



CITY OF COMBES



PROPOSED MUNICIPAL BUDGET FISCAL YEAR 2026 – 2027

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Prepared for:
City Commission



Fiscal Year Ending:
September 30, 2027

City of Combes
21626 Hand Road
Combes, Texas 78535



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

01

GENERAL FUND



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

CITY OF COMBES, TEXAS

FY 2026-2027 PROPOSED BUDGET

SUMMARY MEMORANDUM

TO: City Commissioners

FROM: City Administration

DATE: August 28, 2026

RE: Proposed Fiscal Year 2026-2027 Budget Summary

Purpose

This memorandum provides an overall summary of the City of Combes Proposed Budget for Fiscal Year 2026-2027. The budget is structured to maintain essential municipal services, meet debt obligations, support personnel and public safety operations, and continue necessary equipment and infrastructure investments while maintaining a balanced budget.

Budget at a Glance

Budget Measure	FY 2026-2027
Total General & Special Fund Revenues	\$2,476,374.00
Total General Fund Expenditures	\$2,473,527.21
Revenues Over Expenditures	\$2,846.79
Proposed Total Tax Rate	\$0.658886 per \$100
M&O Rate	\$0.431027
I&S Rate	\$0.227859
Debt Service	\$534,963.50
EDC & MDD Debt Receivable	\$120,000.00

Major FY 2026-2027 Revenues

- City Ad Valorem Taxes - \$734,762
- Debt Ad Valorem Taxes - \$388,432
- EDC & MDD Debt Receivable - \$120,000
- Sales Tax - \$380,000
- Municipal Fine Collections - \$400,000
- Franchise Fees - \$85,000
- Building Permits - \$85,000
- HOME Grant - \$150,000
- Police Federal Forfeiture Fund - \$70,280
- Police Seizure Forfeiture Fund - \$16,500
- Combes Wellness Grant - \$14,000

Personnel and Employee Costs

Personnel remains a major component of City operations. The City Administrator/Office Clerk/General Fund Benefits section totals \$369,631.45 and includes salaries, employer taxes, retirement, health insurance, building inspection services, and community health and fitness activities. General Fund employee health insurance is budgeted at \$97,512.

Departmental and Operating Highlights

- Municipal Court - \$193,105.08, including court personnel, Judge expenses, State fines and fees, technology, and security expenses.
- Street Department/Maintenance - \$211,314.73, supporting salaries, benefits, street repairs, maintenance, chemicals, uniforms, and fuel.
- Police Department - \$602,816.45 in operating expenditures, plus \$93,780 in Police Department Special Funds.
- City General Administration - \$60,600 for liability insurance, appraisal costs, TEC payable, bank charges, and maintenance department cell phones.
- Professional Services - \$50,000 for engineering, attorney, and audit/accounting services.
- City Hall & Related Facilities - \$41,000 for cleaning supplies, parks/community facilities, City festivities/decor, and utilities.

Debt Service

The FY 2026-2027 budget provides \$534,963.50 for debt obligations, consisting of \$381,393 for 2021 debt and \$153,570.50 for 2010 debt. The budget also anticipates \$120,000 in debt-related revenue from the EDC and MDD.

Capital Leases and Equipment

- Animal Control & Maintenance Trucks - \$9,162
- Two 2025 Police Units - \$31,035
- Two 6-inch Pumps - \$25,872
- Copy Machine Lease - \$3,660
- Tyler Technologies - \$19,287
- Maintenance Equipment/Warehouse/Animal Shelter - \$10,000
- Paving & Mowing Equipment - \$23,260

Total capital lease payments and related equipment obligations are budgeted at \$122,276.

Grant-Funded Activities

The FY 2026-2027 budget includes \$150,000 for the HOME Grant. Grant revenues and expenditures are separately identified to distinguish restricted grant funding from regular City operating revenues and expenditures.

Overall Budget Position

The proposed budget reflects total revenues of \$2,476,374.00 and total expenditures of \$2,473,527.21, resulting in projected revenues over expenditures of \$2,846.79. The proposed spending plan therefore remains within projected revenues.

Conclusion

The FY 2026-2027 Proposed Budget is structured to maintain essential City services while addressing personnel, public safety, municipal court operations, street and maintenance services, debt obligations, equipment needs, and grant-funded activities. The proposed budget uses a total tax rate of \$0.658886, incorporates expected EDC and MDD debt contributions, and maintains expenditures within projected revenues. The overall objective is to provide a financially responsible spending plan that supports continued City operations and fiscal stability for the upcoming fiscal year.

Submitted for review and consideration by the Mayor and City Commission.

CITY OF COMBES, TEXAS

FY 2026–2027 PROPOSED GENERAL FUND BUDGET

LINE-ITEM EXPLANATION

Budget Overview: The proposed budget identifies \$2,476,374.00 in General and Special Fund revenues and \$2,473,527.21 in total General Fund expenditures, resulting in projected revenues over expenditures of \$2,846.79.

GENERAL FUND & SPECIAL FUND REVENUES

Line Item	FY 2026-2027	Explanation
City Ad-Valorem Taxes	\$734,762.00	Property tax revenue budgeted for City operations based on the proposed tax structure.
Debt Ad-Valorem Taxes	\$388,432.00	Property tax revenue designated to support the City's debt obligations.
Debt EDC & MDD Debt Receivable	\$120,000.00	Amounts anticipated from EDC and MDD toward debt obligations.
Sales Tax	\$380,000.00	General sales tax revenue projected to be received by the City.
Franchise Fees	\$85,000.00	Fees paid by utility or service providers for use of City rights-of-way or operation under City franchises.
Building Permits	\$85,000.00	Revenue anticipated from building and development permit fees.
Municipal Fine Collection	\$400,000.00	Revenue projected from Municipal Court fines and related collections.
Community Center Rental	\$2,700.00	Revenue anticipated from rental and use of the City's community center.
Miscellaneous	\$8,500.00	Revenue from miscellaneous sources not classified under another specific revenue account.
Tu Salud Si Cuenta Program	\$0	No revenue is budgeted for this program in FY 2026-2027.
Combes Wellness Grant	\$14,000.00	Grant revenue budgeted to support the Combes Wellness program.
Combes Festivities	\$3,500.00	Revenue anticipated in connection with City festivities and community events.
Security Fees	\$4,500.00	Fees collected for security-related services or assessments.
Technology Fees	\$6,200.00	Technology-related fees collected and available for eligible technology expenditures.
Police Seizure Forfeiture Fund	\$16,500.00	Restricted or designated forfeiture funds available for eligible law-enforcement purposes.
Police Federal Forfeiture Fund	\$70,280.00	Federal forfeiture funds budgeted for eligible law-enforcement expenditures.
Police Governmental Fees	\$7,000.00	Governmental fee revenue associated with Police Department activities.
Operation Stone Garden Grant	\$0	No FY 2026-2027 revenue amount is shown for this grant.
GLO Manhole & Liftstation Grant	\$0	No FY 2026-2027 revenue amount is shown for this grant.
HOME Grant	\$150,000.00	Grant revenue budgeted for the HOME program.
TOTAL GENERAL AND SPECIAL FUND REVENUES	\$2,476,374.00	Total proposed General and Special Fund revenues for FY 2026-2027.

CITY COUNCIL / MAYOR

Line Item	FY 2026-2027	Explanation
Travel	\$2,500.00	Funding for authorized travel associated with Mayor and City Commission duties.

Dues	\$3,340.00	Funding for memberships and dues associated with municipal organizations or official City participation.
Election Expense	\$14,000.00	Funding for costs associated with conducting a City election.
Department Total	\$19,840.00	Total proposed City Council/Mayor expenditures.

CITY ADMINISTRATOR / OFFICE CLERK / GENERAL FUND BENEFITS

Line Item	FY 2026-2027	Explanation
City Administrator	\$64,272.00	Budgeted salary for the City Administrator.
City Secretary	\$37,878.25	Budgeted salary for the City Secretary.
City Permit Clerk	\$36,941.98	Budgeted salary for the City Permit Clerk.
Employer Tax	\$12,689.22	Employer payroll tax obligations associated with applicable General Fund personnel.
Public Works Supervisor	\$38,480.00	Budgeted salary allocated for the Public Works Supervisor.
Building Inspector - Contract	\$26,000.00	Funding for contracted building inspection services.
Retirement	\$8,278.00	Employer retirement contributions for applicable personnel.
Health Insurance (all General Fund employees)	\$97,512.00	Budgeted health-insurance costs for General Fund employees.
Evaluation Salary Increase/Overtime 3%	\$0	No separate amount is shown on this line in the FY 2026-2027 proposed budget.
Community Health Wellness Worker	\$26,780.00	Budgeted personnel expense for the Community Health Wellness Worker.
Community Health Assistant/Amigos Del Valle	\$0	No FY 2026-2027 amount is shown on this line.
Tu Salud Si Cuenta Administration (Frontera Consultants)	\$0	No FY 2026-2027 amount is shown for this line.
Community Health Health & Fitness	\$20,800.00	Funding budgeted for community health, wellness, and fitness activities.
Department Total	\$369,631.45	Total proposed administration, personnel, and General Fund benefit expenditures.

CITY GENERAL ADMINISTRATION

Line Item	FY 2026-2027	Explanation
Insurance - Liability	\$36,800.00	Funding for the City's liability insurance coverage.
Cameron County Appraisal	\$18,500.00	City's budgeted cost associated with appraisal district services.
TEC Payable	\$2,400.00	Budgeted amount for the TEC payable line item as identified in the proposed budget.
Bank Charges	\$1,000.00	Banking and financial transaction fees.
Cell Phones - Maintenance Department	\$1,900.00	Cellular communication expenses for the Maintenance Department.
Department Total	\$60,600.00	Total proposed City General Administration expenditures.

MUNICIPAL COURT

Line Item	FY 2026-2027	Explanation
Municipal Court Clerk	\$36,420.08	Budgeted salary for the Municipal Court Clerk.
Employer Taxes	\$2,787.00	Employer payroll taxes associated with Municipal Court personnel.
Retirement	\$1,818.00	Employer retirement contribution associated with eligible Municipal Court personnel.
Salary Increase 3%	—	No separate dollar amount is shown on this line in the proposed budget.
Judge Expense	\$7,800.00	Funding for Municipal Court judge services.
Magistrate Fees	\$0	No magistrate fee expenditure is budgeted on this line.
State Fines/Fees	\$140,000.00	Amounts collected by the Municipal Court that are payable to the State or otherwise

		accounted for as state fines and fees.
Technology Fee Expense (IT-Computers)	\$2,500.00	Eligible court technology expenditures, including IT or computer-related needs.
Security Fee Expense	\$1,780.00	Eligible expenditures associated with Municipal Court security.
Department Total	\$193,105.08	Total proposed Municipal Court expenditures.

CITY HALL & RELATED FACILITIES

Line Item	FY 2026-2027	Explanation
Cleaning Supplies	\$500.00	Cleaning and janitorial supplies for City facilities.
Community Center/Park/Walking Trail/Pesticide Service	\$17,500.00	Maintenance and pesticide-service costs associated with the listed City facilities and public areas.
City of Combes Décor/Festivities	\$5,000.00	Funding for City decorations, festivities, and related community-event needs.
Utilities	\$18,000.00	Electricity, water, or other utility expenses associated with City facilities.
Department Total	\$41,000.00	Total proposed City Hall and related facility expenditures.

PROFESSIONAL SERVICES

Line Item	FY 2026-2027	Explanation
Engineering Expense	\$9,000.00	Funding for professional engineering services required by the City.
Attorney Expense	\$16,000.00	Funding for professional legal services.
Audit/Accounting Services	\$25,000.00	Funding for annual audit, accounting, and related professional financial services.
Department Total	\$50,000.00	Total proposed professional-services expenditures.

STREET DEPARTMENT / MAINTENANCE

Line Item	FY 2026-2027	Explanation
Salaries	\$157,150.73	Budgeted salaries for Street Department and Maintenance personnel.
Employee Tax	\$12,022.00	Employer payroll-tax costs associated with department personnel.
Animal & Mosquito Chemicals	\$800.00	Funding for chemicals used for animal-related or mosquito-control activities.
Retirement	\$7,842.00	Employer retirement contributions for eligible department employees.
Evaluation Salary Increase/Overtime 3%	\$0	No separate FY 2026-2027 amount is shown on this line.
Repair/Replace Maintenance	\$8,000.00	Funding for routine repair, replacement, and maintenance needs.
Street Repairs	\$6,500.00	Funding for street repair materials and related maintenance activities.
Uniforms/City Hall Supplies - Unifirst	\$7,500.00	Uniform and related supply costs provided through the listed service.
Vehicle and Equipment Fuel/Diesel	\$11,500.00	Fuel and diesel for City vehicles and maintenance equipment.
Department Total	\$211,314.73	Total proposed Street Department/Maintenance expenditures.

POLICE DEPARTMENT SPECIAL FUNDS

Line Item	FY 2026-2027	Explanation
Police Seizure Forfeiture Fund	\$16,500.00	Budgeted use of seizure/forfeiture funds for eligible law-enforcement purposes.
Police Federal Forfeiture Fund	\$70,280.00	Budgeted use of federal forfeiture funds for eligible law-enforcement purposes.
Police Governmental Fees	\$7,000.00	Budgeted expenditure of governmental fee funds associated with Police operations.
Operation Stone Garden Grant	\$0	No FY 2026-2027 expenditure amount is shown for this grant.

Department Total	\$93,780.00	Total proposed Police Department Special Fund expenditures.
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POLICE DEPARTMENT

Line Item	FY 2026-2027	Explanation
Salaries	\$482,715.45	Budgeted salaries for Police Department personnel.
Employee Tax	\$36,930.00	Employer payroll taxes associated with Police Department personnel.
Retirement	\$24,088.00	Employer retirement contributions for eligible Police Department employees.
Police Unit Fuel	\$25,000.00	Fuel for patrol and other Police Department vehicles.
Unit Operations/Police Supplies	\$23,340.00	Operational supplies, equipment, and routine needs of the Police Department.
Public Safety Radio Interlocal	\$3,060.00	Funding for the City's public-safety radio interlocal agreement.
Portable Radios	\$0	No separate FY 2026-2027 expenditure is shown for portable radios.
Cell Phones	\$1,400.00	Cellular communication costs for Police Department operations.
Ejustice ERMS	\$6,283.00	Funding for the Police Department's electronic records-management system.
Jail Usage	\$0	No FY 2026-2027 amount is shown for jail usage.
Department Total	\$602,816.45	Total proposed Police Department expenditures.

CONTINGENCY & DEBT SERVICE

Line Item	FY 2026-2027	Explanation
Reserves	\$0	No FY 2026-2027 amount is shown on the reserves line in this section.
FEMA-TDEM Payable	\$0	No FY 2026-2027 expenditure is shown for FEMA-TDEM payable.
Debt 2021	\$381,393.00	Budgeted payment associated with the City's 2021 debt obligation.
Debt 2010	\$153,570.50	Budgeted payment associated with the City's 2010 debt obligation.
Department Total	\$534,963.50	Total proposed debt-service expenditures shown in this section.

CAPITAL LEASE PAYMENTS / INTERLOCAL AGREEMENTS

Line Item	FY 2026-2027	Explanation
Animal Control & Maintenance Trucks (2)	\$9,162.00	Scheduled payment for the Animal Control and Maintenance vehicles.
2025 Police Unit (2)	\$31,035.00	Scheduled payment associated with two 2025 Police units.
Two (2) 6" Pump Payment	\$25,872.00	Scheduled payment for two six-inch pumps.
Website Annual Fee / IT Services / Servers & Equipment	\$0	No FY 2026-2027 amount is shown on this line.
Copy Machine Lease	\$3,660.00	Scheduled lease expense for City copy-machine equipment.
Program Tyler Technologies	\$19,287.00	Budgeted cost associated with the City's Tyler Technologies program.
Maintenance Equipment-Warehouse-Animal Shelter	\$10,000.00	Funding for equipment or improvements associated with maintenance, warehouse, or animal-shelter needs.
Paving & Mowing Equipment	\$23,260.00	Budgeted cost associated with paving and mowing equipment.
Department Total	\$122,276.00	Total proposed capital lease/equipment expenditures.

SUPPLIES & SERVICES

Line Item	FY 2026-2027	Explanation
Office Supplies	\$8,500.00	General office and administrative supplies.

Postage/FedEx	\$1,500.00	Mailing, shipping, and delivery expenses.
Advertising	\$5,000.00	Funding for required notices, advertisements, and other City advertising.
Telephone Service Provider/Lease of Phones	\$9,200.00	Telephone service and leased telephone equipment.
Pesticide Services	\$0	No separate amount is budgeted because the source budget indicates this service is included in another line item.
Department Total	\$24,200.00	Total proposed Supplies & Services expenditures.

ALLOCATED GRANTS

Line Item	FY 2026-2027	Explanation
GLO Manhole & Liftstation Grant	\$0	No FY 2026-2027 expenditure amount is shown for this grant.
HOME Grant	\$150,000.00	Budgeted grant expenditure associated with the HOME program.
Allocated Grants Total	\$150,000.00	Total proposed allocated-grant expenditures.

