



City of Freeport
Meeting and/or Executive Session Agenda

This meeting will be live streamed via YouTube Live and may be accessed on the City of Freeport Facebook page: <https://www.facebook.com/freeporttexas> or by visiting <https://www.youtube.com/@cityoffreeporttx8375/streams>

Tuesday, September 8, 2026, 6:00 PM | Council Chamber | 430 North Brazosport Blvd. , Freeport, Texas 77541

Taxpayer Impact Statement

This statement shows the estimated annual property tax bill for the average taxable homestead value in Freeport (\$125,383), comparing the current tax rate, the no-new-revenue rate, the voter approval rate, and the de minimis tax rate options.

Tax Rate Scenario	Tax Rate per \$100 Valuation	Estimated Annual Tax Bill	Difference from Current FY
Current FY 2025-2026	\$0.514210	\$587.62	-
No-New-Revenue Rate	\$0.444922	\$557.86	\$(29.76)
Voter-Approval Rate	\$0.487316	\$611.01	\$23.39
De Minimis Rate	\$0.499186	\$625.89	\$38.27
Proposed Tax Rate	\$0.474988	\$595.55	\$7.93

Proposed Budget

A copy of the proposed budget is available online at <https://www.freeporttx.gov/financial-budget>

In accordance with Section 551.043 of the Texas Government Code, this agenda has been posted at Freeport City Hall, and distributed to the appropriate news media within the required time frame. All meetings of the Freeport City Council are open to the public. Public participation and written comments are invited on all open session business items.

The Mayor and City Council request that cell phones be turned off or set to vibrate. Members of the audience are requested to step outside to conduct a phone conversation. The Council Chamber is wheelchair accessible and special parking is available outside the building. If special accommodation is required, please contact the City Secretary a minimum of 72 hours in advance at 979-233-3526.

1: Call to Order:

- 1A. Call to Order - Jerry Cain, Mayor
- 1B. Invocation - Councilman
- 1C. Pledges - Pledge of Allegiance to the United States; Pledge of Allegiance to the State of Texas.
- 1D. Matters Subsequent to Posting.

- 1E. Audience Participation – Anyone who has registered to speak prior to the meeting being called to order and desires to address the City Council will be heard at this time, or during the discussion of an item listed on the agenda. These forms are located by the City Secretary. After completing the form, give it to the City Secretary. She will give it to the Mayor. The Mayor will call on you when that item is presented, once a motion has been made by Council then public participation will not be allowed. You will have four (4) minutes to make your comments regardless of the number of agenda items to be addressed.

2: Proclamations - Presentations and Updates

2A. Upcoming Events -

16th Annual KidFest, September 12, Historic Downtown Freeport, 3:00P.M.-7:00P.M.
Haunting Tales of the Texas Coast, September 12-October 31, Freeport Museum, 10:00AM-4:00PM
Hispanic Heritage Month Exhibit, September 15-October 15, Freeport Museum
Seniors Bingo, September 21, Freeport RiverPlace, 10:00AM-12:00PM
Nickelodeon Worldwide Day of Play, September 26, Freeport Museum, 11:00AM-4:00PM

- 2B. Proclamation Recognizing September 15 through October 15, 2026, as Hispanic Heritage Month in the City of Freeport - Jerry Cain, Mayor

3: Consent Agenda:

All items listed are part of the Consent Agenda. Public Hearing and review are held collectively unless opposition is presented, in which case the contested item will be heard separately.

- 3A. Action regarding Minutes, August 17, 2026 - Clarisa Fernandez, City Secretary
- 3B. Action approving changing the date of the first meeting in November 2026 due to Dia de los Muertos Procession to Tuesday, November 3, 2026 - Maria Lopez, Main Street Coordinator
- 3C. Action approving Resolution No. 2026-3066 to allow the Police Chief to enter into an Interlocal Agreement with Trinity Charter Schools to establish procedures and expectations regarding school safety planning and emergency response coordination - Jennifer Howell, Police Chief
- 3D. Action approving Resolution No. 2026-3067 to authorize a Right of Entry Agreement with Sweet T's Diner for the Cruise for Cancer event on September 19, 2026 - Dr. Danielle Kelly, City Manager

4: Public Hearings

- 4A. **Public Hearing:** Regarding the FY2026-2027 Annual Budget - Ashlee Hurst, Finance Director
- 4B. **Public Hearing:** Regarding the 2026 Tax Rate - Ashlee Hurst, Finance Director

5: Business

- 5A. Consideration and possible action to adopt Ordinance No. 2026-2772 adopting the Fiscal Year 2026-2027 Budget.(Ashlee Hurst)
- 5B. Consideration and possible action approving Resolution No. 2026-3068 to ratify the property tax revenue increase reflected in the Fiscal Year 2026-2027 Budget.(Ashlee Hurst)
- 5C. Consideration and possible action to adopt Ordinance No. 2026-2773 establishing a Tax Rate for the 2026 Tax Year.(Ashlee Hurst)
- 5D. Consideration and possible action approving Resolution No. 2026-3069 appointing a member to the Senior Citizens Commission.(Dr. Danielle Kelly)
- 5E. Consideration and possible action approving Resolution No. 2026-3070 appointing Kenneth Hayes as the City of Freeport's representative to the Brazosport Water Authority.(Dr. Danielle Kelly)
- 5F. Consideration and possible action by City Council approving items for surplus and authorize the sale with an online auction using Public Surplus.(Laura Cramer)
- 5G. Consideration and possible action approving the proposed 2026 Illumination Light Locations.(Laura Cramer)
- 5H. Consideration and possible action approving Resolution No. 2026-3071 deeming property as surplus for destruction or donation.(Chief Jennifer Howell)
- 5I. Consideration and possible action approving Resolution No. 2026-3072 to waive fees associated with the use of the Freeport Municipal Park and the Freeport RiverPlace for the Martin Luther King Celebration Committee of Brazoria County Grand Parade and Festival to be held on January 18, 2027.(Councilman Rossow, Mayor Cain)

6: Work Session

The City Council may deliberate and make inquiry into any item specifically listed as a Subsection under the itemized Sections A-F below, an item appearing on the City Council agenda for this meeting, on matters related to community events, or on matters that are not within the jurisdiction of the City for consideration by City Council. The City Council may not deliberate on any City matters not specifically disclosed under this Work Session or on this posted City Council Meeting agenda. City Council members and the Mayor always reserve the right to request that a matter be placed on a future agenda for consideration.

- A. Councilman McDonald Ward A announcements and comments.
- B. Councilman Davis Ward B announcements and comments.
- C. Councilwoman Mireles Ward C announcements and comments.
- D. Councilman Rossow Ward D announcements and comments.
- E. Mayor Jerry Cain announcements and comments.
- F. City Manager announcements and comments.

7: Executive Session

The City Council may take action on any Executive Session item posted. 551.071. Texas Government Code. Consultation with Attorney. The City Council may convene in executive session to conduct a private consultation with its attorney on any legal posted agenda item, when the City Council seeks advice of its attorney about pending or contemplated litigation, a settlement offer, or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the provisions of Chapter 551, including the following items:

- 7A. Executive Session regarding a.) Texas Government Code, Section 551.071 (Consultation with Attorney) 1.) DOW IDA Negotiations 2.) Discuss Attorney Advisory Opinion regarding Formal Ethics Complaint against Chair of the EDC Board

8: Reconvene into Open Session:

- 8A. Take any action resulting from Executive Session.

9: Adjournment

9A. Adjournment – Jerry Cain, Mayor

Items not necessarily discussed in the order they appear on the agenda. The Council at its discretion may take action on any or all of the items as listed. This notice is posted pursuant to the Texas Open Meeting Act. (Chapter 551, Government Code).

The City Council reserves the right to adjourn into executive session at any time during the course of this meeting to consult with the city attorney or discuss any of the matters listed above, as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), but cannot vote or take action on any item unless it is set forth above in this agenda. 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices) and 551.087 (Economic Development).

CERTIFICATE I certify the foregoing notice was posted in the official glass case at the front door of City Hall, with 24 hours a day public access, 1201 North Avenue H., Freeport, Texas, 3 business days prior to meeting. In accordance with Open Meetings Act.

Clarisa Fernandez,
City Secretary, City of Freeport, Texas



PROCLAMATION

“HISPANIC HERITAGE MONTH”

WHEREAS, National Hispanic Heritage Month, or “Mes de Herencia Hispana,” is celebrated from September 15 through October 15 each year in honor of the rich history, culture, and impactful contributions of Hispanic and Latino communities including American citizens with roots in Spain, Mexico, the Caribbean, Central America, and South America; and

WHEREAS, the observance began as Hispanic Heritage Week in 1968 under President Lyndon B. Johnson and was expanded to a 30-day celebration by President Ronald Reagan; it was subsequently made law on August 17, 1988. The celebration begins on September 15 in recognition of the independence anniversaries of Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua, followed by Mexico on September 16 and Chile on September 18; and

WHEREAS, Hispanic and Latino Americans represent one of the largest and fastest-growing communities in the United States, with approximately 68 million Hispanic residents comprising about 20 percent of the nation’s population as of July 1, 2024, and continuing to play an essential role in the cultural, economic, civic, and social fabric of our nation; and

WHEREAS, Hispanic and Latino residents are an integral part of the City of Freeport, representing approximately 59.2 percent of our community and contributing greatly to the character, strength, growth, and cultural richness of our city; and

WHEREAS, during National Hispanic Heritage Month, we come together to honor and celebrate the vibrant traditions of Hispanic and Latino families—including faith, hard work, community, and patriotism—and to recognize their invaluable contributions toward strengthening our society; and

WHEREAS, the City of Freeport is proud to observe “Mes de Herencia Hispana,” honoring the leadership, achievements, and cultural heritage of Hispanics and Latinos who are central to our city’s identity and inclusive community spirit;

NOW, THEREFORE, I, Jerry Cain, Mayor of the City of Freeport, on behalf of the City of Freeport, do hereby proclaim September 15 through October 15, 2026, as ‘HISPANIC HERITAGE MONTH’ and encourage all residents to recognize and celebrate the rich heritage, history, and culture of our Hispanic and Latino community and to continue working together toward a future that is welcoming, prosperous, and united for all.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the City of Freeport, this 8th day of September 2026.

Jerry Cain, Mayor

State of Texas

County of Brazoria

City of Freeport

BE IT REMEMBERED, that the City Council of Freeport, Texas met on Monday, August 17, 2026 at 6:00 PM at the Freeport Council Chamber located at 430 North Brazosport Blvd. , Freeport Texas for the purpose of considering the following agenda items:

City Council: Mayor Jerry Cain
Councilman Larry McDonald
Councilman Jarvis Davis
Councilwoman Nicolasa Mireles
Councilman Winston Rossow

Staff: Danielle M Kelly, DPA, City Manager
Tracy Harrison, Assistant City Manager
Jennifer Howell, Police Chief
Debra Mergel, City Attorney
Lily Celedon, Staff Accountant
Ashlee Hurst, Finance Director
Toby Cohen, IT Director
Clifton Beck, Human Resources Director
Sabrina Leblanc, Executive Administrative Assistant
Christopher Motley, Fire Chief
David Vidal, Public Works Department

Visitors:	David McGinty	Bobby Edge
	Manning Rollerson	Diane McCleester
	Thomas Koole	Con McCleester
	Carol Parker	

Call to Order:

Call to Order - Jerry Cain, Mayor

Mayor Cain called the regularly scheduled meeting of the Freeport City Council to order at 6:16 P.M. on August 17, 2026, declaring a quorum was present.

Invocation - Councilman

Councilman Davis led the Invocation.

Pledges - Pledge of Allegiance to the United States; Pledge of Allegiance to the State of Texas.

Councilman Davis led the Pledge of Allegiance to the United States and Pledge of Allegiance to the State of Texas.

Matters Subsequent to Posting.

City Manager Dr. Danielle Kelly stated that there were no matters subsequent to posting.

Audience Participation – Anyone who has registered to speak prior to the meeting being called to order and desires to address the City Council will be heard at this time, or during the discussion of an item listed on the agenda. These forms are located by the City Secretary. After completing the form, give it to the City Secretary. She will give it to the Mayor. The Mayor will call on you when that item is presented, once a

motion has been made by Council then public participation will not be allowed. You will have four (4) minutes to make your comments regardless of the number of agenda items to be addressed.

Manning Rollerson addressed the Council, opening with thanks to his faith. He expressed concern about what he characterized as the federal government's failure to honor the principles represented by the American flag and referenced his service as an Army veteran. Mr. Rollerson then discussed religious freedom and expressed concerns regarding actions taken by the Governor that he believed targeted another religion. He emphasized his belief that individuals should be free to practice their faith without having another person's religious beliefs imposed upon them. He also spoke about his own faith and religious background. Mr. Rollerson thanked the City and the Mayor for addressing grass maintenance within the ditch. He also raised concerns regarding statements he had made that he believed were edited or removed from content posted on the City's social media page. He characterized this as restricting constitutionally protected speech and requested an explanation. Mr. Rollerson further commented on the importance of integrity and accountability in decision-making by public officials. He concluded by discussing the federal government's rescission of the Gulf Link permit, which he attributed to collective community action. He referenced the Texas Campaign for the Environment, Sierra Club, Earthworks, and Freeport Haven and encouraged Freeport residents to remain engaged in decisions concerning industry, taxation, and the community.

Jeff Pena addressed the Council and began by requesting instructions regarding the use of Bluetooth or other technology for displaying presentations during future meetings. IT Director Toby Cohen responded that he was unable to provide this due to cybersecurity concerns. Mr. Pena stated that he wanted to ensure the matter complied with open meetings requirements. Mr. Pena reminded those present of a \$500 reward related to a missing poster and then commented on matters involving the Freeport Economic Development Corporation, stating that he believed the City should pursue all funds it is owed. Mr. Pena proceeded to make a series of allegations and remarks concerning Mayor Jerry Cain, Councilman Larry McDonald, Councilwoman Nicole Mireles, and other individuals. He alleged misconduct involving former City Manager Lance Petty and spoke about the Council's handling of the recall election process. He also spoke about the termination of former City Attorney Chris Duncan, asserting that the decision unnecessarily cost the City approximately \$30,000 and alleging that it was motivated by personal interests. Mr. Pena further referenced Mr. Duncan's continued involvement in negotiations involving Freeport, Clute, and Lake Jackson. Mr. Pena made additional allegations concerning Councilwoman Mireles and other individuals regarding attorneys, financial matters, election activities, and alleged drug use. He requested that Councilwoman Mireles undergo a drug test based on information he stated he had received from City staff and other City officials. Mr. Pena also spoke about Councilman McDonald and Councilwoman Mireles regarding their conduct during budget workshops and their interactions with City employees. He alleged that their comments and actions toward certain employees were discriminatory and encouraged the public to review meeting recordings and speak with City staff. Mr. Pena concluded by referencing the recall election involving Mayor Cain scheduled for November and stated that petition signatures concerning other officials would be collected the following Tuesday. He called for Mayor Cain and Councilman McDonald to resign and made a closing remark directed toward Councilwoman Mireles.

Carol Parker resides at 76 Dolphin Lane, reported on behalf of the City's senior citizen programming. She noted strong attendance at that day's senior event, where food was catered, and announced the upcoming Senior Bingo event on Monday, September 21st, from 10:00 AM to noon at Freeport RiverPlace, with catering by Mama C's. She noted that bingo consistently draws the largest attendance of any senior event. Ms. Parker also announced that this Friday is National Senior Citizens Day, and that the program will have a booth at the Doris Williams Civic Center from 9:30 A.M. to 1:30 P.M. in Lake Jackson, where they will offer giveaways, and she encouraged the public to attend.

Bobby Edge, Branch Manager of the Freeport Branch Library, addressed the Council with several updates. He reported that Brazoria County library patrons collectively read 10.8 million minutes during the summer reading challenge, surpassing the 10 million minute goal. He highlighted the library's second annual Touch-a-Truck event, which drew 165 patrons and featured vehicles from Freeport PD, Freeport Fire and EMS, Brazosport Safety Council, and others. Mr. Edge announced that September is Library Card Sign-up Month and encouraged residents to visit. He promoted the Brazoria County Library System's "Library of Things" lending program and highlighted an upcoming Texas Pirate Day event on Saturday, September 19th at 2:00 PM, held in partnership with the Freeport Historical Museum.

Rob Giesecke, representing the Port Freeport Commission, invited the public to the annual Port Freeport Community Tour on October 3rd. He noted that the tour, which began as part of the port's 100th anniversary celebration, will now be held annually. Tours run from 10:00 A.M. to 3:00 P.M., are free of charge, and require advance registration at portfreeport.com under the Community tab. He confirmed there is no age restriction, though minors must be accompanied by an adult.

Proclamations - Presentations and Updates

Upcoming Events -

Cotton Spinning and Historic Textiles, August 29, Freeport Museum, 11:00AM-3:00PM

16th Annual KidFest, September 12, Historic Downtown Freeport, 3:00P.M.-7:00P.M.

Haunting Tales of the Texas Coast, September 12-October 31, Freeport Museum, 10:00AM-4:00PM

Hispanic Heritage Month Exhibit, September 15-October 15, Freeport Museum

Nickelodeon Worldwide Day of Play, September 26, Freeport Museum, 11:00AM-4:00PM

Seniors Bingo, September 21, Freeport RiverPlace, 10:00AM-12:00PM

City Manager Dr. Danielle Kelly gave updates on upcoming events.

Consent Agenda:

Action regarding Minutes, August 3, 2026 - Clarisa Fernandez, City Secretary

Action approving changing the date of the first meeting in September 2026 due to Labor Day Holiday to Tuesday, September 8, 2026 - Clarisa Fernandez, City Secretary

Action approving Road Closures for the 16th Annual KidFest – Dare to Dream, Maria Lopez, Main Street Coordinator

Action approving the Monthly Financial Report through July 31, 2026 - Ashlee Hurst, Finance Director

Action approving the Employee Holiday Calendar for Fiscal Year 2026/2027 - Clifton Beck, Human Resources Director

Action approving Resolution No. 2026-3063 accepting the actions of the City of Freeport Employee Benefits Trust.- Clifton Beck, Human Resources Director

A motion was made by Councilman Davis to approve the Consent Agenda, seconded by Councilwoman Mireles with all present and voting "Aye" 5-0. The Council unanimously approved the motion.

Business

Consideration and possible action approving Resolution No. 2026-3064 updating the City of Freeport Master Fee Schedule.

City Manager Dr. Danielle Kelly presented the item, noting that the revised Master Fee Schedule reflects updates across multiple departments including Administration, Building and Code, Fire and EMS, Parks and

Recreation, Police, Municipal Court, Sewer and Water, Golf, and the Museum, with proposed changes highlighted in yellow in the council packet.

