CITY OF EL CENIZO

2026-2027 FISCAL YEAR BUDGET

Prepared By :

Honorable Carina Hernandez
and PMC, LLC.

City Council

Hon. Carina Hernandez, City Mayor
Hon. Juany Valdez, City Commissioner
Hon. Daisy Perez, City Commissioner

EL CENIZO 1989 TEXAS

956-724-5916
www.cityofelcenizotexas.com

BUDGET SCHEDULE

CITY OF EL CENIZO 2026-2027
Fiscal Year Budget Schedule

July 23, 2026 – August 14, 2026 – Meetings with department heads of the following department heads:

- General Government Operations
  - Office of the City Secretary
  - Office of the Mayor
  - Office of the City Commissioners
  - Solid Waste Department
  - Public Works Department
  - Volunteer Fire Department
  - Municipal Court
  - Public Library
  - Animal Control/Shelter

August 14, 2026 – Mayor Hernandez files the proposed 2026-2027 Fiscal Year Budget.

August 27, 2026 – PMC, LLC presents the proposed budget to the City Council.

August 27, 2026 – First Public Hearing on the proposed budget.

August 28, 2026 – September 4, 2026 – Citizens, City Commissioners, Department Heads and Committee Heads to submit recommended changed to the proposed budget.

September 10, 2026 – Second Public Hearing on the proposed budget.

September 24, 2026 – Consideration and possible action on the approval of the 2026 2027 proposed fiscal year budget.

October 1, 2026 – Approved budget in full effect.

Budget schedule approved on the 23rd day of July 2026 by the governing body of the City of El Cenizo, Texas.

Hon. Carina Hernandez, City Mayor
Hon. Juany Valdez, City Commissioner
Hon. Daisy Perez, City Commissioner

2026-2027 Fiscal Year Proposed Budget

Prepared By :

Honorable Carina Hernandez and PMC, LLC.

Filed on the 2nd day of September 2026 by the Honorable Carina Hernandez, Mayor of the City of El Cenizo.

956-724-5916

administrator@cityofelcenizotexas.com

www.cityofelcenizotexas.com

2026-2027

MAYOR'S BUDGET LETTER

Proposed Budget Filing Certification

CITY OF EL CENIZO, TEXAS

WEBB COUNTY

CERTIFICATION OF FILING OF THE PROPOSED BUDGET

In accordance with Section 102.005 of the Texas Local Government Code, I, the undersigned, hereby certify that the Proposed Budget for the Fiscal Year 2026–2027 of the City of El Cenizo, Texas, has been duly filed with the office of the City Secretary and is available for public inspection.

This certification is executed to provide official notice that the Proposed Budget reflects the financial plan for the City of El Cenizo for the fiscal year beginning October 1, 2025, and ending September 30, 2026, and has been prepared in compliance with applicable laws of the State of Texas.

Executed this 02 day of September, 2026, in El Cenizo, Webb County, Texas.

Honorable Carina Hernandez
City Mayor
City of El Cenizo, Texas

Attested by:

Juany Perez
City Secretary/Clerk
City of El Cenizo, Texas

CITY OF EL CENIZO
2026-2027 Fiscal Year Budget Schedule

July 23, 2026 – August 14, 2026 – Meetings with department heads of the following department heads:

General Government Operations
- Office of the City Secretary
  - City Secretary

General Government Administration
- Office of the Mayor
  - City Mayor
- Office of the City Commissioners
  - City Commissioner #1
  - City Commissioner #2

Solid Waste Department / Public Works Department
- Solid Waste Manager
- Public Works Director

Volunteer Fire Department
- Fire Chief and/or his/her authorized representative
- El Cenizo Community Volunteer Fire Department, Inc. Board President

Municipal Court
- Municipal Court Judge

Public Library
- Library Coordinator

Animal Control/Shelter
- Local Animal Control Authority

August 14, 2026 – Mayor Hernandez files the proposed 2026-2027 Fiscal Year Budget.

August 27, 2026 – PMC, LLC presents the proposed budget to the City Council.

August 27, 2026 – First Public Hearing on the proposed budget.

August 28, 2026 – September 4, 2026 – Citizens, City Commissioners, Department Heads and Committee Heads to submit recommended changed to the proposed budget.

September 10, 2026 – Second Public Hearing on the proposed budget.

September 24, 2026 – Consideration and possible action on the approval of the 2026 - 2027 proposed fiscal year budget.

October 1, 2026 – Approved budget in full effect.

Presented and adopted on the 23rd day of July 2026 at a regularly scheduled meeting held in accordance to the Texas Open Meetings Act.

Mayor Carina Hernandez

Attest:

Juany Perez
Interim City Secretary/Clerk

WEBB COUNTY APPRAISAL DISTRICT

2026 CITY OF EL CENIZO CERTIFICATION TOTALS

JULY 22, 2026

WEBB COUNTY APPRAISAL DISTRICT
3302 CLARK BOULEVARD
LAREDO, TEXAS 78043-3346
PHONE: (956)718-4091 FAX: (956)718-4052

CERTIFICATION OF YEAR 2026 APPRAISAL ROLL FOR CITY OF EL CENIZO

"I, BOBBY PEREGOY, CHIEF APPRAISER FOR WEBB COUNTY APPRAISAL DISTRICT, SOLEMNLY SWEAR THAT THE ATTACHED IS THAT PORTION OF THE APPROVED APPRAISAL ROLL OF THE WEBB COUNTY APPRAISAL DISTRICT WHICH LISTS PROPERTY TAXABLE BY

CITY OF EL CENIZO

AND CONSTITUTES THE APPRAISAL ROLL FOR WEBB COUNTY APPRAISAL DISTRICT PURSUANT TO SECTION 26.01 OF THE TEXAS PROPERTY TAX CODE."

YEAR 2026 APPRAISAL ROLL INFORMATION:

TOTAL APPRAISED VALUE	**$ 96,987,988**
TOTAL NET APPRAISED VALUE	**$ 96,107,859**
TOTAL NET TAXABLE VALUE	**$ 68,214,547**
NUMBER OF ACCOUNTS	**1,135**

BOBBY PEREGOY
CHIEF APPRAISER

JULY 22, 2026
DATE

WEBB COUNTY APPRAISAL DISTRICT
3302 CLARK BOULEVARD
LAREDO, TEXAS 78043-3346
PHONE: (956)718-4091 FAX: (956)718-4052

CERTIFICATE OF VALUATIONS UNDER PROTEST

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY UNDER PROTEST, PENDING BEFORE THE APPRAISAL REVIEW BOARD AND NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN FOR:

CITY OF EL CENIZO

FOR THE YEAR **2026**, AFTER BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

TOTAL NET TAXABLE VALUE UNDER PROTEST AND NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL $ 238,133

SIGNED THIS 22ND DAY OF JULY, 2026.

BOBBY PEREGOY
CHIEF APPRAISER

WEBB COUNTY APPRAISAL DISTRICT
3302 CLARK BOULEVARD
LAREDO, TEXAS 78043-3346
PHONE: (956)718-4091 FAX: (956)718-4052

CERTIFICATE
OF
CERTAIN TAXABLE PROPERTIES NOT INCLUDED ON THE APPRAISAL ROLL

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT OF THE VALUATION FOR TAXABLE PROPERTY, PURSUANT TO SECTION 26.01 (D) OF THE TEXAS PROPERTY TAX CODE, REASONABLY LIKELY TO BE ADDED TO THE APPRAISAL ROLL AND TAXABLE BY THE TAXING UNIT BUT THAT WAS NOT INCLUDED ON THE FINAL CERTIFIED APPRAISAL ROLL WITHIN:

CITY OF EL CENIZO

FOR THE YEAR **2026**, BEFORE BEING SUBMITTED TO AND APPROVED BY THE APPRAISAL REVIEW BOARD FOR THE FINAL TIME.

TOTAL NET TAXABLE VALUE OF CERTAIN TAXABLE PROPERTIES NOT INCLUDED ON THE CERTIFIED APPRAISAL ROLL **$ 0**

SIGNED THIS 22ND DAY OF JULY, 2026.

BOBBY PEREGOY
CHIEF APPRAISER

WEBB COUNTY APPRAISAL DISTRICT
3302 CLARK BOULEVARD
LAREDO, TEXAS 78043-3346
PHONE: (956)718-4091 FAX: (956)718-4052

CERTIFICATE
OF
CERTAIN RENDITION RELATED PENALTIES

THE STATE OF TEXAS

COUNTY OF WEBB

I, THE UNDERSIGNED, THE DULY SELECTED CHIEF APPRAISER OF WEBB COUNTY APPRAISAL DISTRICT, DO HEREBY CERTIFY THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, THE FOLLOWING IS A TRUE AND CORRECT STATEMENT FOR THE IMPOSITION OF A RENDITION RELATED PENALTY, PURSUANT TO H. B. 2491 AMENDING SEC. 22.28 OF THE TEXAS PROPERTY TAX CODE, WHICH ESTABLISHES THAT THE ASSESSOR SHALL ADD A 10% PENALTY OF THE TOTAL AMOUNT OF TAXES IMPOSED ON THE PROPERTY FOR THAT YEAR AND INCLUDE THE PENALTY IN THE TAX BILL (S) FOR:

CITY OF EL CENIZO

FOR THE YEAR **2026**, THE PENALTY IMPOSED AND APPROVED BY THE CHIEF APPRAISER FOR PROPERTY OWNERS WHO FAILED TO TIMELY FILE A RENDITION STATEMENT OR PROPERTY REPORT REQUIRED BY CHAPTER 22, TEXAS PROPERTY TAX CODE ARE ESTABLISHED ON THE LISTING INCLUDED IN THE EXPORT FILE.

SIGNED THIS 22ND DAY OF JULY, 2026.

