, if a Phase I Environmental Site Assessment (a "**Phase I ESA**") is performed on behalf of Buyer by a licensed environmental engineer or professional engineering firm (as applicable, "**Environmental Consultant**"), and, in the reasonable opinion of said Environmental Consultant, the findings of such Phase I ESA disclose materials and/or conditions affecting the Property such that the performance of a Phase II Environmental Site Assessment (a "**Phase II ESA**") is recommended in order to fully assess same, then Seller agrees to not unreasonably withhold its consent to the performance of a Phase II ESA at the Property on conditions, in locations and with a scope approved in advance in writing by Seller. Upon completion of any Phase I ESA and/or Phase II ESA, Buyer shall promptly provide a copy of same to Seller. No Phase II ESA shall commence prior to the delivery of the Phase I ESA to Seller.

4. **Closing Date.** The closing of the sale of the Property (the "**Closing**") shall occur on the Closing Date (as extended) through escrow arrangements with the Title Company.

5. **Closing Deliverables.**

(a) At the closing, Seller shall deliver to the Title Company:

(i) A special warranty deed (the "**Deed**"), in the form reasonable acceptable to Seller and Buyer, conveying fee simple interest to the Property to Buyer, free and clear of any and all encumbrances, except the Permitted Exceptions;

(ii) Original signed copies of all written leases and rental agreements being assigned by Seller to Buyer;

(iii) Seller's written and signed assignment and assumption of leases and rental agreements in a form reasonably acceptable to the Parties assigning such leases and rental agreements to Buyer;

(iv) Such documents as may be reasonably required by Title Company in order to cause Title Company to issue a Texas owner's policy of title insurance (or equivalent) in the amount of the Purchase Price, insuring such title to Buyer; and

(v) possession of the Property, free of parties in possession.

(b) At the closing, Buyer shall deliver to Seller through Title Company:

- (i) The Purchase Price, to which shall be applied as a credit (1) the Initial Earnest Money, (2) all amounts of Additional Earnest paid by Buyer to Seller as of the date of Closing, and (3) the Option Fee; and
- (ii) Such other documents as may be reasonably required by the Title Company.

6. **Taxes.** Seller shall pay at or before Closing all ad valorem taxes, plus any penalties, interest, court costs, and attorneys' fees, if any, due on delinquent amounts not paid, for tax years prior to the year in which Closing occurs, which amounts may be paid out of the Purchase Price notwithstanding anything in this Agreement to the contrary. Seller represents that, to the best of its knowledge, the Property has been exempt from the assessment of ad valorem taxes and that no ad valorem taxes are due on the Property.

7. **Closing Costs.**

(a) Seller hereby agrees to pay and be responsible for the following costs ("**Seller's Closing Costs**"), which amounts may be deducted from the Purchase Price notwithstanding anything in this Agreement to the contrary:

- (i) all fees and premiums for the Basic Owner's Title Policy;
- (ii) one-half of Title Company's escrow fees;
- (iii) the cost of all tax certificates relating to all taxes and other assessments incurred or arising in relation to the Property;
- (iv) Seller's attorney's fees, if any; and
- (v) such other incidental costs and fees customarily paid by sellers of property in Bastrop County, Texas, for transactions of a similar nature to the transaction contemplated herein.

(b) Buyer hereby agrees to pay and be responsible for the following costs of closing ("**Buyer's Closing Cost**"):

- (i) all fees and premiums for any endorsements to the Basic Owner's Title Policy desired by Buyer;
- (ii) one-half of the Title Company's escrow fees;
- (iii) recording fees for the Deed;
- (iv) all costs and expenses incurred by or on behalf of the Buyer, including Buyer's attorneys' fees; and
- (v) such other incidental costs and fees customarily paid by buyers of property in Bastrop County, Texas, for transactions of a similar nature to the transaction contemplated herein.

8. **Permitted Exceptions.** The zoning, the lien for current taxes (if any), and any exceptions to title to which no objection is made by Buyer pursuant to Section 2(d) shall be deemed to be Permitted Exceptions. In no case shall any exception noted on Schedule C of the Title Commitment be deemed a Permitted Exception with respect to the Property, and, notwithstanding Section 2(d), above, shall be cured

prior to Closing. Notwithstanding anything to the contrary herein, as a condition of Closing, Seller must resolve at Seller's sole cost the items that are listed on Schedule C of the Title Commitment which are by their nature Seller's responsibility, remove all liquidated liens, remove all exceptions that arise by, through, or under Seller after the Effective Date of this Agreement, and use due diligence to cure the Title Objections that Seller has agreed to cure.

**9. Representations and Covenants.**

**(a)** Seller represents and warrants to Buyer that:

**(i)** Seller has authority to enter into this Agreement, and this Agreement represents the legal, valid and binding obligation of Seller, enforceable against Seller in accordance with its terms;

**(ii)** To Seller's actual knowledge, no other person has any interests in or claims against the Property (other than as reflected in the Title Commitment except as otherwise disclosed by Seller to Buyer prior to the end of the Inspection Period;

**(iii)** Seller has no actual knowledge of, without investigation, and to Seller's actual knowledge, has not received any written notice of any uncured violation of applicable laws, rules, regulations, codes or ordinances with respect to the Property, nor of any existence, release or disposal of any toxic or hazardous substance or waste upon or affecting the Property, nor of any pending or threatened litigation affecting the Property, and Seller is in compliance with any past notices of past violations. Seller shall immediately provide Buyer with a copy of any such notices received after the Effective Date;

**(iv)** Seller will not after the Effective Date encumber the Property or take any other action with respect to the Property which will adversely affect the transaction contemplated by this Agreement;

**(v)** There is no material litigation pending or, to Seller's actual knowledge, threatened against Seller, arising out of or relating to the ownership of the Property;

**(vi)** There are no contracts or agreements relating to the ownership, operation and maintenance of the Property that will survive the Closing and become an obligation of Buyer or the Property except for any lease granting occupancy of the Property to a tenant that Buyer agrees to assume by assignment from Seller;

**(vii)** To Seller's actual knowledge, all documents and reports related to the Property which are in Seller's possession or reasonable control described in Section 2(a) and known to Seller's current officers, have been delivered to Buyer, and constitute complete copies of the original documents and reports in question, except as otherwise expressly noted therein; and

**(viii)** To Seller's actual knowledge, without investigation, at all times while, holding title to the Property; (a) Seller has complied with, and is presently in compliance in all respects with, all environmental laws (including without limitation all permits and licenses required thereunder) applicable to the Property; (b) Seller has not received any oral or written notice of any violation of, or any liability (contingent or otherwise) for corrective or remedial obligation under, any environmental laws, and (c) Seller has no knowledge of and has not received any oral or written notice of the presence of any "Hazardous Materials" in, on or under the Property except as may have been disclosed in any report delivered by Seller to Buyer in accordance with Section 2(a). As



used herein, “**Hazardous Materials**” means and includes any materials (or components thereof) now or hereafter designated and/or regulated as hazardous, dangerous, toxic or harmful by any governmental authority or by orders, awards and standards promulgated by any federal, state or local government or by any court, agency, instrumentality, regulatory authority or commission of any of the foregoing concerning health, safety and the protection or regulation of the discharge of substances into the environment and the transportation and disposal of such substances.

(b) Buyer represents that Buyer has authority to enter into this Agreement and that this Agreement represents the legal, valid and binding obligation of Buyer, enforceable against Buyer in accordance with its terms.

