

Filed
Tarrant County Clerk

4:50 pm, Oct 07 2026

Mary Louise Nicholson
County Clerk

by **ngorena**

CITY OF BLUE MOUND

ADOPTED
2026-2027 BUDGET



The City of Blue Mound

Fiscal Year 2026-2027

Budget Cover Page

August 18, 2026

This budget will raise less revenue from property taxes than last year's budget by an amount of \$-19,172, which is a -0.84 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$0.

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

FOR: Elsie Bravo City Council, Place 1 Jeff Martin City Council, Place 2
Edgar Valencia City Council, Place 3 Paul Lennox City Council, Place 4
Monica Macchietto City Council,
Place 5 & Mayor Pro Tem

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	\$0.723460/100	\$0.813800/100
No-New-Revenue Tax Rate:	\$0.723460/100	\$0.630335/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.682317/100	\$0.579890/100
Voter-Approval Tax Rate:	\$0.777694/100	\$0.678083/100
Debt Rate:	\$0.041143/100	\$0.052714/100

Total debt obligation for The City of Blue Mound secured by property taxes:
\$678,174

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ADOPTED BUDGET

for

FISCAL YEAR ENDING SEPTEMBER 30, 2027

SUBMITTED BY:

**SEAN DENSMORE
CITY ADMINISTRATOR**

THE BLUE MOUND CITY COUNCIL

MAYOR DARLENE COPELAND

MAYOR PRO TEM COUNCIL MEMBER PLACE 5:	MONICA MACCHIETTO
COUNCIL MEMBER PLACE 1:	ELSIE BRAVO
COUNCIL MEMBER PLACE 2:	JEFF MARTIN
COUNCIL MEMBER PLACE 3:	EDGAR VALENCIA
COUNCIL MEMBER PLACE 4:	PAUL LENNOX

FY 2026-2027 Adopted Budget

Introduction

This document explains funds and provides a summary of the revenue from all sources and expenditures for all funds as well, which are detailed in the actual budget document. Also included is a 3-year history of staffing positions compared to the budgeted positions for FY 2026-2027.

Funds

The Generally Accepted Accounting Principles (GAAP) are the guidelines for recording, reconciling, and reporting all transactions in the accounting system. These principles are used by the Governmental Accounting Standards Board (GASB) for governments. GAAP is a consistent way for governments to report transactions and helps the public read financial statements more easily. Governments report transactions using fund accounting.

Fund accounting is important because “the use of public resources typically is constrained by legal restrictions and similar limitations” (Gauthier, 2009). The use of separate funds complies with those constraints. Accountants use funds to group resources for specific purposes. For example, the general fund is used to collect revenue from taxes (sales and property), grants, and similar resources, to pay for general operations.

There are three categories of funds classified into different fund types:

- Governmental Funds
 - General Fund
 - Special Revenue Fund, such as Court Technology and Security
 - Debt Service Fund
 - Capital Project Fund
 - Permanent Funds
- Proprietary Funds
 - Enterprise Funds, such as water, sewer, and drainage
 - Internal Service Funds
- Fiduciary Funds
 - Private Purpose Trust Funds
 - Pension Funds
 - Investment Trust Funds
 - Agency Funds

The table below shows the City of Blue Mound funds with fund numbers.

City of Blue Mound Funds	
General Fund (general municipal operations)	100
Crime Control Prevention	200
Special Revenue Fund (Court Security/Technology Fund)	300
State & Local Fiscal Recovery Fund	400
Capital Projects Fund	500
Debt Service Fund (debt payment for bonds)	600
Enterprise Fund (Water/Sewer)	900
Drainage Fund	910

These funds have a *balance*, called fund balance. Fund balance:

- Is the difference between assets and liabilities in the fund (like a business's net worth).
- Rolls over year over year and can fluctuate up or down.

Below are the estimated balances of the City's funds. They do not necessarily equate to actual cash on hand nor what is available to spend because funds may owe each other.

These amounts exclude reserves (saving for downturn). Reserves are to cover operating costs in the event the City stops receiving revenue or there is a decline in revenue.

- The recommended best practice for reserves is 90 days of operating expenses.
- The council can adopt a reserve policy as it sees fit. To date, the City does not have a formal reserve policy in place.
- 90 days' operating reserves for the General fund = \$693,826.00. Estimated Fund Balance for FY 2026 year-end = \$853,576.00
- 90 days' reserves for the Water/Sewer Fund = \$338,154.00. Estimated Fund Balance for FY 2026 year-end = \$648,136.00
- Fund balance can be used for capital projects/purchases and to balance the budget.

	Fund	FY 2023 Beginning Balance	FY 2023 Anticipated Ending Balance	FY 2024 Estimated Beginning Fund Balance	FY 2024 Estimated Ending Fund Balance	FY 2025 Estimated Beginning Fund Balance	FY 2025 Estimated Ending Fund Balance	FY 2026 Estimated Beginning Fund Balance	FY 2026 Estimated Ending Fund Balance	FY 2027 Estimated Beginning Fund Balance
100	*General Fund	\$599,940.00	\$440,198.00	\$440,198.00	\$765,198.00	\$765,198.00	\$852,848.00	\$852,848.00	\$853,576.00	\$853,576.00
200	Crime Control & Prevention	\$103,208.00	\$82,910.00	\$83,727.00	\$83,427.00	\$83,427.00	\$98,427.00	\$98,427.00	\$108,645.00	\$108,645.00
300	Court Technology & Security	\$51,148.00	\$56,399.00	\$69,788.00	\$72,688.00	\$72,688.00	\$77,188.00	\$77,188.00	\$77,456.00	\$77,456.00
400	State & Local Fiscal Recovery	\$38,387.00	\$15,387.00	\$102,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
600	Debt Service	\$101,459.00	\$111,384.00	\$61,587.00	\$0.00	\$0.00	-\$7,745.00	-\$7,745.00	-\$7,733.00	-\$7,733.00
900	*Enterprise (Water/Sewer)	\$441,331.00	\$726,976.00	\$932,976.00	\$932,976.00	\$932,976.00	\$703,108.00	\$703,108.00	\$648,136.00	\$648,136.00
910	Drainage	\$52,829.00	\$29,829.00	\$116,774.00	\$88,374.00	\$88,374.00	\$85,499.00	\$85,499.00	\$85,499.00	\$85,499.00

These are estimated numbers until financial audits are concluded and do not take into account the necessary reserves for GF and UF.* Unrestricted, can be used as needed. GF can supplement UF but not vice versa.

Budget Process

Each department director determines departmental needs and enters and reviews them with the City Administrator. The City Administrator reviews the budget with the Mayor before submitting it to the City Council. Budget workshops are held as needed. The Council adopts the budget by ordinance. Budget amendments are made only as necessary and upon approval by the Council via ordinance.

The FY 2026-2027 budget process will incorporate community input from workshops and public hearings.

Budget Summary

The budgeted revenue for the General Fund is \$3,452,859.00. This is an estimate number since property valuations and calculated tax rates have not been received from the appraisal district and tax assessor. The goal in budgeting is to underestimate revenue and overestimate expenses. Expenses for the General Fund are budgeted at \$3,353,555.00. The tables below summarize the revenue and expenses by fund.

The table and graph show the general fund revenue by source. Trash service is a pass-through, meaning we collect the fees from residents and submit it to the trash company. The City receives a small revenue for the administration of the trash service.

Fund Summary of Revenue and Expenses				
	Revenue and Expenses	Revenue	Expenses	Surplus/(Deficit)
100	General Fund	\$3,452,859.00	\$3,353,555.00	\$99,304.00
300	Court Restricted	\$6,300.00	\$ 5,990.00	\$310.00
600	Debt Service	\$681,391.00	\$680,500.00	\$891.00
900	Utility Fund	\$1,479,000.00	\$1,721,754.00	(\$242,754.00)
910	Utility Drainage Fund	\$52,800.00	\$52,800.00	\$0.00
	Total All Funds	\$5,516,725.00	\$4,418,210.00	

The table below is a comparison of budgeted expenses for the current year and the Adopted FY 2026 budget.

Department		FY 2025 Budget	FY 2026 Budget	% Change Fy 2024-2025 to Fy 2025-2026
100-200	City Council	\$51,730.00	\$38,600.00	-25.38%
100-300	Admin	\$563,385.00	\$587,945.00	4.36%
100-350	Internet Technology	\$95,995.00	\$104,792.00	9.16%
100-500	Fire Department	\$231,709.00	\$278,277.00	20.10%
100-700	Municipal Court	\$99,490.00	\$124,037.00	24.67%
100-800	Police Department	\$943,171.00	\$992,551.00	5.24%
100-820	Community Center	\$11,900.00	\$11,700.00	-1.68%
100-830	Parks	\$6,270.00	\$10,000.00	59.49%
100-840	Streets	\$276,904.00	\$292,600.00	5.67%
100-850	Food Pantry	\$7,167.00	\$11,570.00	61.43%
100-860	Public Works	\$235,645.00	\$259,750.00	10.23%

The table below compares budgeted staffing positions. In FY 2026, there were 17.5 positions budgeted. The FY 2027 budget has 17 positions. The Fire Chief is a contractor and no longer an employee.

Budgeted Positions

	FY 2024	FY 2025	FY 2026	FY 2027
Administration				
City Administrator/Finance Director	1	1	0	0
City Secretary	1	1	1	1
Accountant	0	0	0.5	1
Asst City Secretary/Finance Mgr.	0	0	0	0
Accounts Payable Clerk	1	0	0	0
Customer Serv. Rep.	0	2	2	1
Court Administrator	1	0	0	1
Court Clerk	1	0	0	0
Public Works Technician	1	1	1	1
Code Enforcement	1	0	0	0
Total	7	5	4.5	5

Police Department

Chief	1	1	1	1
Sergeant	1	1	1	1
Detective	1	1	1	1
Patrol Officer	4	5	5	5
Dispatcher	0	0	0	0
Administrative Coordinator	1	0	0	0
Code Enforcement	1	0	0	0
Total	9	8	8	8

Water/Sewer

City Admin./Public Works Dir.	0	0	1	1
Public Works Director	1	1	0	0
Public Works Superintendent	0	0	0	0
Water Technician	2	1	1	1
Utility Billing Clerk/Permits	1	1	1	1
Lead Water/Sewer Technician	1	1	1	0
Total	5	4	4	3

Fire Department

Fire Chief	0.5	Contract	Contract	Contract
Paid Firefighter	1	1	1	1
Volunteer	varies	varies	varies	varies
Total	1.5	1	1	1

Ad Valorem Taxes

Ad Valorem taxes, or property taxes, are based on the certified property values provided by the Tarrant County Appraisal District. The Tax Assessor for Tarrant County calculates the De Minimis (applicable to cities with a population less than 30,000), No New Revenue, and Voter Approval rates.

- De Minimis Rate: Rate necessary for cities to raise \$500,000 with current year values and pay for debt.
- No New Revenue Rate: The rate that provides the same amount of revenue on the same properties from the certified roll from the previous year, less any new property annexed or new improvements.
- Voter Approval Rate: Rate that if adopted by the taxing entity, automatically triggers an election on the rate.

The total tax rate is a combination of the maintenance and operations rate (M&O) and the debt rate (Interest and Sinking).

The 2026 tax rates were:

- Total Tax Rate: \$.813800 per \$100 of valuation
 - Maintenance & Operations (M&O) rate: \$.761086 per \$100 of valuation
 - Debt Service (Interest & Sinking) Rate: \$.052714 per \$100 of valuation.

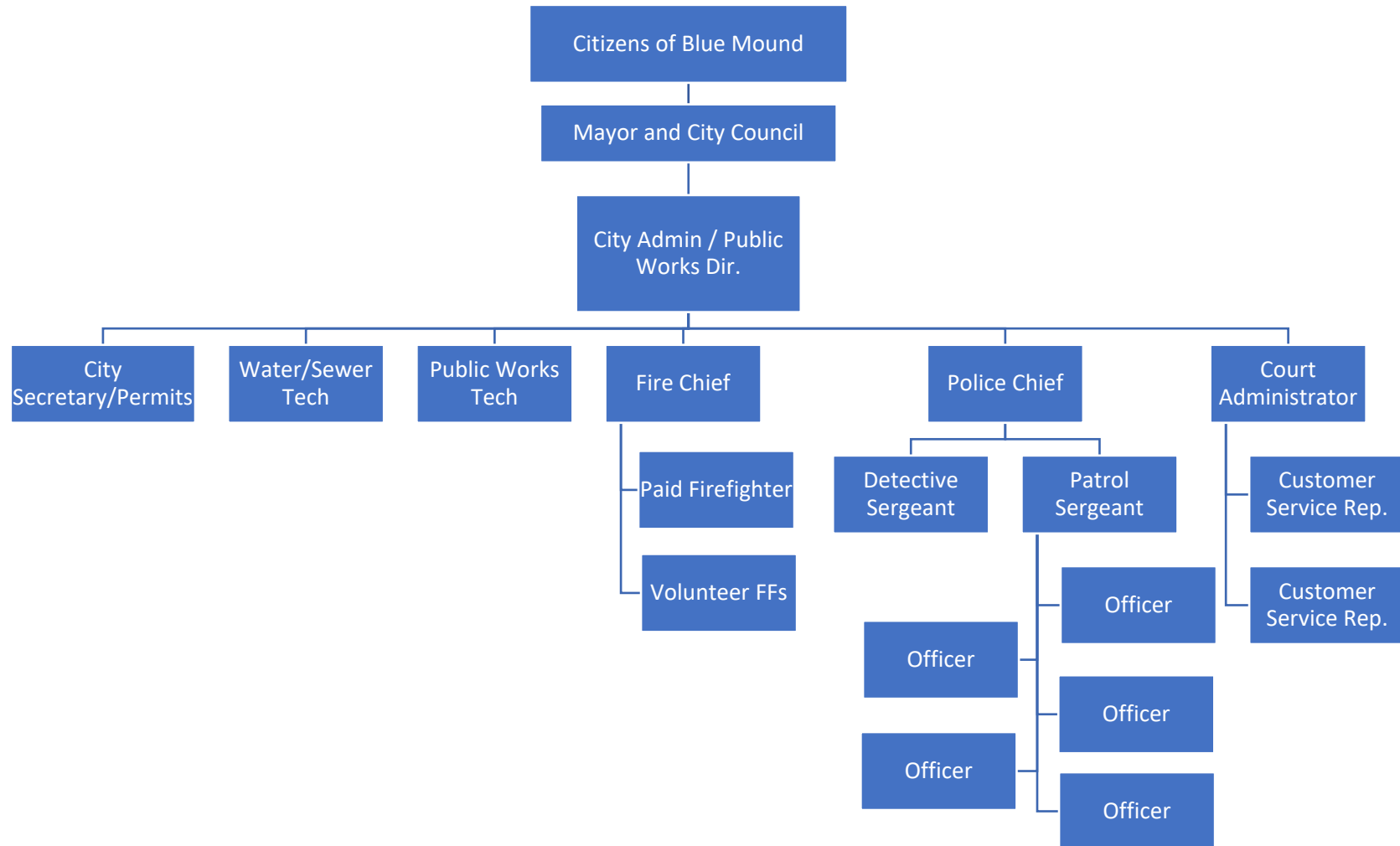
The 2027 tax rate: Rate not set. Rate will be No-New Revenue Rate

