Filed
Tarrant County Clerk
8:06 am, Sep 21 2026
Mary Louise Nicholson
County Clerk
by **ngorena**

City of Sansom Park
Fiscal Year 2026-2027
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $27,079 which is a 1.38% percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $24,380.

The record vote of each member of the City Council by name voting on the adoption of the Budget:

Jim Barnett, Jr.	Mayor	NON-VOTING
Crystal Harris	Mayor-Pro-Tem	FOR
Donna Bell	Councilmember Place 1	FOR
Jerry Sewall	Councilmember Place 2	FOR
Jim Barnett, Sr.	Councilmember Place 3	FOR
Tanya Gregory	Councilmember Place 4	FOR

Property Tax Rate Comparison

	2026-2027	2025-2026
Property Tax Rate:	$0.872483/100	$0.845784/100
No-New-Revenue Tax Rate:	$0.857304/100	$0.772266/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.618905/100	$0.610209/100
Voter-Approval Tax Rate:	$0.794055/100	$0.815269/100
Debt Rate:	$0.153489/100	$0.183703/100

Debt service appropriated for FY2027 totals $531,279 in the Interest and Sinking Fund, $129,238 in the Water and Sewer Capital Projects Fund, and $69,899 in the Tax Increment Financing Fund.

CITY OF SANSOM PARK, TEXAS

Adopted Annual Operating Budget

Fiscal Year 2027

October 1, 2026 – September 30, 2027

ADOPTED AUGUST 17, 2026 · ORDINANCE NO. 664-26

Prepared by the Office of the City Administrator

Adopted by the Honorable Mayor and City Council

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How to Use This Document

This is the adopted budget as posted for public inspection under Texas Local Government Code Sections 102.006 and 102.007. It presents the adopted appropriations for every fund and department, the required budget cover page, the financial policies and summaries, and the Truth in Taxation worksheet. Departmental narrative, performance measures, the capital improvement program and the detailed debt schedules are maintained in the City's complete budget document, available from the City Secretary.

This budget document is designed to serve four purposes established by the Government Finance Officers Association (GFOA): a policy document, a financial plan, an operations guide, and a communications device. The following guide explains how to find information throughout the book.

As a Policy Document

The budget communicates the City's goals and strategic priorities, and the financial and operational policies that guide decision-making. See the Budget Message, Strategic Goals, and Financial Policies sections.

As a Financial Plan

The budget presents all appropriated funds, revenue sources, expenditures by department and category, and fund balance projections for the fiscal year beginning October 1, 2026.

As an Operations Guide

This edition summarizes each department's adopted appropriation by category. The full departmental presentation, including mission statements, services provided, goals and objectives, performance measures and staffing, is maintained in the City's complete budget document.

As a Communications Device

The budget is written for a general audience. Technical terms are defined in the Glossary; summary tables and charts appear throughout; and the Budget Message provides a narrative overview of the fiscal year.

Distinguished Officials

MAYOR & CITY COUNCIL

Mayor
Jim Barnett, Jr.

Council Member, Place 1
Donna Bell

Council Member, Place 3
Jim Barnett, Sr.

Mayor Pro Tem
Crystal Harris

Council Member, Place 2
Jerry Sewall

Council Member, Place 4
Tanya Gregory

CITY OFFICIALS

Interim City Administrator
Jim Barnett, Jr.

Police Chief
Interim

City Secretary
Wendy Blocker

Director of Public Works
Ron Douglas

Fire Chief
David Lincoln

Finance Manager
Leisa Barber

Introduction and Overview

Budget Message

July 9, 2026

To the Honorable Mayor, Members of the City Council, and Citizens of Sansom Park:

In accordance with Section 102.001 of the Texas Local Government Code, this document presents the Adopted Annual Budget for Fiscal Year 2027, covering the period October 1, 2026 through September 30, 2027, as adopted by the City Council on August 17, 2026. This budget is the result of months of collaborative work among the City Council, department heads, and the Finance Department, and it represents a thoughtful, transparent, and financially sound plan to deliver the services our residents expect while positioning Sansom Park for long-term stability.

The FY 2027 budget is grounded in three guiding commitments: sustaining core public-safety and infrastructure services; maintaining fund balance and reserve levels consistent with adopted financial policies; and investing selectively in the capital and organizational capacity needed to serve a growing community. Every dollar appropriated is tied to one of the five Council strategic goals articulated later in this section.

Budget Highlights

Total Budget. The FY 2027 adopted budget totals approximately $11,412,103 across all appropriated funds, comprising the General Fund ($4,828,011), Water and Sewer Fund ($3,204,869), Crime Control District ($427,554), Economic Development Corporation ($458,189), Tax Increment Financing District ($1,435,452), Interest and Sinking Fund ($531,279), City Facilities Fund ($300,000), Water and Sewer Capital Projects Fund ($129,238), Stormwater Fund ($95,088), and the Court Security and Court Technology Funds. Detailed fund-by-fund summaries appear in the Financial Summaries section.

Property Tax Rate

The adopted property tax rate is $0.872483 per $100 of taxable assessed valuation, compared to the FY 2026 adopted rate of $0.845784, an increase of $0.026699 per $100, or 3.16 percent. The operating (maintenance and operations) component is $0.718994 and the debt service component is $0.153489. The adopted rate exceeds the no-new-revenue rate of $0.857304 and the voter-approval rate of $0.794055, but is below the de minimis rate of $0.991028. Because the City has a population of less than 30,000 and adopted a rate at or below its de minimis rate, no automatic tax rate election is required; qualified voters may petition for an election under Texas Tax Code Section 26.075 within 90 days of adoption. A public meeting to vote on the tax rate was held on August 17, 2026 at 6:00 p.m. in the City Council Chambers, 5705 Azle Avenue. For the average residence homestead, the adopted rate raises the annual City tax bill from $1,306.68 to $1,393.95, an increase of $87.27 or 6.68 percent. The Required Budget Cover Page presents the statutory revenue-change statement required by Texas Local Government Code Section 102.005, and a full reconciliation against the no-new-revenue, voter-approval and de minimis rates appears in Appendix F, Truth in Taxation Worksheet.

Taxable Value. The tax rate notice reports the average residence homestead taxable value at $159,768 for tax year 2026, up 3.41 percent from $154,493 in tax year 2025, and the total tax levy on all properties at $2,021,415, an increase of $40,599 or 2.05 percent. Growth in taxable value reflects continued residential development, reappraisal of existing properties by the Tarrant Appraisal District, and new construction added to the tax roll during the year. The Tarrant Appraisal District certified the City's taxable value for the 2026 tax year at $393,947,338.

Personnel. The budget authorizes 43 positions — 41.0 full-time equivalents and two part-time — in addition to six elected officials. Compensation adjustments and benefit assumptions are detailed in the Financial Policies section. The Personnel Schedule in Appendix A lists each authorized position by department.

Fund Balance. The General Fund is projected to end FY 2027 with an unassigned fund balance of $427,057, equal to approximately 8.8% of annual operating expenditures — not meeting the Council's adopted policy target of no less than 25%. Fund balance positions in enterprise and special revenue funds remain within policy guidelines.

Strategic Priorities for FY 2027

The Council's five strategic goals — Public Safety, Infrastructure, Fiscal Stewardship, Quality of Life, and Organizational Excellence — continue to guide budget development. The FY 2027 budget advances each goal through specific, measurable investments:

Fiscal Stewardship. The budget adheres to the City's adopted financial policies, including conservative revenue projections, a balanced General Fund, and a plan to rebuild fund-balance reserves toward adopted policy minimums over time. The General Fund's projected FY 2027 ending balance of 8.8% of operating expenditures remains below the Council's 25% target, and restoring that margin is a stated priority of this budget and the forecast period that follows. Debt service is funded fully from the dedicated Interest and Sinking rate.

Challenges and Opportunities

The FY 2027 budget was developed against a backdrop of both opportunity and ongoing fiscal pressure:

Texas Property Tax Compression (SB 2). Senate Bill 2 continues to constrain cities' ability to raise property tax revenue without voter approval, limiting the annual operating-rate increase to 3.5% above the no-new-revenue M&O rate. The City's Truth-in-Taxation calculations reflect this limitation; see Appendix F for detail.

Inflationary Pressure on Operations. Construction, fuel, chemical, insurance, and personnel costs have risen faster than general inflation in recent years. The budget incorporates a 3.0% cost-increase assumption for operating expenditures and 4.0% for personnel, consistent with recent actual experience.

Infrastructure Reinvestment Backlog. The City's streets, water mains, and sewer lines require sustained capital reinvestment. The Capital Improvement Program in this document presents the five-year plan for addressing priority needs, along with the funding sources and operating impact of each project.

Regional Growth and Economic Development. Sansom Park benefits from the broader growth of the Dallas–Fort Worth–Arlington MSA. Continued investment through the Economic Development Corporation and Tax Increment Financing District supports the

City's ability to attract and retain business activity, diversify the tax base, and reduce concentration risk among top taxpayers.

Workforce Recruitment and Retention. Competition for public-safety and skilled-trade talent across the DFW region remains intense. The FY 2027 budget maintains compensation and benefit levels intended to keep the City competitive with peer employers.

Long-Term Outlook

The Long-Range Financial Plan in the Financial Summaries section projects revenues and expenditures through FY 2031. Under current assumptions — property-tax growth of approximately 3% annually, sales-tax growth of 2%, and personnel cost growth of 4% — the General Fund is projected to move out of structural balance after FY 2027. The forecast shows a modest surplus of $7,440 in FY 2027 followed by operating deficits in each subsequent year — $50,811 in FY 2028, $112,547 in FY 2029, $177,930 in FY 2030, and $247,126 in FY 2031 — as expenditure growth of roughly 4% annually outpaces revenue growth of roughly 2.4%. Absent corrective action, the cumulative effect would exhaust the General Fund's unassigned fund balance during FY 2031. Closing this gap will require some combination of revenue enhancement, expenditure restraint, or service-level adjustment, and staff will bring options to Council during the FY 2028 budget process. Key downside risks include a prolonged regional slowdown, accelerated personnel cost growth, or unplanned infrastructure failures requiring emergency capital outlay.

The Water and Sewer Fund is projected to require periodic rate adjustments during the forecast period to fund scheduled capital replacement and maintain working-capital reserves at 90 days of operating expenses, consistent with Council policy.

Debt capacity remains within the statutory limit under the Texas Constitution and well within the City's adopted debt policy. Outstanding general-obligation and certificate-of-obligation debt, along with debt service schedules, appears in the Debt section of this document.

Acknowledgments and Submission

This budget reflects the combined effort of the entire City team. I extend particular thanks to Finance Manager Leisa Barber, department heads, and the City's external auditors for their work in preparing the supporting analysis that underlies this document. The City is also grateful to the Tarrant Appraisal District, the Tarrant County Tax Assessor-Collector, and our Council for their continued partnership throughout the budget process.

This budget was adopted by the City Council on August 17, 2026 by Ordinance No. 664-26, following the public hearings and adoption process set forth in Texas Local Government Code Chapter 102. It is filed with the City Secretary and posted on the City website as required by Sections 102.006 and 102.007.

Respectfully submitted,

Jim Barnett, Jr.

Interim City Administrator

Community Profile

The City of Sansom Park is a general-law municipality located in Tarrant County, Texas, approximately 10 miles northwest of downtown Fort Worth. Incorporated in 1949, the City encompasses approximately 1.5 square miles along the south shore of Lake Worth and is home to a close-knit residential community.

Demographics

Sansom Park is a small community of approximately 5,500 residents located in northwest Tarrant County, Texas. The table below presents ten years of demographic and economic indicators as reported in the City's FY 2025 Annual Comprehensive Financial Report (ACFR). Population and income trends inform long-range financial planning and service delivery decisions.

Fiscal Year	Population	Personal Income	Median Personal Income	Per Capita PI	Unemployment Rate
2016	4,670	$65,422,030	$35,046	$14,009	4.10%
2017	4,700	$65,945,700	$36,211	$14,031	4.04%
2018	5,247	$74,790,738	$36,907	$14,254	4.00%
2019	5,558	$79,223,732	$40,449	$16,389	2.90%
2020	5,748	$101,986,764	$53,779	$17,743	7.70%
2021	6,196	$89,947,332	$53,670	$14,517	8.67%
2022	5,366	$111,795,244	$54,007	$20,834	3.80%
2023	5,388	$114,759,012	$52,392	$21,299	3.80%
2024	5,443	$120,475,362	$40,993	$22,134	3.70%
2025	5,508	$116,378,532	$40,993	$21,129	3.90%

Sources: Population — Texas State Data Center & Office of the State Demographer. Unemployment Rate — State Department of Labor and City-Data.com. Personal Income — U.S. Census Bureau, adjusted by CPI. Per Capita Personal Income — U.S. Census Bureau American Community Survey. Figures as reported in the City's FY 2025 ACFR, Statistical Section.

Economy and Employment

Sansom Park is part of the Dallas–Fort Worth–Arlington Metropolitan Statistical Area, the largest metropolitan economy in Texas and the fourth largest in the United States. While the City itself is small, residents benefit from employment across Tarrant County (civilian labor force of 1.17 million), anchored by major employers in aerospace, transportation, healthcare, automotive manufacturing, and higher education. The FY 2025 unemployment rate of 3.9% reflects a healthy regional labor market.

Regional Employment Base — Tarrant County Sector	Major Regional Employers	Employees
Aerospace & Defense	Lockheed Martin Corp.; Naval Air Station Fort Worth JRB	32,000
Transportation & Logistics	Dallas Fort Worth International Airport; BNSF Railway	18,900
Automotive	GM Arlington Assembly Plant; GM Financial Corporate HQ	14,871
Healthcare	John Peter Smith Hospital; Texas Health Harris Methodist	8,700
Higher Education & Research	University of Texas at Arlington; Alcon Laboratories	8,883 *Source: City of Sansom Park FY 2025 ACFR, Statistical Section. Top ten employer rankings and % of county employment are detailed in Appendix E — Statistical Information.*

Form of Government

The City operates under the General Law, Type A form of government as defined by Texas Local Government Code Chapter 6. The City is governed by a Mayor and five-member City Council, all elected at-large to two-year terms. The Council appoints a City Manager who serves as the chief administrative officer responsible for day-to-day operations.

Services Provided

The City provides the following services to residents: police protection; municipal court; street maintenance and construction; water and wastewater utilities; solid waste collection (contracted); parks and recreation; code enforcement; and general administrative services. Fire and emergency medical services are provided directly by the City's Fire Department.

Organizational Chart

The chart below shows the City's organizational structure as of August 2026 — the reporting relationships running from the citizens of Sansom Park through the Mayor and City Council to the departments that deliver services. It depicts organizational structure rather than a count of authorized positions: several units shown as departments, including Municipal Operations, Utility Billing, and Permits, are staffed by employees budgeted under Administration, the Water and Sewer Fund, or Inspections. Economic Development and Animal Control appear as functions the City provides but carry no City payroll, with animal control services contracted to the City of Lake Worth. The City Administrator position is vacant and unfunded in FY 2027. For budget purposes, authorized positions are counted across the City's nine budget departments rather than by the units shown here, with Police personnel allocated between the General Fund and the Crime Control and Prevention District rather than counted as separate positions.

CITY OF SANSOM PARK

ORGANIZATIONAL CHART

(AS OF AUGUST 2026)

CITIZENS OF SANSOM PARK

MAYOR AND CITY COUNCIL
Jim Barnett, Jr., Mayor
817-626-3791

CITY ATTORNEY
Will Pruitt
Appointed by Council

CITY ADMINISTRATOR
(Position vacant)
Council-Administrator form

MUNICIPAL JUDGE
Douglas Hudman
Appointed by Council

ADMINISTRATION
Wendy Blocker, City Sec.
L. Barber, Finance Mgr | Ext. 118

MUNICIPAL COURT
Stephanie Koch, Court Clerk
817-626-3791 Ext. 100

POLICE DEPARTMENT
James Burchfield, Jr.
Police Chief | Lt. N. Hagin | M. Winn

FIRE DEPARTMENT
David Lincoln, Fire Chief
817-626-3791 Ext. 301

MUNICIPAL OPERATIONS
Kerry Phillips, Director
Parks | Facilities | Fleet

WATER / SEWER
Ron Douglas, Director
R. Jack, PW Superintendent

UTILITY BILLING
Cristy Castro, Billing Clerk
817-626-3791 Ext. 102

PERMITS
Andrea Stanford
Permit Technician | Ext. 114

CODE ENFORCEMENT
Jaime Legarda, Code Officer
817-626-3791 Ext. 119

ECONOMIC DEVELOPMENT
Chelsea Petty, EDC & Mktg.
Sansom Park EDC

ANIMAL CONTROL
Lake Worth Animal Services
Contracted service | 817-238-8738

Strategic Goals and Objectives

The City Council has established the following strategic goals to guide budget decisions and departmental operations for FY 2027. Each goal is supported by specific objectives and by the appropriations shown in the departmental summaries and fund schedules that follow.

Goal 1: Public Safety

Maintain a safe community through responsive police services, effective code enforcement, and strong partnerships with regional public safety providers.