The only representations made by any Party concerning the Property and this Agreement are as set out in this Section 9. The representations set forth in this Section 9 shall be valid as of the Closing Date and shall survive for a period of one (1) year after the Closing Date.

**10. Property Sold As Is.**

(a) Buyer represents that as of the Closing Date that it:

(1) will have fully inspected, or been provided the opportunity to inspect, the Property;  
and

(2) will have made all investigations as it deems necessary or appropriate and will be relying solely upon its inspection and investigation of the Property for all purposes whatsoever, including, but not limited to, the determination of the condition of the structures, improvements, soils, subsurface, drainage, surface and groundwater quality, and all other physical characteristics; availability and adequacy of utilities; compliance with governmental laws and regulations; access; encroachments; acreage and other survey matters and the character and suitability of the Property.

(b) BUYER ACKNOWLEDGES AND AGREES THAT THE PROPERTY IS BEING PURCHASED AND WILL BE CONVEYED “AS IS” WITH ALL FAULTS AND DEFECTS, WHETHER PATENT OR LATENT, AS OF THE CLOSING.

(c) EXCEPT WITH RESPECT TO THE WARRANTY OF TITLE TO BE SET FORTH IN THE DEED BUYER ACKNOWLEDGES AND AGREES THAT SELLER HAS MADE NO REPRESENTATIONS, WARRANTIES, GUARANTEES, STATEMENTS OR INFORMATION, EXPRESS OR IMPLIED, RELATING TO THE PROPERTY, ITS CONDITION, OR ANY OTHER MATTERS WHATSOEVER, MADE TO OR FURNISHED TO BUYER BY SELLER OR ANY EMPLOYEE OR AGENT OF SELLER, EXCEPT AS SPECIFICALLY SET FORTH IN SECTION 9(a) OF THIS AGREEMENT. EXCEPT WITH RESPECT TO THE WARRANTY OF TITLE TO BE SET FORTH IN THE DEED, BUYER HEREBY RELEASES SELLER AND ITS AGENTS AND BENEFICIARIES FROM ALL CLAIMS, SUITS, LIABILITIES, COSTS, DAMAGES, EXPENSES, AND REASONABLE ATTORNEYS’ FEES ARISING FROM OR RELATED TO ANY FAULT, DEFECT, OR CONDITION AFFECTING THE PROPERTY. This Section 10 shall survive Closing.

**11. Remedies.**

(a) If Buyer defaults and fails to cure such default within the time provided in this Agreement following delivery of written notice of default by Seller to Buyer, Seller's sole remedy shall be to terminate this Agreement and retain as liquidated damages one-half of the Initial Earnest Money paid as of the date of termination, with the remaining balance of the Initial Earnest Money and any Additional Earnest Money paid as of the date of termination to be refunded to Buyer.

(b) If Seller defaults, and fails to cure such default within the time provided in this Agreement following delivery of written notice of default by Buyer to Seller, Buyer may, as Buyer's sole and exclusive remedies, (i) seek specific performance (provided Buyer must file an action for specific performance within 120 days following the alleged default or Buyer shall be deemed to have waived the remedy of specific performance) or (ii) terminate this Agreement and receive a refund of the Earnest Money and the Option Fee.

**12. Notices.** Notices must be in writing and may be hand delivered, mailed by certified mail with return receipt requested, and/or sent by electronic mail, to the addresses stated above. Notice given by delivery service shall be effective upon receipt at the address of the addressee; notice given by mail shall be effective upon earlier of actual receipt or three (3) days after placing the notice in a receptacle of the United States Postal Service, postage prepaid and properly addressed, and notice sent by electronic mail shall be effective upon electronic confirmation of receipt; provided, however, notice sent by electronic mail that is executed after 5:00 p.m. Central Time on a Business Day or at any time on a Non-Business Day shall not be deemed delivered until 9:00 a.m. on the next Business Day. In addition, copies of notices shall be provided to the Party's attorney at the addresses indicated above.

**13. Additional Earnest Money; Extension of Closing Date:** Buyer may, at Buyer's sole option, extend the Closing Date by the payment of Additional Earnest Money as follows:

(a) The Closing Date shall be extended to October 31, 2028, upon delivery by Buyer to Seller **not later than October 31, 2027**, of funds in the amount of **\$1,000,000.00** ("**Additional Earnest Money Installment #1**") at which time the Initial Earnest Money shall become fully non-refundable except upon termination of this Agreement by Buyer pursuant to Section 11(b);

(b) The Closing Date shall be extended to October 31, 2029, upon delivery by Buyer to Seller **not later than October 31, 2028**, of funds in the amount of **\$370,000.00** ("**Additional Earnest Money Installment #2**") at which time the Additional Earnest Money #1 Installment shall become fully non-refundable except upon termination of this Agreement by Buyer pursuant to Section 11(b);

(c) The Closing Date shall be extended to October 31, 2030, upon delivery by Buyer to Seller **not later than October 31, 2029**, of funds in the amount of **\$370,000.00** ("**Additional Earnest Money Installment #3**") at which time the Additional Earnest Money #2 Installment shall become fully non-refundable except upon termination of this Agreement by Buyer pursuant to Section 11(b); and

(d) The Closing Date shall be extended to October 31, 2031, upon delivery by Buyer to Seller **not later than October 31, 2030**, of funds in the amount of **\$370,000.00** ("**Additional Earnest Money Installment #4**") at which time the Additional Earnest Money #2 Installment shall become fully non-refundable except upon termination of this Agreement by Buyer pursuant to Section 11(b).

For purposes of this Agreement, "Additional Earnest Money" means, collectively Additional Earnest Money Installment Nos. 1, 2, 3 and 4, respectively, when paid. "Earnest Money" means, collectively, the Initial Earnest Money and such installments of Additional Earnest Money that may be paid by Buyer. Seller

shall provide written acknowledgement(s) to Title Company to confirm Seller's receipt of Earnest Money payments outside of the Closing not later than five (5) Business Days after receipt of such payments but, in any case, not later than five (5) days before the Closing Date. All amounts of Earnest Money paid by Buyer to Seller shall be credited to the Purchase Price at Closing.

**14. Miscellaneous.**

(a) **Entireties.** This Agreement contains the entire agreement of the Parties relating to the sale of the Property in accordance with the terms described herein. The Parties agree there are no oral agreements, understandings, representations or warranties made by the Parties that are not expressly set forth in this Agreement. Any prior written agreements, understandings, representations or warranties between the Parties will be deemed merged into and superseded by this Agreement.

(b) **Modifications.** This Agreement may only be modified by a written document signed by both Parties.

(c) **Assignment.** Neither Party may assign its rights under this Agreement without the prior written consent of the other Party.

(d) **Time is of the Essence.** Time is of the essence with respect to the performance by the Parties of their respective obligations hereunder.

(e) **Effective Date.** The Effective Date of this Agreement shall be the date on which the following conditions have been satisfied:

(i) authorized representatives of the Parties have signed this Agreement; and

(ii) receipt of a fully signed copy of this Agreement has been acknowledged by the Title Company;

(iii) this Agreement has been approved, ratified, or otherwise authorized by Buyer's City Council in a public meeting held pursuant to the Texas Open Meetings Act; and

(iv) this Agreement has been approved, ratified, or otherwise authorized by the Seller's Board of Directors in a public meeting held pursuant to the Texas Open Meetings Act.

