Attachment A

Ordinance 2026-08-11-001

PROPOSED BUDGET

FISCAL YEAR 2026-2027

NOTICE: This proposed budget will raise more total property taxes than last year's budget by $71,622.37 and of that amount, $9,726.62 is tax revenue to be raised from new property added to the tax role this year. This budget will raise more revenue from property taxes than last year's budget by an amount of $71,622.37, which is a 19% increase from last year's budget. The property tax revenue to be raised from new property added to the tax rolls this year is $9,726.62.

PUBLIC HEARING ON PROPOSED BUDGET AND TAX RATE

AT 6PM ON TUESDAY, AUGUST 11TH, 2026

DURING THE REGULAR CITY COUNCIL MEETING HELD AT THE ISENHOUR/CLARK MUNICIPAL BUILDING LOCATED AT

12288 HWY 190, KEMPNER, TEXAS 76539

Filed, this the 28th day of July, 2026

Received by: S Stevens

Shaleah Stevens

City Secretary, City of Kempner

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

Form 50-856

Kempner City
Taxing Unit Name

(512) 932-2180
Phone *(area code and number)*

12288 US Hwy 190, Kempner, 76539
Taxing Unit's Address, City, State, ZIP Code

https://kempnertx.gov/
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 87,604,488
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.	$ 87,604,488
4.	**Prior year total adopted tax rate.**	$ 0.378700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 0 B. **Prior year values resulting from final court decisions:** .... - $ 0 C. **Prior year value loss.** Subtract B from A.[4]	$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** .... $ 0 B. **Prior year disputed value:** .... - $ 0 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 87,604,488
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: .... $ 69,060 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 1,849,730 C. **Value loss.** Add A and B. [7]	$ 1,918,790
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.	$ 1,918,790
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 85,685,698
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 324,491
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]	$ 3,718
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 328,209

[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:** .... $ 86,095,253 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 0 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 86,095,253
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] .... $ 5,152,903 **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.	$ 5,152,903
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]	$ 91,248,156
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 2,002,660

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 2,002,660
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 89,245,496
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.367759 /$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]	$ 0.000000 /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.378700 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 87,604,488
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 331,758
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. . . . . + $ 2,114	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. . . . . – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. . . . . +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . $ 2,114	
	E. Add Line 31 to 32D.	$ 333,872
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 89,245,496
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.374105 /$100

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

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

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

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.		
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	$ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		$ 0.374105/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.		
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$ 0	
	B. Divide Line 41A by Line 33 and multiply by $100	$ 0.000000/$100	
	C. Add Line 41B to Line 40.		$ 0.374105/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		$ 0.387198/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:		
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33]	$ 0.404033/$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.**	$	
	b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100	$ /$100	
	c. Add Line D42(B)(b) to Line 42.	$ /$100	
	d. Enter the **current year unused increment rate** from Line 68	$ /$100	
	e Add Line D42(c) to Line D42(d).	$ /$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]		$ /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).		

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 96.41 % **B.** Enter the prior year actual collection rate. .... 93.34 % **C.** Enter the 2024 actual collection rate. .... 97.26 % **D.** Enter the 2023 actual collection rate. .... 98.62 % **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]	96.41 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 91,248,156
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.387198 /$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.	$ ______ /$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.	$ ________
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.	$ ________
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ ________/$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ ________/$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.	$ ________/$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet.*	$ ________/$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ ________/$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**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]	$ ________
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ ________
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ ________/$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).	$ ________/$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)	$ ______/$100
	B. Unused increment rate (Line 68)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2025 Total Taxable Value (Line 61)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
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)	$ ______/$100
	B. Unused increment rate (Line 67)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2024 Total Taxable Value (Line 60)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
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)	$ ______/$100
	B. Unused increment rate (Line 66)	$ ______/$100
	C. Subtract B from A	$ ______/$100
	D. Adopted Tax Rate	$ ______/$100
	E. Subtract D from C	$ ______/$100
	F. 2023 Total Taxable Value (Line 60)	$ ______
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ ______
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ ______
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ ______/$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)	$ ______/$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.374105 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 91,248,156
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.547956 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.922061 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ______ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ______ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ______
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ______ /$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).	$ ______ /$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. .... $ 0.367759 /$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 .... $ 0.387198 /$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: 49