- Maintain Priority 1 police response times within the adopted departmental target and report results to the City Council.
- Fund TCOLE-required training and body-worn camera operations for all sworn officers.
- Sustain fire and EMS service levels through regional service agreements and scheduled apparatus, PPE, and medical equipment replacement.
- Increase voluntary code compliance through proactive neighborhood sweeps and resident education.

Goal 2: Infrastructure

Invest in reliable streets, water, sewer, and drainage infrastructure to support current residents and future growth.

- Deliver the FY 2027 Pavement Maintenance Program and continue ADA sidewalk accessibility improvements.
- Advance the water and sewer main replacement projects identified in the Capital Improvement Program.
- Continue the water meter replacement program to improve billing accuracy and reduce non-revenue water.
- Maintain MS4 stormwater permit compliance and complete scheduled inlet and drainage system cleaning.

Goal 3: Fiscal Stewardship

Maintain conservative reserves, transparent financial reporting, and sustainable long-term financial planning.

- Maintain unassigned General Fund balance at or above the minimum set by the City's fund balance policy.
- Receive an unmodified audit opinion on the FY 2026 annual financial report.
- Submit the FY 2027 budget for the GFOA Distinguished Budget Presentation Award.
- Align water and sewer rates with capital reinvestment needs through the scheduled rate study update.

Goal 4: Quality of Life

Provide well-maintained parks, recreational programs, and community spaces that enhance resident quality of life.

- Complete the parks and recreation capital projects funded in the FY 2027 Capital Improvement Program.
- Increase participation in City-sponsored community events and recreation programming.
- Improve park and facility condition through scheduled maintenance cycles.
- Maintain reliable sanitation and recycling collection and host the City's Household Hazardous Waste collection events.

Goal 5: Organizational Excellence

Recruit, develop, and retain a professional workforce and modernize systems to deliver efficient services.

- Improve recruitment and retention through competitive compensation and an annual review of the authorized position schedule.
- Complete the strategic plan update with the City Council and align departmental work plans to Council priorities.
- Expand online service delivery, including court payments, utility billing, and permit applications.
- Sustain transparent governance through accessible public meetings, timely records response, and published financial reporting.

Budget Process and Calendar

The City's budget is developed through a structured, multi-month process involving the City Manager, department heads, the Finance Department, and the City Council, with opportunities for public input at key milestones. The process complies with the Texas Local Government Code Chapter 102 (Municipal Budget) and Chapter 26 (Truth-in-Taxation).

Budget & Tax Rate Calendar — FY 2026–2027

The following calendar identifies the key activities, decision points, and statutory deadlines in the City's budget development and tax rate adoption process. Dates are subject to change; confirmed dates are posted on the City's website as the process advances.

Date	Day	Action Item	Staff	Council	Notes / Statutory Reference
PHASE 1 — BUDGET PREPARATION (April – May)					
04/10/2026	Friday	Updated Budget Numbers Distributed (through Mar 31)	●		Current budget-to-actuals sent to staff
04/15/2026	Wednesday	Revenue & Expenditure Fine-Tuning Discussion	●		Revenue projections
04/23/2026	Thursday	FY Personnel Meeting (10:00 AM – 12:00 PM, Virtual)	●		
04/24/2026	Friday	Departments Submit Final Requests	●		Budget finalization
04/27/2026	Monday	Mid-Year Estimates Draft Due to Finance	●		All departments submit mid-year spending estimates
PHASE 2 — BUDGET REVIEW & WORKSHOPS (May – June)					

05/05/2026	Tuesday	Budget Retreat — Mid-Year Review & FY Planning	●	●	Review mid-year actuals; begin FY planning
05/06/2026	Wednesday	Final Budget Balancing — Finance Compiles ZBB Summary Reports	●	●	Internal review
05/20/2026	Wednesday	Mid-Year Estimates Final	●		
06/11/2026	Thursday	Draft Budget Document Complete	●	●	Preliminary compilation
PHASE 3 — APPRAISAL & TAX RATE CALCULATION (Late July)					
07/24/2026	Friday	Certified Tax Roll Received from CAD	●		Truth-in-Taxation trigger — Tax Code § 26.01
07/25/2026	Saturday	Receive certified tax roll from Tarrant CAD	●		Begin Truth-in-Taxation process per Tax Code § 26.04
07/31/2026	Friday	Deadline to File Proposed Budget (City Secretary & Website)	●		LGC § 102.005 — 30 days prior to tax rate adoption
PHASE 4 — PUBLIC NOTICES & HEARINGS (August)					
08/01/2026	Saturday	Deadline to Publish Notice of Budget Hearing in Newspaper	●		10–30 days before hearing
08/06/2026	Thursday	Publish Tax Rate Notice & Submit to Council / Website	●	●	Post to city website; send notice to newspaper
08/06/2026	Thursday	Certify Comptroller Tax Rate Calculation Forms & Submit to County Assessor-Collector	●		Provide certified rate forms to Council in info packet
08/10/2026	Monday	Publish Notice of Tax Rates	●		Post on City website and newspaper
08/13/2026	Thursday	Public Hearing #1 (Budget Hearing)	●	●	Present proposed budget; allow public testimony

					— must be weekday before tax rate adoption
08/14/2026	Friday	Publish Notice of Tax Rate Hearing in Newspaper	●		At least 5 days before hearing
08/14/2026	Friday	City Council Proposes Tax Rate	●	●	Must occur after publication
08/21/2026	Friday	Public Hearing on Proposed Budget and Tax Rate	●	●	At least 7 days after publication — LGC § 102.006
08/27/2026	Thursday	Public Hearing #2 + Final Adoption	●	●	Council holds final hearings; adopts budget and tax rate
PHASE 5 — BUDGET & TAX RATE ADOPTION (September – November)					
09/03/2026	Thursday	Budget & Tax Rate Adoption		★	VOTE: Adopt Budget & Tax Rate
09/11/2026	Friday	Post-Adoption Update (Optional)	●		Review: payroll tables, new fees, capital start dates
09/30/2026	Wednesday	Publish Adopted Budget; FY Ends; Prepare New FY Setup	●		Send certified copies to County Assessor and Comptroller's Truth-in-Taxation Portal
10/01/2026	Thursday	New FY Budget Takes Effect	●	●	New fiscal year begins
11/12/2026	Thursday	Submit for Distinguished Budget Presentation Award	●		Within 90 days post budget adoption

● Staff activity ●● Joint staff/Council ★ Council vote. Statutory references: Tax Code = Texas Property Tax Code; LGC = Texas Local Government Code Ch. 102; CAD = Tarrant County Appraisal District.

Basis of Budgeting

The City's budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) for all governmental funds (General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds), using the modified accrual basis of accounting. Enterprise funds (Water & Sewer) are budgeted on a full accrual basis, except that capital outlay and debt principal payments are budgeted as expenses, while depreciation is not budgeted. This basis is further detailed in the Financial Structure section.

Budget Amendment Process

After adoption, the budget may be amended by the City Council in accordance with Texas Local Government Code §102.009 and §102.010. Transfers of appropriations between departments or funds require Council approval by ordinance. Transfers within a department between line items may be approved administratively by the City Manager.

Financial Structure, Policy, and Process

This section describes the City's fund structure, the relationship between funds and departments, the basis of budgeting and accounting, and the financial policies that guide budget development and execution.

Fund Structure

The City uses fund accounting to segregate financial resources by purpose and legal restriction. All funds are classified as either governmental or proprietary, following Governmental Accounting Standards Board (GASB) pronouncements.

Governmental Funds

General Fund — The General Fund is the primary operating fund of the City. It accounts for all financial resources not required to be accounted for in another fund, including property tax, sales tax, franchise fees, fines, and general operating services (administration, police, streets, parks, code enforcement).

Special Revenue Funds — Account for proceeds of specific revenue sources legally restricted to expenditures for specified purposes. The City maintains special revenue funds, including Crime Control and Prevention, Economic Development, Tax Increment Financing Zone, City Facility Upgrades, and Vehicle replacement

Debt Service Fund — Accounts for the accumulation of resources for, and payment of, general long-term debt principal, interest, and related costs.

Capital Projects Funds — Account for financial resources used for the acquisition or construction of major capital facilities other than those financed by proprietary funds.

Proprietary Funds

Enterprise Funds — Used to account for operations financed and operated in a manner similar to private business, where the intent is that costs of providing services are recovered through user charges. The City operates the Water and Sewer Fund as an enterprise fund.

Fund and Department Relationship

The following matrix shows which departments are funded by which funds.

Department	General Fund	Water & Sewer Fund	Debt Service	Special Revenue	Capital Projects
City Council	●				
City Manager	●				
City Secretary	●				
Finance	●	●			
Municipal Court	●			●	
Police	●				
Public Works — Streets	●				●
Public Works — Water/Sewer		●			●
Parks & Recreation	●				●
Code Enforcement	●				
Debt Service			●		

Basis of Budgeting and Accounting

The City's annual financial report (ACFR) is prepared on a basis consistent with Generally Accepted Accounting Principles (GAAP). The budget is adopted on a basis substantially consistent with GAAP, with the following differences described below.

Governmental Funds

Both the budget and the financial statements use the modified accrual basis of accounting. Revenues are recognized when they are measurable and available. Expenditures are recognized when the related liability is incurred, except for principal and interest on general long-term debt, which are recognized when due.

Proprietary Funds

The financial statements use the full accrual basis of accounting. The budget uses a modified accrual basis: capital outlay and debt principal are budgeted as expenses in the year acquired or paid, and depreciation is not budgeted. This approach aligns budgetary appropriations with cash requirements.

Financial Policies

The City Council has adopted the following financial policies to guide budget development, financial management, and long-term fiscal sustainability.

Operating Budget Policies

• The City shall adopt a balanced budget annually, in which current-year revenues and available fund balance are sufficient to meet current-year expenditures.

• One-time revenues shall not be used to fund ongoing operating expenditures.

• The budget shall include estimates of revenues, expenditures, and ending fund balance for each fund.

Fund Balance / Reserve Policies

• The General Fund shall maintain an unassigned fund balance of no less than [25%] of annual operating expenditures (approximately three months of operations) as a reserve for emergencies, revenue shortfalls, and cash flow.

• The Water and Sewer Fund shall maintain working capital equal to no less than [90 days] of operating expenses.

• The Debt Service Fund shall maintain a reserve equal to the next year's debt service requirement.

Revenue Policies

• The City shall maintain a diversified revenue base to minimize the impact of short-term fluctuations in any single revenue source.

• User fees for enterprise operations shall be set at levels sufficient to cover the full cost of providing service, including operations, maintenance, capital replacement, and debt service.

• Property tax revenue shall be estimated conservatively using certified appraisal values from the Tarrant Appraisal District.

Debt Policies

• Long-term debt shall be issued only for capital improvements, equipment with a useful life of at least [5] years, or refunding of outstanding debt for economic savings.

• Debt shall not be issued for current operating expenditures.

• The term of any debt issue shall not exceed the useful life of the asset financed.

• Total outstanding general obligation debt shall not exceed the statutory limit under the Texas Constitution.

Capital Improvement Policies

• The City shall maintain a five-year Capital Improvement Program (CIP), updated annually.

• The operating impact of each capital project shall be estimated and included in long-range financial planning.

• Capital projects shall be prioritized based on public safety, legal/regulatory requirements, asset condition, operational efficiency, and Council strategic priorities.

Investment Policy

The City's investment policy complies with the Texas Public Funds Investment Act (Government Code Chapter 2256). Investment objectives are, in order of priority: preservation of principal, liquidity, and yield. The policy is reviewed and reaffirmed annually by the City Council.

Financial Summaries

This section presents a consolidated financial picture of the City across all funds, including a summary of revenues, expenditures, and changes in fund balance; detail by fund; and a long-range financial forecast.

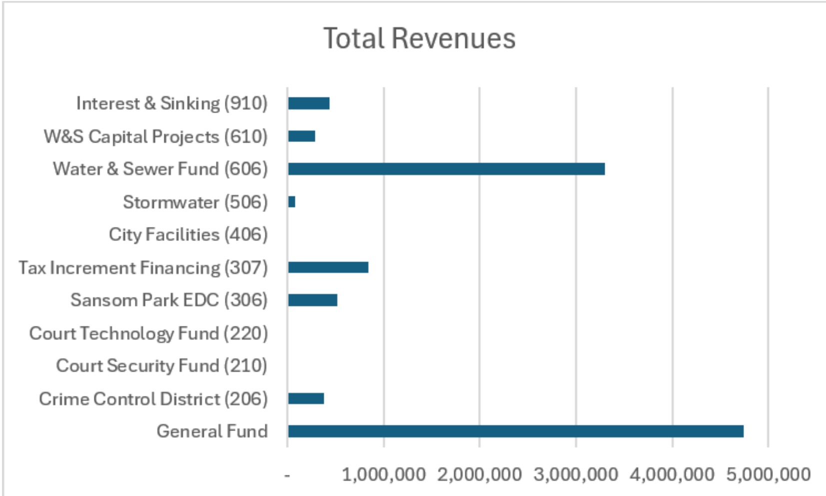
All Funds Summary

The following table presents the FY 2027 adopted budget for all funds, with two years of historical actuals, the current year amended budget, and the adopted FY 2027 budget.

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
General Fund	3,935,033	4,543,975	4,693,424	4,835,451	6.4%
Crime Control District (206)	355,609	360,055	386,896	387,481	7.6%
Court Security Fund (210)	5,779	4,000	7,115	7,115	77.9%
Court Technology Fund (220)	4,836	4,000	5,886	5,886	47.2%
Sansom Park EDC (306)	516,331	504,805	524,782	524,782	4.0%
Tax Increment Financing (307)	886,769	1,302,614	841,293	1,435,452	10.2%
City Facilities (406)	137,651	0	10,874	5,000	—
Stormwater (506)	86,231	86,175	86,619	86,619	0.5%
Water & Sewer Fund (606)	3,063,012	3,464,028	3,296,483	3,292,154	-5.0%
W&S Capital Projects (610)	137,117	163,700	294,925	294,925	80.2%
Interest & Sinking (910)	405,783	452,736	443,681	418,991	-7.5%
Total Revenue - All Funds	**9,534,151**	**10,886,088**	**10,591,978**	**11,293,856**	**3.7%**
Category	**FY2025 Actual**	**FY2026 Adopted**	**FY2026 Projected**	**FY 2027 Adopted**	**% Chg**
EXPENDITURES					
General Fund	5,126,899	4,543,975	4,649,326	4,828,011	6.3%
Crime Control District (206)	387,344	439,576	425,522	427,554	-2.7%
Court Security Fund (210)	0	4,000	0	0	-100.0%

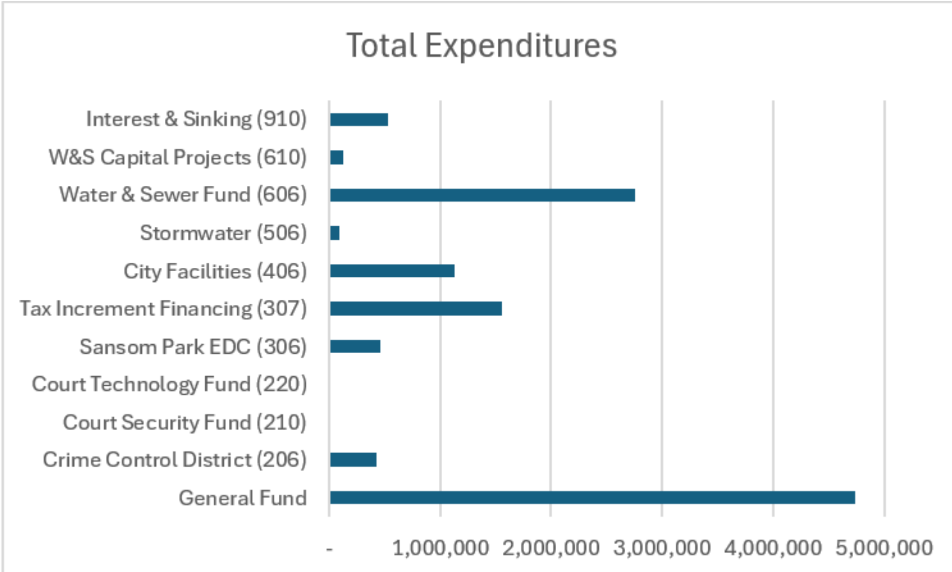
Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Court Technology Fund (220)	9,541	4,000	2,423	2,423	-39.4%
Sansom Park EDC (306)	411,001	477,617	458,189	458,189	-4.1%
Tax Increment Financing (307)	917,461	1,302,614	1,551,149	1,435,452	10.2%
City Facilities (406)	5,212,082	2,000,000	1,127,512	300,000	-85.0%
Stormwater (506)	12,015	211,000	95,088	95,088	-54.9%
Water & Sewer Fund (606)	2,768,355	3,464,028	2,881,248	3,204,869	-7.5%
W&S Capital Projects (610)	63,549	131,875	129,238	129,238	-2.0%
Interest & Sinking (910)	461,904	542,121	531,279	531,279	-2.0%
Total Expenditures - All Funds	**15,370,150**	**13,120,805**	**11,850,974**	**11,412,103**	**-13.0%**

Total Revenues by Source — All Funds



Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
General Fund	3,935,033	4,543,975	4,693,424	4,835,451	6.4%
Crime Control District (206)	355,609	360,055	386,896	387,481	7.6%
Court Security Fund (210)	5,779	4,000	7,115	7,115	77.9%
Court Technology Fund (220)	4,836	4,000	5,886	5,886	47.2%
Sansom Park EDC (306)	516,331	504,805	524,782	524,782	4.0%
Tax Increment Financing (307)	886,769	1,302,614	841,293	1,435,452	10.2%
City Facilities (406)	137,651	0	10,874	5,000	—
Stormwater (506)	86,231	86,175	86,619	86,619	0.5%
Water & Sewer Fund (606)	3,063,012	3,464,028	3,296,483	3,292,154	-5.0%
W&S Capital Projects (610)	137,117	163,700	294,925	294,925	80.2%
Interest & Sinking (910)	405,783	452,736	443,681	418,991	-7.5%
Total Revenue - All Funds	**9,534,151**	**10,886,088**	**10,591,978**	**11,293,856**	**3.7%**

Total Expenditures by Function — All Funds



Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
EXPENDITURES					
General Fund	5,126,899	4,543,975	4,649,326	4,828,011	6.3%
Crime Control District (206)	387,344	439,576	425,522	427,554	-2.7%
Court Security Fund (210)	0	4,000	0	0	-100.0%
Court Technology Fund (220)	9,541	4,000	2,423	2,423	-39.4%
Sansom Park EDC (306)	411,001	477,617	458,189	458,189	-4.1%
Tax Increment Financing (307)	917,461	1,302,614	1,551,149	1,435,452	10.2%
City Facilities (406)	5,212,082	2,000,000	1,127,512	300,000	-85.0%
Stormwater (506)	12,015	211,000	95,088	95,088	-54.9%
Water & Sewer Fund (606)	2,768,355	3,464,028	2,881,248	3,204,869	-7.5%
W&S Capital Projects (610)	63,549	131,875	129,238	129,238	-2.0%
Interest & Sinking (910)	461,904	542,121	531,279	531,279	-2.0%
Total Expenditures - All Funds	**15,370,150**	**13,120,805**	**11,850,974**	**11,412,103**	**-13.0%**

General Fund Summary

The General Fund is the City's primary operating fund. The summary below shows revenues and expenditures by major category with three years of history and the adopted budget.