(f) **Deadline Falling on Non-Business Day.** If the final date of any period provided herein for the performance of an obligation or for the taking of any action falls on a Saturday, Sunday, federally recognized holiday, the day after Thanksgiving, or Christmas Eve (each being a "**Non-Business Day**"), then the end of such period shall be extended to the next Business Day. For purposes of this Agreement a "**Business Day**" is any day other than a Non-Business Day.

(g) **Brokers.** Seller and Buyer represent and warrant to each other that they have not worked with any broker relative to this transaction and that no brokerage commission is due and payable upon the Closing.

(h) **Counterparts.** This Agreement may be executed in any number of identical counterparts, each of which shall be deemed an original for all purposes and constitute one and the same instrument; but in making proof of this Agreement, it shall not be necessary to produce or account for more than one such counterpart. Signed documents and signatures transmitted by electronic mail to the other Parties or through DocuSign or other similar electronic document signing service shall also be accepted as original signatures.

(i) **Legal Construction.** If any one or more of the provisions contained in this Agreement shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect other provisions, and the Agreement shall be construed as if such invalid, illegal, or unenforceable provision had never been contained in it.

(j) **Law Governing.** This Agreement shall be construed under and in accordance with the laws of the State of Texas; and venue for any action arising from this Agreement shall be in Bastrop County, Texas. The Parties agree to submit to the personal and subject matter jurisdiction of said court.

(k) **Survival of Covenants.** Except as otherwise provided herein, any of the representations, warranties, covenants, and obligations of the Parties shall not survive Closing.

**SIGNED AND AGREED** this \_\_\_\_ day of \_\_\_\_\_, 2026.

**BUYER:**

**City of Elgin, Texas**

By: \_\_\_\_\_  
Theresa McShan, Mayor

**ATTEST:**

\_\_\_\_\_  
Peyton Standifer, City Secretary

**SIGNED AND AGREED** this \_\_\_\_ day of \_\_\_\_\_, 2026.

**SELLER:**

**Elgin Economic Development Corporation**

By: \_\_\_\_\_  
Kaley Frye, Director

## RECEIPT OF CONTRACT

Title Company acknowledges receipt of a copy of this Agreement executed by both Buyer and Seller on the \_\_\_\_ day of \_\_\_\_\_, 2026.

### Independence Title

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

**EXHIBIT A  
DESCRIPTION OF THE PROPERTY**

**Tract 1 (412 Depot Street):**

- 3) S 88°48'17" W, 97.12 feet, to a called and found iron rod at the base of a metal fence post,
- 4) N 49°00'51" W, 99.49 feet, to a called and found iron rod with cap (set by the J.E. Garron Surveying Co.),
- 5) S 79°58'57" W, 62.26 feet, to a called and found 1/2-inch iron rod (which bears S 02°06'26" W, 1.25 feet from a metal fence corner post),
- 6) N 71°26'50" W, 113.64 feet, to a iron rod with cap (set by the Olson Surveying Co.),
- 7) N 60°19'40" W, 113.89 feet, to a iron rod with cap (set by the Olson Surveying Co.), for the northwest corner of the said 0.967 acres conveyed to TONY MARIE HANSON-CLEMONS and DARIEN EVERETT CLEMONS and being on the east line of the said 2.879 acres conveyed to GINTX VILLAGE, LLC.,

THENCE, N 04°02'59" W, 237.23 feet, with the said east line of the 2.879 acres conveyed to GINTX VILLAGE, LLC., to the point of beginning, **CONTAINING 6.055 acres more of less** in the City of Elgin, in Bastrop County, Texas.

With all bearing based upon a called N 69°36'14" E for north line of the 6.055 acres (called 6.057 acres), as described in Volume 1991, Page 888, Official Records of Bastrop County, Texas,

- KEYNA, also for the northwest corner of 0.410 acres conveyed to ROSA L. YOUNG in Volume 2187, Page 592, Official Records of Bastrop County, Texas,
- 2) at a further 102.03 feet, passing the southwest corner of the said 0.410 acres conveyed to ROSA L. YOUNG, also for the northwest corner of 0.320 acres conveyed to JUSTIN KYLE GWINN in Volume 2137, Page 354, Official Records of Bastrop County, Texas,
  - 3) and going an additional 79.68 feet, for a total distance of 249.51 feet, to a point which bears N 79°30'35" E, 6.70 feet from the corner of a metal fence, being on the north line of 0.38 acres conveyed to GARY SNOWDEN and SHERMAN SNOWDEN in Volume 309, Page 122, Deed Records of Bastrop County, Texas,

THENCE, with the said 0.38 acres conveyed to GARY SNOWDEN and SHERMAN SNOWDEN for the THREE (3) following bearings and distances;

- 1) S 73°05'56" W, 58.55 feet, to a metal fence corner post,
- 2) S 18°40'39" E, 71.44 feet, to a point that bears N 44°50'53" E, 0.81 feet, from a metal fence corner post,
- 3) N 72°43'57" E, 47.18 feet, to a found 3/4-inch rod (at a call for a 1/2-inch iron pipe), for the northwest corner of the tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH in Document No. 201502464, Official Records of Bastrop County, Texas,

THENCE, with the said tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH for the TWO (2) following bearings and distances;

- 1) S 14°11'51" E, 181.74 feet, with the west line of the said tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH, to a called and found 1/2-inch iron pipe for the southwest corner of the said tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH,
- 2) N 72°48'28" E, 198.12 feet, with the south line of the said tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH, to a called and found 1/2-inch iron rod for the southeast corner of the said tract conveyed to BARBARA HOLLINGSWORTH and TOMMY HOLLINGSWORTH, being on the west line of North Avenue A,

THENCE, S 18°18'55" E, 127.34 feet, with the said west line of North Avenue A, to a called and found 1/2-inch iron rod, being on the north line of the Austin Northwestern Rail Road tract as described in Volume 9837, Page 414, Deed Records of Travis County, Texas,

THENCE, S 81°30'56" W, 303.64 feet, with the said north line of the Austin Northwestern Rail Road tract to a called and found iron rod with cap (set by the J. E. Garron Surveying Co.), being the southeast corner of 0.967 acres conveyed to TONY MARIE HANSON-CLEMONS and DARIEN EVERETT CLEMONS in Volume 2154, Page 676, Official Records of Bastrop County, Texas,

THENCE, with the east and north lines of the said 0.967 acres conveyed to TONY MARIE HANSON-CLEMONS and DARIEN EVERETT CLEMONS for the SEVEN (7) following bearings and distances;

- 1) N 08°26'20" W, 67.84 feet, to a called and found iron rod with cap (set by the J.E. Garron Surveying Co.),
- 2) S 64°42'07" W, 86.67 feet, to a called and found iron rod,

**EXHIBIT A**  
**DESCRIPTION OF THE PROPERTY**

**Tract 2 (North Ave A):**

That certain lot, tract or parcel of land being a lot out of Division Twelve (12) in the town of Elgin, Bastrop County, Texas, known as the Bob Wilson Homestead property, described: BEGINNING at the Southeast corner of Division Twelve (12) on the North line of the Railroad Reservation; thence Northward along the North line of Harris Street 206 feet to the Southeast corner of the Hirsch lot; Thence westward along the South line to Hirsch 194 feet to stake on Puckett Gin Lot; Thence Southward along the line of Gin Lot 206 feet to stake for corner on the North line of Railway reservation; Thence Eastward along the North line of the railroad reservation 194 feet to the point and place of beginning; being all of the Bob Wilson Homestead property less that part sold by Bob Wilson to Tom Puckett by deed recorded in Book Vol.88, on page 300, of the deed records of Bastrop County Texas; BEING the same property conveyed by Lodie Wilson to M.L.Rivers et als, by deed recorded in Book Vol. 92, on page 499, of the Deed Records of Bastrop County, Texas, to which deed and its record reference is here made;