De minimis rate. .... $ 0.922061 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here Rebecca Ramos
Printed Name of Taxing Unit Representative

sign here Rebecca D. Ramos
Taxing Unit Representative

07/28/2026
Date

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

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate but does not exceed the de minimis rate, as prescribed by Tax Code §§26.06{b-1) and 26.063{c).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

A tax rate of $0.418900 per $100 valuation has been proposed by the governing body of City of Kempner.

PROPOSED TAX RATE: $0.418900 per $100

NO-NEW-REVENUE TAX RATE: $0.367759 per $100

VOTER-APPROVAL TAX RATE: $0.387198 per $100

DE MINIMIS RATE: $0.922061 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 Kempner 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 Kempner may adopt without holding an election to seek voter approval of the rate, unless the de minimis rate for City of Kempner exceeds the voter-approval rate for City of Kempner.

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

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

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON 08/11/2026 (CT) 06:00 PM (CT) at Isenhour/Clark Municipal Building, 12288 HWY 190, Kempner, TX

The proposed tax rate is greater than the voter-approval tax rate but not greater than the de minimis rate. However, the proposed tax rate exceeds the rate that allows voters to petition for an election under Section 26.075, Tax Code. If City of Kempner adopts the proposed tax rate, the qualified voters of the City of Kempner may petition the City of Kempner to require an election to be held to determine whether to reduce the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the City of Kempner will be the voter-approval tax rate of the City of Kempner.

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

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

{List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit 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 Kempner last year to the taxes proposed to the be imposed on the average residence homestead by City of Kempner this year.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.378700	$0.418900	10.61% increase
Average homestead taxable value	$202,526	$217,570	7.42% increase
Tax on average homestead	$767	$911	18.77% increase
Total tax levy on all properties	$328,209	$382,238	16.46% increase

For assistance with tax calculations, please contact the tax assessor for City of Kempner at (512) 556-8058 or info@lampasascad.com, or visit https://www.lampasascad.com for more information.

ADMINISTRATIVE DEPARTMENT

Income

Line Item Description	FY 25/26	FY 26/27
Donations	$ 650.00	$ -
Sales & Use Tax	$ 170,931.77	$ 169,068.72
Ad Valorem Tax	$ 329,930.15	$ 375,983.91
Penalty & Interest	$ 1,403.55	$ 1,403.55
Franchise Fees	$ 45,300.00	$ 50,000.00
Interest Income	$ 3,200.00	$ 3,200.00
Building & Permit Fees	$ 200.00	$ 200.00
Event Income	$ 2,200.00	$ 2,500.00
Other	$ 300.00	$ 300.00
Total Income	$ 554,115.47	$ 602,656.17

EXPENSES

Line Item Description	FY 25/26	FY 26/27
Salaries	$ 188,225.75	$ 198,740.39
Advertising	$ 500.00	$ 500.00
Information & Technolog	$ 7,120.46	$ 4,632.72
Bank Charges	$ 1,320.00	$ 1,320.00
Election Expenses	$ 5,200.00	$ 5,200.00
Freight Postage	$ 294.00	$ 294.00
Insurance	$ 17,000.00	$ 17,000.00
Professional Fees	$ 13,600.00	$ 15,125.00
Attorney Fees	$ 2,500.00	$ 3,600.00
Bookkeeping Fees	$ 3,000.00	$ 3,600.00
Auditor Fees	$ 15,500.00	$ 15,500.00
Misc Expense	$ -	$ -
Membership Fees	$ 1,523.00	$ 1,525.00
Office Supplies	$ 2,000.00	$ 2,000.00
Equipment	$ 1,500.00	$ 1,500.00
Uniform	$ 500.00	$500.00
Lease Maintenance Cont	$ 1,613.00	$ 1,613.00
Special Events	$ 1,700.00	$ 1,700.00
Repairs & Maintenance -	$ 9,042.00	$ 9,119.76
Professional Development	$ 4,000.00	$ 4,000.00
Travel (Mileage) Reimbu	$ 500.00	$ 500.00
Telecommunications	$ 4,773.72	$ 4,773.72
Utilities	$ 5,040.00	$ 5,040.00
Total Expenses	$ 286,451.93	$ 297,783.59