BUDGET SUMMARY

Total General & Special Fund Revenues	\$2,476,374.00
Total General Fund Expense	\$2,473,527.21
Revenues Over Expense	\$2,846.79

City of Combes
General Fund 2025-2026

A		B	C
		Tax Rate .70 - .48 M/O .22 I/S	Tax Rate .658886 M/O .431027 I/S .227859
1			
2	General Fund Revenues:	2025-2026	2026-2027
3			
4	City Ad-Velorum Taxes	\$ 883,200.00	\$ 734,762.00
5	Debt Ad-Velorum Taxes	\$ 405,000.00	\$ 388,432.00
6	Debt EDC & MDD Debt Recievable	\$ 110,000.00	\$ 120,000.00
7	Sales Tax	\$ 290,000.00	\$ 380,000.00
8	Franchise Fees	\$ 85,000.00	\$ 85,000.00
9	Building Permits	\$ 90,000.00	\$ 85,000.00
10	Municipal Fine Collection	\$ 440,000.00	\$ 400,000.00
11	Community Center Rental	\$ 2,700.00	\$ 2,700.00
12	Miscellaneous	\$ 8,500.00	\$ 8,500.00
13	Tu Salud Si Cuenta Program	\$ -	\$ -
14	Combes Wellness Grant		\$ 14,000.00
15	Combes Festivities	\$ 3,000.00	\$ 3,500.00
16	Security Fees	\$ 5,000.00	\$ 4,500.00
17	Technology Fees	\$ 6,500.00	\$ 6,200.00
18	Police Seizure Forfeiture Fund	\$ 16,500.00	\$ 16,500.00
19	Police Federal Forfeiture Fund	\$ 176,940.00	\$ 70,280.00
20	Police Governmental Fees	\$ 7,000.00	\$ 7,000.00
21	Operation Stone Garden Grant	\$ 150,000.00	
22	GLO Manhole & Liftstation Grant	\$ 1,840,000.00	
23	HOME Grant	\$ 300,000.00	\$ 150,000.00
24	TOTAL GENERAL and SPECIAL FUND REVENUES:	\$ 4,819,340.00	\$ 2,476,374.00
25			
26			
27	General Fund Expenditures		
28			
29			
30	City Council/Mayor		
31			
32	Travel	\$ 2,500.00	\$ 2,500.00
33	Dues	\$ 400.00	\$ 3,340.00
34	Election Expense	\$ -	\$ 14,000.00
35			
36	Total:	\$ 2,900.00	\$ 19,840.00
37			
38	City Administrator/Office Clerk/ General Fund Benefits		
39			
40	City Administrator	\$ 62,400.00	\$ 64,272.00
41	City Secretary	\$ 36,775.00	\$ 37,878.25
42	City Permit Clerk	\$ 35,866.00	\$ 36,941.98
43	Employer Tax	\$ 14,000.00	\$ 12,689.22
44	Public Works Supervisor	\$ 38,480.00	\$ 38,480.00
45	Building Inspector-Contract	\$ 24,960.00	\$ 26,000.00
46	Retirement 40,41,42,49	\$ 8,880.00	\$ 8,278.00
47	Health Insurance (all general fund employees)	\$ 73,453.00	\$ 97,512.00
48	Evaluation Salary Increase/OverTime 3%40,41,42,49	\$ 6,725.00	\$ -
49	Community Health Wellness Worker	\$ 34,320.00	\$ 26,780.00
50	Community Health Assistant/Amigos Del Valle	\$ 13,000.00	\$ -
51	Tu Salud Si Cuenta Administration (Frontera Consultants	\$ -	\$ -
52	Community Health Health & Fitness	\$ -	\$ 20,800.00
53	Total:	\$ 348,859.00	\$ 369,631.45
54			
55	City General Administration		
56			
57	Insurance-Liability	\$ 24,525.00	\$ 36,800.00
58	Cameron County Appraisal	\$ 11,500.00	\$ 18,500.00
59	Tec Payable	\$ 1,700.00	\$ 2,400.00
60	Bank Charges	\$ 800.00	\$ 1,000.00
61	Cell Phones-Maintenance Department	\$ 1,800.00	\$ 1,900.00
62			
63	Total:	\$ 40,325.00	\$ 60,600.00
64			
65	Municipal Court		
66			

City of Combes
General Fund 2025-2026

	A	B	C
67	Municipal Court Clerk	\$ 35,360.00	\$ 36,420.08
68	Employer Taxes	\$ 2,705.00	\$ 2,787.00
69	Retirement-67	\$ 1,917.00	\$ 1,818.00
70	Salary Increase 3%		
71	Judge Expense	\$ 6,240.00	\$ 7,800.00
72	Magistrate Fees	\$ -	\$ -
73	State Fines/Fees	\$ 132,000.00	\$ 140,000.00
74	Technology Fee Expense(IT-Computers)	\$ 6,500.00	\$ 2,500.00
75	Security Fee Expense	\$ 1,620.00	\$ 1,780.00
76	Total:	\$ 186,342.00	\$ 193,105.08
77			
78	City Hall & Related Facilities		
79			
80	Cleaning Supplies	\$ 500.00	\$ 500.00
81	Community Center/Park/ Walking Trail/Pesticide Service	\$ 17,500.00	\$ 17,500.00
82	City of Combes Décor/ Festivities	\$ 5,000.00	\$ 5,000.00
83	Utilities	\$ 18,000.00	\$ 18,000.00
84			
85	Total:	\$ 41,000.00	\$ 41,000.00
86			
87	Professional Services		
88	Engineering Expense	\$ 9,000.00	\$ 9,000.00
89	Attorney Expense	\$ 16,000.00	\$ 16,000.00
90	Audit/Accounting Services	\$ 20,000.00	\$ 25,000.00
91			
92	Total:	\$ 45,000.00	\$ 50,000.00
93			
94	Street Department/Maintenance		
95			
96	Salaries-	\$ 165,000.00	\$ 157,150.73
97	Employee Tax	\$ 13,180.00	\$ 12,022.00
98	Animal & Mosquito Chemicals	\$ 800.00	\$ 800.00
99	Retirement-96	\$ 8,646.00	\$ 7,842.00
100	Evaluation Salary Increase/OverTime 3% -96	\$ 7,200.00	\$ -
101	Repair/Replace Maintenance	\$ 8,000.00	\$ 8,000.00
102	Street Repairs	\$ 6,500.00	\$ 6,500.00
103	Uniforms/City Hall Supplies Unifirst	\$ 7,500.00	\$ 7,500.00
104	Vehicle and Equipment Fuel/Diesel	\$ 11,500.00	\$ 11,500.00
105			
106	Total:	\$ 228,326.00	\$ 211,314.73
107			
108	Police Department Special Funds		
109	Police Seizure Forfeiture Fund	\$ 16,500.00	\$ 16,500.00
110	Police Federal Forfeiture Fund	\$ 176,940.00	\$ 70,280.00
111	Police Governmental Fees	\$ 7,000.00	\$ 7,000.00
112	Operation Stone Garden Grant	\$ 150,000.00	
113			
114	Total:	\$ 350,440.00	\$ 93,780.00
115	Police Department		
116	Salaries	\$ 472,832.00	\$ 482,715.45
117	Employee Tax	\$ 36,200.00	\$ 36,930.00
118	Retirement-116	\$ 24,780.00	\$ 24,088.00
119	Police Unit Fuel	\$ 25,000.00	\$ 25,000.00
120	Unit Operations/Police Supplies	\$ 23,340.00	\$ 23,340.00
121	Public Safety Radio Interlocal	\$ 3,060.00	\$ 3,060.00
122	Portable Radios	\$ -	\$ -
123	Cell Phones	\$ 1,400.00	\$ 1,400.00
124	Ejustice ERMS	\$ 5,713.00	\$ 6,283.00
125	Jail Usage	\$ -	
126	Total:	\$ 592,325.00	\$ 602,816.45
127			
128	Contingency & Debt Service		
129			
130	Reserves	\$ 50,000.00	
131	FEMA-TDEM Payable	\$ 50,000.00	\$ -
132	Debt 2021	\$ 369,493.00	\$ 381,393.00
133	Debt 2010	\$ 146,870.00	\$ 153,570.50
134	Total:	\$ 616,363.00	\$ 534,963.50
135			

City of Combes
General Fund 2025-2026

	A	B	C
136	Capital Lease Payments/Interlocal Agreements		
137	Animal Control & Maintenance Trucks (2)	\$ 22,106.00	\$ 9,162.00
138	2025 Police Unit (2)	\$ 31,035.00	\$ 31,035.00
139	Two (2) 6" Pump Payment	\$ 25,872.00	\$ 25,872.00
140	Website Annual Fee/ I.T Services/Servers & Equipment	\$ 39,000.00	
141	Copy Machine Lease	\$ 3,660.00	\$ 3,660.00
142	Program Tyler Technologies	\$ 19,287.00	\$ 19,287.00
143	Maintenance Equipment-Warehouse-Animal Shelter	\$ 50,000.00	\$ 10,000.00
144	Paving & Mowing Equipment	\$ -	\$ 23,260.00
145	Total:	\$ 190,960.00	\$ 122,276.00
146	Supplies & Services		
147			
148	Office Supplies	\$ 15,000.00	\$ 8,500.00
149	Postage/Fedex	\$ 1,500.00	\$ 1,500.00
150	Advertising	\$ 10,000.00	\$ 5,000.00
151	Telephone service provider/lease of phones	\$ 10,000.00	\$ 9,200.00
152	Pesticide Services (included on line item 77)	\$ -	\$ -
153			
154	Total:	\$ 36,500.00	\$ 24,200.00
155			
156	Allocated Grants		
157	GLO Manhole & Liftstation Grant	\$ 1,840,000.00	
158	HOME Grant	\$ 300,000.00	\$ 150,000.00
159			
160	Total:	\$ 2,140,000.00	\$ 150,000.00
161			
162	TOTAL GENERAL FUND EXPENSE:	4,819,340.00	2,473,527.21
163	Revenues over Expense	\$ -	\$ 2,846.79
164			



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

02

POLICE DEPARTMENT BUDGET



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535



Police Department Budget Request

Fiscal Year 2026-2027

Police Department Budget Request FY 2026-2027

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Police Department Budget Request FY 2026-2027

Personnel: In order to maintain a high standard of police services and ensure the safety of both our officers and the community, I recommended last year that the city consider adding one full-time police officer to the department for the upcoming fiscal years. This recommendation remains necessary due to the continued growth of the city, including the development of new residential subdivisions, increased traffic, and the anticipated addition of new businesses.

Increasing police staffing would enhance public safety by improving the department's ability to respond effectively and promptly to calls for service while also providing greater support and safety for officers in the field. The department can no longer reasonably rely on assistance from neighboring jurisdictions as a consistent source of backup.

For example, the City of Primera Police Department frequently does not have personnel available to assist the Combes Police Department. The Harlingen Police Department generally does not provide routine law enforcement services outside its jurisdiction, and the Cameron County Sheriff's Department is significantly understaffed and often unable to provide personnel when assistance is requested. As a result, the Combes Police Department must increasingly rely on its own personnel to handle calls for service and respond to incidents within the city.

The department's current staffing level does not allow for two officers to be assigned to patrol on every shift on a consistent basis. Although grant-funded overtime has helped supplement staffing and provide additional coverage, this is not a sustainable long-term solution.

Over the past several years, the department has experienced a significant increase in calls for service, arrests, criminal investigations and case workloads, as well as incidents involving individuals who are non-compliant and have become increasingly willing to use violence toward officers. The cumulative effect of these demands has reached a point where routinely assigning only one patrol officer to cover the city creates an unacceptable safety concern.

Adding one full-time police officer would provide the department with greater flexibility to maintain adequate patrol coverage, improve response capabilities, reduce reliance on overtime and outside agencies, and, most importantly, provide a safer working environment for officers while enhancing the level of service provided to the citizens of Combes.

For these reasons, I strongly recommend that the city prioritize the addition of one full-time police officer in the upcoming fiscal year.

Salaries: Recruiting and retaining qualified police officers has become increasingly difficult. Fewer individuals are pursuing careers in law enforcement, while competition among agencies for experienced officers continues to grow. Officers are increasingly leaving smaller departments for agencies offering higher salaries and more competitive incentives.

Approximately three years ago, the City of Combes offered police officer salaries that were among the highest of the smaller departments in the area and were comparable to those offered

by Cameron County and the City of San Benito. Since that time, surrounding agencies have increased compensation, making it increasingly difficult for Combes to remain competitive.

While it is not realistic to match the salaries offered by larger agencies such as Harlingen or Brownsville, Combes should provide compensation that recognizes the responsibilities and risks of law enforcement and allows officers to support themselves and their families. Competitive compensation is essential to retaining experienced officers and reducing the costs and operational impact associated with turnover.

The current pay scale for non-supervisory officers provides a predictable salary structure and rewards longevity with an increase for every two years of completed service. Supervisory officers, however, are not included in a structured pay scale and receive increases only at the discretion of the City Commission during the annual budget process.

Maintaining a competitive compensation structure is an investment in the stability, experience, and effectiveness of the department. Retaining qualified officers preserves institutional knowledge, reduces recruitment and training costs, and strengthens the department's ability to provide consistent, professional service to the community.

I am recommending a 5.65% increase for all officers. A complete salary and incentive pay breakdown is provided in **Attachment A** for the City Commission's consideration.

Longevity Incentive: This incentive rewards officers for their loyalty to the city and encourages continued service. The incentive is paid after the first year of service and for each year of continuous service paid at the beginning of each fiscal year. The proposed longevity pay for each consecutive year is \$100.00, the same as FY 2025-2026.

Fuel: I recommend providing \$25,000 in fuel for this fiscal year.

Unit Operations/Police Supplies: I have calculated routine maintenance that covers the most common wear and tear issues. This includes five oil changes per month (1 per patrol unit) and four oil changes per year for the unmarked vehicle. Each oil change has an average cost of \$35.00, which is approximately \$2,240. Tires average \$1,200 a year for two sets of tires per patrol unit, which is approximately \$6,000, and \$600 a year for the unmarked unit. Brakes must be replaced about twice a year for patrol units at approximately \$500.00 per patrol unit and once a year for the unmarked unit for a total cost of approximately \$3,000. I have established a quarterly maintenance check on all vehicles that a certified mechanic conducts for \$25 per vehicle for a total of \$500 per year. This quarterly check is to verify that each patrol unit is in good operating condition and identify any mechanical issues that officers may not identify. It is recommended that approximately \$12,340 be budgeted for standard vehicle maintenance. Due to the age and mileage of the police vehicles, more major engine repairs have been required and will continue to be needed. I recommend an increase of an additional \$10,000 for catastrophic vehicle failures, for a total of \$23,340. Police supplies are reduced to \$3,000.00.

Current Vehicle Fleet

Unit	Description	Mileage
101	2017 Ford Explorer Interceptor (K9 unit)	OUT OF SERVICE
102	2020 Ford Explorer Interceptor	OUT OF SERVICE
103	2025 Ford Explorer Interceptor	31,727
104	2025 Ford Explorer Interceptor	37,017
105	2026 Ford F150 (OPSG)	PENDING DELIVERY
106	2018 Ford F150 (unmarked)	OUT OF SERVICE
107	2023 Ford F150 (OPSG)	116,150
108	2024 Ford F150 (OPSG)	57,956
201	2026 Can-Am Utility Task Vehicle	5

Total Mileage Combined: 242,855

*Note – Mileage as of 08/10/2026

Public Safety Radio: This item is paid annually to Rio Grande Valley Communications Group and is for police radio subscriptions required for police radios to communicate. The current RGVCG cost per radio is \$15 per month or \$180 per year per radio. The department has eleven portable radios, five mobile radios, and one base station radio for an annual subscription of \$3,060.00.

Equipment: None

Data Hotspots/GPS: There is no change to the requested amount data hotspots, which are used for computers installed in patrol vehicles and the GPS units used to track the police units.

Caliber Public Safety RMS: This annual maintenance agreement covers the cost of software upgrades and maintenance of the Police Records Management System. Caliber Public Safety has increased its cost by \$571.14 for this upcoming year.

Tyler Technologies: This cost is for the annual maintenance and licensing agreement for the use of eCitation.

Special Funds: See attachment C

Training: Training will be paid for through any training funds provided by the State or Department special funds.

Equipment: Payment for the Axon body-camera and in-car video systems will be paid using Federal asset forfeiture funds that have been earmarked for that purpose. Miscellaneous equipment purchases will continue to be made from the State forfeiture funds until this fund is exhausted.

Mentalix: This cost is for the annual maintenance and licensing agreement to operate the LiveScan fingerprinting for arrest suspects and submitting those fingerprints to the Texas Department of Public Safety and Federal Bureau of Investigations.

ELSAG LPR: This cost is for the annual maintenance and licensing agreement for the use of the automated license plate readers. This cost may be differed with the department's continuing participation in the Operation Stonegarden grant.

Breath Test Services: This is the cost imposed by the Department of Public Safety breath test services to maintain five breath test operators, which is required to prosecute driving while intoxicated offenders.

CLEAR: Thomson Reuters CLEAR is an online subscription-based research platform used to locate people, assets, businesses, affiliations, and other critical investigative information. CLEAR is an annual subscription service, and because it is 100% online, it requires no IT support.

Conclusion

During Fiscal Year 2025–2026, the Combes Police Department is projected to respond to approximately 900–1,000 calls for service and make nearly 200 arrests. This level of activity is consistent with the previous fiscal year and is expected to continue increasing as the City of Combes experiences continued residential, commercial, and population growth.

Over the past year, the Police Department has aggressively pursued outside funding and resources to reduce the financial burden on the City's General Fund. Through the Operation Stonegarden program, the department secured \$386,600.82 in grant funding, which provided two fully equipped Ford F-150 Responder patrol vehicles, a Utility Task Vehicle and trailer, as well as funding for officer overtime that allowed the department to increase its presence and coverage throughout the city.

