AGENDA
REGULAR CITY COUNCIL MEETING
RONALD C. BOWMAN CITY COUNCIL CHAMBERS
447 North Main Street
Boerne, TX 78006
AUGUST 11, 2026 – 6:00 PM

A quorum of the City Council will be present during the meeting at: 447 N Main, Boerne, TX 78006.

1. CALL TO ORDER – 6:00 PM

INVOCATION

PLEDGE OF ALLEGIANCE TO THE UNITED STATES FLAG
PLEDGE OF ALLEGIANCE TO THE TEXAS FLAG
(Honor the Texas flag, I pledge allegiance to thee, Texas – one state under God, one and indivisible.)

2. CONFLICTS OF INTEREST

3. RECOGNITIONS:

A. 2026-346 RECOGNITION OF WILLIAM M. "MICK" MCKAMIE, CITY ATTORNEY FOR THE CITY OF BOERNE, FOR RECEIVING THE 2026 OUTSTANDING GOVERNMENT LAWYER AWARD FROM THE GOVERNMENT LAW SECTION OF THE STATE BAR OF TEXAS.

4. PUBLIC COMMENTS: This is the opportunity for visitors and guests to address the City Council on any issue, in compliance with LGC Section 551.007. City Council may not discuss any presented issue, nor may any action be taken on any issue at this time. (Attorney General opinion – JC-0169)

5. CONSENT AGENDA: All items listed below within the Consent Agenda are considered to be routine by the City Council and may be enacted with one motion. There will be no separate discussion of items unless a Council Member or citizen so requests, in which event the item may be moved to the general order of business and considered in its normal sequence.

A. 2026-347 CONSIDER THE MINUTES OF THE REGULAR CALLED CITY COUNCIL MEETING OF JULY 28, 2026.

Attachments: Minutes.26.0728

B. 2026-133 CONSIDER RESOLUTION NO. 2026-R43; A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AND MANAGE AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF BOERNE AND CITY OF MABANK TO ALLOW THE SHARING AND USE OF COMPETITIVELY PROCURED CONTRACTS IN ACCORDANCE WITH CHAPTER 791 OF THE TEXAS GOVERNMENT CODE.

Attachments: AIS -Mabank Interlocal
Resolution No. 2026-R43
Interlocal Agreement executed by City of Mabank

C. 2026-277 CONSIDER ON SECOND READING ORDINANCE NO. 2026-04; AN ORDINANCE OF THE CITY OF BOERNE, TX, AMENDING THE UNIFIED DEVELOPMENT CODE, INCLUDING BUT NOT LIMITED TO CHAPTER 1, SECTION 1-12.B. - PLANNING AND ZONING COMMISSION, SECTION 1-12.D. - HISTORIC LANDMARK COMMISSION, SECTION 1-12.E. - DESIGN REVIEW COMMITTEE, CHAPTER 2, SECTION 2-1.H.- APPLICATION SUBMITTAL DATES, SECTION 2-1.L - VARIANCES, SECTION 2-1.M - APPEALS, SECTION 2-10.E. - SIGN VARIANCES, CHAPTER 3, SECTION 3-6.D - NON-RESIDENTIAL USES, SECTION 3-9.B.2. - CREATIVE ALTERNATIVES IN AN OVERLAY DISTRICT OTHER THAN THE HISTORIC DISTRICT, SECTION 3-12.G. - SIGNAGE, SECTION 3-13.D. - DIMENSIONS, SECTION 3-14.H. - SIGNAGE, SECTION 3-16.J - SIGNAGE, SECTION 3-17.G. - SIGNAGE, CHAPTER 9, SECTION 9-5. - SIGN ILLUMINATION, SECTION 9-7.C. - FREE STANDING SIGNS, AND APPENDIX A. DEFINITIONS - DESIGN REVIEW COMMITTEE.

Attachments: AIS DRC Duties Reassigned UDC CH 1 2 3 9 and Appendix A Definitions - 2
Ordinance No. 2026-04
Exhibit A - Proposed UDC Amendments - DRC-HLC
Public Hearing Notice - UDC

REGULAR AGENDA:

6. RESOLUTIONS:

A. 2026-340 CONSIDER RESOLUTION NO. 2026-R44; A RESOLUTION OF THE CITY OF BOERNE, TEXAS, FORMALLY ENDORSING ALTERNATIVE 1 AS THE CITY'S PREFERRED ALTERNATIVE FOR THE TEXAS DEPARTMENT OF TRANSPORTATION'S PROPOSED INTERSECTION IMPROVEMENTS (TURN-LANE ADDITIONS) AT STATE HIGHWAY 46 (RIVER ROAD) AND HERFF ROAD/ESSER ROAD, SUBMITTED TO THE ALAMO AREA METROPOLITAN PLANNING ORGANIZATION (AAMPO) CALL FOR PROJECTS.

Attachments: AIS -TxDOT RiverHerff Alt 1 support
Resolution No. 2026-R44
CCC - RiverHerff Board Resolution

7. OTHER:

A. 2026-316 RECEIVE THE THIRD QUARTER FINANCIAL AND INVESTMENT REPORT FOR THE PERIOD ENDED JUNE 30, 2026.

Attachments: AIS - June 2026 Qtrly Report
QUARTERLY FINANCIAL AND INVESTMENT REPORT - JUNE 2026

B. 2026-233 PRESENTATION OF THE GOVERNMENTAL FUNDS BUDGET AND GOVERNMENTAL CAPITAL IMPROVEMENT PLAN.

Attachments: 7B. AIS - Governmental Budget Presentation

C. 2026-234 RECEIVE THE CITY OF BOERNE’S 2026 CERTIFIED APPRAISAL TAX ROLL VALUES, TAX RATE CALCULATION, AND CERTIFY ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS.

Attachments: 7C. AIS - 2026 Certified Values
Certified appraisal rolls summary for 2026 tax year
2026 CERTIFIED TOTALS CITY OF BOERNE 7.17.2026
I1. CBN 2026 Tax Rate MEMO - 7-29-26
50-856 Tax Calculation Form Final
50-212 Notice about Tax Rates Final

D. 2026-237 RECEIVE THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 AND CONFIRM THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION.

Attachments: 7D. AIS - Receive Budget and Confirm Proposed Tax Rate

E. 2026-235 CALL FOR AND SET THE FIRST PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 FOR AUGUST 25, 2026, AT 6:00 P.M., AND THE SECOND PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 FOR SEPTEMBER 8, 2026, AT 6:00 P.M.

Attachments: 7E. AIS - Call Budget Public Hearing

F. 2026-236 CALL FOR AND SET THE FIRST PUBLIC HEARING ON THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION FOR FISCAL YEAR 2026-2027 FOR AUGUST 25, 2026, AT 6:00 P.M., AND THE SECOND PUBLIC HEARING ON THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION FOR FISCAL YEAR 2026-2027 FOR SEPTEMBER 8, 2026, AT 6:00 P.M.

Attachments: 7F. AIS - Call Tax Rate Public Hearing

8. CITY MANAGER'S REPORT:

A. 2026-341 WATERWORKS TERRACE SUBCOMMITTEE UPDATE.

B. 2026-342 ANIMAL SHELTER SUBCOMMITTEE UPDATE.

C. 2026-343 GATEWAY/URBAN DESIGN FEATURE SUBCOMMITTEE UPDATE.

9. COMMENTS FROM COUNCIL – No discussion or action may take place.

10. EXECUTIVE SESSION IN ACCORDANCE WITH THE TEXAS GOVERNMENT CODE:

A. 2026-339 SECTION 551.071 - CONSULTATION WITH CITY ATTORNEY; DISCUSS SB-2038, PROCESS FOR PETITIONS FOR RELEASE FROM THE CITY'S EXTRATERRITORIAL JURISDICTION

B. 2026-344 SECTION 551.072 - DELIBERATION REGARDING REAL PROPERTY: DELIBERATE THE PURCHASE, EXCHANGE, LEASE OR VALUE OF REAL PROPERTY. (A10166 - Survey 174 N Flores 21.171 acres, Heffner Addition Lot 9 PT 11 0.2697 acres, and Wendlers Addition Lot 8 0.375 acres)

C. 2026-345 SECTION 551.087 - DELIBERATION REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS; CONSIDERATION OF OFFER OF FINANCIAL INCENTIVES TO A COMMERCIAL ENTITY CONSIDERING DEVELOPMENT WITHIN THE CITY LIMITS AND/OR ETJ. (IH-10 Frontage)

11. RECONVENE INTO OPEN SESSION AND TAKE ANY NECESSARY ACTION RELATING TO THE EXECUTIVE SESSION AS DESCRIBED ABOVE.

12. ADJOURNMENT

CERTIFICATION

I hereby certify that the above notice of meeting was posted on the 5 day of August, 2026 at 3:00 p.m.

____

s/s Lori A. Carroll
City Secretary

NOTICE OF ASSISTANCE AT THE PUBLIC MEETINGS

The City Hall is wheelchair accessible. Access to the building and special parking is available at the northeast entrance of the building. Requests for auxiliary aides and special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 830-249-9511.

MINUTES
REGULAR CITY COUNCIL MEETING
RONALD C. BOWMAN CITY COUNCIL CHAMBERS
447 North Main Street
Boerne, TX 78006
JULY 28, 2026 – 6:00 PM

Present: **5 -** Mayor Frank Ritchie, Mayor Pro Tem Ty Wolosin, Council Member Joe Bateman, Council Member Kyle Mickelsen, and Council Member Joseph Macaluso

Absent: **1 -** Council Member Bret A. Bunker

Staff Present: Ben Thatcher, Mike Brinkmann, Sarah Buckelew, Jeff Carroll, Lori Carroll, Manny Casarez, Jennifer Castillo, Andrea Fontanes, Mick McKamie, Steve Perez, Mike Raute, Barbara Rodriguez, Chris Shadrock, Kristy Stark, Chastity Valdes, and Danny Zincke.

Recognized / Registered Guests: Claudia Lemon, David Gonzalez, Thomas Price, John Woolard, Nelia Zapata, and Traften Werenskjold.

1. CALL TO ORDER – 6:00 PM

Mayor Ritchie call the meeting to order at 6:00 p.m.

Mayor Ritchie provided the Invocation and led the Pledge of Allegiance to the United States Flag and to the Texas Flag.