- Total Tax Rate: \$.813800 per \$100 of valuation
 - Maintenance & Operations (M&O) rate: \$.761086 per \$100 of valuation
 - Debt Service (Interest & Sinking) Rate: \$.052714 per \$100 of valuation

FY 2026-2027 Budget Calendar

4/21/2026	Regular CCPD mtg: CCPD Budget Work Shop
5/1/2026	Draft budgets entered into software
Week of 05/11/2026	Department budget meetings
5/19/2026	Regular CC mtg: Budget workshop
Week of 6/1/2026	Budgets finalized in Incode
6/16/2026	Regular CC mtg: Budget WS/ CCPD mtg: Adopt CCPD Budget/PH
6/22/2026	Deadline to send tax rate calculation data
7/10/2026	Finalized budget books delivered
7/21/2026	Regular CC meeting, budget discussion
7/18/2026	Budget filed with CS for adoption on 08/18/26
7/27/2026 (est)	Tax rolls from TAD
8/3/2026	Send Posting notice in paper for Budget Hearing on 08/18/26
8/7/2026	Submit tax rates to CC and post on website
8/14/2026	18/2025 Budget filed with City Sec if vote on Sept 15th
8/18/2026	Regular CC mtg: Budget Public Hearing Adopt budget or postpone vote til Sept 15th. Vote on Proposed tax rate for publication
9/12/2026	Publish notice for tax rate hearing
9/15/2026	Last regular Council meeting to adopt budget and tax rate Amend budget if necessary Adopt budget if not adopted on 08/18/26 (BEFORE TAX RATE) Tax rate hearing/Adopt tax rate Ratify budget if more property tax revenue based on rate adopted Adopted Tax Rate to Tax Assessor (desired)
9/30/2026	last day to vote on tax rate if notice published 09/12/2026
9/12/2026 9/30/2026	Last day to publish notice for hearing on tax rate for vote on 09/30/26 Last day to legally adopt budget and tax rate

City of Blue Mound Organization Chart





General Fund Revenue

The General Fund is the City's primary operating fund and provides funding for the day-to-day services delivered to the community.

General Fund revenues are generated primarily through property taxes, sales taxes, franchise fees, municipal court fines and fees, permits and licenses, service charges, intergovernmental revenues, interest earnings, leases, and transfers from other City funds.

General Fund revenues are generated primarily through property taxes, sales taxes, franchise fees, municipal court fines and fees, permits and licenses, service charges, intergovernmental revenues, interest earnings, leases, and transfers from other City funds.

Property and sales taxes represent important recurring revenue sources, while franchise fees provide revenue from utilities operating within the City. Municipal Court activities, permits, licenses, and various service charges provide additional operating revenue. The General Fund also receives interest income, lease revenue, and transfers where appropriate to support City operations

These combined revenue sources provide the resources necessary to fund public safety, administration, streets and public works, municipal courts, parks, community services, and other essential City functions.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 100 - General Fund

Revenue

Department: 300 - City Hall

100-300-4030-00	Miscellaneous City Income	980	-	48,927	-
100-300-4031-00	Cell Tower Lease Income	21,114	24,000	36,137	29,000
100-300-4040-00	Photo Copies	2	-	-	-
100-300-4041-00	Fingerprinting	40	-	10	-
100-300-4042-00	Open Records Requests & Police Reports	1,120	-	1,084	-
100-300-4050-00	Credit Card Processing Fee	1,833	1,500	768	1,500
100-300-4121-00	Trash Service	195,277	202,500	166,838	200,000
100-300-4210-00	Ad Valorem Taxes	1,664,886	2,365,904	2,191,890	2,365,904
100-300-4211-00	Ad Valorem Delinquent Taxes	20,426	5,000	16,308	5,000
100-300-4212-00	Ad Valorem Penalty and Interest	11,803	4,500	10,269	4,500
100-300-4213-00	Vehicle Inventory Tax Overage Payment	208,199	-	298,773	-
100-300-4220-00	City Sales Taxes	396,432	330,000	380,168	375,000
100-300-4310-00	Electric Franchisee Fee	52,998	53,000	27,959	53,000
100-300-4320-00	Franchise Fees	37,116	43,000	39,713	43,000
100-300-4510-00	Animal License/Tags & Pound	1,330	2,000	710	800
100-300-4520-00	Building Permits	59,739	54,000	22,766	32,000
100-300-4943-00	Late Fees -Trash	3,208	3,000	3,375	3,000
100-300-7040-00	Interest Earned - Checking Acct	79,998	45,000	67,545	60,000
100-300-9800-00	Transfer from Utility Fund	59,825	45,850	16,108	127,255
100-300-9810-00	Loan Proceeds	-	-	127,550	-
Department: 300 - City Hall Total:		2,816,325	3,179,254	3,456,899	3,299,959



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 500 - Fire Dept

100-500-4120-00	Mutual Aid Fire Services	8,500	8,000	-	-
Department: 500 - Fire Dept Total:		8,500	8,000	-	-

Department: 700 - Muni Court

100-700-4030-00	Miscellaneous City Income	-	-	-	-
100-700-4050-00	Credit Card Processing Fees	2,595	2,500	1,925	2,500
100-700-4402-00	Arrest Warrant Fee	12,395	13,000	6,602	13,000
100-700-4403-00	Child Safety	25	-	25	-
100-700-4403-10	Seat Belt Fine	663	-	267	-
100-700-4404-00	Defensive Driving Course	951	1,000	540	1,000
100-700-4405-00	Dismissals	1,160	1,200	1,450	1,200
100-700-4405-10	Deferred Disposition	28,953	15,000	27,683	20,000
100-700-4406-00	Fine Amount	101,440	90,000	82,383	100,000
100-700-4408-00	Driver License	872	700	450	700
100-700-4409-00	Payment Plan Fee	1,026	500	1,126	500
100-700-4410-00	Jury Reimbursement Fee	(632)	-	-	-
100-700-4412-00	Traffic Fund	1,986	2,000	1,205	1,500
100-700-4415-00	Late Fee	630	-	1,646	500
Department: 700 - Muni Court Total:		152,064	125,900	125,303	140,900



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 820 - Community Center					
100-820-4020-00	Community Center Rental Income	14,090	12,000	7,731	12,000
100-820-4040-00	Community Center Donations	2,500	-	-	-
Department: 820 - Community Center Total:		16,590	12,000	7,731	12,000
Department: 830 - Parks					
100-830-4640-00	Park Donations	99	-	74	-
Department: 830 - Parks Total:		99	-	74	-
Department: 850 - Food Pantry					
100-850-4040-00	Food Pantry Donations	1,549	-	2,334	-
Department: 850 - Food Pantry Total:		1,549	-	2,334	-
Revenue Total:		2,995,128	3,325,154	3,592,340	3,452,859



City Council Department

The City Council Department accounts for expenses associated with the City's elected officials and supports the legislative and policy-making responsibilities of the City Council. The City Council establishes community priorities, adopts the annual budget and tax rate, approves ordinances and resolutions, and provides policy direction for City operations.

The department also supports public meetings, required training, professional memberships, legal notices, community engagement, and other activities necessary for the Council to conduct official City business.

The City Council Department is part of the General Fund and is primarily funded through property and sales taxes, franchise fees, charges for services, and other General Fund revenues.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Expense Department: 200 - City Council					
100-200-6090-00	Community Relations & Events	-	-	17	-
100-200-6131-50	Contract Services - City Council	24,100	24,350	9,150	5,750
100-200-6180-00	Dues & Subscriptions	350	350	350	350
100-200-6190-00	Election Expenses	-	10,000	-	10,000
100-200-6210-00	Training, Travel & Education	3,494	3,000	500	8,340
100-200-6220-00	Employee Uniforms	-	300	-	300
100-200-6272-00	Bond Insurance	350	200	-	200
100-200-6410-00	Office Supplies	252	200	45	200
100-200-6420-00	Operating Supplies	-	200	28	200
Department: 200 - City Council Total:		28,546	38,600	10,090	25,340

200-City Council
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026- 27 Budget	Dollar Change	Percent Change
100-200-6131-50	Contract Services - City Council	\$24,350.00	\$5,750.00	-\$18,600.00	-76.39%
100-200-6210-00	Training, Travel & Education	\$3,000.00	\$8,340.00	\$5,340.00	178.00%



Administration Department

The Administration Department oversees the City's day-to-day administrative operations and provides essential support to residents, businesses, City departments, and the City Council. Responsibilities include utility billing and customer service, municipal court administration, permit processing, records management, financial administration, and coordination of City-sponsored events and community activities.

The department also supports the implementation of City Council priorities and helps ensure that City services are delivered efficiently, responsibly, and in accordance with applicable laws and policies.

The Administration Department is accounted for within the General Fund and is primarily supported by property and sales taxes, franchise fees, charges for services, permit and court-related revenues, and other available funding sources.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 300 - City Hall					
100-300-6020-00	Audit Expenses	-	50,000	2,750	50,000
100-300-6030-00	Bank Charges	1,015	3,850	-	3,600
100-300-6070-00	Cleaning & Janitorial Supplies	1,047	500	200	500
100-300-6090-00	Community Relations & Events	24,033	22,300	25,291	28,750
100-300-6110-00	Computer & Software Expenses	6,315	1,970	3,396	1,300
100-300-6131-00	Contract Services - Bookkeeping	12,811	25,000	12,881	25,000
100-300-6136-00	Contract Services - Housekeeping	900	1,200	850	2,600
100-300-6137-00	Contract Services - Human Resources	753	765	618	765
100-300-6138-00	Contract Services - Inspections/Plan Review	20,032	21,600	7,798	21,600
100-300-6139-00	Contract Services - IT	-	-	-	-
100-300-6150-00	Contract Services-Other	8,328	8,500	12,615	8,500
100-300-6170-00	Credit Card Fees	4,793	4,350	2,483	4,320
100-300-6180-00	Dues & Subscriptions	4,597	3,720	1,458	3,990
100-300-6205-00	Employee Relations	6,080	3,000	1,253	8,000
100-300-6210-00	Training, Travel & Education	4,667	7,425	892	17,501
100-300-6220-00	Employee Uniforms	150	300	-	300
100-300-6240-00	Fuel	-	-	-	-
100-300-6271-00	Auto Insurance-Liability & Physical Damage	-	-	-	-
100-300-6272-00	Bond Insurance	743	400	-	500
100-300-6273-00	Real & Personal Property Insurance	784	750	750	800
100-300-6275-00	General Liability	1,313	850	734	800
100-300-6277-00	Errors & Omissions Insurance	1,171	1,300	1,075	1,100
100-300-6279-00	Workers Comp Insurance	900	900	1,716	718
100-300-6280-00	Cyber Liability	1,225	1,300	1,850	-
100-300-6340-00	Leasing Expense	1,851	1,560	4,903	-
100-300-6350-10	Legal Fees	8,345	15,000	11,500	15,000
100-300-6351-01	Legal Fees- PIA	2,859	4,800	2,866	4,800
100-300-6390-00	Notices & Publications	1,287	1,800	106	1,800
100-300-6410-00	Office Supplies	769	1,450	909	1,450
100-300-6420-00	Operating Supplies	2,347	680	749	780
100-300-6430-00	New Hire Expenses	45	500	-	500



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
100-300-6511-00	Dental Insurance	601	1,250	471	1,700
100-300-6514-00	Life, AD&D, STD, LTD - City Paid	1,579	1,320	374	1,320
100-300-6515-00	Medical Insurance	12,463	27,790	14,695	46,700
100-300-6516-00	Tx Municipal Retirement System	10,442	20,210	10,349	35,000
100-300-6517-00	Vision Insurance	162	210	99	300
100-300-6560-00	Payroll Taxes	13,550	12,525	7,523	22,000
100-300-6710-00	Gross Wages	171,833	162,565	99,815	284,400
100-300-6730-00	Overtime Wages	360	945	101	1,100
100-300-6760-00	Vehicle Allowance	1,400	-	-	-
100-300-6820-00	Postage	1,587	1,000	117	1,000
100-300-6825-00	Printing	-	-	234	-
100-300-6881-00	Building Repair & Maintenance	1,553	6,560	1,205	6,560
100-300-6886-00	Signage	486	750	555	750
100-300-6920-00	Small Tools & Equipment	-	-	-	-
100-300-6940-00	Tarrant Appraisal District	10,310	11,500	9,511	11,500
100-300-6960-00	Telephone	2,334	1,550	3,601	1,200
100-300-6992-00	Electric	3,848	4,000	2,562	4,000
100-300-8999-00	Financial and Operations Software	-	-	5,068	-
100-300-9000-03	Furniture & Fixtures	105	-	331	-
100-300-9820-00	Transfer to Debt Service	-	10,000	-	-
100-300-9870-00	Transfer to Capital Projects	116,905	140,000	-	718,250
Department: 300 - City Hall Total:		468,676	587,945	256,256	1,340,754