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
Property Tax	1,567,402	1,763,703	1,728,430	1,825,301	3.5%
Sales Tax	953,497	900,507	995,929	995,000	10.5%
Franchise Fees	217,806	420,125	469,010	471,440	12.2%
Licenses & Permits	194,958	157,850	197,016	195,224	23.7%
Charges for Services	378,439	397,700	380,828	390,852	-1.7%
Fines & Forfeitures	223,851	285,100	267,015	289,896	1.7%
Investment Income	31,571	15,330	38,878	37,413	144.1%
Donations	3,027	0	12,657	7,613	—
Transfers In	364,483	603,660	603,661	622,712	3.2%
Total Revenue	**3,935,033**	**4,543,975**	**4,693,424**	**4,835,451**	**6.4%**
EXPENDITURES					
City Council	32,697	34,324	31,649	33,059	-3.7%
Animal Control	66,830	71,392	58,637	72,632	1.7%
Administration	405,298	424,181	429,216	446,466	5.3%
Police	1,788,688	1,902,922	1,691,015	1,617,587	-15.0%
Fire	2,075,281	1,296,116	1,363,287	1,444,119	11.4%
EMS	23,467	0	168,981	195,000	—
Municipal Court	80,089	109,888	97,780	92,829	-15.5%
Municipal Operations	0	0	205,545	306,203	—
Streets	128,552	174,452	156,379	176,260	1.0%
Sanitation	331,475	318,270	262,822	262,822	-17.4%
Parks	5,216	15,276	18,478	18,478	21.0%
Inspections	95,776	89,381	57,764	54,783	-38.7%
Code Enforcement	93,529	107,773	107,773	107,773	0.0%
Total Expenditures	**5,126,899**	**4,543,975**	**4,649,326**	**4,828,011**	**6.3%**
Net Surplus / (Deficit)	**(1,191,866)**	**0**	**44,098**	**7,440**	**—**

Water and Sewer Fund Summary

The Water and Sewer Fund is an enterprise fund that accounts for water and wastewater services. Rates are set to recover the full cost of operations, capital replacement, and debt service.

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
Water & Sewer Revenue	3,063,012	3,464,028	3,296,483	3,292,154	-5.0%
Total Revenue	**3,063,012**	**3,464,028**	**3,296,483**	**3,292,154**	**-5.0%**
EXPENDITURES					
Water Department	2,736,574	3,384,028	2,764,928	3,088,549	-8.7%
Sewer	31,781	80,000	116,320	116,320	45.4%
Total Expenditures	**2,768,355**	**3,464,028**	**2,881,248**	**3,204,869**	**-7.5%**
Net Surplus / (Deficit)	**294,657**	**0**	**415,235**	**87,285**	**—**

Fund Balance Summary

The following schedule shows projected changes in fund balance for each fund, demonstrating compliance with the City's fund balance policies.

Fund	Beginning Balance	FY2027 Revenues	FY2027 Expenditures	Net Change	Ending Balance
General Fund (106)	419,617	4,835,451	4,828,011	7,440	427,057
Crime Control District (206)	130,745	387,481	427,554	(40,073)	90,672
Court Security Fund (210)	0	7,115	0	7,115	7,115
Court Technology Fund (220)	4,258	5,886	2,423	3,463	7,721
Sansom Park EDC (306)	76,325	524,782	458,189	66,593	142,918
Tax Increment Financing (307)	1,612,325	1,435,452	1,435,452	0	1,612,325
City Facilities (406)	366,824	5,000	300,000	(295,000)	71,824
Stormwater (506)	485,511	86,619	95,088	(8,469)	477,042
Water & Sewer Fund (606)	766,347	3,292,154	3,204,869	87,285	853,632
W&S Capital Projects (610)	0	294,925	129,238	165,687	165,687
Interest & Sinking (910)	284,790	418,991	531,279	(112,288)	172,502
Total - All Funds	**4,146,742**	**11,293,856**	**11,412,103**	**(118,247)**	**4,028,495**

Changes in Fund Balance Greater Than 10%

Seven funds are projected to change fund balance by more than 10% in FY 2027. The City Facilities Fund declines 80.4%, from $366,824 to $71,824, as bond proceeds are drawn down for scheduled facility work. The Interest and Sinking Fund declines 39.4%, from $284,790 to $172,502, using accumulated balance to maintain or slightly lower the I&S property tax rate. The Crime Control and Prevention District declines 30.7%, from $130,745 to $90,672, as budgeted expenditures of $427,554 exceed dedicated sales tax revenue of $387,481. On the increasing side, the Economic Development Corporation grows 87.2%, from $76,325 to $142,918, and the Court Technology Fund grows 81.3%, from $4,258 to $7,721, as both funds accumulate balance ahead of planned expenditures. The Court

Security Fund and the Water and Sewer Capital Projects Fund each begin the year at zero and end at $7,115 and $165,687 respectively. The Tax Increment Financing District's balance is unchanged at $1,612,325, with FY 2027 revenues and expenditures both budgeted at $1,435,452.

Revenue Summary and Detail

This section describes the City's major revenue sources, underlying assumptions, and three-year trends.

Property Tax

The Tarrant Appraisal District certified the City's 2026 appraisal roll at $373,548,933. Of that, $109,873,303 is captured appraised value in the City's tax increment reinvestment zone, and $38,682,945 is the value of homesteads carrying an over-65 or disabled tax ceiling. After adding $3,699,831 of value still under protest, the taxable value used to set the FY 2027 rate is $228,692,516. The adopted rate of $0.872483 per $100 of taxable value consists of a maintenance and operations component of $0.718994 and a debt service component of $0.153489. That rate is above the no-new-revenue rate of $0.857304 and above the voter-approval rate of $0.794055, but below the de minimis rate of $0.991028. Because the City has a population under 30,000 and adopted a rate at or below its de minimis rate, no automatic tax rate election is required; qualified voters retain the right to petition for an election under Tax Code Section 26.075. The total rate has risen from $0.845784 in FY 2026 to the $0.872483 adopted for FY 2027, while the debt service share has declined from $0.183703 to $0.153489 as principal is retired. Property tax supports three funds in FY 2027: the General Fund at $1,759,411 in current levy plus $43,350 in delinquent taxes and $22,540 in penalty and interest, the Tax Increment Financing District at $840,472, and debt service through the Interest and Sinking Fund, budgeted at $418,991 in total revenue. Collections are budgeted at a 98 percent collection rate.

Sales and Use Tax

Local sales and use tax is the City's second-largest revenue source and is dedicated across four purposes. In FY 2027 the General Fund is budgeted to receive $795,000 in general sales tax and $200,000 in sales tax dedicated to street improvements, the Crime Control and Prevention District $379,403, and the Economic Development Corporation $200,420 — a combined $1,574,823 citywide. General Fund receipts have run ahead of budget: $767,082 collected in FY 2025 against a FY 2026 adopted budget of $725,000, with FY 2026 now projected at $795,509. The FY 2027 figure holds essentially flat against that projection, a deliberately conservative posture given that a single retail closure or opening moves the City's small base materially. Related consumption taxes are budgeted at $25,000 for mixed beverage tax and $4,000 for hotel/motel tax. The long-range forecast applies 2.0 percent annual growth to sales tax.

Water and Sewer Charges

Water and sewer service is billed under the rate schedule adopted by Ordinance No. 660-26 in April 2026. Residential water service carries a $34.05 monthly base charge that includes the first 1,000 gallons, up from $32.74, with six consumption tiers ranging from $2.27 to $13.62 per 1,000 gallons; commercial base charges scale by meter size from $56.75 for a 5/8-inch meter to $204.31 for a 4-inch meter. Residential sewer charges are set on average water consumption for December through February and step from a $37.94 base to $102.46 at 10,000 gallons, plus $5.00 for each additional 1,000 gallons, while commercial sewer service bills from a $75.92 base at $10.37 to $13.86 per 1,000 gallons. The April 2026 action raised water rates roughly 4 percent and sewer rates roughly 2 percent, and no further rate adjustment is assumed for FY 2027. Charges for service are budgeted at $3,292,154 for FY 2027, essentially flat against the $3,296,483 projected for FY 2026 and 5.0 percent below the $3,464,028 originally adopted, reflecting consumption experience rather than a rate reduction.

Revenue Assumptions and Trends

Taxes and Franchise Fees

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Property Tax	1,539,405	1,698,178	1,664,215	1,759,411	3.6%
Delinquent Property Tax	14,578	42,525	41,675	43,350	1.9%
Property Tax P&I	13,419	23,000	22,540	22,540	-2.0%
Sales Tax - General	767,082	725,000	795,509	795,000	9.7%
Sales Tax Street Improvements	186,415	175,507	200,420	200,000	14.0%
Mixed Beverage Tax	25,812	20,000	24,632	25,000	25.0%
Hotel/Motel Tax	4,797	4,000	3,723	4,000	0.0%
Franchise Tax - Electric	166,736	110,500	110,500	110,500	0.0%
Franchise Tax - Gas	0	46,000	63,566	62,000	34.8%
Franchise Tax - Sanitation	34,241	32,500	32,500	32,500	0.0%
Franchise Tax - Cable	16,830	17,000	15,832	17,000	0.0%

Licenses, Permits, Fees & Fines

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Franchise Fees - Water/Sewer	0	214,125	246,612	249,440	16.5%
Electrical Permits	25,547	21,000	28,251	28,000	33.3%
Certificate of Occupancy	13,125	12,000	13,688	13,500	12.5%
Mechanical Permits	13,481	10,000	21,738	22,000	120.0%
Plumbing Permits	24,352	22,000	40,649	40,000	81.8%
Building Permits	102,944	80,000	80,737	80,000	0.0%
Garage Sale Permits	1,400	1,500	1,524	1,524	1.6%
Other Permits	2,610	1,500	201	200	-86.7%
License Registration Fee	11,500	9,850	10,228	10,000	1.5%
Fire Inspections	9,625	20,000	3,109	5,000	-75.0%
Zoning Fees	1,250	3,000	2,306	3,000	0.0%
Sanitation Fees	307,512	318,000	313,905	318,000	0.0%
Tire Disposal Fee	92	0	377	377	—
CC Transaction Fees	0	10,000	5,323	5,000	-50.0%
Copy Fees	5,768	1,000	275	275	-72.5%
Contracted Fire Services	8,500	8,500	17,047	17,000	100.0%
Fines	211,613	225,000	257,118	260,000	15.6%
Fines - Late Charges	6,260	5,000	5,731	5,730	14.6%

Other Revenues, Donations & Transfers

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Court Fees	0	0	0	0	—
Court Collection Fees	5,979	5,100	4,166	4,166	-18.3%
LEOSE Funds	1,320	1,200	0	1,200	0.0%
Warrant Fee	0	50,000	0	20,000	-60.0%
Interest Earnings	30,761	14,830	38,052	36,913	148.9%
Royalty Revenue	809	500	826	500	0.0%
Donations - General	3,000	0	8,042	3,000	—
Donations - Help Your Neighbor	27	0	2	0	—
Donations Christmas Event	0	0	4,613	4,613	—
Miscellaneous Revenue	13,763	10,000	4,825	10,000	0.0%
Insurance Claims Revenue	0	2,000	5,306	2,000	0.0%
Transfer from EDC Fund	32,721	33,712	33,712	33,712	0.0%
Transfer from TIF Fund	331,762	569,949	569,949	589,000	3.3%

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
TOTAL	**3,935,033**	**4,543,975**	**4,693,424**	**4,835,451**	**6.4%**

Expenditure Summary

The following schedule summarizes total City expenditures by function and by category (personnel, operations, capital, debt service).

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
City Council	32,697	34,324	31,649	33,059	-3.7%
Administration	405,298	424,181	429,216	446,466	5.3%
Municipal Court	80,089	109,888	97,780	92,829	-15.5%
Police	1,788,688	1,902,922	1,691,015	1,617,587	-15.0%
Streets	128,552	174,452	156,379	176,260	1.0%
Water Department	2,736,574	3,384,028	2,764,928	3,088,549	-8.7%
Sewer	31,781	80,000	116,320	116,320	45.4%
Parks and Recreation	5,216	15,276	18,478	18,478	21.0%
Code Enforcement	93,529	107,773	107,773	107,773	0.0%
Fire	2,075,281	1,296,116	1,363,287	1,444,119	11.4%
EMS	23,467	0	168,981	195,000	—
Animal Control	66,830	71,392	58,637	72,632	1.7%
Sanitation	331,475	318,270	262,822	262,822	-17.4%
Inspections	95,776	89,381	57,764	54,783	-38.7%
Stormwater	12,015	211,000	95,088	95,088	-54.9%
Crime Control	387,344	439,576	425,522	427,554	-2.7%
EDC	411,001	477,617	458,189	458,189	-4.1%
TIF	917,461	1,302,614	1,551,149	1,435,452	10.2%
Municipal Operations	0	0	205,545	306,203	—
Court Security	0	4,000	0	0	-100.0%
Court Technology	9,541	4,000	2,423	2,423	-39.4%
City Facilities	5,212,082	2,000,000	1,127,512	300,000	-85.0%
W&S Capital Projects	63,549	131,875	129,238	129,238	-2.0%
Debt Service (Interest & Sinking)	461,904	542,121	531,279	531,279	-2.0%
TOTAL — ALL FUNDS	**15,370,150**	**13,120,805**	**11,850,974**	**11,412,103**	**-13.0%**

Function	Personnel Services	Supplies & Materials	Services & Charges	Capital Outlay	Debt Service & Transfers	Total
City Council	33,059	0	0	0	0	33,059
Administration	167,333	5,698	273,435	0	0	446,466
Municipal Court	38,252	3,753	50,824	0	0	92,829
Police	1,323,144	6,122	288,321	0	0	1,617,587
Streets	0	5,375	170,885	0	0	176,260
Water Department	1,075,695	60,099	1,669,336	0	283,419	3,088,549
Sewer	0	0	116,320	0	0	116,320
Parks and Recreation	0	17,913	565	0	0	18,478
Code Enforcement	74,475	3,675	20,213	0	9,410	107,773
Fire	1,166,172	66,820	158,744	0	52,383	1,444,119
EMS	0	0	195,000	0	0	195,000
Animal Control	0	0	72,632	0	0	72,632
Sanitation	0	0	262,822	0	0	262,822
Inspections	34,917	99	19,767	0	0	54,783
Stormwater	0	0	95,088	0	0	95,088
Crime Control	152,015	52,391	153,352	0	69,796	427,554
EDC	0	0	102,980	0	355,209	458,189
TIF	0	0	323,448	0	1,112,004	1,435,452
Municipal Operations	0	2,000	171,703	132,500	0	306,203
Court Security	0	0	0	0	0	0
Court Technology	0	0	2,423	0	0	2,423
City Facilities	0	0	0	300,000	0	300,000
W&S Capital Projects	0	0	0	0	129,238	129,238
Debt Service (Interest & Sinking)	0	0	0	0	531,279	531,279
TOTAL — ALL FUNDS	**4,065,062**	**223,945**	**4,147,858**	**432,500**	**2,542,738**	**11,412,103**

Long-Range Financial Plan

The City prepares a five-year financial forecast to anticipate future revenues, expenditures, and fund balance, and to identify structural issues before they become urgent. The forecast is updated annually as part of budget development.