A motion was made by Councilman Davis to approve Resolution No. 2026-3064 updating the City of Freeport Master Fee Schedule, seconded by Councilman Rossow with discussion that followed.

Councilwoman Mireles inquired specifically about fee changes in the Building and Code department. City Manager Dr. Danielle Kelly confirmed there were no changes to building permit or related fees in that department. Dr. Kelly noted that notable changes included updated golf course rates, the addition of a warrant fee to the court schedule, adjustments to water tap fees for three-quarter inch and one-and-a-quarter inch taps, increases to sewer tap fees to better reflect actual costs of parts and installation which Mayor Cain noted had historically been charged below actual cost and a CPI-based trash rate adjustment built into the Ameriwest contract.

Councilman Davis inquired about the possibility of adding a policy restricting rental of baseball fields to outside parties during active youth league seasons, to avoid scheduling conflicts with rainouts and rescheduled games. Mayor Cain clarified that such a matter would be a policy procedure rather than a fee schedule amendment. Councilwoman Mireles noted that the Parks and Beautification Committee had already begun discussing a related policy update and committed to keeping Councilman Davis informed of its progress.

Mayor Cain called the motion to a vote with all present and voting "Aye" 4-1. The Council approved the motion. Councilman McDonald voted "Nay".

Consideration and possible action approving Resolution No. 2026-3065 adopting Chapter 5.27 AI Policy.

IT Director Toby Cohen presented the proposed AI Policy, which establishes a set of guidelines and usage rules for city employees regarding artificial intelligence tools. Mr. Cohen explained that the policy defines what constitutes AI, restricts the use of free AI tools that consume training data and could potentially transmit city information to external servers, and limits usage to city-approved tools. He noted that a portion of the policy addresses "shadow AI," where employees may inadvertently use AI embedded in common software such as web browsers. Mr. Cohen further noted that the Texas Department of Information Resources had mandated adoption of a portion of the Intelligent Code of Ethics, making a segment of the policy a compliance requirement. Mayor Cain remarked that AI is a permanent and growing reality and that establishing guidelines and procedures is both necessary and appropriate.

A motion was made by Mayor Cain to approve Resolution No. 2026-3065 adopting Chapter 5.27 AI Policy, seconded by Councilman Davis with all present and voting "Aye" 4-1. The Council approved the motion. Councilman McDonald voted "Nay".

Consideration and possible action on setting the City of Freeport proposed 2026 tax rate, setting the public hearing, and directing staff to publish the Notice of Proposed 2026 Tax Rate.

Finance Director Ashlee Hurst addressed the Council regarding staff's recommended proposed property tax rate of \$0.474988 per \$100 valuation. Ms. Hurst explained that the proposed rate represents a reduction of \$0.039222 from the City's current tax rate and was developed following extensive review during the City's budget workshops. Ms. Hurst stated that staff worked to identify efficiencies, prioritize needs, and reduce expenditures while maintaining essential City services and Council priorities. She reported that proposed operating expenses decreased by slightly more than \$1 million, or approximately 5%, from Fiscal Year 2026 to Fiscal Year 2027. She also stated that staff was recommending no increase to water or sewer rates. Ms. Hurst explained that property taxes account for approximately \$3.8 million of the City's proposed \$45.5 million budget, representing less than one-tenth of the total budget. She noted that the remaining revenues are derived from sources including utility revenues, sales taxes, franchise fees, service charges, grants, and other available revenues. She further explained that industrial district agreement payments account for

approximately 24.8% of the overall budget and are tied directly or indirectly to the City's property tax rate. Ms. Hurst stated that the recommended tax rate is below the voter-approval tax rate but above the no-new-revenue rate. She explained that adopting the no-new-revenue rate would not generate sufficient revenue to fund the budget priorities discussed during the budget workshops and would result in a budget deficit, requiring the City to reduce or delay certain initiatives. Ms. Hurst discussed the City's history of adopting the no-new-revenue rate and stated that this practice has helped maintain a lower tax burden for residents compared with many neighboring communities. However, she noted that the City has experienced declining service levels while costs associated with materials, equipment, personnel, and contracted services have continued to increase. She emphasized the importance of considering the long-term financial effects of deferred maintenance, reduced services, and delayed investments. Ms. Hurst stated that the proposed rate would have an estimated impact of approximately \$7.93 per average homestead compared with the amount taxpayers currently pay. She explained that adopting the no-new-revenue rate would save the average taxpayer approximately \$29.76 compared with the current rate and that the difference between the staff-recommended rate and the no-new-revenue rate would be approximately \$21.83 annually, or less than \$2 per month. Ms. Hurst stated that the proposed rate would allow the City to maintain a balanced budget, reduce operating expenses by approximately 5%, avoid increases to water and sewer rates, fund ten new positions, and invest approximately \$4.7 million in infrastructure and beautification initiatives. She emphasized that the recommendation was intended to balance the financial impact on taxpayers with the City's need to continue investing in public safety, infrastructure, employee retention, and essential services. Ms. Hurst concluded by respectfully requesting the Council's support for the proposed property tax rate of \$0.474988 per \$100 valuation, stating that the recommendation would protect the City's financial stability, fund priorities established through Council's guidance, and maintain responsible stewardship of public funds. She advised that the item would require two motions and a record vote and noted that the required motions were provided in the Council packets.

A motion was made by Mayor Cain to set the proposed tax rate not to exceed \$0.474988 per \$100 in property valuation, seconded by Councilman Davis with discussion that followed.

Councilman McDonald asked a clarifying question regarding the Tax Form filed with the State Comptroller. Finance Director Ashlee Hurst confirmed that the county handles all tax rate calculation filings on the city's behalf.

Mayor Cain called the motion to a vote with all present and voting "Aye" 3-2. The Council approved the motion. Councilman McDonald voted "Nay". Councilman Davis voted "Aye". Councilwoman Mireles voted "Nay". Councilman Rossow voted "Aye". Mayor Cain voted "Aye".

A motion was made by Mayor Cain to set the public hearing and record vote for the tax rate on September 8, 2026, at 6:00 p.m. at 430 N Brazosport, Freeport, TX, seconded by Councilman Davis with all present and voting "Aye" 5-0. The Council unanimously approved the motion. Councilman McDonald voted "Aye". Councilman Davis voted "Aye". Councilwoman Mireles voted "Aye". Councilman Rossow voted "Aye". Mayor Cain voted "Aye".

Consideration and possible action approving the Public Works Department purchase for 3 pieces of equipment to be used for streets/drainage/sidewalks.

Assistant City Manager Tracy Harrison addressed the Council regarding staff's recommendation to purchase three pieces of equipment for the Public Works Department. Ms. Harrison stated that staff recommended the purchase of one new ride-behind line striper with a driver attachment and hitch kit from Sherwin-Williams, one used 54-inch roller with a padfoot attachment from Momentum Rentals and Sales, and one new Kubota skid steer from Bobby Ford Tractor and Equipment. Ms. Harrison explained that the equipment was not originally included in the current fiscal year's budget; however, staff identified available funding from line items projected to have a surplus. She stated that the total cost of the three pieces of equipment was \$201,155.11 and that the necessary funding had been transferred to fund the purchases. Ms. Harrison stated

that the equipment would improve operational efficiencies within the Streets, Drainage, and Parks divisions. She explained that the ride-behind line striper would reduce the amount of time required to paint street lines, improve the appearance of completed work, and allow staff to apply a thicker coat of paint for increased durability. Ms. Harrison stated that the 54-inch roller is a used 2019 model with approximately 649 hours and includes a padfoot attachment. She noted that the Public Works Department currently rents this type of equipment on a regular basis. The roller would be used for compacting gravel, asphalt, and soil during road repairs and overlays and could also be used to compact beach sand. Ms. Harrison explained that the skid steer would provide multiple uses through various attachments and would allow smaller crews to complete tasks more efficiently. She stated that it could be used for road and alley repairs, pothole patching, grading trails, maintaining ball fields, cleaning streets following storms, clearing culverts, and collecting heavy trash. Ms. Harrison concluded by stating that staff reviewed all quotes received and consulted with the Interim Public Works Director and Superintendent before making the recommendations. She explained that the selections were based on price, beginning with the lowest-priced options, as well as brand reputation and anticipated long-term maintenance costs.

A motion was made by Councilman McDonald to approve the Public Works Department purchase for 3 pieces of equipment to be used for streets/drainage/sidewalks, seconded by Councilman Davis with discussion that followed.

Councilwoman Mireles raised questions about whether current staffing was sufficient to operate the new equipment and whether training would be provided. Assistant City Manager Tracy Harrison confirmed that the new equipment would allow existing staff to accomplish more with greater efficiency rather than requiring additional headcount, and that training would be provided upon delivery.

Mayor Jerry Cain expressed concerns regarding the proposed purchase of the used roller and asked how frequently the Public Works Department currently rents the equipment.

Public Works Superintendent Vidal Villegas addressed the Council and explained that the Department rents a roller frequently when placing base material for asphalt work and has been renting the same type of equipment for an extended period. Mr. Villegas stated that the City previously owned a roller; however, it had caught fire prior to his employment with the City. He explained that attempts were made to repair the equipment, but the cylinders were significantly damaged and rebuilding the motor would have cost more than the equipment was worth. Mr. Villegas further explained that the Department continues to rent a roller as needed, but rental equipment is not always available, which can delay Public Works projects. He stated that having a City-owned roller readily available would allow crews to continue their work without waiting for rental equipment and would improve operational efficiency. Mayor Cain stated that his concern was based on his experience working in the equipment rental industry. He explained that he has discouraged individuals from purchasing used equipment when it would not be utilized regularly, as equipment that receives limited use may not justify the purchase and could ultimately go to waste.

Mayor Cain asked whether the City had personnel capable of repairing and maintaining the roller if it were purchased, expressing concern that it could otherwise become another unusable piece of equipment. Public Works Superintendent Vidal Villegas confirmed that staff could maintain the equipment. Assistant City Manager Tracy Harrison also stated that the City had posted for a mechanic position, and Superintendent Villegas explained that there was currently someone available who could assist with repairs and maintenance. He added that proper preventative maintenance should help avoid major issues. Mayor Cain asked about the warranty on the used roller. Mr. Villegas confirmed that the equipment did not include a warranty on the motor, although the vendor would assist with certain items, such as sensors. He stated that, based on the anticipated use of the equipment, he did not expect significant motor problems in the near future.

Councilman McDonald discussed the City's existing roller, which Public Works Superintendent Vidal Villegas confirmed was inoperable after having caught fire several years ago. He explained that attempts had been made to repair it, but the engine cylinders were severely warped from the fire. Both the City's mechanic and an outside diesel mechanic in Clute had inspected the equipment and determined that repairing it would cost more than the roller was worth.

Councilman Davis then asked whether staff had obtained pricing for a new roller. Assistant City Manager Tracy Harrison confirmed that the best quote for a new model was approximately \$3,000 more than the proposed used roller and would include warranty coverage. Councilman Davis further advised that Council could direct staff to purchase the new equipment through a change order, provided the increase or decrease remained within the allowable 25 percent. Ms. Harrison stated that the proposed used roller included a padfoot, or sheep's foot, attachment that was not included with the other options. Public Works Superintendent Vidal Villegas explained that the attachment allows the equipment to function as both a smooth roller and a compactor, essentially providing two functions with one machine. Councilman Davis acknowledged the benefit of the additional attachment and discussed the importance of having the proper equipment to perform asphalt, alley, and other Public Works projects correctly. He emphasized that proper compaction is necessary to prevent completed work from deteriorating prematurely and stated that Public Works should have both the appropriate equipment and sufficient personnel to perform the work properly.

Councilman Rossow asked about the age of the City's existing equipment. Assistant City Manager Tracy Harrison stated that the age of the damaged roller was unknown but that it had been damaged several years earlier. She advised that the City's skid steer was more than 20 years old.

Mayor Cain noted for the record that Momentum Rentals and Sales, which submitted the quote for the used roller, is a competitor of his employer, United Rentals, and that he had no involvement in the transaction.

Assistant City Manager Tracy Harrison explained that the proposed skid steer would include several additional attachments, including a grapple bucket, pallet forks, a skid cutter, a breaker/jackhammer attachment, and a powered rake. She stated that these attachments would be included in addition to the skid steer itself.

Mayor Cain stated that although the equipment was used and had previously been utilized as a rental, he found it encouraging that the City had rented this particular machine frequently and had reportedly put most of the operating hours on it. He noted that City employees were already familiar with the equipment and its operation and therefore knew what to expect from the machine. Public Works Superintendent Vidal Villegas added that the equipment was currently being held and was not being rented out to others.

Councilwoman Mireles asked for confirmation that sufficient funding was available to purchase the equipment. Assistant City Manager Tracy Harrison confirmed that the funds were available within the existing Public Works budget. She explained that although the equipment had not specifically been budgeted for during the current fiscal year, staff identified surplus funds in other Public Works budget categories that could be transferred to cover the purchase. She clarified that no additional funding would be required because the necessary funds were already available within the Public Works budget.

Mayor Cain called the motion to a vote with all present and voting "Aye" 4-1. The Council approved the motion. Mayor Cain voted "Nay".

Work Session

Councilman McDonald Ward A announcements and comments.

Councilman McDonald had limited announcements and noted that he intended to visit the Freeport Museum that week to repair a machine for the children's programming.

Councilman Davis Ward B announcements and comments.

Councilman Davis thanked residents for attending and tuning in. He followed up on a previously submitted request to have an alley patched with asphalt, and was informed by Public Works staff present that the work would be completed the following day. He also noted a pothole request near the Dollar Store and First Baptist Church area, and emphasized to Public Works that when crews are dispatched to address a reported pothole, they should ride the entire road and address all visible potholes in the area rather than limiting work to the specific one reported.

Councilwoman Mireles Ward C announcements and comments.

Councilwoman Mireles praised the recent improvement to the entrance to the city, noting that even residents commuting through Freeport from an industrial plant had commented positively on the cleanup. She noted she was still awaiting paint work on the entrance. She also followed up on the alley behind the muffler shop, noting it still needed leveling and expressing hope that the newly approved equipment would help address it. She closed by encouraging staff and council to work cooperatively with residents and businesses rather than driving them away, expressing concern about the long-term vitality of the community.

Councilman Rossow Ward D announcements and comments.

Councilman Rossow announced that he had been named the new Chairman of the Gulf Coast Transit District and encouraged residents to engage with the service, which he noted is available and underutilized in Freeport. He described the on-demand nature of the transit service, noting that residents can call to be picked up and dropped off at destinations. He echoed the comments about the beautification of the city's entrance and encouraged further improvement to the inbound side as well. He also reminded the public about the Friday Senior Citizens Day booth at the Doris Williams Civic Center.

Mayor Jerry Cain announcements and comments.

Mayor Cain announced that the city's 6th Annual Fright Fest is scheduled for October 22nd at Freeport Park. He encouraged city departments, local businesses, and community members to participate by decorating trunks and distributing candy. He noted the event coincides with a community bonfire and acknowledged there would be some friendly competition for attendance. He also echoed appreciation for the beautification improvements at the city's entrance, including emerging floral plantings at various locations.

City Manager announcements and comments.

City Manager Dr. Danielle Kelly noted briefly that additional improvements to the city's entrance are forthcoming and encouraged residents to watch for them.

Executive Session

1) Meet in executive session pursuant to Texas Government Code Section 551.071 (Consultation with Attorney): Covarrubias Lawsuit Update.

2) Meet in executive session pursuant to Texas Government Code Section 551.087. Deliberation Regarding Economic Development Negotiations: to discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1). To deliberate the letter of intent received from a business prospect that the City seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations.

The Regular Session closed at 7:40P.M. and the Council entered into the Executive Session.

Reconvene into Open Session:

Take any action resulting from Executive Session.

The Executive Session ended at 9:01P.M. and the Council went back into the Regular Session.

A motion was made by Mayor Cain to engage Stephens Reed and Armstrong to represent the City of Freeport in the Covarrubias countersuit, seconded by Councilman Davis with all present and voting "Aye" 5-0. The Council unanimously approved the motion.

A motion was made by Mayor Cain to do a letter of intent with Freeport 19 LLC to purchase and develop approximately 19 acres of land in Freeport, Texas, seconded by Councilwoman Mireles with all present and voting "Aye" 5-0. The Council unanimously approved the motion.

Adjournment

Adjournment – Jerry Cain, Mayor

A motion was made by Councilman Davis to adjourn, seconded by Councilman McDonald with all present and voting "Aye". Mayor Cain adjourned the meeting at 9:04P.M.

Jerry Cain, Mayor

Clarisa Fernandez City Secretary



City Council Agenda Item #[3.B]

Title: Action approving changing the date of the first meeting in November 2026 due to Dia de los Muertos Procession to Tuesday, November 3, 2026 - Maria Lopez, Main Street Coordinator

Date: September 8, 2026

From: Maria Lopez, Mainstreet Coordinator

Staff Recommendation: Staff recommends rescheduling the first regular City Council meeting in November to Tuesday, November 3, 2026.

Item Summary: The first regular City Council meeting in November falls on November 2, 2026, which is the Dia de los Muertos holiday. Main Street Freeport is hosting Luz y Recuerdo, a Dia de los Muertos celebration, from 6-9pm on November 2, 2026. Moving the city council meeting would provide a better opportunity for residents and city officials to attend both events.

Background Information: Brazoria County hosts the annual Dia de Los Muertos, A Month of Remembrance, and partners with organizations across the county to participate as part of the festivities through music, art, storytelling, and tradition. They invite the community to "honor the past, celebrate the present, and connect with each other." Freeport Main Street will host a procession and celebration while the Freeport Museum will host a community altar from October 1st-November 2nd.

Special Considerations: N/A

Financial Impact: The Freeport Museum & Main Street events are funded through its individual department special events budget.

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Dia de los muertos 2026 (2)

MAIN STREET FREEPORT IN PARTNERSHIP WITH
BRAZORIA COUNTY PRESENTS:

LUZ Y RECUERDO



A NIGHT OF REMEMBRANCE & CELEBRATION

PROCESSION

MARIACHI

GATHERING



NOVEMBER 2ND | BEGINS AT 6:00 PM
HISTORIC DOWNTOWN FREEPORT

WWW.DIADELOSMUERTOSBC.COM





City Council Agenda Item #[3.C]

Title: Action approving Resolution No. 2026-3066 to allow the Police Chief to enter into an Interlocal Agreement with Trinity Charter Schools to establish procedures and expectations regarding school safety planning and emergency response coordination - Jennifer Howell, Police Chief

Date: September 8, 2026

From: Chief Jennifer Howell, Police Chief

Staff Recommendation: Staff recommends council to authorize Police Chief to enter into an Interlocal Agreement with Trinity Charter Schools.

Item Summary: Trinity Charter School is updating records to reflect recent changes with Texas Education Code through House Bill 33 (the Uvalde Strong Act) and assistance from the Texas School Based Safety Center.