300-City Hall
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-300-6030-00	Bank Charges	\$3,850.00	\$3,600.00	-\$250.00	-6.49%
100-300-6090-00	Community Relations & Events	\$22,300.00	\$28,750.00	\$6,450.00	28.92%
100-300-6110-00	Computer & Software Expenses	\$1,970.00	\$1,300.00	-\$670.00	-34.01%
100-300-6136-00	Contract Services - Housekeeping	\$1,200.00	\$2,600.00	\$1,400.00	116.67%
100-300-6170-00	Credit Card Fees	\$4,350.00	\$4,320.00	-\$30.00	-0.69%
100-300-6180-00	Dues & Subscriptions	\$3,720.00	\$3,990.01	\$270.01	7.26%
100-300-6205-00	Employee Relations	\$3,000.00	\$8,000.00	\$5,000.00	166.67%
100-300-6210-00	Training, Travel & Education	\$7,425.00	\$17,500.96	\$10,075.96	135.70%
100-300-6272-00	Bond Insurance	\$400.00	\$500.00	\$100.00	25.00%
100-300-6273-00	Real & Personal Property Insurance	\$750.00	\$800.00	\$50.00	6.67%
100-300-6275-00	General Liability	\$850.00	\$800.00	-\$50.00	-5.88%
100-300-6277-00	Errors & Omissions Insurance	\$1,300.00	\$1,100.00	-\$200.00	-15.38%
100-300-6279-00	Workers Comp Insurance	\$900.00	\$718.00	-\$182.00	-20.22%
100-300-6280-00	Cyber Liability	\$1,300.00	\$0.00	-\$1,300.00	-100.00%
100-300-6340-00	Leasing Expense	\$1,560.00	\$0.00	-\$1,560.00	-100.00%
100-300-6420-00	Operating Supplies	\$680.00	\$780.00	\$100.00	14.71%
100-300-6511-00	Dental Insurance	\$1,250.00	\$1,700.00	\$450.00	36.00%
100-300-6515-00	Medical Insurance	\$27,790.00	\$46,700.00	\$18,910.00	68.05%
100-300-6516-00	Tx Municipal Retirement System	\$20,210.00	\$35,000.00	\$14,790.00	73.18%
100-300-6517-00	Vision Insurance	\$210.00	\$300.00	\$90.00	42.86%
100-300-6560-00	Payroll Taxes	\$12,525.00	\$22,000.00	\$9,475.00	75.65%
100-300-6710-00	Gross Wages	\$162,565.00	\$284,400.00	\$121,835.00	74.95%
100-300-6730-00	Overtime Wages	\$945.00	\$1,100.00	\$155.00	16.40%
100-300-6960-00	Telephone	\$1,550.00	\$1,200.00	-\$350.00	-22.58%
100-300-7040-00	Interest Earned - Checking Acct	\$45,000.00	\$60,000.00	\$15,000.00	33.33%
100-300-9800-00	Transfer from Utility Fund	\$45,850.00	\$127,255.00	\$81,405.00	177.55%
100-300-9820-00	Transfer to Debt Service	\$10,000.00	\$0.00	-\$10,000.00	-100.00%
100-300-9870-00	Transfer to Capital Projects	\$140,000.00	\$718,250.00	\$578,250.00	413.04%



Internet Technology Department

The Internet Technology Department accounts for technology and communication services used across all City departments. It provides the systems, software, equipment, and technical support necessary for employees to perform their duties, maintain City operations, protect information, and provide services to the public.

Department expenses include IT management and technical support, computer hardware, software subscriptions and licensing, cybersecurity, internet service, telephone service, Police Department mobile data and AT&T air cards, Tyler Technologies systems, leased copiers, the postage machine, and other technology-related equipment and services.

The Information Technology Department is part of the General Fund and is supported by property and sales taxes, franchise fees, charges for services, applicable interfund reimbursements, and other available General Fund revenues. Centralizing these expenses helps the city manage technology costs, improve system reliability, strengthen security, and maintain consistent services across all departments.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 350 - Internet Technology

100-350-6110-00	Computer & Software Expenses	32,344	21,200	23,991	27,999
100-350-6139-00	Contract Services - IT	60,626	70,100	101,468	110,450
100-350-6150-00	Contract Services - PD Service	1,285	1,200	-	24,080
100-350-6180-00	Dues & Subscriptions	-	-	-	6,784
100-350-6280-00	Cyber Liability	-	-	-	1,900
100-350-6310-00	Internet & Phones	10,092	12,292	8,352	29,620
100-350-6340-00	Leasing Expense	-	-	-	8,700
Department: 350 - Internet Technology Total:		104,347	104,792	133,812	209,533

350-Internet Technology
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-350-6110-00	Computer & Software Expenses	\$21,200.00	\$27,998.92	\$6,798.92	32.07%
100-350-6139-00	Contract Services - IT	\$70,100.00	\$110,450.00	\$40,350.00	57.56%
100-350-6150-00	Contract Services - PD Service	\$1,200.00	\$24,080.00	\$22,880.00	1906.67%
100-350-6180-00	Dues & Subscriptions	\$0.00	\$6,784.00	\$6,784.00	
100-350-6280-00	Cyber Liability	\$0.00	\$1,900.00	\$1,900.00	
100-350-6310-00	Internet & Phones	\$12,292.00	\$29,620.00	\$17,328.00	140.97%
100-350-6340-00	Leasing Expense	\$0.00	\$8,700.00	\$8,700.00	



Fire Department

The Blue Mound Volunteer Fire Department provides fire protection, emergency response, rescue services, and assistance during other public safety incidents within the city and surrounding areas through mutual-aid agreements. The department also supports fire prevention, public education, emergency preparedness, and required firefighter training.

Department expenses include emergency equipment, protective gear, vehicle and station maintenance, fuel, communications, training, supplies, and other operational needs necessary to protect the community and support firefighter safety.

The Blue Mound Volunteer Fire Department is part of the General Fund and is supported by property and sales taxes, franchise fees, charges for services, grants, donations, and other available funding sources. The city continues to pursue grant opportunities to strengthen the department's equipment, training, staffing, and emergency-response capabilities.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 500 - Fire Dept

100-500-6070-00	Cleaning & Janitorial Supplies	54	900	-	400
100-500-6090-00	Community Relations & Events	-	1,000	-	500
100-500-6110-00	Computer & Software Expenses	3,710	3,000	11,996	3,000
100-500-6134-00	Contract Services - Fire Volunteers	7,700	20,000	6,380	17,000
100-500-6139-00	Contract Services - IT	-	-	-	-
100-500-6140-00	Contract Services - Repairs	-	4,500	1,325	4,500
100-500-6150-00	Contract Services-Other	56,238	76,150	73,691	76,150
100-500-6180-00	Dues & Subscriptions	8,502	9,700	12,681	10,200
100-500-6205-00	Employee Relations	210	-	-	-
100-500-6210-00	Training, Travel & Education	212	3,400	215	3,400
100-500-6220-00	Employee Uniforms	2,181	2,000	159	2,000
100-500-6240-00	Fuel	1,544	4,500	211	4,500
100-500-6271-00	Auto Insurance- Liability & Physical	5,877	6,554	6,554	6,600
100-500-6273-00	Real & Personal Property Insurance	1,902	1,450	2,042	2,100
100-500-6275-00	General Liability	30	-	-	-
100-500-6277-00	Errors & Omissions Insurance	-	-	-	-
100-500-6278-00	Volunteer Insurance	2,169	2,200	3,107	3,107
100-500-6279-00	Workers Comp Insurance	2,925	3,000	3,000	3,540
100-500-6350-02	Professional Fees	3	350	-	350
100-500-6350-10	.1 Legal Fees	269	-	111	-
100-500-6410-00	Office Supplies	-	300	-	300
100-500-6420-00	Operating Supplies	1,759	1,500	458	1,500
100-500-6430-00	New Hire Expenses	45	100	-	100
100-500-6511-00	Dental Insurance	324	420	302	500
100-500-6514-00	Life, AD&D, STD, LTD - City Paid	291	660	43	666
100-500-6515-00	Medical Insurance	2,701	9,265	7,472	11,700
100-500-6516-00	Tx Municipal Retirement System	2,536	7,925	4,996	9,100
100-500-6517-00	Vision Insurance	28	100	50	100
100-500-6560-00	Payroll Taxes	3,401	4,710	3,710	5,600
100-500-6710-00	Gross Wages	41,383	61,370	45,960	68,800
100-500-6730-00	Overtime Wages	606	2,625	1,272	2,700



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
<u>100-500-6850-00</u>	Professional Gear & Equipment	2,036	19,000	-	17,000
<u>100-500-6851-00</u>	EMS Supplies	-	500	-	500
<u>100-500-6881-00</u>	Building Repair & Maintenance	2,599	6,900	10,165	6,900
<u>100-500-6883-00</u>	Equipment Repair & Maintenance	3,177	2,000	687	2,000
<u>100-500-6888-00</u>	Vehicle Repair & Maintenance	3,551	9,400	3,815	9,400
<u>100-500-6920-00</u>	Small Tools & Equipment	-	500	-	500
<u>100-500-6960-00</u>	Telephone	1,733	2,298	1,678	1,200
<u>100-500-6991-00</u>	Gas - Utilities	2,814	3,000	1,691	3,000
<u>100-500-6992-00</u>	Electric	3,657	7,000	3,299	7,000
Department: 500 - Fire Dept Total:		166,166	278,277	207,069	285,913

500-Fire Department
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-500-6070-00	Cleaning & Janitorial Supplies	\$900.00	\$400.00	-\$500.00	-55.56%
100-500-6090-00	Community Relations & Events	\$1,000.00	\$500.00	-\$500.00	-50.00%
100-500-6134-00	Contract Services - Fire Volunteers	\$20,000.00	\$17,000.00	-\$3,000.00	-15.00%
100-500-6180-00	Dues & Subscriptions	\$9,700.00	\$10,200.00	\$500.00	5.15%
100-500-6271-00	Auto Insurance- Liability & Physical	\$6,554.00	\$6,600.00	\$46.00	0.70%
100-500-6273-00	Real & Personal Property Insurance	\$1,450.00	\$2,100.00	\$650.00	44.83%
100-500-6278-00	Volunteer Insurance	\$2,200.00	\$3,107.00	\$907.00	41.23%
100-500-6279-00	Workers Comp Insurance	\$3,000.00	\$3,540.00	\$540.00	18.00%
100-500-6511-00	Dental Insurance	\$420.00	\$500.00	\$80.00	19.05%
100-500-6514-00	Life, AD&D, STD, LTD - City Paid	\$660.00	\$666.00	\$6.00	0.91%
100-500-6515-00	Medical Insurance	\$9,265.00	\$11,700.00	\$2,435.00	26.28%
100-500-6516-00	Tx Municipal Retirement System	\$7,925.00	\$9,100.00	\$1,175.00	14.83%
100-500-6560-00	Payroll Taxes	\$4,710.00	\$5,600.00	\$890.00	18.90%
100-500-6710-00	Gross Wages	\$61,370.00	\$68,800.00	\$7,430.00	12.11%
100-500-6730-00	Overtime Wages	\$2,625.00	\$2,700.00	\$75.00	2.86%
100-500-6850-00	Professional Gear & Equipment	\$19,000.00	\$17,000.00	-\$2,000.00	-10.53%
100-500-6960-00	Telephone	\$2,298.00	\$1,200.00	-\$1,098.00	-47.78%



Municipal Court Department

The Municipal Court Department administers the City's court proceedings in a fair, impartial, and efficient manner. The Court processes Class C misdemeanor cases, traffic citations, City ordinance violations, warrants, court appearances, payment plans, and other matters within its legal jurisdiction.

The department is responsible for maintaining accurate court records, collecting and reporting fines and fees, coordinating court dockets, assisting defendants and the public, and ensuring compliance with applicable state laws and judicial requirements.

The Municipal Court Department is part of the General Fund and is supported by fines and fees, property and sales taxes, franchise fees, charges for services, and other available General Fund revenues. Certain court fees are legally restricted and separately accounted for in designated funds.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 700 - Muni Court					
100-700-6110-00	Computer & Software Expenses	600	-	78	-
100-700-6139-00	Contract Services - IT	-	-	-	-
100-700-6150-00	Contract Services-Other	617	-	738	700
100-700-6162-00	Judge Salary	9,000	10,800	9,000	10,800
100-700-6163-00	Prosecutor Salary	9,900	10,800	9,000	10,800
100-700-6170-00	Credit Card Fees	23,361	20,000	18,666	20,000
100-700-6180-00	Dues & Subscriptions	104	525	396	590
100-700-6205-00	Employee Relations	33	-	-	-
100-700-6210-00	Training, Travel & Education	100	700	100	2,300
100-700-6220-00	Employee Uniforms	-	100	-	100
100-700-6272-00	Bond Insurance	175	100	-	100
100-700-6410-00	Office Supplies	221	250	32	250
100-700-6420-00	Operating Supplies	858	850	246	1,100
100-700-6511-00	Dental Insurance	182	420	302	500
100-700-6514-00	Life, AD&D, STD, LTD - City Paid	635	660	293	660
100-700-6515-00	Medical Insurance	9	9,265	7,116	11,700
100-700-6516-00	Tx Municipal Retirement System	3,010	6,910	4,765	7,100
100-700-6517-00	Vision Insurance	44	100	50	100
100-700-6560-00	Payroll Taxes	3,894	4,280	3,459	4,500
100-700-6710-00	Gross Wages	49,602	55,885	45,474	57,600
100-700-6730-00	Overtime Wages	355	-	-	-
100-700-6820-00	Postage	(90)	500	76	500
100-700-6825-00	Printing	317	-	211	-
100-700-6881-00	Building Repair & Maintenance	37	-	-	-
100-700-6960-00	Telephone	1,082	1,892	903	1,200
100-700-8999-00	Financial and Operations Software	-	-	-	-
100-700-9000-03	Furniture & Fixtures	189	-	-	-
Department: 700 - Muni Court Total:		104,234	124,037	100,907	130,600

700-Muni. Court
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-700-6150-00	Contract Services-Other	\$0.00	\$700.00	\$700.00	
100-700-6180-00	Dues & Subscriptions	\$525.00	\$590.00	\$65.00	12.38%
100-700-6210-00	Training, Travel & Education	\$700.00	\$2,300.00	\$1,600.00	228.57%
100-700-6420-00	Operating Supplies	\$850.00	\$1,100.00	\$250.00	29.41%
100-700-6511-00	Dental Insurance	\$420.00	\$500.00	\$80.00	19.05%
100-700-6515-00	Medical Insurance	\$9,265.00	\$11,700.00	\$2,435.00	26.28%
100-700-6516-00	Tx Municipal Retirement System	\$6,910.00	\$7,100.00	\$190.00	2.75%
100-700-6560-00	Payroll Taxes	\$4,280.00	\$4,500.00	\$220.00	5.14%
100-700-6710-00	Gross Wages	\$55,885.00	\$57,600.00	\$1,715.00	3.07%
100-700-6960-00	Telephone	\$1,892.00	\$1,200.00	-\$692.00	-36.58%



Police Department

The Blue Mound Police Department is responsible for protecting life and property, maintaining public safety, enforcing state laws and City ordinances, and responding to calls for service throughout the community. The department provides patrol services, criminal investigations, traffic enforcement, accident response, crime prevention, and community outreach.

Department expenses include personnel, training, vehicles, fuel, communications and dispatch services, uniforms, technology, equipment, facility operations, and other resources necessary to support professional and effective law enforcement services.