The FY 2027–FY 2031 forecast identifies one such issue. General Fund revenues are projected to grow approximately 2.4% annually while expenditures grow approximately 3.6%, driven primarily by the 4% personnel cost assumption. The result is a small surplus in FY 2027 that turns to deficits of increasing size in each of the four following years, reaching $247,126 by FY 2031. Because these gaps would be absorbed by fund balance, the General Fund's unassigned balance is projected to be exhausted during FY 2031 if no corrective action is taken. The forecast is a planning tool rather than a prediction — it deliberately holds service levels and policy constant to show what happens absent intervention.

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
REVENUES					
Property Tax	1,825,301	1,880,060	1,936,462	1,994,556	2,054,393
Sales Tax	995,000	1,014,900	1,035,198	1,055,902	1,077,020
All Other Revenue	2,015,150	2,055,453	2,096,562	2,138,493	2,181,263
Total Revenue	**4,835,451**	**4,950,413**	**5,068,222**	**5,188,951**	**5,312,676**
EXPENDITURES					
City Council - Personnel	33,059	34,381	35,756	37,186	38,673
City Council - Operating	0	0	0	0	0
Animal Control - Personnel	0	0	0	0	0
Animal Control - Operating	72,632	74,811	77,055	79,367	81,748
Administration - Personnel	167,333	174,026	180,987	188,226	195,755
Administration - Operating	279,133	287,507	296,132	305,016	314,166
Police - Personnel	1,323,144	1,376,070	1,431,113	1,488,358	1,547,892
Police - Operating	294,443	303,276	312,374	321,745	331,397
Fire - Personnel	1,166,172	1,212,819	1,261,332	1,311,785	1,364,256
Fire - Operating	277,947	286,285	294,874	303,720	312,832
EMS - Personnel	0	0	0	0	0
EMS - Operating	195,000	200,850	206,876	213,082	219,474
Municipal Court - Personnel	38,252	39,782	41,373	43,028	44,749
Municipal Court - Operating	54,577	56,214	57,900	59,637	61,426
Municipal Operations - Personnel	0	0	0	0	0

Category	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Municipal Operations - Operating	306,203	315,389	324,851	334,597	344,635
Streets - Personnel	0	0	0	0	0
Streets - Operating	176,260	181,548	186,994	192,604	198,382
Sanitation - Personnel	0	0	0	0	0
Sanitation - Operating	262,822	270,707	278,828	287,193	295,809
Parks - Personnel	0	0	0	0	0
Parks - Operating	18,478	19,032	19,603	20,191	20,797
Inspections - Personnel	34,917	36,314	37,767	39,278	40,849
Inspections - Operating	19,866	20,462	21,076	21,708	22,359
Code Enforcement - Personnel	74,475	77,454	80,552	83,774	87,125
Code Enforcement - Operating	33,298	34,297	35,326	36,386	37,478
Total Expenditures	**4,828,011**	**5,001,224**	**5,180,769**	**5,366,881**	**5,559,802**
Net Surplus / (Deficit)	**7,440**	**(50,811)**	**(112,547)**	**(177,930)**	**(247,126)**

Key Assumptions

• Property tax revenue growth: 3.0% annually, reflecting conservative appraisal growth estimates.

• Property tax collection rate: 98%, applied to property tax and debt service projections.

• Sales tax revenue growth: 2.0% annually.

• All other revenue growth: 2.0% annually.

• Personnel costs: 4.0% annually, reflecting merit, market adjustments, and benefit cost increases.

• Operating cost inflation: 3.0% annually, following a comprehensive review of department expenditures by City staff.

• Capital spending per the adopted Capital Improvement Program.

Departmental Operating Budgets

This section presents the adopted operating appropriation for each department, summarized by expenditure category. Fund-level revenue and expenditure detail appears in the Financial Summaries section.

City Council

Fund: General Fund

Budget Summary by Category

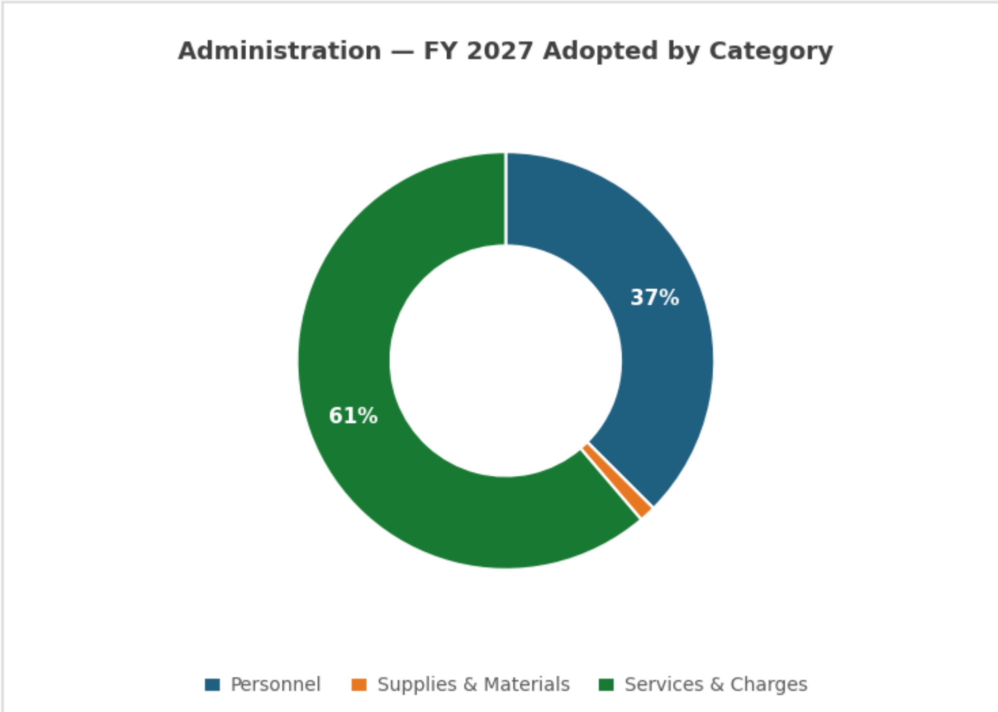
Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	32,697	31,824	31,649	33,059	3.9%
Services & Charges	0	2,500	0	0	-100.0%
TOTAL	**32,697**	**34,324**	**31,649**	**33,059**	**-3.7%**

Administration

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	117,807	112,872	126,941	167,333	48.3%
Supplies & Materials	6,741	17,900	5,698	5,698	-68.2%
Services & Charges	280,750	293,409	296,577	273,435	-6.8%
TOTAL	**405,298**	**424,181**	**429,216**	**446,466**	**5.3%**



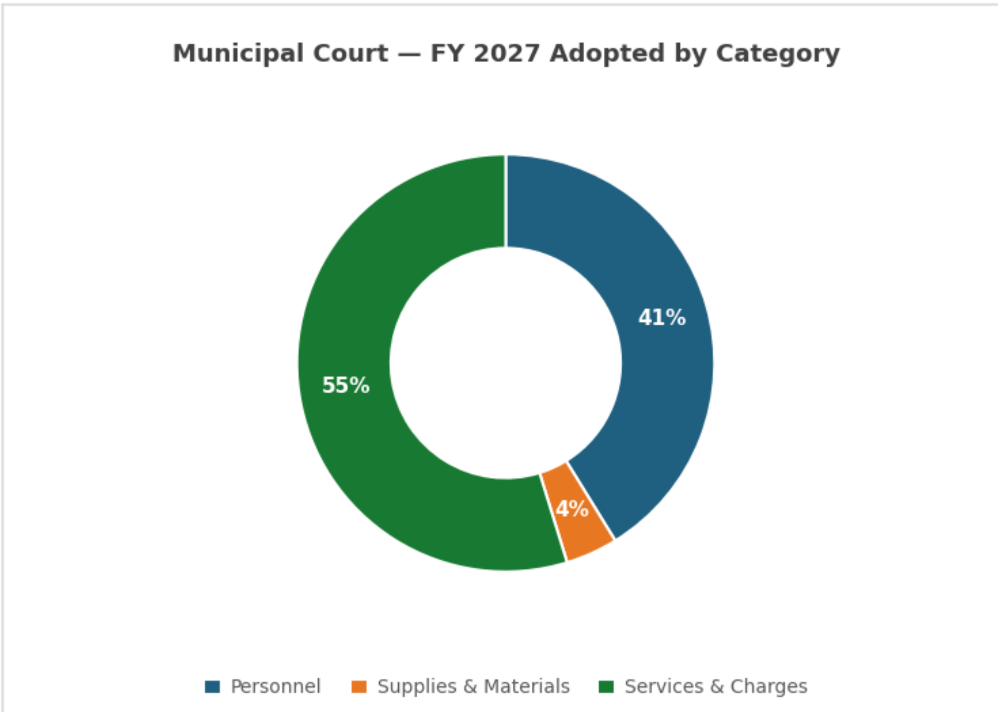
Municipal Court

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	5,670	37,122	43,203	38,252	3.0%

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Supplies & Materials	2,886	4,000	3,753	3,753	-6.2%
Services & Charges	71,534	68,766	50,824	50,824	-26.1%
TOTAL	**80,089**	**109,888**	**97,780**	**92,829**	**-15.5%**

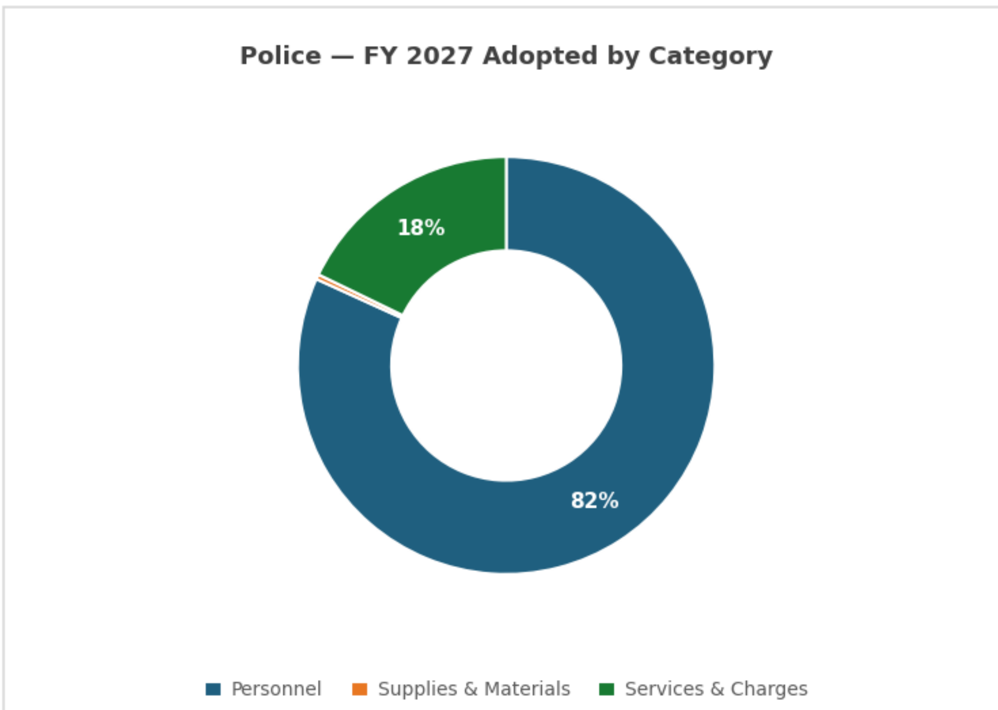


Police

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	1,393,648	1,618,482	1,298,064	1,323,144	-18.2%
Supplies & Materials	17,615	8,100	6,122	6,122	-24.4%
Services & Charges	337,157	276,340	287,985	288,321	4.3%
Capital Outlay	40,268	0	98,844	0	—
TOTAL	**1,788,688**	**1,902,922**	**1,691,015**	**1,617,587**	**-15.0%**



Significant Budget Changes

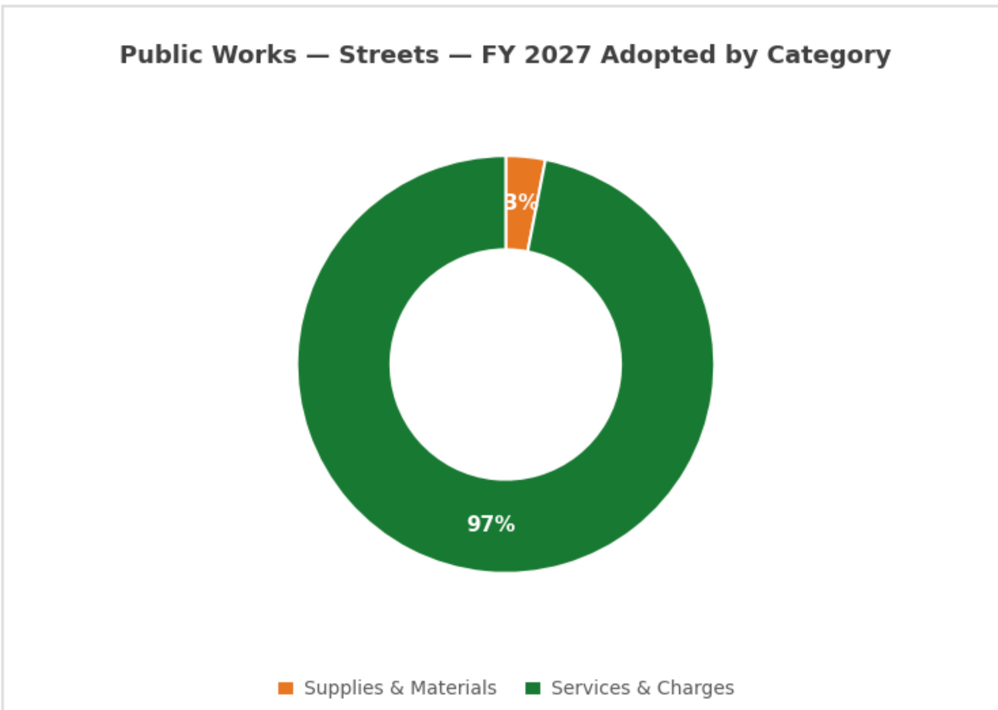
The Police Department's FY 2027 appropriation of $1,617,587 is $285,335 below the FY 2026 adopted budget of $1,902,922, a decrease of 15.0%. This reduction does not reflect a reduction in police service. Certain positions and operating expenditures were shifted to the Crime Control and Prevention District, which carries $152,015 in personnel costs and $427,554 in total FY 2027 appropriations. Viewed together, funding for police services across the two funds is substantially level with the prior year.