2. CONFLICTS OF INTEREST

No conflicts were declared.

3. RECOGNITION OF BARBARA RODRIGUEZ FOR RECEIVING LEVEL 3 COURT CLERK CERTIFICATION.

Mayor Ritchie recognized Andrea Fontanes, Municipal Court Administrator, who in turn recognized Barbara Rodriguez, Certified Municipal Court Clerk, for achieving her Level III Municipal Court Clerk Certification, the highest level of certification that can be obtained. Ms. Fontanes noted that this is a significant accomplishment, as the City of Boerne now has two Level III Certified Municipal Court Clerks. Ms. Fontanes also has her Level III certification. There are only 162 individuals in the State of Texas who hold this certification.

4. PUBLIC COMMENTS:

No comments were received.

5. CONSENT AGENDA:

A. CONSIDER THE MINUTES OF THE REGULAR CALLED CITY COUNCIL MEETING OF JULY 14, 2026.

A MOTION WAS MADE BY COUNCIL MEMBER MACALUSO, SECONDED BY MAYOR PRO TEM WOLOSIN, TO APPROVE THE CONSENT AGENDA AS PRESENTED. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Yeah: 4 - Mayor Pro Tem Wolosin, Council Member Bateman, Council Member Mickelsen, and Council Member Macaluso

Absent: 1 - Council Member Bunker

REGULAR AGENDA:

6. PRESENTATIONS, PUBLIC HEARINGS, ORDINANCES AND RESOLUTIONS:

A. PRESENTATION BY CHIEF APPRAISER NELIA MCNEAL, KENDALL APPRAISAL DISTRICT.

Mayor Ritchie stated that agenda items 6A and 6B will be discussed together.

Mayor Ritchie called on Sarah Buckelew, Finance Director. Director Buckelew expressed appreciation to John Woolard for his service as the City's representative on the Kendall Appraisal District Board over the past several years. She also thanked Thomas Price for stepping forward to serve as the City's new representative. Director Buckelew introduced Nelia Zapata, Chief Appraiser of the Kendall Appraisal District, to provide an overview of the Kendall Appraisal District's proposed budget. Ms. Zapata discussed several unexpected expenses, including the cost of connecting the facility to the City's sewer system due to a failed septic. She also noted that the Kendall Appraisal

District Board would meet the following day to receive and consider bids for construction of the building remodel.

B. CONSIDER RESOLUTION NO. 2026-R41; A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE THE KENDALL APPRAISAL DISTRICT'S PROPOSED FISCAL YEAR 2027 APPRAISAL AND COLLECTIONS BUDGETS.

Director Buckelew displayed the City's Allocation of the Kendall Appraisal District's budget which is $244,875 an increase of $4,565 from 2026 budget.

A MOTION WAS MADE BY COUNCIL MEMBER MACALUSO, SECONDED BY COUNCIL MEMBER MICKELSEN, TO APPROVE RESOLUTION NO. 2026-R41; A RESOLUTION AUTHORIZING THE CITY MANAGER TO APPROVE THE KENDALL APPRAISAL DISTRICT'S PROPOSED FISCAL YEAR 2027 APPRAISAL AND COLLECTIONS BUDGETS. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Yeah: 4 - Mayor Pro Tem Wolosin, Council Member Bateman, Council Member Mickelsen, and Council Member Macaluso

Absent: 1 - Council Member Bunker

C. PRESENTATION OF UTILITY BUDGET AND UTILITY CAPITAL IMPROVEMENT PLAN.

Director Buckelew continued her presentation with an overview of the FY 2027 Utility Budget and Utility Capital Improvement Plan (CIP). She also displayed the timeline for development and adoption of the City's FY 2027 budget and tax rate. Director Buckelew explained that the utility budget development process differs from the governmental budget because utility operations are funded primarily through user fees rather than property taxes. She reviewed the purpose of the Utility Capital Improvement Plan, CIP guidelines, and funding sources, including cash allocations, utility capital funds, impact fees, developer contributions, grants, and debt financing. Director Buckelew highlighted the proposed Gas Utility Budget, noting that a recent rate study was approved and adopted in June. Updated rates are effective August 1, 2026. No further rate changes are proposed for the FY 2027 budget. She stated that natural gas hedges remain in place and she reviewed the status of funding for the current and proposed capital improvement projects. She then presented the proposed budgets for the Water, Wastewater, and Reclaimed Water utilities. Director Buckelew noted that two major capital projects-the Water Treatment Plant Expansion and the Wastewater Treatment and Recycle Center Expansion-would be presented to City Council for consideration. She also expressed hope that the City would receive grant funding through the program discussed by Utilities Director Mike Brinkmann at the previous Council meeting. Director Brinkmann provided additional information regarding the City's long-term utility infrastructure needs and future expansion planning. Council discussed the expected lifespan of the Esser Road Water Treatment Plant. Director Buckelew also reviewed the proposed Electric Utility Budget, noting that the most recent electric rate study was completed in 2025 and no rate adjustments are proposed for FY 2027. Jeff Carroll, Engineering and Mobility Director presented the Stormwater Utility Budget and Capital Improvement Plan. He reminded Council that the Stormwater Utility was established by Council in 2019, with implementation beginning in 2020. He explained that the original rate study evaluated all residential and commercial properties based on impervious cover and noted that the City's Drainage Master Plan was updated in 2022. Director Carroll provided updates on major stormwater projects, including the Adler Road improvements, which are currently under construction. He reviewed the current fee structure, noting that sidewalks are not included in the impervious cover calculations. The current Equivalent Residential Unit (ERU), established by ordinance, is $4.00 per month, with four residential billing tiers based on the square footage of impervious cover. He stated that the City currently serves approximately 6,774 stormwater utility customers, generating approximately $650,000 annually in revenue. Director Buckelew concluded the presentation by displaying a comparison of the City's stormwater utility rates with those of other municipalities and reviewing the proposed Stormwater Capital Improvement Plan, which includes funding for the Adler Road and Menger Creek projects. City Manager Thatcher asked the city council to contact him with feedback on the proposed fee.

D. **RECEIVE THE RECOMMENDATION FROM THE PLANNING AND ZONING COMMISSION, HOLD A PUBLIC HEARING AND CONSIDER ON FIRST READING ORDINANCE NO. 2026-04; AN ORDINANCE OF THE CITY OF BOERNE, TX, AMENDING THE UNIFIED**

DEVELOPMENT CODE, INCLUDING BUT NOT LIMITED TO CHAPTER 1, SECTION 1-12.B. - PLANNING AND ZONING COMMISSION, SECTION 1-12.D. - HISTORIC LANDMARK COMMISSION, SECTION 1-12.E. - DESIGN REVIEW COMMITTEE, CHAPTER 2, SECTION 2-1.H.- APPLICATION SUBMITTAL DATES, SECTION 2-1.L - VARIANCES, SECTION 2-1.M - APPEALS, SECTION 2-10.E. - SIGN VARIANCES, CHAPTER 3, SECTION 3-6.D - NON-RESIDENTIAL USES, SECTION 3-9.B.2. - CREATIVE ALTERNATIVES IN AN OVERLAY DISTRICT OTHER THAN THE HISTORIC DISTRICT, SECTION 3-12.G. - SIGNAGE, SECTION 3-13.D. - DIMENSIONS, SECTION 3-14.H. - SIGNAGE, SECTION 3-16.J - SIGNAGE, SECTION 3-17.G. - SIGNAGE, CHAPTER 9, SECTION 9-5. - SIGN ILLUMINATION, SECTION 9-7.C. - FREE STANDING SIGNS, AND APPENDIX A. DEFINITIONS - DESIGN REVIEW COMMITTEE.

Mayor Ritchie called on Nathan Crane, Planning Director, to provide an overview of the proposed amendments to the Unified Development Code (UDC). Director Crane reviewed the background of the Design Review Committee (DRC), which was established in 2021. He explained that it was later determined that there was redundancy between the DRC review process and that of the Historic Landmark Commission (HLC). As a result, the City Council recently adopted a resolution dissolving the DRC and reassigning its responsibilities to the Historic Landmark Commission and the Planning and Zoning Commission (P&Z). Director Crane further explained that, with the passage of Senate Bill 1883, cities are no longer permitted to have the Planning and Zoning Commission serve as the Impact Fee Advisory Committee. Instead, municipalities are required to establish a Capital Improvements Advisory Committee (CIAC) to address impact fees. Director Crane stated that both the Historic Landmark Commission and the Planning and Zoning Commission recommended approval of the proposed UDC amendments. During Council discussion, questions were raised regarding the consideration of sign variances under the proposed amendments. Director Crane explained that the proposed UDC amendments would be considered in two phases. Phase I consists of the amendments currently before the Council. Phase II will include additional amendments that will first be presented to the Planning and Zoning Commission for a public hearing before being forwarded to the City Council for consideration.

Mayor Ritchie opened the Public Hearing at 6:50 p.m.

No comments were received.

Mayor Ritchie closed the Public Hearing at 6:50 p.m.