PUBLIC SAFETY

Income

Line Item Description	FY 25/26		FY 26/27	
Donations	$	-	$	-
LEOSA/ State Funds	$	750.00	$	750.00
Sale of Capital Assets	$	900.00	$	-
Peace Officer Grants	$	72,258.53	$	74,637.77
Other Revenue	$	100,890.03	$	-
Transfer from Savings	$	-	$	7,500.00
Total Income	$	174,798.56	$	82,887.77

Expenses

Line Item Description	FY 25/26		FY 26/27	
Salaries	$	275,358.10	$	334,229.08
Information & Technology	$	15,089.64	$	16,589.64
Freight & Postage	$	50.00	$	50.00
License & Certification Maintenance Expense	$	4,400.00	$	4,400.00
Training- State Funded	$	750.00	$	750.00
Misc Expense	$	-	$	-
Membership Fees	$	180.00	$	300.00
Evidence Management	$	841.00	$	841.00
Equipment	$	3,893.07	$	-
Uniform	$	1,500.00	$	1,500.00
Vehicle Fuel	$	8,400.00	$	8,400.00
Vehicle Maintenance & Supply	$	2,998.00	$	3,237.64
Grant Expenditures	$	-	$	7,500.00
National Night Out	$	100.00	$	100.00
Dispatching Fees	$	5,000.00	$	5,000.00
KVFD Contribution	$	2,500.00	$	2,500.00
Note Payable Principal	$	132,673.84	$	29,448.80
Note Payable Interest	$	6,314.94	$	7,604.92
Total Expenditures	$	460,048.59	$	422,451.08

MUNICIPAL COURT

Income

Line Item Description	FY 25/26	FY 26/27
Court Refunds	$ -	$ -
Court Fines and Fees	$ 55,000.00	$ 60,000.00
Misc Revenue	$ -	$ -
Total Income	$ 55,000.00	$ 60,000.00

Expenses

Line Item Description	FY 25/26	FY 26/27
Freight & Postage	$ 500.00	$ 500.00
Attorney Fees	$ 5,000.00	$ 5,000.00
Misc Expense	$ -	$ -
Technology	$ 6,120.00	$ 3,000.00
Professional Development	$ 1,500.00	$ 1,500.00
Total Expenses	$ 13,120.00	$ 10,000.00

PARKS DEPARTMENT

Income

Line Item Description	FY 25/26	FY 26/27
Donations	$ -	$ -
Event Income	$ -	$ -
Fund Balance	$ -	$ -
Grant Income	$ -	$ -
Total Income	$ -	$ -

Expenses

Line Item Description	FY 25/26	FY 26/27
Equipment	$ -	$ -
Special Events	$ 1,000.00	$ 1,000.00
Repairs & Maintenance	$ 9,276.00	$ 9,509.28
Utilities	$ 1,800.00	$ 1,800.00
Improvements	$ 26,235.00	$ 3,000.00
Total Expenses	$ 38,311.00	$ 15,309.28

STREET FUND (RESTRICTED)

Income

Line Item Description	FY 25/26	FY 26/27
Sales and Use Tax	$ 85,337.75	$ 84,407.62
Court Income	$ 2,000.00	$ 2,000.00
Interest Income	$ 67.98	$ 67.98
Other Revenue	$ -	$ -
Total Income	$ 87,405.73	$ 86,475.60