Public Works — Streets

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Supplies & Materials	3,039	3,000	5,386	5,375	79.2%
Services & Charges	125,513	171,452	136,956	170,885	-0.3%
Capital Outlay	0	0	14,037	0	—
TOTAL	**128,552**	**174,452**	**156,379**	**176,260**	**1.0%**



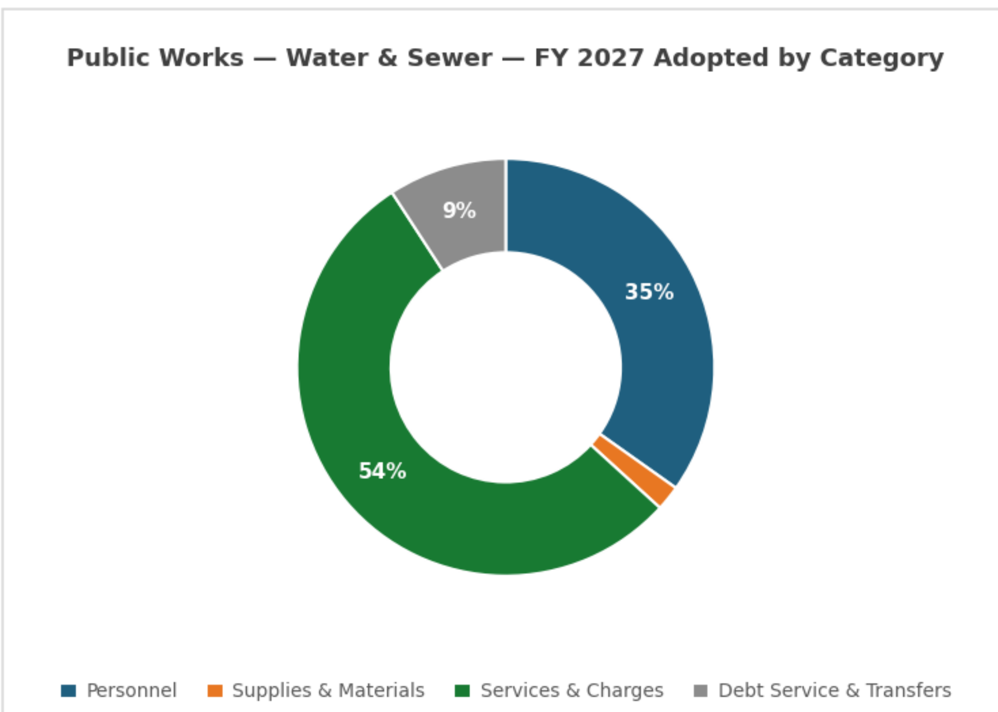
Public Works — Water & Sewer

Fund: Water & Sewer Fund

Budget Summary by Category

Water Department

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	1,004,930	989,907	1,070,707	1,075,695	8.7%
Supplies & Materials	74,741	89,100	55,627	60,099	-32.5%
Services & Charges	1,572,740	2,016,193	1,373,182	1,669,336	-17.2%
Debt Service & Transfers	84,163	288,828	265,412	283,419	-1.9%
TOTAL	**2,736,574**	**3,384,028**	**2,764,928**	**3,088,549**	**-8.7%**

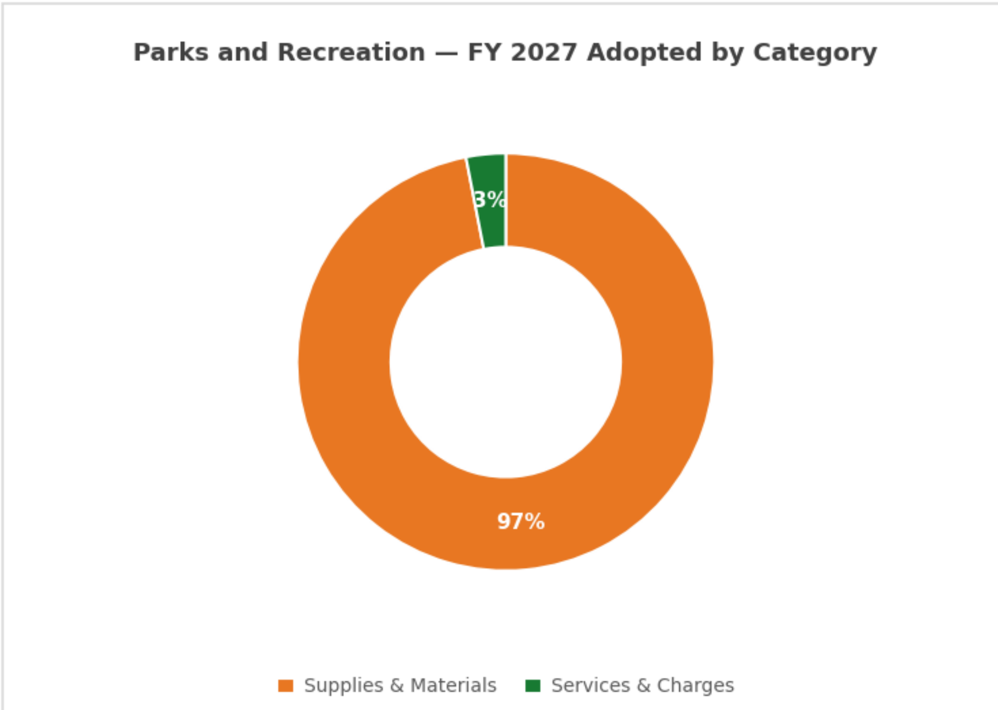


Parks and Recreation

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Supplies & Materials	5,040	15,000	17,913	17,913	19.4%
Services & Charges	176	276	565	565	104.7%
TOTAL	**5,216**	**15,276**	**18,478**	**18,478**	**21.0%**

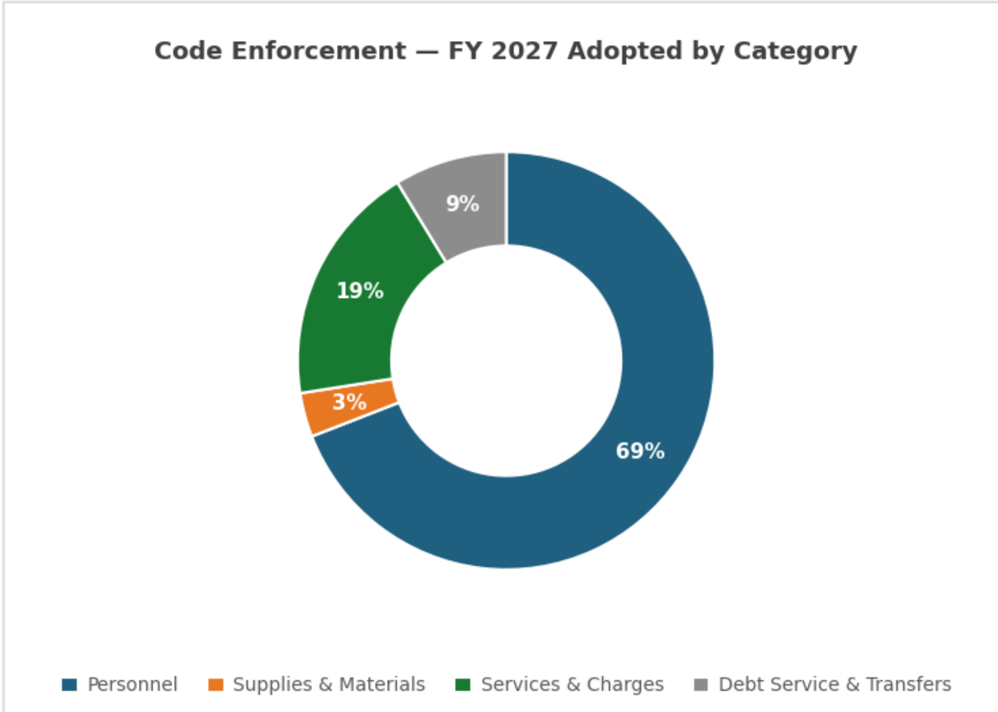


Code Enforcement

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	70,325	74,475	74,475	74,475	0.0%
Supplies & Materials	2,690	3,675	3,675	3,675	0.0%
Services & Charges	10,619	20,213	20,213	20,213	0.0%
Debt Service & Transfers	9,896	9,410	9,410	9,410	0.0%
TOTAL	**93,529**	**107,773**	**107,773**	**107,773**	**0.0%**

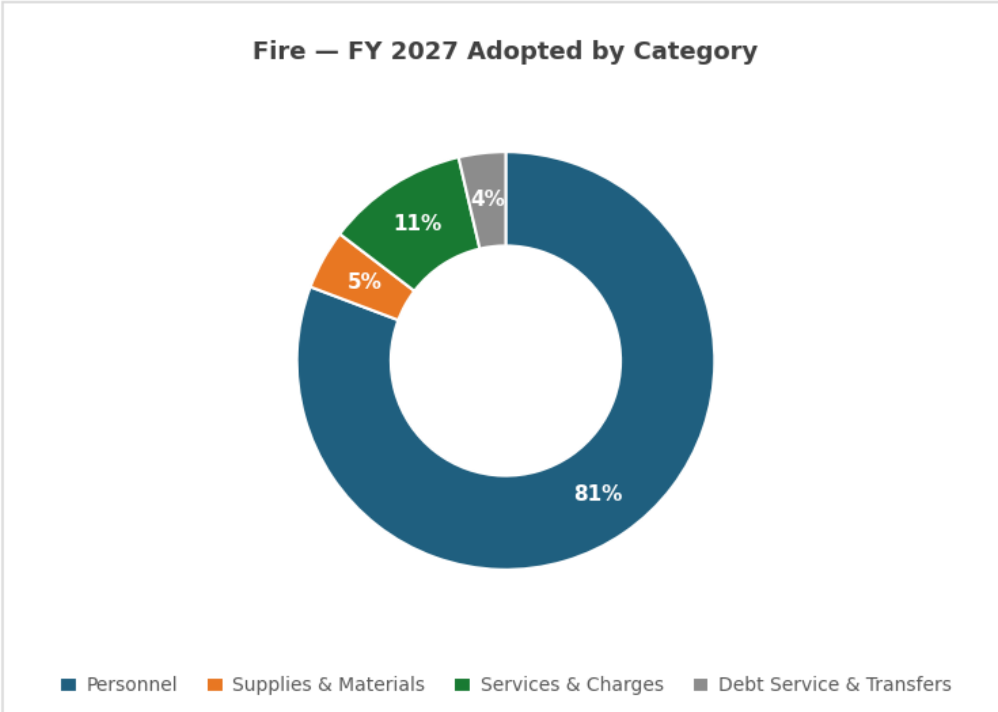


Fire

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	1,053,272	1,066,000	1,088,405	1,166,172	9.4%
Supplies & Materials	46,684	46,000	74,820	66,820	45.3%
Services & Charges	161,130	131,733	147,679	158,744	20.5%
Capital Outlay	774,541	0	0	0	—
Debt Service & Transfers	39,654	52,383	52,383	52,383	0.0%
TOTAL	**2,075,281**	**1,296,116**	**1,363,287**	**1,444,119**	**11.4%**



EMS

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	23,467	0	168,981	195,000	—
TOTAL	**23,467**	**0**	**168,981**	**195,000**	**—**

Animal Control

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	66,830	71,392	58,637	72,632	1.7%
TOTAL	**66,830**	**71,392**	**58,637**	**72,632**	**1.7%**

Sanitation

Fund: General Fund

Budget Summary by Category

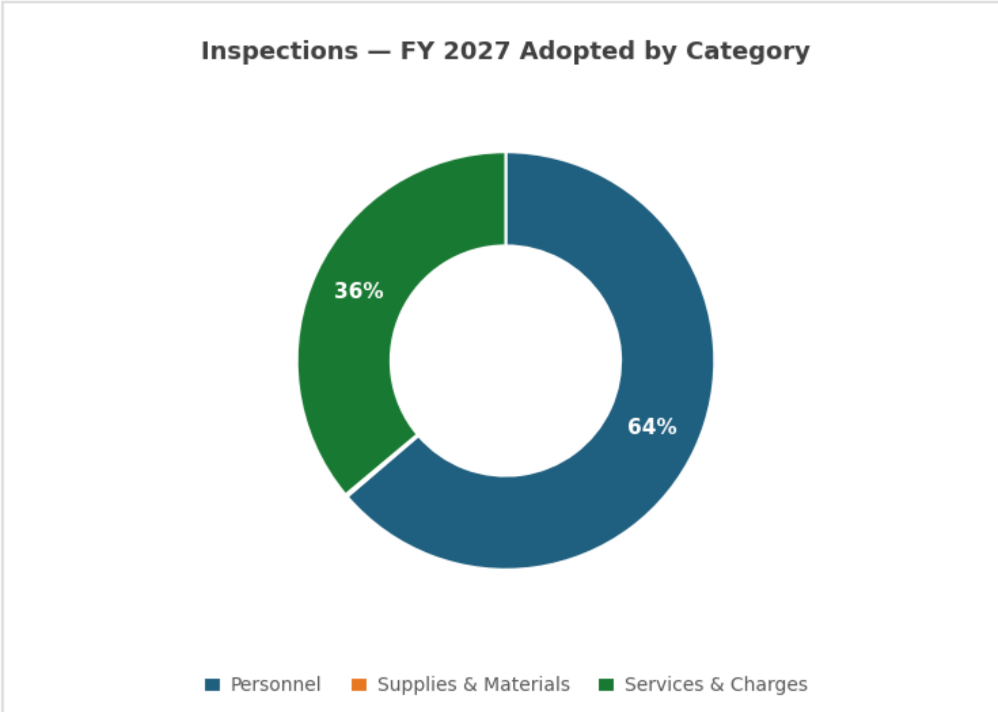
Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	331,475	318,270	262,822	262,822	-17.4%
TOTAL	**331,475**	**318,270**	**262,822**	**262,822**	**-17.4%**

Inspections

Fund: General Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	37,093	34,487	37,898	34,917	1.3%
Supplies & Materials	1,466	800	99	99	-87.6%
Services & Charges	57,217	54,094	19,767	19,767	-63.5%
TOTAL	**95,776**	**89,381**	**57,764**	**54,783**	**-38.7%**



Stormwater

Fund: Stormwater Fund

Budget Summary by Category

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	12,015	211,000	95,088	95,088	-54.9%
TOTAL	**12,015**	**211,000**	**95,088**	**95,088**	**-54.9%**

Other Funds

This section describes the City's special revenue funds. Each fund accounts for revenues and expenditures that are legally restricted or committed to specific purposes. Per GFOA requirements, all appropriated funds are presented with revenues, expenditures, and fund balance.

Crime Control and Prevention District (CCD)

Purpose

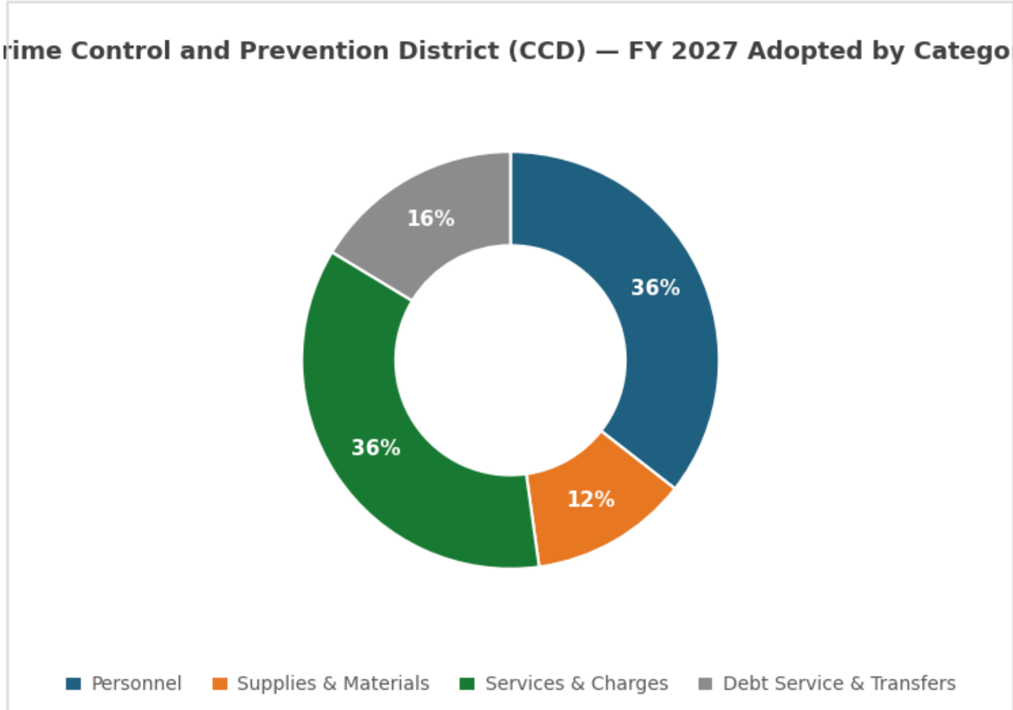
The Crime Control and Prevention District is a special-purpose district authorized under Texas Local Government Code Chapter 363. Revenues are derived from a voter-approved ½-cent sales and use tax dedicated to crime control and prevention programs. The District's governing board approves the CCD budget, which is incorporated into this document for transparency.