A MOTION WAS MADE BY COUNCIL MEMBER MACALUSO, SECONDED BY MAYOR PRO TEM WOLOSIN, TO APPROVE ON FIRST READING ORDINANCE NO. 2026-04; AN ORDINANCE OF THE CITY OF BOERNE, TX, AMENDING THE UNIFIED DEVELOPMENT CODE, INCLUDING BUT NOT LIMITED TO CHAPTER 1, SECTION 1-12.B. - PLANNING AND ZONING COMMISSION, SECTION 1-12.D. - HISTORIC LANDMARK COMMISSION, SECTION 1-12.E. - DESIGN REVIEW COMMITTEE, CHAPTER 2, SECTION 2-1.H.- APPLICATION SUBMITTAL DATES, SECTION 2-1.L - VARIANCES, SECTION 2-1.M - APPEALS, SECTION 2-10.E. - SIGN VARIANCES, CHAPTER 3, SECTION 3-6.D - NON-RESIDENTIAL USES, SECTION 3-9.B.2. - CREATIVE ALTERNATIVES IN AN OVERLAY DISTRICT OTHER THAN THE HISTORIC DISTRICT, SECTION 3-12.G. - SIGNAGE, SECTION 3-13.D. - DIMENSIONS, SECTION 3-14.H. - SIGNAGE, SECTION 3-16.J - SIGNAGE, SECTION 3-17.G. - SIGNAGE, CHAPTER 9, SECTION 9-5. - SIGN ILLUMINATION, SECTION 9-7.C. - FREE STANDING SIGNS, AND APPENDIX A. DEFINITIONS - DESIGN REVIEW COMMITTEE. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Yeah: 4 - Mayor Pro Tem Wolosin, Council Member Bateman, Council Member Mickelsen, and Council Member Macaluso

Absent: 1 - Council Member Bunker

E. **CONSIDER RESOLUTION NO. 2026-R42; A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BOERNE, TEXAS, RESCINDING RESOLUTION NO. 2026-R15 THE PREVIOUSLY APPROVED REIMBURSEMENT TO BUC-EE'S LTD. FOR THE SUGGS CREEK SEWER MAIN EXTENSION, AND AUTHORIZING REIMBURSEMENT TO BUC-EE'S LTD. IN AN AMOUNT NOT TO EXCEED $800,000.**

Mayor Ritchie called on Andrew Wilkinson, Utilities Engineer. Engineer Wilkinson explained that the resolution replaces the reimbursement authorization approved by the City Council in February 2026 after the contractor selected through the original bidding process withdrew its bid before executing a construction contract. An approved agreement with Buc-ee's allowed Buc-ee's to procure bids and manage construction of the Suggs Creek Sewer Main Extension project with the city reimbursing eligible project costs following completion and final acceptance.

A MOTION WAS MADE BY COUNCIL MEMBER MACALUSO, SECONDED BY MAYOR PRO TEM WOLOSIN, TO APPROVE RESOLUTION NO. 2026-R42; A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BOERNE, TEXAS, RESCINDING RESOLUTION NO. 2026-R15 THE PREVIOUSLY APPROVED REIMBURSEMENT TO BUC-EE'S LTD. FOR THE SUGGS CREEK SEWER MAIN EXTENSION, AND AUTHORIZING REIMBURSEMENT TO BUC-EE'S LTD. IN AN AMOUNT NOT TO EXCEED $800,000. THE MOTION CARRIED BY THE FOLLOWING VOTE:

Yeah: 4 - Mayor Pro Tem Wolosin, Council Member Bateman, Council Member Mickelsen, and Council Member Macaluso

Absent: 1 - Council Member Bunker

7. CITY MANAGER'S REPORT:

Mayor Ritchie called on City Manager Thatcher to provide the flood response update and the monthly projects update.

A. FLOOD RESPONSE UPDATE.

City Manager Thatcher expressed his appreciation to City staff for their teamwork and dedication during the recent flood response. He described the conditions during the flood event, noting that high water on roadways created isolated areas where staff were unable to travel between locations. Assistant City Manager Kristy Stark coordinated operations from City Hall, while Assistant City Manager Danny Zincke was stationed at the Police Department's Emergency Operations Center (EOC). City Manager Thatcher reported that the EOC was activated on Tuesday evening. The City was fortunate to have the Texas Division of Emergency Management (TDEM) already positioned in the area and swift water rescue teams on standby. Utilities staff completed storm preparations, while Streets and Parks crews prepared for anticipated road and park closures. City staff also assisted with response efforts outside the city limits and worked closely with Kendall County and community partners throughout the event. City Manager Thatcher presented a video highlighting the flood response, recovery efforts, and impacts on the community. He concluded by thanking City employees for their professionalism and commitment during the emergency.

Council Member Macaluso commented that after touring areas affected by the flooding, he was impressed with how smoothly City operations continued despite the challenges and stated that Boerne is fortunate to have such a dedicated staff. Council Member Bateman recognized the community members who volunteered to help with cleanup efforts. Council Member Macaluso also inquired about drainage concerns along the IH-10 frontage road near the Methodist campus.

B. MONTHLY PROJECTS UPDATE.

At City Manager Thatcher's request, Engineering and Mobility Director Jeff Carroll provided an update on the Adler Road project. He reported that Currey Creek experienced only minor issues and performed well during the flood event. However, the No Name Creek crossing sustained significant damage. The temporary sidewalk will require complete replacement, and the temporary roadway and culvert will require substantial concrete repairs. Director Carroll explained that the repairs will require a full closure of the roadway for approximately three to four weeks, allowing substantial completion by late August. The Currey Creek side of the project will remain fully open, and the No Name Creek sidewalk will remain accessible, although the roadway will be closed. Staff are coordinating with the Boerne Independent School District, the Police Department, and other partners to increase communication regarding traffic impacts. The contractor will also be working throughout the weekend to expedite construction. Council Member Bateman encouraged residents to extend grace and patience as the City completes the repairs, particularly with the start of the school year approaching.

City Manager Thatcher provided updates on several other City projects. Emphasis was on the status of Plant Avenue parking lot and also noted that the City's Axon body-worn and in-car camera systems allowed personnel in the Emergency Operations Center to view field conditions during flood in real time, improving situational awareness and response efforts.

8. COMMENTS FROM COUNCIL – No discussion or action may take place.

Mayor Pro Tem Wolosin stated that during the flood event he received a call from Bexar County Commissioner Moody, who reached out to offer assistance and support. Mayor Pro Tem Wolosin expressed his appreciation to City staff and first responders for their outstanding response during the emergency. Mayor Pro Tem Wolosin also reported on the recent Alamo Area Metropolitan Planning Organization (MPO) meeting. He noted that Commissioner Andra Wisian has replaced the County Judge on the MPO Policy Board, with Commissioner Jennifer McCall serving as her backup. He added that the County Engineer will serve on the MPO Technical Advisory Committee. Looking ahead, the MPO is expected to seek increased local funding support next year. He explained that the MPO receives a fixed allocation of federal funding, and additional local participation would benefit the City.

Council Member Bateman shared that the Boerne Little League Baseball team will compete in a tournament on August 6, with a victory sending the team to the Little League World Series in Williamsport, Pennsylvania. He remarked that "Boerne is baseball strong," noting that five graduates of Boerne Independent School District have recently been selected in the Major League Baseball draft.

Council Member Mickelsen thanked City staff for their exceptional efforts during the flood response. He also noted that Kerrville continues to need volunteers to assist with cleanup efforts and offered to connect anyone interested in volunteering with a local contact coordinating assistance.

Mayor Ritchie expressed how proud he is of City staff and first responders, stating that he has received numerous positive comments from the community regarding the City's handling of the flood. He remarked that the organization excels during times of crisis and said he is proud of the community, the City organization, and everyone who contributed to the response.

Council Member Macaluso echoed those sentiments, stating that he has also received positive feedback from residents regarding the City's response, including compliments from a member of his church who has been a frequent critic of the City in the past.

9. EXECUTIVE SESSION IN ACCORDANCE WITH THE TEXAS GOVERNMENT CODE:

Mayor Ritchie convened the City Council into Executive Session at 7:26 p.m.

A. SECTION 551.071 - CONSULTATION WITH CITY ATTORNEY (Spencer Ranch Development Agreement)

No action was taken.

B. SECTION 551.072 - DELIBERATION REGARDING REAL PROPERTY: DELIBERATE THE PURCHASE, EXCHANGE, LEASE OR VALUE OF REAL PROPERTY. (A10166 - Survey 174 N Flores 21.171 acres, Heffner Addition Lot 9 PT 11 0.2697 acres, and Wendlers Addition Lot 8 0.375 acres)

No action was taken.

10. RECONVENE INTO OPEN SESSION AND TAKE ANY NECESSARY ACTION RELATING TO THE EXECUTIVE SESSION AS DESCRIBED ABOVE.

Mayor Ritchie reconvened the City Council into Open Session at 8:20 p.m.

11. ADJOURNMENT

Mayor Ritchie adjourned the meeting at 8:20 p.m.

Approved:

____

Mayor

____

s/s Lori A. Carroll

City Secretary

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	APPROVE RESOLUTION NO. 2026-R43; A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AND MANAGE AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF BOERNE AND CITY OF MABANK TO ALLOW THE SHARING AND USE OF COMPETITIVELY PROCURED CONTRACTS IN ACCORDANCE WITH CHAPTER 791 OF THE TEXAS GOVERNMENT CODE.
Contact Person	Jeffrey Carroll – Engineering & Mobility Director
Background Information	The proposed Interlocal Agreement between the City of Boerne and the City of Mabank would enable each city to use competitively awarded contracts from the other, in accordance with Chapter 791 of the Texas Government Code (Interlocal Cooperation Act). The City of Mabank recently approached the City regarding the potential use of one of Boerne's existing competitively bid contracts. To allow that contract to be shared in compliance with state law, this Interlocal Agreement is required. At this time, the City of Boerne has no current plans to utilize any contracts awarded by the City of Mabank. However, the agreement is structured to allow reciprocal use of contracts should a future need arise, provided that the contract was procured in accordance with state law and City purchasing requirements. This agreement offers an administrative tool that enables the City to "piggyback" on existing contracts that have already been publicly bid and awarded in accordance with state purchasing requirements. The agreement does not obligate either city to make purchases or commit funding. Any future use of a shared contract would still be subject to City purchasing policies and budget approval by the City Council, as applicable.

	Participating in this interlocal arrangement can enhance operational efficiency by reducing duplicated procurement efforts, speeding up project delivery timelines, and potentially saving costs through cooperative purchasing. This strategy aligns with the 2018 Master Plan's focus on sound fiscal management, efficient resource use, and collaboration with external partners to effectively provide municipal services. Approval of this item authorizes the City Manager to sign the Interlocal Agreement.
Strategic Alignment	F1 – Committing to strategic, responsible, and conservative financial management B3 – Providing streamlined and efficient processes
Financial Considerations	This agreement has no financial impact on the City of Boerne.
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	Resolution No. 2026-R43 Interlocal Agreement

RESOLUTION NO. 2026-R43

A RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO AND MANAGE AN INTERLOCAL AGREEMENT BETWEEN THE CITY OF BOERNE AND CITY OF MABANK TO ALLOW THE SHARING AND USE OF COMPETITIVELY PROCURED CONTRACTS IN ACCORDANCE WITH CHAPTER 791 OF THE TEXAS GOVERNMENT CODE

WHEREAS, the City of Boerne desires to enter into an Interlocal Agreement with the City of Mabank under Chapter 791 of the Texas Government Code (Interlocal Cooperation Act); and

WHEREAS, this agreement will allow each city to use competitively awarded contracts of the other city, in compliance with state law; and

WHEREAS, the agreement does not require either city to make purchases or commit funds, and any future use of shared contracts will remain subject to City purchasing policies and City Council budget approval;

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

that the City Council hereby authorizes the City Manager to enter into and manage an interlocal agreement between the City of Boerne and City of Mabank to allow the sharing and use of competitively procured contracts in accordance with Chapter 791 of the Texas Government Code.