Background Information: House Bill 33, known as the Uvalde Strong Act, was enacted to strengthen school safety and improve coordination among first responders during active shooter incidents and other school emergencies. The legislation was developed in response to lessons learned from the 2022 Robb Elementary School shooting in Uvalde. HB 33 is intended to improve preparedness, communication, coordination, and response capabilities among schools and first responders to better protect students, staff, and communities during active shooter incidents and other emergencies.

Special Considerations: None.

Financial Impact: None.

Board or 3rd Party Recommendation: None.

Supporting Documentation:

1. Resolution School MOU Interlocals
2. Freeport MOU Immediate Threat Notification Agreement

RESOLUTION NO. 2026-3066

A RESOLUTION OF THE CITY OF FREEPORT, TEXAS APPROVING INTERLOCAL COOPERATIVE AGREEMENTS FOR LAW ENFORCEMENT OPERATIONS BETWEEN TRINITY CHARTER SCHOOL DISTRICT AND THE CITY OF FREEPORT, POLICE DEPARTMENT TEXAS AND AUTHORIZING THE POLICE CHIEF TO EXECUTE THE AGREEMENTS; PROVIDING PROPER NOTICE AND MEETING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Freeport, Brazoria County, Texas (the “City”) is a home rule city operating under the laws of its Charter and the State of Texas, by and through its duly elected City Council Members; and

WHEREAS, the City and Trinity Charter School District (the “District”) are authorized to enter into interlocal cooperative agreement pursuant to Chapter 791 of the Texas Local Government Code; and

WHEREAS, recent updates to the Texas Education Code through House Bill 33 (the Uvalde Strong Act) have expanded emergency preparedness expectations for K-12 educational institutions and reinforced the importance of collaboration with local fire departments, police departments, and other community partners; and

WHEREAS, the City Council desires to enter into the interlocal cooperative agreements as requested by the District.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUCL OF THE CITY OF FREEPORT, TEXAS THAT:

SECTION 1. FINDINGS, INCORPORATION OF RECITALS.

The findings set forth in the recitals of this Resolution are hereby found to be true and correct and are hereby adopted as findings of the City Council and are incorporated into the body of this Resolution as if fully set forth herein.

SECTION 2. APPROVAL OF AGREEMENTS.

The City Council hereby approves the Interlocal Agreements for Law Enforcement Operations and authorizes the Police Chief to execute the agreement, a copy of the same being attached hereto and incorporated herein for all purposes.

SECTION 3. PROPER NOTICE AND MEETING.

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

SECTION 4. EFFECTIVE DATE.

This Resolution shall take effect immediately upon its passage and approval.

PASSED and APPROVED by the City Council of the City of Freeport, Texas, on the _____ day of _____, 2026.

APPROVED:

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED:

City Attorney

MEMORANDUM OF UNDERSTANDING

Immediate Threat Notification Agreement

Between Local Law Enforcement Agency and Charter School District/Campus

This Memorandum of Understanding ("MOU") is entered into by and between:

Law Enforcement Agency: Freeport Police Department

and

Charter School District/Campus: Freeport Campus

Effective Date: 08/01/2026

Expiration Date: 07/31/2027

I. PURPOSE

The purpose of this Memorandum of Understanding is to establish procedures and expectations for timely communication and coordination between the local law enforcement agency and the charter school district/campus regarding immediate threats, emergencies, criminal activity, or hazardous situations occurring in or near school property that may impact the safety and security of students, staff, visitors, or school operations.

This agreement is intended to support school safety planning and emergency response coordination consistent with applicable Texas laws, school safety requirements, and emergency management best practices.

II. PARTIES

This agreement is made between:

Law Enforcement Agency

Agency Name: Freeport Police Department

Address: 430 North Brazosport Blvd. Freeport, TX 77541

Primary Contact: _____

Title: _____

Phone: _____

Email: _____

Charter School District/Campus

School Name: Freeport Campus

Address: 1019 West 6th Street Freeport, TX 77541

Primary Contact: Keytria Sardinea

Title: Campus Administrator

Phone: 409-402-0444

Email: keytria.sardinea@trinitycharterschools.org

Secondary Emergency Contact: _____

Emergency Phone: _____

III. IMMEDIATE THREAT NOTIFICATION

The law enforcement agency agrees to notify designated school officials as soon as reasonably possible when law enforcement becomes aware of an immediate threat, emergency incident, or dangerous condition occurring:

- On school property;
- Adjacent to school property;
- Within the surrounding community that may reasonably impact school safety; or
- During school-sponsored activities or transportation routes.

Examples of incidents requiring notification may include, but are not limited to:

- Active shooter or armed subject incidents;
- Violent criminal activity;
- Police pursuits near school campuses;
- Nearby barricaded persons or hostage situations;
- Bomb threats or suspicious packages;
- Hazardous material releases;
- Credible threats against the school or school personnel;
- Missing endangered persons near campus;
- Severe community violence;
- Nearby law enforcement tactical operations;
- Terroristic threats;
- Large-scale emergencies or disasters;
- Other incidents determined by law enforcement to pose an immediate risk to school operations or occupant safety.

IV. NOTIFICATION PROCEDURES

The law enforcement agency shall make reasonable efforts to:

1. Notify designated school administrators immediately upon confirmation of a credible threat or emergency.

2. Use available communication methods, including:
 - o Direct telephone contact;
 - o Text messaging;
 - o Email;
 - o Radio communication; Emergency notification systems; or
 - o Other agreed-upon communication methods.
3. Provide available information including:
 - o Nature of the incident;
 - o Location of the threat;
 - o Known hazards;
 - o Recommended protective actions;
 - o Anticipated law enforcement activity;
 - o Expected duration of the incident when known.
4. Continue updates as information becomes available when the incident may impact school operations or emergency decision-making.

V. SCHOOL RESPONSIBILITIES

The charter school district/campus agrees to:

1. Maintain updated emergency contact information for school administrators and safety personnel.
2. Designate primary and secondary emergency contacts available during school hours and after-hours activities.
3. Cooperate with law enforcement during emergency incidents and investigations.
4. Activate school emergency procedures as appropriate, including:
 - o Secure;
 - o Lockdown;
 - o Shelter-in-place;
 - o Evacuation;
 - o Hold; or
 - o Other emergency protective actions that is within the school's discretion.
5. Participate in collaborative safety planning and emergency preparedness efforts when feasible.

VI. CONFIDENTIALITY

Both parties acknowledge that certain information shared under this agreement may be confidential, law enforcement sensitive, or protected under applicable federal or Texas law.

Information shall be handled in accordance with all applicable laws, regulations, and district policies.

VII. LIMITATION OF LIABILITY

Nothing in this MOU shall be construed as a waiver of any defense available to either party or either party's directors, officers, employees, or agents, including but not limited to any sovereign, statutory and/or governmental immunity available to either party under applicable law.

VIII. TERM AND TERMINATION

This MOU shall become effective on the date signed by both parties and shall remain in effect until terminated by either party upon thirty (30) days written notice.

This agreement may be reviewed annually and amended upon mutual written consent.

IX. TRAINING AND COORDINATION

The parties may collaborate on:

- Emergency preparedness planning;
- Safety drills and exercises;
- Threat assessment coordination;
- Crisis response procedures;
- Information sharing protocols; and
- School safety committee participation.

X. NON-BINDING AGREEMENT

Nothing contained in this MOU shall be deemed or construed by the parties, or by any third party, as creating the relationship of principal and agent, partners, joint venturers, or other similar such relationship between them. Neither party has the authority to bind the other.

Neither party will provide funding or payments to the other party under this MOU. Each party is responsible for its own costs under this MOU, if any.

XI. AUTHORIZED SIGNATURES

Law Enforcement Agency

Agency Name: Freeport Police Department

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____

Charter School District/Campus

School Name: Freeport Campus

Authorized Representative: _____

Title: _____

Signature: _____

Date: _____

This MOU shall be governed by Texas law and mandatory and exclusive venue of any dispute between the parties to this MOU shall be in [_____] County, Texas



City Council Agenda Item #[3.D]

Title: Action approving Resolution No. 2026-3067 to authorize a Right of Entry Agreement with Sweet T's Diner for the Cruise for Cancer event on September 19, 2026 - Dr. Danielle Kelly, City Manager

Date: September 8, 2026

From: Dr. Danielle Kelly

Staff Recommendation: Staff recommends approval of the Right of Entry Agreement with Sweet T's Diner for the Cruise for Cancer event on September 19, 2026.

Item Summary: Sweet T's Diner is requesting permission to use the City owned parking lot at the former City Hall, 200 W. Second Street, for the Cruise for Cancer car show and fundraising event on September 19, 2026. The event will raise cancer awareness and benefit Mary Ann Soto, with all proceeds donated to her. The proposed Right of Entry Agreement authorizes use of the parking lot for the event, establishes safety requirements due to the condition of the former City Hall building, requires the property to be restored following the event, and includes indemnification and termination provisions protecting the City.

Background Information: Sweet T's Diner has requested use of the City owned parking lot at the former City Hall, located at 200 W. Second Street, for its Cruise for Cancer car show. The event is intended to raise cancer awareness and serve as a fundraiser for Mary Ann Soto, with all event proceeds being donated to Ms. Soto. The proposed Right of Entry Agreement grants Sweet T's Diner, its contractors, volunteers, and attendees access to the parking lot for the event. The event is scheduled for September 19, 2026, beginning at 12:00 noon and concluding by 7:00 p.m. The agreement requires the parking lot to be restored to the same or better condition following the event, including removal of all trash.

Because the former City Hall building is not included in the authorized event area, the City will establish a safety perimeter around the building prior to the event using caution tape. Event coordinators and attendees will not be permitted to enter or approach the building structural zone. The agreement also makes clear that the property does not have available power, water hookups, or restroom facilities. The agreement includes indemnification and hold harmless provisions protecting the City from claims associated with the Diner's use of the property and also provides the City the ability to terminate the Right of Entry for convenience or necessity.



Special Considerations: N/A

Financial Impact: There is no significant fiscal impact anticipated. The agreement provides for nominal consideration of \$1.00. City staff will be responsible for establishing the required safety perimeter prior to the event.

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Freeport Resolution approving agreement with Sweet T's Diner.dsm. 08272026
2. 20260814 Freeport Right of Entry to Sweet T's Diner

RESOLUTION NO. 2026-3067

A RESOLUTION OF THE CITY OF FREEPORT, TEXAS, APPROVING A RIGHT OF ENTRY AGREEMENT WITH SWEET T'S DINER AND AUTHORIZING CITY MANAGER TO EXECUTE; PROVIDING FOR SEVERABILITY AND REPEALER; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Freeport, Texas ("City") is a home-rule municipality acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the City wishes to enter into a Right of Entry Agreement with Sweet T's Diner, attached hereto as Exhibit A, for the purposes of conducting a car show, "Cruise for Cancer," to raise awareness for cancer, and as a fundraiser for Mary Ann Soto; and

WHEREAS, the City property the subject of the agreement is the parking lot of the old City Hall and the agreement provides for safety protocols; and

WHEREAS, the City desires to enter into the agreement with Sweet T's Diner and authorize the City Manager to execute the agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, THAT:

SECTION 1. INCORPORATION OF RECITALS. All the above premises are true and correct and are hereby approved, ratified, and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2. APPROVAL and AUTHORITY TO EXECUTE. The Right of Entry Agreement with Sweet T's Diner, attached hereto as Exhibit A is hereby approved, and the City Manager is authorized to execute the agreement.

SECTION 3. SEVERABILITY. That should any word, phrase, paragraph, or section of this Resolution be held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Resolution as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid, and shall not affect the validity of the Resolution as a whole.

SECTION 4. REPEALER. That all provisions of the resolutions of the City of Freeport, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE. That this Resolution shall take effect immediately from and after its passage as the law provides.

PASSED and APPROVED by the City Council of the City of Freeport, Texas, on the _____ day of _____, 2026.

APPROVED:

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED AS TO FORM:

City Attorney

STATE OF TEXAS

§
§
§

COUNTY OF BRAZORIA

RIGHT OF ENTRY AGREEMENT

This Right-of-Entry Agreement (“Agreement”) is entered into between the CITY OF FREEPORT (“CITY”) and SWEET T’S DINER (“DINER”), for purposes of conducting a car show, “Cruise for Cancer,” to raise awareness for cancer, and as a fundraiser for Mary Ann Soto.

WHEREAS, it is the desire of the DINER and the CITY to enter into a Right-of-Entry Agreement to allow the DINER to use CITY parking lot property located at 200 W. Second Street, the old City Hall (the “Property”), for a “Cruise for Cancer” car show fundraising event.

NOW, THEREFORE, for the sum of \$1.00 and other good and valuable consideration, the CITY agrees to provide a Right-of-Entry, and the DINER agrees to accept the Right-of-Entry under the following terms and conditions.

1. **PROPERTY.** CITY hereby grants a Right-of-Entry to the DINER, its contractors, volunteers, and attendees onto the parking lot property located at 200 W. Second Street, Freeport, Texas (the old City Hall location).

CITY shall outline a clear safety perimeter, ensuring event coordinators or attendees do not approach or try to enter the building structural zone. The safety perimeter shall be marked by caution tape prior to the event date.

It is understood that the Property does not have power or water hook-ups, and no restroom facilities are available on the Property.

2. **EVENT.** The DINER agrees to use the Property solely for conducting “Cruise for Cancer”, a car show fundraising event, and to raise cancer awareness. Use of the Property shall be in accordance with all applicable laws, rules, and regulations. The DINER accepts the Property as is and shall restore the Property to the same or better condition it was in prior to entering the Property pursuant to this Agreement, subject only to ordinary wear and tear and acts of God.

The DINER agrees that all proceeds of the Cruise for Cancer event will be donated to Mary Ann Soto, a cancer patient.

3. **TERM.** The Right-of-Entry is for ONE (1) event from 7:00 a.m. to 7:00 p.m. on ONE (1) day as follows:

The Event commences on September 19, 2026, at 12:00 noon and the parking lot shall be restored to same or better condition it was prior to entrance by the DINER on that same day by 7:00 p.m., to include removal of all trash from the Property.

4. **INDEMNIFICATION. TO THE EXTENT ALLOWED BY THE LAW, THE DINER UNDERSTANDS AND AGREES TO PROTECT, DEFEND, AND HOLD THE CITY AND ITS OFFICIALS, BOARD MEMBERS, AGENTS AND EMPLOYEES HARMLESS FROM AND AGAINST ANY AND ALL LIABILITIES, LOSSES, SUITS, CLAIMS, JUDGMENTS, FINES, DAMAGES OR DEMANDS ARISING BY REASON OF INJURY OR DEATH OF ANY PERSON OR DAMAGE TO ANY PROPERTY, INCLUDING ALL REASONABLE COSTS FOR INVESTIGATION AND DEFENSE THEREOF (INCLUDING BUT NOT LIMITED TO ATTORNEY FEES, COURT COSTS, AND EXPERT FEES), OF ANY NATURE WHATSOEVER, INCLUDING CLAIMS FOR PREMISES DEFECTS, ARISING OUT OF OR INCIDENT TO THIS AGREEMENT AND/OR THE USE OF OR OCCUPANCY OF THE PROPERTY DESCRIBED HEREIN NOT INCLUDING THE ACTS OR OMISSIONS OF THE CITY, ITS OFFICERS, AGENTS, EMPLOYEES, CONTRACTORS, SUBCONTRACTORS, LICENSEES, ADJACENT PROPERTY OWNERS, TENANTS, OR INVITEES. THE PROVISIONS OF THIS SECTION SHALL SURVIVE THE EXPIRATION OR EARLY TERMINATION OF THIS RIGHT-OF-ENTRY.**
5. **HOLD HARMLESS. TO THE EXTENT ALLOWED BY LAW, THE DINER SHALL INDEMNIFY AND HOLD THE CITY, THEIR OFFICERS, BOARD MEMBERS, EMPLOYEES AND AGENTS, HARMLESS FROM ANY CLAIM, EXPENSE OR COST, DAMAGE OR LIABILITY IMPOSED FOR INJURY OCCURRING BY REASON OF THE NEGLIGENT ACTS OR OMISSIONS OR WILLFUL MISCONDUCT OF THE DINER, ITS OFFICERS, EMPLOYEES OR AGENTS, UNDER OR IN CONNECTION WITH OR ARISING OUT OF ANY WORK, AUTHORITY OR JURISDICTION DELEGATED TO SUCH PARTY UNDER THIS AGREEMENT.**
6. **TERMINATION BY THE CITY FOR CONVENIENCE OR NECESSITY.**
- a. The CITY may terminate this Right-Of-Entry for convenience with three (3) days' written notice to the DINER via US Mail or Hand Delivery.
- b. The CITY may terminate this Right-of-Entry for necessity with twelve (12) hours' verbal notice. Said notice will be followed by written notice which will include an explanation of the circumstances which led to Termination for Necessity. Determination of necessity will be the sole purview of the CITY and based upon the mission and mandate of the CITY.
7. **AUTHORITY.** Each of the signatories hereto expressly warrants that he or she has been duly authorized to sign this Agreement for their principal and to bind their principal.

(Signatures Begin on the Following Page)

EXECUTED this the ____ day of _____ 2026.

CITY OF FREEPORT, TEXAS

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED AS TO FORM:

Debra Mergel, City Attorney

SWEET T'S DINER

Tammy Davis, Owner



City Council Agenda Item #[4.A]

Title: **Public Hearing:** Regarding the FY2026-2027 Annual Budget -
Ashlee Hurst, Finance Director

Date: September 8, 2026

From: Ashlee Hurst, Finance Director

Staff Recommendation: Conduct the public hearing and receive public comments. No action is required on this item. Consideration and adoption of the FY2026-2027 Budget will be addressed under a separate agenda item.

Item Summary: Conduct a public hearing to receive comments from citizens regarding the City of Freeport's Proposed Budget for Fiscal Year 2026-2027, in accordance with applicable state law and the City Charter.

Background Information: Budget Workshops were held in June and July that provided line by line itemized views of all budgeted funds. Council feedback was received and applied prior to the filing of the Proposed Budget.

The budget is available at: <https://www.freeporttx.gov/financial-budget>

Special Considerations: N/A

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

None



City Council Agenda Item #[4.B]

Title: **Public Hearing:** Regarding the 2026 Tax Rate - Ashlee Hurst,
Finance Director

Date: September 8, 2026

From: Ashlee Hurst, Finance Director

Staff Recommendation: Conduct the public hearing and receive public comments. No action is required on this item. Adoption of the 2026 tax rate will be considered under a separate agenda item.

Item Summary: Conduct a public hearing to receive comments from citizens regarding the City of Freeport's proposed 2026 ad valorem tax rate, as required by applicable state law.