Additionally, the department secured \$40,744.00 in grant funding to equip all patrol vehicles with bullet-resistant windows and door panels. The department also utilized \$13,551.77 in asset forfeiture funds, governmental fees, and state-funded training resources to support department operations and training. Furthermore, the department was awarded \$239,959.96 in Federal Forfeiture funds.

Collectively, these efforts provided \$440,896.59 in funding and resources without relying on the City's General Fund, significantly reducing the financial impact on Combes taxpayers while allowing the Police Department to improve its equipment, training, staffing, and operational capabilities.

For Fiscal Year 2026–2027, the Police Department anticipates contributing an additional \$243,780.00 toward its operational needs through Federal Forfeiture, State Forfeiture, governmental fees, and an anticipated \$150,000 in Operation Stonegarden grant funding. These efforts demonstrate the department's continued commitment to maximizing outside funding sources and minimizing the financial burden on the City and its taxpayers.

The Police Department recognizes that every request made to the City represents an investment by the taxpayers of Combes. The department has consistently demonstrated its commitment to making the most of those resources while actively pursuing grant funding and other outside sources to supplement the City's investment.

I respectfully request your support of this budget request. Your continued support of the Combes Police Department reflects a commitment to maintaining a safe, secure, and growing community for our residents, businesses, and visitors. I appreciate your consideration of this request and remain available to answer any questions or provide additional information regarding the department's needs and the justification for this request.

A handwritten signature in black ink, appearing to be 'P. Quill', written in a cursive style.

Patrick Quill, M.S.C.J., M.P.A., L.C.C.
Chief of Police

Attachment A – Pay Scale

Base Salary for Supervisory Officers				
Officer	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Salary
Chief	30.05	66,801.15	30.05	66,801.15
Lieutenant	23.87	53,063.01	25.06	55,708.38
Sergeant	21.60	50,417.64	24.27	53,952.21
Corporal	20.70	46,016.10	20.70	52,798.47

Base Pay Scale for Non-Supervisory Officers				
Years	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Salary
0 months - 2 years	18.71	41,592.33	19.65	43,681.95
3 – 5 years	19.85	44,126.55	20.84	46,327.32
6 – 8 years	21.55	47,905.65	22.62	50,284.26
9 + years	BASED ON PERFORMANCE EVALUATION			

SALARIES

Salary Per Officer with Incentive Pay				
Officer	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Annual Salary
Chief P. Quill	30.72	68,290.56	30.77	68,401.71
Lt. C. Hinojosa	24.48	54,419.04	25.73	57,197.79
Sgt. B. Lopez	23.04	51,217.92	24.67	54,841.41
CPL J. Reyna	20.92	46,505.16	24.07	53,507.61
J. Martinez	19.94	44,326.62	21.02	46,727.46
D. Arreazola	18.76	41,694.55	19.74	43,882.02
B. Echavarria	18.71	41,594.55	19.69	43,770.87
D. Garcia	18.71	41,594.55	19.69	43,770.87
M. Araiza	18.71	41,594.55	19.69	43,770.87
J. Fuentes	18.71	41,594.55	19.65	43,681.95
Total		472,832.05		499,552.56

- This proposed pay scale represents a 5% increase in officer salaries with the exception of the Chief of Police. 0.65% of the increase represents the annual longevity pay.
- I recommend the 5% increase due to the rapid increase in cost of living as well as attempting to remain marginally competitive with surrounding agencies in Cameron County.
- Combes is competing for the same TCOLE-certified officers as surrounding agencies, but smaller departments have to offer competitive compensation because officers can leave for a larger agency without leaving the local area.

Incentive Pay

Longevity Pay Schedule				
<u>Officer</u>	<u>Current</u>	<u>Proposed</u>		
Chief P. Quill	1,500.00	1,600.00		
Lt. C. Hinojosa	1,400.00	1,500.00		
Sgt. B. Lopez	800.00	900.00		
CPL. J. Reyna	600.00	700.00		
J. Martinez	300.00	400.00		
D. Arreazola	100.00	200.00		
B. Echavarria	0.00	100.00		
D. Garcia	0.00	100.00		
M. Araiza	0.00	100.00		
OPEN	0.00	0.00		
TOTAL	4,700.00	4,700.00		
K9 Handlers Incentive Schedule				
<u>Officer</u>	<u>Current</u>	<u>Proposed</u>		
J. Martinez	0.00	0.00		
TOTAL	600.00	0.00		

Attachment B – Department General Fund Request

Police Unit Fuel				
	Current	Proposed		
Fuel	25,000.00	25,000.00		
Total	25,000.00	25,000.00		

Unit Operations / Police Supplies				
	Current	Proposed		
Operations / Supplies	23,340.00	23,340.00		
Total	23,340.00	23,340.00		

Public Safety Radio Interlocal				
	Current	Proposed		
RGVCG	3,060.00	3,060.00		
Total	3,060.00	3,060.00		

Equipment				
	Current	Proposed		
Equipment	0.00	0.00		
Total	0.00	0.00		

Cell Phones / Data Hotspots				
	Current	Proposed		
Sprint	1,400.00	1,400.00		
Total	1,400.00	1,400.00		

Records Management System				
	Current	Proposed		
Caliber Public Safety	5,711.40	6,282.54		
Total	5,711.40	6,282.54		

eCitation				
	Current	Proposed		
Tyler Technologies	1,789.40	1,789.40	Court Technology	
Total	1,789.40	1,789.40		

TOTAL GENERAL FUND REQUEST: \$59,082.54

Attachment C – Special Funds

Federal Forfeiture Fund				
	Current	Proposed		
Training	0.00	2,000.00		
Equipment	165,000.00	60,000.00	Unmarked Unit	
Mentalix	2,660.00	2,660.00	LiveScan	
Leonardo Co.	6,880.00	3,220.00	ALPR	
Thompson Rueters	2,400.00	2,400.00	CLEAR	
Total	176,940.00	70,280.00		

State Forfeiture Fund				
	Current	Proposed		
Equipment	10,000.00	10,000.00		
Breath Test Service	1,500.00	1,500.00		
NNO	0.00	5,000.00		
K9 Expenses	2,000.00	0.00		
Total	13,500.00	16,500.00		

Governmental Fees				
	Current	Proposed		
NNO/Events	23,000.00	5,000.00		
Misc Expenditures	2,000.00	2,000.00		
Total	25,000.00	7,000.00		

TOTAL SPECIAL FUNDS REQUEST: \$93,780.00



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

02-b

POLICE DEPARTMENT

BUDGET AMENDMENT



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535



City of Combes
Police Department

P.O. Box 280
21626 Hand Rd. Combes, Texas 78535
(956) 425-7131 - Office (956) 412-6795 - Fax

Chief of Police
Patrick Quill

August 27, 2026

To: Mayor S. Garcia
City Commissioners

From: Chief P. Quill

REF: FY 2026-2027 Budget Request – Pay Scale Revision

The pay scale has been revised for FY 2026–2027, resulting in a total salary increase of 2.09% compared with FY 2025–2026. The increase is primarily attributable to a correction to the base pay structure for Patrol Officers with six or more years of service. Under the previously approved pay scale, these senior Patrol Officers would have been compensated at a rate higher than the supervisory Corporal position.

The revised pay scale corrects this imbalance by establishing and maintaining a 5% pay differential between each rank. This structure ensures that the Corporal position remains 5% above the most senior Patrol Officer, with each subsequent supervisory position maintaining a 5% differential above the rank immediately below it. Additionally, \$900 in longevity pay contributed to the overall increase in salaries.

As a result of these adjustments, only the Lieutenant, Sergeant, and Corporal positions received an increase in base pay for FY 2026–2027. The Chief of Police and all Patrol Officer positions will remain at their FY 2025–2026 base pay rates. I am including the additional duties assigned to each rank. These duties are in addition to the current job descriptions.

Respectfully,

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Patrick Quill, M.S.C.J., M.P.A., L.C.C.
Chief of Police

Honor, Loyalty, Integrity,
Respect, Selfless Service, Courage



City of Combes *Police Department*

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CORPORAL DUTIES/RESPONSIBILITIES

1. Serve as a first-line supervisor for patrol when a higher-ranking officer is unavailable.
2. Prepare, process, and maintain various reports and records, including equipment status reports and any other report relating to the patrol division.
3. Assist or instruct officers with correcting various reports.
4. Assigned as designated Field Training Officer. Mentor new officers.
5. Train and evaluate assigned personnel; assist with the training and orientation of new personnel; provide training, guidance, and counseling to assigned personnel; promote career development to subordinates.
6. Maintain training records of assigned personnel; schedule training for assigned personnel; ensure all personnel receive adequate training and meet all TCOLE training mandates.
7. Conduct training courses for departmental and outside personnel.

SGT. DUTIES/RESPONSIBILITIES

1. Serve as first-line supervisor – responsible for conducting personnel, equipment, and building inspections.
2. Prepare, process, and maintain various reports and records, including equipment status reports and any other report relating to the patrol division.
3. Assist or instruct officers with correcting various reports.
4. Conduct ongoing reviews of assigned activities to identify deficiencies and develop recommendations to improve services.
5. Recommend and assist in the implementation of department goals and objectives; implement approved policies and procedures.

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6. Train and evaluate assigned personnel; assist with the training and orientation of new personnel; provide training, guidance, and counseling to assigned personnel; promote career development to subordinates.
7. Respond to major crime scenes, accidents, and emergencies as required and establish command of the scene until an individual of higher rank arrives on the scene.
8. Provide administrative support; conduct organizational studies, investigations, and operational studies; recommend appropriate modifications to programs, policies, and procedures.
9. Participate in patrol activities as necessary, including enforcing local, and state laws, issue citations, and make arrests.
10. When assigned to investigations, supervise and personally conduct general and specialized investigations. Supervise and assist officers in follow-up investigations, including gathering of evidence, questioning suspects and witnesses, obtaining victim statements, and making arrests.
11. Prepare case files for submission to the District Attorney's Office.
12. Submit evidence to the Texas Department of Public Safety Crime Laboratory.
13. Responsible for the department's sexual offender registry.
14. Perform related duties as assigned.

LUITENANT DUTIES/RESPONSIBILITIES

1. Assigned to Homeland Security Investigations responsible for investigating federal offenses relating to narcotics trafficking, child porna and bulk cash smuggling.
2. Respond to major crime scenes, accidents, and emergencies as required and establish command of the scene until an individual of higher rank arrives on the scene.

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3. When assigned to state investigations, supervise and personally conduct general and specialized investigations. Supervise and assist officers in follow-up investigations, including gathering of evidence, questioning suspects and witnesses, obtaining victim statements, and making arrests.
4. Recommend and assist in the implementation of department goals and objectives; implement approved policies and procedures.
5. Supervise special operations, criminal interdiction, and asset forfeiture program.
6. Supervise Operation Stonegarden field operations.
7. Responsible for the supervision of collateral units, i.e., canine unit, field training officers, and any other related activity.
8. Act as the department liaison between the police department and other federal and local agencies.
9. Assist in planning and training subordinate officers. Responsible for all firearm training and ensuring the qualification of every officer with all firearms provided by the department.
10. Assist in the maintenance and upkeep of all fleet vehicles.
11. Plan and conduct department special events as needed.
12. Perform related duties as assigned.

CHIEF'S DUTIES/RESPONSIBILITIES

1. Maintain day-to-day operations of the department.
2. Review and approve written reports, accident reports, and investigative reports for DA's Office.
3. Complete daily, weekly, monthly, and annual reports for various agencies.
4. Maintain accountability of all department assets.

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5. Respond to citizen complaints.
6. Respond to major crime scenes, accidents, or incidents as required.
7. Assist with criminal investigations as needed.
8. Write and administer State and Federal grants.
9. Attend meetings as required.
10. Maintain physical and digital evidence.
11. Evidence destruction in accordance with the Code of Criminal Procedure.
12. Maintain accountability of State and Federal asset forfeiture funds.
13. Develop and implement police policy in accordance with State and Federal requirements.
14. Develop and evaluate all subordinate officers for professional development.
15. Develop and maintain hiring standards for new officers.
16. Review officer body camera video, in-car video, and GPS for quality of service and officer safety.
17. Maintain all required TCOLE records and make them available for TCOLE inspection.
18. Analyze crime data through examination of crime records and deploy officers in the most efficient manner to deter crime.
19. Responsible for department scheduling.
20. Ensure that department technology is sufficient and operational.
21. Prepare annual department budget requests.
22. Prepare emergency procedures prior to major weather events.
23. Perform all related duties assigned.

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J. Fuentes	18.71	41,594.55	18.71	41,594.55
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7. Responsible for the supervision of collateral units, i.e., canine unit, field training officers, and any other related activity.
8. Act as the department liaison between the police department and other federal and local agencies.
9. Assist in planning and training subordinate officers. Responsible for all firearm training and ensuring the qualification of every officer with all firearms provided by the department.
10. Assist in the maintenance and upkeep of all fleet vehicles.
11. Plan and conduct department special events as needed.
12. Perform related duties as assigned.

CHIEF'S DUTIES/RESPONSIBILITIES

1. Maintain day-to-day operations of the department.
2. Review and approve written reports, accident reports, and investigative reports for DA's Office.
3. Complete daily, weekly, monthly, and annual reports for various agencies.
4. Maintain accountability of all department assets.

Honor. Loyalty. Integrity.
Respect. Selfless Service. Courage



City of Combes

Police Department

*P.O. Box 280
21626 Hand Rd. Combes, Texas 78535
(956) 425-7131 - Office (956) 412-6795 - Fax*

5. Respond to citizen complaints.
6. Respond to major crime scenes, accidents, or incidents as required.
7. Assist with criminal investigations as needed.
8. Write and administer State and Federal grants.
9. Attend meetings as required.
10. Maintain physical and digital evidence.
11. Evidence destruction in accordance with the Code of Criminal Procedure.
12. Maintain accountability of State and Federal asset forfeiture funds.
13. Develop and implement police policy in accordance with State and Federal requirements.
14. Develop and evaluate all subordinate officers for professional development.
15. Develop and maintain hiring standards for new officers.
16. Review officer body camera video, in-car video, and GPS for quality of service and officer safety.
17. Maintain all required TCOLE records and make them available for TCOLE inspection.
18. Analyze crime data through examination of crime records and deploy officers in the most efficient manner to deter crime.
19. Responsible for department scheduling.
20. Ensure that department technology is sufficient and operational.
21. Prepare annual department budget requests.
22. Prepare emergency procedures prior to major weather events.
23. Perform all related duties assigned.

Honor. Loyalty. Integrity.
Respect. Selfless Service. Courage

Attachment A – Pay Scale

Base Salary for Supervisory Officers				
Officer	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Salary
Chief	30.05	66,801.15	30.05	66,801.15
Lieutenant	23.87	53,063.01	25.06	55,708.38
Sergeant	21.60	50,417.64	23.81	52,929.63
Corporal	20.70	46,016.10	22.63	50,306.49

Base Pay Scale for Non-Supervisory Officers				
Years	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Salary
0 months - 2years	18.71	41,592.33	18.71	41,592.33
3 – 5 years	19.85	44,126.55	19.85	44,126.55
6 – 8 years	21.55	47,905.65	21.55	47,905.65
9 + years	BASED ON PERFORMANCE EVALUATION			

SALARIES

Salary Per Officer with Incentive Pay				
Officer	Current Hourly Rate	Current Annual Salary	Proposed Hourly Rate	Proposed Annual Salary
Chief P. Quill	30.72	68,290.56	30.77	68,401.71
Lt. C. Hinojosa	24.48	54,419.04	25.73	57,197.79
Sgt. B. Lopez	23.04	51,217.92	24.21	53,818.83
CPL J. Reyna	20.92	46,505.16	22.63	50,306.49
J. Martinez	19.94	44,326.62	20.03	44,526.69
D. Arreazola	18.76	41,694.55	18.80	41,792.40
B. Echavarria	18.71	41,594.55	18.71	41,692.33
D. Garcia	18.71	41,594.55	18.71	41,692.33
M. Araiza	18.71	41,594.55	18.71	41,692.33
J. Fuentes	18.71	41,594.55	18.71	41,594.55
Total		472,832.05		482,715.45



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

03

WATERWORKS FUND



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

CITY OF COMBES, TEXAS
FY 2026-2027 PROPOSED WATERWORKS BUDGET

SUMMARY MEMORANDUM

TO: Mayor and City Commissioners

FROM: City Administration

DATE: August 28, 2026

RE: Proposed FY 2026-2027 Waterworks Budget Summary

Purpose

This memorandum provides the Mayor and City Commission with an overview of the proposed FY 2026-2027 Waterworks Budget. The budget supports water, wastewater, public works, solid waste, fire protection, debt-funded capital projects, and the operational costs necessary to maintain utility services.

Budget at a Glance

Budget Measure	FY 2026-2027
Total Water Revenues	\$673,060
Total Wastewater Revenues	\$501,600
Total Other Revenues	\$738,390
Total Waterworks Revenues	\$1,913,050
Water Expenses	\$304,612
Wastewater Expenses	\$353,230
Public Works Expenses	\$143,391
Other Expenses / Capital Projects	\$1,111,817
Total Waterworks Expenses	\$1,913,050
Budget Position	Balanced – \$0 difference

Water Revenues

Water-related revenues total \$673,060. The largest source is water sales collection at \$564,860. Additional revenue is generated through tap fees, reconnection and late fees, impact fees, meter deposits, and the MS-4 stormwater fee.

- Water Sales Collection – \$564,860
- Water Tap Fees – \$24,000
- Water Reconnection/Late Fees – \$11,500
- Water Impact Fees – \$41,600
- Meter Deposits – \$16,300
- MS-4 Stormwater Fee – \$14,800

Wastewater Revenues

Wastewater revenues total \$501,600, consisting primarily of wastewater collections together with tap and impact fees.