The Police Department is part of the General Fund and is primarily supported by property and sales taxes, franchise fees, charges for services, grants, and other available General Fund revenues. The City continues to invest in officer training, modern equipment, technology, and strong community partnerships to enhance public safety and maintain a high level of service.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 800 - Police Dept					
100-800-6010-00	Animal Control	-	3,000	-	3,450
100-800-6070-00	Cleaning & Janitorial Supplies	622	200	91	300
100-800-6090-00	Community Relations & Events	549	800	1,129	800
100-800-6110-00	Computer & Software Expenses	18,417	18,820	8,327	-
100-800-6136-00	Contract Services - Housekeeping	500	1,200	850	2,600
100-800-6150-00	Contract Services-Other	84,550	99,445	95,286	105,756
100-800-6180-00	Dues & Subscriptions	853	600	600	-
100-800-6205-00	Employee Relations	187	-	370	-
100-800-6210-00	Training, Travel & Education	12,207	17,050	7,838	18,550
100-800-6220-00	Employee Uniforms	6,570	8,370	8,632	7,370
100-800-6240-00	Fuel	12,123	13,600	8,772	18,500
100-800-6270-00	Law Enforcement Liability	6,302	10,000	5,466	6,800
100-800-6271-00	Auto Insurance- Liability & Physical Damage	9,164	11,000	10,827	11,000
100-800-6273-00	Real & Personal Property Insurance	1,712	1,450	2,042	2,100
100-800-6279-00	Workers Comp Insurance	12,605	17,000	13,198	13,425
100-800-6330-00	Lab Tests	2,042	5,800	1,580	5,800
100-800-6340-00	Leasing Expense	2,893	3,200	3,249	-
100-800-6350-10	.1 Legal Fees	2,073	5,000	-	5,000
100-800-6351-01	Legal Fees- PIA	9,958	5,000	14,980	15,000
100-800-6410-00	Office Supplies	1,074	900	422	900
100-800-6420-00	Operating Supplies	6,185	4,000	362	4,350
100-800-6430-00	New Hire Expenses	1,327	1,000	27	1,000
100-800-6511-00	Dental Insurance	2,482	2,920	2,029	2,900
100-800-6514-00	Life, AD&D, STD, LTD - City Paid	4,723	4,620	1,387	4,620
100-800-6515-00	Medical Insurance	60,008	64,840	42,696	81,700
100-800-6516-00	Tx Municipal Retirement System	28,126	66,555	42,320	68,500
100-800-6517-00	Vision Insurance	480	500	337	500
100-800-6560-00	Payroll Taxes	36,563	41,275	31,836	43,500
100-800-6710-00	Gross Wages	423,351	486,265	366,854	509,700
100-800-6730-00	Overtime Wages	44,083	52,500	38,314	53,000
100-800-6820-00	Postage	137	300	48	300



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
100-800-6850-00	Professional Gear & Equipment	4,669	-	(904)	-
100-800-6851-00	Field - First Aid & Field Tests	-	375	-	-
100-800-6881-00	Building Repair & Maintenance	5,622	7,770	2,715	7,770
100-800-6883-00	Equipment Repair & Maintenance	3,928	2,000	925	2,000
100-800-6886-00	Signage	23	-	-	-
100-800-6888-00	Vehicle Repair & Maintenance	28,886	16,080	16,275	15,880
100-800-6920-00	Small Tools & Equipment	3,360	2,500	1,233	3,500
100-800-6960-00	Telephone	8,323	8,916	6,127	3,600
100-800-6992-00	Electric	4,275	6,000	3,326	6,000
100-800-8999-00	Financial and Operations Software	-	-	5,068	-
100-800-9000-03	Furniture & Fixtures	-	-	-	-
100-800-9000-09	Vehicle Equipment Upgrades/Purchases	276	500	341	500
100-800-9000-13	Body Cameras Police Dept	66	1,200	-	1,200
100-800-9000-20	Police Dept Vehicle Loan	28,795	-	-	-
Department: 800 - Police Dept Total:		880,090	992,551	744,976	1,027,871

800-Police Department
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-800-6010-00	Animal Control	\$3,000.00	\$3,450.00	\$450.00	15.00%
100-800-6070-00	Cleaning & Janitorial Supplies	\$200.00	\$300.00	\$100.00	50.00%
100-800-6110-00	Computer & Software Expenses	\$18,820.00	\$0.00	-\$18,820.00	-100.00%
100-800-6136-00	Contract Services - Housekeeping	\$1,200.00	\$2,600.00	\$1,400.00	116.67%
100-800-6150-00	Contract Services-Other	\$99,445.00	\$105,756.00	\$6,311.00	6.35%
100-800-6180-00	Dues & Subscriptions	\$600.00	\$0.00	-\$600.00	-100.00%
100-800-6210-00	Training, Travel & Education	\$17,050.00	\$18,550.00	\$1,500.00	8.80%
100-800-6220-00	Employee Uniforms	\$8,370.00	\$7,370.00	-\$1,000.00	-11.95%
100-800-6240-00	Fuel	\$13,600.00	\$18,500.00	\$4,900.00	36.03%
100-800-6270-00	Law Enforcement Liability	\$10,000.00	\$6,800.00	-\$3,200.00	-32.00%
100-800-6273-00	Real & Personal Property Insurance	\$1,450.00	\$2,100.00	\$650.00	44.83%
100-800-6279-00	Workers Comp Insurance	\$17,000.00	\$13,425.00	-\$3,575.00	-21.03%
100-800-6340-00	Leasing Expense	\$3,200.00	\$0.00	-\$3,200.00	-100.00%
100-800-6351-01	Legal Fees- PIA	\$5,000.00	\$15,000.00	\$10,000.00	200.00%
100-800-6420-00	Operating Supplies	\$4,000.00	\$4,350.00	\$350.00	8.75%
100-800-6511-00	Dental Insurance	\$2,920.00	\$2,900.00	-\$20.00	-0.68%
100-800-6515-00	Medical Insurance	\$64,840.00	\$81,700.00	\$16,860.00	26.00%
100-800-6516-00	Tx Municipal Retirement System	\$66,555.00	\$68,500.00	\$1,945.00	2.92%
100-800-6560-00	Payroll Taxes	\$41,275.00	\$43,500.00	\$2,225.00	5.39%
100-800-6710-00	Gross Wages	\$486,265.00	\$509,700.00	\$23,435.00	4.82%
100-800-6730-00	Overtime Wages	\$52,500.00	\$53,000.00	\$500.00	0.95%
100-800-6851-00	Field - First Aid & Field Tests	\$375.00	\$0.00	-\$375.00	-100.00%
100-800-6888-00	Vehicle Repair & Maintenance	\$16,080.00	\$15,880.00	-\$200.00	-1.24%
100-800-6920-00	Small Tools & Equipment	\$2,500.00	\$3,500.00	\$1,000.00	40.00%
100-800-6960-00	Telephone	\$8,916.00	\$3,600.00	-\$5,316.00	-59.62%



Community Center Department

The Community Center Department is responsible for the operation, upkeep, and maintenance of the City's community center. The facility provides residents and community organizations with a welcoming and accessible space for meetings, celebrations, educational programs, and other community activities.

Department expenses include utilities, routine maintenance, repairs, cleaning, facility improvements, supplies, and other costs necessary to keep the community center safe, functional, and available for public use.

The Community Center Department is part of the General Fund and is supported by facility rental fees, property and sales taxes, franchise fees, charges for services, and other available General Fund revenues.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 820 - Community Center

100-820-6070-00	Cleaning & Janitorial Supplies	128	600	110	600
100-820-6136-00	Contract Services - Housekeeping	-	3,700	1,625	3,900
100-820-6150-00	Contract Services-Other	1,500	-	400	-
100-820-6273-00	Real & Personal Property Insurance	557	300	300	300
100-820-6420-00	Operating Supplies	776	-	459	-
100-820-6881-00	Building Repair & Maintenance	2,899	1,000	228	1,000
100-820-6992-00	Electric	2,828	4,500	2,442	4,500
100-820-9000-03	Furniture & Fixtures	-	1,600	-	300
Department: 820 - Community Center Total:		8,687	11,700	5,564	10,600

820-Community Center
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-820-6136-00	Contract Services - Housekeeping	\$3,700.00	\$3,900.00	\$200.00	5.41%
100-820-9000-03	Furniture & Fixtures	\$1,600.00	\$300.00	-\$1,300.00	-81.25%



Parks Department

The Parks Department is responsible for maintaining and improving the City's parks, playgrounds, athletic areas, walking paths, landscaping, and other recreational spaces. The department works to provide residents and visitors with safe, clean, accessible, and welcoming outdoor areas for recreation, exercise, and community activities.

Department expenses include mowing and grounds maintenance, utilities, equipment, playground and facility repairs, landscaping, supplies, and improvements to park amenities.

The Parks Department is part of the General Fund and is supported by property and sales taxes, franchise fees, grants, donations, and other available General Fund revenues. The City continues to pursue opportunities to enhance its parks and recreational amenities while responsibly maintaining existing facilities.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 830 - Parks

100-830-6070-00	Cleaning & Janitorial Supplies	146	3,700	765	2,180
100-830-6150-00	Contract Services - Other	-	-	130	-
100-830-6273-00	Real & Personal Property Insurance	326	350	350	400
100-830-6883-00	Equipment Repair & Maintenance	291	800	72	800
100-830-6885-00	Parks Repair & Maintenance	849	3,550	4,996	4,000
100-830-6886-00	Signage	-	-	-	300
100-830-6920-00	Small Tools & Equipment	458	800	510	600
100-830-6992-00	Electric	183	800	179	800
Department: 830 - Parks Total:		2,253	10,000	7,003	9,080

830-Parks Department
SIGNIFICANT BUDGET CHANGES □
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-830-6070-00	Cleaning & Janitorial Supplies	\$3,700.00	\$2,180.00	-\$1,520.00	-41.08%
100-830-6273-00	Real & Personal Property Insurance	\$350.00	\$400.00	\$50.00	14.29%
100-830-6885-00	Parks Repair & Maintenance	\$3,550.00	\$4,000.00	\$450.00	12.68%
100-830-6886-00	Signage	\$0.00	\$300.00	\$300.00	
100-830-6920-00	Small Tools & Equipment	\$800.00	\$600.00	-\$200.00	-25.00%



Street Department

The Street Department is responsible for maintaining and improving the City's streets, rights-of-way, sidewalks, signs, pavement markings, and drainage areas associated with the roadway system. The department performs routine inspections, pothole and pavement repairs, vegetation control, debris removal, sign replacement, and other work necessary to keep public roadways safe and accessible.

Department expenses include personnel, vehicles, fuel, equipment, materials, contracted services, street and drainage repairs, and other infrastructure needs. The department also assists with planning and coordinating larger street improvement and capital projects.

The Street Department is part of the General Fund and is supported by property and sales taxes, franchise fees, grants, transfers, and other available General Fund revenues. The City prioritizes street projects based on public safety, roadway condition, drainage needs, available funding, and long-term infrastructure planning.



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 840 - Streets

100-840-6275-00	General Liability	-	-	-	-
100-840-6277-00	Errors & Omissions Insurance	-	-	-	-
100-840-6886-00	Signage	4,624	4,000	1,601	4,000
100-840-6887-00	Street Repair & Maintenance	162,810	276,600	19,019	10,000
100-840-6992-00	Electric	9,080	12,000	7,266	15,600
Department: 840 - Streets Total:		176,513	292,600	27,886	29,600

840-Street Department
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-840-6887-00	Street Repair & Maintenance	\$276,600.00	\$10,000.00	-\$266,600.00	-96.38%
100-840-6992-00	Electric	\$12,000.00	\$15,600.00	\$3,600.00	30.00%



Food Pantry Department

The Food Pantry Department supports the operation of the food pantry and its efforts to provide food assistance to residents and families in need. Department expenses include food purchases through the Tarrant Area Food Bank, operating supplies, utilities, facility support, and other costs necessary to maintain pantry services.

The Food Pantry Department is part of the General Fund and is supported by donations, property and sales taxes, franchise fees, charges for services, and other available General Fund revenues. Community donations and partnerships play an important role in helping the City continue this valuable service.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 850 - Food Pantry

100-850-6240-00	Fuel	1,595	1,400	1,355	1,400
100-850-6271-00	Auto Insurance - Liability & Physical	750	850	850	1,100
100-850-6273-00	Real & Personal Property	484	300	300	300
100-850-6420-00	Operating Supplies	1,386	2,200	194	1,000
100-850-6881-00	Building Repair & Maintenance	2,793	500	307	500
100-850-6888-00	Vehicle Repairs & Maintenance	2,774	1,320	-	1,320
100-850-6992-00	Electric	4,026	5,000	2,815	5,000
Department: 850 - Food Pantry Total:		13,808	11,570	5,820	10,620

850-Food Pantry
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-850-6271-00	Auto Insurance - Liability & Physical	\$850.00	\$1,100.00	\$250.00	29.41%
100-850-6420-00	Operating Supplies	\$2,200.00	\$1,000.00	-\$1,200.00	-54.55%



Public Works Department

The Public Works Department serves as the umbrella department overseeing the City's Street and Parks Departments. It is also responsible for the maintenance and upkeep of City-owned buildings, facilities, grounds, vehicles, equipment, and other public assets.

The department coordinates daily operations, preventive maintenance, repairs, and improvement projects involving streets, drainage, parks, rights-of-way, and municipal facilities. Public Works also supports other City departments and assists with emergency response and special projects as needed.