Background Information: N/A

Special Considerations: N/A

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. 90 - Notice of Public Hearing on Tax Increase
2. _Tax Rate 2026 Worksheet

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.474988 per \$100 valuation has been proposed by the governing body of CITY OF FREEPORT.

PROPOSED TAX RATE	\$0.474988 per \$100
NO-NEW-REVENUE TAX RATE	\$0.444922 per \$100
VOTER-APPROVAL TAX RATE	\$0.487316 per \$100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for CITY OF FREEPORT from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that CITY OF FREEPORT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that CITY OF FREEPORT is proposing to increase property taxes for the 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 8, 2026 AT 6:00PM AT the City Council Chambers located at 430 North Brazosport Blvd., Freeport, TX 77541.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, CITY OF FREEPORT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of CITY OF FREEPORT at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:	Mayor Jerry Cain Councilman Winston Rossow	Councilman Jarvis Davis
AGAINST the proposal:	Councilman Larry McDonald	Councilwoman Nicolasa Mireles
PRESENT and not voting:	None	
ABSENT:	None	

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF FREEPORT last year to the taxes proposed to be imposed on the average residence homestead by CITY OF FREEPORT this year.

	2025	2026	Change
Total tax rate (per \$100 of value)	\$0.514210	\$0.474988	decrease of -0.039222 per \$100, or -7.63%
Average homestead taxable value	\$114,276	\$115,026	increase of 0.66%
Tax on average homestead	\$587.62	\$546.36	decrease of \$-41.26, or -7.02%
Total tax levy on all properties	\$4,055,652	\$4,202,050	increase of \$146,398, or 3.61%

For assistance with tax calculations, please contact the tax assessor for CITY OF FREEPORT at 979-864-1320 or taxoffice@brazoriacountytx.gov, or visit <https://www.brazoriacountytx.gov/departments/tax-office> for more information.

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF FREEPORT

Taxing Unit Name

200 W 2nd Street, Freeport, TX 77541

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

979-871-0107

Phone (area code and number)

www.freeport.tx.us

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.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

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	\$ 814,572,414
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 814,572,414
4.	Prior year total adopted tax rate.	\$ 0.514210 /\$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: \$ 26,405,000	
	B. Prior year values resulting from final court decisions: - \$ 23,025,000	
	C. Prior year value loss. Subtract B from A. ⁴	\$ 3,380,000

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,380,000
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 817,952,414
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: \$ 273,000 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 25,925,501 C. Value loss. Add A and B. ⁷	\$ 26,198,501
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.	\$ 26,198,501
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.	\$ 35,065,059
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 756,688,854
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,890,969
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	\$ 29,967
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 3,920,936

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: \$ 878,874,485 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 - \$ 35,538,151 E. Total current year value. Add A and B, then subtract C and D.	\$ 843,336,334
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 \$ 41,328,079 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.	\$ 41,328,079
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	\$ 0
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	\$ 884,664,413
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	\$ 3,400,910

¹² Tex. Tax Code §526.012(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 §526.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 3,400,910
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 881,263,503
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.444922 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.451270 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 817,952,414
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,691,173
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..... + \$ 26,182 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..... - \$ 320,324 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..... \$ -294,142 E. Add Line 31 to 32D.	\$ 3,397,031
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 881,263,503
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.385472 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

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

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.385472</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.385472</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.398963</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42 \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 503,819 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 503,819	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 503,819
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.57 % B. Enter the prior year actual collection rate..... 100.05 % C. Enter the 2024 actual collection rate. 103.36 % D. Enter the 2023 actual collection rate. 99.57 % 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 99.57 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 505,994
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.057196 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.456159 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.444922 / \$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.	\$ 0.444922 / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.456159 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.456159 / \$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
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).	\$ 0.456159 / \$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)	\$ 0.548749 /\$100
	B. Unused increment rate (Line 68)	\$ 0.032817 /\$100
	C. Subtract B from A	\$ 0.515932 /\$100
	D. Adopted Tax Rate	\$ 0.514210 /\$100
	E. Subtract D from C	\$ 0.001722 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 798,029,336
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 13,742
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)	\$ 0.556781 /\$100
	B. Unused increment rate (Line 67)	\$ 0.008617 /\$100
	C. Subtract B from A	\$ 0.548164 /\$100
	D. Adopted Tax Rate	\$ 0.514967 /\$100
	E. Subtract D from C	\$ 0.033197 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 788,919,166
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 261,897
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)	\$ 0.533064 /\$100
	B. Unused increment rate (Line 66)	\$ 0.029128 /\$100
	C. Subtract B from A	\$ 0.503936 /\$100
	D. Adopted Tax Rate	\$ 0.533000 /\$100
	E. Subtract D from C	\$ -0.029064 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 777,168,613
	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	\$ 275,639
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.031157 /\$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)	\$ 0.487316 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.385472 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.056518 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.057196 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.499186 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.514210 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 756,688,854
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 881,263,503
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).	\$ 0.487316 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.444922 /\$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.** \$ 0.487316 /\$100

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

Indicate the line number used: 69**De minimis rate.** \$ 0.499186 /\$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:

N/A

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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** ➡

KRISTIN R. BULANEK

Printed Name of Taxing Unit Representative

**sign
here** ➡**Kristin R. Bulanek**

Taxing Unit Representative



Digitally signed by Kristin R. Bulanek

Date: 2026.08.03 21:37:12 -05'00'

Date

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

Form 50-110

979-871-0107

Phone Number (*area code and number*)

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

2026

Current Tax Year

Page 1 of 1

Insert hyperlink:

<https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

SECTION 1: Current Year Captured Appraised Value Adjustment

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City Council Agenda Item #[5.A]

Title: Consideration and possible action to adopt Ordinance No. 2026-2772 adopting the Fiscal Year 2026-2027 Budget.

Date: September 8, 2026

From: Ashlee Hurst, Finance Director

Staff Recommendation: Staff recommends approval and adoption of the Fiscal Year 2026-2027 Budget as presented.

Item Summary: The proposed Fiscal Year 2026-2027 Annual Budget was prepared and filed in accordance with applicable state law and the City Charter. Following the required public hearing and final review process, minor adjustments were made to reflect updated information received since the proposed budget was filed.

The final budget presented for adoption includes \$43,870,001 in total revenues and \$45,542,583 in total expenditures, resulting in expenditures exceeding revenues by \$1,672,582. This is due to planned fund balance draw-downs of capital funds for necessary capital projects. All operating funds remain balanced with recurring revenues equaling or exceeding recurring expenditures.

Backup documentation includes a reconciliation of changes from the proposed budget to the final budget presented for adoption.

The budget is available at: <https://www.freeporttx.gov/financial-budget>

Background Information: Before July 31, 2026, the City Manager presented to the City Council a proposed budget for the fiscal year 2027, which was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005. Additionally, a notice as required by Section 102.006 of the Local Government Code, was published to conduct a public hearing on such budget on September 8, 2026. During such hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard.

This Proposed Budget presents the below organizational changes:

- Solid Waste Department Transitioned from the General Fund to the Water/Sewer Fund, Now Named 'Utility Fund' (Fund 56)



- Code Enforcement Department Transitioned from the Police Department to the Building Department, Now Named 'Development of Community Services' (Department 558)
- Mayor & Council Expenses Transitioned from the Admin Department to the New 'Mayor & Council Department' (Department 400)
- Straw Salaries Implemented for Applicable Funds (Hotel Occupancy Tax, Court Security, Utility Fund)
- City Sponsored Event Budgets Transitioned from the General Fund to the City Events Fund (Fund 26)
- Golf Transitioned from the General Fund to an Enterprise Fund (Fund 15)
- EMS Transitioned from the General Fund to an Enterprise Fund (Fund 20)
- General Fund Contingency Fund Created by Re-Purposing the Old IT Replacement Fund (Fund 23)
- Civil Service Pay Matrix Step Plan Implementation for the PD, Fire, & EMS Departments
- City-Wide Pay Matrix Step Plan Implementation for all Other City Employees

This Proposed Budget presents the below revenue changes:

- Sales Tax Revenue Decreased by \$130,000 for the General Fund and \$67,477 for the EDC Operating Fund, Based on Comptroller Projections
- Property Tax Revenue Increased by \$409,000 in the General Fund, Based on Data Analysis and Preliminary Values from BCAD
- Industrial District Agreement Revenue Increased by \$805,750 in the General Fund, Based on Actuals
- Permit Fee Revenue Increased by \$64,200 in the General Fund, Based on Actuals
- Facility Rental Revenue Increased by \$34,400 in the General Fund, Based on Actuals
- Municipal Court Revenue Increased by \$34,000 in the General Fund, Based on Actuals
- Interest Income Increased by \$140,000 in the General Fund, Based on Actuals
- Lease Income Decreased by \$134,545 in the General Fund, Based on Actuals
- Transfer from Utility Fund Decreased by \$50,000 in the General Fund, Based on Agreement Amount
- Golf Revenue Moved \$1,198,300 from the General Fund to the Golf Fund, Based on Organizational Restructuring
- EMS Revenue Moved \$999,500 from the General Fund to the EMS Fund, Based on Organizational Restructuring
- Solid Waste Revenue Moved \$830,600 from the General Fund to the Utility Fund, Based on Organizational Restructuring
- Solid Waste Revenue Increased by \$42,000 in the Utility Fund, Based on Proposed New Fees
- Solid Waste Franchise Fees Decreased by \$40,000 in the Utility Fund, Based on Updated Statutory Requirements



- Interest Income Increased by \$35,000 in the Utility Fund, Based on Actuals
- Water Revenue Increased by \$689,782 in the Utility Fund, Based on Actuals
- Sewer Revenue Increased by \$1,499,000 in the Utility Fund, Based on Actuals
- Connect & Penalty Fees Increased by \$65,000 in the Utility Fund, Based on Actuals

This Proposed Budget presents the below expenditure changes:

- Salary Increases of 3% (Potentially Higher for Employees on Civil Service Matrix Implementation and City Step Plan Implementation for Other Employees)
- Health Insurance Premiums Increased by 18.4% for All Positions in All Funds
- TMRS Decreased by 0.3% for All Positions in All Funds
- (2) New Full-Time Maintenance Tech I Positions Added to the General Fund Parks Department
- New Full-Time Aquatics Coordinator Position Added to the General Fund Rec Center Department
- Full-Time Museum Director Eliminated from the General Fund Museum Department
- (4) New Full-Time Maintenance Tech I Positions Added to the General Fund Streets Department
- New Full-Time Mechanic Helper Position Added to the General Fund Service Center Department
- New Full-Time Plan Reviewer/Permit Coordinator Position Added to the General Fund Community Development Department
- New Full-Time IT Specialist Position Added to the General Fund IT Department
- Beautification Board Request Line Item Created for \$50,000 in the General Fund Parks Department
- Main Street Beautification Initiative for \$20,000 in the General Fund Main Street Department
- Main Street Facade Grant Program for \$15,000 in the General Fund Main Street Department
- Main Street Initiative Project TBD for \$10,000 in the Hotel Occupancy Tax Fund
- Parks Revitalization Project & Other Projects TBD for \$200,000 in the TIRZ Fund
- City Hall Project for \$1,500,000 in the Port Settlement Projects Agreement Fund
- Business Improvement Grants for \$300,000 in the EDC Projects Fund
- Property Improvements for \$30,000 in the EDC Operating Fund
- Infrastructure Project TBD for \$500,000 in the EDC Projects Fund
- Infrastructure Project TBD for \$448,235 in the Utility Fund
- Drainage/Street Improvement Project TBD for \$500,000 in the Street & Drainage Capital Fund
- Drainage/Street Improvement Project TBD for \$500,000 in the 2020 CO Bond CIP Fund
- Waterline Upgrade Project TBD for \$500,000 in the 2021 CO Bond CIP Fund
- Infrastructure Project TBD for \$170,000 in the TIRZ Fund



- Facilities/Grounds Capital Fund Requests:
 - Fire Station #2 Emergency Generator Installation Project for \$16,000
 - PD Lobby Security Upgrades for \$50,000
 - PD Interview Room Remodel/Setup for \$10,000
- Vehicle/Equipment Capital Fund Requests:
 - (3) New Units for the PD for \$350,000
 - Camera System Upgrades for the PD for \$35,000
 - ATV Beach Unit with Equipment for the PD for \$28,000
 - Road Counter with Speed Detector for the PD for \$15,000
 - E450 Ambulance for EMS for \$475,000 (\$200,000 was designated in FY26 for this)
 - (2) Work Trucks for Parks Department for \$88,500
 - Pool Vacuum for the Rec Center for \$10,000
 - Ford F150 for the Rec Center for \$44,500
 - (2) Work Trucks for Street Department for \$88,500
 - Power Washer with Sidewalk Attachment for \$4,000
 - Work Truck for the Service Center for \$44,500
 - Chevy Tahoe LTZ for Community Development Department for \$62,000
 - 4x4 Pick-Up Truck for Community Development Department for \$48,000
 - Greens Mower for the Golf Course for \$56,200
 - Bush Hog Mower for the Golf Course for \$28,279
 - Pump Replacement for Failing Motor for the Golf Course for \$34,200

Special Considerations: Per Section 9.11 of the City’s Charter, “the budget shall be finally adopted not later than fifteen (15) days prior to the beginning of the fiscal year and should the City Council fail to so adopt a budget, the then existing budget together with its tax levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year. If delayed by a situation beyond the control of the City it shall be acted on as soon as practicable.”

A vote to adopt the budget must be a record vote. A copy of the budget, as finally adopted, will be filed with City Secretary and the County Clerk of Brazoria County. The final budget will also be made available on the City’s website.

Financial Impact: The proposed ordinance appropriates funding for the fiscal year beginning October 1, 2026 through September 30, 2027.

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. _Ordinance Adopting 2026-2027 Budget
2. Proposed vs Amended Changes
3. Fund Impact Reports

ORDINANCE NO. 2026-2772

AN ORDINANCE APPROVING AND ADOPTING THE CITY OF FREEPORT, TEXAS, ANNUAL GOVERNMENTAL AND PROPRIETARY FUNDS BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027; MAKING APPROPRIATIONS FOR CITY OPERATIONS FOR SUCH FISCAL YEAR AS REFLECTED IN SUCH BUDGET; AUTHORIZING VARIOUS OTHER TRANSFERS; MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT; PROVIDING A SEVERANCE CLAUSE; PROVIDING A REPEALER CLAUSE; PROVING PROPER NOTICE AND MEETING; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Freeport, Texas (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code of Texas, respectively; and

WHEREAS, under Section 102.001(b) of the Local Government Code, because the City has a City Manager form of government, the City Manager is the budget officer of the City municipality and under Section 102.002 of said Code and Chapter 9 of the City Charter, the City Manager is required to prepare a proposed annual budget for the municipality and, under Section 102.005 (a) of said Code and Chapter 9 of said Charter, is required to file the same with the City Secretary before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year; and

WHEREAS, on July 31, 2026, the City Manager presented to the City Council a proposed budget of the expenditures of the City of Freeport for the fiscal year 2026-2027 and the proposed budget was filed with the City Secretary and posted on the City website as required by Local Government Code Section 102.005 (c); and

WHEREAS, pursuant to notice as required by Section 102.006 of the Local Government Code, on September 15, 2026, a public hearing on such budget was held in the Council Chambers, at which hearing all citizens and taxpayers of the City had the right to be present and to be heard, and those who requested to be heard were heard; and

WHEREAS, the City Council has considered the proposed budget and has made such changes therein as in the City Council's judgment were warranted by law and were in the best interest of the citizens and taxpayers of the City; and

WHEREAS, such changes are described in Exhibit A; and

WHEREAS, under Chapter 9 of said Charter, the governing body of the municipality is required to adopt a budget not later than fifteen (15) days prior to the beginning of the fiscal year.

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

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

Section 2. In accordance with the provisions of Local Government Code Section 102.007, the City Council hereby approves and adopts the budget described above, the same as shown in Exhibit A, attached and incorporated herein. The City Secretary is hereby directed to place on such budget and to sign an endorsement cover page pursuant to Section 107.007(d) (1) A, B, or C, as applicable, the record vote, the tax rates of the preceding tax year and the current year, and the total amount of municipal debt obligations. The City Secretary is also directed to keep such budget on file in her office as a public record. In addition, in accordance with Section 102.009 (d), Texas Local Government Code, the City Secretary is hereby directed to file a true copy of the approved Budget in the offices of the county clerks of the counties in which the City is located.

Section 3. The FY2026-2027 Budget for operations shall be administered as follows:

a. The Council may transfer any unencumbered appropriation balance or portion thereof from one department or fund to another, at any time.

b. The City Manager shall have authority, without Council approval, to transfer appropriation balances from one expenditure account to another within a department.

c. At any time during the fiscal year, the Council may, pursuant to Article XI, section 9.14 of the City Charter, make emergency appropriations to meet a pressing need for public expenditure, for other than regular or recurring requirements, to protect the public health, safety or welfare. Such appropriation shall not be more than 5% of the total annual budget; however, the 5% may only be allocated annually under the condition that the “undesignated” reserve/contingency funds in general revenue do not exceed eight million dollars. All reserve/contingency funds may only be used with the specific consent of the City Council for unforeseen contingencies by the City Manager.

Section 4. That the Beginning Fund Balance reflected in the budget for each fund for which a Budget is adopted shall be adjusted to be the amount of the Ending Fund Balance for Fiscal Year 2025-2026 as reflected in the final Comprehensive Annual Financial Report for Fiscal Year 2025-2026 upon publication. The revised Beginning Fund Balance shall thereafter be used to calculate the Fiscal Year 2026-2027 Ending Fund Balance.

Section 5. That the budget for Fiscal Year 2026-2027 shall be increased for valid outstanding encumbrances at the conclusion of Fiscal Year 2025-2026. Said increased appropriations shall be equal to the outstanding and valid encumbrances and shall be recorded in the appropriate accounts.

Section 6. All ordinances and resolutions, and parts of ordinances and resolutions in conflict herewith, are hereby repealed.

Section 7. A copy of the final approved budget shall be filed with the City Secretary and posted on the website in accordance with Local Government Code Section 102.008.

Section 8. It is hereby found and determined that the meeting at which this ordinance was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

This ordinance shall be effective from and after its passage and the annual budget adopted hereby shall be in effect for the Fiscal Year of the City beginning October 1, 2026, and ending September 30, 2027.

PASSED AND ADOPTED this _____ day of September 2026.