Expenses

Line Item Description	FY 25/26	FY 26/27
Bank Charges	$ 250.00	$ 250.00
Repairs & Maintenance	$ 56,651.23	$ 56,046.64
Sign Installation	$ 8,715.57	$ 8,622.56
Materials	$ 21,788.93	$ 21,556.40
Total Expenses	$ 87,405.73	$ 86,475.60

MUNICIPAL COURT BUILDING SECURITY AND TECHNOLOGY FUND (RESTRICTED)

Income

Description	FY 25/26	FY 26/27
Interest Income	$ 25.00	$ 25.00
Other Revenue	$ -	$ -
Totals	$ 25.00	$ 25.00

Expenses

Expense Line Items	FY 25/26	FY 26/27
Bank Charges	$ -	$ -
Building Security Fund	$ -	$ -
Technology	$ -	$ 3,120.00
Totals	$ -	$ 3,120.00

This Amended budget was filed with the City Secretary on July 28, 2026

Rebecca D. Ramos

Rebecca Ramos, City Manager

This amended budget was received on July 28, 2026

S Stevens

Shaleah Stevens, City Secretary

Line Item Calculation Projection

Admin Department				
Line item Description	**Breakdown**	**Description**		**Amount**
Income Sources	Donations		$	-
	Sales & Use Tax		$	169,068.72
	Ad Valorem Tax		$	375,983.91
	Penalty & Interest		$	1,403.55
	Franchise Fees		$	50,000.00
	Interest Income	Interest on general fund, savings, and TexPool acct's	$	3,200.00
	Building & Permit Fees		$	200.00
	Event Income	Sponsorship of Christmas Décor for park	$	2,500.00
	Other	Misc unrestricted funds (Opiod abatement)	$	300.00
		Total Income Excluding Property and Sales taxes	$	57,603.55
		Total Income	**$**	**602,656.17**
Salaries	City Manager		$	75,100.77
	City Secretary		$	58,021.10
	Municipal Ct Clerk		$	53,751.18
	Municipal Judge		$	11,867.34
	Fringe Liability		$	-
			$	**198,740.39**
		Total Salaries & Fringe Liability	**$**	**198,740.39**

Line Item Calculation Projection

Admin Department (continued)				
Advertising	Newspaper Notices	Statutorily Required notices published in Lampasas Newspapers	$	500.00
		Total for this line item	**$**	**500.00**
Information & Technology	Adobe- Staff	CM, CS, CC, Chief	$	1,440.00
	Email- City Manager	City Manager email. Cost is bi-annual. Includes Office 365. Due July 2026. $474.72	$	-
	Email- City Sec	City Secretary email. Cost is bi-annual. Includes Office 365 Due July 2026. $474.72	$	-
	Email- MCC	Municipal Court Clerk email. Cost is bi- annual. Includes Office 365. Due July 2026. $474.72	$	-
	Email- Mayor	Mayor Email.Cost is bi- annual. Includes Office 365. Due July 2026. $474.72	$	-
	Email-PL 1	Place 1 basic email. Due bi-annually. Due July 2026. $428.54	$	-
	Email-PL 2	Place 2 basic email. Due annually. Due November 2026. $191.76	$	191.76
	Email-Pl 3	Place 3 basic email. Due annually. Due November 2026. $191.76	$	191.76
	Email-Pl 4	Place 4 basic email. Due Bi- annually. Due July 2028	$	-
	Email -Pl 5	Place 5 basic email. Due Bi- annually. Due July 2028.	$	-
	Email Judge	Judge email, includes Office 365. Due annually. Due Sept 2026. $167.76	$	359.64
	KempnerTX.gov	Website Due every 5 years. Due Aug 2026. $629.40	$	-
	Email PD- Chief	Office 365. Due November 2026. $354.72	$	719.28
	Email PD- Officers	June 2026. $647.52	$	719.28
	Email PD- Evidence/PD	Reports. Due annually. Due Sept 2026. 107.76	$	-
	PC Annual Fee	City Accounting Software	$	500.00
	Chat GPT	AI Software	$	511.00
		Total for this line item	**$**	**4,632.72**