BOBBY PEREGOY
CHIEF APPRAISER

APPRAISAL TOTALS

7-22-2026

Run ID: 3048

Type: Certification Totals
Year: 2026
As of Roll Correction: 0
Property Type List: All
Taxing Unit List: C3
Taxing Unit Selection Type: Taxing Unit

Mineral Company:
Tag List:
Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,097)	(Count) (1)	(Count) (1,098)
Land HS Value	9,856,393	0	9,856,393
Land NHS Value	17,897,106	32,813	17,929,919
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**27,753,499**	**32,813**	**27,786,312**
Improvement HS Value	25,484,614	0	25,484,614
Improvement NHS Value	42,886,162	230,622	43,116,784
Total Improvement	**68,370,776**	**230,622**	**68,601,398**
Market Value	**96,124,275**	**263,435**	**96,387,710**
BUSINESS PERSONAL PROPERTY	(38)	(0)	(38)
Market Value	**863,713**	**0**	**863,713**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (1,135)	(Total Count) (1)	(Total Count) (1,136)
TOTAL MARKET	**96,987,988**	**263,435**	**97,251,423**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**96,987,988**	**263,435**	**97,251,423**
	99.7%	0.3%	100.0%
HS CAP Limitation Value (-)	702,549	0	702,549
CB CAP Limitation Value (-)	177,580	25,302	202,882
NET APPRAISED VALUE	**96,107,859**	**238,133**	**96,345,992**
Total Exemption Amount	27,893,312	0	27,893,312
NET TAXABLE	**68,214,547**	**238,133**	**68,452,680**
TAX LIMIT/FREEZE ADJUSTMENT	**2,326,773**	**0**	**2,326,773**
LIMIT ADJ TAXABLE (I&S)	**65,887,774**	**238,133**	**66,125,907**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**65,887,774**	**238,133**	**66,125,907**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$394,190.16 = 66,125,907 * (0.578920 / 100) + $11,374.06

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	32,701	22,701	128.76	128.76	1
OV65	2,983,490	2,304,072	11,245.3	11,361.91	38
Total	3,016,191	2,326,773	11,374.06	11,490.67	39

Tax Rate: 0.578920

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	32,701	22,701	128.76	128.76	1
OV65	2,983,490	2,304,072	11,245.3	11,361.91	38
Total	3,016,191	2,326,773	11,374.06	11,490.67	39

Tax Rate: 0.578920

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	2,992,282	162	0	0	2,992,282	162
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	220,000	12	0	0	220,000	12
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	623,750	37	0	0	623,750	37
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	78,484	1	0	0	78,484	1
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**3,914,516**	**212**	**0**	**0**	**3,914,516**	**212**
Disabled Veterans Exemptions						
DV4	36,000	4	0	0	36,000	4
Subtotal for Disabled Veterans Exemptions	**36,000**	**4**	**0**	**0**	**36,000**	**4**
Special Exemptions						
SO	33,378	1	0	0	33,378	1
Subtotal for Special Exemptions	**33,378**	**1**	**0**	**0**	**33,378**	**1**
Absolute Exemptions						
EX-XV	23,446,163	33	0	0	23,446,163	33
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**23,446,163**	**33**	**0**	**0**	**23,446,163**	**33**
Other Exemptions						
BPPEX	120,949	32	0	0	120,949	32
BPPEX-AL	56,056	1	0	0	56,056	1
BPPEX-UD	286,250	5	0	0	286,250	5
Subtotal for Other Exemptions	**463,255**	**38**	**0**	**0**	**463,255**	**38**
Total:	**27,893,312**	**288**	**0**	**0**	**27,893,312**	**288**

New Value

Total New Market Value: $2,507,214

Total New Taxable Value: $2,075,207

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0**

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	13	103,151
BPPEX-AL	BPPEX-AL	1	56,056
OV65	Over 65	5	97,182
Partial Exemption Value Loss:		**19**	**256,389**
Total NEW Exemption Value			**256,389**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**256,389**

New Special Use (Ag/Timber)

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	388	88,800	202	83,390	0	86,811	81,666
A & E	388	88,800	202	83,390	0	86,811	81,666

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1	263,435	198,444	179,384

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	847		1,958,082	66,901,051	62,119,803
B	Multifamily Residential	1		0	171,284	171,284
C1	Vacant Lots and Tracts	119		0	3,223,605	3,223,605
E	Rural Land,Not Qualified for Open-Space Land	1		0	3,540	3,540
F1	Commercial Real Property	7		16,501	897,194	897,194
J3	Electric Companies (including Co-ops)	1		0	456,740	331,740
J4	Telephone Companies (including Co-ops)	1		0	26,690	0
J6	Pipelines	1		0	9,370	0
J7	Cable Companies	1		0	190	0
L1	Commercial Personal Property	30		0	128,033	0
L2	Industrial and Manufacturing Personal Property	1		0	139,480	14,480
M1	Mobile Homes	106		174,854	1,502,298	1,452,901
S	Special Inventory	2		0	82,350	0
XV	Other Totally Exempt Properties (including	37		357,777	23,446,163	0
		Totals:	0	2,507,214	96,987,988	68,214,547

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	1		0	263,435	238,133
		Totals:	0	0	263,435	238,133

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	848		1,958,082	67,164,486	62,357,936
B	Multifamily Residential	1		0	171,284	171,284
C1	Vacant Lots and Tracts	119		0	3,223,605	3,223,605
E	Rural Land,Not Qualified for Open-Space Land	1		0	3,540	3,540
F1	Commercial Real Property	7		16,501	897,194	897,194
J3	Electric Companies (including Co-ops)	1		0	456,740	331,740
J4	Telephone Companies (including Co-ops)	1		0	26,690	0
J6	Pipelines	1		0	9,370	0
J7	Cable Companies	1		0	190	0
L1	Commercial Personal Property	30		0	128,033	0
L2	Industrial and Manufacturing Personal Property	1		0	139,480	14,480
M1	Mobile Homes	106		174,854	1,502,298	1,452,901
S	Special Inventory	2		0	82,350	0
XV	Other Totally Exempt Properties (including	37		357,777	23,446,163	0
		Totals:	0	2,507,214	97,251,423	68,452,680

CITY OF EL CENIZO

Top Taxpayers

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	81553	VASQUEZ ROGELIO &	$454,967	$434,967
2	10027457	DAVILA CARLOS & LORENA A	$347,341	$347,341
3	10167578	AEP Texas Inc	$456,740	$331,740
4	10150457	HERNANDEZ ARNOLDO GARZA	$326,953	$326,953
5	10155924	ELIZONDO JUAN	$308,316	$288,316
6	102738	BANUELOS GUADALUPE &	$281,930	$281,930
7	10027376	REYNERO MIGUEL	$267,124	$267,124
8	96298	ZOROLA JUAN MARTIN	$260,671	$260,671
9	432165	GONGORA JOSE ANDRES ALBERTO &	$259,243	$259,243
10	391735	BALDAZO RUTH ARELI	$256,117	$256,117
11	87814	VASQUEZ ROGELIO & M SOLEDAD	$253,088	$253,088
12	10051926	SAUCEDO OZIEL & WF ARACELI	$245,758	$245,758
13	106757	RAMIREZ TOMAS	$239,578	$239,578
14	10148957	CADENCE BANK NA	$263,435	$238,133
15	105623	AGUIRRE JUAN	$248,950	$232,500
16	95003	RAMIREZ GABRIEL & MARIA ALICIA	$245,617	$225,617
17	10026116	VASQUEZ ROGELIO & WF MARIA	$225,033	$225,033
18	10115972	HERNANDEZ MARIO BERNARDO	$223,813	$223,813
19	95037	GARZA MARIO ALBERTO & MARY E	$279,553	$221,091
20	10053579	CANTU ALBERTO & WF MARIA A	$219,376	$219,376
		Total	$5,663,603	$5,378,389

2026 EFFECTIVE TAX RATE WORKSHEET
CERTIFICATION TOTALS 07/22/2026

JURISDICTION:

CITY OF EL CENIZO

5. **2025 Taxable value lost because court appeals of ARB Decisions reduced 2025 appraised value.**

A. Original 2025 Value:	$0	B. Adjusted Value:	$0	$0

6. **2025 Taxable value subject to an appeal under Chapter 42, as of July 25.**

a. 2025 ARB Certified Value		$0	
b. 2025 Disputed Value	(minus) -	$0	
c. 2025 Undisputed Value		$0	$0

9. **2025 Taxable value of property in territory the unit de-annexed after January 1, 2025.** $0

10. **2025 Taxable value lost because property first qualified for an exemption in 2026.**

A. Absolute Exempt:	$0	B. Partial Exempt:	$256,389	$256,389

11. **2025 Taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber or restricted timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2026.**

A. 2025 Market:	$0	B. -2026 Ag:	$0	$0

18. **Total 2026 Taxable values on the 2026 CERTIFIED appraisal roll today.**

A. CERTIFIED values only: $68,214,547

B. Counties: Include railroad rolling stock value certified by Comptroller + $0

C. Pollution control exemption and energy storage system exemption: Deduct value of property exempted for the current tax year for the first time as pollution control or energy storage system property.

(minus) - $0

D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into the tax increment fund. Do not include any new property that will be included in line 23 below.

\- (Complete by Taxing Representative) $68,214,547

19. **Total 2026 Taxable value of properties under protest not included on CERTIFIED appraisal roll.**

A. 2026 Taxable value of properties under protest:	$238,133	
B. 2026 value of properties NOT under protest or included on CERTIFIED appraisal roll	$0	$238,133

20. **2026 tax ceilings. Counties, cities and junior colleges:**

Enter 2026 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 you taxing units adopted the tax ceiling provision in 2025 or a prior year for homeowners age 65 or older or disabled, use this step. $2,326,773 $2,326,773

23. **Total 2026 taxable value of properties in territory annexed after January 1, 2025.** $0

24. **Total 2026 taxable value of new improvements and new personal property located in new improvements.** $2,075,207

***The worksheet provided above is to facilitate the completion of the Truth and Taxation tax rate calculation. Please proceed with caution by comparing and validating the total values with the Certified Total Reports that are provided herein. WCAD is not liable or responsible for any error or miscalculation from utilize the aformentioned data.*

APPRAISAL TOTALS

7-22-2026

Run ID: 3048

Type: Certification Totals
Year: 2026
As of Roll Correction: 0
Property Type List: All
Taxing Unit List: C3
Taxing Unit Selection Type: Taxing Unit

Mineral Company:
Tag List:
Property List:

Custom Query:

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,097)	(Count) (1)	(Count) (1,098)
Land HS Value	9,856,393	0	9,856,393
Land NHS Value	17,897,106	32,813	17,929,919
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	**27,753,499**	**32,813**	**27,786,312**
Improvement HS Value	25,484,614	0	25,484,614
Improvement NHS Value	42,886,162	230,622	43,116,784
Total Improvement	**68,370,776**	**230,622**	**68,601,398**
Market Value	**96,124,275**	**263,435**	**96,387,710**
BUSINESS PERSONAL PROPERTY	(38)	(0)	(38)
Market Value	**863,713**	**0**	**863,713**
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	**0**	**0**	**0**
	(Total Count) (1,135)	(Total Count) (1)	(Total Count) (1,136)
TOTAL MARKET	**96,987,988**	**263,435**	**97,251,423**
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	**96,987,988**	**263,435**	**97,251,423**
	99.7%	0.3%	100.0%
HS CAP Limitation Value (-)	702,549	0	702,549
CB CAP Limitation Value (-)	177,580	25,302	202,882
NET APPRAISED VALUE	**96,107,859**	**238,133**	**96,345,992**
Total Exemption Amount	27,893,312	0	27,893,312
NET TAXABLE	**68,214,547** 18	**238,133** 19a	**68,452,680**
TAX LIMIT/FREEZE ADJUSTMENT	**2,326,773**	**0**	**2,326,773**
LIMIT ADJ TAXABLE (I&S)	**65,887,774**	**238,133**	**66,125,907**
CHAPTER 312 ADJUSTMENT	**0**	**0**	**0**
CHAPTER 313 ADJUSTMENT	**0**	**0**	**0**
LIMIT ADJ TAXABLE (M&O)	**65,887,774**	**238,133**	**66,125,907**