- Wastewater Collection – \$460,000
- Wastewater Tap Fee – \$14,400

- Wastewater Impact Fee – \$27,200

Other Revenues

Other Waterworks revenues total \$738,390 and support solid waste, fire protection, sales tax-related activity, subdivision activity, and previously identified 2021 bond-funded projects.

- Fire Protection Fee – \$117,600
- Other Subdivision Fee – \$15,200
- Garbage Collection – \$332,000
- Solid Waste Franchise Fees – \$26,200
- Sales Tax – \$27,390
- FM 508 Forcemain Project – Bond 2021 – \$40,000
- Upgrade Master Meter HWWS – Bond 2021 – \$180,000

Fire Protection Fee Note: The proposed Fire Protection Fee revenue of \$117,600 is an estimate for budget purposes. This amount may change once the City establishes the applicable fire protection rates to citizens and finalizes the fire protection services contract with the City of Harlingen. Any resulting revenue or expenditure adjustments will be incorporated into the Waterworks budget as appropriate.

Water Operations

Water operating expenditures total \$304,612. The largest expense is the purchase of water at \$210,000. The budget also provides funding for repairs, laboratory testing, Harlingen Irrigation costs, meter refunds, and asset purchases.

- Water Purchase – \$210,000
- Water Operations & Repairs – \$45,000
- Water Meter Refunds – \$2,900
- Water Lab Testing – \$3,712
- Harlingen Irrigation – \$23,000
- Purchase of Assets – \$20,000

Wastewater Operations

Wastewater expenditures total \$353,230. These funds support wastewater service costs, system operations and repairs, liftstation utilities, the Vector Truck obligation, sludge transportation, ERHWSC costs, and asset purchases.

- Wastewater Expense – \$210,000
- Wastewater Operations & Repairs – \$22,000
- Liftstation Utilities – \$15,000
- Vector Truck – \$81,630
- Sludge Transporting Fees – \$2,000
- ERHWSC – \$2,600
- Purchase of Assets – \$20,000

Public Works Personnel

Public Works personnel and related costs total \$143,391. The budget includes salaries, payroll taxes, health insurance, retirement, and uniforms/safety gear.

- Salaries – \$106,874
- Payroll Tax Expense – \$8,176

- Health Insurance – \$17,208
- Retirement – \$5,333
- Uniforms/Safety Gear – \$5,800

Other Operating Expenses and Reserves

The remaining Waterworks budget supports solid waste collection, fire protection, professional services, technology, vehicle obligations, insurance, reserves, and other operating costs. Significant appropriations include:

- Solid Waste Collection – \$332,000
- Fire Protection – \$184,000
- Reserves – \$108,000
- TML Insurance – \$45,000
- Audit Fees – \$44,000
- Contract Labor – \$36,400
- IT Services – \$23,000
- Vehicle Lease – \$22,108
- Fuel – \$16,000
- Postage/Postage Machine Lease – \$13,200
- Engineering Fees – \$10,500
- Legal Fees – \$8,000

Capital Improvement Projects

The FY 2026-2027 Waterworks Budget includes \$220,000 for two capital improvement projects associated with the 2021 bond:

- FM 508 Forcemain Project – \$40,000
- Upgrade Master Meter HWWS – \$180,000

Utility Rates and Debt

The proposed FY 2026-2027 Waterworks Budget does not reflect an increase in water or sewer utility rates. Based on the City's utility rate study, no increase to the current water and/or sewer rates is included in this proposed budget. In accordance with Mayor Garcia's direction to avoid increasing the utility-rate burden on City residents, no Waterworks debt service is scheduled to be paid from Waterworks revenues for FY 2026-2027. The City's applicable debt obligations are instead being subsidized through the General Fund, Combes Economic Development Corporation (EDC), and Combes Municipal Development District (MDD), thereby allowing Waterworks revenues to remain focused on utility operations, maintenance, reserves, and capital needs without a proposed water or sewer rate increase.

Overall Budget Position

The proposed FY 2026-2027 Waterworks Budget projects total revenues of \$1,913,050 and total expenditures of \$1,913,050. The Waterworks budget is therefore presented as a balanced budget, with projected expenditures fully supported by anticipated revenues.

Conclusion

The FY 2026-2027 Waterworks Budget is designed to maintain reliable water and wastewater operations while providing for public works personnel, solid waste services, fire protection, required professional and administrative services, reserves, equipment needs, and capital improvement projects. The budget balances \$1,913,050 in projected revenues with \$1,913,050 in proposed expenditures. No increase to water or sewer utility rates is reflected in the proposed budget based on the City's rate study, and no Waterworks debt service is scheduled to be paid from Waterworks revenues. Applicable debt obligations are being subsidized through the General Fund, EDC, and MDD consistent with Mayor Garcia's direction to avoid increases to residents' water and sewer rates. Fire protection fees remain subject to adjustment once citizen rates are established and the City finalizes its fire protection services contract with the City of Harlingen.

CITY OF COMBES, TEXAS

FY 2026-2027 PROPOSED WATERWORKS BUDGET

LINE-ITEM EXPLANATION

Budget Overview: The proposed Waterworks Fund is a balanced budget of \$1,913,050. Total projected revenues equal total proposed expenditures. The budget supports water and wastewater operations, Public Works personnel, solid-waste and fire-protection obligations, reserves, and capital improvement projects.

WATER REVENUES

Line Item	Proposed	Explanation
Water Sales Collection	\$564,860	Revenue anticipated from monthly water consumption and service charges paid by City utility customers. This is the primary operating revenue of the water system.
Water Tap Fees	\$24,000	Revenue collected for new water service connections or taps to the City's water distribution system.
Water Reconnection Fees/Late Fees	\$11,500	Revenue generated from late-payment charges and fees associated with reconnecting utility service following disconnection.
Water Impact Fees	\$41,600	Fees collected from new development to help offset the impact that additional connections place on the City's water infrastructure.
Meter Deposits Collected	\$16,300	Customer deposits collected when establishing new water utility accounts.
MS-4 Stormwater Fee	\$14,800	Revenue collected through the City's stormwater fee to support MS4 requirements and related stormwater activities.
Water Revenue Subtotal	\$673,060	Total projected revenue from water-related charges and fees.

WASTEWATER REVENUES

Line Item	Proposed	Explanation
Wastewater Collection	\$460,000	Revenue generated from monthly wastewater/sewer service charges.
Wastewater Tap Fee	\$14,400	Fees collected for new connections to the City's wastewater collection system.
Wastewater Impact Fee	\$27,200	Fees assessed to new development to help fund infrastructure capacity associated with additional wastewater demand.
Wastewater Revenue Subtotal	\$501,600	Total projected wastewater-related revenue.

OTHER REVENUES

Line Item	Proposed	Explanation
Fire Protection Fee	\$117,600	Revenue collected to support the City's fire protection services.
Other Subdivision Fee	\$15,200	Revenue anticipated from subdivision-related fees collected by the City.
Garbage Collection	\$332,000	Revenue collected from customers for solid-waste/garbage collection service.
Solid Waste Franchise Fees	\$26,200	Revenue received from franchise fees associated with solid-waste services.
Sales Tax	\$27,390	Sales-tax revenue allocated to the Waterworks Fund as reflected in the proposed budget.
FM 508 Forcemain Project - Bond 2021	\$40,000	Budgeted Bond 2021 funding associated with the FM 508 Force Main capital project.
Upgrade Master Meter HWWS - Bond 2021	\$180,000	Budgeted Bond 2021 funding for the HWWS master-meter upgrade project.
Other Revenue Subtotal	\$738,390	Total projected revenue from other Waterworks Fund sources.
TOTAL REVENUES	\$1,913,050	Total projected FY 2026-2027 Waterworks Fund revenues.

WATER EXPENSES

Line Item	Proposed	Explanation
Water Purchase	\$210,000	Cost of purchasing water necessary to supply the City's customers.
Water Operations & Repairs	\$45,000	Funding for routine maintenance, repairs, materials, parts, and operational needs of the water distribution system.
Water Meter Refund	\$2,900	Funding for eligible customer meter deposit refunds or related refunds.
Water Lab Testing	\$3,712	Covers required laboratory testing and water-quality monitoring.
Harlingen Irrigation	\$23,000	Budgeted costs associated with services or charges from Harlingen Irrigation.
Purchase of Assets	\$20,000	Funding for equipment or other assets needed for water operations.

Water Expense Subtotal	\$304,612	Total proposed water-system operating expenses.
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WASTEWATER EXPENSES

Line Item	Proposed	Explanation
Wastewater Expense	\$210,000	Funding for primary wastewater service and system-related costs.
Wastewater Operations & Repairs	\$22,000	Covers routine repairs, maintenance, materials, and operating expenses associated with the wastewater collection system.
Utilities - Wastewater Lift Stations	\$15,000	Electricity and related utility expenses required to operate the City's wastewater lift stations.
Vector Truck	\$81,630	Budgeted expense associated with the City's vector/vacuum truck used for wastewater and sewer-system maintenance.
Sludge Transporting Fees	\$2,000	Cost associated with transporting and properly handling wastewater sludge.
ERHWSC	\$2,600	Budgeted payment associated with East Rio Hondo Water Supply Corporation services.
Purchase of Assets	\$20,000	Funding for equipment or other assets necessary for wastewater operations.
Wastewater Expense Subtotal	\$353,230	Total proposed wastewater-system expenses.

PUBLIC WORKS PERSONNEL

Line Item	Proposed	Explanation
Salaries - Plus 3%	\$106,874	Provides salaries for Public Works personnel assigned to Waterworks operations and incorporates the proposed 3% salary adjustment reflected in the budget.
Payroll Tax Expense	\$8,176	Covers the City's employer payroll-tax obligations associated with Waterworks personnel.
Health Insurance	\$17,208	Provides the City's budgeted health-insurance contribution for applicable employees.
Retirement	\$5,333	Funds the City's employer retirement contribution for eligible employees.
Uniforms/Safety Gear	\$5,800	Provides uniforms, personal protective equipment, and safety gear required for Public Works employees.
Public Works Subtotal	\$143,391	Total proposed Public Works personnel expenses charged to the Waterworks Fund.

OTHER EXPENSES

Line Item	Proposed	Explanation
Travel/Training	\$2,369	Funding for required training, certifications, conferences, and authorized employee travel.
Fuel	\$16,000	Fuel for Public Works vehicles and equipment used in Waterworks operations.
Repair/Replace	\$3,400	Funding for miscellaneous repair or replacement of equipment and operational items.
Miscellaneous	\$0	No miscellaneous expenditure is proposed for FY 2026-2027.
Contract Labor	\$36,400	Funding for contracted labor or specialized services required by Waterworks operations.
Cell Phones	\$4,000	Mobile communication expenses for employees requiring City-issued cellular service.
Phone Expense	\$2,000	Telephone and related communication expenses.
IT Services	\$23,000	Technology support, systems, network, cybersecurity, software, and other IT-related services allocated to Waterworks.
Office Supplies	\$2,500	General administrative and office supplies necessary for utility operations.
Vehicle Lease	\$22,108	Scheduled lease payments for vehicles assigned or allocated to Waterworks/Public Works operations.
Solid Waste Collection	\$332,000	Payment for contracted solid-waste collection services; corresponding garbage collection revenue is also budgeted.
Sales Tax	\$27,390	Budgeted sales-tax-related expenditure or transfer as reflected in the Waterworks budget.
Dues	\$7,100	Professional memberships, regulatory memberships, subscriptions, or other organizational dues associated with utility operations.
Bank Fees	\$850	Banking and financial transaction costs associated with Waterworks accounts.
Postage/Postage Machine Lease	\$13,200	Postage and equipment costs associated with mailing utility bills, notices, and other City correspondence.
Engineering Fees	\$10,500	Professional engineering services associated with water, wastewater, infrastructure, and utility operations.
Legal Fees	\$8,000	Legal services attributable to Waterworks matters.
Audit Fees	\$44,000	Professional auditing expenses allocated to the Waterworks Fund.

Reserves	\$108,000	Funds set aside for unforeseen operating needs, emergencies, repairs, future obligations, and financial stability.
Fire Protection	\$184,000	Budgeted expenditure for fire protection services supported in part by Fire Protection Fee revenue.
TML Insurance	\$45,000	Insurance coverage and related costs through the City's municipal insurance program.

CAPITAL IMPROVEMENT PROJECTS

Line Item	Proposed	Explanation
FM 508 Force Main Project	\$40,000	Funding allocated for the FM 508 Force Main capital improvement project, with corresponding Bond 2021 funding reflected on the revenue side.
Upgrade Master Meter HWWWS	\$180,000	Funding allocated for the HWWWS master-meter upgrade, with corresponding Bond 2021 funding reflected on the revenue side.
Capital Improvement Total	\$220,000	Total budgeted capital improvement project expenditures.

BUDGET SUMMARY

Total Revenues	\$1,913,050
Total Expenses	\$1,913,050
Projected Budget Balance	\$0

City of Combes
Waterworks/Wastewater
2026-2027

	D	E	F	G
1	REVENUES	Budget 2025-2026	Proposed 2026-2027	
2	Water Revenues			
3	Water Sales Collection	\$ 574,871.00	\$ 564,860.00	
4	Water Tap Fees	\$ 22,500.00	\$ 24,000.00	
5	Water Reconnection Fees-Late Fees	\$ 20,000.00	\$ 11,500.00	
6	Water Impact Fees	\$ 15,000.00	\$ 41,600.00	
7	Meter Deposits Collected	\$ 12,500.00	\$ 16,300.00	
8	MS-4 Stormwater Fee	\$ 15,150.00	\$ 14,800.00	
9	Sub-Total:			
10		\$ 660,021.00	\$ 673,060.00	
11	Wastewater Revenues			
12	Wastewater Collection	\$ 460,000.00	\$ 460,000.00	
13	Wastewater Tap Fee	\$ 13,500.00	\$ 14,400.00	
14	Wastewater Impact Fee	\$ 25,500.00	\$ 27,200.00	
15	Sub-Total:			
16		\$ 499,000.00	\$ 501,600.00	
17	Other Revenues			
18	Fire Protection Fee	\$ 111,480.00	\$ 117,600.00	
19	Other Subdivision Fee	\$ 29,550.00	\$ 15,200.00	
20	Garbage Collection	\$ 262,000.00	\$ 332,000.00	
21	Solid waste Franchise Fees	\$ 26,200.00	\$ 26,200.00	
22	Sales Tax	\$ 21,590.00	\$ 27,390.00	
23	FM 508 Forcemain Project-Bond 2021	\$ 40,000.00	\$ 40,000.00	
24	Upgrade Master Meter HWWS-Bond 2021	\$ 180,000.00	\$ 180,000.00	
25	Sub-Total:	\$ 670,820.00	\$ 738,390.00	
26	TOTAL REVENUES:	\$ 1,829,841.00	\$ 1,913,050.00	
27	EXPENSES			
28	Water			
29	Water Purchase	\$ 200,000.00	\$ 210,000.00	
30	Water Operation & Repairs	\$ 50,000.00	\$ 45,000.00	
31	Water Meter Refund	\$ 4,000.00	\$ 2,900.00	
32	Water Lab Testing	\$ 2,400.00	\$ 3,712.00	
33	Harlingen Irrigation	\$ 20,500.00	\$ 23,000.00	
34	Purchase of Assets	\$ 30,000.00	\$ 20,000.00	
35	Sub-Total:	\$ 306,900.00	\$ 304,612.00	
36	Wastewater			
37	Wastewater Expense	\$ 240,000.00	\$ 210,000.00	
38	Wastewater Operations & Repairs	\$ 40,000.00	\$ 22,000.00	
39	Utilities-Wastewater Liftstations	\$ 23,000.00	\$ 15,000.00	
40	Vector Truck	\$ 81,630.00	\$ 81,630.00	
41	Sludge Transporting Fees	\$ 2,000.00	\$ 2,000.00	
42	ERHWSC	\$ 3,600.00	\$ 2,600.00	
43	Purchase of Assets	\$ 65,000.00	\$ 20,000.00	
44	Sub-Total:	\$ 455,230.00	\$ 353,230.00	
45	Publicworks			
46	Salaries-plus 3% percent	\$ 140,720.00	\$ 106,874.00	
47	Payroll Tax Expense	\$ 10,770.00	\$ 8,176.00	
48	Health Insurance	\$ 19,345.00	\$ 17,208.00	
49	Retirement	\$ 7,374.00	\$ 5,333.00	
50	Uniforms-Safety Gear	\$ 5,500.00	\$ 5,800.00	
51	Sub-Total:	\$ 183,709.00	\$ 143,391.00	
52	Other Expenses			
53	Travel-Training	\$ 2,000.00	\$ 2,369.00	
54	Fuel	\$ 10,800.00	\$ 16,000.00	
55	Repair/Replace	\$ 5,000.00	\$ 3,400.00	
56	Miscellaneous	\$ 5,000.00	\$ -	
57	Contract Labor	\$ 600.00	\$ 36,400.00	
58	Cell Phones	\$ 5,200.00	\$ 4,000.00	
59	Phone Expense	\$ 4,300.00	\$ 2,000.00	
60	IT Services	\$ 22,824.00	\$ 23,000.00	
61	Office Supplies	\$ 800.00	\$ 2,500.00	
62	Vehicle Lease	\$ 22,108.00	\$ 22,108.00	
63	Solid Waste Collection	\$ 262,000.00	\$ 332,000.00	
64	Sales Tax	\$ 21,590.00	\$ 27,390.00	
65	Dues	\$ 3,700.00	\$ 7,100.00	
66	Bank Fees	\$ 850.00	\$ 850.00	
67	Postage/Postage Machine Lease	\$ 12,000.00	\$ 13,200.00	
68	Engineering Fees	\$ 10,500.00	\$ 10,500.00	
69	Legal Fees	\$ 8,000.00	\$ 8,000.00	
70	Audit Fees	\$ 23,000.00	\$ 44,000.00	
71	Reserves	\$ 30,000.00	\$ 108,000.00	
72	Fire Protection	\$ 183,730.00	\$ 184,000.00	
73	TML Insurance	\$ 30,000.00	\$ 45,000.00	

City of Combes
Waterworks/Wastewater
2026-2027

	D	E	F	G
1	REVENUES	Budget 2025-2026	Proposed 2026-2027	
74	Capital Improvement Projects			
75	FM 508 Forcemain Project	\$ 40,000.00	\$ 40,000.00	
76	Upgrade Master Meter HWWS	\$ 180,000.00	\$ 180,000.00	
77				
78				
79	Sub-Total:	\$ 884,002.00	\$ 1,111,817.00	
80	TOTAL EXPENSE:	\$ 1,829,841.00	\$ 1,913,050.00	
81		\$ -	\$ -	



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

04

SPECIAL FUNDS



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

05

PAYROLL & PERSONNEL



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

CITY OF COMBES

MEMORANDUM

TO: Mayor and City Commissioners

FROM: City Administration

DATE: August 28, 2026

SUBJECT: FY 2027 Proposed Payroll and Salary Adjustments

PURPOSE

This memorandum provides a summary of the salary adjustments included in the proposed FY 2027 payroll budget for Commission review and consideration.