## Elgin City Council Meeting Agenda Item Executive Summary

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**ITEM:** A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING THE CITY STAFF TO SUBMIT PUBLIC COMMENT ON THE TEXAS WATER DEVELOPMENT BOARD 2027 STATE WATER PLAN, AND MAKING CERTAIN FINDINGS RELATED THERETO. (Michael Gonzalez, Public Works Director)

**DEPARTMENT:** Executive

**PROPOSED ACTION:** Provide direction to staff regarding a possible public comment submission on the proposed 2027 State Water Plan

**BACKGROUND:**

Council Member Silva requested this item be placed on the agenda to allow the City Council the opportunity to review and determine if a comment should be submitted on the proposed amendment to the 2027 State Water Plan. The deadline for public comments is September 25, 2026.

Council Member Silva stated *"This plan forecasts significant long-term water shortages across multiple regions, including Region K which covers Elgin. Preliminary AI analysis indicate the plan identifies rising municipal demand, limits on existing supplies, and costly future water-management strategies that may directly affect Elgin's future water availability, pricing, infrastructure planning, and economic development. We'd want to confirm the plan aligns with Elgin's 50-year population projections, water demand, and water supply. It also provides strategies for water conservation and new supplies."*

**BUDGET/FINANCIAL IMPACT:**

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

**RECOMMENDATION:**

Staff has no recommendation.

**ATTACHMENTS:**

1. RESOLUTION State Water Plan

- { } 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.*

**RESOLUTION NO. 2026-09-15-XX**

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS, AUTHORIZING  
THE CITY STAFF TO SUBMIT PUBLIC COMMENT ON THE TEXAS  
WATER DEVELOPMENT BOARD 2027 STATE WATER PLAN, AND  
MAKING CERTAIN FINDINGS RELATED THERETO.**

**WHEREAS**, the City of Elgin has a vested interest in the water development plans in the State of Texas and surrounding communities of Elgin; and,

**WHEREAS**, the State Water Plan is developed with input from stakeholder's regional water planning groups, agriculture users, industry users and local governments; and,

**WHEREAS**, the main goal of the State Water plan is to ensure that Texas has reliable and sustainable water supplies into the future.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF  
ELGIN, BASTROP AND TRAVIS COUNTY, TEXAS THAT:**

**Section 1. Findings.** The following recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

**Section 2. Authorization.** The City Council is authorized to give staff direction to provide public comment on the state water plan with specific information and direction given from the this local government body.

**Section 3. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 4. Funding.** This direction to staff is to give public comment and does not significantly affect any aspect of the current or upcoming budget.

**Section 5.** This Resolution shall take effect immediately upon passage.

**PASSED AND ADOPTED** this 15<sup>th</sup> day of September 2026

ATTEST:

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THERESA Y. MCSHAN, Mayor  
City of Elgin, Texas

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PEYTON STANDIFER, City Secretary



## Elgin City Council Meeting Agenda Item Executive Summary

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**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:** Finance

**PROPOSED ACTION:** Consider adoption of the Appropriations Ordinance on the second and final 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 {} N/A

**RECOMMENDATION:**

Staff recommends approval of the ordinance on the second and final reading adopting the FY26-27 Annual Budget.

**ATTACHMENTS:**

1. Ordinance 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. 2026-09-15-18**

**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 ON FIRST READING** this 1<sup>st</sup> day of September 2026.

**PASSED, APPROVED AND ADOPTED ON SECOND AND FINAL 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

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**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 ordinance levying taxes for the 2026 tax year on the second and final 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:**

Staff recommends approval of the ordinance levying taxes for the 2026 tax year on the second and final 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. 2026-09-15-19**

**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)                                  | <u>\$0.117535</u>        |
| <b>Total Tax per \$100 of valuation</b>                                   | <b><u>\$0.685873</u></b> |

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 1<sup>st</sup> day of September 2026.

**PASSED, APPROVED AND ADOPTED ON SECOND AND FINAL 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

APPROVED AS TO FORM:

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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](mailto:lesliem@bastropcad.org) or [faun@bastropcad.org](mailto:faun@bastropcad.org).

BASTROP CENTRAL APPRAISAL DISTRICT

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

DATE: July 24, 2026

### BOARD OF DIRECTORS

DAVID REDD      SANDRA ARCHER      DAVID GLASS      JUSTIN BEZNER      JEANNIE RALPH  
MICHELLE GAERTNER      PAUL JOHNSON      JOHN SABOL      ELLEN OWENS

FAUN CULLENS, RPA, CCA, CEO - Chief Appraiser

# 2026 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.<sup>1</sup> 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.   | <b>Prior year total taxable value.</b> 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). <sup>2</sup> | \$ _____        |
| 2.   | <b>Prior year tax ceilings.</b> 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. <sup>3</sup>                                                                                                                                                                                                                                       | \$ _____        |
| 3.   | <b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____        |
| 4.   | <b>Prior year total adopted tax rate.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____ /\$100 |
| 5.   | <b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b><br><br><b>A. Original prior year ARB values:</b> ..... \$ _____<br><br><b>B. Prior year values resulting from final court decisions:</b> ..... - \$ _____<br><br><b>C. Prior year value loss.</b> Subtract B from A. <sup>4</sup>                                                                                                                                                                                                                                                                                                    | \$ _____        |

<sup>1</sup> Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(14)

<sup>4</sup> Tex. Tax Code §26.012(13)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Amount/Rate |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 6.   | <b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b><br><b>A. Prior year ARB certified value:</b> ..... \$ _____<br><b>B. Prior year disputed value:</b> ..... - \$ _____<br><b>C. Prior year undisputed value.</b> Subtract B from A. <sup>5</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ _____    |
| 7.   | <b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____    |
| 8.   | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | \$ _____    |
| 9.   | <b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.</b> Enter the prior year value of property in deannexed territory. <sup>6</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____    |
| 10.  | <b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.<br><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ _____<br><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ _____<br><b>C. Value loss.</b> Add A and B. <sup>7</sup> | \$ _____    |
| 11.  | <b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.<br><b>A. Prior year market value:</b> ..... \$ _____<br><b>B. Current year productivity or special appraised value:</b> ..... - \$ _____<br><b>C. Value loss.</b> Subtract B from A. <sup>8</sup>                                                                                                                                                                                                                  | \$ _____    |
| 12.  | <b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | \$ _____    |
| 13.  | <b>Prior year captured value of property in a TIF.</b> 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. <sup>9</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.                                                                                                                                                                                                                                                                                                                                                                                                                        | \$ _____    |
| 14.  | <b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ _____    |
| 15.  | <b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____    |
| 16.  | <b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>10</sup>                                                                                                                                                                                                                                                                                                                                                      | \$ _____    |
| 17.  | <b>Adjusted prior year levy with refunds.</b> Add Lines 15 and 16. <sup>11</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |

<sup>5</sup> Tex. Tax Code §26.012(13)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.012(15)<sup>9</sup> Tex. Tax Code §26.03(c)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012(13) and (15)

| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Amount/Rate |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
| 18.  | <p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>12</sup></p> <p><b>A. Certified values:</b> ..... \$ _____</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ _____</p> <p><b>D. Tax increment financing:</b> 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.<sup>13</sup> Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.<sup>14</sup> Enter the total from Form 50-110 ..... - \$ _____</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>                                 | \$ _____    |
| 19.  | <p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>15</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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.<sup>16</sup> ..... \$ _____</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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.<sup>17</sup> ..... + \$ _____</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p> | \$ _____    |
| 20.  | <p><b>Current year tax ceilings.</b> 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.<sup>18</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |
| 21.  | <p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.<sup>19</sup> 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.<sup>20</sup> If completing this line, the taxing unit must include supporting documentation in Section 9.<sup>21</sup> Taxing units that are not affected, enter 0.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____    |
| 22.  | <p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21.<sup>22</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____    |
| 23.  | <p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed.<sup>23</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____    |
| 24.  | <p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year.<sup>24</sup></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____    |

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



| Line | No-New-Revenue Tax Rate Worksheet                                                                                                                             | Amount/Rate      |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| 25.  | <b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.                                                                              | \$ _____         |
| 26.  | <b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.                                                                                    | \$ _____         |
| 27.  | <b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>25</sup>                                                              | \$ _____ / \$100 |
| 28.  | <b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>26</sup> | \$ _____ / \$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 unit's 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:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.<sup>27</sup> 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.  | <b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____ / \$100 |
| 30.  | <b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ _____         |
| 31.  | <b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____         |
| 32.  | <b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b><br><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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..... + \$ _____<br><b>B. Prior year taxes in TIF.</b> 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..... - \$ _____<br><b>C. Prior year transferred function.</b> 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. .... +/- \$ _____<br><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ _____<br><b>E. Add Line 31 to 32D.</b> | \$ _____         |
| 33.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____         |
| 34.  | <b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____ / \$100 |

<sup>25</sup> Tex. Tax Code §26.04(c)

<sup>26</sup> Tex. Tax Code §26.04(d)

<sup>27</sup> Tex. Tax Code §26.012(3)

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate    |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 35.  | <b>Rate adjustment for state criminal justice mandate.</b> <sup>28</sup><br><b>A. Current year state criminal justice mandate.</b> 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. \$ _____<br><b>B. Prior year state criminal justice mandate.</b> 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. .... - \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                   | \$ _____/\$100 |
| 36.  | <b>Rate adjustment for indigent health care expenditures.</b> <sup>29</sup><br><b>A. Current year indigent health care expenditures.</b> 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..... \$ _____<br><b>B. Prior year indigent health care expenditures.</b> 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..... - \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.                                                                                                                                                                                                                                                                                | \$ _____/\$100 |
| 37.  | <b>Rate adjustment for county indigent defense compensation.</b> <sup>30</sup><br><b>A. Current year indigent defense compensation expenditures.</b> 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..... \$ _____<br><b>B. Prior year indigent defense compensation expenditures.</b> 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. .... \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0. | \$ _____/\$100 |
| 38.  | <b>Rate adjustment for county hospital expenditures.</b> <sup>31</sup><br><b>A. Current year eligible county hospital expenditures.</b> 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. .... \$ _____<br><b>B. Prior year eligible county hospital expenditures.</b> 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. .... \$ _____<br><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ _____/\$100<br><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.                                                                                                                                                                                                                                                                                                                       | \$ _____/\$100 |

<sup>28</sup> Tex. Tax Code §26.044<sup>29</sup> Tex. Tax Code §26.0441<sup>30</sup> Tex. Tax Code §26.0442<sup>31</sup> Tex. Tax Code §26.0443

<sup>32</sup> Tex. Tax Code §26.042

| Line | M&O and Debt Tax Rate Worksheet                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Amount/Rate    |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|
| 43.  | <b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: <ul style="list-style-type: none"> <li>(1) are paid by property taxes;</li> <li>(2) are secured by property taxes;</li> <li>(3) are scheduled for payment over a period longer than one year; and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</li> </ul> <p><b>A. Debt</b> 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. <sup>36</sup></p> <p>Enter debt amount ..... \$ _____</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ _____</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ _____</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ _____</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ _____</p> |                |
| 44.  | <b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>37</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____       |
| 45.  | <b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | \$ _____       |
| 46.  | <b>Current year anticipated collection rate.</b> <ul style="list-style-type: none"> <li><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>38</sup> ..... %</li> <li><b>B.</b> Enter the prior year actual collection rate..... %</li> <li><b>C.</b> Enter the 2024 actual collection rate. .... %</li> <li><b>D.</b> Enter the 2023 actual collection rate. .... %</li> <li><b>E.</b> 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%. <sup>39</sup> ..... %</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |                |
| 47.  | <b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$ _____       |
| 48.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____       |
| 49.  | <b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____/\$100 |
| 50.  | <b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____/\$100 |
| D50. | <b>Disaster Line 50 (D50): Current year voter-approval M&amp;O and debt tax rate for taxing unit affected by disaster declaration.</b><br>Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42.<br>Add Line D42(C) and 49.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | \$ _____/\$100 |
| 51.  | <b>COUNTIES ONLY.</b> Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | \$ _____/\$100 |

<sup>36</sup> Tex. Tax Code §26.012(7)<sup>37</sup> Tex. Tax Code §§26.012(10) and 26.04(b)<sup>38</sup> Tex. Tax Code §26.04(b))<sup>39</sup> 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.  | <b>Taxable Sales.</b> 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. <sup>40</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.<br><br>Taxing units that adopted the sales tax before November of the prior year, enter 0.                                                                                                                                                                                                          | \$ _____       |
| 53.  | <b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>41</sup><br><br><b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>42</sup><br><br>- or -<br><br><b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | \$ _____       |
| 54.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | \$ _____       |
| 55.  | <b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____/\$100 |
| 56.  | <b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>43</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$ _____/\$100 |
| 57.  | <b>Current year NNR tax rate, adjusted for sales tax.</b><br><b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b><br>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.  | <b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>44</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                      | \$ _____/\$100 |
| 59.  | <b>Current year voter-approval tax rate, adjusted for sales tax.</b> 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.  | <b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>45</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>46</sup> | \$ _____       |
| 61.  | <b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                               | \$ _____       |
| 62.  | <b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.                                                                                                                                                                         | \$ _____/\$100 |
| 63.  | <b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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 |

<sup>40</sup> Tex. Tax Code §26.041(d)

<sup>41</sup> Tex. Tax Code §26.041(i)

<sup>42</sup> Tex. Tax Code §26.041(d)

<sup>43</sup> Tex. Tax Code §26.04(c)

<sup>44</sup> Tex. Tax Code §26.04(c)

<sup>45</sup> Tex. Tax Code §26.045(d)

<sup>46</sup> 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.<sup>47</sup> 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.<sup>48</sup>