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX

$394,190.16 = 66,125,907 * (0.578920 / 100) + $11,374.06

CITY OF EL CENIZO

Tax Limit Adjustment Breakdown

(Freeze)

NOT UNDER REVIEW

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	32,701	22,701	128.76	128.76	1
OV65	2,983,490	2,304,072	11,245.3	11,361.91	38
Total	3,016,191	2,326,773 20	11,374.06	11,490.67	39

Tax Rate: 0.578920

UNDER REVIEW

TOTAL

Limitation	Net Appr	Taxable	Act Tax	Ceiling	Count
DP	32,701	22,701	128.76	128.76	1
OV65	2,983,490	2,304,072	11,245.3	11,361.91	38
Total	3,016,191	2,326,773	11,374.06	11,490.67	39

Tax Rate: 0.578920

CITY OF EL CENIZO

Exemptions

EXEMPTIONS	NOT UNDER REVIEW		UNDER REVIEW		TOTAL	
Exemption	Total	Count	Total	Count	Total	Count
Homestead Exemptions						
OV65-Local	2,992,282	162	0	0	2,992,282	162
OV65-State	0	0	0	0	0	0
OV65-Prorated	0	0	0	0	0	0
OV65S-Local	220,000	12	0	0	220,000	12
OV65S-State	0	0	0	0	0	0
OV65S-Prorated	0	0	0	0	0	0
DP-Local	623,750	37	0	0	623,750	37
DP-State	0	0	0	0	0	0
DP-Prorated	0	0	0	0	0	0
DVHS	78,484	1	0	0	78,484	1
DVHS-Prorated	0	0	0	0	0	0
Subtotal for Homestead Exemptions	**3,914,516**	**212**	**0**	**0**	**3,914,516**	**212**
Disabled Veterans Exemptions						
DV4	36,000	4	0	0	36,000	4
Subtotal for Disabled Veterans Exemptions	**36,000**	**4**	**0**	**0**	**36,000**	**4**
Special Exemptions						
SO	33,378	1	0	0	33,378	1
Subtotal for Special Exemptions	**33,378**	**1**	**0**	**0**	**33,378**	**1**
Absolute Exemptions						
EX-XV	23,446,163	33	0	0	23,446,163	33
EX-XV-PRORATED	0	0	0	0	0	0
Subtotal for Absolute Exemptions	**23,446,163**	**33**	**0**	**0**	**23,446,163**	**33**
Other Exemptions						
BPPEX	120,949	32	0	0	120,949	32
BPPEX-AL	56,056	1	0	0	56,056	1
BPPEX-UD	286,250	5	0	0	286,250	5
Subtotal for Other Exemptions	**463,255**	**38**	**0**	**0**	**463,255**	**38**
Total:	**27,893,312**	**288**	**0**	**0**	**27,893,312**	**288**

New Value

Total New Market Value: $2,507,214

Total New Taxable Value: $2,075,207 24

JETI		Chapter 313		TIF/TIRZ	
New Market Value:	$0	New Market Value:	$0	New Market Value:	$0
New Taxable Value:	$0	New Taxable Value:	$0	New Taxable Value:	$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
Absolute Exemption Value Loss:		**0**	**0** 10a

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	13	103,151
BPPEX-AL	BPPEX-AL	1	56,056
OV65	Over 65	5	97,182
Partial Exemption Value Loss:		**19**	**256,389** 10b
Total NEW Exemption Value			* **256,389**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		**0**	**0**
Total Exemption Value Loss:			**256,389**

New Special Use (Ag/Timber)

New Ag/Timber Exemptions 11 a -0- 11 b -0-

Count	2025 Market Value	2026 Special Use	Loss

New Annexations/Deannexations

New Deannexations 9 -0-

New Annexations 23 -0-

Count	Market Value	Taxable Value

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	388	88,800	202	83,390	0	86,811	81,666
A & E	388	88,800	202	83,390	0	86,811	81,666

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
1	263,435	198,444	179,384

Not Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	847		1,958,082	66,901,051	62,119,803
B	Multifamily Residential	1		0	171,284	171,284
C1	Vacant Lots and Tracts	119		0	3,223,605	3,223,605
E	Rural Land,Not Qualified for Open-Space Land	1		0	3,540	3,540
F1	Commercial Real Property	7		16,501	897,194	897,194
J3	Electric Companies (including Co-ops)	1		0	456,740	331,740
J4	Telephone Companies (including Co-ops)	1		0	26,690	0
J6	Pipelines	1		0	9,370	0
J7	Cable Companies	1		0	190	0
L1	Commercial Personal Property	30		0	128,033	0
L2	Industrial and Manufacturing Personal Property	1		0	139,480	14,480
M1	Mobile Homes	106		174,854	1,502,298	1,452,901
S	Special Inventory	2		0	82,350	0
XV	Other Totally Exempt Properties (including	37		357,777	23,446,163	0
		Totals:	0	2,507,214	96,987,988	68,214,547

Under Review

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	1		0	263,435	238,133
		Totals:	0	0	263,435	238,133

Grand Totals

Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	Single-family Residential	848		1,958,082	67,164,486	62,357,936
B	Multifamily Residential	1		0	171,284	171,284
C1	Vacant Lots and Tracts	119		0	3,223,605	3,223,605
E	Rural Land,Not Qualified for Open-Space Land	1		0	3,540	3,540
F1	Commercial Real Property	7		16,501	897,194	897,194
J3	Electric Companies (including Co-ops)	1		0	456,740	331,740
J4	Telephone Companies (including Co-ops)	1		0	26,690	0
J6	Pipelines	1		0	9,370	0
J7	Cable Companies	1		0	190	0
L1	Commercial Personal Property	30		0	128,033	0
L2	Industrial and Manufacturing Personal Property	1		0	139,480	14,480
M1	Mobile Homes	106		174,854	1,502,298	1,452,901
S	Special Inventory	2		0	82,350	0
XV	Other Totally Exempt Properties (including	37		357,777	23,446,163	0
		Totals:	0	2,507,214	97,251,423	68,452,680

Rank	Owner ID	Taxpayer Name	Market Value	Taxable Value
1	81553	VASQUEZ ROGELIO &	$454,967	$434,967
2	10027457	DAVILA CARLOS & LORENA A	$347,341	$347,341
3	10167578	AEP Texas Inc	$456,740	$331,740
4	10150457	HERNANDEZ ARNOLDO GARZA	$326,953	$326,953
5	10155924	ELIZONDO JUAN	$308,316	$288,316
6	102738	BANUELOS GUADALUPE &	$281,930	$281,930
7	10027376	REYNERO MIGUEL	$267,124	$267,124
8	96298	ZOROLA JUAN MARTIN	$260,671	$260,671
9	432165	GONGORA JOSE ANDRES ALBERTO &	$259,243	$259,243
10	391735	BALDAZO RUTH ARELI	$256,117	$256,117
11	87814	VASQUEZ ROGELIO & M SOLEDAD	$253,088	$253,088
12	10051926	SAUCEDO OZIEL & WF ARACELI	$245,758	$245,758
13	106757	RAMIREZ TOMAS	$239,578	$239,578
14	10148957	CADENCE BANK NA	$263,435	$238,133
15	105623	AGUIRRE JUAN	$248,950	$232,500
16	95003	RAMIREZ GABRIEL & MARIA ALICIA	$245,617	$225,617
17	10026116	VASQUEZ ROGELIO & WF MARIA	$225,033	$225,033
18	10115972	HERNANDEZ MARIO BERNARDO	$223,813	$223,813
19	95037	GARZA MARIO ALBERTO & MARY E	$279,553	$221,091
20	10053579	CANTU ALBERTO & WF MARIA A	$219,376	$219,376
		Total	$5,663,603	$5,378,389

City of El Cenizo
Property Tax Rate
Historical Date

Tax Year	Number of Accounts	Tax Roll Value	Net Taxable Value	Adopted Tax Rate	Assess Ad. Val. Taxes
2017	1107	$ 20,142,215.00	$ 34,424,986.00	$ 0.500000	$ 172,124.93
2018	1103	$ 51,331,470.00	$ 35,186,155.00	$ 0.500000	$ 175,930.78
2019	1113	$ 54,194,480.00	$ 37,229,055.00	$ 0.500000	$ 186,145.28
2020	1119	$ 53,297,023.00	$ 36,682,497.00	$ 0.500000	$ 183,412.49
2021	1113	$ 59,855,399.00	$ 40,920,976.00	$ 0.590000	$ 241,433.76
2022	1114	$ 81,174,929.00	$ 52,191,096.00	$ 0.586317	$ 306,005.27
2023	1116	$ 89,525,393.00	$ 57,378,756.00	$ 0.560000	$ 321,321.03
2024	1133	$ 95,391,063.00	$ 61,780,568.00	$ 0.578017	$ 357,102.19
2025	1137	$ 96,147,465.00	$ 64,949,717.00	$ 0.578920	$ 376,006.90
2026	1135	$ 96,987,988.00	$ 66,351,029.00	$ 0.586875	$ 389,397.60

Patricia A. Barrera, RTA
Webb County Tax Asessor-Collector

P.O. Box 420128 Laredo, TX 78042-8128 Tel. (956)523-4200

2026 Certified Tax Roll Values
City of El Cenizo

Total Number of Accounts: 1,135

1. Real			$	27,753,499
2. Improvements			$	68,370,776
3. Personal			$	863,713
TOTAL APPRAISED VALUE			**$**	**96,987,988**
4. Full Exemptions (Real, Personal, & Minerals)	$	(23,446,163)		
5. Homestead Cap Loss	$	(702,549)		
6. Partial Exemptions				
a. Over 65 Homestead	$	(3,212,282)		
b. Disabled Person	$	(623,750)		
c. Disabled Veterans	$	(114,484)		
7. Circuit Breaker Cap Loss	$	(177,580)		
8. Solar Exemption	$	(33,378)		
TOTAL EXEMPTIONS			**$**	**(28,310,186)**
TOTAL NET TAXABLE VALUE			**$**	**68,677,802**
9. Limited Taxable Value (1,135 accts)			**$**	**(2,326,773)**
FREEZE ADJUSTED TAXABLE VALUE			**$**	**66,351,029**

Patricia A. Barrera

Patricia A. Barrera
Webb County Tax Assessor-Collector

8/13/2026
Date

HONORABLE PATRICIA A. BARRERA, RTA
WEBB COUNTY TAX ASSESSOR-COLLECTOR
1110 VICTORIA ST SUITE 107 ● P.O. BOX 420128
LAREDO, TX 78041-8128 ● PHONE (956) 523-4200

CERTIFICATION OF EXCESS COLLECTION

CITY OF EL CENIZO

I, **Patricia A. Barrera, Webb County Tax Assessor Collector**, as Tax Collector for the City of El Cenizo, **hereby** certify that the excess collections for Debt Service (Interest and Sinking Fund) for taxable year 2025 is **$0** as of **June 30th, 2026** and said amount is true and correct.