PROPOSED SALARY ADJUSTMENTS

The proposed FY 2027 payroll budget provides a 3% salary increase for the majority of City employees. In the Police Department, three positions receive a 5% salary increase based on the Police Chief's amended budget memorandum and salary recommendations.

The Police Department salary schedule reflects proposed FY 2027 salaries totaling \$482,715.45. The payroll schedule also reflects proposed salaries for Administration, Maintenance, Municipal Secretary, and Waterworks personnel.

CONTRACT POSITIONS

Contract positions are presented separately from employee salary adjustments and should not be interpreted as receiving the general 3% employee increase unless specifically provided for in the applicable contract or budget.

SUMMARY FOR COMMISSION

The FY 2027 payroll proposal provides a 3% salary increase for the majority of City employees, with a 5% increase for three Police Department positions pursuant to the Police Chief's amended budget memorandum on salaries. These adjustments have been incorporated into the proposed departmental payroll budgets and are presented for Commission consideration as part of the FY 2027 budget.

The intent is to provide a consistent salary adjustment for City employees while also addressing the specific Police Department salary recommendations submitted by the Chief.

City of Combes Employees
2026-2027 Budget

	A Police Department	B Annual	C		D Hourly	E Proposed 2026-2027		F		G Hourly
			Weekly	Hourly		Weekly	Hourly	Weekly	Hourly	
1										
2										
3	Chief Patrick Quill	\$ 68,290.56	\$ 1,313.28	\$ 30.72	\$	\$ 68,401.71	\$	\$ 1,315.42	\$	\$ 30.77
4	Lt. Carlos Hinojosa	\$ 54,419.04	\$ 1,046.52	\$ 24.48	\$	\$ 57,197.79	\$	\$ 1,099.96	\$	\$ 25.73
5	Sgt. Brenda Lopez	\$ 51,217.92	\$ 984.96	\$ 23.04	\$	\$ 53,818.83	\$	\$ 1,034.98	\$	\$ 24.21
6	CPL. Jonathan Reyna	\$ 46,505.16	\$ 894.33	\$ 20.92	\$	\$ 50,306.49	\$	\$ 967.43	\$	\$ 22.63
7	Officer Justin Martinez	\$ 44,326.62	\$ 852.44	\$ 19.94	\$	\$ 44,526.69	\$	\$ 856.28	\$	\$ 20.03
8	Officer Damian Arreola	\$ 41,694.55	\$ 801.82	\$ 18.76	\$	\$ 41,792.40	\$	\$ 803.70	\$	\$ 18.80
9	Officer Brandon Echavaria	\$ 41,594.55	\$ 799.90	\$ 18.71	\$	\$ 41,692.33	\$	\$ 801.78	\$	\$ 18.75
10	Officer Dallas Garcia	\$ 41,594.55	\$ 799.90	\$ 18.71	\$	\$ 41,692.33	\$	\$ 801.78	\$	\$ 18.75
11	Officer Mark Araiza	\$ 41,594.55	\$ 799.90	\$ 18.71	\$	\$ 41,594.55	\$	\$ 799.90	\$	\$ 18.71
12	Officer Juan Fuentes	\$ 41,594.55	\$ 799.90	\$ 18.71	\$	\$ 41,594.55	\$	\$ 799.90	\$	\$ 18.71
13	Total:	\$ 472,832.05				\$ 482,713.45				
14	Administration									
15	City Administrator	\$ 62,400.00	\$ 1,200.00	\$ 30.00	\$	\$ 64,272.00	\$	\$ 1,236.00	\$	\$ 30.90
16	City Secretary	\$ 36,775.00	\$ 707.21	\$ 17.68	\$	\$ 37,878.25	\$	\$ 728.43	\$	\$ 18.21
17	City Permit Clerk	\$ 35,866.00	\$ 689.73	\$ 17.24	\$	\$ 36,941.98	\$	\$ 710.42	\$	\$ 17.76
18	Community Health Worker	\$ 26,000.00	\$ 500.00	\$ 12.50	\$	\$ 26,780.00	\$	\$ 515.00	\$	\$ 12.88
19	Public Works Supervisor-Contract	\$ 38,480.00	\$ 740.00	\$	\$	\$ 38,480.00	\$	\$ 740.00	\$	\$
20	Building Inspector-Contract	\$ 26,000.00	\$ 500.00	\$	\$	\$ 26,000.00	\$	\$ 500.00	\$	\$
21	Total:	\$ 225,521.00				\$ 230,352.23				
22	Maintenance									
23	Javier Reyna-Maintenance	\$ 35,090.00	\$ 674.81	\$ 16.87	\$	\$ 35,090.00	\$	\$ 674.81	\$	\$ 16.87
24	Daniel Hernandez-Animal Control	\$ 31,616.00	\$ 608.00	\$ 15.20	\$	\$ 32,564.48	\$	\$ 626.24	\$	\$ 15.66
25	Rigoberto Perez-Maintenance	\$ 30,035.20	\$ 577.60	\$ 14.44	\$	\$ 30,936.25	\$	\$ 594.93	\$	\$ 14.87
26	Carlos Lopez-Maintenance	\$ 26,000.00	\$ 500.00	\$ 12.50	\$	\$ 26,780.00	\$	\$ 515.00	\$	\$ 12.88
27	Ernesto Delgadillo	\$ 26,000.00	\$ 500.00	\$ 12.50	\$	\$ 26,780.00	\$	\$ 515.00	\$	\$ 12.88
28	Sub-Total:	\$ 148,741.20				\$ 152,150.73				
29	Overtime:	\$ 5,000.00				\$ 5,000.00				
30	Total:	\$ 153,741.20				\$ 157,150.73				
31	Municipal Secretary									
32	Anel Velasquez-Municipal Clerk-Office Assistant	\$ 35,360.00	\$ 680.00	\$ 17.00	\$	\$ 36,420.08	\$	\$ 700.39	\$	\$ 17.51
33										
34	TOTAL:	\$ 35,360.00				\$ 36,420.08				
35	Waterworks									
36	Daniella Munoz, Waterworks Clerk	\$ 31,200.00	\$ 600.00	\$ 15.00	\$	\$ 32,136.00	\$	\$ 618.00	\$	\$ 15.45
37	Juan Garza-Wastewater Operator	\$ 37,128.00	\$ 714.00	\$ 17.85	\$	\$ 38,241.84	\$	\$ 735.42	\$	\$ 18.39
38	Urbano Aguilar	\$ 30,576.00	\$ 588.00	\$ 14.70	\$	\$ 31,493.28	\$	\$ 605.64	\$	\$ 15.14
39	Antonio Carrillo-Contract Labor-Water Operator	\$ 36,400.00	\$ 700.00	\$ 17.50	\$	\$ 36,400.00	\$	\$ 700.00	\$	\$
40	Sub-Total:	\$ 135,304.00				\$ 137,871.12				
41	Overtime:	\$ 5,000.00				\$ 5,000.00				
42	Total:	\$ 140,304.00				\$ 142,871.12				



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

06

PROPERTY TAX



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

CITY OF COMBES

MEMORANDUM

TO: City Commissioners

FROM: City Administration

DATE: August 28, 2026

SUBJECT: 2026 Property Tax Rate Calculation Worksheet

PURPOSE: Summary for FY 2026-2027 Budget and Tax Rate Discussion

Summary

The 2026 Tax Rate Calculation Worksheet is the State Comptroller form used to calculate the City's No-New-Revenue (NNR) tax rate and voter-approval tax rate. The worksheet does not adopt a tax rate; it provides the calculated benchmarks the City Commission uses when considering the property tax rate for the upcoming fiscal year.

Key Calculated Figures

Item	Worksheet Amount/Rate
Prior-year adopted tax rate	\$0.700000 per \$100 valuation
2026 No-New-Revenue tax rate	\$0.658886 per \$100 valuation
2026 voter-approval M&O rate	\$0.477417 per \$100 valuation
2026 debt rate	\$0.302828 per \$100 valuation
2026 voter-approval tax rate	\$0.780245 per \$100 valuation
Current-year total taxable value	\$170,468,561
Adjusted current-year taxable value for the NNR calculation	\$158,351,481
New improvements/new personal property	\$12,104,085

What the NNR Rate Means

The NNR rate is designed to show the tax rate that would produce approximately the same property-tax revenue from property taxed in both years after the statutory adjustments. The worksheet removes certain items, including new property, when making this calculation. For 2026, the worksheet shows \$12,117,080 in total current-year value adjustments and an adjusted taxable value of \$158,351,481, resulting in an NNR rate of \$0.658886.

M&O and Debt

The tax-rate calculation separates the City's operating needs from debt obligations. Maintenance and Operations (M&O) supports salaries, utilities and other day-to-day City operations. The debt rate is calculated to provide for eligible principal and interest obligations secured by property-tax revenue.

The worksheet lists total current-year debt of \$534,963. After subtracting \$50,225 in certified prior-year excess debt collections, adjusted current-year debt is \$484,738. After applying the worksheet's 93.90% collection rate, the debt adjusted for collections is \$516,227, producing a calculated debt rate of \$0.302828.

Commission Consideration

The Commission is not required by this worksheet itself to adopt either the NNR rate or the voter-approval rate. Rather, these calculations establish statutory reference points for the City's tax-rate adoption process. The

Commission should consider the adopted FY 2026-2027 budget, operating needs, debt obligations, expected collections, and the required tax-rate procedures when determining the final rate.

Important Note

This memorandum summarizes the figures shown on the City of Combes 2026 Tax Rate Calculation Worksheet. The Comptroller form states that it provides technical assistance and is not legal advice; legal counsel should be consulted for interpretations regarding tax-rate preparation and adoption.

Prepared for Commission Budget and Tax Rate Discussion

	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (1,957)	(Count) (3)	(Count) (1,960)
Land HS Value	50,274,472	18,138	50,292,610
Land NHS Value	44,628,525	185,361	44,813,886
Land Ag Market Value	12,480,561	0	12,480,561
Land Timber Market Value	0	0	0
Total Land Value	107,383,558	203,499	107,587,057
Improvement HS Value	108,166,152	216,836	108,382,988
Improvement NHS Value	43,065,640	0	43,065,640
Total Improvement	151,231,792	216,836	151,448,628
Market Value	258,615,350	420,335	259,035,685
BUSINESS PERSONAL PROPERTY	(87)	(1)	(88)
Market Value	15,954,316	2,087,658	18,041,974
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (2,044)	(Total Count) (4)	(Total Count) (2,048)
TOTAL MARKET	274,569,666	2,507,993	277,077,659
Ag Productivity	263,743	0	263,743
Ag Loss (-)	12,216,818	0	12,216,818
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	262,352,848	2,507,993	264,860,841
	99.0%	1.0%	100.0%
HS CAP Limitation Value (-)	26,710,706	6,653	26,717,359
CB CAP Limitation Value (-)	10,498,683	96,978	10,595,661
NET APPRAISED VALUE	225,143,459	2,404,362	227,547,821
Total Exemption Amount	23,191,176	135,000	23,326,176
NET TAXABLE	201,952,283 #18	2,269,362	204,221,645
TAX LIMIT/FREEZE ADJUSTMENT	33,356,564 #20	218,321	33,574,885
LIMIT ADJ TAXABLE (I&S)	168,595,719	2,051,041	170,646,760
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	168,595,719	2,051,041	170,646,760

APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX
 \$1,353,291.23 = 170,646,760 * (0.700000 / 100) + \$158,763.91

2026 ANTICIPATED COLLECTION RATES

ENTITY NAME		2023	2024	2025	Anticipated Rate(2026)
1 CBR	CITY OF BROWNSVILLE	96.1%	96.7%	97.7%	96.1%
2 CBV	TOWN OF BAYVIEW	96.5%	94.1%	99.5%	94.1%
3 CCB	CITY OF COMBES	93.9%	99.3%	98.4%	93.9%
4 CIL	TOWN OF INDIAN LAKE	94.3%	102.7%	95.7%	94.3%
5 CLA	CITY OF LA FERIA	97.0%	98.2%	99.0%	97.0%
6 CLI	CITY OF LOS INDIOS	101.8%	97.7%	91.6%	91.6%
7 CLO	CITY OF LOS FRESNOS	93.8%	95.4%	96.9%	93.8%
8 CLV	TOWN OF LAGUNA VISTA	99.2%	98.3%	99.3%	98.3%
9 CPI	CITY OF PORT ISABEL	95.4%	96.6%	98.4%	95.4%
10 CPR	CITY OF PRIMERA	96.9%	95.8%	97.0%	95.8%
11 CPV	CITY OF PALM VALLEY	97.4%	99.5%	100.2%	97.4%
12 CRH	CITY OF RIO HONDO	97.6%	100.3%	100.8%	97.6%
13 CRV	TOWN OF RANCHO VIEJO	96.5%	97.8%	98.0%	96.5%
14 CSB	CITY OF SAN BENITO	96.7%	97.7%	97.9%	96.7%
15 CSP	CITY OF SOUTH PADRE ISLAND	97.1%	97.2%	99.8%	97.1%
16 CSR	CITY OF SANTA ROSA	97.4%	97.2%	97.3%	97.2%
17 GCC	CAMERON COUNTY	94.6%	96.7%	98.5%	94.6%
18 IBR	BROWNSVILLE I.S.D	93.0%	93.7%	97.1%	93.0%
19 ILA	LA FERIA I.S.D.	92.1%	92.9%	95.5%	92.1%
20 IPI	POINT ISABEL ISD	89.7%	98.7%	101.0%	89.7%
21 ISB	SAN BENITO ISD	96.8%	93.4%	95.3%	93.4%
22 ISM	SANTA MARIA ISD	93.1%	130.9%	96.4%	93.1%
23 ISR	SANTA ROSA ISD	92.5%	93.9%	94.9%	92.5%
24 S1	C C DRAINAGE DISTRICT #1	96.1%	97.3%	97.8%	96.1%
25 S3	C C DRAINAGE DISTRICT #3	96.5%	97.7%	98.5%	96.5%
26 S4	C C DRAINAGE DISTRICT #4	95.8%	97.8%	100.9%	95.8%
27 S5	C C DRAINAGE DISTRICT #5	95.9%	97.4%	96.5%	95.9%
28 SA	PORT OF HARLINGEN AUTHORITY	98.0%	99.2%	99.6%	98.0%
29 SB	BROWNSVILLE NAVIGATION DISTRICT	96.8%	96.9%	98.4%	96.8%
30 SC	TEXAS SOUTHMOST COLLEGE DIST	97.0%	97.3%	98.7%	97.0%
31 SC1	LAGUNA MADRE WATER DISTRICT	96.6%	97.0%	97.4%	96.6%
32 SF	C C EMERGENCY SERVICE DIST #1	97.9%	97.9%	100.2%	97.9%
33 SP1	PASEO DE LA RESACA MUD #1	95.8%	109.0%	99.4%	95.8%
34 SP2	PASEO DE LA RESACA MUD #2	85.8%	98.3%	102.8%	85.8%
35 SP3	PASEO DE LA RESACA MUD #3	99.3%	97.9%	99.5%	97.9%
36 SPL	PASEO DE LA RESACA LANDSCAPING & MAINT DISTRICT	90.2%	97.7%	98.0%	90.2%
37 SS	SOUTH TEXAS INDEPENDENT SCHOOL DISTRICT	96.2%	96.0%	97.8%	96.0%
38 SV	VALLEY MUD #2	99.1%	99.3%	99.4%	99.1%
39 CHG	City of Harlingen	98.3%	99.1%	99.6%	98.3%
40 IHG	Harlingen ISD	95.9%	96.8%	98.3%	95.9%
41 ILO	Los Fresnos ISD	97.2%	97.7%	98.4%	97.2%
42 IRH	Rio Hondo ISD	95.0%	94.4%	93.7%	93.7%
43 S6	C C DRAINAGE DISTRICT #6	95.3%	98.1%	99.5%	95.3%
44 LIV	LONG ISLAND VILLAGE	93.5%	98.1%	98.1%	98.1%
45 CSTE	CITY OF STARBASE	0.0%	0.0%	99.9%	99.9%