PASSED, APPROVED, and ADOPTED on this the __ day of _______, 2026.

APPROVED:

____

Mayor

ATTEST:

____

City Secretary

INTERLOCAL AGREEMENT

This Interlocal Agreement ("Agreement") is made and entered into, by and between the CITY OF MABANK Texas (hereinafter called "CITY OF MABANK"), and the CITY OF BOERNE, Texas (hereinafter called "CITY OF BOERNE"), each acting by and through its duly authorized officials:

WHEREAS, CITY OF MABANK and CITY OF BOERNE are both governmental entities engaged in the purchase of goods and services, which is a recognized governmental function;

WHEREAS, CITY OF MABANK and CITY OF BOERNE wish to enter into this Agreement pursuant to Chapter 791 of the Texas Government Code (hereinafter "Interlocal Cooperation Act") to set forth the terms and conditions upon which CITY OF MABANK and CITY OF BOERNE may purchase various goods and services commonly utilized by each party;

WHEREAS, participation in an interlocal agreement will be highly beneficial to the taxpayers of CITY OF MABANK and CITY OF BOERNE through the anticipated savings to be realized and is of mutual concern to the contracting parties;

NOW, THEREFORE, in consideration of the foregoing and the mutual promises, covenants and obligations as set forth herein; CITY OF MABANK and CITY OF BOERNE agree as follows:

1. The purpose of this Agreement is to provide CITY OF MABANK and CITY OF BOERNE with additional purchasing options by satisfying the provisions of Section 271.102 of the Local Government Code. CITY OF MABANK and CITY OF BOERNE may cooperate in the purchase of various goods and services commonly utilized by the participants, where available and applicable, and may purchase goods and services from vendors under present and future contracts.

CITY OF MABANK and CITY OF BOERNE agree that each of the parties shall respectively designate a person to act under the direction of, and on behalf of, the designating party (the "Designated Representative"). At the request of the other party, a party that enters into a contract with a vendor for goods or services (the "First Purchasing Party") shall attempt to obtain the vendor's agreement to offer those goods and services to the other party (the "Second Purchasing Party") for the same price and on the same terms and conditions as have been offered to the First Purchasing Party. If the vendor so agrees, and if the Second Purchasing Party is agreeable to such terms and conditions, the Second Purchasing Party may enter into its own separate contract with the vendor for the purchase of such goods or services.

Unless otherwise agreed between the Designated Representatives, payments for a purchase made by the Second Purchasing Party shall be paid directly to the vendor and not to the First Purchasing Party. The Second Purchasing Party shall have the responsibility of determining whether the vendor has complied with any provisions in its contract with the vendor, including but not limited to those relating to the quality of items and terms of delivery, and shall be responsible for enforcement of its contract against the vendor, including all cost of enforcement. This Agreement will be subject to all applicable federal, state and local laws, ordinances, rules and regulations.

2. CITY OF MABANK and CITY OF BOERNE shall each be individually responsible for payments directly to the vendor and for the vendor's compliance with all conditions of delivery and quality of purchased items under such contracts. CITY OF MABANK and CITY OF BOERNE shall each make their respective payments from current revenues available to the paying party.

3. Not withstanding anything herein to the contrary, participation in this Agreement may be terminated by any party upon thirty (30) days written notice to the other participating party(ies).

4. The undersigned officer and/or agents of the party(ies) hereto are duly authorized officials and possess the requisite authority to execute this Agreement on behalf of the parties hereto.

5. This Agreement may be executed separately by the participating entities, each of which shall be deemed an original and all of which together shall constitute one and the same instrument.

6. This Agreement shall become effective on the day and year first written above (the "Effective Date"). The primary term of this Agreement shall be for one (1) year, commencing on the Effective Date, and shall thereafter automatically renew for successive one-year terms, unless terminated according to the terms set forth in Paragraph 3.

7. Reserved.

8 The laws of the State of Texas shall govern the interpretation, validity, performance and enforcement of this Agreement.

9. The provisions of this Agreement are severable. If any paragraph, section, subdivision, sentence, clause, or phrase of this Agreement is for any reason held by a court of competent jurisdiction to be contrary to law or contrary to any rule or regulation having the force and effect of the law, the remaining portions of the Agreement shall be enforced as if the invalid provision had never been included.

10. This Agreement embodies the entire agreement between the parties and may only be modified in writing executed by both parties.

11. This Agreement shall be binding upon the parties hereto, their successors, heirs, personal representatives and assigns. Neither party will assign or transfer an interest in this Agreement without the written consent of the other party.

12. It is expressly understood and agreed that, in the execution of this Agreement, neither party waives, nor shall be deemed hereby to have waived any immunity or defense that would otherwise be available to it against claims arising in the exercise of governmental powers and functions. By entering into this Agreement, the parties do not create any obligations, express or implied other that those set forth herein, and this Agreement shall not create any rights in parties not signatories hereto.

13. The declarations, determinations and findings declared, made and found in the preamble to this Agreement are hereby adopted, restated and made part of the operative provisions hereof.

14. Pursuant to Chapter 791 and other authority, the following findings and representations are made by the parties:

- each party is a local government as defined by Chapter 791;
- each party is mutually interested in the governmental functions and services described in this Agreement;
- this Agreement describes and provides a governmental function or service that each party to the Agreement is authorized to perform individually;
- this Agreement is authorized by the governing body of each party, by and through a recorded, public vote conducted pursuant to Chapter 551 of the Texas Government Code (the Texas Open Meetings Act), and other authority;
- this Agreement states the purpose, terms, rights, and duties of the parties;
- this Agreement specifies that in paying for the performance of governmental functions or in performing such governmental functions under this Agreement, each party shall make such payments only from current revenues legally available to each party.

[signature page follows]

EXECUTED hereto on the day and year first above written.

CITY OF MABANK

By: Randy Teague, Mayor

CITY OF BOERNE

By: Benjamin E. Thatcher,
City Manager

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	APPROVE ON SECOND READING ORDINANCE NO. 2026-04; AN ORDINANCE OF THE CITY OF BOERNE, TX, AMENDING THE UNIFIED DEVELOPMENT CODE, INCLUDING BUT NOT LIMITED TO CHAPTER 1, SECTION 1-12.B. - PLANNING AND ZONING COMMISSION, SECTION 1-12.D. - HISTORIC LANDMARK COMMISSION, SECTION 1-12.E. - DESIGN REVIEW COMMITTEE, CHAPTER 2, SECTION 2-1.H.- APPLICATION SUBMITTAL DATES, SECTION 2-1.L - VARIANCES, SECTION 2-1.M - APPEALS, SECTION 2-10.E. - SIGN VARIANCES, CHAPTER 3, SECTION 3-6.D - NON-RESIDENTIAL USES, SECTION 3-9.B.2. - CREATIVE ALTERNATIVES IN AN OVERLAY DISTRICT OTHER THAN THE HISTORIC DISTRICT, SECTION 3-12.G. - SIGNAGE, SECTION 3-13.D. - DIMENSIONS, SECTION 3-14.H. - SIGNAGE, SECTION 3-16.J - SIGNAGE, SECTION 3-17.G. - SIGNAGE, CHAPTER 9, SECTION 9-5. - SIGN ILLUMINATION, SECTION 9-7.C. - FREE STANDING SIGNS, AND APPENDIX A. DEFINITIONS - DESIGN REVIEW COMMITTEE.
Contact Person	Nathan Crane, Planning Director (830) 248-1521, ncrane@boerne-tx.gov
Background Information	**PRIOR REVIEW:** On July 28, 2026, the City Council received the recommendation from the Planning and Zoning Commission, held a public hearing, and approved on first reading the amendment. **BACKGROUND:** The City of Boerne's Design Review Committee (DRC) was established in 2021, the same year which the Unified Development Code (UDC) was adopted. In alignment with the goals of the UDC, the DRC was established to consider creative alternatives and sign variances. The DRC held its first public hearing on December 9, 2021, and since then has held 22 meetings. During this time, DRC has acted upon two creative alternatives, four sign certificates of approval, and 18 sign variances. Of

	the variances, six were also required to be heard by the Historic Landmark Commission creating process redundancy. The 89th Legislature of Texas met in 2025 and passed Senate Bill (SB) 1883. This bill removed the option of the Planning and Zoning Commission serving as the Impact Fee Advisory Committee requiring cities to establish a new body to address impact fees. As a result, on June 9, 2026, the City of Boerne City Council passed Resolution 2026-R30 which revised number of terms, residency requirements, appointment requirements, and attendance requirements for city boards and commissions. Among several other changes to city boards and commission, the resolution authorizes the mayor to appoint the Chairman and Vice Chairman of the Planning and Zoning Commission. **REQUEST:** 1. The proposed amendment would dissolve the DRC and reassign its duties to other commissions. Under the amendment, all sign-related review responsibilities would be consolidated under the Historic Landmark Commission (HLC), while responsibilities related to creative alternatives would be transferred to the Planning and Zoning Commission (P&Z). 2. The amendment also grants the mayor the authority to appoint the Vice Chairman of the P&Z in alignment with the recently adopted council resolution. **ANALYSIS:** • The proposed amendment is consistent with the City Charter, applicable state and federal law, the City's Comprehensive Plan, and other adopted City policies. • The amendment furthers the intent of the Unified Development Code by streamlining review procedures, aligning responsibilities with the expertise of existing boards and commissions, and promoting a more efficient, coordinated, and customer-focused development review process. • The HLC currently reviews and approves Certificates of Appropriateness for exterior alterations, signs, and other improvements within the Historic District. This responsibility closely aligns with the former role of the DRC in reviewing signs and sign variances. Because the HLC routinely evaluates the

	design, scale, and compatibility of signs within their surrounding context, it is well-positioned to assume these responsibilities. • Reassigning sign approvals and sign variances to HLC will streamline the development review process by consolidating similar design-related decisions under a single board. This approach promotes consistency in decision-making, improves efficiency, and provides applicants with a more predictable and customer-focused review process. • P&Z is well-suited to review creative alternatives because these requests are closely tied to its existing responsibilities for plats and zoning. Since the Commission already implements the City's land use and development policies, reassigning this authority will streamline the development review process, improve consistency, and provide applicants with a more efficient and predictable review. • Amending the UDC to grant this authority to the mayor will align the Code with the goals and objectives established by City Council in Resolution No. 2026-R30, ensuring consistency between Council policy and the UDC. **FINDINGS:** The proposed amendment meets the following findings: • It is consistent with applicable state law and ensures the Unified Development Code remains compliant with the Texas Local Government Code. • It furthers the intent of the Unified Development Code by streamlining the development review process, aligning responsibilities with the expertise and existing duties of each board and commission, and promoting a more efficient, coordinated, and customer-focused review process. • Meets the criteria for approval as outlined in Section 2-2.C of the UDC. **HISTORIC LANDMARK COMMISSION ACTION:** The Historic Landmark Commission considered this request at their June 2, 2026, meeting. The Commission voted 5-1 to recommend approval **PLANNING AND ZONING COMMISSION ACTION:**