This certification is submitted to the City of El Cenizo Council by duly designated officer who will prepare the 2026 Tax Rate Calculation Worksheet.

Patricia A. Barrera, RTA
Webb County Tax Assessor Collector

HONORABLE PATRICIA A. BARRERA, RTA
WEBB COUNTY TAX ASSESSOR-COLLECTOR
1110 VICTORIA ST SUITE 107 ● P.O. BOX 420128
LAREDO, TX 78041-8128 ● PHONE (956) 523-4200

CERTIFICATION OF ANTICIPATED COLLECTION RATE

CITY OF EL CENIZO

I, **Patricia A. Barrera**, **Webb County Tax Assessor Collector**, as Tax Collector for the City of El Cenizo, further certify that the Anticipated Collection Rate for tax year 2026 is **86%**.

This certification is submitted to the City of El Cenizo Council by duly designated officer who will prepare the 2026 Tax Rate Calculation Worksheet.

Patricia A. Barrera

Patricia A. Barrera, RTA

Webb County Tax Assessor Collector

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

Form 50-856

City of EL CENIZO
Taxing Unit Name

956-712-9107
Phone *(area code and number)*

507 Cadena St., EL Cenizo, TX 78046
Taxing Unit's Address, City, State, ZIP Code

https://www.cityofelcenizotexas.com/
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 66,276,285
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,381,615
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 64,894,670
4.	**Prior year total adopted tax rate.**	$ 0.578920 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** .... $ 0 **B. Prior year values resulting from final court decisions:** .... -$ 0 **C. Prior year value loss.** Subtract B from A.[4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 64,894,670
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use prior year market value: .... $ 0 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 256,389 C. **Value loss.** Add A and B. [7]	$ 256,389
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. **Prior year market value:** .... $ 0 B. **Current year productivity or special appraised value:** .... - $ 0 C. **Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 256,389
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 64,638,281
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 374,203
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 1,695
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 375,898

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 68,214,547	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0	
	E. Total current year value. Add A and B, then subtract C and D.	$ 68,214,547
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 238,133	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 238,133
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 2,326,773
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 66,125,907
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 2,075,207

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,075,207
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 64,050,700
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.586875 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ _____ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.578920 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 64,894,670
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 375,688
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding the prior tax year.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 2,511	
	B. **Prior year taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– $ 0	
	C. **Prior year transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **Prior year M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ 2,511	
	E. Add Line 31 to 32D.		$ 378,199
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 64,050,700
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.590468 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.......... $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.......... $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.590468 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.......... $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100.......... $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.590468 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.611134 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33].......... $ 0.000000 /$100 - or - **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.**.......... $ 0 b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 .... $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42.......... $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 .... $ 0.000000 /$100 e Add Line D42(c) to Line D42(d).......... $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 B. Subtract **unencumbered fund amount** used to reduce total debt. .... –$ 0 C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... –$ 0 D. Subtract **amount paid** from other resources .... –$ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [38] .... 86.00 % B. Enter the prior year actual collection rate. .... 98.00 % C. Enter the 2024 actual collection rate. .... 83.00 % D. Enter the 2023 actual collection rate. .... 89.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	86.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 66,125,807
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.611134 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ ____ /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.[42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 66,125,907
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.586875 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.586875 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.611134 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.611134 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 66,125,907
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.611134 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.578920 /$100
	B. Unused increment rate (Line 68)	$ 0.001504 /$100
	C. Subtract B from A	$ 0.577416 /$100
	D. Adopted Tax Rate	$ 0.578920 /$100
	E. Subtract D from C	$ -0.001503 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 64,949,717
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.578017 /$100
	B. Unused increment rate (Line 67)	$ 0.001570 /$100
	C. Subtract B from A	$ 0.576447 /$100
	D. Adopted Tax Rate	$ 0.578017 /$100
	E. Subtract D from C	$ -0.001569 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 62,210,024
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.561703 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.561703 /$100
	D. Adopted Tax Rate	$ 0.560000 /$100
	E. Subtract D from C	$ 0.001702 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 57,378,756
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 976
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 976
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.001475 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.612609 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.590468 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 66,125,907
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.756133 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 1.346601 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.578920 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.[56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster.[57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 64,638,281
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 64,050,700
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.[58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.612609 /$100

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.586875 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate .... $ 0.612609 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate .... $ 1.346601 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Patricia A. Barrera, RTA
Printed Name of Taxing Unit Representative

sign here Patricia A. Barrera
Taxing Unit Representative

8/13/2026
Date

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

Patricia A. Barrera, RTA
Webb County Tax Asessor-Collector

P.O. Box 420128 Laredo, TX 78042-8128 Tel. (956)523-4200

CITY OF EL CENIZO 2026

No New Revenue Tax Rate					
	LINE 22	LINE 27			LEVY/REVENUE
$	66,125,907.00	0.586875	÷ 100		$ 388,076.42

Voter Approval Tax Rate					
	LINE 22	LINE 69			LEVY/REVENUE
$	66,125,907.00	0.612609	÷ 100		$ 405,093.26

Total Estimated General Fund Revenues

$736,972.60

Total Estimated General Fund Expenditures

$695,717.51

Total Estimated General Fund Revenues over Expenditures

$51,383.89

PROPOSED ANTICIPATED REVENUES

Anticipated General Fund Revenues are the projected income sources that a municipality expects to collect during a given fiscal year to support its General Fund. The General Fund is the city's primary operating fund and accounts for the majority of day-to-day governmental services, including administration, public safety, public works, code enforcement, parks, libraries, and community programs.

These revenues are "anticipated" because they are based on forecasts, estimates, and legally adopted rates/fees rather than actual collections. They form the basis for the city's annual budget appropriation authority.

General Fund Revenues:Chart of Accounts	FY 26-27 Proposed	
General Fund Revenues:Franchise Fees		$ 28,500.00
General Fund Revenues:Franchise Fees:Cable	$ 3,500.00	
General Fund Revenues:Franchise Fees:Communication	$ 1,000.00	
General Fund Revenues:Franchise Fees:Electrical	$ 24,000.00	
General Fund Revenues:Lease and Rental Income		$ 4,800.00
General Fund Revenues:Other Income		$ 500.00
General Fund Revenues:Property Tax Income		$ 444,647.60
General Fund Revenues:Property Tax Income:Attorney Fees	$ -	
General Fund Revenues:Property Tax Income:Current Discounts	$ -	
General Fund Revenues:Property Tax Income:Current P&I	$ 10,000.00	
General Fund Revenues:Property Tax Income:Current Roll	$ 389,397.60	
General Fund Revenues:Property Tax Income:Delinquent Base	$ 35,000.00	
General Fund Revenues:Property Tax Income:Delinquent P&I	$ 10,000.00	
General Fund Revenues:Property Tax Income:Interest Earned	$ 250.00	
General Fund Revenues:Property Tax Income:Refunds and Credits	$ -	
General Fund Revenues:Property Tax Income:SIT Distributions	$ -	
General Fund Revenues:Sales Tax Revenue		$ 102,000.00
General Fund Revenues:Sales Tax Revenue:Amount Retained	$ -	
General Fund Revenues:Sales Tax Revenue:Gross Collections	$ 100,000.00	
General Fund Revenues:Sales Tax Revenue:Prior Period	$ 2,000.00	
General Fund Revenues:Service Fee Income		$ 100.00
General Fund Revenues:Solid Waste Revenues		$ 156,425.00
General Fund Revenues:Solid Waste Revenues:Assessed Processing Fees	$ 3,600.00	
General Fund Revenues:Solid Waste Revenues:Delinquent Roll	$ 5,000.00	
General Fund Revenues:Solid Waste Revenues:Late Fees	$ 6,000.00	
General Fund Revenues:Solid Waste Revenues:Monthly Accounts Receivable	$ 130,000.00	
General Fund Revenues:Solid Waste Revenues:New Account Revenue	$ 1,000.00	
General Fund Revenues:Solid Waste Revenues:Sales tax to pay	$ 10,725.00	
General Fund Revenues:Solid Waste Revenues:Trash Bin Income	$ 100.00	
Total General Fund Revenues		$ 736,972.60

PROPOSED ANTICIPATED EXPENDITURES

Anticipated General Fund Expenditures are the projected costs the city expects to incur during a given fiscal year to operate and maintain its general governmental functions and services. These expenditures represent the planned allocation of resources from the General Fund — the city's primary operating fund — and are authorized through the adoption of the annual budget by the governing body.

They are "anticipated" because they are budgeted estimates based on prior years' trends, contractual obligations, staffing levels, service demands, and policy priorities, rather than actual spending.

General Fund Expentidures:Summary	FY 26-27 Proposed
Animal Control Services	$ 12,600.00
Fire Protection and Emergency Services	$ 16,000.00
General Government Administration	$ 152,700.00
General Operating Expenses	$ 256,560.00
Library Services	$ 14,700.00
Municipal Court	$ 7,450.00
Police Department	$ -
Public Works	$ 60,900.00
Solid Waste Operations	$ 160,795.00
Taxes paid:Payroll taxes	$ 14,012.51
Total General Fund Expenditures	**$ 695,717.51**

CITY OF EL CENIZO

2026-2027 Fiscal Year

Proposed Budget filed on Wednesday September 2, 2026

General Fund Revenues:Chart of Accounts	FY 26-27 Proposed	
General Fund Revenues:Franchise Fees		$ 28,500.00
General Fund Revenues:Lease and Rental Income		$ 4,800.00
General Fund Revenues:Other Income		$ 500.00
General Fund Revenues:Property Tax Income		$ 444,647.60
General Fund Revenues:Sales Tax Revenue		$ 102,000.00
General Fund Revenues:Service Fee Income		$ 100.00
General Fund Revenues:Solid Waste Revenues		$ 156,425.00
Total General Fund Revenues	$	736,972.60

General Fund Expentidures:Chart of Accounts	FY 26-27 Proposed	
Animal Control Services		
Animal Control Services:Administrative Allowances		$ 6,000.00
Animal Control Services:Animal Control Equipment		$ 1,000.00
Animal Control Services:Animal Food and Supplies		$ 1,200.00
Animal Control Services:Contracted Services		$ 100.00
Animal Control Services:Facility Maintenance		$ 1,200.00
Animal Control Services:Goods for public events		$ -
Animal Control Services:Licensing and Permits		$ -
Animal Control Services:Materials & Supplies		$ 1,500.00
Animal Control Services:Motor Vehicle Expenses		$ 500.00
Animal Control Services:Public Outreach & Education		$ 500.00
Animal Control Services:Veterinary Care		$ 500.00
Animal Control Services:Waste Disposal		$ 100.00
Sub Fund Totals	$	12,600.00

General Fund Expentidures:Chart of Accounts	FY 26-27 Proposed	
Fire Protection and Emergency Services		
Fire Protection and Emergency Services:Contractual Agreements		$ 5,000.00
Fire Protection and Emergency Services:Motor Vehicle Expenses		$ 2,000.00
Fire Protection and Emergency Services:Wages and Salaries		$ 9,000.00
Sub Fund Totals	$	16,000.00