Revenues

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Sales Tax - General	353,383	359,055	379,403	379,403	5.7%
Interest	2,226	1,000	2,078	2,078	107.8%
Grant Revenue - General	0	0	5,415	6,000	—
TOTAL	**355,609**	**360,055**	**386,896**	**387,481**	**7.6%**

Expenditures

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Personnel Services	158,654	176,069	143,512	152,015	-13.7%
Supplies & Materials	45,556	52,750	41,968	52,391	-0.7%
Services & Charges	123,790	139,537	170,246	153,352	9.9%
Debt Service & Transfers	59,343	71,220	69,796	69,796	-2.0%
TOTAL	**387,344**	**439,576**	**425,522**	**427,554**	**-2.7%**



Line-Item Detail

Account	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
PERSONNEL					
Salaries/Wages	116,854	126,449	102,437	107,206	-15.2%
Overtime	3,027	2,700	6,019	6,000	122.2%
TMRS Retirement	12,962	13,623	12,111	12,203	-10.4%
Health/Life/Dental Insurance	13,079	18,678	11,192	17,670	-5.4%
FICA	8,732	9,750	8,148	8,373	-14.1%
Unemployment Comp Insurance	0	50	0	15	-70.0%
Workers Comp Insurance	3,998	4,819	3,605	548	-88.6%
Total Personnel	**158,654**	**176,069**	**143,512**	**152,015**	**-13.7%**
SUPPLIES & MATERIALS					
Gasoline	32,524	33,000	23,849	33,000	0.0%
Uniforms	6,511	12,000	12,000	12,000	0.0%
Miscellaneous Supplies	143	750	391	391	-47.9%
Range Supplies	6,379	7,000	5,728	7,000	0.0%
Total Supplies & Materials	**45,556**	**52,750**	**41,968**	**52,391**	**-0.7%**
SERVICES & CHARGES					
Citizens on Patrol Program	0	500	0	0	-100.0%
Crime Watch Meetings	0	500	0	0	-100.0%
National Night Out	2,500	2,500	2,435	2,500	0.0%
Community/Staff Programs	2,739	3,800	1,610	2,000	-47.4%
Training	10,421	12,500	19,012	15,000	20.0%
Bike Patrol Supplies	209	2,000	0	500	-75.0%
K-9 Supplies	5,281	5,528	1,145	2,000	-63.8%
Dues & Subscriptions	3,154	24,570	3,165	2,467	-90.0%
Air Cards	3,190	2,880	2,527	3,200	11.1%
Vehicle Maintenance	15,099	20,000	39,577	20,000	0.0%
Licensing & Maintenance Fees	81,196	64,759	100,775	105,685	63.2%
Total Services & Charges	**123,790**	**139,537**	**170,246**	**153,352**	**9.9%**

Account	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
DEBT SERVICE & TRANSFERS					
Debt Interest	14,293	17,160	16,817	16,817	-2.0%
Debt Principal	45,050	54,060	52,979	52,979	-2.0%
Total Debt Service & Transfers	**59,343**	**71,220**	**69,796**	**69,796**	**-2.0%**
TOTAL	**387,344**	**439,576**	**425,522**	**427,554**	**-2.7%**

Fund Balance

Fund	Beginning Balance	FY2027 Revenues	FY2027 Expenditures	Net Change	Ending Balance
Crime Control District (206)	130,745	387,481	427,554	(40,073)	90,672

Economic Development Corporation (EDC)

Purpose

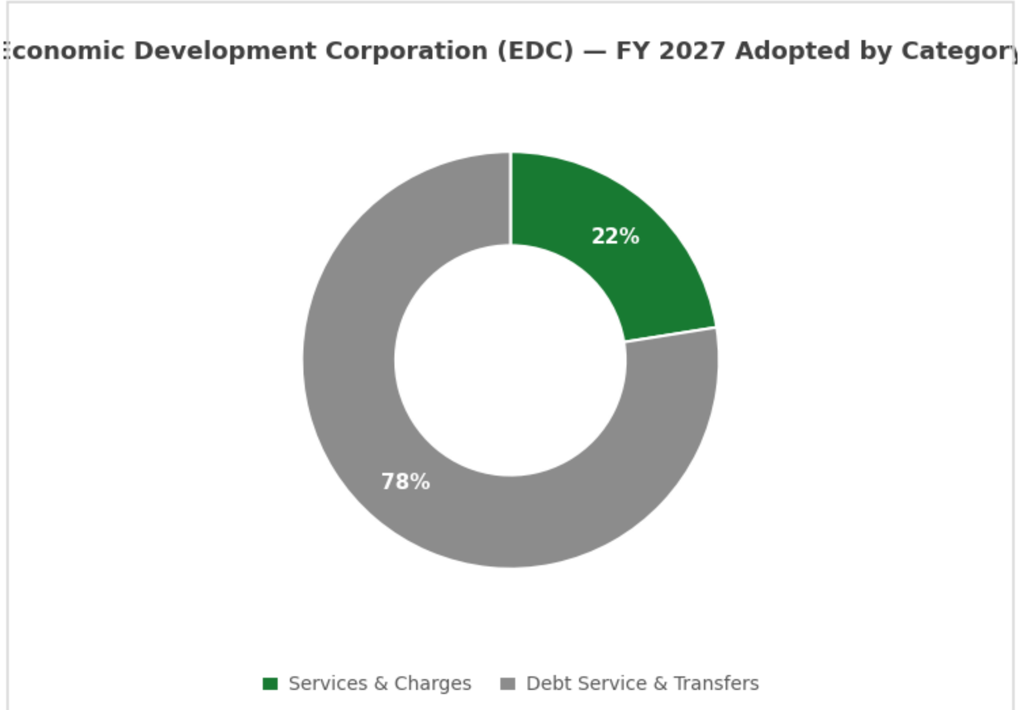
The Economic Development Corporation is a Type A/B corporation authorized under Texas Local Government Code Chapters 504–505. Revenues are derived from a voter-approved ½-cent sales and use tax dedicated to economic development projects, infrastructure, and promotion. The EDC Board approves its budget, which is presented here for transparency.

Revenues

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Sales Tax - General	191,318	180,000	200,420	200,420	11.3%
Interest Earnings	3,609	3,400	2,957	2,957	-13.0%
Transfer from TIF Fund	321,404	321,405	321,405	321,405	0.0%
TOTAL	**516,331**	**504,805**	**524,782**	**524,782**	**4.0%**

Expenditures

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	135,161	122,500	102,980	102,980	-15.9%
Debt Service & Transfers	275,841	355,117	355,209	355,209	0.0%
TOTAL	**411,001**	**477,617**	**458,189**	**458,189**	**-4.1%**



Line-Item Detail

Account	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
SERVICES & CHARGES					
Community/Staff Programs	1,471	0	401	401	—
Training	2,320	5,000	4,141	4,141	-17.2%
Attorney Fees	160	5,000	18,591	18,591	271.8%
Contract Labor	52,615	45,000	30,082	30,082	-33.2%
Professional Services	28,985	30,000	14,566	14,566	-51.4%
Website	0	1,000	0	0	-100.0%
Legal Publications	500	500	0	0	-100.0%
Dues & Subscriptions	99	0	199	199	—
Marketing Expenses	2,705	10,000	10,000	10,000	0.0%
Property Tax Expense	6,306	5,000	5,000	5,000	0.0%
Incentive Expense	40,000	20,000	20,000	20,000	0.0%
Roadway Landscaping	0	1,000	0	0	-100.0%
Total Services & Charges	**135,161**	**122,500**	**102,980**	**102,980**	**-15.9%**
DEBT SERVICE & TRANSFERS					
Debt Interest	243,120	237,159	237,159	237,159	0.0%
Debt Principal	0	84,246	84,246	84,246	0.0%
Transfer to General Fund	32,721	33,712	33,804	33,804	0.3%
Total Debt Service & Transfers	**275,841**	**355,117**	**355,209**	**355,209**	**0.0%**
TOTAL	**411,001**	**477,617**	**458,189**	**458,189**	**-4.1%**

Tax Increment Financing District (TIF)

Purpose

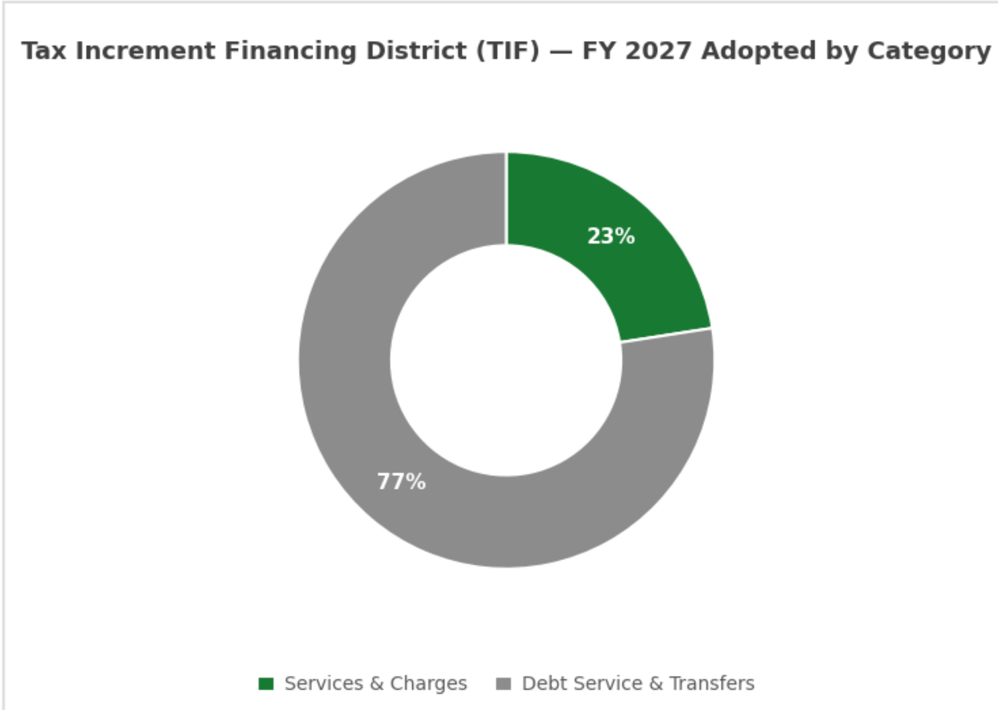
The Tax Increment Financing District captures incremental property tax revenue above a base year, dedicated to public improvements within the defined TIF zone under Texas Tax Code Chapter 311. Revenues and expenditures are restricted to eligible project costs.

Revenues

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Property Tax City	667,142	857,625	840,472	840,472	-2.0%
TIF Reimb - Tarrant Co College	0	51,434	0	11,118	-78.4%
TIF Reimb - Tarrant County	132,176	135,747	0	135,747	0.0%
TIF Reimb - Tarrant Co Hospital	84,388	82,580	0	82,580	0.0%
Interest	3,063	4,000	821	2,000	-50.0%
Use of Fund Balance	0	171,228	0	363,535	112.3%
TOTAL	**886,769**	**1,302,614**	**841,293**	**1,435,452**	**10.2%**

Expenditures

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
Services & Charges	161,257	231,947	491,908	323,448	39.5%
Capital Outlay	0	10,000	0	0	-100.0%
Debt Service & Transfers	756,204	1,060,667	1,059,241	1,112,004	4.8%
TOTAL	**917,461**	**1,302,614**	**1,551,149**	**1,435,452**	**10.2%**



Line-Item Detail

Account	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
SERVICES & CHARGES					
Attorney Fees	1,620	5,000	0	0	-100.0%
Professional Services	79,571	156,000	163,448	163,448	4.8%
Admin Services	0	33,712	0	0	-100.0%
Incentives	80,066	37,235	328,460	160,000	329.7%
Total Services & Charges	**161,257**	**231,947**	**491,908**	**323,448**	**39.4%**
CAPITAL OUTLAY					
Facade Improvement Program	0	10,000	0	0	-100.0%
Total Capital Outlay	**0**	**10,000**	**0**	**0**	**-100.0%**
DEBT SERVICE & TRANSFERS					
Interest	0	15,625	15,313	15,313	-2.0%
Principal	0	55,000	53,900	53,900	-2.0%
Paying Agent	88	700	686	686	-2.0%
Transfer to General Fund	331,762	536,237	536,237	589,000	9.8%
Transfer to EDC Fund	321,404	321,405	321,405	321,405	0.0%
Transfer to W&S CIP Fund	102,950	131,700	131,700	131,700	0.0%
Total Debt Service & Transfers	**756,204**	**1,060,667**	**1,059,241**	**1,112,004**	**4.8%**
TOTAL	**917,461**	**1,302,614**	**1,551,149**	**1,435,452**	**10.2%**

Court Security Fund

Purpose

The Court Security Fund accounts for a municipal court fee collected under Texas Local Government Code §134.101. Revenues are restricted to providing court security services, equipment, and training.

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
Court Security Fees	5,779	4,000	7,115	7,115	77.9%
Total Revenue	**5,779**	**4,000**	**7,115**	**7,115**	**77.9%**
EXPENDITURES					
Court Security	0	4,000	0	0	-100.0%
Total Municipal Court Expenses	**0**	**4,000**	**0**	**0**	**-100.0%**

Court Technology Fund

Purpose

The Court Technology Fund accounts for a municipal court fee collected under Texas Local Government Code §134.101. Revenues are restricted to the purchase, lease, maintenance, and training costs for court technology.

Category	FY2025 Actual	FY2026 Adopted	FY2026 Projected	FY 2027 Adopted	% Chg
REVENUES					
Court Technology Fees	4,836	4,000	5,886	5,886	47.2%
Total Revenue	**4,836**	**4,000**	**5,886**	**5,886**	**47.2%**
EXPENDITURES					
IT Technical Support	4,929	2,500	2,423	2,423	-3.1%
Court Technology	4,612	1,500	0	0	-100.0%
Total Municipal Court Expenses	**9,541**	**4,000**	**2,423**	**2,423**	**-39.4%**

Appendices

Appendix A — Personnel Schedule (Authorized Positions)

The following schedule presents all authorized full-time equivalent (FTE) positions by department for the FY 2027 adopted budget. Prior-year columns will be completed when the City's historical position counts are compiled.

Department	FY2025 Adopted	FY2026 Adopted	FY 2027 Adopted	Change
City Council (106-03)			0.0	
Administration (106-12)			1.5	
Municipal Court (106-16)			0.5	
Police — General Fund (106-13)			13.5	
Crime Control District (206-625)			1.5	
Fire (106-14)			11.0	
Inspections (106-22)			0.5	
Code Enforcement (106-23)			1.0	
Water and Sewer (606-01)			11.5	
Total Authorized Full-Time Equivalents			**41.0**	

Note: Figures are full-time equivalents allocated by fund. The FY 2027 budget authorizes 43 positions in total — the 41.0 full-time equivalents shown above plus two part-time positions, one in Police and one in Water and Sewer — in addition to six elected officials. Positions shared between funds, including Police (90 percent General Fund / 10 percent Crime Control District) and five employees shared between Administration, Municipal Court, Inspections, and Water and Sewer, are reported at their allocated share rather than counted in more than one department.

Appendix B — Fee Schedule

The City's master fee schedule is adopted annually by ordinance concurrent with the budget. The following summary presents key fees; the complete fee schedule is adopted separately.

Water, sewer, and related utility charges shown below are the rates adopted by Ordinance No. 660-26 (April 2026), Article A8.000, Utility Fees. All other fee categories are set out in the City's master fee schedule as amended.

Water and Sewer Rates

Rate Component	Adopted Rate
WATER — RESIDENTIAL (5/8" METER)	
Base charge (includes 1,000 gallons)	$34.05
1,001–2,999 gallons	$2.27 per 1,000 gallons
3,000–4,999 gallons	$5.68 per 1,000 gallons
5,000–6,999 gallons	$7.95 per 1,000 gallons
7,000–8,999 gallons	$10.21 per 1,000 gallons
9,000–11,999 gallons	$11.35 per 1,000 gallons
12,000 gallons and above	$13.62 per 1,000 gallons
WATER — COMMERCIAL	
Base charge, 5/8" meter (includes 1,000 gallons)	$56.75
Base charge, 1" meter (includes 1,000 gallons)	$68.10
Base charge, 2" meter (includes 1,000 gallons)	$113.51
Base charge, 3" meter (includes 1,000 gallons)	$158.91
Base charge, 4" meter (includes 1,000 gallons)	$204.31
1,001–9,999 gallons (all meter sizes)	$7.95 per 1,000 gallons
10,000–50,000 gallons (all meter sizes)	$9.08 per 1,000 gallons
50,001 gallons and above (all meter sizes)	$11.35 per 1,000 gallons
SEWER — RESIDENTIAL (CHARGE AT STATED CONSUMPTION LEVEL)	
Base charge (includes 1,000 gallons)	$37.94
2,000 gallons	$45.11
3,000 gallons	$52.30

Rate Component	Adopted Rate
4,000 gallons	$59.45
5,000 gallons	$66.62
6,000 gallons	$73.80
7,000 gallons	$80.96
8,000 gallons	$88.13
9,000 gallons	$95.30
10,000 gallons	$102.46
Each additional 1,000 gallons over 10,000	$5.00 per 1,000 gallons
SEWER — COMMERCIAL	
Base charge, all meter sizes (includes 1,000 gallons)	$75.92
1,001–29,999 gallons	$10.37 per 1,000 gallons
30,000–49,999 gallons	$12.13 per 1,000 gallons
50,000 gallons and above	$13.86 per 1,000 gallons

Other Utility Charges

Charge	Adopted Rate
DEPOSITS AND SERVICE CHARGES	
Residential deposit (includes $25.00 nonrefundable service fee)	$225.00
Commercial deposit (includes $50.00 nonrefundable service fee)	$450.00
Sewer-only deposit — residential	$125.00
Sewer-only deposit — commercial	$225.00
Late charge	$10.00
Cutoff list fee (imposed 6:00 p.m. on cutoff day)	$60.00
Reconnection during business hours	$20.00
Meter switch-out (customer request)	$200.00
Customer re-read — third request per year, if reading correct	$25.00
Water test, five to ten gallon	$50.00
Meter tampering	$100.00 plus parts and meter
Replace plastic meter box (customer damaged)	$150.00 or market price
Replace road box meter box (customer damaged)	$350.00 or market price

Charge	Adopted Rate
Camera scope (customer request)	$200.00
Jetter fee	$150.00
Hydrant meter deposit	$2,000.00
Hydrant water fee	$50.00 per month plus $9.00 per 1,000 gallons
TAP AND IMPACT FEES	
Water tap, 5/8" meter	Market price of meter and box plus $1,500.00 impact fee
Water tap, 1" meter	Market price of meter and box plus $1,700.00 impact fee
Water tap, 2" meter	Market price of meter and box plus $2,500.00 impact fee
Water tap, 3" meter	Vendor market price plus $2,500.00 impact fee
Sewer tap	Fort Worth sewer tap rates plus city utility tie-in fee
City utility tie-in fee, sewer (with existing sewer tap)	$1,500.00
REGULATORY AND PASS-THROUGH CHARGES	
Northern Trinity Conservation District fee	$0.25 per 1,000 gallons consumed
Stormwater utility district fee — residential	$4.00
Stormwater utility district fee — commercial base (includes 7,500 sq. ft. impervious area)	$6.00
Stormwater utility district fee — commercial, 7,501 sq. ft. and above	$0.00080 per square foot
SOLID WASTE AND DISPOSAL	
Additional solid waste bin	$6.49 each
Bulk waste disposal at city dumpster, loads larger than a standard 4x4 truck bed or trailer	$50.00 per 4x4 load
Tire disposal (does not include dismounting wheels or rims)	$2.00 per tire
Grease trap permit — first vehicle	$100.00
Grease trap permit — each additional vehicle	$50.00

Permits and Licenses

Permit, license, and registration fees below are those adopted by Ordinance No. 660-26 (April 2026), Articles A2.000 through A10.000. Failure to obtain a required permit may result in the permit fee being doubled.