The Public Works Department is part of the General Fund and is supported by property and sales taxes, franchise fees, grants, charges for services, and other available General Fund revenues. Its primary goal is to maintain safe, reliable, and well-kept public infrastructure while extending the useful life of City assets through responsible planning and preventive maintenance.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 860 - Public Works				
100-860-6090-00	Community Relations & Events	324	-	-
100-860-6110-00	Computer & Software Expenses	75	-	-
100-860-6150-00	Contract Services-Other	1,117	-	397
100-860-6205-00	Employee Relations	11	-	-
100-860-6220-00	Employee Uniforms	-	-	650
100-860-6240-00	Fuel	-	-	3,000
100-860-6271-00	Auto Insurance-Liability & Physical Damage	1,147	1,300	1,300
100-860-6273-00	Real & Personal Property Insurance	169	250	250
100-860-6274-00	Mobile Equipment Insurance	299	750	767
100-860-6279-00	Workers Comp Insurance	-	-	-
100-860-6350-10	.1 Legal Fees	323	-	-
100-860-6511-00	Dental Insurance	333	420	302
100-860-6514-00	Life, AD&D, STD, LTD - City Paid	639	660	281
100-860-6515-00	Medical Insurance	8,048	9,265	7,460
100-860-6516-00	Tx Municipal Retirement System	2,320	5,840	3,429
100-860-6517-00	Vision Insurance	71	100	50
100-860-6560-00	Payroll Taxes	3,066	3,620	2,586
100-860-6710-00	Gross Wages	38,007	47,245	32,430
100-860-6881-00	Building Repair & Maintenance	39	300	-
100-860-6888-00	Vehicle Repair & Maintenance	-	-	-
100-860-6920-00	Small Tools & Equipment	255	-	-
100-860-6960-00	Telephone	-	-	-
100-860-7010-00	Trash Service	166,253	190,000	104,820
Department: 860 - Public Works Total:		222,494	259,750	154,072
Expense Total:		2,175,814	2,711,822	1,653,455
Fund: 100 - General Fund Surplus (Deficit):		819,314	613,332	1,938,885
				99,304

**860-Public Works Department
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget**

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
100-860-6220-00	Employee Uniforms	\$0.00	\$650.00	\$650.00	
100-860-6240-00	Fuel	\$0.00	\$3,000.00	\$3,000.00	
100-860-6273-00	Real & Personal Property Insurance	\$250.00	\$1,534.00	\$1,284.00	513.60%
100-860-6274-00	Mobile Equipment Insurance	\$750.00	\$800.00	\$50.00	6.67%
100-860-6511-00	Dental Insurance	\$420.00	\$500.00	\$80.00	19.05%
100-860-6515-00	Medical Insurance	\$9,265.00	\$11,700.00	\$2,435.00	26.28%
100-860-6516-00	Tx Municipal Retirement System	\$5,840.00	\$6,000.00	\$160.00	2.74%
100-860-6560-00	Payroll Taxes	\$3,620.00	\$3,900.00	\$280.00	7.73%
100-860-6710-00	Gross Wages	\$47,245.00	\$48,800.00	\$1,555.00	3.29%
100-860-7010-00	Trash Service	\$190,000.00	\$193,000.00	\$3,000.00	1.58%



Court Restricted

Technology & Security Fund

The Court Technology and Security Fund provides dedicated funding for technology improvements and security measures that support the safe, efficient, and effective operation of the Municipal Court. Eligible expenditures may include courtroom security equipment, surveillance systems, access controls, computer hardware and software, technology upgrades, and other authorized court-related needs.

This is a legally restricted fund, and all revenue must be used only for allowable municipal court technology and security purposes. The fund is supported by designated fees assessed and collected through eligible Municipal Court citations and cases.



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 300 - Court Restricted

Revenue

Department: 710 - Court Restricted

300-710-4450-00	Judicial Support Fees	117	200	80	200
300-710-4455-00	Security Fees	4,768	3,500	3,296	3,500
300-710-4465-00	Technology Fees	3,911	2,600	2,727	2,600
Department: 710 - Court Restricted Total:		8,796	6,300	6,102	6,300
Revenue Total:		8,796	6,300	6,102	6,300

Expense

Department: 710 - Court Restricted

300-710-6110-00	Court Technology	2,562	6,032	88	4,890
300-710-6910-00	Court Security	1,940	-	17,065	1,100
300-710-6920-00	Small tools & Equipment	-	-	-	-
Department: 710 - Court Restricted Total:		4,502	6,032	17,154	5,990
Expense Total:		4,502	6,032	17,154	5,990
Fund: 300 - Court Restricted Surplus (Deficit):		4,294	268	(11,051)	310

710-Court Restricted
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
300-710-6110-00	Court Technology	\$6,032.00	\$4,890.00	-\$1,142.00	-18.93%
300-710-6910-00	Court Security	\$0.00	\$1,100.00	\$1,100.00	



Capital Project Fund

The Capital Projects Fund is used to account for major, non-routine investments in City infrastructure, facilities, vehicles, technology, and equipment. Projects may include street and drainage improvements, facility renovations, parks, public safety equipment, utility-related construction, and other long-term improvements that benefit the community.

Funding may be provided through transfers from other City funds, grants, bond proceeds, financing, designated revenues, and available fund balance. Expenditures are tracked by project to promote transparency, maintain budgetary control, and ensure funds are used for their approved purposes.

Capital projects are prioritized based on public safety, infrastructure needs, available funding, long-term maintenance requirements, and the goals established by the City Council.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 500 - Capital Project Fund

Revenue

Department: 400 - Capital Projects

500-400-9800-00	Transfer from Utility Fund	-	-	-	367,700
500-400-9821-00	Transfer from General Fund	74,091	140,000	(109,660)	718,250
500-400-9880-00	Transfer from Crime Control District	-	-	-	-
Department: 400 - Capital Projects Total:		74,091	140,000	(109,660)	1,085,950
Revenue Total:		74,091	140,000	(109,660)	1,085,950

Expense

Department: 400 - Capital Projects

500-400-9101-00	Curb and gutter	17,835	15,000	397	221,000
500-400-9400-00	General Fund Capital Projects & Purchases	30,000	125,000	122,932	137,250
500-400-9605-00	Street CIP	111,847	-	-	360,000
500-400-9610-00	CDBG Project	141,148	-	4,317	67,700
500-400-9999-00	Utility Fund Capital Projects & Purchases	-	-	479,520	300,000
Department: 400 - Capital Projects Total:		300,830	140,000	607,166	1,085,950
Expense Total:		300,830	140,000	607,166	1,085,950
Fund: 500 - Capital Project Fund Surplus (Deficit):		(226,739)	-	(716,826)	-

400-Capital Projects
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
500-400-9101-00	Curb and gutter	\$15,000.00	\$221,000.00	\$206,000.00	1373.33%
500-400-9605-00	Street CIP	\$0.00	\$360,000.00	\$360,000.00	
500-400-9610-00	CDBG Project	\$0.00	\$67,700.00	\$67,700.00	
500-400-9800-00	Transfer from Utility Fund	\$0.00	\$367,700.00	\$367,700.00	
500-400-9821-00	Transfer from General Fund	\$140,000.00	\$718,250.00	\$578,250.00	413.04%
500-400-9999-00	Utility Fund Capital Projects & Purchases	\$0.00	\$300,000.00	\$300,000.00	

FY 2026–2027 Capital Improvement Program (CIP)

The Capital Improvement Program (CIP) outlines the City's planned investments in infrastructure, public facilities, streets, and utilities for FY 2026–2027. These projects are intended to preserve existing assets, improve public safety, maintain ADA accessibility, enhance utility reliability, and reduce future maintenance costs.

Street & Concrete Improvements — Total: \$221,000

Project	Budget
Liberty Street – Project #1 Concrete Replacement	\$33,000
Independence Boulevard – Project #2 Concrete Replacement	\$85,000
Independence Boulevard – Project #3 Concrete Replacement	\$73,000
Columbia Court – Project #4 Concrete Replacement	\$30,000

General Fund Capital Projects — Total: \$137,250

Project	Budget
Community Center ADA Ramp/Deck	\$25,000
General Capital Project Reserve	\$50,000
Fire Department Grant Truck Match	\$12,250
City Hall ADA Ramp/Deck	\$30,000
Community Center Kitchen Remodel	\$20,000

Street Capital Improvement Program — Total: \$360,000

Project	Budget
Liberty Street (Continental to Independence) – Project #1	\$40,000
Independence Boulevard (SH 156 to Liberty) – Project #2	\$70,000
Independence Boulevard (Liberty to Waggoman) – Project #3	\$58,000
Columbia Court Reconstruction – Project #4	\$46,000
1600 Block of Continental Drive – Project #5	\$146,000

Community Development Block Grant (CDBG) — Total: \$67,700

Project	Budget
52nd Year CDBG Project – 1600–1640 Fagan	\$67,700

Utility Fund Capital Projects — Total: \$300,000

Project	Budget
1600 Block Glenn Drive – 6" Water Line Replacement	\$300,000

FY 2026–2027 Capital Improvement Summary

Category	Budget
Street & Concrete Improvements	\$221,000
General Fund Capital Projects	\$137,250
Street Capital Improvement Program	\$360,000
Community Development Block Grant (CDBG)	\$67,700
Utility Fund Capital Projects	\$300,000
TOTAL CAPITAL IMPROVEMENTS	\$1,085,950



Debt Service Fund

The Debt Service Fund accounts for the payment of principal, interest, and other costs associated with the City's outstanding debt obligations. The fund helps ensure that required payments are properly budgeted and made on time while supporting the City's long-term financial stability.

Funding is provided through the portion of property tax revenue designated for debt service, along with applicable transfers from the General Fund and the Water/Sewer Fund.

The City's outstanding obligations include long-term debt associated with the acquisition of the municipal water system and construction of the water tower, as well as shorter-term financing used to purchase vehicles, equipment, and other essential capital assets.



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 600 - Debt Service

Revenue

Department: 100 - Debt Service

600-100-4210-00	Ad Valorem Taxes	145,821	163,866	151,107	163,866
600-100-4211-00	Ad Valorem Delinquent Taxes	1,712	1,000	2,486	1,000
600-100-4212-00	Penalty & Interest	846	100	702	100
600-100-7040-00	Interest Earned	8,400	-	11,274	-
600-100-9800-00	Transfer from Utility Fund	(107,025)	526,270	-	516,425
600-100-9821-00	Transfer from General Fund	10,680	10,000	-	-
600-100-9851-00	Transfer from DS to LOGIC	-	-	-	-
Department: 100 - Debt Service Total:		60,434	701,236	165,570	681,391
Revenue Total:		60,434	701,236	165,570	681,391

Expense

Department: 100 - Debt Service

600-100-6150-00	Contract Services - Other	325	2,325	2,325	2,325
600-100-9250-00	Principal	73,432	406,971	48,425	422,476
600-100-9251-00	Interest	133,813	269,563	-	255,699
600-100-9820-00	Transfer to LOGIC Debt Service	-	-	-	-
Department: 100 - Debt Service Total:		207,570	678,859	50,750	680,500
Expense Total:		207,570	678,859	50,750	680,500
Fund: 600 - Debt Service Surplus (Deficit):		(147,136)	22,377	114,820	891

100-Debt Service
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
600-100-9250-00	Principal	\$406,971.00	\$422,476.08	\$15,505.08	3.81%
600-100-9251-00	Interest	\$269,563.00	\$255,698.63	-\$13,864.37	-5.14%
600-100-9800-00	Transfer from Utility Fund	\$526,270.00	\$516,425.00	-\$9,845.00	-1.87%
600-100-9821-00	Transfer from General Fund	\$10,000.00	\$0.00	-\$10,000.00	-100.00%

Final

\$6,335,000

City of Blue Mound

Combination Tax & Revenue Certificates of Obligation

Series 2015

Net Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Capitalized Interest	2014 Tax Notes	Net New D/S
09/30/2015	-	-	-	-	-	-	-
09/30/2016	-	-	222,077.08	222,077.08	(222,077.08)	124,673.43	124,673.43
09/30/2017	65,000.00	2.000%	238,650.00	303,650.00	-	125,572.00	429,222.00
09/30/2018	65,000.00	2.000%	237,350.00	302,350.00	-	124,973.60	427,323.60
09/30/2019	65,000.00	2.000%	236,050.00	301,050.00	-	125,328.80	426,378.80
09/30/2020	65,000.00	2.000%	234,750.00	299,750.00	-	125,614.40	425,364.40
09/30/2021	70,000.00	2.000%	233,450.00	303,450.00	-	124,830.40	428,280.40
09/30/2022	195,000.00	3.000%	232,050.00	427,050.00	-	-	427,050.00
09/30/2023	200,000.00	3.000%	226,200.00	426,200.00	-	-	426,200.00
09/30/2024	205,000.00	3.000%	220,200.00	425,200.00	-	-	425,200.00
09/30/2025	215,000.00	3.000%	214,050.00	429,050.00	-	-	429,050.00
09/30/2026	220,000.00	4.000%	207,600.00	427,600.00	-	-	427,600.00
09/30/2027	230,000.00	4.000%	198,800.00	428,800.00	-	-	428,800.00
09/30/2028	235,000.00	4.000%	189,600.00	424,600.00	-	-	424,600.00
09/30/2029	245,000.00	4.000%	180,200.00	425,200.00	-	-	425,200.00
09/30/2030	255,000.00	4.000%	170,400.00	425,400.00	-	-	425,400.00
09/30/2031	265,000.00	4.000%	160,200.00	425,200.00	-	-	425,200.00
09/30/2032	275,000.00	4.000%	149,600.00	424,600.00	-	-	424,600.00
09/30/2033	290,000.00	4.000%	138,600.00	428,600.00	-	-	428,600.00
09/30/2034	300,000.00	4.000%	127,000.00	427,000.00	-	-	427,000.00
09/30/2035	310,000.00	4.000%	115,000.00	425,000.00	-	-	425,000.00
09/30/2036	325,000.00	4.000%	102,600.00	427,600.00	-	-	427,600.00
09/30/2037	340,000.00	4.000%	89,600.00	429,600.00	-	-	429,600.00
09/30/2038	350,000.00	4.000%	76,000.00	426,000.00	-	-	426,000.00
09/30/2039	365,000.00	4.000%	62,000.00	427,000.00	-	-	427,000.00
09/30/2040	380,000.00	4.000%	47,400.00	427,400.00	-	-	427,400.00
09/30/2041	395,000.00	4.000%	32,200.00	427,200.00	-	-	427,200.00
09/30/2042	410,000.00	4.000%	16,400.00	426,400.00	-	-	426,400.00
Total	\$6,335,000.00	-	\$4,358,027.08	\$10,693,027.08	(222,077.08)	\$750,992.63	\$11,221,942.63

\$1,200,000

City of Blue Mound

Combination Tax & Revenue Certificates of Obligation

Series 2018 (Assumes Step to max rate of 5.50% - 8/15/23)