General Fund Expentidures:Chart of Accounts	FY 26-27 Proposed	
General Government Administration		
General Government Administration:Administrative Allowances		$ 51,600.00
General Government Administration:Administrative Expenses		$ -
General Government Administration:Materials & Supplies		$ 2,500.00
General Government Administration:Wages and Salaries		$ 98,600.00
Sub Fund Totals	$	152,700.00

General Fund Expentidures:Chart of Accounts	FY 26-27 Proposed	
General Operating Expenses		
General Operating Expenses:Advertising & Promotion		$ 2,400.00

	General Operating Expenses:Capital Projects		**$ -**
	General Operating Expenses:Capital Purchases		**$ 27,500.00**
	General Operating Expenses:Charges & Fees		**$ 100.00**
	General Operating Expenses:City Hall Utilities		**$ 13,200.00**
	General Operating Expenses:Contracted Services		**$ -**
	General Operating Expenses:Debt Carried Forward		**$ -**
	General Operating Expenses:Dues, Memberships & Subs.		**$ 10,000.00**
	General Operating Expenses:Equipment Repair & Maintenance		**$ 2,400.00**
	General Operating Expenses:Facilities Repair and General Maintenance		**$ 15,400.00**
	General Operating Expenses:Fire Station Utilities		**$ 7,600.00**
	General Operating Expenses:Goods for public events		**$ 5,000.00**
	General Operating Expenses:Grant Expenditures		**$ -**
	General Operating Expenses:Insurance		**$ 20,000.00**
	General Operating Expenses:Land Improvements		**$ -**
	General Operating Expenses:Lease & Rental		**$ -**
	General Operating Expenses:Library Utilities		**$ 7,800.00**
	General Operating Expenses:Materials & Supplies		**$ 2,500.00**
	General Operating Expenses:Municipal Park Utilities		**$ 3,600.00**
	General Operating Expenses:Notes Payable		**$ -**
	General Operating Expenses:Postage & Delivery		**$ 100.00**
	General Operating Expenses:Professional Services		**$ 96,960.00**
	General Operating Expenses:Public Lighting Utilities		**$ 42,000.00**
	General Operating Expenses:Sub-Station Utilities		**$ -**
	General Operating Expenses:Transfers Out		**$ -**
Sub Fund Totals		$	**256,560.00**

General Fund Expentidures:Chart of Accounts			***FY 26-27 Proposed***
Library Services			
	Library Services:Equipment Repair & Maintenance		**$ 1,200.00**
	Library Services:Materials & Supplies		**$ 500.00**
	Library Services:Wages and Salaries		**$ 13,000.00**
Sub Fund Totals		$	**14,700.00**

General Fund Expentidures:Chart of Accounts			***FY 26-27 Proposed***
Municipal Court			
	Municipal Court:Administrative Expenses		**$ -**
	Municipal Court:Court Clerk		**$ -**
	Municipal Court:Materials & Supplies		**$ 250.00**
	Municipal Court:Wages and Salaries		**$ 7,200.00**
Sub Fund Totals		$	**7,450.00**

General Fund Expentidures:Chart of Accounts			***FY 26-27 Proposed***
Police Department			
	Police Department:Advertising & Promotion		**$ -**
	Police Department:Capital Purchases		**$ -**
	Police Department:Materials & Supplies		**$ -**
	Police Department:Motor Vehicle Expenses		**$ -**
	Police Department:Wages and Salaries		**$ -**
Sub Fund Totals		$	**-**

General Fund Expentidures:Chart of Accounts		FY 26-27 Proposed	
Public Works			
Public Works:Capital Purchases		$	-
Public Works:Contractual Services		$	28,600.00
Public Works:Landfill Expense		$	2,500.00
Public Works:Materials & Supplies		$	5,000.00
Public Works:Motor Vehicle Expenses		$	3,000.00
Public Works:Street Maintenance		$	5,000.00
Public Works:Street Sign Maintenance		$	2,500.00
Public Works:Wages and Salaries		$	14,300.00
Sub Fund Totals	$		60,900.00

General Fund Expentidures:Chart of Accounts		FY 26-27 Proposed	
Solid Waste Operations			
Solid Waste Operations:Advertising & Promotion		$	-
Solid Waste Operations:Charges and Fees		$	500.00
Solid Waste Operations:Contractual Services		$	15,600.00
Solid Waste Operations:Equipment Repair & Maintenance		$	-
Solid Waste Operations:Landfill Cost		$	48,000.00
Solid Waste Operations:Lease and Rental		$	1,500.00
Solid Waste Operations:Materials & Supplies		$	5,000.00
Solid Waste Operations:Motor Vehicle Expenses		$	15,000.00
Solid Waste Operations:Notes Payable		$	-
Solid Waste Operations:Postage & Delivery		$	4,800.00
Solid Waste Operations:Sales Tax Liabilities		$	10,725.00
Solid Waste Operations:Wages and Salaries		$	59,670.00
Sub Fund Totals	$		160,795.00

Taxes paid			
Taxes paid:Payroll taxes		$	14,012.51

Budget Summary		FY 26-27 Proposed	
Total General Fund Revenues		$	736,972.60
Uncategorized Income		$	-
Operating Reserve Account		$	10,128.79
QB Holding Account		$	-
Total General Fund Expenditures		$	695,717.51
Uncategorized Expense		$	-
General Fund Reserve Account		$	-

Budgeted Surplus/Deficit		$	51,383.89

General Fund Expentidures:Summary	FY 26-27 Proposed
Animal Control Services	*$ 12,600.00*
Fire Protection and Emergency Services	*$ 16,000.00*
General Government Administration	*$ 152,700.00*
General Operating Expenses	*$ 256,560.00*
Library Services	*$ 14,700.00*
Municipal Court	*$ 7,450.00*
Police Department	*$ -*
Public Works	*$ 60,900.00*
Solid Waste Operations	*$ 160,795.00*
Taxes paid:Payroll taxes	*$ 14,012.51*
Total General Fund Expenditures	***$ 695,717.51***

CITY OF EL CENIZO, TEXAS

FISCAL YEAR 2026-2027

PROPOSED ANNUAL OPERATING BUDGET

October 1, 2026 - September 30, 2027

Budget at a Glance	Amount
General Fund Revenues	$736,972.60
General Fund Expenditures	$695,717.51
Operating Reserve Account	$10,128.79
Reported Budgeted Surplus/Deficit	$51,383.89

Mayor Carina Hernandez
Commissioner San Juanita Valdez | Commissioner Daisy Perez

Prepared with municipal administration and financial management support by Public Management Consulting, LLC.

Document Status and Compliance Review

WORKING DRAFT - NOT AN ADOPTED BUDGET.

This book organizes and analyzes the City's supplied FY 2026-2027 source documents. Information not supported by those documents is identified as pending or recommended rather than assumed.

The adopted budget schedule states that the proposed budget would be filed August 14, 2026, while the supplied proposed budget states it was filed September 2, 2026. The schedule lists public hearings on August 27 and September 10. Texas Local Government Code §102.006 requires the hearing to occur after the 15th day after filing and before the tax levy. The City should verify the actual clerk filing date, hearing date(s), publication/notice dates, and tax-levy date before final adoption. This draft does not represent that the supplied schedule satisfies the statutory timing requirements.

The final adopted cover page should also be completed with the record vote and applicable property-tax information required by Texas Local Government Code Chapter 102.

Source: City FY 2026-2027 Budget Schedule; Proposed Budget; Texas Local Government Code Chapter 102.

Table of Contents

1. Budgetary Letter

September 2026

To: Honorable Carina Hernandez, Mayor
Honorable San Juanita Valdez, City Commissioner
Honorable Daisy Perez, City Commissioner

RE: Fiscal Year 2026-2027 Proposed Annual Operating Budget

Honorable Mayor Hernandez and Members of the City Commission:

Presented for your consideration is the proposed Fiscal Year 2026-2027 Annual Operating Budget for the City of El Cenizo, Texas, covering October 1, 2026 through September 30, 2027.

The proposed General Fund budget anticipates $736,972.60 in revenues and $695,717.51 in expenditures. The budget summary separately identifies an Operating Reserve Account of $10,128.79 and reports a budgeted surplus/deficit of $51,383.89. Budgeted revenues are estimates rather than guaranteed receipts, while appropriations establish spending authority rather than a requirement to spend every appropriated dollar.

Property tax income represents approximately 60.3% of proposed General Fund revenue, solid waste revenue 21.2%, and sales tax revenue 13.8%. Together these sources account for approximately 95.3% of projected General Fund revenue. This concentration makes collection performance and monthly revenue monitoring particularly important.

The 2026 certified tax roll reports 1,135 accounts, total appraised value of $96,987,988, total exemptions of $28,310,186, total net taxable value of $68,677,802, a limited taxable value adjustment of $2,326,773, and freeze-adjusted taxable value of $66,361,029. The Tax Assessor-Collector certified an anticipated collection rate of 86%.

The City's Truth-in-Taxation certification states that the City has no outstanding long-term debt secured by property taxes and no principal, interest, or other debt-service payments to be paid from 2026 property-tax revenues.

General Operating Expenses, Solid Waste Operations, and General Government Administration represent approximately 81.9% of proposed General Fund expenditures. The budget also reflects a material change in Public Works service delivery, with $28,600 proposed for contractual services and one funded groundskeeper position.

Fiscal discipline remains essential. The City should use regular budget-to-actual reporting, cash monitoring, receivable aging, purchasing controls, payroll reconciliation, and formal budget amendments when necessary. A projected budgetary surplus should not automatically be interpreted as unrestricted cash or GAAP fund balance.

This budget book is intended to improve transparency by explaining what the City proposes to spend, the revenue supporting those expenditures, staffing, service-delivery structure, and risks requiring monitoring. It also identifies source-document inconsistencies that should be resolved before final adoption.