LK

2026 Certification Totals
CCB

CITY OF COMBES
No-New-Revenue Tax Rate Assumption

CAMERON CAD
As of Roll # 0

New Value

Total New Market Value: \$12,217,613
Total New Taxable Value: \$12,104,085 #21

JETI

Chapter 313

TIF/TIRZ

New Market Value: \$0	New Market Value: \$0	New Market Value: \$0
New Taxable Value: \$0	New Taxable Value: \$0	New Taxable Value: \$0

Exemption Loss

New Absolute Exemptions

Exemption	Description	Count	Last Year Market Value
EX-XV	Other Exemptions (including public property, reli...	1	0
Absolute Exemption Value Loss:		1	0 10A

New Partial Exemptions

Exemption	Description	Count	Partial Exemption Amt
BPPEX	BPPEX	41	2,464,271
BPPEX-AL	BPPEX-AL	2	120,977
BPPEX-TU	BPPEX-TU	13	226,840
DV4	Disabled Veterans 70% - 100%	1	12,000
DVHS	Disabled Veteran Homestead	1	225,697
OV65	Over 65	11	110,000
Partial Exemption Value Loss:		69	3,159,785 10B
Total NEW Exemption Value			3,159,785

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amt
Increased Exemption Value Loss:		0	0
Total Exemption Value Loss:			3,159,785 10C

New Special Use (Ag/Timber)

#11

Count	2025 Market Value	2026 Special Use	Loss
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New Annexations/Deannexations

	Count	Market Value	Taxable Value
Annexations	1	353,470	#23 12,995
Deannexations	0	0	#9 0

Average Homestead Value

Categor	Count of HS Res	Avg Market	Avg Exempt	Med Market	Med Exempt	Avg Taxable	Med Taxable
A Only	699	171,340	9,057	166,310	0	125,628	114,213
A & E	729	170,083	8,684	164,158	0	125,008	112,887

Property Under Review - Lower Value Used

Count	Market Value	Lower Market Value	Estimated Lower Taxable Value
4	2,507,993	2,023,053	1,872,842

#19

CAMERON COUNTY TAX OFFICE

PAGE 3

DATE 07/22/2026 TIME 16:38:50

FUND DISTRIBUTION REPORT
FROM 10/01/2025 TO 07/21/2026
YEAR FROM 0000 TO 2025TODISAD
RECEIVABLE BALANCE 'R' REPORT

* TOTAL ALL FUNDS

CCB	YEAR	RECEIVABLE BALANCE	MAINT ADJ	REFUND ADJ	BASE TAX COLLECTED	NSF	TAX BALANCE	P & I COLLECTED	COLL FEES COLLECTED	REFUND P & I/DISC	REFUND ATT FEE	INTEREST	DISCOUNT	TOTAL COLLECTED
	2000	56.09	.00	.00	.00	.00	56.09	.00	.00	.00	.00	.00	.00	.00
	2001	58.39	.00	.00	.00	.00	58.39	.00	.00	.00	.00	.00	.00	.00
	2003	58.39	.00	.00	.00	.00	58.39	.00	.00	.00	.00	.00	.00	.00
	2004	315.35	160.01	.00	96.95	.00	58.39	254.01	52.64	.00	.00	.00	.00	350.96
	2005	474.70	.00	.00	99.29	.00	375.41	248.23	52.13	.00	.00	.00	.00	347.52
	2006	467.41	.00	.00	111.48	.00	355.93	265.32	56.52	.00	.00	.00	.00	376.80
	2007	678.38	.00	.00	109.67	.00	568.71	247.85	53.63	.00	.00	.00	.00	357.52
	2008	713.94	.00	.00	108.06	.00	605.88	231.25	50.90	.00	.00	.00	.00	339.31
	2009	934.03	.00	.00	59.16	.00	874.87	119.50	26.80	.00	.00	.00	.00	178.66
	2010	1,516.87	.00	.00	50.48	.00	1,466.39	47.91	.00	.00	.00	.00	.00	98.39
	2011	1,508.46	.00	.00	50.29	.00	1,458.17	43.71	.00	.00	.00	.00	.00	94.00
	2012	2,170.85	.00	.00	.00	.00	2,170.85	.00	.00	.00	.00	.00	.00	.00
	2013	1,849.30	.00	.00	.00	.00	1,849.30	.00	.00	.00	.00	.00	.00	.00
	2014	3,269.18	.00	.00	.00	.00	3,269.18	.00	.00	.00	.00	.00	.00	.00
	2015	3,073.56	.00	.00	.00	.00	3,073.56	.00	.00	.00	.00	.00	.00	.00
	2016	4,144.29	.00	.00	.00	.00	4,144.29	.00	.00	.00	.00	.00	.00	.00
	2017	5,331.66	.00	.00	59.16	.00	5,272.50	23.17	.00	.00	.00	.00	.00	82.33
	2018	6,459.06	.00	.00	59.16	.00	6,409.90	20.21	.00	.00	.00	.00	.00	79.37
	2019	7,935.15	.00	.00	70.28	.00	7,864.87	26.45	3.05	.00	.00	.00	.00	96.77
	2020	9,102.48	.00	.00	386.41	.00	8,716.07	62.49	.00	.00	.00	.00	.00	448.90
	2021	11,596.20	.00	.00	488.64	.00	11,107.56	196.34	72.51	.00	.00	.00	.00	1,939.46
	2022	14,783.58	584.53	.00	1,513.03	.00	13,855.08	426.43	194.87	.00	.00	.00	.00	10,983.16
	2023	27,062.81	592.44	146.00	8,506.13	.00	19,295.12	2,477.03	1,385.98	4.38	.00	.00	.00	44,852.80
	2024	66,253.35	808.34	2,275.07	37,108.92	.00	32,227.84	7,743.88	5,748.90	47.17	10.70	.00	.00	

#10

TOTAL	169,823.48	1,825.30	2,421.07	48,877.11	.00	135,192.74	12,433.82	7,697.93	42.79	10.70	.00	.00	.00	62,310.93
2025	1,225,005.10	897.01	2,160.89	1,157,380.90	13,924.95	82,813.03	11,949.62	1,804.39	50.62	.00	.00	.00	23,816.95	1,131,489.83

ENTITY

TOTAL	1,394,828.58	928.29	4,581.96	1,206,258.01	13,924.95	208,005.77	24,383.44	9,502.32	93.41	10.70	.00	.00	23,816.95	1,152,500.35
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LESS COMMISSIONS
LESS REFUND ADJ
TOTAL DISTRIBUTION TO ENTITY
TOTAL DISTRIBUTION TO ATTORNEY

11,928.01
4,488.55-
1,176,383.99
9,491.62

Marizol Sifuentes

From: Aida Gutierrez <agutierrez@townofcombes.com>
Sent: Monday, July 27, 2026 12:28 PM
To: Marizol Sifuentes
Cc: Property Tax
Subject: RE: CCB- 2026 TNT WORKSHEET

[External Sender]

This email originated from outside of the organization! DO NOT click links, open attachments, or reply, unless you recognize the sender's email address and know the content is safe!

Good Afternoon Ms. Sifuentes,

Total debt is \$534,963.00 for Fiscal year end 2027

Thank you

Aida Gutierrez
City Administrator
City of Combes
P.O. Box 280, 21626 Hand Road
Combes, Texas 78535
956-425-7131

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ATTENTION PUBLIC OFFICIALS: a "Reply to All" of this e-mail could lead to violations of the Texas Open Meetings Act. Please reply only to the sender

From: Marizol Sifuentes <MSifuentes@co.cameron.tx.us>
Sent: Monday, July 27, 2026 10:18 AM
To: Aida Gutierrez <agutierrez@townofcombes.com>
Cc: Property Tax <property.tax@co.cameron.tx.us>
Subject: CCB- 2026 TNT WORKSHEET

Good morning,

Please find the 2026 TNT tax calculation worksheet attached along with supporting documents. Please provide us your debt information at your earliest convenience so that we may update the worksheet for your review and signature.

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF COMBES

956-425-7131

Taxing Unit Name

Phone (area code and number)

21626 Hand Road, P.O. Box 280, Combes, Texas 78535

www.cityofcombes.com

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://cityofcombes.com/content/pdfs/CCB_TAX_RATE_WRKSHT_AND_DOCS.pdf

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	\$ 183,251,222
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	\$ 31,386,161
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 151,865,061
4.	Prior year total adopted tax rate.	\$ 0.700000 /\$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.	\$ 151,865,061
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 3,159,785 C. Value loss. Add A and B. ⁷	\$ 3,159,785
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.	\$ 3,159,785
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.	\$ 148,705,276
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,040,936
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	\$ 2,421
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1,043,357

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	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: \$ 201,952,283	
	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.	\$ 201,952,283
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 \$ 1,872,842	
	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.	\$ 1,872,842
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	\$ 33,356,564
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	\$ 170,468,561
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	\$ 12,995
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	\$ 12,104,085

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.	\$ 12,117,080
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 158,351,481
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.658886 /\$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.	\$ 0.480000 /\$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> .	\$ 151,865,081
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 728,952
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. + \$ 1,481 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. \$ 1,481 E. Add Line 31 to 32D.	\$ 730,433
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 158,351,481
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.461273 /\$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. \$ 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.	\$ 0.461273 /\$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. \$ 0.461273 /\$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.	\$ 0.477417 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³. \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d) \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ 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 \$ 534,963 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. \$ 534,963	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 50,225
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 484,738
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 93.90 % B. Enter the prior year actual collection rate 98.40 % C. Enter the 2024 actual collection rate 99.30 % D. Enter the 2023 actual collection rate 93.90 % 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	93.90 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 516,227
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 170,468,561
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.302828 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.780245 /\$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> .	\$ 170,468,561
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> .	\$ 0.658886 /\$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.	\$ 0.658886 /\$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> .	\$ 0.780245 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.780245 /\$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> .	\$ 170,468,561
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).	\$ 0.780245 /\$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).....	\$ 0.633471 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.633471 /\$100
	D. Adopted Tax Rate.....	\$ 0.700000 /\$100
	E. Subtract D from C.....	\$ -0.066529 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 157,444,508
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.636972 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.636972 /\$100
	D. Adopted Tax Rate.....	\$ 0.700000 /\$100
	E. Subtract D from C.....	\$ -0.063028 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 143,547,284
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.683280 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.683280 /\$100
	D. Adopted Tax Rate.....	\$ 0.730000 /\$100
	E. Subtract D from C.....	\$ -0.046720 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 125,013,560
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line S1 (counties), Line S9 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.780245 /\$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 §120.002(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> .	\$ 0.461273 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 170,468,561
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.293309 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.302828 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.057410 /\$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> .	\$ 0.700000 /\$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, <i>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> .	\$ 148,705,276
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> .	\$ 158,351,481
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).	\$ 0.780245 /\$100

⁵³ Tex. Tax Code §26.012(b-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. \$ 0.658886 /\$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: 27.000**Voter-approval tax rate.** \$ 0.780245 /\$100

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

Indicate the line number used: 50**De minimis rate.** \$ 1.057410 /\$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:

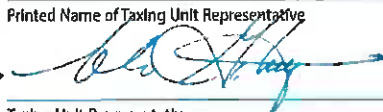
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and 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.⁹⁹**print
here** ➔

AIDA GUTIERREZ - CITY ADMINISTRATOR

Printed Name of Taxing Unit Representative

**sign
here** ➔


Taxing Unit Representative

August 4, 2026

Date

⁹⁹ Tex. Tax Code §26.04(c-2) and (d-2)



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

07

CAPITAL EQUIPMENT FINANCING



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

City of Combes

Capital Improvement Equipment FYE 2027

A		B	C	D	E
Lease Payments		Due:	General Fund	Waterworks	Technology Fund
1					
2					
3	Vactor Truck	FYE 2027		\$ 81,628.92	
4					
5	Two 6" pumps	FYE 2027	\$ 25,866.12		
6					
7	Mower & Paving Equipment	8/1/2027	\$ 23,259.55		
8					
9	Two (2) 2025 Police Units	8/11/2027	\$ 31,034.39		
10					
11	ERP-Tyler Technology Program (all depts.)	11/7/2026	\$ 19,286.93	\$ 19,286.93	\$ 19,286.93
12					
13	Animal Control Truck	3/14/2027	\$ 9,161.62		
14					
15	Waterworks & Maintenance Trucks	1/27/2027	\$ 11,052.78	\$ 22,105.56	

Vac Truck

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT No.11174 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the Issuer, Town of Combes

Schedule Dated as of August 11, 2025

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	9/11/2025	\$6,802.41	\$1,568.28	\$5,234.13	N/A
2	10/11/2025	\$6,802.41	\$1,545.37	\$5,257.04	N/A
3	11/11/2025	\$6,802.41	\$1,522.36	\$5,280.05	N/A
4	12/11/2025	\$6,802.41	\$1,499.24	\$5,303.17	N/A
5	1/11/2026	\$6,802.41	\$1,476.03	\$5,326.38	N/A
6	2/11/2026	\$6,802.41	\$1,452.71	\$5,349.70	N/A
7	3/11/2026	\$6,802.41	\$1,429.30	\$5,373.11	N/A
8	4/11/2026	\$6,802.41	\$1,405.77	\$5,396.64	N/A
9	5/11/2026	\$6,802.41	\$1,382.15	\$5,420.26	N/A
10	6/11/2026	\$6,802.41	\$1,358.42	\$5,443.99	N/A
11	7/11/2026	\$6,802.41	\$1,334.59	\$5,467.82	N/A
12	8/11/2026	\$6,802.41	\$1,310.66	\$5,491.75	N/A
13	9/11/2026	\$6,802.41	\$1,286.62	\$5,515.79	N/A
14	10/11/2026	\$6,802.41	\$1,262.47	\$5,539.94	N/A
15	11/11/2026	\$6,802.41	\$1,238.22	\$5,564.19	N/A
16	12/11/2026	\$6,802.41	\$1,213.86	\$5,588.55	N/A
17	1/11/2027	\$6,802.41	\$1,189.40	\$5,613.01	N/A
18	2/11/2027	\$6,802.41	\$1,164.83	\$5,637.58	N/A
19	3/11/2027	\$6,802.41	\$1,140.15	\$5,662.26	N/A
20	4/11/2027	\$6,802.41	\$1,115.36	\$5,687.05	N/A
21	5/11/2027	\$6,802.41	\$1,090.47	\$5,711.94	N/A
22	6/11/2027	\$6,802.41	\$1,065.46	\$5,736.95	N/A
23	7/11/2027	\$6,802.41	\$1,040.35	\$5,762.06	N/A
24	8/11/2027	\$6,802.41	\$1,015.13	\$5,787.28	N/A
25	9/11/2027	\$6,802.41	\$989.79	\$5,812.62	N/A
26	10/11/2027	\$6,802.41	\$964.35	\$5,838.06	N/A
27	11/11/2027	\$6,802.41	\$938.79	\$5,863.62	N/A
28	12/11/2027	\$6,802.41	\$913.12	\$5,889.29	N/A
29	1/11/2028	\$6,802.41	\$887.34	\$5,915.07	N/A
30	2/11/2028	\$6,802.41	\$861.45	\$5,940.96	N/A
31	3/11/2028	\$6,802.41	\$835.44	\$5,966.97	\$185,341.00
32	4/11/2028	\$6,802.41	\$809.32	\$5,993.09	\$179,318.57
33	5/11/2028	\$6,802.41	\$783.09	\$6,019.32	\$173,270.79
34	6/11/2028	\$6,802.41	\$756.74	\$6,045.67	\$167,197.56
35	7/11/2028	\$6,802.41	\$730.27	\$6,072.14	\$161,098.77
36	8/11/2028	\$6,802.41	\$703.69	\$6,098.72	\$154,974.32
37	9/11/2028	\$6,802.41	\$677.00	\$6,125.41	\$148,824.09
38	10/11/2028	\$6,802.41	\$650.18	\$6,152.23	\$142,647.98
39	11/11/2028	\$6,802.41	\$623.25	\$6,179.16	\$136,445.88
40	12/11/2028	\$6,802.41	\$596.20	\$6,206.21	\$130,217.68

EXHIBIT B - Continued

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT No. 11174 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the Issuer, Town of Combes

Schedule Dated as of August 11, 2025

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
41	1/11/2029	\$6,802.41	\$569.03	\$6,233.38	\$123,963.27
42	2/11/2029	\$6,802.41	\$541.75	\$6,260.66	\$117,682.54
43	3/11/2029	\$6,802.41	\$514.34	\$6,288.07	\$111,375.38
44	4/11/2029	\$6,802.41	\$486.82	\$6,315.59	\$105,041.67
45	5/11/2029	\$6,802.41	\$459.17	\$6,343.24	\$98,681.31
46	6/11/2029	\$6,802.41	\$431.40	\$6,371.01	\$92,294.18
47	7/11/2029	\$6,802.41	\$403.51	\$6,398.90	\$85,880.17
48	8/11/2029	\$6,802.41	\$375.50	\$6,426.91	\$79,439.17
49	9/11/2029	\$6,802.41	\$347.37	\$6,455.04	\$72,971.07
50	10/11/2029	\$6,802.41	\$319.11	\$6,483.30	\$66,475.75
51	11/11/2029	\$6,802.41	\$290.73	\$6,511.68	\$59,953.09
52	12/11/2029	\$6,802.41	\$262.23	\$6,540.18	\$53,402.98
53	1/11/2030	\$6,802.41	\$233.60	\$6,568.81	\$46,825.31
54	2/11/2030	\$6,802.41	\$204.84	\$6,597.57	\$40,219.96
55	3/11/2030	\$6,802.41	\$175.96	\$6,626.45	\$33,586.81
56	4/11/2030	\$6,802.41	\$146.95	\$6,655.46	\$26,925.74
57	5/11/2030	\$6,802.41	\$117.82	\$6,684.59	\$20,236.64
58	6/11/2030	\$6,802.41	\$88.56	\$6,713.85	\$13,519.39
59	7/11/2030	\$6,802.41	\$59.17	\$6,743.24	\$6,773.87
60	8/11/2030	\$6,802.41	\$29.54	\$6,772.87	\$0.00
Grand Totals		\$408,144.60	\$49,884.62	\$358,259.98	