	The Planning and Zoning Commission considered this request at their July 6, 2026, meeting. The Commission voted 7-0 to recommend approval **RECOMMENDATION:** City Council should consider on second reading the proposed UDC amendments. **MOTIONS FOR CONSIDERATION:** The following motions are provided to assist Council's decision. I move that the City Council accept the findings and **APPROVE** on second reading the proposed UDC Amendments. OR I move that the City Council **DENY** the proposed amendment(s), based on the following findings: (The Council will need to state the reasons for the denial).
Strategic Alignment	This request is consistent with: B3: providing streamlined and efficient processes C1: offering consistent, high quality customer experiences across every point of contact.
Financial Considerations	There are no financial obligations related to this request.
Citizen Input/Board Review	Notice of the Historic Landmark Commission public hearing was published in the Boerne Star on May 17, 2026. No comments were received. Notice of the Planning & Zoning Commission public hearing was published in the Boerne Star on June 21, 2026. No comments were received. Notice of the City Council public hearing was published in the Boerne Star on July 12, 2026. No comments were received.
Legal Review	N/A

Alternative Options	Upon completion of a public hearing, the Council may: approve; approve in part; amend; deny; or deny in part the request.
Supporting Documents	Ordinance No. 2026-04 Proposed UDC Amendments – DRC - HLC Public Hearing Notice - UDC

ORDINANCE NO. 2026-04

AN ORDINANCE OF THE CITY OF BOERNE, TX, AMENDING THE UNIFIED DEVELOPMENT CODE, INCLUDING BUT NOT LIMITED TO CHAPTER 1, SECTION 1-12.B. - PLANNING AND ZONING COMMISSION, SECTION 1-12.D. - HISTORIC LANDMARK COMMISSION, SECTION 1-12.E. - DESIGN REVIEW COMMITTEE, CHAPTER 2, SECTION 2-1.H.- APPLICATION SUBMITTAL DATES, SECTION 2-1.L - VARIANCES, SECTION 2-1.M - APPEALS, SECTION 2-10.E. - SIGN VARIANCES, CHAPTER 3, SECTION 3-6.D - NON-RESIDENTIAL USES, SECTION 3-9.B.2. - CREATIVE ALTERNATIVES IN AN OVERLAY DISTRICT OTHER THAN THE HISTORIC DISTRICT, SECTION 3-12.G. - SIGNAGE, SECTION 3-13.D. - DIMENSIONS, SECTION 3-14.H. - SIGNAGE, SECTION 3-16.J - SIGNAGE, SECTION 3-17.G. - SIGNAGE, CHAPTER 9, SECTION 9-5. - SIGN ILLUMINATION, SECTION 9-7.C. - FREE STANDING SIGNS, AND APPENDIX A. DEFINITIONS - DESIGN REVIEW COMMITTEE

WHEREAS, the Unified Development Code establishes the regulations governing land use and development within the City of Boerne; and

WHEREAS, the City Council has determined that amendments to the Unified Development Code are necessary to streamline development review procedures, eliminate redundant review processes, clarify administrative procedures, and align responsibilities among the Planning and Zoning Commission and Historic Landmark Commission; and

WHEREAS, Senate Bill 1883, enacted by the 89th Texas Legislature, reforms the process cities use to approve and update development impact fees, and

WHEREAS, the City Council subsequently adopted Resolution No. 2026-R30 revising the organization, appointments, and procedures for City boards and commissions, including the Planning and Zoning Commission and Historic Landmark Commission; and

WHEREAS, the amendments contained herein update the Unified Development Code to implement those changes by dissolving the Design Review Committee, transferring sign-related responsibilities to the Historic Landmark Commission, transferring creative alternative review to the Planning and Zoning Commission, and revising related provisions throughout the Unified Development Code; and

WHEREAS, the City has complied with all applicable requirements of Chapters 211 and 212 of the Texas Local Government Code and all other applicable laws relating to notice, publication, and public hearings for amendments to the Unified Development Code; and

WHEREAS, the Historic Landmark Commission conducted a public hearing on June 2, 2026, and recommended approval of the proposed amendments by a vote of 5-1; and

WHEREAS, the Planning and Zoning Commission conducted a public hearing on July 6, 2026, and recommended approval of the proposed amendments by a vote of 7-0; and

WHEREAS, the City Council conducted a public hearing on July 28, 2026, and finds that adoption of these amendments is in the best interest of the public health, safety, and welfare of the citizens of Boerne;

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

Section 1.

The Unified Development Code is hereby amended as set forth in Exhibit A. The amendments revise the following sections: Chapter 1, Section 1-12.B. - Planning and Zoning Commission; Section 1-12.D. - Historic Landmark Commission; Section 1-12.E. - Design Review Committee; Chapter 2, Section 2-1.H. - Application Submittal Dates; Section 2-1.L. - Variances; Section 2-1.M. - Appeals; Section 2-10.E. - Sign Variances; Chapter 3, Section 3-6.D. - Non-Residential Uses; Section 3-9.B.2. - Creative Alternatives in an Overlay District Other Than the Historic District; Section 3-12.G. - Signage; Section 3-13.D. - Dimensions; Section 3-14.H. - Signage; Section 3-16.J. - Signage; Section 3-17.G. - Signage; Chapter 9, Section 9-5. - Sign Illumination; Section 9-7.C. - Free Standing Signs; and Appendix A. - Definitions - Design Review Committee, as set forth herein.

Section 2.

That all other ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent that they are in conflict.

Section 3.

That if any provisions of this ordinance shall be held void or unconstitutional, it is hereby provided that all other parts of the same which are not held void or unconstitutional shall remain in full force and effect.

Section 4.

The fines and penalties set forth in the Unified Development Code are hereby adopted and approved by City Council and the City Secretary shall provide for publication related to this Ordinance to the extent required by law.

Section 5.

This ordinance will take effect upon the second and final reading of same.

PASSED AND APPROVED on this the first reading the 28 day of July, 2026.

PASSED, APPROVED AND ADOPTED on this the second reading the ___ day of _________, 2026.

APPROVED:

ATTEST:

Mayor

City Secretary

APPROVED AS TO FORM:

City Attorney

CHAPTER 1

Sec. 1-12. Decision agents and rules governing decision-making.

B. Planning and zoning commission

2. *Powers and duties of the commission.*

   b. In addition, in order to effectuate and carry out the purposes of this ordinance, the planning and zoning commission is also vested with the following powers and/or duties:

      viii. Approval of creative alternatives.

3. Rules and procedures of the commission.

   a. Officers.

      i. Selection of officers.

         b. The chair and vice-chair shall be designated by the mayor ~~city council~~.

         c. ~~The vice-chair and t~~ The secretary shall be elected by the commission members and begin serving during the commission's regular meeting in June of each year, and they shall serve until the next election of officers.

D. *Historic landmark commission.*

2. *Powers and duties of the commission.* The historic landmark commission recommends the designation of historic districts and landmarks, recommends the granting of tax exemptions to historically significant sites in need of tax relief, considers demolition permits, approves the issuance of building permits and certificates of appropriateness for work involving landmarks and structures in historic districts, considers all variance requests and all certificates of approval for signage in the city or ETJ, and works in general to preserve the city's historic heritage.

E. ~~*Design review committee.*~~

~~1. *Establishment of the design review committee.*~~

~~a. There is hereby established a committee to be known as the "Design Review Committee" of the City of Boerne, Texas. Hereinafter this committee may be referred to as the "DRC."~~

~~b. *Membership.*~~

~~i. The design review committee shall consist of five (5) members, whom the mayor shall appoint with the consent and approval of the city council.~~

~~ii. To the extent possible, members of the design review committee shall have a background in architecture, landscape architecture, engineering, construction, land development, ecology and/or similar professions.~~

~~iii. Members shall be residents of the City of Boerne or its extraterritorial jurisdiction.~~

~~iv. To the extent possible, at least one (1) member shall also serve or have previously served on the planning and zoning commission, the historic landmark commission or city council.~~

~~v. Committee members are subject to the City of Boerne's ethics ordinance.~~

~~c. *Term of office.*~~

~~i. The term of office of committee members shall be four (4) years. Except as described for the initial terms below.~~

~~ii. Each term shall begin on June 1 following the appointment and expire May 31.~~

~~iii. Each of the five (5) positions on the DRC shall be assigned a numbered place.~~

~~iv. Upon adoption of this Code, places one, two and three, shall run through May 31, 2025. Places four and five shall run through May 31, 2024.~~

~~v. After these initial terms expire, all terms shall be for four (4) years.~~

~~vi. Eligible members must reside within the city limits or within the extraterritorial jurisdiction of the City of Boerne.~~

~~vii. Members are subject to the City of Boerne's ethics ordinance.~~

~~d. *Vacancies.* Vacancies in the committee membership shall be filled for the unexpired term of the vacancy in the same manner as the appointment was made.~~

~~e. *Removal.*~~

~~i. Members missing three (3) or more consecutive meetings or attending less than seventy-five (75) percent of the posted meetings on a twelve (12) month rolling average, are subject to removal by the city council.~~