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;<sup>49</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>50</sup> 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.<sup>51</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>52</sup>

| Line       | Unused Increment Rate Worksheet                                                                                                                                                                                                                                       | Amount/Rate     |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| <b>64.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 69) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 68) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2025 Total Taxable Value (Line 61) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....                                                                                                                                                                 | \$ _____        |
| <b>65.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 68) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 67) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2024 Total Taxable Value (Line 60) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....                                                                                                                                                                 | \$ _____        |
| <b>66.</b> | <b>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</b>                                                                    |                 |
|            | A. Voter-approval tax rate (Line 67) .....                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | B. Unused increment rate (Line 66) .....                                                                                                                                                                                                                              | \$ _____ /\$100 |
|            | C. Subtract B from A .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | D. Adopted Tax Rate .....                                                                                                                                                                                                                                             | \$ _____ /\$100 |
|            | E. Subtract D from C .....                                                                                                                                                                                                                                            | \$ _____ /\$100 |
|            | F. 2023 Total Taxable Value (Line 60) .....                                                                                                                                                                                                                           | \$ _____        |
|            | G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....                                                                                                                                                                 | \$ _____        |
| <b>67.</b> | <b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>                                                                                                                                                                                                      | \$ _____        |
| <b>68.</b> | <b>2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>                                                                                                                                         | \$ _____ /\$100 |
| <b>69.</b> | <b>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)</b> | \$ _____ /\$100 |

<sup>47</sup> Tex. Tax Code §26.013(b)

<sup>48</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

<sup>49</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>50</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>51</sup> Tex. Local Gov't Code §120.007(d)

<sup>52</sup> 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.<sup>53</sup>

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.<sup>54</sup>

| Line | De Minimis Rate Worksheet                                                                                                          | Amount/Rate     |
|------|------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| 70.  | <b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>M&amp;O and Debt Tax Rate Worksheet</i> . | \$ _____ /\$100 |
| 71.  | <b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .             | \$ _____        |
| 72.  | <b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.                             | \$ _____ /\$100 |
| 73.  | <b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>M&amp;O and Debt Tax Rate Worksheet</i> .                     | \$ _____ /\$100 |
| 74.  | <b>De minimis rate.</b> Add Lines 70, 72 and 73.                                                                                   | \$ _____ /\$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.<sup>55</sup>

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.  | <b>2025 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | \$ _____ /\$100 |
| 76.  | <b>Adjusted 2025 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>56</sup><br><br>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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> .<br><br>- or -<br><br>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, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>57</sup> Enter the final adjusted 2025 voter-approval tax rate from the worksheet. | \$ _____ /\$100 |
| 77.  | <b>Increase in 2025 tax rate due to disaster.</b> Subtract Line 76 from Line 75.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$ _____ /\$100 |
| 78.  | <b>Adjusted 2025 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | \$ _____        |
| 79.  | <b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | \$ _____        |
| 80.  | <b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | \$ _____        |
| 81.  | <b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>58</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | \$ _____ /\$100 |
| 82.  | <b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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 |

<sup>53</sup> Tex. Tax Code §26.012(8-a)

<sup>54</sup> Tex. Tax Code §26.063(a)(1)

<sup>55</sup> Tex. Tax Code §26.042(b)

<sup>56</sup> Tex. Tax Code §26.042(c)

<sup>57</sup> Tex. Tax Code §26.042(b)

<sup>58</sup> 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.** ..... \$ \_\_\_\_\_/\$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: \_\_\_\_\_

**Voter-approval tax rate.** ..... \$ \_\_\_\_\_/\$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: \_\_\_\_\_

**De minimis rate.** ..... \$ \_\_\_\_\_/\$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.<sup>59</sup>

**print  
here** ➡

\_\_\_\_\_  
Printed Name of Taxing Unit Representative

**sign  
here** ➡

\_\_\_\_\_  
Taxing Unit Representative

\_\_\_\_\_  
Date

<sup>59</sup> Tex. Tax Code §26.04(c-2) and (d-2)



## Elgin City Council Meeting Agenda Item Executive Summary

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**ITEM:** A RESOLUTION OF THE CITY OF ELGIN, TEXAS, APPROVING THE CLASSIFICATION AND PLACEMENT OF CITY POSITIONS INTO APPROPRIATE JOB GROUPS AS RECOMMENDED BY THE CITY'S COMPENSATION CONSULTANT; AUTHORIZING IMPLEMENTATION AND ADMINISTRATION OF THE CLASSIFICATION STRUCTURE; PROVIDING FOR PERIODIC ADMINISTRATIVE REVIEW; AND PROVIDING AN EFFECTIVE DATE. (Pamela Sanders, Human Resources Director)

**DEPARTMENT:** Human Resources

**PROPOSED ACTION:** Consider approving the classification plan and placement of city positions.

**BACKGROUND:**

As part of the City's comprehensive compensation and classification study, the City's compensation consultant reviewed positions based on factors including job responsibilities, scope and complexity of work, supervisory and management responsibilities, required knowledge and qualifications, decision-making authority, and organizational impact.

Based on this analysis, the consultant recommended placement of City positions into defined classification groups to establish a consistent and equitable framework for evaluating positions across the organization. The recommended classifications provide the foundation for the City's compensation structure and are intended to support internal equity, appropriate job alignment, market competitiveness, and consistent administration of employee compensation.

**BUDGET/FINANCIAL IMPACT:**

Funding for this item was ☐ included ☐ not included in the current-year budget ☒ N/A  
Approval of the classification structure establishes the appropriate classification of positions within the City's compensation system. Unless otherwise specifically authorized by City Council, adoption of the classifications does not independently authorize individual salary adjustments, create a contractual right to compensation, or guarantee continued placement of a position within a particular classification. Position classifications may be reviewed and adjusted administratively when duties or organizational needs change, subject to the City's adopted personnel policies, compensation plan, budget, and applicable City Council authorization.

**RECOMMENDATION:**

Staff recommend approval of the consultant's recommended classification and

placement of positions into the appropriate groups, as reflected in Exhibit A to the Resolution.

**ATTACHMENTS:**

1. Resolution Employee Classification Plan 2026
2. Exhibit A Classification Plan Allocations 2026

{ } 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.*

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY OF ELGIN, TEXAS,  
APPROVING THE CLASSIFICATION AND PLACEMENT OF  
CITY POSITIONS INTO APPROPRIATE JOB GROUPS AS  
RECOMMENDED BY THE CITY'S COMPENSATION  
CONSULTANT; AUTHORIZING IMPLEMENTATION AND  
ADMINISTRATION OF THE CLASSIFICATION STRUCTURE;  
PROVIDING FOR PERIODIC ADMINISTRATIVE REVIEW;  
AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Elgin, Texas recognizes the importance of maintaining a fair, consistent, competitive, and fiscally responsible classification and compensation system for City employees; and

**WHEREAS**, the City engaged a professional compensation consultant to conduct a comprehensive review of the City's classification and compensation structure; and

**WHEREAS**, as part of that review, the consultant evaluated City positions based upon relevant job factors, including duties and responsibilities, organizational scope, supervisory responsibilities, required knowledge and qualifications, complexity, decision-making authority, and organizational impact; and

**WHEREAS**, the consultant has recommended the placement of City positions into appropriate classification groups based upon its evaluation of the relative responsibilities and requirements of each position; and

**WHEREAS**, the City Council finds that adoption of the recommended classification structure will promote internal equity, consistency in job classification, market competitiveness, employee recruitment and retention, and sound administration of the City's compensation program; and

**WHEREAS**, the City Council desires to approve the classification and placement of positions as recommended by the consultant and reflected in Exhibit A, attached hereto, and incorporated herein for all purposes.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ELGIN, TEXAS:**

**Section 1. Approval Of Classifications.** The City Council hereby approves the classification and placement of City positions into the respective job groups as set forth in Exhibit A, substantially in accordance with the recommendations of the City's compensation consultant.