Jerry Cain
Mayor

ATTEST:

Clarisa Fernandez
City Secretary

APPROVED AS TO FORM:

Debra Mergel
City Attorney

Fund - Category	Proposed Budget	Amended Budget	Net Impact to Fund	Description of Change
General Fund - Personnel	12,767,396	12,885,300	117,904.00	Final salary review & up-to-date pay and benefit adjustments
General Fund - Contractual Services	2,794,357	2,795,357	1,000.00	Adjustment for actual cost
General Fund - Miscellaneous	623,661	630,161	6,500.00	Addition of HR costs not originally included
General Fund - Transfers Out	1,799,846	1,734,441	(65,405.00)	Decrease due to reduced matches in City Grants, Golf, and EMS Funds
	General Fund Amended Total Impact:		59,999.00	
City Grants - Transfers In	(112,810)	(47,666)	65,144.00	Decreased to balance fund due to reduced matches in expected grant costs
City Grants - Personnel	260,437	195,293	(65,144.00)	Final salary review & up-to-date pay and benefit adjustments
	City Grants Fund Amended Total Impact:		-	
Golf Fund - Transfers In	(81,687)	(87,368)	(5,681.00)	Increased to balance fund due to increased personnel costs
Golf Fund - Personnel	1,004,027	1,009,708	5,681.00	Final salary review & up-to-date pay and benefit adjustments
	Golf Fund Amended Total Impact:		-	
Hotel Occupancy Tax Fund - Personnel	38,726	38,772	46.00	Final salary review & up-to-date pay and benefit adjustments
	Hotel Occupancy Tax Fund Amended Total Impact:		46.00	
EMS Fund - Transfers In	(152,000)	(146,058)	5,942.00	Decreased to balance fund due to reduced personnel costs
EMS Fund - Personnel	1,176,860	1,170,918	(5,942.00)	Final salary review & up-to-date pay and benefit adjustments
	EMS Fund Amended Total Impact:		-	
Port Settlement Fund - Revenues	1,835,000	35,000	(1,800,000.00)	Removed the final payment that was received in FY25-26 after project completed
	Port Settlement Fund Amended Total Impact:		(1,800,000.00)	
EDC Operating Fund - Personnel	318,295	318,564	269.00	Final salary review & up-to-date pay and benefit adjustments
EDC Operating Fund - Transfers Out	730,936	730,667	(269.00)	Decreased to balance fund due to increased personnel costs
	EDC Operating Fund Amended Total Impact:		-	
EDC Marketing Fund - Transfers In	(80,936)	(80,667)	269.00	Reduced due to increased personnel costs in EDC Operating Fund
EDC Marketing Fund - Sponsorships	80,936	80,667	(269.00)	Decreased to balance fund due to reduced transfer from EDC Operating Fund
	EDC Marketing Fund Amended Total Impact:		-	
Court Security Fund - Personnel	91,428	91,985	557.00	Final salary review & up-to-date pay and benefit adjustments
	Court Security Fund Amended Total Impact:		557.00	
Utility Fund - Personnel	413,519	417,314	3,795.00	Final salary review & up-to-date pay and benefit adjustments
	Utility Fund Amended Total Impact:		3,795.00	

	Proposed Budget	Final for Adoption	Overall Change
Total Revenues	45,735,675	43,870,001	(1,865,674)
Total Expenditures	45,543,860	45,542,583	(1,277)
Revenues Over Expenditures	191,815	(1,672,582)	(1,864,397)

FY2026-2027 Budget Summary	Proposed Budget	Final for Adoption	Overall Change
Total Revenues	45,735,675	43,870,001	(1,865,674)
Operating Expenditures	35,911,673	35,975,540	63,867
Operating Surplus	9,824,002	9,567,043	(256,959)
Capital Expenditures	9,632,187	9,567,043	(65,144)
Total Expenditures	45,543,860	45,542,583	(1,277)
Net Change in Fund Balance	191,815	(1,672,582)	(1,864,397)
Beginning Fund Balance	32,435,858	32,435,858	-
Projected Ending Fund Balance	32,627,673	30,763,276	(1,864,397)

Financial Impact of the Budget on Fund Cash Reserves

*** Intentional Use of Reserves*

Fund # - Fund Name	Beginning Fund Cash Balance	Budgeted Revenues	Budgeted Expenses	Budgeted Surplus / (Deficit)	Ending Fund Cash Balance
10 - GENERAL FUND	14,799,234	19,751,135	19,439,922	311,213	15,110,447
12 - CITY GRANTS	-	3,448,364	3,448,364	-	-
14 - STREET & DRAINAGE	2,813,017	100,000	500,000	(400,000)	2,413,017
15 - GOLF	-	1,604,908	1,604,908	-	-
16 - MARINA OPERATIONS	1,204	-	-	-	1,204
17 - BEACH MAINTENANCE	-	42,500	42,500	-	-
18 - HOTEL OCCUPANCY TAX	496,514	105,000	103,772	1,228	497,742
20 - EMS	-	1,457,058	1,457,058	-	-
21 - FACILITIES & GROUNDS	2,205,644	75,000	76,000	(1,000)	2,204,644
22 - VEHICLE & EQUIPMENT	502,230	1,211,679	1,411,679	(200,000)	302,230
23 - G.F. CONTINGENCY	228,903	9,000	-	9,000	237,903
24 - CITY-EDC PROJECTS	51,791	20,865	19,365	1,500	53,291
25 - PORT SETTLEMENT PROJECTS	1,888,391	35,000	1,575,000	(1,540,000)	348,391
26 - CITY EVENTS	-	204,050	204,050	-	-
30 - EDC OPERATING FUND	2,049,565	1,403,054	1,403,054	-	2,049,565
31 - EDC PROJECTS	1,205,539	650,000	900,000	(250,000)	955,539
33 - EDC MARKETING	182,876	80,667	80,667	-	182,876
34 - EDC DEBT SERVICE	18,565	-	-	-	18,565
40 - COURT TECHNOLOGY	23,301	900	600	300	23,601
41 - COURT SECURITY	113,645	2,000	100,985	(98,985)	14,660
42 - COMBINED COURT SECURITY & TECH	10,567	17,000	17,000	-	10,567
43 - STATE NARCOTICS / CHAPTER 59	228,751	21,500	50,000	(28,500)	200,251
45 - CIVIL SERVICE COMMISSION	-	46,500	46,500	-	-
56 - UTILITY FUND	1,708,618	11,981,600	10,248,695	1,732,905	3,441,523
64 - DEBT SERVICE	552,304	1,156,871	1,141,464	15,407	567,711
66 - 2020 CO BOND CIP	1,092,948	30,000	500,000	(470,000)	622,948
67 - 2021 CO BOND CIP	1,072,011	30,000	500,000	(470,000)	602,011
68 - AMI WATER METER PROJECT	337,705	-	286,000	(286,000)	51,705
70 - TIF NO.1 / TIRZ	1,435,991	370,000	370,000	-	1,435,991
71 - FREEPORT 19 LLC DEVELOPMENT	16,544	15,350	15,000	350	16,894
GRAND TOTAL:	33,035,858	43,870,001	45,542,583	(1,672,582)	31,363,276



City Council Agenda Item #[5.B]

Title: Consideration and possible action approving Resolution No. 2026-3068 to ratify the property tax revenue increase reflected in the Fiscal Year 2026-2027 Budget.

Date: September 8, 2026

From: Ashlee Hurst, Finance Director

Staff Recommendation: Staff recommends approval of the ratification of the property tax revenue increase reflected in the FY2026-2027 Budget.

Item Summary: The FY2026-2027 Annual Budget will raise \$3,844,533 in property tax revenue, compared to \$3,419,000 in the prior year's budget. This represents an increase of \$425,533, or approximately 12.45%.

Texas Local Government Code §102.007(c) requires the governing body to take a separate vote to ratify the property tax increase reflected in the budget when the adopted budget will raise more property tax revenue than the previous year's budget.

Council Motion:

“I move to ratify the property tax revenue increase reflected in the Fiscal Year 2026-2027 Budget.”

Background Information: N/A

Special Considerations: N/A

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Resolution for Property Tax Revenue Increase Ratification

RESOLUTION NO. 2026-3068

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE CITY OF FREEPORT FISCAL YEAR 2026-2027 ANNUAL BUDGET; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Freeport, Texas, has considered and adopted the Fiscal Year 2026-2027 Annual Budget; and

WHEREAS, the Fiscal Year 2026-2027 Annual Budget will raise more revenue from property taxes than the previous fiscal year's budget; and

WHEREAS, the Fiscal Year 2026-2027 Annual Budget includes projected property tax revenue of \$3,844,533, compared to \$3,419,000 in the prior year's budget, representing an increase of \$425,533, or approximately 12.45 percent; and

WHEREAS, Texas Local Government Code Section 102.007(c) requires the governing body to take a separate vote to ratify the property tax increase reflected in the adopted budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

SECTION 1. RATIFICATION

The City Council hereby ratifies the property tax revenue increase reflected in the City of Freeport Fiscal Year 2026-2027 Annual Budget.

SECTION 2. PROPERTY TAX REVENUE

The City Council acknowledges that the Fiscal Year 2026-2027 Annual Budget will raise \$425,533 more in property tax revenue than the previous year's budget, representing an increase of approximately 12.45 percent.

The property tax revenue to be raised from new property added to the tax roll this year is approximately \$16,154, based on taxable new property value of \$3,400,910 and the proposed tax rate of \$0.474988 per \$100 of taxable valuation.

SECTION 3. EFFECTIVE DATE

This Resolution shall take effect immediately upon its passage and approval.

PASSED AND APPROVED this 8th day of September, 2026.

CITY OF FREEPORT, TEXAS

APPROVED:

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED AS TO FORM:

Debra Mergel, City Attorney



City Council Agenda Item #[5.C]

Title: Consideration and possible action to adopt Ordinance No. 2026-2773 establishing a Tax Rate for the 2026 Tax Year.

Date: September 8, 2026

From: Ashlee Hurst, Finance Director

Staff Recommendation: Staff recommends adopting a tax rate of \$0.474988 per \$100 in property valuation.

There are three motions that need to be made to adopt this Ordinance:

Motion 1 – Debt Service Rate

“I move to approve the debt service tax rate of \$0.057196 per \$100 of taxable valuation for the 2026 tax year.”

Motion 2 – Maintenance & Operations Rate

“I move to approve the maintenance and operations tax rate of \$0.417792 per \$100 of taxable valuation for the 2026 tax year.”

Motion 3 – Adoption of Total Tax Rate

“I move that the property tax rate be increased by the adoption of a tax rate of \$0.474988 per \$100 of taxable valuation, which is effectively a 6.76 percent increase in the tax rate.”

The vote must be a record vote.

Item Summary: A tax rate of \$0.474988 per \$100 property valuation has been proposed. This rate is greater than the No-New-Revenue Rate but less than the Voter Approval Rate.

Background Information: On August 17, 2026, Council proposed a not-to-exceed tax rate of \$0.474988 per \$100 property valuation for adoption on Tuesday, September 8, 2026.

Special Considerations: Council must adopt the tax rate before Sept. 30 or 60 days after receiving the certified appraisal roll, whichever date is later. Additionally, the deadline to approve a tax rate for consolidated tax bill is September 20, 2026.



Financial Impact: Based on the 2026 Certified Values, the following table shows the financial impact of each rate. The recommended tax rate is above the No-New-Revenue Rate but below the Voter Approval Tax Rate.

The Proposed Budget was filed with \$3,828,000 in M&O Revenue. With an anticipated collection rate of 99.57%, we need to propose a sufficient rate to fund a total of \$3,844,531.

Description of Rate	Total Rate	M & O Rate	Debt Rate	% Over NNR	General Fund (M&O) Revenue	% Change from Current Tax Rate
No New Revenue Tax Rate*	0.444922	0.387726	0.057196	0.00%	\$3,567,865	- 13.47 %
Voter Approval Tax Rate	0.487316	0.430120	0.057196	9.53%	\$3,957,975	- 5.23%
De Minimis Tax Rate	0.499186	0.441990	0.057196	12.20 %	\$4,067,203	- 2.92%
<i>Proposed Rate</i>	0.474988	0.417792	0.057196	6.76%	\$3,844,533	- 7.63%
<i>Current Tax Rate for Comparison</i>	0.514210	0.451270	0.062940	-	\$3,419,000	-

*The No New Revenue Tax Rate is the rate to receive the same total amount of revenue from all tax rates but would not produce enough M&O to fund the Proposed Budget.

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Ordinance Adopting 2026 Tax Rate (2)
2. _Tax Rate 2026 Worksheet
3. 90 - Worksheet for Determination of Steps Required for Adoption of Tax Rate

ORDINANCE NUMBER 2026-2773

AN ORDINANCE OF THE CITY OF FREEPORT, TEXAS, ESTABLISHING A TAX RATE FOR EACH \$100.00 VALUATION OF TAXABLE PROPERTY FOR THE 2026 TAX YEAR; LEVYING ALL TAXES FOR SAID CITY FOR SUCH TAX YEAR; ALLOCATING SUCH TAXES FOR CERTAIN MUNICIPAL PURPOSES THEREIN ENUMERATED; ORDERING THAT SUCH TAXES BE ASSESSED AND COLLECTED; CONTAINING A SEVERANCE CLAUSE; AND PROVIDING AN EFFECTIVE DATE FOR THIS ORDINANCE.

WHEREAS, the City of Freeport, Texas, (hereinafter sometimes "the City") is a "Home Rule City" and a "Home Rule Municipality" lying and situated in Brazoria County, Texas, as described in and defined by Section 5, Article XI of the Constitution of Texas and Section 1.005 of the Local Government Code, respectively; and,

WHEREAS, Section 6.22 (c), Texas Tax Code, authorizes the governing body of a taxing unit to require the county in which said unit is located to assess and collect the taxes such unit imposes in the manner in which the county assesses and collects its taxes; and,

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that the governing body of each taxing unit shall adopt a tax rate for the current tax year before the later of September 30 or the 60th day after the date the certified appraisal roll is received by the taxing unit; and

WHEREAS, county taxes in Brazoria County, Texas, are assessed and collected by the Brazoria County Tax Assessor-Collector; and,

WHEREAS, Section 6.23 (a)(3) of the Texas Tax Code, provides that the county assessor and collector of taxes shall, if so required by a taxing unit, assess and collect the taxes of said unit; and,

WHEREAS, heretofore the City Council, being the governing body thereof, adopted a resolution requesting and requiring the Assessor and Collector of Taxes for Brazoria County to assess and collect the ad valorem taxes levied by the City; and,

WHEREAS, under the provisions of Section 26.05 (b) of the Tax Code, the tax rate must be set by ordinance, resolution or order which, if the rate exceeds the no-new-revenue maintenance and operations tax rate, must be adopted by a motion with a record vote of the governing body of the City, such motion must be made in the form prescribed in Section 26.05 (b), at least sixty (60) percent of the members of the governing body are required to vote in favor of the motion to adopt such ordinance, resolution or order and, if the ordinance, resolution or order sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in the preceding year, additional requirements regarding the contents of such ordinance, resolution or order and the giving of notice of the home page of any Internet website operated by the City must be met; and,

WHEREAS, Section 26.05 (d) of the Tax Code, the City is only required to conduct a public hearing and satisfy the notice and voting requirements of Section 26.06 and Section 26.065 of the Tax Code where the proposed tax rate will exceed the lower of the voter approval tax rate or the no-new-revenue tax rate calculated as provided in said code.

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures of the unit for the next year); and

WHEREAS, the proposed tax rate for the current tax year of the City of Freeport, Texas, consists of two such components, a tax rate of **\$0.057196** for debt service and a tax rate of **\$0.417792** to fund maintenance and operation expenditures; and

WHEREAS, a budget appropriating revenue generated by the collection of ad valorem for the use and support of the municipal government of the City of Freeport has been proposed by the Freeport City Council as required by Title Four (4), Section 102.009 of the Local Government Code; and

WHEREAS, it is necessary and appropriate for the City Council to adopt the 2025 Tax Rate for the City of Freeport, Texas.

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

Section 1. Findings of Fact

The City Council hereby makes the following findings:

- (1) The Chief Appraiser of the Brazoria County Appraisal District furnished to the Assessor and Collector of Taxes for Brazoria County, Texas, a Certified Estimate of Taxable Value of the City for the 2026 tax year on the 4th day of August, 2026.
- (2) The Assessor and Collector of Taxes calculated the No New Revenue, Voter Approval, and De Minimis tax rates for such tax year, being \$0.444922, \$0.487316, and \$0.499186, respectively, per \$100.00 valuation.
- (3) On the 17th day of August, City Council made a motion which was seconded proposing to adopt a tax rate of \$0.474988 per \$100.00 valuation for the 2026 tax year.
- (4) There is outstanding indebtedness for which an interest and sinking fund must be provided from ad valorem taxes and taxes must be levied as provided below to provide a general fund for current expenses and the general improvement of the City and its property, and to meet the revenue requirements of the budget for the City's 2026-2027 fiscal year.

- (5) On the 27th day of August, 2026, a Notice of 2026 Tax Year Proposed Property Tax Rate for the City of Freeport was published in The Facts.

Section 2. Appraisal Roll Accepted and Adopted

The City Council of the City hereby accepts and adopts the Certified Appraisal Roll for the City furnished to the Assessor and Collector of the City by the Brazoria County Appraisal District and which is incorporated herein by reference.

Section 3. Tax Rate for Interest and Sinking Fund

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City for the interest and sinking fund shall be \$0.057196 the tax year 2026.

Section 4. Tax Rate for Maintenance and Operations

The City Council of the City hereby orders, determines and establishes that the tax rate for each \$100.00 valuation of taxable property within the City to provide a general fund for maintenance and operation expenses of the City shall be \$0.417792 for the tax year 2026.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

Section 5. Internet Website

The City Secretary shall cause the following to be included on the homepage of the City website:

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.38 PERCENT AND WILL
RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME
BY APPROXIMATELY \$-33.48.**

Section 6. Tax Levy; Assessment and Collection

Ad valorem taxes for the tax year 2026 are hereby levied and shall be assessed and collected as herein above set forth by the City as the ad valorem tax for said year, to-wit: a total tax of \$0.474988 on each \$100.00 valuation of taxable property situated in the City.

Section 7. Severance Clause

Any section or provision of this ordinance found to be unconstitutional, void or inoperative by the final judgment of a court of competent jurisdiction is hereby declared to be severable from the remainder of this ordinance which shall remain in full force and effect.

Section 8. Effective Date

This ordinance shall be effective from and after its passage and adoption.

PASSED AND ADOPTED this _____ day of September, 2026.