~~ii. Any member may be removed by the mayor with consent of city council or by city council for cause after a public hearing before the city council and with reasonable notice of the charges.~~

~~f. *Compensation.* The members of the design review committee shall serve without compensation.~~

~~2. *Role and responsibilities.*~~

~~a. The design review committee:~~

~~i. Administers the design review process for properties within the overlay districts of the city.~~

~~**ii. Issues certificate of approval if required for creative alternatives in the city limits.**~~

~~iii. Comments upon and provides recommendations on actions proposed to other city boards, committees, and commissions for any plat or permit for a property located at least partially within any of the overlay districts of the city.~~

~~**iv. Considers all variance requests for signage in the city or ETJ.**~~

~~b. The design review committee does not review or provide approval for historic landmarks or for properties or signage in the historic district.~~

~~3. *Rules and procedures.*~~

~~a. *Rules.*~~

~~i. The design review committee shall adopt rules for the conduct of its business and election of officers other than the chair and vice-chair.~~

~~ii. All rules adopted by the committee shall be reviewed and approved by the city council.~~

~~b. *Officers.*~~

~~i. The mayor shall appoint the chair and vice.~~

~~ii. The committee shall elect officers other than the chair and vice-chair.~~

~~iii. Both the chair and vice-chair shall be eligible for re-election.~~

~~iv. The chair shall preside over all design review committee meetings.~~

~~v. In the absence of the chair, the vice-chair shall preside.~~

~~c. *Committee meetings.*~~

~~i. All meetings, regular or special, shall be conducted in accordance with the Texas Open Meetings Act.~~

~~ii. Regular meetings shall be held at a regular location and time, or when called by the chair. The commission shall have at least one (1) meeting each quarter. and at any special meetings as called.~~

~~iii. Regular meetings shall be held at the call of the chair, vice-chair or the city manager in the absence of the chair or vice-chair.~~

~~iv. All design review committee members shall have seventy-two (72) hours prior notice of the meeting.~~

~~v. The chair shall call a special meeting within seven (7) working days of receiving notice from the city manager to consider the issuance of a certificate of approval.~~

~~vi. The chair, or vice-chair in the absence of the chair, shall preside over the meeting.~~

~~d. *Quorum*. Three (3) members present shall constitute a quorum.~~

~~e. *Voting.* All issues shall be decided by a majority vote of those members present and voting, except that in those instances where only a quorum of three (3) members is present at a meeting, all issues shall be decided by at least two (2) affirmative votes.~~

~~f. *Minutes.* Minutes shall be kept of all meetings and shall be available for public inspection.~~

~~g. *Investigation and reports.*~~

~~i. The design review committee may recommend or make such investigations and studies of matters relating to the protection, enhancement, perpetuation or use of structures, or to environmental or landscape preservation of sites, as the committee may from time to time deem necessary or appropriate to effect the purpose and intent of this chapter.~~

~~ii. The design review committee may submit reports and recommendations as to such matters to the mayor, city council, staff, and other agencies, boards, commissions and committees of the city. In making such investigations and studies, the design review committee may hold such public hearings as it may deem necessary or appropriate.~~

~~h. *Conflicts of interest.* Restrictions on participation of members with a conflict of interest shall be in keeping with chapter 171 of the Texas Local Government Code, Vote Required to Act.~~

~~i. *Hearing and notice requirements.*~~

~~i. The design review committee shall not act upon any request for a certificate of approval or variance without having first given the applicant adequate notice of the committee meeting and his/her right to be present and to be heard if so desired.~~

~~ii. Notice of meetings shall be posted in compliance with current state laws.~~

~~iii. Notice shall be sufficient if either:~~

~~(a) the party to be affected receives actual notice by any means;~~

~~(b) notice of the meeting is provided on the application, is sent to the address shown on any application or permit filed by the applicant, by United States mail, certified, return receipt requested; or~~

~~(c) in the absence of any address provided by an applicant, notice is sent to the address for the registered owner as shown by the tax rolls of the Kendall County Appraisal District.~~

CHAPTER 2

Sec. 2-1. General application procedures

H. *Application submittal dates.* The planning director shall establish a calendar day per month when an application will be accepted by the city for applications that are required to be approved by the planning and zoning commission, historic landmark commission, ~~design review committee~~ or the city council. Such applications shall only be accepted on the designated days established for the filing of applications. Applications that can be approved administratively may be filed at any time.

L. *Variances.*

2. *Decision agent.*

c. The Historic Landmark Commission (HLC) ~~design review committee~~ is authorized to grant signage variances.

M. *Appeals*

2. Decision agent

c. The planning and zoning commission shall hear and decide appeals of decisions by the Historic Landmark Commission (HLC) ~~design review committee.~~

Sec. 2-10. Signage.

E. *Sign variances.*

3. *Decision.*

a. The Historic Landmark Commission (HLC) ~~design review committee~~ shall hear and render decisions on specific sign types, and sign variances.

~~b. The landmark commission shall hear and make a recommendation to the design review committee regarding variances for signs in the Historic District.~~

4. *Criteria for granting a variance.*

a. The Historic Landmark Commission (HLC) ~~design review committee~~ may impose such conditions or requirements in a variance as are necessary to protect the overall character of the community and to achieve the fundamental purposes of this ordinance.

b. Sign variances shall not be granted for prohibited sign types.

c. The Historic Landmark Commission (HLC) ~~design review committee~~ shall grant the variance only when it is determined that:

CHAPTER 3

Sec. 3-6. Permitted uses of buildings and land.

D. *Non-residential uses.*

26. *Urban agriculture.*

e. *Urban farm, small.*

vii. *Design review.* The following farm structures on an existing and/or expanded urban farm are subject to the design review and approval by the Planning and Zoning Commission ~~design review committee~~:

Sec. 3-9. Overlay districts.

B. *Procedures in any overlay district other than the Historic District.*

2. *Creative alternatives in an overlay district other than the Historic District.*

b. These guidelines and standards shall be interpreted and applied by the Planning and Zoning Commission ~~design review committee~~ in review and recommendation of any permit application, rezoning application or plat application where a creative alternative has been requested by the applicant.

Sec. 3-12. Downtown Community.

G. *Signage.*

3. *Signs requiring a certificate of approval from the Historic Landmark Commission (HLC). ~~Design review committee (DRC).~~*

a. Digital signs.

b. Illuminated signs.

Sec. 3-13. River Road Overlay District.

D. *Dimensions.* Dimensions shall be in accordance with the base zoning of the property, except:

1. *Building height.*

b. Buildings over thirty (30) feet and up to thirty-eight (38) feet or three (3) stories are permitted under the following conditions:

i. The third floor shall be stepped back at least ten (10) feet from the building wall facing a public street or a single-family residence, or the building shall be set back more than thirty (30) feet from the nearest public street or single-family residence; and

ii. Buildings that are over thirty (30) feet or two (2) stories in height shall require approval by the Planning and Zoning Commission ~~design review committee~~.

iii. Buildings over thirty-eight (38) feet or three (3) stories are prohibited.

2. *Signs with additional requirements.*

a. *Roof signs.* Signs mounted onto the roof shall be no taller than the height of the highest roof line of the building.

b. *Illuminated sign where the illumination is not static.* Illuminated sign where the illumination is not static shall require certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

c. *Freestanding tube letter signs.* Freestanding tube letter signs, such as neon signs, shall require certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

d. *Digital signs.* Digital signs shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

e. *All other sign types.* For all other sign types, the requirements of chapter 9: Signage shall apply.

Sec. 3-14. Sobo Overlay District.

H. *Signage.*

2. *Signs in the mixed-use character zone (MU-CZ).*

b. *Roof sign.*

i. Digital sign. Digital signs shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

ii. Illuminated sign. Electronic message boards shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

iii. Electronic message boards. Electronic message boards shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

iv. Manual changeable copy sign.

v. All other sign types. For all other sign types, the requirements of chapter 9: Signage shall apply.

3. *Signs in the neighborhood character zone (N-CZ).*

b. *Signs with additional requirements.*

i. Digital sign. Any sign with a digital sign element, including electronic message boards, shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

ii. Illuminated sign with static illumination.

iii. All other sign types. For all other sign types, the requirements of chapter 9: Signage shall apply.

Sec. 3-16. Entrance Corridors.

J. *Signage.*

3. *Signs requiring a certificate of approval from the Historic Landmark Commission (HLC).* ~~*design review committee*~~.

a. Manual changeable copy sign elements.

b. Illuminated signs where the illumination is not static.

c. Signs where a digital sign element comprises over twenty-five (25) percent of the total area of the sign face.

Sec. 3-17. Scenic Interstate Corridor District.

G. *Signage.*

3. *Signs with additional requirements.*

b. *Signs requiring certificate of approval from Historic Landmark Commission (HLC). ~~design review committee~~.*

i. Digital sign.

ii. Illuminated sign where the illumination is not static.

iii. *Electronic message board.*

(a) Electronic message boards larger than thirty (30) percent of the maximum allowable area of a sign face shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

(b) Manual changeable copy sign.

(c) Manual changeable copy sign shall require a certificate of approval from the *Historic Landmark Commission (HLC).* ~~design review committee~~.

CHAPTER 9

Sec. 9-5. Sign illumination.

A. *Generally.*

3. Electronic changeable copy signs shall be considered and approved prior to use by the Historic Landmark Commission (HLC) ~~design review committee~~.

4. Digital signs shall be considered and approved prior to use by the Historic Landmark Commission (HLC) ~~design review committee~~.

C. *Internally illuminated signs.*

4. *Electronic changeable copy boards.*

a. Shall first be considered and approved by the Historic Landmark Commission (HLC) ~~design review committee~~.

5. *Digital signs.*

a. Shall first be considered and approved by the Historic Landmark Commission (HLC) ~~design review committee~~.

Sec. 9-7. General sign standards.