Line Item Calculation Projection

Admin Department (continued)				
Bank Charges	Huntington	Bank Charges for General Fund account	$	1,320.00
		Total for this line item	**$**	**1,320.00**
Election Expenses	Dept.	election in 2027	$	5,200.00
		Total for this line item	**$**	**5,200.00**
Freight Postage	Stamps	Stamps used by admin and Court (except for certified mail)	$	140.00
	P. O. Box	Fee to have the P.O Box	$	154.00
		Total for this line item	**$**	**294.00**
Insurance	TML	Liability insurance (WC, property, vehicle coverage)	$	17,000.00
		Total for this line item	**$**	**17,000.00**
Professsional Fees	Lampasas CAD	*payable to the City Of Kempner*	$	15,125.00
		Total for this line item	**$**	**15,125.00**
Attorney Fees	Diaz Law Firm	*related matters. This does NOT inclued Court activities.*	$	3,600.00
		Total for this line item	**$**	**3,600.00**
Bookkeeping	Bookkeeping	*management of fiscal resources.*	$	3,600.00
		Total for this line item	**$**	**3,600.00**
Auditor Fee	Singleton & Clark	Payment for annual Audit	**$**	**15,500.00**
Miscellanious Expenses	Unplanned Expenses	*Any expense incurred not covered by other line items*	$	-
		Total for this line item	**$**	**-**
Membership Fees	Dispatch Record	*Annual subscription to newspaper*	$	65.00
	Commerce	*Chamber membership*	$	100.00
	TCCA	*Texas Court Clerks Association- Keri's Subscription*	$	55.00
	TMCA	*Texas Municipal Clerks Association- Hayleigh's Subscription*	$	125.00
	Amazon	*Amazon Prime tax free membership*	$	179.00
	Sams Club	*Business tax free membershp*	$	110.00
	Chat GPT		$	240.00
	TML Membership		$	651.00
		Total for this line item	**$**	**1,525.00**

Line Item Calculation Projection

Admin Department (continued)				
Office Supplies		**Toal for this line item**	**$**	**2,000.00**
Equipment		Replacing of laptops, phones,furniture as needed	**$**	**1,500.00**
		Total for this line item	**$**	**1,500.00**
Uniforms	Uniforms	For admin staff to wear to trainings and city events		**$500.00**
		Total for this line item		**$500.00**
Lease Maintenance Contract	Copier	Copier/ Printer for admin dept	$	1,488.00
	Copier	.06 each additional (2500 additional Copies)	$	125.00
		Total for this line item	**$**	**1,613.00**
Special Events	Trunk or Treat	Funded through donations. City funds used only if necessary	$	650.00
	Back to School	Funded through donations. City funds used only if necessary	$	650.00
	Office Christmas	Funded through donations. City funds used only if necessary	$	400.00
		Total for this line item	**$**	**1,700.00**
Repairs & Maintenance - Building	General Repairs	General repairs	$	6,000.00
	Mr. French addl servic	Taking large items to the dump, power washing city hall	$	300.00
	Services	limit signs. 25% of total $10,679.04 billed to this line item,	$	2,669.76
	Backflow	Required backflow testing.	$	150.00
		Total for this line item	**$**	**9,119.76**
Professional Development	Tuition	Tuition for training classes	$	1,000.00
	Lodging	Overnight hotel stays	$	1,000.00
	Meals	Meals while out of town overnight	$	1,000.00
	Misc	Parking and other fees	$	1,000.00
		Total for this line item	**$**	**4,000.00**
Travel (Mileage) Reimbursement	Staff Mileage	Reimbursement to staff for mileage travelled pursuant to	$	500.00
		Total for this line item	**$**	**500.00**