Jerry Cain, Mayor
City of Freeport, Texas

ATTEST:

Clarisa Fernandez, City Secretary
City of Freeport, Texas

APPROVED AS TO FORM AND CONTENT:

Debra Mergel, City Attorney
City of Freeport, Texas

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF FREEPORT

Taxing Unit Name

200 W 2nd Street, Freeport, TX 77541

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

979-871-0107

Phone (area code and number)

www.freeport.tx.us

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.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

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	\$ 814,572,414
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 814,572,414
4.	Prior year total adopted tax rate.	\$ 0.514210 /\$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: \$ 26,405,000 B. Prior year values resulting from final court decisions: - \$ 23,025,000 C. Prior year value loss. Subtract B from A. ⁴	 \$ 3,380,000

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 3,380,000
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 817,952,414
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: \$ 273,000 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 25,925,501 C. Value loss. Add A and B. ⁷	\$ 26,198,501
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.	\$ 26,198,501
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.	\$ 35,065,059
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 756,688,854
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,890,969
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	\$ 29,967
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 3,920,936

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: \$ 878,874,485 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 - \$ 35,538,151 E. Total current year value. Add A and B, then subtract C and D.	\$ 843,336,334
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 \$ 41,328,079 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.	\$ 41,328,079
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	\$ 0
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	\$ 884,664,413
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	\$ 3,400,910

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 3,400,910
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 881,263,503
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.444922 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.451270 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 817,952,414
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 3,691,173
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..... + \$ 26,182 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..... - \$ 320,324 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..... \$ -294,142 E. Add Line 31 to 32D.	\$ 3,397,031
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 881,263,503
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.385472 /\$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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
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..... \$ <u>0</u> 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..... - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
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..... \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.385472</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.000000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.385472</u> /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.398963</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0.000000</u> /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0.000000</u> /\$100 c. Add Line D42(B)(b) to Line 42 \$ <u>0.000000</u> /\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0.000000</u> /\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0.000000</u> /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 503,819 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 503,819	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 503,819
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 99.57 % B. Enter the prior year actual collection rate..... 100.05 % C. Enter the 2024 actual collection rate. 103.36 % D. Enter the 2023 actual collection rate. 99.57 % 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 99.57 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 505,994
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.057196 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.456159 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.444922 /\$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.	\$ 0.444922 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.456159 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.456159 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
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).	\$ 0.456159 /\$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)	\$ 0.548749 /\$100
	B. Unused increment rate (Line 68)	\$ 0.032817 /\$100
	C. Subtract B from A	\$ 0.515932 /\$100
	D. Adopted Tax Rate	\$ 0.514210 /\$100
	E. Subtract D from C	\$ 0.001722 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 798,029,336
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 13,742
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)	\$ 0.556781 /\$100
	B. Unused increment rate (Line 67)	\$ 0.008617 /\$100
	C. Subtract B from A	\$ 0.548164 /\$100
	D. Adopted Tax Rate	\$ 0.514967 /\$100
	E. Subtract D from C	\$ 0.033197 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 788,919,166
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 261,897
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)	\$ 0.533064 /\$100
	B. Unused increment rate (Line 66)	\$ 0.029128 /\$100
	C. Subtract B from A	\$ 0.503936 /\$100
	D. Adopted Tax Rate	\$ 0.533000 /\$100
	E. Subtract D from C	\$ -0.029064 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 777,168,613
	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	\$ 275,639
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.031157 /\$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)	\$ 0.487316 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.385472 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,664,413
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.056518 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.057196 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.499186 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.514210 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 756,688,854
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 881,263,503
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).	\$ 0.487316 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.444922 /\$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.** \$ 0.487316 /\$100

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

Indicate the line number used: 69**De minimis rate.** \$ 0.499186 /\$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:

N/A

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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** ➡

KRISTIN R. BULANEK

Printed Name of Taxing Unit Representative

**sign
here** ➡**Kristin R. Bulanek**

Taxing Unit Representative



Digitally signed by Kristin R. Bulanek

Date: 2026.08.03 21:37:12 -05'00'

Date

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

Form 50-110

979-871-0107

Phone Number (*area code and number*)

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

2026

Current Tax Year

Page 1 of 1

Insert hyperlink:

<https://www.brazoriacountytx.gov/departments/tax-office/property-taxes/truth-in-taxation-worksheets/2026-truth-in-taxation/>

SECTION 1: Current Year Captured Appraised Value Adjustment

Page 80 of 110

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
CITY OF FREEPORT

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$817,952,414
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	\$0.451270/\$100
3. M&O taxes refunded for years preceding tax year 2025.	\$26,182
4. TIF Adjustment. Enter Line 32B of the Voter-Approval Tax Rate Worksheet.	\$320,324
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$3,397,032
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	\$884,664,413
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.417792/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$3,696,057
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$299,025
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.444922/\$100
11. This year's proposed total tax rate.	\$0.474988/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.030066
13. Percentage change in total tax rate. Divide Line 12 by line 10.	6.76%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	\$0.385472/\$100
15. This year's proposed M&O tax rate.	\$0.417792/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.032320
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	8.38%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.451270/\$100
20. This year's proposed M&O tax rate.	\$0.417792/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-33.48
22. Percentage change in M&O taxes.	-7.42%



City Council Agenda Item #[5.D]

Title: Consideration and possible action approving Resolution No. 2026-3069 appointing a member to the Senior Citizens Commission.

Date: September 8, 2026

From: Dr. Danielle Kelly

Staff Recommendation: Staff recommends approval of a Resolution accepting the resignation of member Brenda Laird of the Senior Citizens Commission and appointing a qualified individual to fill the resulting vacancy for the remainder of the unexpired terms ending May 31, 2027.

Item Summary: Consideration and action to accept the resignations of Senior Citizens Commission member Brenda Laird and to appoint an individual to fill the unexpired term on the Senior Citizens Commission of the City of Freeport.

Background Information: The Senior Citizens Commission serves in an advisory capacity to support programs, services, and initiatives benefiting senior citizens within the City of Freeport. Board Member Brenda Laird submitted resignations prior to the expiration of their appointed terms, which are set to expire on May 31, 2027. This resignations has created a vacancy on the Commission that require City Council action to ensure continued functionality and representation.

Special Considerations: Appointments to the Senior Citizens Commission must be made by City Council and require that appointees meet all eligibility requirements established by City ordinances and applicable state law. The appointed individual will serve the remainder of the unexpired terms and must take the Oath of Office prior to performing any official duties.

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Resolution-Senior Citizens Vacancy 12182025 (1) (2) (1)
2. Senior Citizens Applicants 09082026

RESOLUTION NO. 2026-3069

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, ACCEPTING THE RESIGNATION OF BOARD MEMBER AND APPOINTING A QUALIFIED PERSON TO THE SENIOR CITIZENS COMMISSION OF THE CITY; PROVIDING FOR THE DUTIES OF OFFICE; AND PROVIDING FOR THE TAKING OF THE OATH OF OFFICE REQUIRED BY LAW.

WHEREAS, Board Member Brenda Laird of the Senior Citizens Commission of the City of Freeport, Texas (“the City”), submitted their resignation prior to the expiration of their term; and

WHEREAS, the term of appointment for Brenda Laird is set to expire on May 31, 2027, and

WHEREAS, the City Council of the City desires to appoint the below-named qualified person to the Senior Citizens Commission to fill the resulting vacancy and complete the unexpired term;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

SECTION ONE (1): RESIGNATIONS

The City Council hereby accepts the resignation of Brenda Laird effective immediately, and acknowledges that the term is set to expire on May 31, 2027.

SECTION TWO (2): APPOINTMENTS

The City Council of the City of Freeport, Texas, hereby nominates, constitutes, and appoints the following qualified person to the Senior Citizens Commission to fill the unexpired term ending May 31, 2027, and until a successor or successors for such person shall have been duly appointed and qualified, to-wit:

1. _____ Term Expiration: 05/31/2027

SECTION THREE (3): DUTIES

The above-named appointee shall perform all duties imposed on members of the Senior Citizens Commission of the City by law and by ordinance.

SECTION FOUR (4): OATH OF OFFICE

Before engaging in the performance of the duties of office the appointee shall take the Oath of Office as required by law.

READ, PASSED, AND ADOPTED this ____ day of _____, 2026.

Attest: _____

Clarisa Fernandez, City Secretary
City of Freeport, Texas

Jerry Cain, Mayor
City of Freeport, Texas

Approved as to Form:

Debra Mergel, City Attorney
City of Freeport, Texas

Senior Citizens Applicants

1. Karen Tait



City Council Agenda Item #[5.E]

Title: Consideration and possible action approving Resolution No. 2026-3070 appointing Kenneth Hayes as the City of Freeport's representative to the Brazosport Water Authority.

Date: September 8, 2026

From: Dr. Danielle Kelly

Staff Recommendation: Staff recommends approval of this resolution.

Item Summary: This resolution reappoints Kenneth Hayes as a member of the Board of Directors of the Brazosport Water Authority. Mr. Hayes has represented the City on the board since September 2024, faithfully attending the BWA meetings as the City representative, and keeping the City informed as to the efforts of the BWA.

Background Information: As a founding member of the BWA, the City of Freeport is allowed to appoint one member to the Brazosport Water Authority Board of Directors to represent the City's interests. That appointment is made by City Council to serve as a 2-year term which expires in September 2026.

Special Considerations: N/A

Financial Impact: N/A

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Resolution BWA (1) (1)
2. Copier_20260806_090415

RESOLUTION NO. 2026-3070

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, NOMINATING, CONSTITUTING AND APPOINTING OR REAPPOINTING A QUALIFIED PERSON TO BE A DIRECTOR OF THE BRAZOSPORT WATER AUTHORITY; PROVIDING FOR THE DUTIES OF OFFICE; AND PROVIDING FOR THE TAKING OF THE OATH OF OFFICE REQUIRED BY LAW.

WHEREAS, the term of office of the position on the Board of Directors of Brazosport Water Authority filled by the City Council of the City of Freeport, Texas (“the City”) expires on September 24, 2026; and,

WHEREAS, the City Council of the City desires to appoint or re-appoint the below named qualified person to serve on such board;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS:

SECTION ONE (1): APPOINTMENT

The City Council of the City hereby nominates, constitutes and appoints or reappoints the following named qualified person to the Board of Directors of Brazosport Water Authority for a full term of two (2) years expiring on September 2028 or until a successor for such person shall have been appointed and qualified, to-wit: Kenneth Hayes.

SECTION TWO (2): DUTIES

The above-named appointees shall perform all of the duties imposed on Director of the Brazosport Water Authority so appointed by the City of Freeport, and in accordance with the legal requirements of said appointment.

SECTION THREE (3): OATH OF OFFICE

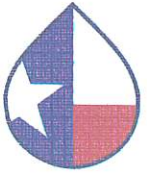
Before engaging in the performance of the duties of office, such appointees shall take the Constitution Oath of Office as required by law.

READ, PASSED, AND ADOPTED this _____ day of _____, 2026.

Jerry Cain, Mayor
City of Freeport, Texas

ATTEST:

Clarisa Fernandez, City Secretary
City of Freeport, Texas



BRAZOSPORT WATER AUTHORITY

MEMBER CITIES:

ANGLETON

BRAZORIA

CLUTE

FREEPORT

LAKE JACKSON

OYSTER CREEK

RICHWOOD

July 29, 2026

Dr. Danielle Kelly
City of Freeport
1201 North Ave. H
Freeport TX 77541

Dear Dr. Danielle Kelly:

According to our records, the term for the Brazosport Water Authority representative appointed by your city will expire in September 2026.

If you have not already done so, please make arrangements to appoint or re-appoint a representative from your city to fill this position.

New or re-appointed members will be sworn into office at or before the regular session meeting on September 22, 2026, to serve a two (2) year term.

Offices of the Board of the Brazosport Water Authority will also be reorganized at the monthly meeting in September 2026.

Please provide written notice of your choice to represent your city for filing purposes and please include the representative's name, mailing address, telephone number, and email address.

Thank you,

April Garcia
Office Manager
Brazosport Water Authority
Phone: (979) 297-2715
Email: agarcia@bwawater.org

ADG
CC: file



City Council Agenda Item #[5.F]

Title: Consideration and possible action by City Council approving items for surplus and authorize the sale with an online auction using Public Surplus.

Date: September 8, 2026

From: Laura Cramer, GIS/Property Manager

Staff Recommendation: Staff recommends City council approve the items designated as surplus and authorize staff to dispose of them through an online auction using Public Surplus.

Item Summary: Staff continues to identify items for surplus for housekeeping at city facilities.

Background Information: The City has worked with this online auction company previously and the auction was successful. In 2025, council previously approved seven items that will be included in this auction.

Special Considerations: None

Financial Impact: Public Surplus will collect sales tax of items sold at 8.25%. The City will allow bidders 5-business days to pick up items. If items are not picked up within this allotted time, the City will charge \$10 a day for 15 additional days as storage fees before items are considered abandoned by the bidder.

Board or 3rd Party Recommendation: None.

Supporting Documentation:

1. Surplus List 2026

Department	Description	Item #	Serial Number	Tag Number	Manufacturer	Model	Primary Location	Working or not working	VIN #	Spedometer Reading	Condition	Comments	Title in Hand	Suggested Bid Amount	IMAGE
PUBLIC WORKS	2004 CHEVROLET EXTENDED CAB 2500	1	N/A	N/A	CHEVROLET	2500 PICKUP	SERVICE CENTER	NOT WORKING	1GCHC29U54E197459	UNKNOWN	POOR	No dashboard cluster. Could not get mileage	Yes	\$ 250.00	
PUBLIC WORKS	2004 NEW HOLLAND TRACTOR	2	N/A	N/A	NEW HOLLAND	TN85DA	SERVICE CENTER	NOT WORKING	N/A	N/A	FAIR	Needs tires, electrical issues and flooded engine	No	\$ 500.00	
PUBLIC WORKS	JET MACHINE	3	1031408	N/A	US JETTING	2008	SERVICE CENTER	NOT WORKING	N/A	N/A	POOR	engine not working, pumps not working	N/A	\$ 1,000.00	
PUBLIC WORKS	2007 EXTENDED CAB F150	4	N/A	N/A	FORD		SERVICE CENTER	NOT WORKING	1FTRX14WX7KC19716	UNKNOWN	FAIR	Few dents,few rust spots, major electrical issues	Yes	\$ 250.00	
PUBLIC WORKS	2009 CHEVROLET EXTENDED CAB 2500	5	N/A	N/A	CHEVROLET	2500 PICKUP	SERVICE CENTER	NOT WORKING	1GCHC59K29E102055	UNKNOWN	POOR	No dashboard cluster. Could not get mileage	Yes	\$ 250.00	
PUBLIC WORKS	2007 CHEVROLET EXTENDED CAB 2500	6	N/A	N/A	CHEVROLET	2500 PICKUP	SERVICE CENTER	NOT WORKING	1GCHC29U87E128317	UNKNOWN	FAIR	Missing rear drivers side window, no dashboard cluster	Yes	\$ 250.00	
PUBLIC WORKS	2008 Chevy 2500 HD 4x4 Pick Up	7	N/A	N/A	CHEVROLET	2500 PICKUP	SERVICE CENTER	NOT WORKING	1GCHK29K38E207445	UNKNOWN	POOR	No tail lights, electrical issues, body damage, dent in body of truck, dash cluster not working	Yes	\$ 250.00	
PUBLIC WORKS	2012 INTERNATIONAL	8	N/A	N/A	INTERNATIONAL	DURASTAR MAX FORCE	SERVICE CENTER	NOT WORKING	1HTMMAAM5DH100523	UNKNOWN	GOOD	Clean body, no damage or dents, engine not working, parts are in cab	Yes	\$ 2,500.00	

Department	Description	Item #	Serial Number	Tag Number	Manufacturer	Model	Primary Location	Working or not working	VIN #	Spedometer Reading	Condition	Comments	Title in Hand	Suggested Bid Amount	IMAGE
POLICE DEPARTMENT	2015 CHEVROLET TAHOE	1	N/A	N/A	CHEVROLET	TAHOE	SERVICE CENTER	NOT WORKING	1GNLC2EC0FR525591*	154,662	FAIR	Parts have been taken from the vehicle during fleet servicing, and the front bumper cover and battery cables have been removed.	Yes	\$ 750.00	
POLICE DEPARTMENT	2018 CHEVROLET TAHOE	2	N/A	N/A	CHEVROLET	TAHOE	SERVICE CENTER	WORKING	1GNLCDEC8JR157813	95,402	FAIR		Yes	\$ 2,500.00	
POLICE DEPARTMENT	2016 CHEVROLET TAHOE	3	N/A	N/A	CHEVROLET	TAHOE	SERVICE CENTER	NOT WORKING	1GNLCDEC5GR252354*	130,000	POOR		Yes	\$ 750.00	
POLICE DEPARTMENT	2017 FORD F-150	4	N/A	N/A	FORD	F-150	SERVICE CENTER	WORKING	1FTEW1C85HKC47770	174,823	FAIR		Yes	\$ 2,000.00	
POLICE DEPARTMENT	2018 Chevrolet Silverado 1500 WT	5	N/A	N/A	CHEVROLET	SILVERADO 1500	SERVICE CENTER	WORKING	3GCPNCEC2JG250388	69,829	FAIR		Yes	\$ 3,000.00	
FIRE DEPARTMENT	BOAT WITH TWO MOTORS & TRAILER	1					FIRE DEPARTMENT	NOT WORKING	N/A	N/A					
FIRE DEPARTMENT	Red 2005 F-550 4WD	2			FORD	F-550		NOT WORKING	1FDAW57P15EA79039	18,465		UNIT 919			
FIRE DEPARTMENT	2011 E-450 6.8 L V10 RWD	3			FORD	E-450	SERVICE CENTER	NOT WORKING	1FDXE4FSXBDB27748	126,190		UNIT 908			

Department	Description	Item #	Serial Number	Tag Number	Manufacturer	Model	Primary Location	Working or not working	VIN #	Spedometer Reading	Condition	Comments	Title in Hand	Suggested Bid Amount	IMAGE
FIRE DEPARTMENT	2015 E-450, 6.8 L V10 RWD	4			FORD	E-450	SERVICE CENTER	NOT WORKING	1FDXE4FS6FDA20525	51,789		UNIT 906			



City Council Agenda Item #[5.G]

Title: Consideration and possible action approving the proposed 2026 Illumination Light Locations.

Date: September 8, 2026

From: Laura Cramer, GIS/Property Manager

Staff Recommendation: Staff recommends approval of these proposed light locations.

Item Summary: Annually, the City of Freeport is allowed to add up to fifty illumination streetlights in residential areas without cost for installation. Staff carefully examines neighborhoods that need additional street lighting.

Background Information: The city has historically submitted light locations annually.

YEAR	WARD A	WARD B	WARD C	WARD D	TOTAL
2021	41	0	10	0	51
2022	19	12	12	4	47
2023	8	7	15	20	50
2024	5	3	16	26	50
TOTAL	73	22	53	50	198
Total	37%	11%	27%	25%	

Special Considerations: None.