Respectfully submitted,

Public Management Consulting, LLC.
Municipal Administration & Financial Management Consultant
City of El Cenizo, Texas

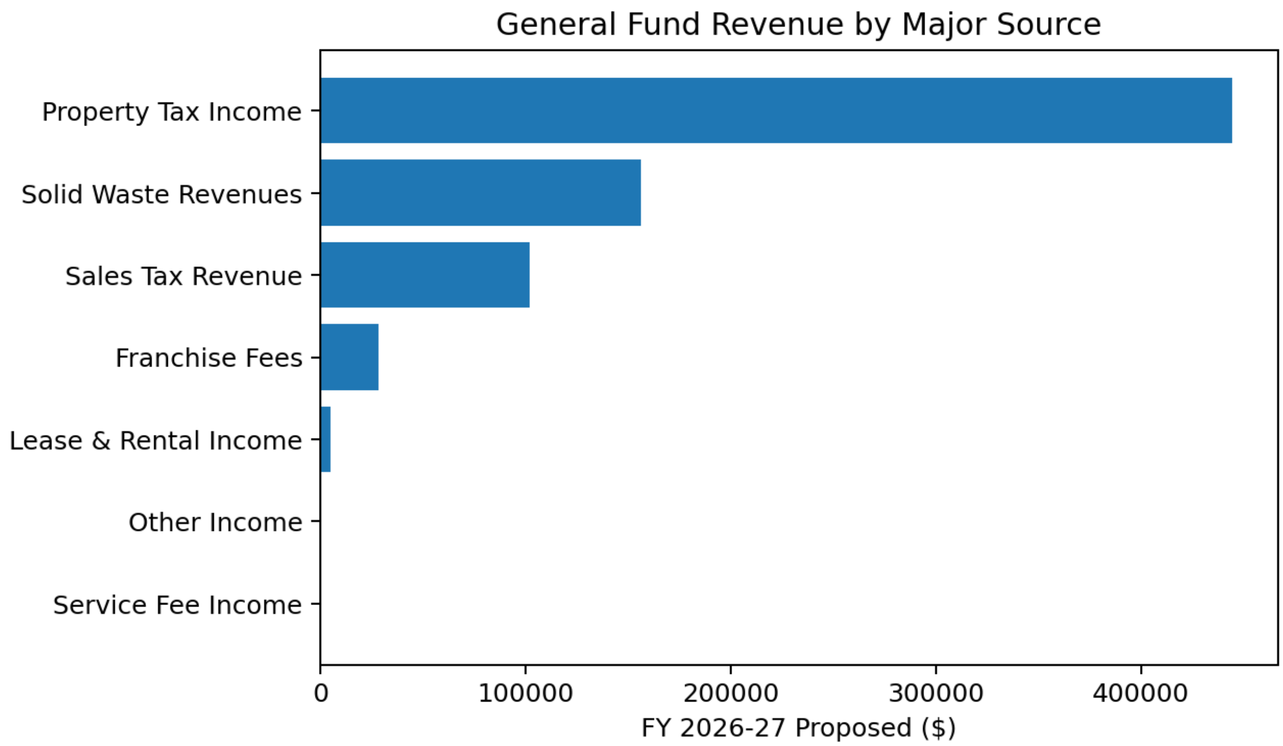
Source: City FY 2026-2027 Proposed Budget; General Personnel Order; 2026 Certified Tax Roll; Truth-in-Taxation certification.

2. Executive Summary and Budget at a Glance

The supplied proposal is a General Fund-centered operating plan. The source documents do not provide separate proposed budgets for enterprise, debt-service, capital-project, or special-revenue funds; no such budgets are inferred in this document.

Measure	FY25-26 Amended	FY25-26 Actual 8/31/26	FY26-27 Proposed
General Fund Revenues	$661,806.90	$621,613.75	$736,972.60
General Fund Expenditures	$768,544.38	$635,697.51	$695,717.51
Operating Reserve Account	$0.00	$10,128.79	$10,128.79
General Fund Reserve Account	$136,849.64	$87,774.25	$0.00
Reported Budgeted Surplus/Deficit	$29,422.64	$83,714.75	$51,383.89

The source budget's FY 2026-2027 reported surplus/deficit includes the separately reported $10,128.79 Operating Reserve Account. Revenues less expenditures alone equal $41,255.09. The final budget should define the reserve treatment and reconcile the presentation.



Source: City FY 2026-2027 Proposed Budget.

3. Budget Framework, Standards and Legal Requirements

3.1 GFOA Framework

This draft is organized to support the GFOA concept of a budget as a policy document, financial plan, operations guide, and communication tool. Current GFOA criteria emphasize community priorities and challenges, value, long-term outlook, revenues, personnel, department/program budgets, capital, and the budget process. The City's supplied financial schedules provide a strong foundation, but formal multi-year forecasts, adopted performance measures, a detailed capital plan, and adopted financial policies were not supplied.

3.2 GAAP and GASB

GAAP means Generally Accepted Accounting Principles. GASB establishes accounting and financial-reporting standards for U.S. state and local governments. GASB budgetary reporting guidance recognizes that budgetary information may use the government's budget format but should be reconciled to GAAP where the bases differ. The supplied City documents do not state the City's formal budgetary basis; the final budget should do so.

3.3 Texas Local Government Code Chapter 102

- Municipalities prepare an annual budget under Chapter 102.
- The proposed budget is filed with the municipal clerk and made available for public inspection; website posting applies when the municipality maintains a website.
- A public hearing is required after the statutory waiting period and before the tax levy.
- Budget adoption requires governing-body action and a record vote.
- The approved budget and required cover-page information are filed and posted as applicable.

Source: GFOA budget award materials; GASB budgetary reporting guidance; Texas Local Government Code Chapter 102.

4. Budget Process and Calendar

Date/Period	City Schedule
July 23-August 14, 2026	Meetings with department heads and officials
August 14, 2026	Scheduled filing of proposed budget
August 27, 2026	PMC, LLC presentation and scheduled first public hearing
August 28-September 4, 2026	Recommendation period
September 10, 2026	Scheduled second public hearing
September 24, 2026	Scheduled consideration and possible action
October 1, 2026	Budget scheduled to take effect

4.1 Timing Issue Requiring Verification

The proposed budget states that it was filed September 2, 2026. That date conflicts with the August 14 filing date in the adopted schedule. If September 2 is the actual clerk filing date, neither the August 27 hearing nor the September 10 hearing fits the statutory requirement that the hearing occur after the 15th day after filing. The City should correct the administrative record and reschedule or otherwise cure the process as advised by qualified municipal legal counsel.

Source: City Budget Schedule; Proposed Budget; Texas Local Government Code §102.006.

5. Financial Structure and Budgetary Basis

5.1 Fund Structure

The supplied proposed budget presents General Fund revenues and expenditures. The Truth-in-Taxation certification lists General Fund, Utility Fund (if applicable), and Other Fund(s), if applicable, unencumbered balances as $0.00 for the stated tax-rate calculation purpose. No separate FY 2026-2027 budgets for those other funds were supplied.

5.2 Basis of Budgeting - Disclosure Needed

The source documents do not state whether the legal budget uses cash, modified accrual, GAAP, or another budgetary basis. The final book should state revenue recognition, expenditure recognition, encumbrance treatment, capital treatment, transfer/reserve treatment, and the legal level of budgetary control.

5.3 Recommended Budgetary Control

A practical control framework is to prevent departments/functions from exceeding their appropriations without Council-authorized amendment, while permitting only those line-item transfers expressly authorized by adopted policy. This is a recommendation and is not represented as an existing City policy.

6. General Fund Financial Overview

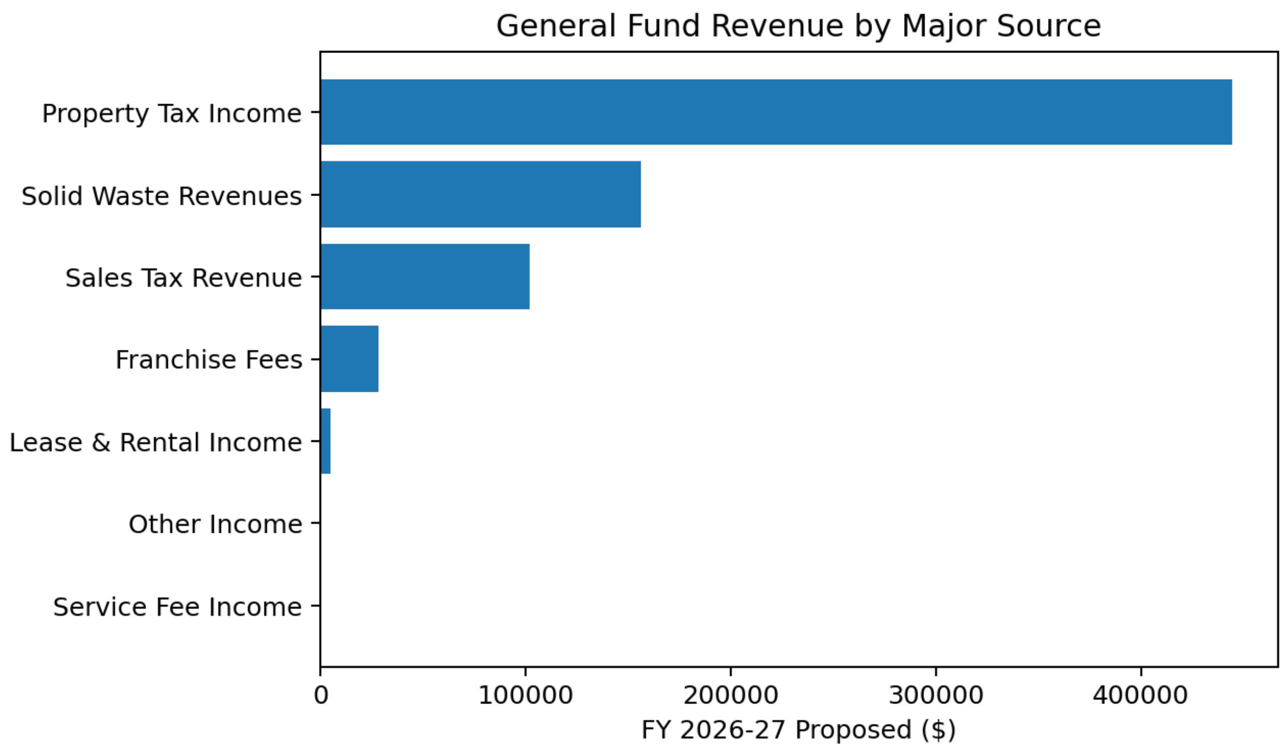
Category	FY25-26 Amended	FY25-26 Actual 8/31/26	FY26-27 Proposed	Change vs Amended
Revenue	$661,806.90	$621,613.75	$736,972.60	$75,165.70
Expenditures	$768,544.38	$635,697.51	$695,717.51	$-72,826.87

- Proposed General Fund revenue is 11.4% above the FY 2025-2026 amended revenue budget.
- Proposed General Fund expenditures are 9.5% below the FY 2025-2026 amended expenditure budget.
- Sales tax is proposed at $102,000 compared with $93,571.59 actual through August 31, 2026.
- Solid Waste revenue rises to $156,425 and Solid Waste expenditures rise to $160,795.
- General Operating Professional Services are proposed at $96,960.
- The Police Department has no FY 2026-2027 proposed appropriation in the supplied budget.

Source: City FY 2026-2027 Proposed Budget.