Debt Service Schedule

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total
05/16/2018	-	-	-	-	-
02/15/2019	-	-	24,658.33	24,658.33	-
08/15/2019	50,000.00	2.750%	16,500.00	66,500.00	-
09/30/2019	-	-	-	-	91,158.33
02/15/2020	-	-	15,812.50	15,812.50	-
08/15/2020	60,000.00	2.750%	15,812.50	75,812.50	-
09/30/2020	-	-	-	-	91,625.00
02/15/2021	-	-	14,987.50	14,987.50	-
08/15/2021	60,000.00	2.750%	14,987.50	74,987.50	-
09/30/2021	-	-	-	-	89,975.00
02/15/2022	-	-	14,162.50	14,162.50	-
08/15/2022	60,000.00	2.750%	14,162.50	74,162.50	-
09/30/2022	-	-	-	-	88,325.00
02/15/2023	-	-	13,337.50	13,337.50	-
08/15/2023	65,000.00	2.750%	13,337.50	78,337.50	-
09/30/2023	-	-	-	-	91,675.00
02/15/2024	-	-	24,887.50	24,887.50	-
08/15/2024	40,000.00	5.500%	24,887.50	64,887.50	-
09/30/2024	-	-	-	-	89,775.00
02/15/2025	-	-	23,787.50	23,787.50	-
08/15/2025	45,000.00	5.500%	23,787.50	68,787.50	-
09/30/2025	-	-	-	-	92,575.00
02/15/2026	-	-	22,550.00	22,550.00	-
08/15/2026	45,000.00	5.500%	22,550.00	67,550.00	-
09/30/2026	-	-	-	-	90,100.00
02/15/2027	-	-	21,312.50	21,312.50	-
08/15/2027	45,000.00	5.500%	21,312.50	66,312.50	-
09/30/2027	-	-	-	-	87,625.00
02/15/2028	-	-	20,075.00	20,075.00	-
08/15/2028	50,000.00	5.500%	20,075.00	70,075.00	-
09/30/2028	-	-	-	-	90,150.00
02/15/2029	-	-	18,700.00	18,700.00	-
08/15/2029	55,000.00	5.500%	18,700.00	73,700.00	-
09/30/2029	-	-	-	-	92,400.00
02/15/2030	-	-	17,187.50	17,187.50	-
08/15/2030	55,000.00	5.500%	17,187.50	72,187.50	-
09/30/2030	-	-	-	-	89,375.00
02/15/2031	-	-	15,675.00	15,675.00	-
08/15/2031	60,000.00	5.500%	15,675.00	75,675.00	-
09/30/2031	-	-	-	-	91,350.00
02/15/2032	-	-	14,025.00	14,025.00	-
08/15/2032	60,000.00	5.500%	14,025.00	74,025.00	-
09/30/2032	-	-	-	-	88,050.00
02/15/2033	-	-	12,375.00	12,375.00	-
08/15/2033	65,000.00	5.500%	12,375.00	77,375.00	-
09/30/2033	-	-	-	-	89,750.00
02/15/2034	-	-	10,587.50	10,587.50	-
08/15/2034	70,000.00	5.500%	10,587.50	80,587.50	-
09/30/2034	-	-	-	-	91,175.00
02/15/2035	-	-	8,662.50	8,662.50	-
08/15/2035	75,000.00	5.500%	8,662.50	83,662.50	-
09/30/2035	-	-	-	-	92,325.00
02/15/2036	-	-	6,600.00	6,600.00	-
08/15/2036	75,000.00	5.500%	6,600.00	81,600.00	-
09/30/2036	-	-	-	-	88,200.00
02/15/2037	-	-	4,537.50	4,537.50	-
08/15/2037	80,000.00	5.500%	4,537.50	84,537.50	-
09/30/2037	-	-	-	-	89,075.00
02/15/2038	-	-	2,337.50	2,337.50	-
08/15/2038	85,000.00	5.500%	2,337.50	87,337.50	-
09/30/2038	-	-	-	-	89,675.00
Total	\$1,200,000.00	-	\$604,358.33	\$1,804,358.33	-

Yield Statistics

Bond Year Dollars	513,856.67
Average Life	11.547 Years
Average Coupon	4.3614987%
Net Interest Cost (NIC)	4.3614987%
True Interest Cost (TIC)	4.1374932%
Bond Yield for Arbitrage Purposes	4.1374932%
All Inclusive Cost (AIC)	4.4268473%

IRS Form 8038

Net Interest Cost	4.3614987%
Weighted Average Maturity	11.547 Years

1.2 TB bid Final Numbers | SINGLE PURPOSE | 4/6/2021 | 2:10 PM

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT **No.11340** (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, City of Blue Mound

Schedule Dated as of December 12, 2025

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	10/15/2026	\$36,749.71	\$6,558.96	\$30,190.75	N/A
2	10/15/2027	\$36,749.71	\$5,883.46	\$30,866.25	\$68,429.74
3	10/15/2028	\$36,749.71	\$4,035.19	\$32,714.52	\$35,033.09
4	10/15/2029	\$36,749.71	\$2,076.25	\$34,673.46	\$0.00
Grand Totals		\$146,998.84	\$18,553.86	\$128,444.98	

Interest Rate: 5.988%

****This Schedule is subject to current Market Indexing if closing occurs after the above Date****

Accepted by Issuer:


Sean Densmore, City Administrator

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<
PUBLIC PROPERTY FINANCE ACT CONTRACT **No.11631** (THE "FINANCE CONTRACT")
BY AND BETWEEN

Government Capital Corporation and the **Issuer**, City of Blue Mound

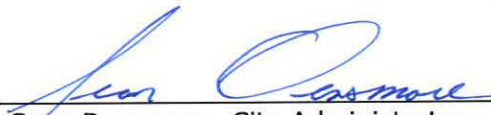
Schedule Dated as of July 23, 2026

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	3/23/2027	\$62,500.00	\$5,804.04	\$56,695.96	N/A
2	9/23/2027	\$62,500.00	\$2,586.13	\$59,913.87	\$26,614.12
3	3/23/2028	\$27,226.25	\$791.71	\$26,434.54	\$0.00
Grand Totals		\$152,226.25	\$9,181.88	\$143,044.37	

Interest Rate: 5.99%

****This Schedule is subject to current Market Indexing if closing occurs after the above Date****

Accepted by Issuer:


Sean Densmore, City Administrator



Utility Fund

Water and Sewer Department

The Utility Fund supports the operation, maintenance, and improvement of the City's water and wastewater systems. Responsibilities include water production and treatment, regulatory testing, water distribution, wastewater collection, meter reading and maintenance, and the repair and replacement of water and sewer lines.

The fund also supports the operation and upkeep of the City's water wells, well sites, water storage tank, pumps, meters, valves, hydrants, wastewater infrastructure, and related equipment. Utility operations are conducted in accordance with requirements established by the Texas Commission on Environmental Quality (TCEQ), the U.S. Environmental Protection Agency (EPA), and other applicable regulatory agencies.

The Utility Fund is an enterprise fund supported primarily by water and sewer service charges, connection and related fees, grants, and other utility revenues. Because it operates separately from the General Fund, utility revenue is used to cover operating expenses, infrastructure improvements, regulatory compliance, and debt obligations associated with the water and wastewater systems.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 900 - Utility Fund

Revenue

Department: 900 - Water/Sewer Department

900-900-4050-00	Credit Card Processing Fee	21,531	20,000	18,760	23,000
900-900-4910-00	Sewer Income	533,643	528,000	450,085	530,000
900-900-4930-00	Water Income	820,784	820,000	693,460	820,000
900-900-4941-00	Disconnect/Reconnect Fee	10,375	6,000	6,680	7,000
900-900-4942-00	Industrial Sampling Fee	180	-	(2,902)	-
900-900-4943-00	Late Fees	26,374	20,400	25,745	29,000
900-900-4944-00	N Trinity Groundwater Conservation	14,062	13,200	11,744	14,000
900-900-4945-00	Other Miscellaneous Income	1,479	-	(371)	-
900-900-4946-00	Regulatory Monitoring & Compliance	6,636	6,000	5,611	6,000
900-900-7040-00	Interest Earned	42,670	40,000	40,883	50,000
Department: 900 - Water/Sewer Department Total:		1,477,734	1,453,600	1,249,695	1,479,000
Revenue Total:		1,477,734	1,453,600	1,249,695	1,479,000



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Expense Department: 900 - Water/Sewer Department					
900-900-6020-00	Audit Expenses	-	47,500	2,750	-
900-900-6030-00	Bank Charges	-	-	-	2,400
900-900-6055-00	Cash Over/Short (Expense)	-	-	(106)	-
900-900-6060-00	Chemicals	6,029	7,980	5,647	8,780
900-900-6070-00	Cleaning & Janitorial Supplies	72	250	19	250
900-900-6090-00	Community Relations & Events	-	300	-	300
900-900-6110-00	Computer & Software Expenses	6,839	3,400	-	-
900-900-6131-00	Contract Services - Bookkeeping	1,285	25,000	-	-
900-900-6132-00	Contract Services - Consulting (Expense)	2,224	18,000	-	18,000
900-900-6139-00	Contract Services - IT	-	-	-	-
900-900-6150-00	Contract Services-Other	-	20,000	-	20,000
900-900-6180-00	Dues & Subscriptions	60	1,660	631	2,650
900-900-6205-00	Employee Relations	-	250	-	250
900-900-6210-00	Training, Travel & Education	1,511	2,800	-	2,800
900-900-6220-00	Employee Uniforms	1,400	3,190	510	1,150
900-900-6230-00	Equipment Rental	-	1,000	-	1,000
900-900-6240-00	Fuel	3,621	6,500	286	8,125
900-900-6250-00	Groundwater Expense (N Trinity)	8,627	10,000	4,140	12,000
900-900-6271-00	Auto Insurance - Liability & Physical Damage	2,471	3,000	3,000	2,200
900-900-6273-00	Real & Personal Property Insurance	3,058	1,000	1,592	2,174
900-900-6274-00	Mobile Equipment Insurance	1,196	750	767	800
900-900-6275-00	General Liability	-	950	834	900
900-900-6277-00	Errors & Omissions Insurance	1,171	1,800	1,575	1,600
900-900-6279-00	Workers Comp Insurance	4,144	4,400	4,400	5,015
900-900-6310-00	Internet	1,604	2,340	1,680	-
900-900-6330-00	Lab Tests	3,897	4,500	4,467	5,000
900-900-6340-00	Leasing Expense	-	-	106	-
900-900-6350-10	.1 Legal Fees	178	3,000	-	3,000
900-900-6370-00	Meters, Taps	5,111	5,000	2,355	5,000
900-900-6371-00	Badger- Cellular	9,702	9,900	7,476	10,200



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

		2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
900-900-6390-00	Notices & Publications	688	1,750	-	1,500
900-900-6410-00	Office Supplies	46	800	42	500
900-900-6420-00	Operating Supplies	501	2,000	179	2,000
900-900-6430-00	New Hire Expenses	168	150	-	150
900-900-6511-00	Dental Insurance	686	834	514	500
900-900-6514-00	Life, AD&D, STD, LTD - City Paid	1,205	880	348	880
900-900-6515-00	Medical Insurance	16,594	18,527	12,714	11,700
900-900-6516-00	Tx Municipal Retirement System	8,323	22,270	11,929	8,500
900-900-6517-00	Vision Insurance	129	140	85	100
900-900-6560-00	Payroll Taxes	10,338	13,780	8,497	5,600
900-900-6710-00	Gross Wages	130,767	164,530	105,117	50,600
900-900-6730-00	Overtime Wages	8,146	15,675	8,434	15,800
900-900-6810-00	Permit & License Fees	2,053	3,100	2,053	2,500
900-900-6820-00	Postage	100	300	-	300
900-900-6877-00	Sewer Line Maintenance & Repairs	3,674	25,000	21,610	30,000
900-900-6878-00	Sewer Line Testing	-	200	-	-
900-900-6879-00	Water Line Maintenance & Repair	63,277	30,000	43,452	35,000
900-900-6881-00	Building Repair & Maintenance	396	2,100	264	2,500
900-900-6883-00	Equipment Repair & Maintenance	197	4,000	701	4,000
900-900-6888-00	Vehicle Repair & Maintenance	3,917	5,440	437	2,840
900-900-6889-00	Well Site Maintenance	48,538	41,300	49,967	27,600
900-900-6920-00	Small Tools & Equipment	141	1,000	266	1,000
900-900-6960-00	Telephone	1,795	1,776	883	1,200
900-900-6992-00	Electric	33,572	44,000	34,184	44,000
900-900-7030-00	Wholesale Wastewater	167,723	213,000	150,993	198,000
900-900-9820-00	Transfer to Debt Service	(107,025)	526,270	-	516,425
900-900-9850-00	Transfer to General Fund	59,825	59,408	16,108	127,255
900-900-9870-00	Transfer to Capital Projects	-	1	-	367,700
Department: 900 - Water/Sewer Department Total:		519,974	1,382,701	510,908	1,571,744

900- Water-Sewer Department
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
900-900-6020-00	Audit Expenses	\$47,500.00	\$0.00	-\$47,500.00	-100.00%
900-900-6030-00	Bank Charges	\$0.00	\$2,400.00	\$2,400.00	
900-900-6060-00	Chemicals	\$7,980.00	\$8,780.00	\$800.00	10.03%
900-900-6110-00	Computer & Software Expenses	\$3,400.00	\$0.00	-\$3,400.00	-100.00%
900-900-6131-00	Contract Services - Bookkeeping	\$25,000.00	\$0.00	-\$25,000.00	-100.00%
900-900-6180-00	Dues & Subscriptions	\$1,660.00	\$2,650.00	\$990.00	59.64%
900-900-6220-00	Employee Uniforms	\$3,190.00	\$1,150.00	-\$2,040.00	-63.95%
900-900-6240-00	Fuel	\$6,500.00	\$8,125.00	\$1,625.00	25.00%
900-900-6250-00	Groundwater Expense (N Trinity)	\$10,000.00	\$12,000.00	\$2,000.00	20.00%
900-900-6273-00	Real & Personal Property Insurance	\$1,000.00	\$2,174.00	\$1,174.00	117.40%
900-900-6274-00	Mobile Equipment Insurance	\$750.00	\$800.00	\$50.00	6.67%
900-900-6275-00	General Liability	\$950.00	\$900.00	-\$50.00	-5.26%
900-900-6277-00	Errors & Omissions Insurance	\$1,800.00	\$1,600.00	-\$200.00	-11.11%
900-900-6279-00	Workers Comp Insurance	\$4,400.00	\$5,015.00	\$615.00	13.98%
900-900-6310-00	Internet	\$2,340.00	\$0.00	-\$2,340.00	-100.00%
900-900-6330-00	Lab Tests	\$4,500.00	\$5,000.00	\$500.00	11.11%
900-900-6371-00	Badger- Cellular	\$9,900.00	\$10,200.00	\$300.00	3.03%
900-900-6390-00	Notices & Publications	\$1,750.00	\$1,500.00	-\$250.00	-14.29%
900-900-6410-00	Office Supplies	\$800.00	\$500.00	-\$300.00	-37.50%
900-900-6511-00	Dental Insurance	\$834.00	\$500.00	-\$334.00	-40.05%
900-900-6515-00	Medical Insurance	\$18,527.00	\$11,700.00	-\$6,827.00	-36.85%
900-900-6516-00	Tx Municipal Retirement System	\$22,270.00	\$8,500.00	-\$13,770.00	-61.83%
900-900-6517-00	Vision Insurance	\$140.00	\$100.00	-\$40.00	-28.57%
900-900-6560-00	Payroll Taxes	\$13,780.00	\$5,600.00	-\$8,180.00	-59.36%
900-900-6710-00	Gross Wages	\$164,530.00	\$50,600.00	-\$113,930.00	-69.25%
900-900-6730-00	Overtime Wages	\$15,675.00	\$15,800.00	\$125.00	0.80%
900-900-6810-00	Permit & License Fees	\$3,100.00	\$2,500.00	-\$600.00	-19.35%
900-900-6877-00	Sewer Line Maintenance & Repairs	\$25,000.00	\$30,000.00	\$5,000.00	20.00%
900-900-6878-00	Sewer Line Testing	\$200.00	\$0.00	-\$200.00	-100.00%
900-900-6879-00	Water Line Maintenance & Repair	\$30,000.00	\$35,000.00	\$5,000.00	16.67%
900-900-6881-00	Building Repair & Maintenance	\$2,100.00	\$2,500.00	\$400.00	19.05%
900-900-6888-00	Vehicle Repair & Maintenance	\$5,440.00	\$2,840.00	-\$2,600.00	-47.79%
900-900-6889-00	Well Site Maintenance	\$41,300.00	\$27,600.00	-\$13,700.00	-33.17%

900-900-6960-00	Telephone	\$1,776.00	\$1,200.00	-\$576.00	-32.43%
900-900-7030-00	Wholesale Wastewater	\$213,000.00	\$198,000.00	-\$15,000.00	-7.04%
900-900-9820-00	Transfer to Debt Service	\$526,270.00	\$516,425.00	-\$9,845.00	-1.87%
900-900-9850-00	Transfer to General Fund	\$59,408.00	\$127,255.00	\$67,847.00	114.21%



Utility Fund

Utility Billing Department

The Utility Billing Department is responsible for administering customer accounts for the City's water, sewer, and related utility services. Responsibilities include preparing monthly bills, processing payments, establishing and closing accounts, coordinating service connections and disconnections, maintaining customer records, and responding to billing and account questions.