Permit or License	Adopted Fee
BUILDING PERMITS — RESIDENTIAL	
New construction	$0.85 per sq. ft.
Building addition ($70.00 minimum)	$0.75 per sq. ft.
Building remodel ($70.00 minimum)	$0.45 per sq. ft.
Accessory building, detached, 121–300 sq. ft. ($50.00 minimum)	$0.25 per sq. ft.
Accessory building, detached, 301 sq. ft. and above ($50.00 minimum; engineered foundation plan required)	$0.75 per sq. ft.
Patio cover or porch	$0.75 per sq. ft.
Carport, 1–200 sq. ft.	$75.00
Carport, 201–450 sq. ft.	$150.00
Roof	$75.00
Fence	$50.00
Swimming pool, above ground	$65.00
Swimming pool, in-ground	$475.00 plus $65.00 electrical and $65.00 plumbing permits
BUILDING PERMITS — COMMERCIAL, BY VALUATION	
$500.00 or less	$75.00
$501.00 to $2,000.00	$75.00 for the first $500.00 plus $5.00 per additional $1,000.00
$2,001.00 to $25,000.00	$150.00 for the first $2,000.00 plus $15.00 per additional $1,000.00
$25,001.00 to $50,000.00	$495.00 for the first $25,000.00 plus $8.00 per additional $1,000.00
$50,001.00 to $100,000.00	$695.00 for the first $50,000.00 plus $6.00 per additional $1,000.00
$100,000.00 to $500,000.00	$995.00 for the first $100,000.00 plus $5.00 per additional $1,000.00
$500,000.00 and above	$3,395.00 for the first $500,000.00 plus $4.00 per additional $1,000.00
TRADE PERMITS	
Electrical — residential	$80.00 plus $0.10 per sq. ft.
Electrical — residential miscellaneous	$75.00
Electrical — residential solar	$150.00

Permit or License	Adopted Fee
Electrical — commercial	$100.00 plus $0.10 per sq. ft.
Electrical — commercial miscellaneous	$150.00
Electrical release — residential	$50.00
Electrical release — commercial	$50.00 plus $0.10 per sq. ft.
Plumbing — residential	$80.00 plus $0.10 per sq. ft.
Plumbing — residential miscellaneous	$75.00
Plumbing — commercial	$100.00 plus $0.10 per sq. ft.
Plumbing — commercial miscellaneous	$150.00
Gas release — residential	$25.00 plus $0.10 per sq. ft.
Gas release — commercial	$50.00 plus $0.10 per sq. ft.
Mechanical — residential	$80.00
Mechanical — residential miscellaneous	$75.00
Mechanical — commercial	$100.00 plus $0.10 per sq. ft.
Mechanical — commercial miscellaneous	$150.00
PLAN REVIEW AND INSPECTIONS	
Plan review — residential	30% of permit fee
Plan review — commercial, in-house	65% of permit fee
Plan review — commercial, consultant	$100.00 plus cost of professional fees
Inspection outside normal hours (3-hour minimum)	$75.00
Red tag reinspection	$75.00
MISCELLANEOUS CONSTRUCTION PERMITS	
Demolition — residential	$100.00 plus $250.00 deposit
Demolition — commercial	$300.00 plus $500.00 deposit
Moving structures	$50.00 plus $250.00 deposit
Drive approach or concrete flat work	$75.00
Commercial drive approach	$150.00
Temporary building construction trailer	$150.00
Irrigation system	$65.00
Mobile home park, annual	$500.00
Permit in the public right-of-way	$1.75 per linear foot plus $200.00 registration
Oversized load or equipment on city streets — single trip	$10.00
Oversized load or equipment — up to 60 days	$100.00
Oversized load or equipment — over 60 days	$100.00 plus $25.00 for each additional 30 days
CERTIFICATE OF OCCUPANCY	
Residential	$100.00

Permit or License	Adopted Fee
Commercial, 0–1,199 sq. ft.	$200.00
Commercial, 1,200–1,499 sq. ft.	$225.00
Commercial, 1,500–2,499 sq. ft.	$250.00
Commercial, 2,500–4,999 sq. ft.	$275.00
Commercial, 5,000–9,999 sq. ft.	$300.00
Commercial, 10,000–24,999 sq. ft.	$350.00
Commercial, 25,000 sq. ft. and above	$450.00
SIGN PERMITS	
Permanent signage, 1–50 sq. ft.	$75.00 plus $48.75 plan review
Permanent signage, 51–100 sq. ft.	$125.00 plus $81.25 plan review
Permanent signage, 101–200 sq. ft.	$225.00 plus $146.25 plan review
Permanent signage, 201–300 sq. ft.	$325.00 plus $211.25 plan review
Permanent signage, 301 sq. ft. and greater	$325.00 plus $1.00 per sq. ft., plus 65% plan review
Temporary signage	$50.00
Grand opening, valid 60 days	$100.00 deposit
Banner, valid 30 days, two per calendar year	$50.00
CONTRACTOR REGISTRATION, ANNUAL	
Initial registration	$150.00
Renewal, received within 30 days of expiration	$50.00
Electrical, mechanical, plumbing, fire alarm, and fire sprinkler contractors	No fee
BUSINESS LICENSES AND PERMITS	
Peddler or solicitor — itinerant vendor	$25.00 application plus $100.00 permit for 90 days
Peddler or solicitor — nonprofit	No charge
Wine and beer retailer, off-premises, annual	$60.00
Mixed beverage permit, annual	$375.00
All other alcoholic beverage licenses and permits	Maximum amount allowed by state law
Gas or oil well — drilling	$5,000.00
Gas or oil well — annual fee per well	$500.00
Salt water disposal well	$25,000.00
Salt water well — annual fee	$2,000.00
OTHER PERMITS AND REGISTRATIONS	
Garage sale	$10.00
Hen permit, annual	$25.00
Dangerous animal registration, annual	$300.00
Multiple pet registration, annual	$40.00
Animal registration — one-year tag	$5.00

Permit or License	Adopted Fee
Animal registration — three-year tag	$15.00
Alarm permit — initial	$50.00
Alarm permit — annual renewal	$50.00
Household hazardous waste program permit	$125.00
Fire permit application	$25.00 each application
Burn permit — resident	No charge
Burn permit — nonresident	$75.00 per week
Temporary membrane structure, tent, or canopy	$50.00
LAND USE AND DEVELOPMENT	
Preliminary plat	$400.00 plus $5.00 per lot
Final plat	$500.00 plus $5.00 per lot
Plat revision or replat	$450.00 plus $5.00 per lot
Amended plat	$150.00
Minor plat	$150.00
Vacating plat	$200.00
Development plat	$500.00
Concept plan	$150.00
Development plan	$150.00
Site plan	$150.00
Development agreement	$150.00
Zoning change — straight zoning request	$400.00
Zoning change — planned development request	$600.00
Zoning variance request	$250.00
Special use permit	$300.00
Annexation	$400.00
Appeal to City Council	$50.00
Professional review fees (city attorney, planner, engineer)	Cost of professional fees; $1,000.00 deposit required at application
PARKS AND CITY FACILITIES	
Memorial paver, including engraving	$50.00

Note: The table above summarizes permit, license, and development fees. Ordinance No. 660-26 also establishes fire department plan review and inspection fees, police impound and report fees, false alarm fees, animal control service fees, public works mowing, tree removal, labor and traffic sign replacement charges, code enforcement administrative fees, and food establishment permits administered under the Tarrant County health fee schedule.

Administrative charges — returned checks at $35.00, document copies at $0.10 per page, notary service at $6.00 per document, and a 3 percent credit card processing fee on in-person transactions — are also adopted in the same schedule.

Municipal Court Fines

Municipal Court fines are set by state law and local ordinance rather than by the master fee schedule. Court cost and fine revenue is presented in the Municipal Court department budget and in the Licenses, Permits, Fees and Fines revenue detail.

Appendix C — Glossary

The following terms are used throughout this budget document.

Term	Definition
ACFR — Annual Comprehensive Financial Report	The City's audited annual financial statements, prepared in accordance with GAAP and GASB standards.
Ad Valorem Tax	A tax based on the assessed value of real property; also called property tax.
Appropriation	Authorization granted by the City Council to make expenditures and incur obligations for specific purposes.
Assessed Value	The taxable value of real and personal property as determined by the Tarrant Appraisal District.
Balanced Budget	A budget in which current-year revenues plus available fund balance equal or exceed current-year expenditures.
Basis of Accounting	The timing of recognition for revenues and expenditures in financial statements (cash, modified accrual, or full accrual).
Capital Improvement Program (CIP)	A multi-year plan for major capital expenditures, including scope, cost, schedule, and funding source.
Capital Outlay	Expenditures for tangible items of equipment or improvements exceeding a capitalization threshold and with a useful life beyond one year.
Certificate of Obligation (CO)	A type of tax-supported debt issued by Texas municipalities, typically without voter approval, subject to statutory limitations.
Debt Service	Principal and interest payments on outstanding debt.
Department	An organizational unit responsible for a specific function or service.
Encumbrance	A commitment of appropriated funds for goods or services that have been ordered but not yet received.

Enterprise Fund	A fund used to account for operations financed like a private business, where costs are recovered through user charges (e.g., Water and Sewer Fund).
Expenditure	The outflow of resources for goods, services, or capital; recognized when the related liability is incurred under modified accrual.
Fiscal Year (FY)	The 12-month accounting period used by the City, beginning October 1 and ending September 30.
Franchise Fee	A fee paid by utilities and other entities for the right to operate within the City using public rights-of-way.
Fund	A self-balancing set of accounts segregated for the purpose of carrying on specific activities or achieving objectives.
Fund Balance	The difference between fund assets and liabilities; represents resources available for future appropriation.
GAAP	Generally Accepted Accounting Principles — the standard framework for financial accounting.
GASB	Governmental Accounting Standards Board — the source of generally accepted accounting principles for state and local governments.
General Fund	The primary operating fund of the City, accounting for all financial resources not required to be accounted for in another fund.
General Obligation (GO) Bond	Debt secured by the full faith and credit of the City, including pledge of ad valorem taxes; generally requires voter approval.
GFOA	Government Finance Officers Association — the professional association that issues the Distinguished Budget Presentation Award.
Interfund Transfer	Movement of resources between funds of the same government.
M&O Rate	Maintenance and Operations tax rate — the portion of the property tax rate used for general operations.

Modified Accrual	The basis of accounting used for governmental funds, under which revenues are recognized when measurable and available, and expenditures when the related liability is incurred.
No-New-Revenue Rate	The tax rate that would produce the same amount of property tax revenue on properties taxed in both years, as defined by the Texas Tax Code.
Operating Budget	The portion of the budget related to ongoing services and operations, as distinguished from capital expenditures.
Performance Measure	A quantitative indicator used to assess a department's output, efficiency, or outcome.
Property Tax Rate	The rate, expressed per $100 of assessed value, used to compute ad valorem taxes.
Reserve	A portion of fund balance set aside for a specific purpose or contingency.
Revenue	The inflow of resources from taxes, fees, charges, grants, interest, and other sources.
Special Revenue Fund	A fund used to account for revenue sources legally restricted to specific purposes.
Taxable Value	The portion of assessed value subject to taxation after exemptions.
Voter-Approval Rate	The tax rate above which voter approval is required, as defined by Texas Tax Code §26.041 et seq.; formerly the 'rollback rate.'

Appendix D — Acronyms

Acronym	Meaning
ACFR	Annual Comprehensive Financial Report
CIP	Capital Improvement Program
CO	Certificate of Obligation
FTE	Full-Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GO	General Obligation
HOT	Hotel Occupancy Tax
I&S	Interest and Sinking (debt service portion of tax rate)
M&O	Maintenance and Operations
NNR	No-New-Revenue (tax rate)
PEG	Public, Educational, and Governmental (cable fee)
TAD	Tarrant Appraisal District
TML	Texas Municipal League
TMRS	Texas Municipal Retirement System
VAR	Voter-Approval Rate

Appendix E — Statistical Information

The following supplemental tables provide multi-year historical data to support trend analysis.

Property Tax Rate History (10 Years)

The table below presents ten years of direct and overlapping property tax rates per $100 assessed valuation. The City's total rate is split between operating and debt service components. Total direct & overlapping includes all taxing entities within City boundaries: City of Sansom Park, Tarrant County, Tarrant County College District, Tarrant County Hospital District, and the applicable school district.

Fiscal Year	Operating	Debt Service	Total City Rate	Total Direct & Overlapping
2016	$0.54431	$0.14638	$0.69069	$4.36392
2017	0.564479	0.222825	0.787304	4.46146
2018	0.563621	0.223683	0.787304	4.46146
2019	0.637933	0.149371	0.787304	4.44400
2020	0.567965	0.154235	0.722200	4.16975
2021	0.577448	0.141402	0.718850	4.05895
2022	0.530984	0.139740	0.670724	4.08652
2023	0.556458	0.121202	0.677660	4.13376
2024	0.527725	0.140161	0.667886	3.62576
2025	0.662081	0.183703	0.845784	3.71648 *Source: City of Sansom Park FY 2025 ACFR, Statistical Section — Direct and Overlapping Property Tax Rates. Tarrant Appraisal District.*

Taxable Assessed Value History

The City's taxable assessed value has grown from $107.3 million in FY 2016 to $338.5 million in FY 2025, driven primarily by residential development, rising property values, and commercial investment. The Tarrant Appraisal District appraises all property within the City at 100% of market value.

Fiscal Year	Total Assessed Value	Less: Exemptions	Tax Rate	Ratio to Actual Value
2016	$107,307,137	$16,080,005	$0.690692	100.0%
2017	107,899,163	15,854,904	0.690692	100.0%
2018	115,991,792	16,009,401	0.767304	100.0%
2019	159,959,576	17,938,774	0.787304	100.0%
2020	159,938,636	20,160,391	0.722200	100.0%
2021	185,775,882	17,599,664	0.718850	100.0%
2022	230,063,458	17,994,080	0.670724	100.0%
2023	266,502,873	21,149,427	0.670724	100.0%
2024	317,137,852	23,404,406	0.667886	100.0%
2025	338,487,739	22,575,207	0.845784	100.0% *Source: City of Sansom Park FY 2025 ACFR, Statistical Section — Assessed Value and Estimated Actual Value of Taxable Property. Tarrant Appraisal District.*

Top Ten Taxpayers

The following taxpayers account for the largest shares of the City's taxable assessed value in FY 2025. The Top Ten collectively represent approximately 23% of total taxable value, with the single largest — Sansom Bluff/Sansom Pointe Senior LP — representing 14.3%. This concentration underscores the importance of continued economic diversification.

Taxpayer	Taxable Value	Rank	% of Total AV
Sansom Bluff / Sansom Pointe Senior LP	$48,349,999	1	14.28%
Russell Kenneth / Russell Kenneth W.	5,784,104	2	1.71%
Carr Rental Properties LLC	5,365,848	3	1.59%
Atmos Energy / Midtex Division	3,295,260	4	0.97%
G&E Associates	3,109,368	5	0.92%
Global Packaging Systems Inc.	2,810,584	6	0.83%

JJT and Sons Inc.	2,800,000	7	0.83%
Oncor Electric Delivery	2,290,800	8	0.68%
Sansom Park EDC	2,254,149	9	0.67%
2129 Skyline Drive TX LLC	1,788,000	10	0.53%
Top Ten Total	$77,848,112	—	22.99% *Source: City of Sansom Park FY 2025 ACFR, Statistical Section — Principal Property Tax Payers (current year only).*

Full-Time Equivalents — 10 Year History

Total FTE headcount has grown from 31 in FY 2016 to 45 in FY 2025, with the most notable additions in Police (growth from 11.5 to 17.5 FTEs) and Fire (from 5 to 10.5 FTEs), reflecting Council priorities around public safety staffing and service expansion. The schedule below tracks full-time equivalent positions by function over ten fiscal years.