**Section 2. Purpose And Administration.** The classification structure approved by this Resolution shall serve as the City's framework for the classification and administration of positions within the City's compensation system. The City Manager, Human Resources Director, and their designees are authorized to take those administrative actions necessary to implement and maintain the classification structure consistent with the City's adopted budget, personnel policies, compensation plan, and applicable law.

**Section 3. Administrative Review.** The City Manager and Human Resources Director are authorized to periodically review position classifications and recommend or make administrative adjustments, as permitted by City policy and applicable law, when changes in duties, responsibilities, organizational structure, market conditions, or other relevant factors warrant such review. Any adjustment requiring additional funding or City Council authorization shall be presented to the City Council for consideration as required.

**Section 4. Compensation.** Approval of a position's classification or placement within a job group does not, by itself, authorize an increase or decrease in an individual employee's compensation. Compensation shall be administered in accordance with the City's adopted compensation plan, personnel policies, approved budget, and any implementation plan or other compensation action authorized by the City Council.

**Section 5. No Contractual Right.** Nothing contained in this Resolution or the classification structure shall be construed as creating a contract of employment, a guarantee of continued employment, a guarantee of any rate of compensation, or a vested right to continued placement within a particular classification or job group.

**Section 6. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 7. Effective Date.** This Resolution shall become effective immediately upon its passage and approval.

**PASSED AND APPROVED this 15<sup>th</sup> 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

## EXHIBIT A: General Job Allocations

| Grade | Job Title                                                                                                                                                                                              |
|-------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10    | Library Clerk<br>Recreation Center Assistant<br>Recreation Program Assistant                                                                                                                           |
| 11    | Custodian<br>Groundskeeper<br>Library Technician                                                                                                                                                       |
| 12    | Court Clerk<br>Office Assistant<br>Permit Technician<br>Planning Technician<br>Street Maintenance Technician<br>Utility Billing Clerk                                                                  |
| 13    | Animal Control Officer<br>Facilities Maintenance Technician<br>Fleet Maintenance Technician<br>Meter Technician<br>Utility Maintenance Technician                                                      |
| 14    | Accounts Payable Clerk<br>Administrative Assistant<br>Records Clerk<br>Senior Permit Technician<br>Senior Planning Technician<br>Wastewater Assistant Plant Operator<br>Water Assistant Plant Operator |
| 15    | Code Enforcement Officer<br>Senior Administrative Assistant<br>Senior Meter Technician<br>Senior Utility Maintenance Technician                                                                        |
| 16    | Evidence Technician<br>Library Program Coordinator<br>Recreation Center Supervisor<br>Wastewater Plant Operator<br>Water Plant Operator                                                                |
| 17    | Executive Assistant<br>Grants Coordinator<br>Human Resources Specialist<br>Media Specialist<br>Senior Code Enforcement Officer                                                                         |

## EXHIBIT A: General Job Allocations

| Grade | Job Title                                                                                                                                                                                                                         |
|-------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 18    | Assistant Recreation Program Manager<br>Grounds Foreman<br>Street Maintenance Foreman<br>Utility Maintenance Foreman                                                                                                              |
| 19    | Accountant<br>Librarian                                                                                                                                                                                                           |
| 20    | Public Information Officer                                                                                                                                                                                                        |
| 21    | Court Administrator<br>Facilities/Fleet Superintendent<br>Library Services Program Manager<br>Main Street Program Manager<br>Parks & Recreation Manager<br>Senior Accountant<br>Wastewater Superintendent<br>Water Superintendent |
| 22    | Network Systems Administrator<br>Utility Billing Administrator                                                                                                                                                                    |
| 23    | Building Official<br>Construction Manager<br>Utility Services Manager                                                                                                                                                             |
| 24    | Economic Development Assistant Director                                                                                                                                                                                           |
| 25    |                                                                                                                                                                                                                                   |
| 26    | City Secretary                                                                                                                                                                                                                    |
| 27    |                                                                                                                                                                                                                                   |
| 28    | Assistant Police Chief                                                                                                                                                                                                            |
| 29    | Economic Development Director<br>Human Resources Director                                                                                                                                                                         |
| 30    | Finance Director<br>Public Works Director                                                                                                                                                                                         |
| 31    |                                                                                                                                                                                                                                   |
| 32    | Police Chief                                                                                                                                                                                                                      |
| 33    |                                                                                                                                                                                                                                   |
| 34    |                                                                                                                                                                                                                                   |
| 35    |                                                                                                                                                                                                                                   |
| 36    | City Manager                                                                                                                                                                                                                      |





## Elgin City Council Meeting Agenda Item Executive Summary

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**ITEM:** A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS, APPROVING AND ADOPTING CITY EMPLOYEE PAY SCALES AS RECOMMENDED BY THE CITY'S COMPENSATION CONSULTANT; ESTABLISHING COMPENSATION RANGES FOR APPROVED POSITION CLASSIFICATIONS; AUTHORIZING IMPLEMENTATION IN ACCORDANCE WITH THE ADOPTED BUDGET; PROVIDING FOR ADMINISTRATIVE IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE. (Pamela Sanders, Human Resources Director)

**DEPARTMENT:** Human Resources

**PROPOSED ACTION:** Consider approving the pay scale and placement of employees as recommended by the City's compensation consultant.

**BACKGROUND:**

As part of the City of Elgin's comprehensive compensation and classification review, the City engaged a compensation consultant to evaluate the City's existing compensation structure, market competitiveness, internal equity, and the appropriate classification of City positions. In the preceding action, the City Council considered the consultant's recommended classification of positions into the appropriate compensation groups and grades. The next step in implementation is the adoption of the corresponding pay scales recommended by the consultant. The proposed pay scales establish the minimum, midpoint, and maximum compensation ranges for each approved classification group and grade and provide a consistent framework for employee compensation, recruitment, advancement, and future compensation decisions. The structure is intended to promote internal equity while maintaining the City's competitiveness within the relevant labor market.

**BUDGET/FINANCIAL IMPACT:**

Funding for this item was {} included {} not included in the current-year budget {X} N/A Approval of the pay scales establishes the City's official compensation structure. Implementation and placement of employees within the approved ranges will be administered in accordance with the City's adopted Fiscal Year 2026–2027 Budget, applicable personnel policies, and any implementation methodology approved by the City Council.

**RECOMMENDATION:**

Staff recommends approval of the Resolution adopting the City of Elgin pay scales as

recommended by the compensation consultant, effective October 1, 2026, or such other date as determined by the City Council.