C. *Freestanding signs.*

9. *Standards by sign type for freestanding signs.*

GENERAL STANDARDS FOR FREESTANDING SIGNS			
	Decorative Post and Panel	Monument (8ft or less)	Freeway Pylon (>8ft)
Base (min. height)	n/a	18 "	n/a
Base	n/a	60% total sign width	No less than fifteen (1) ft wide and no greater than twenty-five (25) ft wide.
Enclosure Required	no	at least 2 sides	yes
Enclosure (min. width)	n/a	min. 12" per enclosure (including cap)	at least 30% of sign width
Sign Area per Panel/Cabinet (max sf each)	n/a	n/a	n/a
Panel Width (max)	Sign panels may extend beyond the base of approved by the Historic Landmark Commission (HLC) ~~Design review committee~~	Sign panels may extend beyond the base of approved by the Historic Landmark Commission (HLC) ~~Design review committee~~	Shall not exceed the base minimum width of the sign
Panel (minimum height)	8 in	8 in	8 in
Sign Area (max sf)	24 sf	30 sf; or 4sf/tenant with max 40 sf	shall not exceed 400 sq. ft.
Max. Sign Height	10 ft	8 ft	40 ft
Min. Sign Setback	8 ft	8 ft	15 ft
Vertical Clearance	Max 4 ft	0 ft	< 4ft or > 8 ft
Max Width Sign Face	6 ft	10 ft	Shall not exceed the base width
Internal Illumination	yes	yes	yes
External Illumination	yes	yes	no

APPENDIX A. Definitions

~~*Design review committee:* The design review committee of the City of Boerne.~~

THE BOERNE STAR CLASSIFIEDS

Wednesday online edition, 11 a.m. on Monday;
Weekend issue, 10 a.m. on Wednesday.
Call 830-249-2441 and ask for Sonya.

WWW.BOERNESTAR.COM

FULL TIME

Caregivers Needed! Please call 830-331-8496 or apply online at 155.axiscare.com

PART TIME

HIRING NOW! PART-TIME NIGHT TRASH COLLECTORS WITH P/U TRUCK This is a part-time job working evenings starting between 7 or 8 pm Sundays - Thursdays with Fridays and Saturdays off! Sundays are Mandatory PAY: $13.50/HR for Helpers, $16.50/HR for Trucks/Trailers Drivers with a Pickup Truck preferred, Must have valid DL and Insurance To qualify : Smart phone with data plan Valid driver's license Valid proof of car insurance with you covered as a driver Ability to lift and transport up to 30 lbs., climb stairs, and walk distances Click on link to apply: https://valet.wd1.myworkdayjobs.com/Career_Site/job/San-AntonioTX/Part-Time-Doorstep-Trash-Collection-Specialist---Night--SA-Main-_R0029456?source=Local_Classified/Paper

GARAGE SALE

Charity Garage Sale-Shop for a Cause - July 17 and July 18: 8:30am to 1:30pm Hill Country Mission for Health 122 Commerce Ave (Boerne) Household items, furniture, home decor and MORE!!

RENTALS

3/2 Mobile home for rent. 1200 sq.ft for $1200/month. Call Kurt 830-470-1952

BUSINESS OPPORTUNITY

Please carefully consider the value or benefits before you purchase a product or service. Publication of products or services does not indicate endorsement by the Boerne Star. If you feel you have been the victim of fraud, please contact the Attorney General's Office and/or the Better Business Bureau.

SERVICES

All real estate advertised herein is subject to the Federal Fair Housing Act, which makes it illegal to advertise any preference, limitation, or discrimination because of race, color, religion, sex, handicap, familial status, or national origin, or intention to make any such preference, limitation, or discrimination.

We will not knowingly accept any advertising for real estate which is in violation of the law. All persons are hereby informed that all dwellings advertised are available on an equal opportunity basis.

EQUAL HOUSING OPPORTUNITY

LEGALS

THE STATE OF TEXAS
CITATION BY PUBLICATION

CAUSE NO. 26-111-PR
IN THE COUNTY COURT OF KENDALL COUNTY, TEXAS

TO ALL UNKNOWN OR MISSING HEIRS OF THE ESTATE OF PATRICK C. YOHEY, DECEASED

SHEREE YOHEY, in the above numbered and entitled estate, filed on **JUNE 30, 2026** an **APPLICATION TO DETERMINE HEIRSHIP AND FOR LETTERS OF INDEPENDENT ADMINISTRATION** in the estate of **PATRICK C. YOHEY**, Deceased, requesting that **the Court determine who are the heirs and only heirs of PATRICK C. YOHEY, Deceased, and their respective shares and interests in said estate, and appoint SHEREE YOHEY to serve as the Independent Administrator of said estate and grant Letters of Independent Administration to same.**

The Court may act on said Application and any opposition at any call of the docket on or after 10 o'clock A.M. on the first Monday next after the expiration of ten (10) days from date of publication of this citation, at the **Kendall County Courthouse, 201 E. San Antonio Ave, Boerne, Texas 78006** in Kendall, Texas.

All UNKNOWN OR MISSING HEIRS of this estate are hereby cited to appear before said Honorable Court **by filing a written contest or answer** to said Application before the above stated time and date **should you desire to do so. To ensure its consideration, you or your attorney must file any contest, objection, intervention, or response in writing** with the County Clerk of Kendall County, Texas, **on or before the above noted date and time.**

Given under my hand and the seal of said Court at office in Boerne, Texas, on July 1, 2026**.**

Denise Maxwell, COUNTY CLERK
Kendall County, Texas
201 E. San Antonio Ave, Suite 127
Boerne, Texas 78006

COUNTY COURT OF KENDALL COUNTY TEXAS

By: Jennifer Pease
Jennifer Pease, Deputy

Plaintiff(s) Attorney:
Cynthia Dodd Smith
18115 Veranda Ln
San Antonio, Texas 78258
210-493-4208

Notice of Request for Qualifications For EMS Medical Director - RFQ No. 2026-14

The Commissioners Court of Kendall County is seeking Statements of Qualifications from qualified individuals to provide Medical Director services for its Kendall County EMS. Respondents should demonstrate their experience, qualifications, and competence to provide EMS Medical Director services as outlined in the scope of services. Payment by the County will be made by check. No bond is required.

Specifications for this response may be obtained by emailing purchasing@co.kendall.tx.us, or online at https://www.kendallcountytx.gov/503/BID-Opportunities.

Statements of Qualifications will be electronically accepted on Kendall County's bid portal at https://www.beaconbid.com/solicitations/kendall-county/open or respondents may submit a hard copy to Sharon Barter, Kendall County Purchasing Agent, at 201 E. San Antonio Ave, Ste #112, Boerne, Texas 78006 until **10:00 a.m. CST Friday, August 7, 2026.** Responses will be publicly opened and read aloud at that time in the Kendall County Purchasing Office, 201 E. San Antonio Ave, Ste. 112, Boerne, TX 78006, (830) 388-7440. All late responses will be rejected. Kendall County reserves the right to reject any and or all responses. NO FAXED OR EMAILED RESPONSES will be accepted.

NOTICE OF PUBLIC HEARING

Notice is hereby given that the City Council of the City of Boerne, Texas will hold a Public Hearing on July 28, 2026, at 6:00 p.m., in the Ronald C. Bowman City Council Chambers, located at Boerne City Hall, 447 N Main Street, Boerne, Texas, to discuss the following:

A. Consider an amendment to the Unified Development Code, including but not limited to Section 1.12.B. - Planning and Zoning Commission, Section 1.12.D. - Historic Landmark Commission, Section 1.12.E. - Design Review Committee, Section 2.1.H.- Application Submittal Dates, Section 2.1.L - Variances, Section 2.1.M - Appeals, Section 2.10.E. - Sign Variances, Section 3.6.D - Non-Residential Uses, Section 3.9.B.2. - Creative Alternatives in an Overlay District other than the Historic District, Section 3.12.G. - Signage, Section 3.13.D. - Dimensions, Section 3.14.H. - Signage, Section 3.16.J - Signage, Section 3.17.G. - Signage, Section 9.5. - Sign Illumination, Section 9.7.C. - Free Standing Signs, and Appendix A. Definitions - Design Review Committee.

All interested parties are encouraged to attend.

s/s Chastity Valdes
Deputy City Secretary

NOTICE OF ASSISTANCE AT THE PUBLIC MEETINGS
The City Hall is wheelchair accessible. Access to the building and special parking are available at the north entrance of the building. Requests for special services must be received forty-eight (48) hours prior to the meeting time by calling the City Secretary at 830-249-9511.

Notice of Request for Proposals For Inmate Medical Care - RFP No. 2026-11

The Commissioners Court of Kendall County is soliciting proposals from qualified vendors to provide a comprehensive Inmate Healthcare System for the Kendall County Detention Center, a 153-bed facility. The County seeks a vendor to serve as its medical services partner, responsible for delivering quality healthcare services and related administrative support for County inmates. The selected provider shall be responsible for hiring, employing, and supervising all personnel necessary to deliver the required medical care. For purposes of this solicitation, "medical care" refers to the treatment and management of inmates' physical well-being through services provided by licensed medical, nursing, and health professionals. Vendors are invited to submit proposals outlining their recommended service approach and pricing methodology for these services. Payment by the County will be made by check. No bond is required.

Specifications for this proposal may be obtained by emailing purchasing@co.kendall.tx.us, or online at https://www.kendallcountytx.gov/503/BID-Opportunities.

Proposals will be electronically accepted on Kendall County's bid portal at https://www.beaconbid.com/solicitations/kendall-county/open or respondents may submit a hard copy to Sharon Barter, Kendall County Purchasing Agent, at 201 E. San Antonio Ave, Ste #112, Boerne, Texas 78006 until **10:00 a.m. CST Friday, August 7, 2026.** Proposals will be publicly opened and read aloud at that time in the Kendall County Purchasing Office, 201 E. San Antonio Ave, Ste. 112, Boerne, TX 78006, (830) 388-7440. All late proposals will be rejected. Kendall County reserves the right to reject any and or all proposals. NO FAXED OR EMAILED PROPOSALS will be accepted.

Notice of Request for Proposals
For Space Needs Assessment Study - RFP No. 2026-13

The Commissioners Court of Kendall County is soliciting sealed proposals from qualified consultants, workspace planners, and/or firms for the development of a Space Needs Assessment Study for Kendall County facilities. Proposers will be required to describe and present their methodology and approach for conducting the assessment, including stakeholder engagement, data collection, analysis, and the development of recommendations. The study will review and evaluate space needs across all County departments, including the efficiency and use of existing workspaces, and provide immediate, short-, mid-, and long-term recommendations to the Commissioners Court regarding space requirements, along with budgetary cost estimates for related capital planning. The goal is to provide clear, practical information the County can use to make informed decisions regarding current space limitations and future facility needs. Method of payment by the County will be check and no bond is required.