The department also works with Public Works and Utility Operations to coordinate meter readings, meter repairs and replacements, leak adjustments, service orders, delinquent accounts, and other customer-service needs. The department is committed to providing accurate billing, timely account information, and responsive service to utility customers.

The Utility Billing Department is part of the Utility Fund and is supported primarily by water and sewer service revenues, account and connection fees, and other utility-related charges.



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Department: 915 - Utility Billing					
900-915-6110-00	Computer & Software Expenses	52	300	78	-
900-915-6139-00	Contract Services - IT	-	-	-	-
900-915-6150-00	Contract Services - Other	11,840	9,000	9,080	12,000
900-915-6170-00	Credit Card Fees	58,904	40,000	26,099	60,000
900-915-6180-00	Dues & Subscriptions	52	150	-	150
900-915-6210-00	Training, Travel & Education	550	400	-	400
900-915-6220-00	Employee Uniforms	-	150	-	150
900-915-6272-00	Bond Insurance	175	100	-	100
900-915-6340-00	Leasing Expense	3,785	1,600	587	-
900-915-6410-00	Office Supplies	7	200	13	200
900-915-6420-00	Operating Supplies	537	1	-	-
900-915-6511-00	Dental Insurance	259	420	302	500
900-915-6514-00	Life, AD&D, STD, LTD - City Paid	332	660	43	660
900-915-6515-00	Medical Insurance	6,331	9,265	7,472	11,700
900-915-6516-00	Tx Municipal Retirement System	1,921	6,470	4,302	6,600
900-915-6517-00	Vision Insurance	47	100	50	100
900-915-6560-00	Payroll Taxes	2,494	4,005	3,174	4,300
900-915-6710-00	Gross Wages	31,786	51,325	40,591	51,900
900-915-6730-00	Overtime Wages	170	945	163	950
900-915-6820-00	Postage	279	300	-	300
900-915-6825-00	Printing	-	-	188	-
900-915-6960-00	Telephone	200	480	46	-
900-915-8999-00	Financial and Operations Software	-	-	-	-
900-915-9000-03	Furniture & Fixtures	40	-	-	-
Department: 915 - Utility Billing Total:		119,761	125,871	92,187	150,010
Expense Total:		639,734	1,508,572	603,095	1,721,754
Fund: 900 - Utility Fund Surplus (Deficit):		838,000	(54,972)	646,600	(242,754)

915- Utility Billing
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
900-915-6110-00	Computer & Software Expenses	\$300.00	\$0.00	-\$300.00	-100.00%
900-915-6150-00	Contract Services - Other	\$9,000.00	\$12,000.00	\$3,000.00	33.33%
900-915-6170-00	Credit Card Fees	\$40,000.00	\$60,000.00	\$20,000.00	50.00%
900-915-6340-00	Leasing Expense	\$1,600.00	\$0.00	-\$1,600.00	-100.00%
900-915-6420-00	Operating Supplies	\$1.00	\$0.00	-\$1.00	-100.00%
900-915-6511-00	Dental Insurance	\$420.00	\$500.00	\$80.00	19.05%
900-915-6515-00	Medical Insurance	\$9,265.00	\$11,700.00	\$2,435.00	26.28%
900-915-6516-00	Tx Municipal Retirement System	\$6,470.00	\$6,600.00	\$130.00	2.01%
900-915-6560-00	Payroll Taxes	\$4,005.00	\$4,300.00	\$295.00	7.37%
900-915-6710-00	Gross Wages	\$51,325.00	\$51,900.00	\$575.00	1.12%
900-915-6730-00	Overtime Wages	\$945.00	\$950.00	\$5.00	0.53%
900-915-6960-00	Telephone	\$480.00	\$0.00	-\$480.00	-100.00%



Utility Drainage Fund

Utility Drainage Department

The Utility Drainage Fund supports the operation, maintenance, repair, and improvement of the City's stormwater drainage system. The system includes drainage channels, ditches, culverts, pipes, catch basins, detention areas, pumps, and other infrastructure used to collect and manage stormwater runoff and help reduce flooding, erosion, standing water, and property damage.

Fund expenses may include drainage construction and repairs, land and easement acquisition, engineering and drainage studies, equipment, regulatory compliance, administration, debt service, and long-term infrastructure improvements.

The Utility Drainage Fund is funded primarily by monthly drainage utility fees assessed on eligible improved residential and commercial properties. These revenues are separately accounted for and restricted to authorized drainage and stormwater purposes in accordance with Ordinance No. 533 and applicable state law.



City of Blue Mound, Texas FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 910 - Utility Drainage Fund

Revenue

Department: 910 - Utility Drainage

910-910-4950-00	Drainage Fees	54,772	52,800	45,764	52,800
Department: 910 - Utility Drainage Total:		54,772	52,800	45,764	52,800
Revenue Total:		54,772	52,800	45,764	52,800

Expense

Department: 910 - Utility Drainage

910-910-6132-00	Contract Services - Consulting (Engineering)	720	5,000	19,500	5,000
910-910-6210-00	Training, Travel & Education	168	1,000	-	1,000
910-910-6390-00	Notices & Publications	-	-	-	-
910-910-6810-00	Permit & License Fees	110	6,500	650	3,500
910-910-6884-00	Infrastructure Repair & Maintenance	20,000	40,300	10,935	43,300
Department: 910 - Utility Drainage Total:		20,998	52,800	31,085	52,800
Expense Total:		20,998	52,800	31,085	52,800
Fund: 910 - Utility Drainage Fund Surplus (Deficit):		33,774	-	14,679	-

910- Utility Drainage
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Account	Description	FY 2025-26 Budget	FY 2026-27 Budget	Dollar Change	Percent Change
910-910-6810-00	Permit & License Fees	\$6,500.00	\$3,500.00	-\$3,000.00	-46.15%
910-910-6884-00	Infrastructure Repair & Maintenance	\$40,300.00	\$43,300.00	\$3,000.00	7.44%

Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period in which they are incurred.

Ad Valorem Tax: A tax assessed against property (land, improvements, and personal property) for the purpose of financing general operations of the City and debt service requirements.

Advanced Refunding: A transaction in which new debt is issued to provide monies to pay interest on old, outstanding debt as it becomes due, and to pay the principal on the old debt either as it matures or at an earlier call date.

Allocation: A part of a lump-sum appropriation, which is designed for expenditures by specific organization units and/or for special purposes, activities, or objects.

Annual Comprehensive Financial Report (ACFR): This report is published annually to provide to the Council, the representatives of financial institutions, our citizens, and other interested persons, detailed information concerning the financial condition of the City government.

Appraised Value: The market value of real and personal property located in the City as of January 1 each year, determined by the Tarrant Appraisal District (TAD).

Appropriation: The maximum level of spending for each fund and for each department as authorized annually by the City Council.

Appropriation Ordinance: The official enactment by the legislative body by means of which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

ARPA: Acronym for American Rescue Plan Act of 2021 a \$1.9 trillion economic stimulus bill passed to speed up the recovery from the COVID-19 pandemic and ongoing recession.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying property taxes. The Tarrant Appraisal District establishes property values in Blue Mound.

Assessment Ratio: The ratio at which tax rate is applied to tax base. State Law currently sets the assessment ratio at 100%.

Assets: Resources owned or held by the City, which have monetary value.

Audit: An examination of an organizations' financial statements and utilization of resources.

Balanced Budget: Annual financial plan in which the operating budget is balanced with current revenues, exclusive of beginning resources, and is greater than or equal to current expenditures/expenses.

Baseline: The amount necessary to provide the same level of services as in the prior year.

Basis of Accounting: The timing of recognition, that is, when the effects of transactions or events should be recognized for financial reporting purposes.

Bond: A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, call the maturity date, together with periodic interest at a specified rate. The most common types of bonds are general obligation and revenue bonds. They are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year.

Budget Adjustment: Legal procedure utilized by City staff and City Council to revise a budget appropriation.

Budget Calendar: The schedule of key dates or milestones, which the City departments follow in the preparation, adoption, and administration of the budget.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Council.

Budget Message: The opening section of the document which provides the reader of the budget document with a general summary of the important aspects of the budget, including current and previous fiscal years and views of the City Administrator.

Budgetary Control: The control or management of a governmental or enterprise fund in accordance with an approved budget to keep expenditures within the limitations of available appropriations of revenue.

Capital Budget: A plan for the financing and completion of designated capital projects, financed for the most part with proceeds from general obligation bond issues. The “capital improvements program” is similar multi-year plan, which includes the year covered by the “capital budget”.

Capital Improvement Plan (CIP): An important planning tool that is used to link the City’s physical development planning with fiscal planning.

CARES: Acronym for Coronavirus Act, Relief and Economic Security Act of 2020 which is a \$2.2 trillion economic stimulus bill passed in response to the COVID-19 pandemic.

Capital Projects Fund: A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

Capital Outlay: A type of expenditure within the budget, which results in the acquisition of an asset which has a value of at least \$5,000 and a useful life of three years or more.

Certificate of Obligation: A type of municipal debt that is unconditionally backed that can be issued without voter approval, usually by a vote of the City Council. Often used for smaller projects.

City Council: The Mayor and five (5) Council members collectively acting as the legislative and policy-making body of the City.

CLFR: Coronavirus Local Fiscal Recovery Fund. Authorized by the American Rescue Plan Act (ARPA) of 2021. Provides funding to local governments to broadly respond to the COVID-19 public health emergency.

Community Development Block Grant (CDBG): Federal funds made available to municipalities specifically for community revitalization.

Contingency: A budgetary reserve set-aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services: The cost related to services performed for the City by individuals, business, or utilities.

Crime Control and Prevention District: The State Legislature in 1989 allowed certain cities and counties to establish a district and impose a local sales tax to fund its programs. Since that time, eligibility has been extended.

Current Refunding: A refunding transaction in which the proceeds of the refunding debt are applied immediately to redeem the debt to be refunded.

Current Taxes: Property taxes that are levied and due within one year.

Debt Service: The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Fund: A fund established to account for the accumulation of resources for the payment of principal and interest on long term debt. May also be called Interest and Sinking Fund (I & S).

Delinquent Taxes: Taxes that remain unpaid on and after the date for which penalty for non-payment is attached.

Department: A major administrative organizational unit of the City, which indicates overall management responsibility for one or more divisions.

Depreciation: The portion of the cost of a fixed asset charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset. Through this process, the entire cost of the asset is ultimately charged off as an expense.

Effectiveness: The degree to which an entity, program, or procedure is successful at achieving its goals and objectives.

Efficiency: The degree to which an entity, program, or procedure is successful at achieving its goals and objectives with the least use of scarce resources.

Encumbrances: Obligations in the form of purchase orders and contracts, which are chargeable to an appropriation and for which a part of the appropriation is reserved because the goods or services have not been received. When paid, the encumbrance is liquidated.

Enterprise Fund: A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Two Enterprise Funds are established for Blue Mound - one for storm drainage maintenance and one for Water and Wastewater Operations.

Estimated Revenue: The amount of projected revenues to be collected during the fiscal year.

Exempt: Personnel not eligible to receive overtime pay and who are expected to work whatever hours are necessary to complete their job assignments.

Expenditure: Decreases in net financial resources. Expenditures include current operating expenses, which may require the present or future use of net current assets, debt service, and capital outlay.

Expenses: This term refers to the outflows or other using up of assets or incurrence of liabilities from rendering services or carrying out other activities that constitute the City's major operations.

Fiduciary Fund: A fund used to report and record assets held in trust or as in an agency capacity for others.

Financial Policies: Financial policies are used to enable the City to achieve a sound financial position. They are in writing and are periodically updated and endorsed.

Fiscal Year: The 12-month period covered by the budget. For the City of Blue Mound, the fiscal year begins October 1st and ends September 30th.

Fixed Assets: Assets of long-term character, which are intended to continue to be held or used, such as buildings, infrastructure, machinery, and equipment.

Franchise Fee: Fees levied by the City in return for granting a privilege, which permits the continual use of public property, such as city streets, in providing their services to the citizens of the community.

Full-Time Equivalent (FTE): Refers to the number of full-time employees, plus all part time and seasonal employees pro-rated to full time increments.

Fund: A fiscal and accounting entity with a self- balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. These accounts are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Accounting: A governmental accounting system that is organized and operated on a fund basis.

Fund Balance: The assets of a fund less liabilities, as determined at the end of each fiscal period. Any reservations of fund balance are deducted to result in an “unreserved fund balance”.

Fund Type: In governmental accounting, all funds are classified into eight fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

GAAP: “Generally Accepted Accounting Principles” as determined through common practice or as promulgated by the Governmental Accounting Standards Board (GASB), Financial Accounting Standards Board (FASB), or various other accounting standard setting bodies.

General Fund: The General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as fire and police protection, park and recreation, library, public works and general administration.

General Obligation Bonds: Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

Government Finance Officers Association (GFOA): Association whose mission is to enhance and promote the professional management of governments for the public benefit by identifying and developing financial policies and best practices and promoting their use through education, training, facilitation of member networking, and leadership.