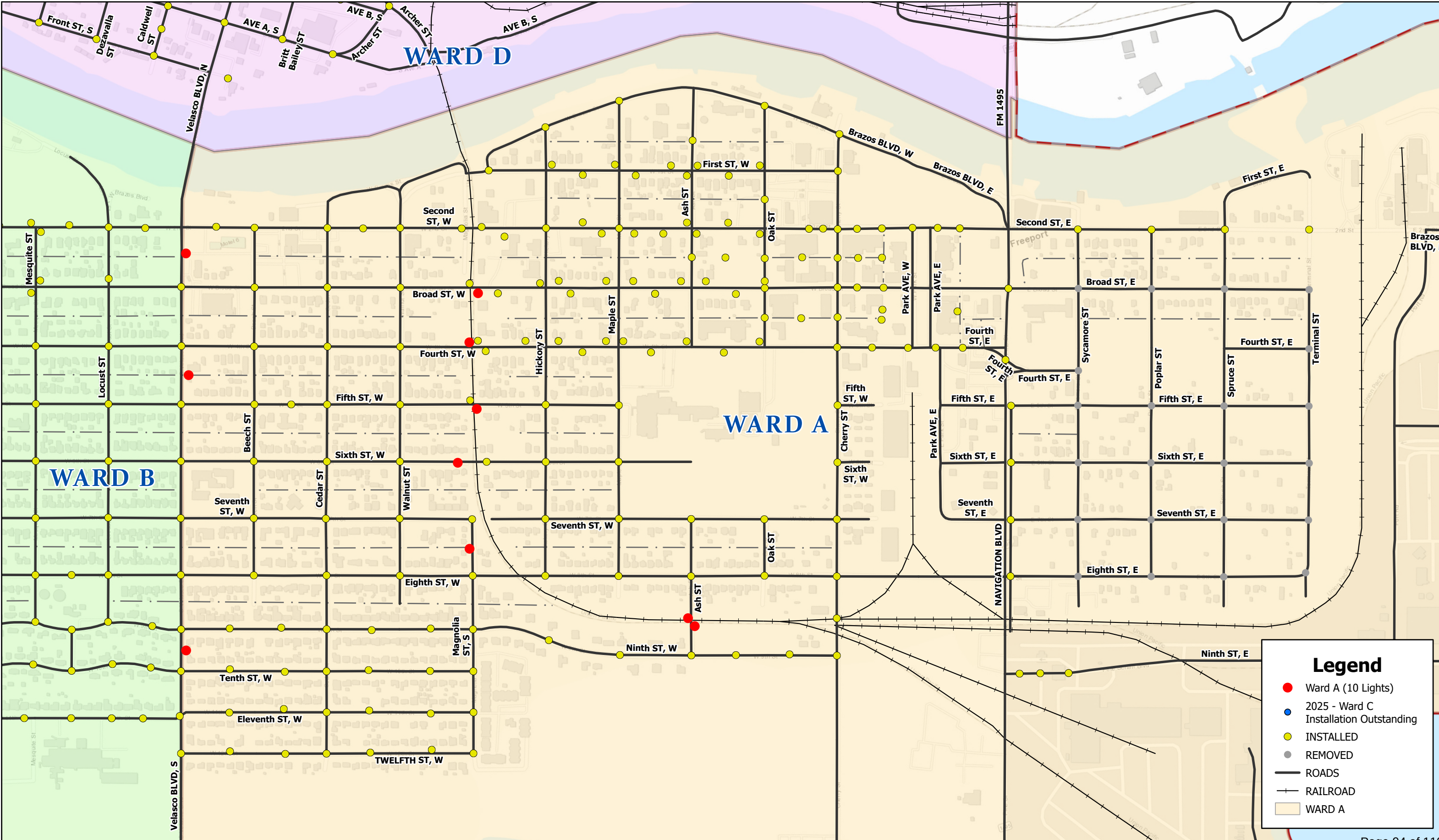
Financial Impact: Although the installation is free, the city has to pay the monthly bill for the added lights.

Board or 3rd Party Recommendation: None.

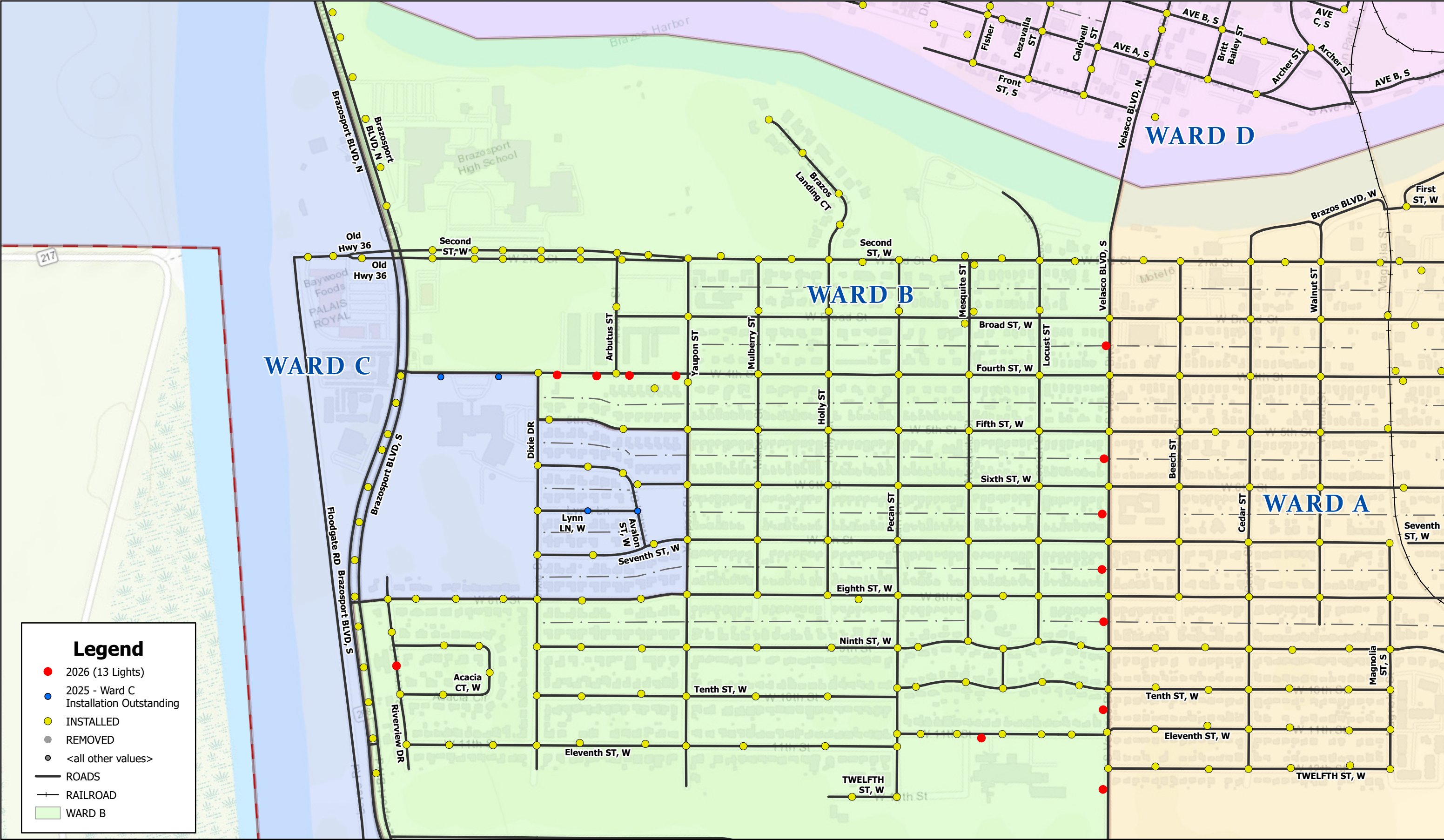
Supporting Documentation:

1. Layout - Ward A 082426
2. Layout - Ward B 082426
3. Layout - Ward C 082426
4. Layout - Ward D 082426

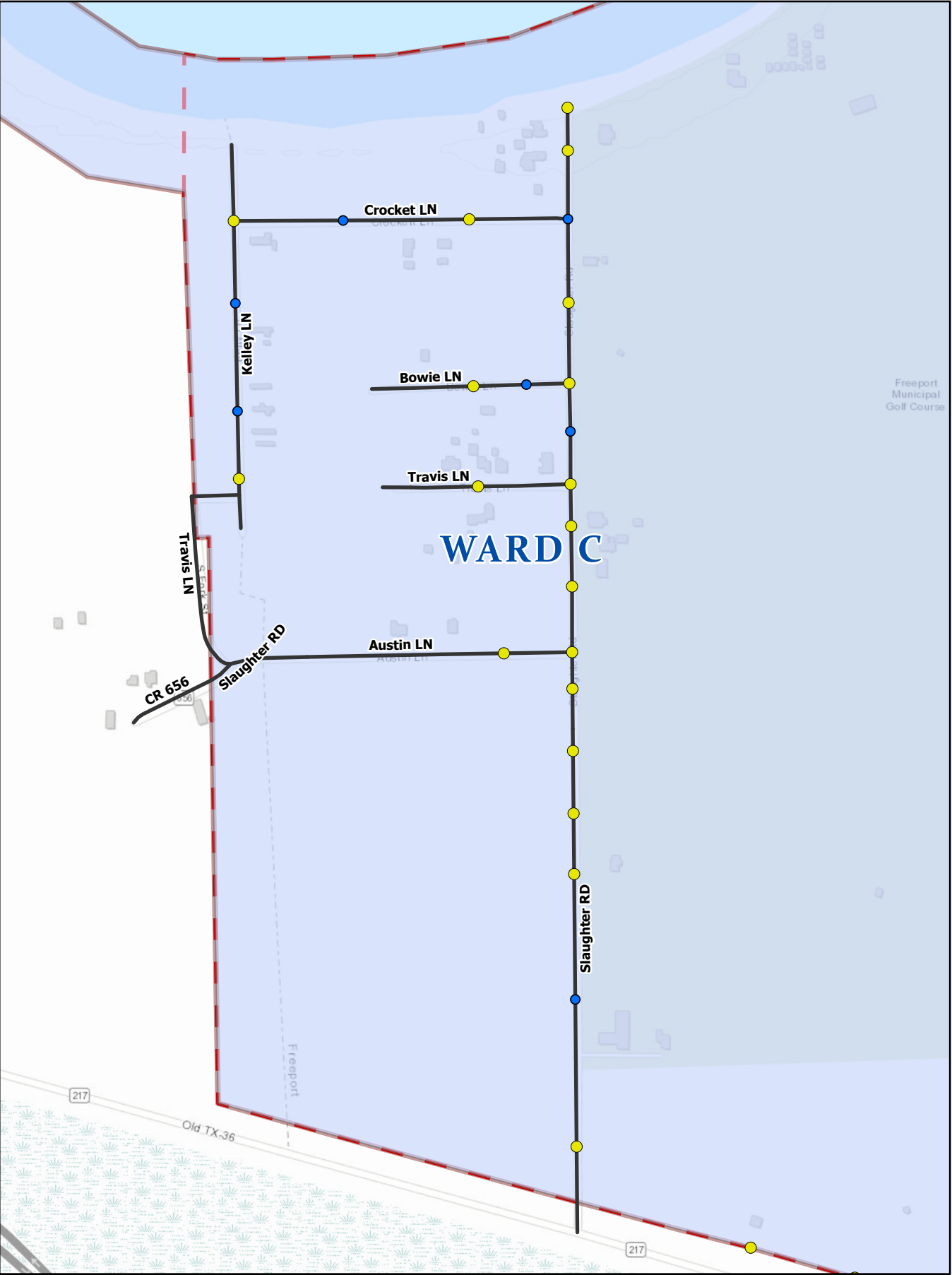
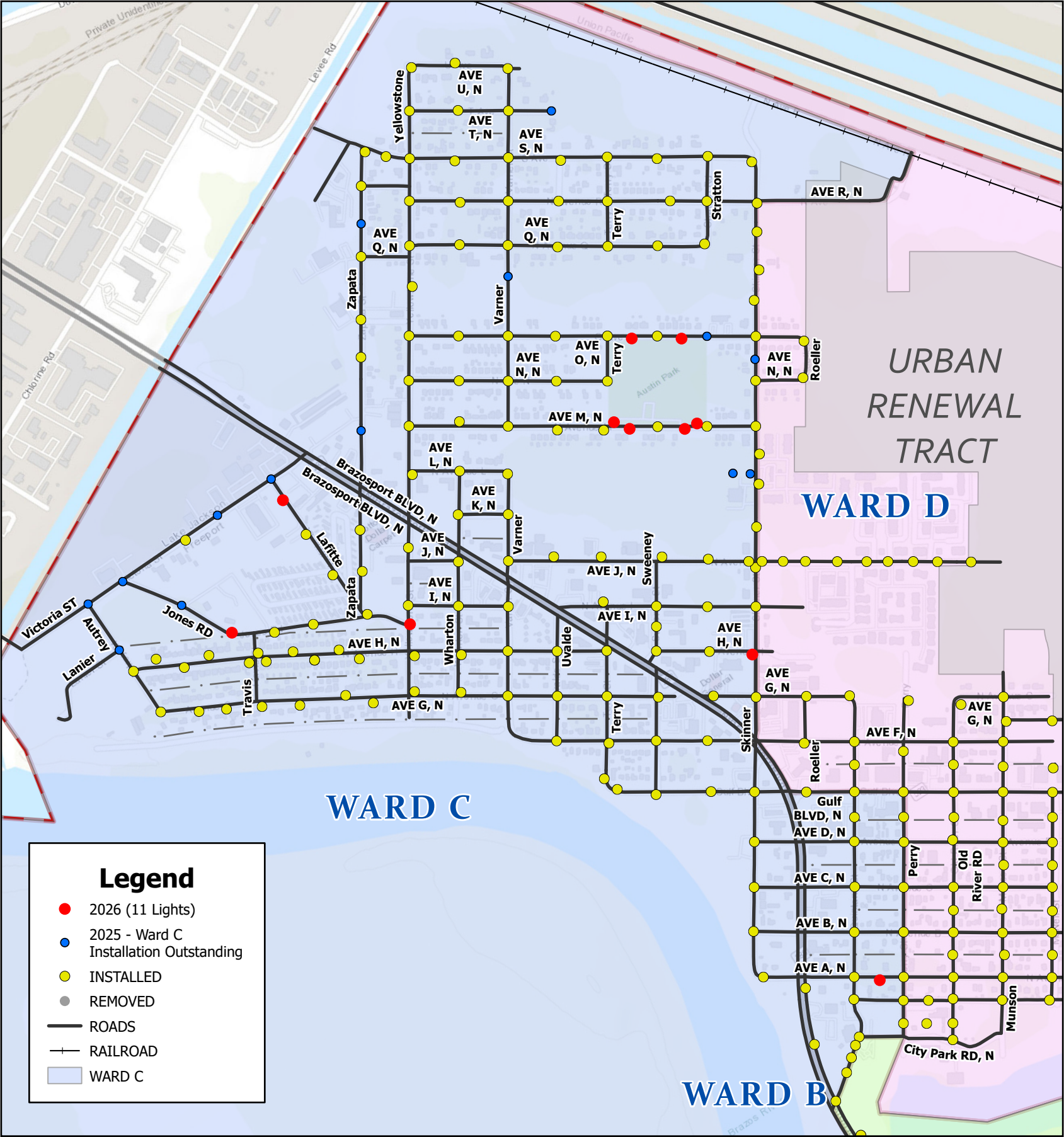
2026 Proposed Light Locations - Ward A