7. Revenue Budget

Revenue Source	Proposed	Share
Property Tax Income	$444,647.60	60.3%
Solid Waste Revenues	$156,425.00	21.2%
Sales Tax Revenue	$102,000.00	13.8%
Franchise Fees	$28,500.00	3.9%
Lease & Rental Income	$4,800.00	0.7%
Other Income	$500.00	0.1%
Service Fee Income	$100.00	0.0%



7.1 Major Revenue Assumptions

- Property Tax Income $444,647.60: Current Roll $389,397.60; Current P&I $10,000; Delinquent Base $35,000; Delinquent P&I $10,000; Interest Earned $250.
- Sales Tax Revenue $102,000: Gross Collections $100,000 and Prior Period $2,000.
- Solid Waste Revenue $156,425: Assessed Processing Fees $3,600; Delinquent Roll $5,000; Late Fees $6,000; Monthly Accounts Receivable $130,000; New Account Revenue $1,000; Sales tax to pay $10,725; Trash Bin Income $100.
- Franchise Fees $28,500: Cable $3,500; Communication $1,000; Electrical $24,000.
- Lease/Rental $4,800; Other Income $500; Service Fee Income $100.

Recommended management report: monthly budget, current-month revenue, year-to-date revenue, percentage realized, prior-year comparison, and projected year-end. Solid Waste should also report billed revenue, cash collected, delinquent receivables, adjustments/write-offs, and sales-tax liability.

Source: City FY 2026-2027 Proposed Budget.

8. Property Tax and Truth-in-Taxation

Certified Measure	2026
Accounts	1,135
Real Property	$27,753,499.00
Improvements	$68,370,776.00
Personal Property	$863,713.00
Total Appraised Value	$96,987,988.00
Total Exemptions	$28,310,186.00
Total Net Taxable Value	$68,677,802.00
Limited Taxable Value Adjustment	$2,326,773.00
Freeze-Adjusted Taxable Value	$66,361,029.00
Anticipated Collection Rate	86%

Tax Rate Measure	Amount
No-New-Revenue Tax Rate	$0.586875 per $100
Approximate NNR levy shown	$388,076.42
Voter-Approval Tax Rate	$0.612609 per $100
Approximate VAR levy shown	$405,093.26
Debt Service	$0.00

The supplied documents do not identify a final adopted 2026 property tax rate. The final budget should insert the adopted rate and required statutory cover-page disclosures after Council action.

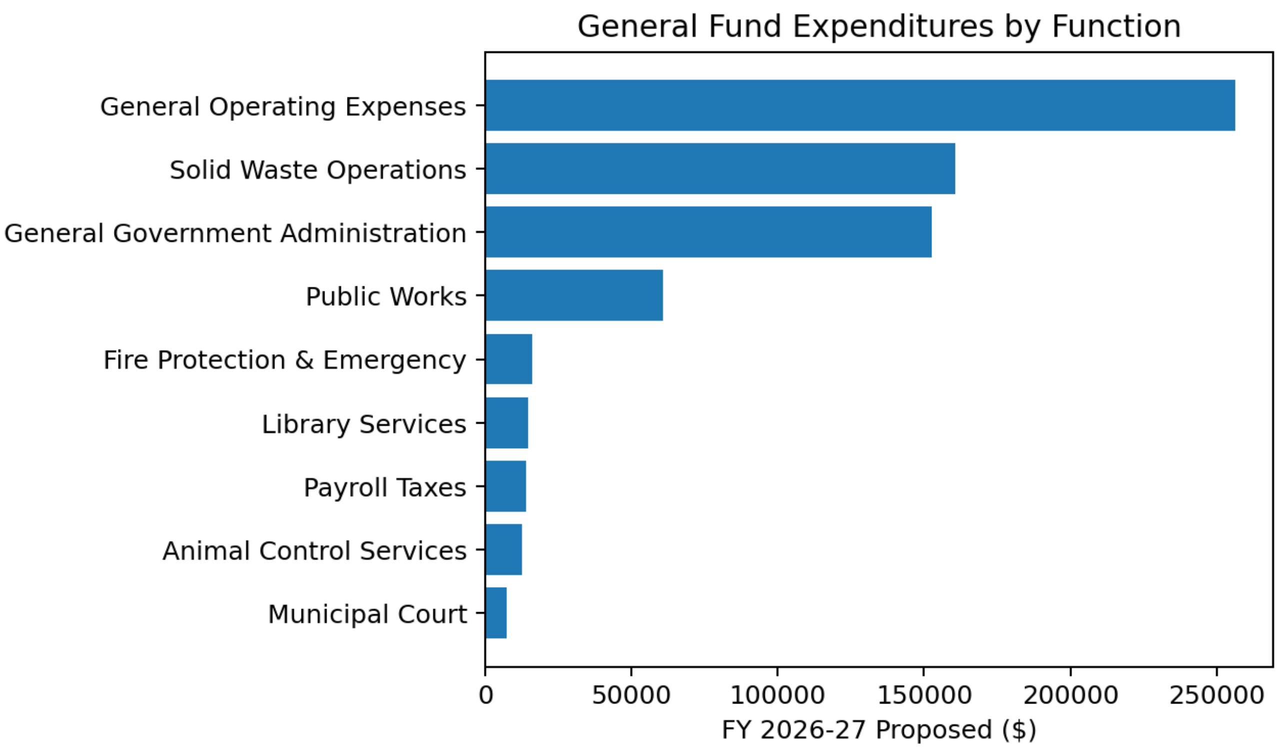
8.1 Revenue Reconciliation Needed

The proposed budget includes $389,397.60 for Current Roll property-tax revenue. The final budget should explain how this estimate relates to the final adopted tax rate, taxable/frozen values, the certified 86% anticipated collection rate, and other applicable adjustments.

Source: 2026 Certified Tax Roll Values; 2026 Tax Rate Calculation Worksheet; Proposed Budget.

9. Expenditure Budget

Function	Proposed	Share
General Operating Expenses	$256,560.00	36.9%
Solid Waste Operations	$160,795.00	23.1%
General Government Administration	$152,700.00	21.9%
Public Works	$60,900.00	8.8%
Fire Protection & Emergency	$16,000.00	2.3%
Library Services	$14,700.00	2.1%
Payroll Taxes	$14,012.51	2.0%
Animal Control Services	$12,600.00	1.8%
Municipal Court	$7,450.00	1.1%
Police Department	$0.00	0.0%



General Operating Expenses, Solid Waste Operations, and General Government Administration account for approximately 81.9% of proposed General Fund expenditures.

Source: City FY 2026-2027 Proposed Budget.

10. Personnel and Compensation

10.1 Funded Staff Positions

Position	Status	Amount
Administrative Assistant	Part-Time - Filled	$13,000.00
Municipal Administrator	Salaried Exempt - Filled	$52,000.00
City Secretary/Clerk	Part-Time - Filled	$18,200.00
General Government Part-Time	Part-Time - Filled	$13,000.00
Library Coordinator	Part-Time - Filled	$13,000.00
Public Works Groundskeeper #1	Part-Time - Filled	$14,300.00
Solid Waste Collector #1	Part-Time - Filled	$14,300.00
Solid Waste Collector #2	Part-Time - Filled	$16,250.00
Solid Waste Manager	Full-Time - Filled	$29,120.00

10.2 Not Funded / Not Filled

- Public Works Groundskeeper #2 - $0.00 / Not Budgeted
- Public Works Director - $0.00 / Not Budgeted
- Solid Waste Driver - $0.00 / Not Budgeted

10.3 Elected Officials

Official	Salary Allowance	Administrative Allowances
Mayor Carina Hernandez	$1,200/year	Communication $300/mo; Discretionary $400/mo; EMC $500/mo; Home Office $400/mo; Transportation $300/mo
Commissioner San Juanita Valdez	$600/year	Communication $250/mo; Discretionary $300/mo; Home Office $300/mo; Transportation $300/mo
Commissioner Daisy Perez	$600/year	Communication $250/mo; Discretionary $300/mo; Home Office $300/mo; Transportation $300/mo

10.4 Appointed Officials

Official / Position	Annual Allowance
Lesley A. Gonzalez - Animal Control Health and Rabies Authority	$6,000.00
Roberto 'Bobby' Quintana - Municipal Court Judge	$6,000.00
San Juana Perez - Municipal Court Clerk	$1,200.00
Hector Olvera - Volunteer Fire Department Fire Chief	$9,000.00

The proposed budget separately includes $14,012.51 in payroll taxes. Benefit, retirement, workers' compensation, and FTE schedules were not supplied.

Source: General Personnel Order FY 26-27; Proposed Budget.

11. Department and Service Budgets

The narratives below convert the account schedules into an operations-guide format. Formal mission statements and performance targets were not supplied; recommended measures are labeled accordingly.

Animal Control Services

Animal-control administration, supplies, facility needs, vehicle costs, outreach, veterinary care, and disposal.

FY 2026-2027 Proposed: $12,600.00

Major Component	Amount
Administrative Allowances	$6,000.00
Equipment	$1,000.00
Food/Supplies	$1,200.00
Contracted Services	$100.00
Facility Maintenance	$1,200.00
Materials & Supplies	$1,500.00
Vehicle	$500.00
Outreach	$500.00
Veterinary	$500.00
Waste Disposal	$100.00

Recommended performance measures: Calls; impounds; reclaims/adoptions/transfers; veterinary costs; outreach.

Fire Protection and Emergency Services

Fire/emergency support, Fire Chief allowance, contractual agreement, and vehicle operations.

FY 2026-2027 Proposed: $16,000.00

Major Component	Amount
Contractual Agreements	$5,000.00
Vehicle Expenses	$2,000.00
Fire Chief	$9,000.00

Recommended performance measures: Calls supported; training; apparatus readiness; mutual aid.

General Government Administration

Elected-official allowances, municipal administration, clerk functions, support staff, and supplies.

FY 2026-2027 Proposed: $152,700.00

Major Component	Amount
Administrative Allowances	$51,600.00
Materials & Supplies	$2,500.00
Wages and Salaries	$98,600.00

Recommended performance measures: Budget variance; reporting timeliness; procurement/control compliance.

General Operating Expenses

Citywide facilities, utilities, insurance, professional services, public lighting, capital purchases, events, maintenance, and memberships.

FY 2026-2027 Proposed: $256,560.00

Major Component	Amount

Advertising	$2,400.00
Capital Purchases	$27,500.00
City Hall Utilities	$13,200.00
Dues/Memberships	$10,000.00
Equipment Maintenance	$2,400.00
Facilities Maintenance	$15,400.00
Fire Station Utilities	$7,600.00
Public Events	$5,000.00
Insurance	$20,000.00
Library Utilities	$7,800.00
Materials	$2,500.00
Park Utilities	$3,600.00
Postage	$100.00
Professional Services	$96,960.00
Public Lighting	$42,000.00

Recommended performance measures: Utility trends; professional-service contract performance; facility work orders; capital delivery.

Library Services

Library staffing, materials, supplies, and equipment maintenance; utilities are budgeted in General Operating.

FY 2026-2027 Proposed: $14,700.00

Major Component	Amount
Equipment Maintenance	$1,200.00
Materials & Supplies	$500.00
Library Coordinator	$13,000.00

Recommended performance measures: Visits; circulation; program attendance; computer/internet use.

Municipal Court

Judicial/clerk allowances and basic court supplies.

FY 2026-2027 Proposed: $7,450.00

Major Component	Amount
Materials & Supplies	$250.00
Judge/Clerk Wages	$7,200.00

Recommended performance measures: Cases filed/disposed; collections; clearance rate.