Governmental Accounting Standards Board (GASB): The ultimate authoritative accounting and financial reporting standard – setting body for state and local governments.

Governmental Fund: A fund used to account for mainly tax-supported activities.

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to local governments from the state and federal governments.

Grant-Funded Program: Any program requiring any amount of state and/or federal funds.

Impact Fees: Fees charged to developers to cover, in whole or in part, the anticipated cost of improvements that will be necessary as a result of the development.

Infrastructure: The underlying permanent foundation or basic framework.

Interest and Sinking Fund (I & S): See Debt Service Fund.

Interest Earnings: The earnings from available funds invested during the year in approved investment vehicles such as U.S. Treasury Bonds, Governmental Agencies, and Certificates of Deposits.

Inter-fund Transfer: Amounts transferred from one fund to another.

Intergovernmental Revenues: Funds received from federal, state, and other local governmental sources in the form of grants, shared revenues, and payments in lieu of taxes (PILOT).

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

Investments: Securities, bonds and real property (land or buildings) held to produce revenues in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in the normal course of governmental operations.

Levy: To impose taxes, special assessments, or service charges for the support of the City services.

Liabilities: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Long-term Debt: Loans and obligations with a maturity of longer than one year; usually accompanied by interest payments; also called funded debt.

Maintenance & Operations (M&O): Represents the portion of taxes assessed for the maintenance and operations of General Fund Services.

Materials and Supplies: Expendable materials and operating supplies necessary to conduct departmental activity.

Modified Accrual Accounting: A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

Net Bonded Debt: Gross bonded debt less any cash or other assets available and earmarked for its retirement.

No-New Revenue Tax Rate: The tax rate that would generate the same amount of revenue in the current year as was generated by a taxing unit's adopted tax rate in the preceding tax year from property that is taxable in both the current tax year and the preceding tax year.

Non-Departmental Expense: Expenses that benefit the fund as a whole rather than a particular department within the fund.

Non-exempt: Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

Operating Budget: A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The “proposed budget” is the financial plan presented by the City Administrator for consideration by the City Council, and the “adopted budget” is the financial plan ultimately approved and authorized by the City Council.

Operating Expense: Proprietary fund expenses that are directly related to the fund’s primary service activities.

Operating Revenues: Proprietary fund revenues that are directly related to the fund's primary service activities.

Operating Transfers: All inter-fund transfers other than residual equity transfers.

Ordinance: A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a State statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status. Revenue raising measures, such as the imposition of taxes, special assessments, and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for, and costs of endorsements are known.

Paying (Fiscal) Agent Fee: Fee paid to the financial institution that receives and disburses bond payments made on the City’s debt obligations.

Per Capita Costs: The cost of service per person. Per capita costs are based on the population estimates provided by the North Texas Council of Governments.

Performance Measures: Specific quantitative measures of work performed within a City department.

Personnel Services: The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Property Taxes: Used to describe all revenues received in a period from current taxes, delinquent taxes, penalties, and interest on delinquent taxes. Property taxes are levied on both real and personal property according to the property’s valuation and tax rate.

Proprietary Fund: A fund to account for activities that focus on operating income and cash flows. Such activities are often business-like, whether internal or external to the organization.

Refunding: The issuance of new debt whose proceeds are used to repay previously issued debt.

Reserve: An account used to indicate that a portion of a fund balance is restricted for a specific purpose.

Revenues: All amounts of money earned or received by the City from external sources.

Revenue Bonds: Bonds usually sold for constructing a project that will produce revenue for the governmental entity. All or part of the produced revenue is used to pay the principle and interest of the bond.

Revised Budget: A department's authorized budget as modified by City Council action, through new or decreased appropriation or appropriation transfers from contingency, or transfers from or to another department or fund.

Sales Tax: A general sales tax is levied on persons and businesses selling merchandise or services in the city limits on a retail basis.

Special Revenue Fund: A governmental fund, which is used to account for activities in which a specific revenue source is legally restricted for a specific activity.

Tap Fees: Fees charged to join or to extend an existing utility system.

Tax Anticipation Notes: Short-term, interest bearing note issued by a government in anticipation of tax revenues to be received at a later date.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

Tax Levy: The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

Tax Rate: An amount applied to the taxable value of assessed property, expressed as cents per \$100 of assessed property, e.g. \$0.681216/\$100 of valuation.

Tax Roll: The official list of taxable property for a given tax year and the amount of taxes levied against each taxpayer.

Taxable Value: Estimated value of taxable property to which the ad valorem tax rate is applied.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Texas Municipal Retirement System (T.M.R.S.): An agent multiple-employer public retirement system. Blue Mound provides pension benefits for all permanent employees through a joint contributory plan in the statewide Texas Municipal Retirement System.

TXDOT: Acronym for the Texas Department of Transportation, a state government agency responsible for administering capital funds for street repairs.

Utility Franchise Tax: A tax paid by a utility for a special privilege granted by the Blue Mound City Council, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Voter Approval Tax Rate: Calculated maximum property tax rate allowed by law without voter approval.

Warrants: A legal writ authorizing an officer to make an arrest, seizure, or search.

Working Capital: Current assets less current liabilities. The measure of working capital indicates the relatively liquid portion of total enterprise fund capital, which constitutes a margin or buffer for meeting obligations.

APPENDIX

- I. Crime Control Prevention District**
- II. Tax Rate Calculation Worksheets**
- III. Required Disclosure**
- IV. Public Meeting Calendar**
- V. City Holiday Calendar**



Crime Control and Prevention District Fund

The Blue Mound Crime Control and Prevention District (CCPD) Fund provides dedicated funding to support programs, personnel, equipment, technology, vehicles, training, and other resources that enhance public safety and crime-prevention efforts within the City.

The CCPD is a special-purpose fund supported by a voter-authorized one-quarter-cent sales tax. Revenue collected by the district must be used for eligible crime-control and prevention purposes in accordance with the approved budget and applicable state law.

The CCPD Fund helps strengthen the Police Department's ability to respond to community needs, maintain essential resources, improve officer safety, and support proactive efforts to prevent and reduce crime.



City of Blue Mound, Texas

FY 2026-2027 Proposed Budget

2024-2025 Total Activity	2025-2026 Total Budget	2025-2026 Total Activity	2026-2027 Proposed Budget
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Fund: 200 - Crime District Revenue Department: 810 - Crime District

200-810-4230-00	Sales Tax	131,657	120,000	129,587	135,000
Department: 810 - Crime District Total:		131,657	120,000	129,587	135,000
Revenue Total:		131,657	120,000	129,587	135,000

Expense Department: 810 - Crime District

200-810-6180-00	Dues & Subscriptions	12,000	12,000	11,256	12,000
200-810-6210-00	Training, Travel & Education	-	-	-	1,000
200-810-6220-00	Employee Uniforms	-	-	-	400
200-810-6390-00	Notices & Publications	-	-	-	-
200-810-6511-00	Dental Insurance	363	420	302	500
200-810-6514-00	Life, AD&D, STD, LTD - City Paid	744	660	343	660
200-810-6515-00	Medical Insurance	8,779	9,265	7,472	11,700
200-810-6516-00	Tx Municipal Retirement System	4,198	9,190	6,698	10,800
200-810-6517-00	Vision Insurance	71	100	50	100
200-810-6560-00	Payroll Taxes	5,403	5,685	4,812	6,900
200-810-6710-00	Gross Wages	66,845	72,040	55,313	80,000
200-810-6730-00	Overtime Wages	2,899	2,100	6,716	6,300
200-810-6850-00	PROfessional Gear and Equipment	-	-	-	-
200-810-6888-00	Vehicle Repair & Maintenance	2,050	-	-	-
200-810-8999-00	Financial and Operations Software	-	-	-	-
200-810-9000-02	Police Vehicle Loan	25,000	-	24,012	-
Department: 810 - Crime District Total:		128,352	111,460	116,974	130,360
Expense Total:		128,352	111,460	116,974	130,360
Fund: 200 - Crime District Surplus (Deficit):		3,305	8,540	12,613	4,640

200-810- Crime Control District
SIGNIFICANT BUDGET CHANGES
Fiscal Year 2026-2027 Compared to Fiscal Year 2025-2026 Budget

Column1	Column2	Column3	Column4	Column5	Column6	Column7
200-810-4230-00	Sales Tax	\$120,000.00	\$135,000.00	\$15,000.00	12.50%	Increase
200-810-6210-00	Training, Travel & Education	\$0.00	\$1,000.00	\$1,000.00		Increase
200-810-6220-00	Employee Uniforms	\$0.00	\$400.00	\$400.00		Increase
200-810-6511-00	Dental Insurance	\$420.00	\$500.00	\$80.00	19.05%	Increase
200-810-6515-00	Medical Insurance	\$9,265.00	\$11,700.00	\$2,435.00	26.28%	Increase
200-810-6516-00	Tx Municipal Retirement System	\$9,190.00	\$10,800.00	\$1,610.00	17.52%	Increase
200-810-6560-00	Payroll Taxes	\$5,685.00	\$6,900.00	\$1,215.00	21.37%	Increase
200-810-6710-00	Gross Wages	\$72,040.00	\$80,000.00	\$7,960.00	11.05%	Increase
200-810-6730-00	Overtime Wages	\$2,100.00	\$6,300.00	\$4,200.00	200.00%	Increase

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Blue Mound

817-232-0663

Taxing Unit Name

Phone (area code and number)

301 S Blue Mound Rd, Fort Worth, TX 76131

bluemoundtexas.gov

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://www.tarrantcountytx.gov/content/dam/main/tax/TNT/4-city-of-blue-mound/2026TRCWorksheetDocuments.zip>

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	\$ 313,806,456
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	\$ 36,168,691
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 277,637,765
4.	Prior year total adopted tax rate.	\$ 0.813800 /\$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: \$ 232,488 B. Prior year values resulting from final court decisions: - \$ 185,108 C. Prior year value loss. Subtract B from A. ⁴	 \$ 47,380

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.	\$ 47,380
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 277,685,145
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: + \$ 2,355,387 C. Value loss. Add A and B. ⁷	\$ 2,355,387
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.	\$ 2,355,387
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.	\$ 275,329,758
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,240,633
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	\$ 9,258
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 2,249,891

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: \$ 343,129,464 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.	\$ 343,129,464
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 \$ 3,826,321 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.	\$ 3,826,321
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	\$ 35,965,822
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	\$ 310,989,963
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	\$ 0

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.	\$ 0
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 310,989,963
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.723460 /\$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 unit's overall voter-approval tax rate.

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

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

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

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.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.	\$ 0.761086 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 277,685,145
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,113,422
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 8,518 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..... \$ 8,518 E. Add Line 31 to 32D.	\$ 2,121,940
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.682317 /\$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 §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ 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. \$ <u>0</u> 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 \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> / \$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> / \$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.682317</u> / \$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 \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> / \$100 C. Add Line 41B to Line 40.	\$ <u>0.682317</u> / \$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.	\$ <u>0.706198</u> / \$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 \$ <u>0.000000</u> / \$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. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> / \$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0.000000</u> / \$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> / \$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> / \$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).	\$ <u>0.000000</u> / \$100

³² Tex. Tax Code §26.042³³ 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 \$ 678,175 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 - \$ 516,425 E. Adjusted debt. Subtract B, C and D from A. \$ 161,750	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 8,814
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 152,936
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 100.00 % B. Enter the prior year actual collection rate..... 101.21 % C. Enter the 2024 actual collection rate. 99.59 % D. Enter the 2023 actual collection rate. 101.23 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 152,936
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.049177 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.755375 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.723460 / \$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.	\$ 0.723460 / \$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.755375 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.755375 / \$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
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).	\$ 0.755375 / \$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)	\$ 0.678083 /\$100
	B. Unused increment rate (Line 68)	\$ 0.025178 /\$100
	C. Subtract B from A	\$ 0.652905 /\$100
	D. Adopted Tax Rate	\$ 0.813800 /\$100
	E. Subtract D from C	\$ -0.160895 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 275,683,189
	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)	\$ 0.750588 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.750588 /\$100
	D. Adopted Tax Rate	\$ 0.722033 /\$100
	E. Subtract D from C	\$ 0.028555 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 243,082,473
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 69,412
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)	\$ 0.502259 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.502259 /\$100
	D. Adopted Tax Rate	\$ 0.681745 /\$100
	E. Subtract D from C	\$ -0.179486 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 256,729,193
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 69,412
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.022319 /\$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)	\$ 0.777694 /\$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 <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.682317 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.160776 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.049177 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.892270 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.813800 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 275,329,758
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 310,989,963
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).	\$ 0.777694 /\$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. \$ 0.723460 /\$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. \$ 0.777694 /\$100

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

Indicate the line number used: 69

De minimis rate. \$ 0.892270 /\$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**

Andy Nguyen for Rick Barnes, Tarrant County Tax Assessor-Collector

Printed Name of Taxing Unit Representative

**sign
here**

 Andy Nguyen (08/10/2026 16:27:27 CDT)

Taxing Unit Representative

08/10/2026

Date

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

REQUIRED DISCLOSURE

Local Government Code 140.0045: Itemized of certain expenditures required in certain political subdivision budgets.

Must include in a manner allowing for as clear a comparison as practicable between those expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year, a line item indicating expenditures for:

1. Notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision; and
2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code

	Actual FY24-25	Estimate FY25-26	Proposed Budget FY26-27
Notice required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision	\$1,200	\$1,200	\$1,200
Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code	0	0	0



FY 2026-2027
CITY OF BLUE MOUND
PUBLIC MEETING CALENDAR

10/20/2026	Regular City Council Meeting
11/17/2026	Regular City Council Meeting
1/19/2027	Regular City Council Meeting
2/16/2027	Regular City Council Meeting
3/16/2027	Regular City Council Meeting
4/20/2027	Crime Control Prevention District Board Meeting
4/20/2027	Regular City Council Meeting
5/18/2027	Regular City Council Meeting
6/22/2027	Crime Control Prevention District Board Meeting
6/22/2027	Regular City Council Meeting
7/20/2027	Regular City Council Meeting
8/10/2027	Special City Council Meeting
8/17/2026	Regular City Council Meeting
9/21/2026	Regular City Council Meeting



FY 2026-2027
CITY OF BLUE MOUND
HOLIDAY CALENDAR

11/11/2026	Veterans Day
11/26/2026	Thanksgiving Day
11/27/2026	Day after Thanksgiving Day
12/24/2026	Christmas Eve
12/25/2026	Christmas Day
1/1/2027	New Years Day
2/15/2027	Presidents Day - City-wide Floating Holiday
3/26/2027	Good Friday
5/31/2027	Memorial Day
7/5/2027	Independence Day
9/6/2027	Labor Day