Interest Rate: 5.253 %

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

Accepted by Issuer:

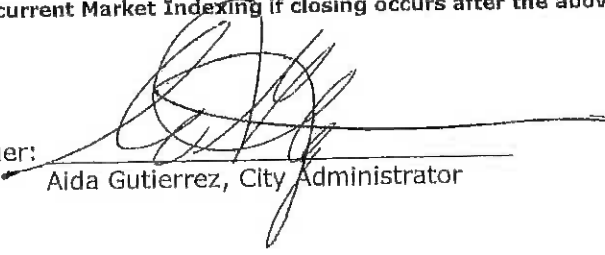

Aida Gutierrez, City Administrator

EXHIBIT A

Public Property Finance Act Contract No.11174 (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and *the Issuer*, the Town of Combes

Dated as of August 11, 2025

QTY	DESCRIPTION
-----	-------------

Personal Property

Property Cost: \$352,965.50

Payback Period: Sixty (60) Monthly Payments

Vacuum Truck

3 YD Non-CDL ComboTruck Mount 3635 PH6C
2025 Freightliner 108SD, 26,000 GVWR, 113" CA,
Allison Auto Trans 3000 Series, Cummins 300 HP Engine

Debris Tank:

One (1)	3-Yard (600 Gallon Capacity) 72" Stainless Steel
One (1)	Hydraulic Rear Door
One (1)	Hydraulic Dump Tank Lift
One (1)	High-Pressure Body Washout System
One (1)	6" ANSI Flange Drain with Butterfly Valve Lower door
One (1)	Ladder On Debris Tank & Ladder To Deck
One (1)	Debris Tank Float Ball Level Indicator
One (1)	Stainless Steel Debris Tank & Door
One (1)	Purge Valve Gravity Drain 1 1/4 Ball Valve -3" Knife Valve, 6" Knife Valve Upgrade
One (1)	3" Gravity Drainage Front Bumper, 450 GPM Stainless Pump - 10ft Lay Flat Hose, Stainless Steel Final Filter & Cyclone

Front Reel Mount 3/8" Steel Design Hydraulic Drive Hose Reel Dual Chain Drive: 800' Capacity x 3/4", Articulating Reel Hydraulic, Reel Speed Control (Standard Level Wind, Auto Lube Swivel), Double Roller Levelwind, Manual Footage Counter (Level Wind, Digital Footage Counter, Hose Auto Levelwind).

SEWER HOSE & CLEANING TOOLS 3000 PSI:

(1) Tiger Tail 3" x 36", (2) Nozzle Rack, (1) 15 Degree Nozzle, (1) 30 Degree Nozzle, (1) Nozzle Skld Assy 6", (10) 3/4" Leader Hose (per ft.), (600) 3/4" Jet Hose (per ft.), (1) RED DAWG Chisel Point Nozzle 2.3", (1) RED DAWG 10 Jet Culvert Nozzle 3" -ROOT DAWG, Texan Mini, PELICAN CASE, (1) Manhole - Hook, Upper Roller Aluminum

Water System:

One (1)	600 Gallon Water Tank - Stainless Steel
One (1)	25' Fill Hose w Storage Rack
One (1)	Hydrant Wrench -Hydrant Fill Strainer, Debris-Water Tank Interconnect, Auto Shut Off Fill, Side Level Indicator Lights Including Water & Debris

Water Pump PTO Direct Drive Mounted Under Frame:

One (1)	3,000 PSI @ 40 GPM Giant Water Pump GP5132
One (1)	3,000 PSI @ 50 GPM Giant Water Pump 7000 Series Upgrade
One (1)	Washdown System-43H with gun and 25' x 1/2" Hose
One (1)	Air Purge
One (1)	Petcock Water Pump Drain Valves (Set of 3)
One (1)	Multi Flow -Winter Recirculation, Additional 50' x 1/2" High-Pressure Reel installed on DS
One (1)	Hydro excavation Package- Gun, 0 Degree tip, and Rip saw, (2) 5ft Barrel SS Extension
One (1)	50ft Retractable Hand Gun Reel w 50' x 1/2" hose, Storage Tube For Tools, Extra Blue Gun,

Low Pressure Curb Side Controls. Curbside Hose Reel w/Electric Rewind & Speed Control- 200 ft. x 1/2" Jet Hose, Two Standard Drilled Nozzles 1/2".

Control Panel: Water Pump On/Off, Vacuum On/Off, Hydraulics On/Off, Emergency Kill, Fuel Tank Chassis, Electric Throttle, Tachometer, Water Pressure, Water On/Off Valve, Reel Speed Control, Reel IN/OUT, Water Tank & Debris Tank Level Lights

Blower PTO Belt Drive: 3,300 CFM Positive Displacement Blower, Cyclone Separator Dual, Vacuum Breaker

6" Vacuum System Tubes:

One (1) 6-Tube Vertical Tube Rack - PS, 6-Tube Vertical Tube Rack - DS
One (1) 48" x 6" Crown Nozzle W/Hat Flange (1) STD
Two (2) 48" x 6" Vacuum Tube w/Hat Flange (2) STD
Three (3) 60" x 6" Vacuum Tube w/Hat Flange (3) STD
One (1) Pipe Storage Rack 6"
One (1) Clamps For Tubes 6" (Set)-Ban Locks, 48" x 6" Crown Nozzle W/Hat Flange, (2)48" x 6" Vacuum Tube w/Hat Flange, 60" x 6" Vacuum Tube w/Hat Flange

Tool Storage:

Two (2) Tool Trays Above frame, each side, Front Bumper Mounted Tool Boxes 16x12x18
One (1) Tool Box 18 X 18 X 36 TM Locking Below Frame
Two (2) Tool Box 24 X24 X 30 TM Locking Below Frame Driver side
One (1) Driver Side Mounted Tool Box 24x24x36 Flat Aluminum
One (1) Passenger Side Mounted Tool Box 24x24x36 Flat Aluminum
Four (4) Rubber Dry Decking

Front Boom with Options:

One (1) 6 FT Telescoping Boom Extension
One (1) Powered Boom Rotation 180 deg.
One (1) Boom Pendant Control- Up/Down, Telescope, Boom Swing, Vacuum Breaker
Auto Lube Boom Swing (Left/Right), Boom Assembly Remote Lube, Wireless Boom Pendant Control- Up/Down, Telescope, Boom Swing, Vacuum Breaker, Throttle,

Lighting and Electrical:

One (1) Arrowstick w Control Box & Mounting Bracket LED
Four (4) Light - Strobes Flat
One (1) Light - Strobe w/Limb Guard, Hand Held Spot Light, Hand Held Spot With Reel, Low Water Warning Light, Low Water Warning Alarm.
One (1) Panel Light: Work Lights-Control panel LED, Engine-Pump area, Arrowstick DS LED, Arrowstick PS LED
One (1) 12 volt power outlet on Control Panel
Three (3) PH LED Super Light 3 ea. (Boom Mounted) -
One (1) Light Bar Arrowstick -Light Bar Boom
One (1) Back Up Alarm -Back Up Camera With Rear Camera & Front Rear Camera, Side Level Indicator with Water and Debris

Two (2) PipeHunter Operator's Manuals USB Drive
One (1) Industrial Frame - DOT Lighting Package, Triangle Kit, Fire Extinguisher, Traffic Cone Rack
One (1) PipeHunter Debris Tank & Hose Reel Speed Liner - White Paint, Black Liner

PROPERTY LOCATION:

21626 Hand Rd
Combes, TX 78535

INCUMBENCY CERTIFICATE

Public Property Finance Act Contract **No.11174** (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, Town of Combes

Dated as of August 11, 2025

I, JoAnn Nino, do hereby certify that I am the duly elected or appointed and acting City Secretary, of Town of Combes, Issuer, a political subdivision or agency of the State of Texas, duly organized and existing under the laws of the State of Texas, that I or my designee have custody of the records of such entity, and that, as of the date hereof, the individual(s) named below are the duly elected or appointed officer(s) of such entity holding the office(s) set forth opposite their respective name(s). I further certify that (I) the signature(s) set opposite their respective name(s) and title(s) are their true and authentic signature(s), and (II) such officers have the authority on behalf of such entity to enter into that certain Public Property Finance Act Contract No.11174, between Town of Combes (the "Issuer") and Government Capital Corporation ("GCC").

Name

Title

Signature

Aida Gutierrez

City Administrator



IN WITNESS WHEREOF, I have duly executed this certificate hereto this 5 day of August, 2025.

By:



JoAnn Nino, City Secretary

2 - Two 6" pumps

EXHIBIT B - Continued

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT No. 11173 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, Town of Combes

Schedule Dated as of August 11, 2024

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
41	1/11/2029	\$2,155.51	\$177.16	\$1,978.35	\$39,280.82
42	2/11/2029	\$2,155.51	\$168.66	\$1,986.85	\$37,290.62
43	3/11/2029	\$2,155.51	\$160.12	\$1,995.39	\$35,292.04
44	4/11/2029	\$2,155.51	\$151.55	\$2,003.96	\$33,285.05
45	5/11/2029	\$2,155.51	\$142.94	\$2,012.57	\$31,269.61
46	6/11/2029	\$2,155.51	\$134.29	\$2,021.22	\$29,245.69
47	7/11/2029	\$2,155.51	\$125.60	\$2,029.91	\$27,213.26
48	8/11/2029	\$2,155.51	\$116.88	\$2,038.63	\$25,172.27
49	9/11/2029	\$2,155.51	\$108.12	\$2,047.39	\$23,122.69
50	10/11/2029	\$2,155.51	\$99.32	\$2,056.19	\$21,064.49
51	11/11/2029	\$2,155.51	\$90.48	\$2,065.03	\$18,997.63
52	12/11/2029	\$2,155.51	\$81.61	\$2,073.90	\$16,922.07
53	1/11/2030	\$2,155.51	\$72.70	\$2,082.81	\$14,837.77
54	2/11/2030	\$2,155.51	\$63.74	\$2,091.77	\$12,744.70
55	3/11/2030	\$2,155.51	\$54.75	\$2,100.76	\$10,642.82
56	4/11/2030	\$2,155.51	\$45.73	\$2,109.78	\$8,532.10
57	5/11/2030	\$2,155.51	\$36.66	\$2,118.85	\$6,412.50
58	6/11/2030	\$2,155.51	\$27.55	\$2,127.96	\$4,283.98
59	7/11/2030	\$2,155.51	\$18.41	\$2,137.10	\$2,146.50
60	8/11/2030	\$2,155.51	\$8.89	\$2,146.62	\$0.00
Grand Totals		\$129,330.60	\$15,542.56	\$113,788.04	

Interest Rate: 5.157 %

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

Accepted by Issuer:

Aida Gutierrez, City Administrator

EXHIBIT A

Public Property Finance Act Contract **No.11173** (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, Town of Combes

Dated as of August 11, 2024

QTY	DESCRIPTION
-----	-------------

Personal Property

Property Cost: \$112,106.44

Payback Period: Sixty (60) Monthly Payments

Two (2) 6" Pumps

One (1)	NEW Barmesa Self-Priming, Trailer-Mounted Pump 6"x6", 67.6HP, 3" Discharge, Trailer Mounted, (Model #SH6-4TNV98C)
One (1)	USED Barmesa Self Priming, Trailer-Mounted Pump 6"x6", 67.6HP, 3" Discharge, Trailer Mounted, (Model # SH6-4TNV98C)
Six (6)	NEW 20FT sections of 6" Suction Hoses
Four (4)	NEW 50FT sections of 6" Discharge Hoses
	All Accessories for the hose connections

PROPERTY LOCATION:

21626 Hand Rd
Combes, TX 78535

INCUMBENCY CERTIFICATE

Public Property Finance Act Contract No.11173 (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, Town of Combes

Dated as of August 11, 2024

I, JoAnn Nino, do hereby certify that I am the duly elected or appointed and acting City Secretary, of Town of Combes, Issuer, a political subdivision or agency of the State of Texas, duly organized and existing under the laws of the State of Texas, that I or my designee have custody of the records of such entity, and that, as of the date hereof, the individual(s) named below are the duly elected or appointed officer(s) of such entity holding the office(s) set forth opposite their respective name(s). I further certify that (I) the signature(s) set opposite their respective name(s) and title(s) are their true and authentic signature(s), and (II) such officers have the authority on behalf of such entity to enter into that certain Public Property Finance Act Contract No.11173, between Town of Combes (the "Issuer") and Government Capital Corporation ("GCC").

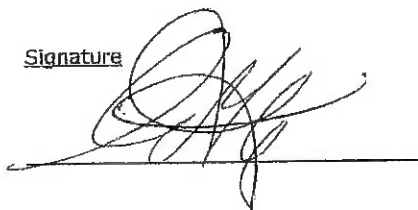
Name

Title

Signature

Alda Gutierrez

City Administrator



IN WITNESS WHEREOF, I have duly executed this certificate hereto this 5 day of August, 2025.

By:

JoAnn Nino, City Secretary



ERP Tyler Tech
General, municipal,
utility Act Program

EXHIBIT B

>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<

PUBLIC PROPERTY FINANCE ACT CONTRACT NO.10863 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, Town of Combes

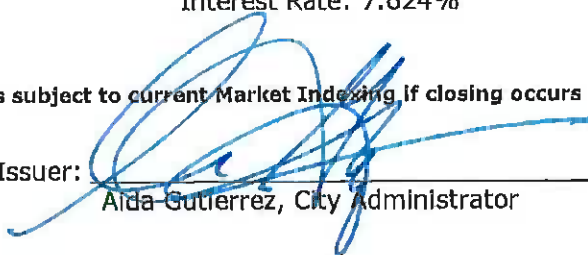
Schedule Dated as of November 7, 2024

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	At signing	\$57,860.79	\$0.00	\$57,860.79	N/A
2	11/7/2025	\$57,860.79	\$7,907.27	\$49,953.52	\$54,227.55
3	11/7/2026	\$57,860.79	\$4,098.82	\$53,761.97	\$0.00
Grand Totals		\$173,582.37	\$12,006.09	\$161,576.28	

Interest Rate: 7.624%

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

Accepted by Issuer:


Aida Gutierrez, City Administrator

2. water dupst
1- maintenance

ATTACHMENT 1
TO
SCHEDULE NO. 9611800 - MASTER EQUIPMENT LEASE-PURCHASE AGREEMENT

LEASE PAYMENT SCHEDULE

Master Lease No.: 9611800

Interest Rate: 7.29%, Underwriting Fee: \$545.00
Commencement Date of Schedule: 1/27/2023

<u>Lease Payment Number</u>	<u>Type</u>	<u>Lease Payment Date</u>	<u>Total Asset Costs</u>	<u>Underwriting Fee</u>	<u>Lease Payment</u>	<u>Interest Portion</u>	<u>Principal Portion</u>	<u>Concluding Payment</u>
	Lease	1/27/2023	\$144,196.25			\$0.00	\$0.00	\$144,196.25
	Fee	1/27/2023		\$545.00		\$0.00	\$0.00	\$144,741.25
1	Payment	1/27/2023			\$33,158.34	\$0.00	\$33,158.34	\$111,582.91
2	Payment	1/27/2024			\$33,158.34	\$8,134.39	\$25,023.95	\$86,558.96
3	Payment	1/27/2025			\$33,158.34	\$6,310.15	\$26,848.19	\$59,710.77
4	Payment	1/27/2026			\$33,158.34	\$4,352.92	\$28,805.42	\$30,905.35
5	Payment	1/27/2027			\$33,158.34	\$2,252.99	\$30,905.35	\$1.00

EXHIBIT B**>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<**

PUBLIC PROPERTY FINANCE ACT CONTRACT No.11175 (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, Town of Combes

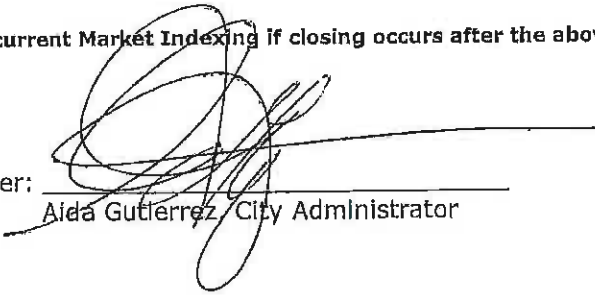
Schedule Dated as of August 11, 2025

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	8/11/2026	\$31,034.39	\$6,988.43	\$24,045.96	N/A
2	8/11/2027	\$31,034.39	\$5,729.62	\$25,304.77	N/A
3	8/11/2028	\$31,034.39	\$4,404.92	\$26,629.47	\$57,664.82
4	8/11/2029	\$31,034.39	\$3,010.86	\$28,023.53	\$29,542.50
5	8/11/2030	\$31,034.39	\$1,543.82	\$29,490.57	\$0.00
Grand Totals		\$155,171.95	\$21,677.65	\$133,494.30	

Interest Rate: 5.235 %

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

Accepted by Issuer:



Aida Gutierrez, City Administrator

EXHIBIT A

Public Property Finance Act Contract **No.11175** (THE "FINANCE CONTRACT")

By and Between

Government Capital Corporation and **the Issuer**, Town of Combes

Dated as of August 11, 2025

QTY	DESCRIPTION
-----	-------------

Personal Property

Property Cost: \$131,521.48

Payback Period: Five (5) Annual Payments

Two (2) 2025 Police Explorers

- | | |
|---------|--|
| Two (2) | 2025 FORD EXPLORER PIU AWD
Front License Bracket, Transmission 10-speed Auto
Black Cloth Front/Rear Vinyl, Engine 3.3L V6
Keyed Alike 1435x, Driver Spot, Lamp
Radio, AM/FM/MP3, Full Vinyl Flooring,
Power Window/Lock, Back up Camera
Deep Tint Glass, Class III Towing Equipment,
3.73 Axle Ratio, Cruise Control,
Dual HVAC/Rear HVAC, Remote Keyless Entry,
Reverse Sensing System |
| Two (2) | <u>Upfitting:</u>
Emergency Vehicle Package
FederalSignal-Spectralux ILS Low-Profile RBW/RBW, 20-25
ILS, Rear, 2020-23 PIU, RBA/RBA, Spectralux
Pathfinder 100/200W.17 BTN
ES100/Dynamax 100W Class A Speaker
4/8/4 Micro Pulse Ultra R/B/W
2 FORD Explorer Grill bracket for Micro PuLig
OBD Cable for 2025 Ford PIU
3 Pathfinder Expansion Module
2/2 Corner LED System, R/B/W
4 per side Rocket Panel: Micropulse Wedges
2 Spectralux Three Color
Universal Tail Light Flasher - 18" Leads
Setline - Stationary Window tall man partition
Full Replacement Transport Seat TPO Plastic
Vertical Steel Window Bars for 2020+ PIUT
Polymer Over Molded Door Skin
Cargo Box with Open Top Tray & Sliding Base Lock
22" Angled Console For 2020-25 Ford Interceptor Utility
Console Accessory Bracket Kit with 3-Lighter
Self-Adjusting Double Cup Holder, Side-Mounted Arm Rest
BlueSea System Fuse Block St Blade
BlueSea 6 Circuit ST Fuse Block w/ Cover & Ground Bus |

PROPERTY LOCATION:

Police Department
21626 Hand Rd
Combes, TX 78535

Animal Control

ATTACHMENT 1
TO
SCHEDULE NO. 9611801 - MASTER EQUIPMENT LEASE-PURCHASE AGREEMENT

LEASE PAYMENT SCHEDULE

Master Lease No.: 9611800

Interest Rate: 7.49%, Underwriting Fee: \$545.00
Commencement Date of Schedule: 3/14/2023

<u>Lease Payment Number</u>	<u>Type</u>	<u>Lease Payment Date</u>	<u>Total Asset Costs</u>	<u>Underwriting Fee</u>	<u>Lease Payment</u>	<u>Interest Portion</u>	<u>Principal Portion</u>	<u>Concluding Payment</u>
	Lease	3/14/2023				\$0.00	\$0.00	\$39,308.75
	Fee	3/14/2023	\$39,308.75	\$545.00		\$0.00	\$0.00	\$39,853.75
1	Payment	3/14/2023			\$9,161.62	\$0.00	\$9,161.62	\$30,692.13
2	Payment	3/14/2024			\$9,161.62	\$2,298.84	\$6,862.78	\$23,829.35
3	Payment	3/14/2025			\$9,161.62	\$1,784.82	\$7,376.80	\$16,452.55
4	Payment	3/14/2026			\$9,161.62	\$1,232.30	\$7,929.32	\$8,523.23
5	Payment	3/14/2027			\$9,161.62	\$638.39	\$8,523.23	\$1.00



GOVERNMENT CAPITAL
CORPORATION

June 29, 2026
Combes Town Hall

Thank you for the opportunity to present proposed financing for the Town of Combes. I am submitting for your review the following proposed structure:

ISSUER:	Town of Combes, TX	
FINANCING STRUCTURE:	Public Property Finance Contract issued under Local Government Code Section 271.005	
EQUIPMENT COST:	\$ 100,000.00	
MONTHLY TERM:	60 Payments	84 Payments
INTEREST RATE:	4.813%	4.927%
PAYMENT AMOUNT:	\$ 1,906.75	\$ 1,413.11
PAYMENTS BEGINNING:	30 days from signing, monthly thereafter	
ANNUAL TERM:	5 Payments	7 Payments
INTEREST RATE:	4.715%	4.822%
PAYMENT AMOUNT:	\$ 23,259.55	\$ 17,428.23
PAYMENTS BEGINNING:	1 year from signing, annually thereafter	

Approval
7-13-26

Financing for these projects would be simple, fast and easy due to the fact that:

- ✓ We have an existing relationship with you and have your financial statements on file, expediting the process. Please keep in mind we may also need current year statements.
- ✓ We can provide familiar documentation for your legal counsel.

The above payment amount includes closing costs of \$1,500 in the financed amount. These costs include documentation fees, legal fees, issuance expenses, etc. The above proposal is subject to audit analysis, assumes bank qualification and mutually acceptable documentation. The terms outlined herein are based on current markets. Upon credit approval, rates may be locked for up to thirty (30) days. If funding does not occur within this time period, rates will be indexed to markets at such time.

Our finance programs are flexible and as always, my job is to make sure you have the best possible experience every time you interact with our brand. We're always open to feedback on how to make your experience better. If you have any questions regarding other payment terms, frequencies or conditions, please do not hesitate to call.

With Best Regards,

Matt Sullivan

Municipal Finance Specialist | Client Services
Main: 817-421-5400
Direct: 817-722-0212



CITY OF COMBES

PROPOSED MUNICIPAL BUDGET • FISCAL YEAR 2026-2027

08

DEBT SERVICE



CITY OF COMBES

21626 Hand Road • Combes, Texas 78535

DEBT SERVICE SCHEDULE

WILMINGTON TRUST, N.A.

Effective: 10/21/2022

Issuer: COMBES TX LTD TAX REF BDS 2015				111390-000		
Pay#	Date	Interest	Principal	Total Payment	Casualty	Balance
1	04/15/2015	11,267.25	0.00	11,267.25	0.00	2,675,000.00
2	10/15/2015	33,303.75	115,000.00 C	148,303.75	0.00	2,560,000.00
3	04/15/2016	31,872.00	115,000.00 C	146,872.00	0.00	2,445,000.00
4	10/15/2016	30,440.25	120,000.00 C	150,440.25	0.00	2,325,000.00
5	04/15/2017	28,946.25	120,000.00 C	148,946.25	0.00	2,205,000.00
6	10/15/2017	27,452.25	120,000.00 C	147,452.25	0.00	2,085,000.00
7	04/15/2018	25,958.25	120,000.00 C	145,958.25	0.00	1,965,000.00
8	10/15/2018	24,464.25	120,000.00 C	144,464.25	0.00	1,845,000.00
9	04/15/2019	22,970.25	125,000.00 C	147,970.25	0.00	1,720,000.00
10	10/15/2019	21,414.00	125,000.00 C	146,414.00	0.00	1,595,000.00
11	04/15/2020	19,857.75	125,000.00 C	144,857.75	0.00	1,470,000.00
12	10/15/2020	18,301.50	130,000.00 C	148,301.50	0.00	1,340,000.00
13	04/15/2021	16,683.00	130,000.00 C	146,683.00	0.00	1,210,000.00
14	10/15/2021	15,064.50	60,000.00 C	75,064.50	0.00	1,150,000.00
15	04/15/2022	14,317.50	60,000.00 C	74,317.50	0.00	1,090,000.00
16	10/15/2022	13,570.50	60,000.00 C	73,570.50	0.00	1,030,000.00
17	04/15/2023	12,823.50	60,000.00 C	72,823.50	0.00	970,000.00
18	10/15/2023	12,076.50	65,000.00 C	77,076.50	0.00	905,000.00
19	04/15/2024	11,267.25	65,000.00 C	76,267.25	0.00	840,000.00
20	10/15/2024	10,458.00	65,000.00 C	75,458.00	0.00	775,000.00
21	04/15/2025	9,648.75	65,000.00 C	74,648.75	0.00	710,000.00
22	10/15/2025	8,839.50	65,000.00 C	73,839.50	0.00	645,000.00
23	04/15/2026	8,030.25	65,000.00 C	73,030.25	0.00	580,000.00
24	10/15/2026	7,221.00	70,000.00 C	77,221.00	0.00	510,000.00
25	04/15/2027	6,349.50	70,000.00 C	76,349.50	0.00	440,000.00
26	10/15/2027	5,478.00	70,000.00 C	75,478.00	0.00	370,000.00
27	04/15/2028	4,606.50	70,000.00 C	74,606.50	0.00	300,000.00
28	10/15/2028	3,735.00	75,000.00 C	78,735.00	0.00	225,000.00
29	04/15/2029	2,801.25	75,000.00 C	77,801.25	0.00	150,000.00
30	10/15/2029	1,867.50	75,000.00 C	76,867.50	0.00	75,000.00
31	04/15/2030	933.75	75,000.00	75,933.75	0.00	0.00
Total		462,019.50	2,675,000.00	3,137,019.50	0.00	

August 30, 2021



City of Combes

2021 Private Placement

ESTRADA • HINOJOSA
INVESTMENT BANKERS

Dallas • Austin • Chicago • Houston • Los Angeles • Miami • New York • San Antonio

Preliminary Project List and Sources and Uses Statement*

<u>Sources:</u>	Estimated Amount
Par Amount of Certificates of Obligation, Series 2021	<u>\$ 4,750,000</u>
Total Sources:	\$ 4,750,000
<u>Uses:</u>	Estimated Amount
Project Description	
Utility Fund Projects	\$ 1,430,000
General Fund Projects	1,545,000
CEDC Projects	1,280,000
MDD Projects	295,000
Contingency	55,000
Costs of Issuance and Contingency	<u>145,000</u>
Total Uses:	\$ 4,750,000

*Preliminary, subject to change; provided by City of Combes.

Assumptions

- The City of Combes is interested in issuing debt for infrastructure purposes that will create Economic Development and additional Utility System customers. Given these benefits for the City, CEDC/MDD and Utility System, the City is considering having the City, CEDC/MDD and Utility System participate in the repayment of the debt.
- Projected Net Taxable Assessed Valuation growth through FY 2031 (Column B Tax Impact Analysis) based on projections provided by the City.
- Projections on the tax rate impact are reduced due to annual contributions (Column H Tax Impact Analysis) from the CEDC/MDD as retail growth increases to be completed in fiscal year 2023 and is reflected in fiscal year 2024 of the proforma.
- In addition to the City contemplating a transfer from the Utility System (Column I Tax Impact Analysis) to the City to pay for a portion of the debt service and not have an increase in the tax rate. In addition to the City developing a multi-year rate study it will be amending its current Utility Rate Ordinance to be effective not later than October 1, 2021 in order to generate additional revenues as shown.

Purchaser Requests

- CEDC and MDD will each establish a debt service reserve fund and deposit one year's maximum annual transfer commitment prior to 9/30/2021. Maximum annual transfer commitment for the CEDC is \$106,667 and MDD is \$53,333.
- CEDC and MDD will transfer entire year's scheduled annual transfer on or before March 1 of each fiscal year.
- CEDC and MDD will not issue or guarantee any additional indebtedness unless it certifies to the City and Purchaser it has sufficient Sales Tax proceeds to make its scheduled annual transfer commitment and obtains written permission.

Tax Rate Impact Analysis*

A	B	C	D	E	F	G	H	I	J	K	L	M
City of Combes Estimated Tax Rate Impact All Amounts Shown are Estimated										15 Year Financing (J) = (D)+(G)-(H)-(I)		
Collections Rate 95.00%		Delivery Date 9/23/2021		TIC 4.05%		Project Fund 4,605,000		Par Amount 4,750,000				
FYE 9/30	Net Taxable Assessed Valuation ¹	AV Growth	Existing Debt Service	Principal	Interest	Total	Less: CEDC/MDD Transfers ²	Less: System Transfers	Utility Total Net Debt Service	Required I&S ³	I&S Tax Rate Increase	FYE 9/30
2021	\$ 89,820,096	11.1%	\$ 294,984	\$ -	\$ -	\$ 294,984	\$ -	\$ -	\$ 294,984	\$ 0.33000	\$ (0.03007)	2021
2022	99,785,648	11.1%	149,382	135,000	107,944	242,944	-	80,000	312,326	0.32947	(0.00053)	2022
2023	102,500,000	2.7%	146,394	100,000	186,908	286,908	-	112,000	321,302	0.32996	0.00049	2023
2024	105,700,000	3.1%	153,345	180,000	182,858	362,858	55,000	125,000	336,203	0.33481	0.00485	2024
2025	108,000,000	2.2%	150,107	150,000	175,568	325,568	100,000	150,000	225,675	0.21996	(0.11486)	2025
2026	113,000,000	4.6%	146,870	200,000	169,493	369,493	110,000	160,000	246,363	0.22949	0.00954	2026
2027	113,500,000	0.4%	153,570	220,000	161,393	381,393	120,000	165,000	249,963	0.23182	0.00233	2027
2028	114,000,000	0.4%	150,085	250,000	152,483	402,483	130,000	170,000	252,568	0.23321	0.00139	2028
2029	114,500,000	0.4%	156,536	260,000	142,358	402,358	140,000	175,000	243,894	0.22422	(0.00899)	2029
2030	115,000,000	0.4%	152,801	280,000	131,828	411,828	150,000	180,000	234,629	0.21476	(0.00946)	2030
2031	115,500,000	0.4%	-	450,000	120,488	570,488	160,000	255,000	155,488	0.14171	(0.07306)	2031
2032	115,500,000	0.0%	-	465,000	102,263	567,263	160,000	255,000	152,263	0.13877	(0.00294)	2032
2033	115,500,000	0.0%	-	485,000	83,430	568,430	160,000	255,000	153,430	0.13983	0.00106	2033
2034	115,500,000	0.0%	-	505,000	63,788	568,788	160,000	255,000	153,788	0.14016	0.00033	2034
2035	115,500,000	0.0%	-	525,000	43,335	568,335	160,000	255,000	153,335	0.13974	(0.00041)	2035
2036	115,500,000	0.0%	-	545,000	22,073	567,073	160,000	255,000	152,073	0.13859	(0.00115)	2036
Total			\$ 1,654,074	\$ 4,750,000	\$ 1,846,204	\$ 6,596,204	\$ 1,765,000	\$ 2,847,000	\$ 3,638,278			Total

⁽¹⁾ FY 2021-2022 TAV based off Cameron County Appraisal District Report, ARB Approved Totals. Projections provided by City beginning FY 2023.
⁽²⁾ The CEDC and MDD will transfer \$106,667 and \$53,333, respectively before 9/30/2021, into a designated reserve account with the Purchaser.
⁽³⁾ Bolded tax rate set by City, all others calculated

*Preliminary, subject to change.

Preliminary Timetable*

APRIL, 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

MAY, 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JUNE, 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JULY, 2021						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

AUGUST, 2021						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

SEPTEMBER, 2021						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

Date		Event
April 12, 2021	(Monday)	City Council Meeting to Approve Notice of Intention for Certificates of Obligation (CO)
April 22, 2021	(Thursday)	Notice of Intent Provided to Newspaper of Record
April 25, 2021	(Sunday)	Publication of Notice of Intent in Local Newspaper of Record (1st Publication)
May 2, 2021	(Sunday)	Publication of Notice of Intent in Local Newspaper of Record (2nd Publication)
May 7, 2021	(Friday)	Post Agency Items for Interlocal Agreements
June 14, 2021	(Monday)	Regular Scheduled City Council Meeting to Consider Approving Rescheduling Resolution
July 14, 2021	(Wednesday)	City Council Meeting to Approve the 2020 Audit
July 21, 2021	(Wednesday)	Distribute Term Sheet
August 5, 2021	(Thursday)	CEDC and MDD Meeting to Consider Approving Interlocal Agreements
August 9, 2021	(Monday)	Regular Scheduled City Council Meeting to Consider Approving Rescheduling Resolution
August 24, 2021	(Tuesday)	Submit documents to Texas Attorney General
August 24, 2021	(Tuesday)	Receive Bids No Later Than 3 pm Central Time
August 24, 2021	(Tuesday)	Credit Approval by CO Purchaser
August 24-25, 2021		Interest Rate Set by CO Purchaser
August 26, 2021	(Thursday)	Bond Counsel Sends City Agenda Language to Consider Approving Sale of Certificates of Obligation
August 26, 2021	(Thursday)	Bond Counsel Sends Approval Documents to Working Group
August 27, 2021	(Friday)	Agenda Posted by City for Regular Meeting on August 30, 2021
August 30, 2021	(Monday)	Regular Scheduled City Council Meeting to Consider Approving Interlocal Agreements with CEDC and MDD and Sale of Certificates of Obligation
September 7, 2021	(Tuesday)	Send out 1st Draft of Closing Memo to Group
September 10, 2021	(Friday)	Receive Comments on 1st Draft of Closing Memo
September 13, 2021	(Monday)	Send out 2nd Draft of Closing Memo to Group
September 16, 2021	(Thursday)	Receive Comments on 2nd Draft of Closing Memo
September 16, 2021	(Thursday)	Obtain Texas Attorney General's Approval of the Obligations
September 17, 2021	(Friday)	Distribute FINAL Closing Memo
September 23, 2021	(Thursday)	Closing Certificates of Obligation

*Preliminary, subject to change.

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