Line Item Calculation Projection

Admin Department (continued)				
Telecommunications	Cell Phone Admin	City Manager Cell phone	$	501.96
	Cell phone Admin	City Secretary Cell Phone	$	501.96
	Cell Phone Admin	Municipal Court Clerk	$	501.96
	Cell Phone PD	Chief Cell Phone	$	681.96
	Cell Phone PD	Full time Officer Cell Phone	$	501.96
	Cell Phone PD	Full time Officer Cell Phone	$	501.96
	Office Phones	Judge Cell Phone	$	501.96
	Hot spots	3 sim cards (1 per police unit) @ $30.00 each per month.	$	1,080.00
		Total for this line item	**$**	**4,773.72**
Utilities	Electiric- City Hall	Electricity Bill for City Hall	$	3,600.00
	Water- City Hall	Water bill for City hall	$	1,440.00
		Total for this line item	**$**	**5,040.00**
		Total Expenses for Admin Department	**$**	**297,783.59**

Line Item Calculation Projection

Line item Description	Breakdown	Description		Amount
Public Safety				
Income Sources	Donations		$	-
	LEOSA/ State Funds	Designated funds for LEO trainings	$	750.00
	Peace Officer Grants	Federal COPS grant	$	74,637.77
		Transfer in from Savings	$	7,500.00
		Total Income	**$**	**82,887.77**
Public Safety				
Salaries	**Chief**		$	94,857.94
	Officer		$	84,300.12
	Officer	Funding 2/3 of the salary ($57926.04)	$	145,353.28
	OT Hours		$	9,717.74
		Total Salaries	**$**	**334,229.08**
		Total Salaries plus OT Fringe Benefis	**$**	**334,229.08**
Information & Technology	Kologic	Report Management system for PD	$	12,000.00
	Matt Karcher	Matt Karcher ($75 per hour) budget for 10 hours	$	750.00
	Data Storage	Data Storage for issued cell phones- Chief Cell	$	11.88
	Data Storage	phones .99 mo)	$	23.76
	LEADS Online		$	2,304.00
	PMAM		$	1,500.00
		Total for this line item	**$**	**16,589.64**
Freight & Postage	Certified letters	Certified letters	$	50.00
		Total for this line item	**$**	**50.00**

Line Item Calculation Projection

Public Safety (continued)				
License & Certification Maintenance Expense	Certificate Purchase	Certificates from TCOLE on officer courses. $35 each. Amount will cover up to 10 per year	$	350.00
	General Supplies	General Office Supplies for PD	$	50.00
	Ammunition	handgun- 50 rounds of duty & 100 rounds of practice, shotgun 15 slugs and 15 00Buckshot, and patrol rifle ammunition 60 rounds of duty and 120 of practice. $400 per officer. Funding 4 officers	$	1,600.00
	state funded)	Mandated annual training not available online.	$	2,400.00
		Total for this line item	**$**	**4,400.00**
Training- State Funded	Tuition	Tuition for classes taken by officers, paid strictly by the state funds received	$	250.00
	Hotels	Overnight accomodations, paid strictly by state funds received	$	250.00
	Meals	Meals during overnight stays paid strictly by state funds	$	250.00
		Total for this line item	**$**	**750.00**
Miscellaneous			$	-
		Total for this line item	**$**	**-**
Membership Fees	TPCA	Texas Police Chief's Association	$	300.00
		Total for this line item	**$**	**300.00**
Evidence managemnet	Misc Forms	Carbon Copy impound sheets	$	239.00
	Drug Test Kits	Drug test kits.	$	242.00
	Blood Kits	Blood kits for DWI ($11 each)	$	110.00
	Law Enforcement	Evidence collection supplies etc	$	250.00
		Total for this line item	**$**	**841.00**
Equipment				$0.00
			$	-
		Total for this line item	**$**	**-**
Uniform	Officer Uniform allowance $500 each for 1 Chief and 2 Officers		$	1,500.00
		Total for this line item	**$**	**1,500.00**