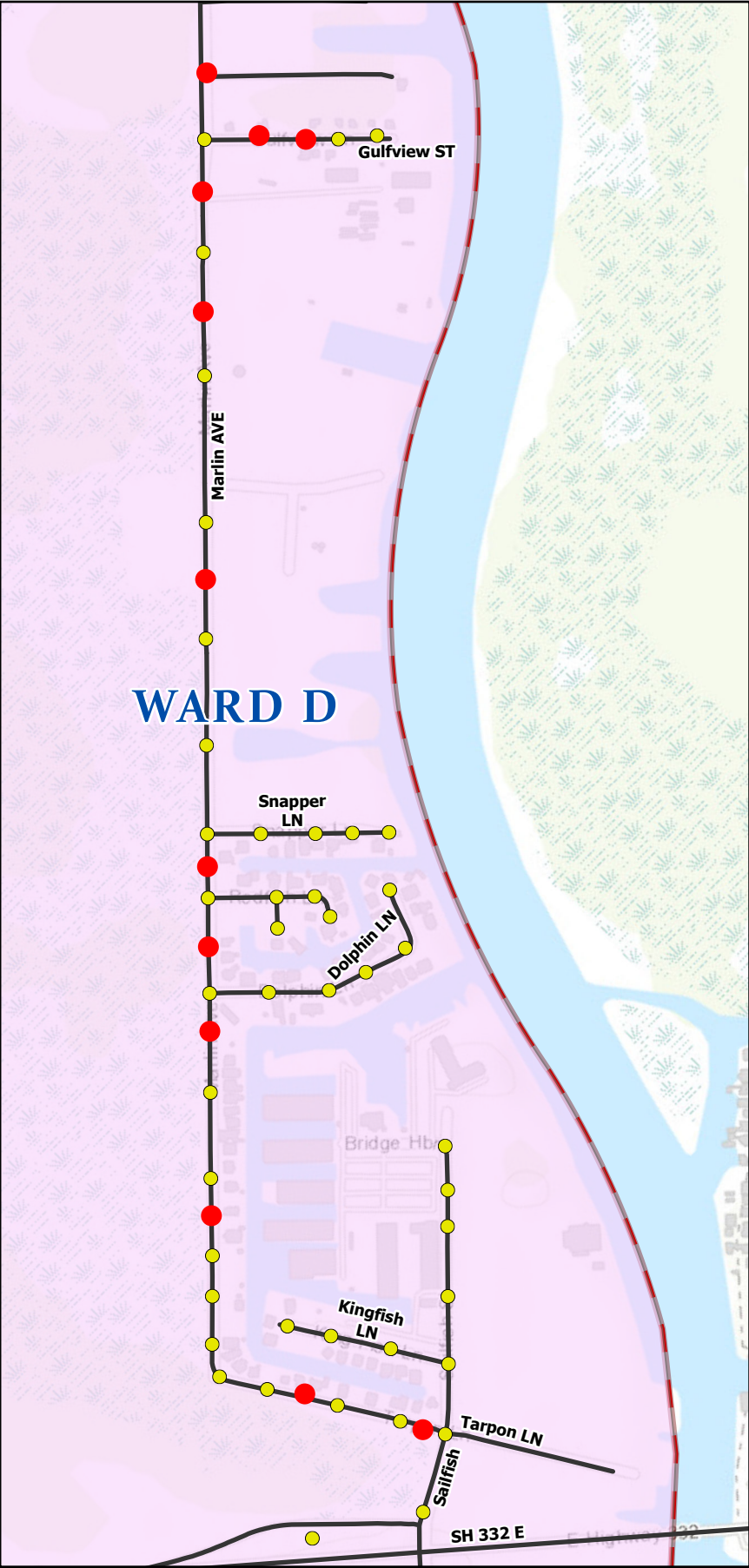
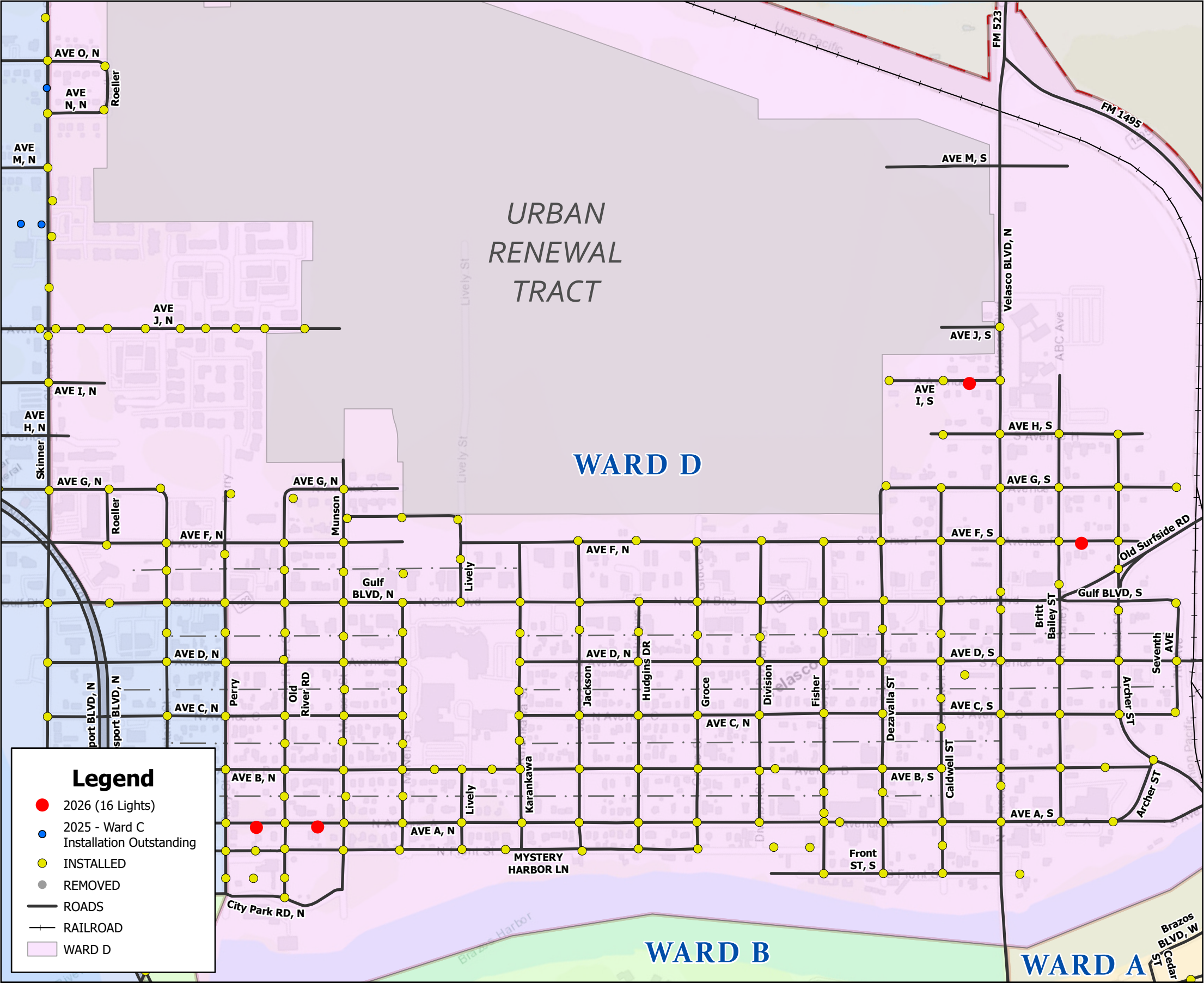
2026 Proposed Light Locations - Ward B



2026 Proposed Light Locations - Ward C



2026 Proposed Light Locations - Ward D





City Council Agenda Item #[5.H]

Title: Consideration and possible action approving Resolution No. 2026-3071 deeming property as surplus for destruction or donation.

Date: September 8, 2026

From: Chief Jennifer Howell, Police Chief

Staff Recommendation: Staff recommends council to approve the resolution deeming the property as surplus, allowing for the City to process with applicable City procedures and legal requirements.

Item Summary: The Freeport Police Department has identified body armor equipment that is expired, damaged, or nearing expiration and is no longer appropriate for continued operational use. All of these items have not been in use for more than a year and have no foreseeable use for our department. Council approval is requested to authorize the items listed in Exhibit A to be designated as surplus and removed from City inventory. The surplus items are then to be destroyed, sold, auctioned, donated, or traded in accordance with applicable City procedures and legal requirements.

Background Information: Under Freeport PD Policy 4.5 Protective Vests, the Freeport Police Department is required to replace body armor “in accordance with guidelines and protocols established by the National Institute of Justice.” NIJ guidance and manufacturer specifications generally set ballistic vest service life at five years. Once expired, the ballistic fibers degrade and no longer perform at certified safety levels. Officers are required to wear department-issued vests during duty and high-risk operations under Policy 4.5. Because these vests can no longer guarantee ballistic protection, they cannot remain in operational inventory, nor should they be transferred, reused, or repurposed for protective use.

Special Considerations: None.

Financial Impact: None.

Board or 3rd Party Recommendation: National Institute of Justice recommendations listed above.

Supporting Documentation:

979.233.3526 Fax 979.233.8867



1201 North Avenue H. Freeport, TX 77541

1. Resolution Property Surplus 2026 (1) (1)
2. Body Armor Surplus Order 07.2026

RESOLUTION NO. 2026-3071

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, DECLARING CERTAIN PROPERTY AS OBSOLETE, VALUELESS AND/OR SURPLUS; PROVIDING FOR SELL, DONATION AND/OR DISPOSAL OF THE SAME BY THE CITY MANAGER OR THEIR DESIGNEE; AUTHORIZING THE MAYOR TO EXECUTE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City has certain property to wit attached as Exhibit “A”; and,

WHEREAS, said property due to its age and use is obsolete, valueless and surplus and has no effective value for the City to otherwise dispose of or trade in such personal property; and

WHEREAS, the City no longer has any foreseeable use for such property which has no useful purpose and the same should be deemed to be surplus; and,

WHEREAS, the City needs to sell, donate and/or dispose of such property; and,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, THAT:

SECTION 1. the property owned by the City identified by Exhibit “A”, attached, are hereby declared to be obsolete, valueless and surplus, and that the City Manager is authorized to dispose of such personal property for its salvage value, donate it to any other nonprofit entity, by appropriate means or destroy.

SECTION 2. That should any word, phrase, paragraph, or section of this Resolution be held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Resolution as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid, and shall not affect the validity of the Resolution as a whole.

SECTION 3. That all provisions of the resolutions of the City of Freeport, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 4. That this Resolution shall take effect immediately from and after its passage as the law provides.

PASSED and APPROVED by the City Council of the City of Freeport, Texas,
on the _____ day of _____, 2026.

APPROVED:

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED:

City Attorney

EXHIBIT A

Line	Item	Qty	Manufacturer	Model	Serial / Identifier	Reason
1	Body Armor Panel	2	Safelife Defense	SLD-III A	64.0542	Near Expiration
2	Panel Carrier	6	Safelife Defense	SLD-USC-MN	N/A	Damaged
3	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180136863	Expired
4	Body Armor Panel	1	Safariland	BA-2000S-XT03	10801365815	Expired
5	Panel Carrier	1	Safariland	N/A	N/A	Expired
6	Body Armor Panel	1	Point Blank	MC1AXAHF	140000986799	Expired
7	Body Armor Panel	1	Point Blank	MC1AXAHF	140000986775	Expired
8	Panel Carrier	1	Point Blank	N/A	N/A	Expired
9	Body Armor Panel	1	Point Blank	N/A	Unreadable	Expired
10	Body Armor Panel	1	Point Blank	N/A	Unreadable	Expired
11	Panel Carrier	1	Point Blank	N/A	N/A	Expired
12	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180467588	Expired
13	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180467834	Expired
14	Panel Carrier	1	Safariland	N/A	N/A	Expired
15	Body Armor Panel	1	Safariland	BA-2000S-XT03	10170038589	Expired
16	Body Armor Panel	1	Safariland	BA-2000S-XT03	10170038599	Expired
17	Panel Carrier	1	Safariland	N/A	N/A	Expired
18	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206156	Expired
19	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206141	Expired
20	Panel Carrier	1	Point Blank	N/A	N/A	Expired
21	Body Armor Panel	2	Halo	CLAE II	909101607731	Expired
22	Body Armor Panel	1	Point Blank	MC1AXAHB	140000206136	Expired
23	Body Armor Panel	1	Point Blank	MC1AXAHB	140000206152	Expired
24	Body Armor Panel	2	Safariland	Unreadable	Unreadable	Expired
25	Body Armor Panel	1	Stealth Armor	GTX-K-3A	12729	Expired
26	Body Armor Panel	1	Stealth Armor	GTX-K-3A	12729	Expired
27	Body Armor Panel	1	Safariland	BA-2000S-XT03	20960273	Expired
28	Body Armor Panel	1	Safariland	BA-2000S-XT03	20960272	Expired
29	Body Armor Panel	2	First Choice	MF8	313436	Expired
30	Panel Carrier	1	First Choice	MF8	N/A	Expired

BODY ARMOR DESTRUCTION ORDER

Request for City Council Approval

Meeting Date	_____	Agenda Item	_____
Department	Freeport Police Department	Prepared By	_____
Action Requested	Approval	Fiscal Impact	None stated

RECOMMENDED ACTION Approve the removal from service and destruction of the body armor equipment identified in Exhibit A.

Purpose and Background

The Freeport Police Department has identified body armor equipment that is expired, damaged, or nearing expiration and is no longer appropriate for continued operational use. All of these items have not been in use for more than a year and have no foreseeable use for our department. Council approval is requested to authorize the items listed in Exhibit A to be designated as surplus and removed from City inventory. The surplus items are then to be destroyed, sold, auctioned, donated, or traded in accordance with applicable City procedures and legal requirements.

Inventory Summary

TOTAL PIECES	BODY ARMOR PANELS	PANEL CARRIERS
60	42	18

Reason for Destruction	Quantity	Share of Total
Expired	48	80.0%
Damaged	8	13.3%
Near Expiration	4	6.7%

Manufacturer distribution: Point Blank (17); Safariland (13); Safelife Defense (10); Stealth Armor (7); First Choice (6); Halo (4); Unknown (3).

EXHIBIT A

BODY ARMOR DESTRUCTION INVENTORY

45 inventory lines • 60 total pieces

Inventory note: “N/A” indicates that a model or serial number was not available. “Unreadable” indicates that the marking could not be read.

Line	Item	Qty	Manufacturer	Model	Serial / Identifier	Reason
1	Body Armor Panel	2	Safelife Defense	SLD-III A	64.0542	Near Expiration
2	Panel Carrier	6	Safelife Defense	SLD-USC-MN	N/A	Damaged
3	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180136863	Expired
4	Body Armor Panel	1	Safariland	BA-2000S-XT03	10801365815	Expired
5	Panel Carrier	1	Safariland	N/A	N/A	Expired
6	Body Armor Panel	1	Point Blank	MC1AXAHF	140000986799	Expired
7	Body Armor Panel	1	Point Blank	MC1AXAHF	140000986775	Expired
8	Panel Carrier	1	Point Blank	N/A	N/A	Expired
9	Body Armor Panel	1	Point Blank	N/A	Unreadable	Expired
10	Body Armor Panel	1	Point Blank	N/A	Unreadable	Expired
11	Panel Carrier	1	Point Blank	N/A	N/A	Expired
12	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180467588	Expired
13	Body Armor Panel	1	Safariland	BA-2000S-XT03	10180467834	Expired
14	Panel Carrier	1	Safariland	N/A	N/A	Expired
15	Body Armor Panel	1	Safariland	BA-2000S-XT03	10170038589	Expired
16	Body Armor Panel	1	Safariland	BA-2000S-XT03	10170038599	Expired
17	Panel Carrier	1	Safariland	N/A	N/A	Expired
18	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206156	Expired
19	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206141	Expired
20	Panel Carrier	1	Point Blank	N/A	N/A	Expired
21	Body Armor Panel	2	Halo	CLAE II	909101607731	Expired
22	Body Armor Panel	1	Point Blank	MC1AXAHB	140000206136	Expired
23	Body Armor Panel	1	Point Blank	MC1AXAHB	140000206152	Expired
24	Body Armor Panel	2	Safariland	Unreadable	Unreadable	Expired
25	Body Armor Panel	1	Stealth Armor	GTX-K-3A	12729	Expired
26	Body Armor Panel	1	Stealth Armor	GTX-K-3A	12729	Expired
27	Body Armor Panel	1	Safariland	BA-2000S-XT03	20960273	Expired
28	Body Armor Panel	1	Safariland	BA-2000S-XT03	20960272	Expired
29	Body Armor Panel	2	First Choice	MF8	313436	Expired
30	Panel Carrier	1	First Choice	MF8	N/A	Expired
31	Body Armor Panel	2	First Choice	MF8	349443	Expired
32	Panel Carrier	1	First Choice	MF8	N/A	Expired
33	Body Armor Panel	2	Halo	Unreadable	Unreadable	Expired

Body Armor Destruction Order • July 2026

Line	Item	Qty	Manufacturer	Model	Serial / Identifier	Reason
34	Body Armor Panel	2	Unknown	Unreadable	Unreadable	Expired
35	Panel Carrier	1	Unknown	Unreadable	Unreadable	Expired
36	Body Armor Panel	2	Stealth Armor	Unreadable	Unreadable	Expired
37	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206148	Expired
38	Body Armor Panel	1	Point Blank	MC1AXAHF	140000206133	Expired
39	Panel Carrier	1	Point Blank	Unreadable	N/A	Damaged
40	Body Armor Panel	2	Safelife Defense	SLD-III A	58.0284	Near Expiration
41	Body Armor Panel	1	Point Blank	MCP2F	130000205022	Expired
42	Body Armor Panel	1	Point Blank	MCP2F	130000205018	Expired
43	Panel Carrier	1	Point Blank	N/A	N/A	Damaged
44	Body Armor Panel	2	Stealth Armor	GTX-K-3A	14895	Expired
45	Panel Carrier	1	Stealth Armor	N/A	N/A	Expired

Total listed for destruction: 60 pieces (42 body armor panels and 18 panel carriers).



City Council Agenda Item #[5.I]

Title: Consideration and possible action approving Resolution No. 2026-3072 to waive fees associated with the use of the Freeport Municipal Park and the Freeport RiverPlace for the Martin Luther King Celebration Committee of Brazoria County Grand Parade and Festival to be held on January 18, 2027.

Date: September 8, 2026

From: Councilman Rossow
Mayor Cain

Staff Recommendation: Staff recommends approval of the request to waive fees for the Dr. Martin Luther King, Jr. Celebration Committee of Brazoria County's Grand Parade & Festival on January 18, 2027.

Item Summary: The Dr. Martin Luther King, Jr. Celebration Committee of Brazoria County is requesting that the City waive the fees associated with use of Freeport Municipal Park and Freeport Riverplace for its annual Martin Luther King, Jr. Grand Parade & Festival on January 18, 2027. The event is part of the Committee's annual celebration honoring the life and legacy of Dr. Martin Luther King, Jr. and includes a parade followed by community activities at the park.

Background Information: The Dr. Martin Luther King, Jr. Celebration Committee of Brazoria County (MLKCC) hosts annual events throughout southern Brazoria County honoring the life and legacy of Dr. Martin Luther King, Jr. The Committee's activities include its annual Grand Parade & Festival held in Freeport as part of the Martin Luther King, Jr. holiday celebration.

The Grand Parade & Festival brings residents and visitors together for a community celebration following the parade and has traditionally utilized Freeport Municipal Park and Freeport Riverplace. MLKCC has requested that the City waive the applicable fees associated with the event on January 18, 2027 event.

Special Considerations: N/A



Financial Impact: Approval would result in the waiver of the applicable fees associated with the event.

Board or 3rd Party Recommendation: N/A

Supporting Documentation:

1. Freeport Resolution waiving permit fees for MLK parade and festival.dsm 090826

RESOLUTION NO. 2026-3072

**A RESOLUTION OF THE CITY OF FREEPORT, TEXAS, APPROVING
WAIVER OF CITY OF FREEPORT RENTAL FEES FOR THE MARTIN
LUTHER KING, JR. CELEBRATION COMMITTEE OF BRAZORIA
COUNTY'S MLK HOLIDAY CELEBRATION PARADE AND FESTIVAL
ON JANUARY 18, 2027; PROVIDING FOR SEVERABILITY AND
REPEALER; AND PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City of Freeport, Texas ("City") is a home-rule municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code; and

WHEREAS, the Martin Luther King, Jr., Celebration Committee of Brazoria County (the "Committee") is scheduled to conduct its MLK Holiday Celebration Parade and Festival (the "Event") in the City of Freeport on January 18, 2027; and

WHEREAS, the City Council finds that the Event serves a public purpose because Martin Luther King Jr. Day is an official federal and Texas state holiday, and civic celebrations dedicated to his legacy fulfill recognized educational, cultural, and patriotic purposes; and

WHEREAS, the City wishes to waive City rental fees for the Event; and

WHEREAS, the Committee is a 501(c)(3) nonprofit organization; and

WHEREAS, the rental fees charged by the City for the Event, if not waived, would be \$1,950.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF FREEPORT, TEXAS, THAT:

SECTION 1. INCORPORATION OF RECITALS. All the above premises are true and correct and are hereby approved, ratified, and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2. APPROVAL. The waiver of City fees detailed in the recitals above is hereby approved.

SECTION 3. SEVERABILITY. That should any word, phrase, paragraph, or section of this Resolution be held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Resolution as a whole, or any part or provision thereof other than the part so decided to be unconstitutional, illegal or invalid, and shall not affect the validity of the Resolution as a whole.

SECTION 4. REPEALER. That all provisions of the resolutions of the City of Freeport, Texas, in conflict with the provisions of this Resolution be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this Resolution shall remain in full force and effect.

SECTION 5. EFFECTIVE DATE. That this Resolution shall take effect immediately from and after its passage as the law provides.

PASSED and APPROVED by the City Council of the City of Freeport, Texas, on the ____
____ day of _____, 2026.

APPROVED:

Jerry Cain, Mayor

ATTEST:

Clarisa Fernandez, City Secretary

APPROVED AS TO FORM:

City Attorney