Function / Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government — City Administration	2	2	2	2	2	2	2	2	2.0	2.0
General Government — Finance	1	1	1	1	1	1	1	1	1.0	1.0
General Government — Municipal Court	1	1	1	1	1	1	1	1	1.0	1.0
General Government — Permits	1	1	1	1	1	1	1	1	1.0	1.0
General Government — Utility Billing	1	1	1	1	1	1	1	1	1.0	1.0

General Government — Code Enforcement	—	1	1	—	1	1	1	1	1.5	1.5
Police — Administration	2	2	2	2	2	3	4	2	2.0	2.0
Police — Officers	7	10	10	8	10	10	9	13	13.0	13.0
Police — Civilians	3.5	4	5	5	5	7	3	3	2.5	2.5
Police — Animal Control	1	1	1	1	—	—	—	—	—	—
Fire — Firefighters & Officers	5	5	1	4	6.5	7.0	10.5	10.5	10.5	10.5
Public Works — Administration	1	2	2	2	2	3	3	3	3.0	3.0
Public Works — Employees	5	6	8	6	7.5	5	5	7	6.5	6.5
Total — All Governmental Funds	31	37	35	33	40	42	41.5	45	45	45 *Source: City of Sansom Park FY 2025 ACFR, Statistical Section — Full-Time Equivalent City Government Employees by Function/Program.*

Appendix F — Truth in Taxation Worksheet

In accordance with Texas Tax Code Chapter 26, the City calculates and publishes three property tax rates each year: the no-new-revenue rate, the voter-approval rate, and, because the City has a population of less than 30,000, the de minimis rate. These calculations are documented on Comptroller Form 50-856, Tax Rate Calculation Worksheet for Taxing Units Other Than School Districts. The certified and signed worksheet for tax year 2026 is reproduced in full at the end of this appendix.

Key Tax Rates — FY 2027

Rates as certified on the 2026 Tax Rate Calculation Worksheet (Form 50-856), signed August 10, 2026 by the Tarrant County Tax Assessor-Collector as the City's designated calculating officer. The maintenance and operations and debt service components are shown as the components of the total adopted rate.

Rate	FY 2026 Adopted	FY 2027 Adopted	Difference
No-New-Revenue (NNR) Rate	$0.772266	$0.857304	+$0.085038
Voter-Approval Rate	$0.815269	$0.794055	-$0.021214
De Minimis Rate	Not calculated	$0.991028	n/a
Adopted Tax Rate	**$0.845784**	**$0.872483**	**+$0.026699**
Maintenance & Operations (M&O) Rate	$0.662081	$0.718994	+$0.056913
Interest & Sinking (I&S) Rate	$0.183703	$0.153489	-$0.030214

The adopted rate of $0.872483 exceeds the no-new-revenue rate of $0.857304 and the voter-approval rate of $0.794055, but is below the de minimis rate of $0.991028. Under Texas Tax Code Section 26.012(8-a) and Section 26.07, a municipality with a population of less than 30,000 must hold an automatic election only if it adopts a rate exceeding the greater of its voter-approval rate and its de minimis rate. Because the adopted rate is below the de minimis rate, no automatic election is required. Under Section 26.075, qualified voters of the City may petition for an election on the adopted rate; a valid petition must be signed by at least three percent of registered voters and filed within 90 days of adoption. The City Council adopted the rate on August 17, 2026 by Ordinance No. 664-26.

No-New-Revenue Rate Calculation

The no-new-revenue rate is the rate that would produce the same amount of revenue from properties taxed in both the prior and current years, excluding new construction. It is a no-increase benchmark, not a cap. The calculation below reproduces Section 1 of the certified Form 50-856; line numbers refer to that form.

Line	No-New-Revenue Rate Calculation	Amount
1	Prior year total taxable value	$375,742,119
2	Less prior year tax ceilings (over-65 and disabled homesteads)	(37,229,717)
3	Preliminary prior year adjusted taxable value	$338,512,402
4	Prior year total adopted tax rate	$0.845784
8	Prior year taxable value adjusted for court-ordered changes	$338,825,417
12	Less total adjustments for lost value	(5,498,627)
13	Less prior year captured value in the TIF zone	(106,115,352)
14	Prior year total value	$227,211,438
15	Adjusted prior year total levy	$1,921,717
16	Plus taxes refunded for prior years	14,919

17	Adjusted prior year levy with refunds	$1,936,636
18A	Current year certified appraisal roll values	$373,548,933
18D	Less current year captured appraised value in the TIF zone	(109,873,303)
18E	Total current year value	$263,675,630
19C	Plus value under protest or not on the certified roll	3,699,831
20	Less current year tax ceilings	(38,682,945)
22	Current year total taxable value	$228,692,516
24	Less current year value of new improvements and new personal property	(2,794,347)
26	Adjusted current year taxable value	$225,898,169
27	Current year no-new-revenue tax rate (Line 17 ÷ Line 26 × $100)	$0.857304

Voter-Approval Rate Calculation

The voter-approval rate is the highest rate the City may adopt without an automatic election, subject to the de minimis provision described above. Under Senate Bill 2 (2019), a city that is not a special taxing unit may increase its no-new-revenue maintenance and operations rate by 3.5 percent, then add the current debt rate and any unused increment. The calculation below reproduces Sections 2 and 5 of the certified Form 50-856.

Line	Voter-Approval Rate Calculation	Amount
29	Prior year M&O tax rate	$0.662081
34	Current year NNR M&O rate (unadjusted)	$0.618905
40	Adjusted current year NNR M&O rate	$0.618905
42	Current year voter-approval M&O rate (Line 41C × 1.035)	$0.640566
43A	Total current year debt to be paid with property taxes	$852,540
43D	Less amount paid from other resources	(321,261)
43E	Adjusted debt	$531,279
44	Less certified prior year excess debt collections	(180,261)
45	Adjusted current year debt	$351,018
46E	Current year anticipated collection rate	100.00%
47	Current year debt adjusted for collections	$351,018
48	Current year total taxable value	$228,692,516
49	Current year debt rate (Line 47 ÷ Line 48 × $100)	$0.153489
50	Voter-approval M&O rate plus debt rate	$0.794055
68	Unused increment rate	$0.000000
69	Total FY 2027 voter-approval tax rate	$0.794055

De Minimis Rate Calculation

The de minimis rate applies to a municipality with a population of less than 30,000. It is the sum of the no-new-revenue maintenance and operations rate, the rate that would raise $500,000, and the current debt rate. It recognizes that in a small city a modest dollar increase produces a large percentage rate movement. The calculation below reproduces Section 6 of the certified Form 50-856.

Line	De Minimis Rate Calculation	Amount

70	Adjusted current year NNR M&O tax rate	$0.618905
71	Current year total taxable value	$228,692,516
72	Rate necessary to impose $500,000 in taxes	$0.218634
73	Current year debt rate	$0.153489
74	De minimis rate (Lines 70 + 72 + 73)	$0.991028

Taxable Value and Levy Summary

The table below reconciles the appraisal district's certified roll to the taxable value against which the FY 2027 rate is levied, and shows the resulting levy by component. The single largest reconciling item is the tax increment reinvestment zone, which captures 29.4 percent of the City's certified appraised value; taxes on that value are deposited into the tax increment fund rather than the General Fund or the Interest and Sinking Fund.

Item	Amount
Certified appraisal roll values, Tarrant Appraisal District (Form 50-856 Line 18A)	$373,548,933
Less captured appraised value in the tax increment reinvestment zone (Line 18D)	(109,873,303)
Plus taxable value under protest or not on the certified roll (Line 19C)	3,699,831
Less taxable value of over-65 and disabled homesteads with tax ceilings (Line 20)	(38,682,945)
Taxable value for rate setting (Line 22)	**$228,692,516**
Taxable value of new improvements and new personal property (Line 24)	$2,794,347
M&O levy at the adopted rate of $0.718994	$1,644,285
I&S (debt) levy at the adopted rate of $0.153489	351,018
Total property tax levy at the adopted rate of $0.872483	**$1,995,303**

Impact on the Average Homeowner

The table below illustrates the estimated impact of the FY 2027 adopted property tax rate on residential taxpayers at several appraised values. The City grants a local option homestead exemption of 1 percent of appraised value; because Tax Code Section 11.13(n) sets a statutory floor of $5,000, the exemption is $5,000 for every home appraised below $500,000. The City also grants an optional over-65 exemption of $20,000 and an optional disabled person exemption of $10,000, neither of which is reflected in the table below.

Appraised Value	Homestead Exemption	Taxable Value	FY 2026 Tax Bill	FY 2027 Tax Bill	Annual Change	Monthly Change
$150,000	($5,000)	$145,000	$1,226.39	$1,265.10	+$38.71	+$3.23
$200,000	($5,000)	$195,000	$1,649.28	$1,701.34	+$52.06	+$4.34
$250,000	($5,000)	$245,000	$2,072.17	$2,137.58	+$65.41	+$5.45
$300,000	($5,000)	$295,000	$2,495.06	$2,573.82	+$78.76	+$6.56
$350,000	($5,000)	$345,000	$2,917.95	$3,010.07	+$92.11	+$7.68
$400,000	($5,000)	$395,000	$3,340.85	$3,446.31	+$105.46	+$8.79
$500,000	($5,000)	$495,000	$4,186.63	$4,318.79	+$132.16	+$11.01

Average Home (Sansom Park)	**($5,000)**	**$159,768**	**$1,306.68**	**$1,393.95**	**+$87.27**	**+$7.27**

Calculation: tax bill = (taxable value ÷ $100) × tax rate, using the FY 2026 adopted rate of $0.845784 and the FY 2027 adopted rate of $0.872483. Homeowners age 65 or older or disabled who have established a tax ceiling under Tax Code Section 11.26 will not see an increase in the City portion of their bill, regardless of the rate adopted. The average home line uses the average taxable homestead value for each year rather than a constant value, so it reflects both the rate change and appraisal growth.

Required Public Notices and Hearings

Texas Tax Code §26.06 requires the City to publish notice of the proposed tax rate and conduct at least one public hearing before adopting a rate that exceeds the NNR Rate. The following notices were published and hearings conducted for the FY 2027 tax rate:

- Notice of Meeting to Vote on Tax Rate — published for the 2026 tax year
- Notice of Tax Revenue Increase — publication date and newspaper to be confirmed
- Public Meeting to Vote on the Proposed Tax Rate — held August 17, 2026 at 6:00 p.m., City Council Chambers, 5705 Azle Avenue, Fort Worth, Texas 76114
- Tax Rate Adoption — adopted August 17, 2026 by Ordinance No. 664-26 at a rate of $0.872483 per $100 of taxable value; no automatic election was required because the adopted rate is below the de minimis rate
- Petition Period — qualified voters may petition for an election on the adopted rate under Tax Code Section 26.075 within 90 days of adoption; the petition period closes November 15, 2026

Source: Texas Comptroller Form 50-856, 2026 Tax Rate Calculation Worksheet, City of Sansom Park, certified and signed August 10, 2026 by Andy Nguyen for Rick Barnes, Tarrant County Tax Assessor-Collector. Certified appraisal values supplied by the Tarrant Appraisal District under Texas Tax Code Section 26.01. Adopted rates and local option exemptions per the 2026 Adopted Tax Rate Form filed with Tarrant County and Ordinance No. 664-26.

Certified Tax Rate Calculation Worksheet — Form 50-856

The following pages reproduce the City of Sansom Park 2026 Tax Rate Calculation Worksheet as certified and signed on August 10, 2026. Supporting documentation for each entry is published by Tarrant County at the hyperlink shown on page 1 of the worksheet.

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

Form 50-856

City of Sansom Park	817.626.3791
Taxing Unit Name	Phone *(area code and number)*
5705 Azle Ave Sansom Park,TX 76114	www.sansompark.org
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/39-city-of-sansom-park/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]	$ 375,742,119
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]	$ 37,229,717
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 338,512,402
4.	**Prior year total adopted tax rate.**	$ 0.845784 /$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:** .... $ 3,143,614	
	B. **Prior year values resulting from final court decisions:** .... - $ 2,830,599	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 313,015

[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)

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax**

50-856 • 5-26/15

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

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.	$ 313,015
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 338,825,417
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: .... + $ 5,498,627 **C. Value loss.** Add A and B. [7]	$ 5,498,627
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.	$ 5,498,627
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.	$ 106,115,352
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 227,211,438
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,921,717
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]	$ 14,919
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 1,936,636

[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: . . . . . . $ 373,548,933	
	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 . . . . . . - $ 109873303	
	E. Total current year value. Add A and B, then subtract C and D.	$ 263,675,630
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] . . . . . . $ 3,699,831	
	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.	$ 3,699,831
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]	$ 38,682,945
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]	$ 228,692,516
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 2,794,347

[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)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,794,347
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 225,898,169
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.857304 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ ______ /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.662081 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 338,825,417
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 2,243,298
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.	+ $ 12,423	
	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.	– $ 857,625	
	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.	$ -845,202	
	E. Add Line 31 to 32D.		$ 1,398,096
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 225,898,169
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.618905 /$100

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

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

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

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.618905 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000 /$100	
	C. Add Line 41B to Line 40.		$ 0.618905 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.640566 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.000000 /$100	
	- or -		
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).		
	a. Enter the **disaster relief cost.**	$ 0	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ 0.000000 /$100	
	c. Add Line D42(B)(b) to Line 42.	$ 0.000000 /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ 0.000000 /$100	
	e Add Line D42(c) to Line D42(d).	$ 0.000000 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.		
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]		$ 0.000000 /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 852,540 **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 .... – $ 321,261 **E. Adjusted debt.** Subtract B, C and D from A.	$ 531,279
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 180,261
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 351,018
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.00 % **B.** Enter the prior year actual collection rate. .... 100.56 % **C.** Enter the 2024 actual collection rate. .... 99.57 % **D.** Enter the 2023 actual collection rate. .... 102.02 % **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.	$ 351,018
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,692,516
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.153489 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.794055 /$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)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,692,516
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ 0.857304 /$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.	$ 0.857304 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ 0.794055 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.794055 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,692,516
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).	$ 0.794055 /$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)	$ 0.815269/$100
	B. Unused increment rate (Line 68)	$ 0.000000/$100
	C. Subtract B from A	$ 0.815269/$100
	D. Adopted Tax Rate	$ 0.845784/$100
	E. Subtract D from C	$ -0.030515/$100
	F. 2025 Total Taxable Value (Line 61)	$ 238,381,459
	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)	$ 0.616620/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.616620/$100
	D. Adopted Tax Rate	$ 0.779605/$100
	E. Subtract D from C	$ -0.162985/$100
	F. 2024 Total Taxable Value (Line 60)	$ 232,129,673
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.667887/$100
	B. Unused increment rate (Line 66)	$ 0.000002/$100
	C. Subtract B from A	$ 0.667885/$100
	D. Adopted Tax Rate	$ 0.667886/$100
	E. Subtract D from C	$ -0.000001/$100
	F. 2023 Total Taxable Value (Line 60)	$ 218,666,456
	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	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000/$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)	$ 0.794055/$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.618905 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 228,692,516
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.218634 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.153489 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.991028 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.845784 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 227,211,438
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 225,898,169
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).	$ 0.794055 /$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)

2026 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts — Form 50-856

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.857304 /$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 .... $ 0.794055 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

De minimis rate. .... $ 0.991028 /$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 16:23:32 CDT)
Taxing Unit Representative

08/10/2026
Date

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

For additional copies, visit: **comptroller.texas.gov/taxes/property-tax** Page 11

ORDINANCE NO. 663-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANSOM PARK, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL FUND AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, an annual budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027, has been duly created by the budget officer of the City of Sansom Park, Texas, in accordance with Chapter 102 of the Texas Local Government Code; and

WHEREAS, the budget officer for the City of Sansom Park has filed the proposed budget in the office of the City Secretary and the proposed budget was made available for public inspection in accordance with Chapter 102 of the Local Government Code; and

WHEREAS, a public hearing was held by the City Council of Sansom Park in accordance with Chapter 102 of the Local Government Code, following due publication of notice thereof, at which time all citizens and parties in interest were given the opportunity to be heard regarding the proposed budget; and

WHEREAS, after full and final consideration, it is the opinion of the City Council that the 2026-2027 fiscal year budget as hereinafter set forth should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANSOM PARK, TEXAS:

SECTION 1. That the proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Sansom Park, Texas for the fiscal year beginning October 1, 2026, and ending September 30, 2027, as submitted to the City Council, attached hereto as Exhibit "A", be and the same is hereby adopted and approved as the budget of the City of Sansom Park, Texas for the fiscal year beginning October 1, 2026, and ending September 30, 2027.

SECTION 2. That the expenditures during the fiscal year beginning October 1, 2026, and ending September 30, 2027, shall be made in accordance with the budget by fund allocation approved by this ordinance unless otherwise authorized by a duly enacted ordinance of the City of Sansom Park, Texas.

SECTION 3. That all budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2025-2026 are hereby ratified, and the budget Ordinance for fiscal year 2025-2026, heretofore enacted by the City Council, be and the same is hereby amended to the extent of such transfers and amendments for all purposes.

SECTION 4. Upon approval of the budget, the budget officer shall file a true and certified copy thereof with the County Clerk of Tarrant County, Texas.

SECTION 5. That all provisions of the Ordinances of the City of Sansom Park, Texas in conflict with the provisions of this ordinance be and the same are hereby repealed, and all other provisions of the Ordinances of the City of Sansom Park, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 6. That should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision hereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 7. That this Ordinance shall take effect immediately from and after its passage as the law in such cases provides.

This budget will raise more revenue from property taxes than last year's budget by an amount of $27,079, which is a 1.38 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $24,380.

DULY PASSED, APPROVED AND ADOPTED by the City Council of the City of Sansom Park, Texas, on the 10th day of August 2026.

APPROVED:

Jim Barnett, Jr., Mayor

ATTEST:

Wendy Blocker

Wendy Blocker, TRMC City Secretary

CITY OF SANSOM PARK CITY SEAL SP TEXAS INCORPORATED 1949

Approved as to form:

Will Pruitt, City Attorney