**ATTACHMENTS:**

1. Resolution City Pay Scales 2026
2. Exhibit A Pay Scale 2026

{ } 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.*

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ELGIN, TEXAS, APPROVING AND ADOPTING CITY EMPLOYEE PAY SCALES AS RECOMMENDED BY THE CITY’S COMPENSATION CONSULTANT; ESTABLISHING COMPENSATION RANGES FOR APPROVED POSITION CLASSIFICATIONS; AUTHORIZING IMPLEMENTATION IN ACCORDANCE WITH THE ADOPTED BUDGET; PROVIDING FOR ADMINISTRATIVE IMPLEMENTATION; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Elgin, Texas (“City”) recognizes that a fair, competitive, and fiscally responsible compensation system is important to the City’s ability to recruit, retain, and appropriately compensate qualified employees; and

**WHEREAS**, the City engaged a professional compensation consultant to conduct a comprehensive review of the City’s classification and compensation structure, including an evaluation of market competitiveness, internal equity, position responsibilities, organizational alignment, and salary ranges; and

**WHEREAS**, based upon that review, the compensation consultant developed recommendations for the classification of City positions into appropriate compensation groups and grades and corresponding pay scales for those classifications; and

**WHEREAS**, the City Council has considered and approved the classification of City positions into the appropriate compensation groups and grades as recommended through the compensation study; and

**WHEREAS**, adoption of the corresponding pay scales is necessary to establish the compensation ranges applicable to the approved classification structure and to provide a consistent framework for administering employee compensation; and

**WHEREAS**, the City Council has reviewed the recommended pay scales and finds that adoption of the compensation structure is in the best interests of the City, its employees, and the efficient administration of municipal operations;

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ELGIN, TEXAS:**

**Section 1. Findings.** The findings and recitations contained in the preamble of this Resolution are hereby found to be true and correct and are incorporated herein for all purposes.

**Section 2. Approval Of Pay Scales.** The City Council hereby approves and adopts the City of Elgin employee pay scales recommended as part of the compensation and classification study, attached hereto as Exhibit “A” and incorporated herein by reference.

**Section 3. Compensation Structure.** The pay scales adopted by this Resolution shall establish the official compensation ranges, including applicable minimum, midpoint, and maximum rates of pay, for positions assigned to each approved compensation group and grade.

The adoption of a pay range for a position does not, by itself, entitle an individual employee to placement at any particular point within the range. Individual employee compensation shall be determined and administered in accordance with the City’s adopted budget, personnel policies, compensation procedures, approved implementation methodology, and applicable law.

**Section 4. Implementation.** The City Manager, Human Resources Director, Finance Director, and other appropriate City staff are hereby authorized and directed to take all actions reasonably necessary to implement and administer the pay scales approved by this Resolution, including making administrative adjustments necessary to maintain the integrity of the classification and compensation structure, provided that such actions remain within the authority granted by the City Council and available budget appropriations.

**Section 5. Budgetary Authority.** Implementation of the pay scales and any resulting employee compensation adjustments shall be subject to funding authorized by the City Council through the adopted Fiscal Year 2026–2027 Budget, as amended.

**Section 6. Future Administration.** The City Manager or designee is authorized to administer the compensation structure and recommend future modifications to the pay scales as necessary to address market conditions, organizational changes, internal equity, recruitment and retention needs, or other operational considerations. Any modification requiring City Council approval or additional appropriation shall be presented to the City Council for consideration.

**Section 7. Conflict.** To the extent any previously adopted pay scale or compensation schedule conflicts with the pay scales adopted herein, the pay scales approved by this Resolution shall control as of the effective date.

**Section 8. Open Meetings.** The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Resolution 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 9. Effective Date.** This Resolution and the pay scales adopted herein shall become effective October 1, 2026, unless otherwise directed by the City Council.

**PASSED AND APPROVED this 15<sup>th</sup> 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

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# EXHIBIT A: CITY PAY SCALES

| Grade | Annual Salary (based on Full-Time Employment) |              |              |
|-------|-----------------------------------------------|--------------|--------------|
|       | Range Min                                     | Range Mid    | Range Max    |
| 10    | \$37,440.00                                   | \$46,800.00  | \$56,160.00  |
| 11    | \$39,686.40                                   | \$49,608.00  | \$59,529.60  |
| 12    | \$42,067.58                                   | \$52,584.48  | \$63,101.38  |
| 13    | \$44,591.64                                   | \$55,739.55  | \$66,887.46  |
| 14    | \$47,267.14                                   | \$59,083.92  | \$70,900.71  |
| 15    | \$50,103.17                                   | \$62,628.96  | \$75,154.75  |
| 16    | \$53,109.36                                   | \$66,386.69  | \$79,664.03  |
| 17    | \$56,295.92                                   | \$70,369.90  | \$84,443.88  |
| 18    | \$59,673.67                                   | \$74,592.09  | \$89,510.51  |
| 19    | \$63,254.09                                   | \$79,067.62  | \$94,881.14  |
| 20    | \$67,049.34                                   | \$83,811.67  | \$100,574.01 |
| 21    | \$71,072.30                                   | \$88,840.37  | \$106,608.45 |
| 22    | \$75,336.64                                   | \$94,170.79  | \$113,004.95 |
| 23    | \$79,856.83                                   | \$99,821.04  | \$119,785.25 |
| 24    | \$84,648.24                                   | \$105,810.31 | \$126,972.37 |
| 25    | \$89,727.14                                   | \$112,158.92 | \$134,590.71 |
| 26    | \$95,110.77                                   | \$118,888.46 | \$142,666.15 |
| 27    | \$100,817.41                                  | \$126,021.77 | \$151,226.12 |
| 28    | \$106,866.46                                  | \$133,583.07 | \$160,299.69 |
| 29    | \$113,278.45                                  | \$141,598.06 | \$169,917.67 |
| 30    | \$120,075.15                                  | \$150,093.94 | \$180,112.73 |
| 31    | \$127,279.66                                  | \$159,099.58 | \$190,919.49 |
| 32    | \$134,916.44                                  | \$168,645.55 | \$202,374.66 |
| 33    | \$143,011.43                                  | \$178,764.28 | \$214,517.14 |
| 34    | \$151,592.11                                  | \$189,490.14 | \$227,388.17 |
| 35    | \$160,687.64                                  | \$200,859.55 | \$241,031.46 |
| 36    | CONTRACT                                      |              |              |

| Grade | Hourly Rate |           |           |
|-------|-------------|-----------|-----------|
|       | Range Min   | Range Mid | Range Max |
| 10    | \$18.00     | \$22.50   | \$27.00   |
| 11    | \$19.08     | \$23.85   | \$28.62   |
| 12    | \$20.22     | \$25.28   | \$30.34   |
| 13    | \$21.44     | \$26.80   | \$32.16   |
| 14    | \$22.72     | \$28.41   | \$34.09   |
| 15    | \$24.09     | \$30.11   | \$36.13   |
| 16    | \$25.53     | \$31.92   | \$38.30   |
| 17    | \$27.07     | \$33.83   | \$40.60   |
| 18    | \$28.69     | \$35.86   | \$43.03   |
| 19    | \$30.41     | \$38.01   | \$45.62   |
| 20    | \$32.24     | \$40.29   | \$48.35   |
| 21    | \$34.17     | \$42.71   | \$51.25   |
| 22    | \$36.22     | \$45.27   | \$54.33   |
| 23    | \$38.39     | \$47.99   | \$57.59   |
| 24    | \$40.70     | \$50.87   | \$61.04   |
| 25    | \$43.14     | \$53.92   | \$64.71   |
| 26    | \$45.73     | \$57.16   | \$68.59   |
| 27    | \$48.47     | \$60.59   | \$72.70   |
| 28    | \$51.38     | \$64.22   | \$77.07   |
| 29    | \$54.46     | \$68.08   | \$81.69   |
| 30    | \$57.73     | \$72.16   | \$86.59   |
| 31    | \$61.19     | \$76.49   | \$91.79   |
| 32    | \$64.86     | \$81.08   | \$97.30   |
| 33    | \$68.76     | \$85.94   | \$103.13  |
| 34    | \$72.88     | \$91.10   | \$109.32  |
| 35    | \$77.25     | \$96.57   | \$115.88  |
| 36    | CONTRACT    |           |           |