Police Department

No Police Department appropriation is included in the supplied FY 2026-2027 proposed budget.

FY 2026-2027 Proposed: $0.00

Recommended performance measures: No funded performance target in this budget.

Public Works

Groundskeeping, contracted services, landfill expense, materials, vehicle costs, streets, and signs.

FY 2026-2027 Proposed: $60,900.00

Major Component	Amount
Contractual Services	$28,600.00

Landfill	$2,500.00
Materials	$5,000.00
Vehicle	$3,000.00
Street Maintenance	$5,000.00
Street Signs	$2,500.00
Groundskeeper #1	$14,300.00

Recommended performance measures: Work orders; street/sign activities; contractor completion; equipment downtime.

Solid Waste Operations

Solid-waste collection staffing, landfill, contracts, vehicle operations, billing/postage, materials, leases, and sales-tax liability.

FY 2026-2027 Proposed: $160,795.00

Major Component	Amount
Charges/Fees	$500.00
Contractual Services	$15,600.00
Landfill	$48,000.00
Lease/Rental	$1,500.00
Materials	$5,000.00
Vehicle	$15,000.00
Postage	$4,800.00
Sales Tax Liability	$10,725.00
Wages	$59,670.00

Recommended performance measures: Accounts served; collection completion; billed vs collected; delinquency; landfill cost; vehicle downtime.

12. Capital, Facilities and Infrastructure

The proposed General Operating budget includes $27,500 for Capital Purchases. The supplied source does not identify the asset(s), useful life, procurement method, operating impact, or future-year cost. No separate capital improvement plan was supplied.

Capital Planning Field	Status
Project/Asset	Pending City identification
FY 2026-27 Appropriation	$27,500.00
Funding Source	General Fund - confirm
Useful Life	Pending
Procurement Method	Pending
Operating Impact	Pending
Future-Year Cost	Pending

Source: City FY 2026-2027 Proposed Budget.

13. Debt and Long-Term Obligations

The City's Truth-in-Taxation certification states that there is no outstanding long-term debt secured by property taxes and no 2026 property-tax debt-service payment.

Measure	Amount
Property-tax-secured debt identified	$0.00
Current-year debt service identified	$0.00
Debt rate shown on worksheet	$0.000000 per $100

This statement is limited to the supplied tax-rate certification. It is not an independent audit conclusion regarding leases, payables, compensated absences, or other liabilities because a complete GAAP liability schedule was not supplied.

Source: City Truth-in-Taxation certification and Tax Rate Calculation Worksheet.

14. Financial Policies, Controls and Risk Management

The following are recommended policies and controls; they are not represented as existing City policies unless separately adopted.

Budget Monitoring: Monthly budget-to-actual reporting by major revenue source and department/function, with explanations for material variances.

Budget Amendments: Formal Council approval for amendments at the legal level of control; document all transfers.

Revenue Conservatism: Use recurring revenues primarily for recurring expenditures and avoid relying on one-time receipts for permanent operating commitments.

Reserve Management: Define operating reserve and GAAP fund balance separately and establish a target after reconciliation to audited financial statements and cash-flow needs.

Purchasing/Disbursements: Document authorization, procurement, invoice review, segregation of duties where feasible, and approval requirements.

Receivables: Maintain aging schedules for Solid Waste and delinquent taxes; document collection, adjustment, and write-off procedures.

Payroll: Reconcile the Personnel Order to payroll and budget; prohibit unfunded hiring without appropriation authority.

Capital Assets: Maintain inventory, capitalization, custody, disposal, and replacement procedures.

Fraud, Waste and Abuse: Maintain a reporting mechanism, preserve documentation, review unusual transactions, and use independent review where practical.

Financial Reporting: Complete monthly bank reconciliations, timely closes, and Council financial reporting.

15. Performance and Service Delivery Framework

Formal performance targets were not supplied. The following recommended measures would connect appropriations to service delivery without creating excessive reporting.

Service	Illustrative Measure	Management Purpose
Solid Waste	Completion/missed pickup; billed vs collected	Reliability and cost recovery
Public Works	Work orders; response/completion time	Infrastructure service delivery
Animal Control	Calls; impounds; outcomes	Public safety/humane outcomes
Library	Visits; programs; attendance; circulation	Community access/use
Fire/Emergency	Calls; training; apparatus readiness	Emergency preparedness
Municipal Court	Cases filed/disposed; collections	Workload/accountability
Administration	Timely reconciliations and reports	Financial control/transparency

16. Multi-Year Outlook and Fiscal Risks

A formal multi-year forecast was not supplied. Based solely on the proposed budget structure, the following items merit monitoring:

- Revenue concentration: property taxes, Solid Waste, and sales taxes equal approximately 95.3% of proposed General Fund revenue.
- Property-tax collection sensitivity: the certified anticipated collection rate is 86%.
- Solid Waste cost recovery: $156,425 proposed revenue compared with $160,795 direct proposed expenditure, before shared overhead.
- Professional services: $96,960 proposed within General Operating, including $60,000 administrative/consulting and $20,000 auditing/accounting.
- Public Works delivery transition: $28,600 contractual services with one funded groundskeeper.
- Capital specificity: $27,500 budgeted without asset-level detail in the supplied proposal.
- Reserve terminology: the proposed budget reports a $10,128.79 Operating Reserve Account while the Truth-in-Taxation certification reports $0.00 unencumbered General Fund balance for its stated purpose; measurement dates and definitions should be reconciled.

17. Budget Adoption and Administration Checklist

☐ Verify actual proposed-budget filing date with the municipal clerk.

☐ Verify statutory hearing timing and tax-levy sequencing.

☐ Verify public-hearing notice/publication requirements.

☐ Reconcile current-roll property-tax revenue to the final adopted tax rate and certified tax data.

☐ Insert adopted tax rate and all required statutory cover-page tax information.

☐ Insert governing-body record vote.

☐ If applicable, complete the separate property-tax revenue increase ratification vote.

☐ Identify the $27,500 capital purchase(s).

☐ Define budgetary basis, legal level of control, amendment authority, and reserve treatment.

☐ Reconcile General Personnel Order to final appropriations.

☐ File and post the approved budget and required record-vote information.

☐ Implement monthly budget-to-actual reporting.

18. Glossary

Adopted Budget: The spending and revenue plan formally approved by the governing body.

Amended Budget: The adopted budget as subsequently modified through authorized amendments.

Appropriation: Legal authorization to incur obligations and make expenditures for a specified purpose and amount.

Budgetary Basis: The accounting recognition rules used for the legally adopted budget.

Budgetary Control: Monitoring obligations and expenditures against authorized appropriations.

Capital Purchase: An asset or improvement expected to provide benefit beyond the current operating period, subject to City policy.

Encumbrance: A commitment, such as an unperformed purchase order or contract, that may reserve budget authority.

Expenditure: Use of current financial resources by a governmental fund under the applicable basis.

Fiscal Year: The City's annual budget period; here, October 1, 2026 through September 30, 2027.

Fund: A fiscal and accounting entity used to account for specified activities or objectives.

Fund Balance: Residual classification reported in governmental fund financial statements under GAAP; not synonymous with cash.

GAAP: Generally Accepted Accounting Principles.

GASB: Governmental Accounting Standards Board.

General Fund: Primary governmental fund for activities not required to be accounted for elsewhere.

GFOA: Government Finance Officers Association.

No-New-Revenue Tax Rate: A Texas Truth-in-Taxation rate calculated under state law using statutory adjustments.

Operating Reserve: Resources described or designated for operating contingencies or cash-flow protection; treatment should be defined by City policy.

Recurring Revenue: Revenue expected to continue on an ongoing basis, subject to conditions.

Taxable Value: Property value remaining after applicable exemptions and adjustments for taxation.

Truth-in-Taxation: Texas statutory property-tax calculation, notice, and adoption framework.

Voter-Approval Tax Rate: A rate calculated under Texas law that is relevant to voter-approval requirements under applicable circumstances.

Variance: Difference between budgeted and actual or projected results.

Appendix A. Condensed Detailed Proposed Budget

Revenue	FY 2026-27
Property Tax Income	$444,647.60
Solid Waste Revenues	$156,425.00
Sales Tax Revenue	$102,000.00
Franchise Fees	$28,500.00
Lease & Rental Income	$4,800.00
Other Income	$500.00
Service Fee Income	$100.00
TOTAL	$736,972.60

Expenditure Function	FY 2026-27
General Operating Expenses	$256,560.00
Solid Waste Operations	$160,795.00
General Government Administration	$152,700.00
Public Works	$60,900.00
Fire Protection & Emergency	$16,000.00
Library Services	$14,700.00
Payroll Taxes	$14,012.51
Animal Control Services	$12,600.00
Municipal Court	$7,450.00
Police Department	$0.00
TOTAL	$695,717.51

Source: City FY 2026-2027 Proposed Budget filed September 2, 2026.

Appendix B. General Personnel Order Summary

Category	Summary
Funded staff	Administrative Assistant; Municipal Administrator; City Secretary/Clerk; General Government part-time; Library Coordinator; Public Works Groundskeeper #1; Solid Waste Collectors #1/#2; Solid Waste Manager
Not budgeted	Public Works Groundskeeper #2; Public Works Director; Solid Waste Driver
Elected officials	Mayor Carina Hernandez; Commissioner San Juanita Valdez; Commissioner Daisy Perez
Appointed officials	Lesley A. Gonzalez; Roberto 'Bobby' Quintana; San Juana Perez; Hector Olvera

Source: General Personnel Order FY 26-27.

Appendix C. Certified Tax Roll and Tax Rate Summary

Measure	2026
Accounts	1,135
Total Appraised Value	$96,987,988.00
Total Exemptions	$28,310,186.00
Net Taxable Value	$68,677,802.00
Freeze-Adjusted Taxable Value	$66,361,029.00
NNR Rate	$0.586875 / $100
Voter-Approval Rate	$0.612609 / $100
Anticipated Collection Rate	86%
Property-tax-secured Debt Service	$0.00

Source: Webb County Tax Assessor-Collector certification and 2026 Tax Rate Calculation Worksheet.

Appendix D. Source and Standards Reference

City Source Documents

- 2026 Certified Tax Roll Values - City of El Cenizo.
- City of El Cenizo 2026-2027 Fiscal Year Budget Schedule.
- City of El Cenizo General Personnel Order FY 26-27.
- City of El Cenizo FY 2026-2027 Proposed Budget, filed September 2, 2026.
- City Truth-in-Taxation certification for 2026 tax-rate calculations.

External Standards and Authorities Consulted

- Government Finance Officers Association - Distinguished Budget Presentation Award materials and budget best practices.
- Governmental Accounting Standards Board - budgetary reporting guidance and state/local government GAAP framework.
- Texas Local Government Code Chapter 102 - Municipal Budget.

External standards are used to organize and evaluate presentation. City-specific amounts and personnel facts are derived from the supplied City documents unless explicitly labeled as a recommendation or interpretation.