Public Safety (continued)				
Vehicle Fuel	Fuel for vehicle	Fuel Used in PD vehicles	$	8,400.00
		Total for this line item	**$**	**8,400.00**
Vehicle Maintenance & Supply	Car wash	Fees for unlimited washing in Cove	$	719.64
	Tires	$250 per tire, 1 set of new tires per year/3 vehicles	$	2,000.00
	Oil Changes	$125 per change/ 2 per year/ 3 vehicles	$	500.00
	Registration		$	18.00
		Total for this line item	**$**	**3,237.64**
Grant expenditures	Match amount	Amount used for grants that require matching funds.	$	7,500.00
		Total for this line item	**$**	**7,500.00**
National Night Out	General Cost	General Costs associated with National Night out.	$	100.00
		Total for this line item	**$**	**100.00**
Dispatching Fees	Lampasas County	Dispatching fee to Lampasas County	$	5,000.00
		Total for this line item	**$**	**5,000.00**
KVFD Contribution	KVFD	Contribution for fire protection	$	2,500.00
		Total for this line item	**$**	**2,500.00**
Note Payable Principal			$	-
	Police vehicle	2025 Ford Police Truck	$	14,724.40
	Police Vehicles	2023 and 2025 Ford Police Trucks	$	14,724.40
		Total For this line item	**$**	**29,448.80**
Note Payable Interest	Refinance	2023/2025 Ford Police Truck	$	3,802.46
	Officer Unit	2025 Ford Police Truck	$	3,802.46
	Officer unit			
		Total For this line item	**$**	**7,604.92**
		Total for Public Safety Department	**$**	**422,451.08**

Line Item Calculation Projection

Municipal Court				
Line item	**Breakdown**	**Description**	**Amount**	
Income Sources	Refunds		$	-
	Fines & Fees		$	60,000.00
	Misc Revenue		$	-
		Total Income	**$**	**60,000.00**

Municipal Court				
Freight & Postage	Certified mail	Certified mail for defendant notices	$	500.00
		Total for line item	**$**	**500.00**
Attorney Fees		City Attorney fees for court cases.	**$**	**5,000.00**
Misc Expense			**$**	**-**
Technology	Kologik-court	Software that inputs citations into record keeping system	$	3,000.00
	LGS	Municipl Court Fund	$	-
		Total for line item	**$**	**3,000.00**
Professsional Development	training	Mandated training for Municipal Judge, Assc. Judge and	$	1,500.00
		Total for line item	**$**	**1,500.00**
		Total for Municipal Court	**$**	**10,000.00**

Line Item Calculation Projection

Parks Department			
Line item	**Breakdown**	**Description**	**Amount**
Income Sources	Donations		$ -
	Event Income		$ -
	Fund Balance		$ -
	Grant		$ -
		Total Income	**$ -**

Parks Department			
Equipment		**Total for this line item**	**$ -**
Special Events	French Contract	The events below are written into contract.	$ -
	Christmas Event	Putting up Christmas lights, taking them down etc.	$ 500.00
	Memorial day &	Cleaning of Memorial Area and changing out flags. Moving	$ 500.00
		Total for this line item	**$ 1,000.00**
Repairs and Maintenance	French Contract	billed to this line item, remainder billled to admin Dept	$ 8,009.28
	General Repairs		$ 1,500.00
		Total for this line item	**$ 9,509.28**
Utilities	Water- City Park		$ 1,080.00
	Electricity- Park		$ 720.00
		Total for this line item	**$ 1,800.00**
Improvements	Park Improvements	Misc Improvements	$ 3,000.00
			$ -
		Total for this line item	**$ 3,000.00**
		Total for Parks Department	**$ 15,309.28**