Proposals will be accepted until 10:00am CST on Friday July 24, 2026. The scheduled date and time for the opening of proposals is July 24, 2026 at 10:01 a.m. and it will occur at the County's Purchasing Office located at 201 E. San Antonio Ave., Ste. 112, Boerne, TX, 78006. Sealed proposals will be opened and publicly read aloud.

County reserves the right to change the date of the opening, to waive any informalities, and to accept the proposal deemed most advantageous for the County.

Specifications for this proposal may be obtained by emailing purchasing@co.kendall.tx.us, or online at https://www.kendallcountytx.gov/503/BID-Opportunities. Sealed proposals shall be submitted by mail or hand-delivered to **Sharon Barter, Purchasing Agent,** at **201 E. San Antonio Ave., Ste. 112, Boerne, TX, 78006, (830) 388-7440**. Alternatively, proposals may be submitted at the County's Beacon Bid Portal at: https://www.beaconbid.com/solicitations/kendall-county/open.

NOTICE TO CREDITORS

NOTICE OF APPOINTMENT OF ROSEMARY COLLIER REEDY as Independent Executor of the Estate of JOSEPH FLOYD REEDY, Deceased.

Pending in the County Court of Bandera County, TX, in Matters of Cause No. 26-010-CCPR-00047.

TO ALL PERSONS INTERESTED IN THE ABOVE ESTATE:

WHEREAS, on the 30th day of June 2026, in the County Court of Bandera County, TX., the undersigned duly qualified as Independent Executor of the Estate of Joseph Floyd Reedy, Deceased.

Notice is hereby given that Original Letters Testamentary of this Estate were granted, and this is to notify all persons having claims against said estate that they are required to present the same to the undersigned within the time prescribed by law. Any person indebted to said estate is hereby notified to pay same to the undersigned.

ROSEMARY COLLIER REEDY, Independent Executor of the Estate of JOSEPH FLOYD REEDY, Deceased.

Address:c/o Elizabeth C. Boddy,
153 Treeline Park, Ste 110,
San Antonio,TX78209.

Dated at San Antonio, Texas, July 1, 2026.

Notice of Public Hearing to set the amount of compensation for the 498th District Court Reporter.

The 498th District Judge intends to set the annual compensation of the District Court Reporter in accordance with section 152.905 of the Local Government Code.

A public hearing will be held on July 28, 2026, at 1:15 p.m. in the 498th District Courtroom, of the Kendall County Courthouse, 201 E. San Antonio Ave, Boerne, Texas, concerning the annual compensation to be paid to the 498th District Court Reporter.

Application has been made with the Texas Alcoholic Beverage Commission for a mixed beverage permit with late hours certificate by 170 S. Main Hospitality, LLC dba The Cypress Bar located at 170 S Main St, Ste 100, Boerne, Kendall County, Texas 78006. McClure Ventures, LLC - manager; Elisa McClure - manager of McClure Ventures, LLC.

AGENDA ITEM SUMMARY

Agenda Date	August 11, 2026
Requested Action	APPROVE RESOLUTION NO. 2026-R44; A RESOLUTION OF THE CITY OF BOERNE, TEXAS, FORMALLY ENDORSING ALTERNATIVE 1 AS THE CITY'S PREFERRED ALTERNATIVE FOR THE TEXAS DEPARTMENT OF TRANSPORTATION'S PROPOSED INTERSECTION IMPROVEMENTS (TURN-LANE ADDITIONS) AT STATE HIGHWAY 46 (RIVER ROAD) AND HERFF ROAD/ESSER ROAD, SUBMITTED TO THE ALAMO AREA METROPOLITAN PLANNING ORGANIZATION (AAMPO) CALL FOR PROJECTS.
Contact Person	Jeffrey Carroll – Engineering & Mobility Director
Background Information	The intersection of SH 46 (River Road) and Herff Road/Esser Road is the City's highly ranked intersection for safety and mobility improvements under both the Boerne Mobility Master Plan (MMP) and the recently adopted Comprehensive Safety Action Plan (CSAP). TxDOT applied for and received federal funding through the Alamo Area Metropolitan Planning Organization's (AAMPO) most recent call for projects to design and construct additional turn lanes for this intersection. TxDOT has developed two concept designs and requested local input for a recommendation before they begin their formal design: **Alternative 1 – New Easement (Staff Recommended)** • Adds the required turn lanes by acquiring a new easement from the Cibolo Center for Conservation • Avoids all heritage trees at the site (bridge and easement alignment specifically routed around them) • Does **not** require modifying the existing bridge structure • Lower cost, shorter construction timeline • Trade-off: requires negotiating and acquiring an offsite easement

	Alternative 2 – Widen Within Existing Right-of-Way • Adds the same turn lanes by widening Herff Road to its centerline within existing City/TxDOT right-of-way • Avoids the need for any new easement • Requires widening the existing bridge structure; a higher cost and longer construction timeline • Requires removal of several large heritage trees in the Herff Road median City staff has coordinated directly with the Cibolo Center for Conservation. The Center's executive board has adopted a resolution supporting Alternative 1 and has granted the City temporary right of entry to conduct a tree survey confirming the alignment avoids heritage trees. Because SH 46 is a state highway, TxDOT retains final design and funding authority. This resolution formally communicates the City's preference for Alternative 1 to TxDOT. It does **not** commit City funds — any City financial participation would require separate Council approval.
Strategic Alignment	C3 – Collaborating with community partners to enhance quality of life F2 – Investing in and maintaining high-quality and resilient infrastructure, mobility, and public assets B2 – Advancing masterplan recommendations B4 – Administering environmental stewardship programs and protecting Boerne's natural resources.
Financial Considerations	N/A
Citizen Input/Board Review	In addition to City planning efforts, this location was also discussed in the Kendall County Boerne Fair Oaks Transportation Committee (KCBFOTC)
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	Resolution No. 2026-R44 Cibolo Center for Conservation Resolution

RESOLUTION NO. 2026-R44

A RESOLUTION OF THE CITY OF BOERNE, TEXAS, FORMALLY ENDORSING ALTERNATIVE 1 AS THE CITY'S PREFERRED ALTERNATIVE FOR THE TEXAS DEPARTMENT OF TRANSPORTATION'S PROPOSED INTERSECTION IMPROVEMENTS (TURN-LANE ADDITIONS) AT STATE HIGHWAY 46 (RIVER ROAD) AND HERFF ROAD/ESSER ROAD, SUBMITTED TO THE ALAMO AREA METROPOLITAN PLANNING ORGANIZATION (AAMPO) CALL FOR PROJECTS

WHEREAS, the intersection of State Highway 46 (River Road) and Herff Road/Esser Road has been identified as a priority for safety and mobility improvements in the City's Mobility Master Plan and Comprehensive Safety Action Plan; and

WHEREAS, the Texas Department of Transportation (TxDOT) received federal funding through the Alamo Area Metropolitan Planning Organization (AAMPO) to design and construct additional turn lanes at this intersection and has requested the City's recommendation regarding two proposed design alternatives; and

WHEREAS, Alternative 1 would provide the required turn-lane improvements while avoiding impacts to heritage trees, minimizing construction costs and duration, and eliminating the need to modify the existing bridge structure; and

WHEREAS, the City Council of the City of Boerne, Texas, finds that Alternative 1 best balances transportation improvements with environmental stewardship and is in the best interest of the community.

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

1. The City Council hereby endorses Alternative 1 as the City of Boerne's preferred alternative for the proposed intersection improvements at State Highway 46 (River Road) and Herff Road/Esser Road.

2. This resolution is adopted solely to communicate the City's preferred alternative to TxDOT and does not authorize or commit any City funding for the project. Any future City participation or financial contribution shall require separate approval by the City Council.

3. The City Manager is authorized to transmit a copy of this Resolution to the Texas Department of Transportation as the City's official recommendation for the project.

PASSED, APPROVED and ADOPTED on this the ___ day of _______, 2026.

APPROVED:

____
Mayor

ATTEST:

____
City Secretary

RESOLUTION NO. 2026-____

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CIBOLO CENTER FOR CONSERVATION

EXPRESSING SUPPORT FOR THE PROPOSED TEXAS DEPARTMENT OF TRANSPORTATION IMPROVEMENTS TO THE STATE HIGHWAY 46 (RIVER ROAD) AND HERFF ROAD INTERSECTION, ENDORSING TXDOT'S DESIGN ALTERNATIVE 1 (SEPARATE PEDESTRIAN BRIDGE), AND AUTHORIZING NEGOTIATION OF A PUBLIC-USE EASEMENT

WHEREAS, the Texas Department of Transportation (TxDOT), in coordination with the City of Boerne and Kendall County, is developing improvements to the intersection of State Highway 46 (River Road) and Herff Road to address growing traffic demand, including the addition of a northbound free-flow right-turn lane from Herff Road and dual left-turn lanes from westbound State Highway 46 onto Herff Road; and

WHEREAS, the congestion at the intersection during peak morning and evening hours affects the safety and mobility of residents, visitors, and emergency responders throughout the Boerne and Kendall County community; and

WHEREAS, TxDOT has presented two design alternatives for accommodating pedestrian and trail users through the improved intersection: Alternative 1, which would construct a new, separate prefabricated pedestrian bridge on private property adjacent to the state right-of-way, and Alternative 2, which would widen the existing bridge into the median; and

WHEREAS, Alternative 2 would require the removal of all existing trees within the Herff Road central island, including four (4) mature bald cypress trees of significant natural, historic, and community value, and would involve greater cost, longer construction duration, and lane closures during construction; and

WHEREAS, Alternative 1 would preserve those heritage cypress trees, would allow flexible placement of the pedestrian bridge to protect additional notable trees and enhance the trail experience, and would physically and visually separate trail users from roadway traffic, improving both safety and the quality of the recreational corridor; and

WHEREAS, Alternative 1 would require the project to obtain the use of approximately 0.25 acres (a corridor approximately 20 to 25 feet in width) of property owned by the Cibolo Center for Conservation located at the southeast corner of the intersection of State Highway 46 (River Road) and Herff Road, City of Boerne, Kendall County, Texas, said tract being more particularly described in the deed recorded under Volume 829, Page 569, Official Public Records of Kendall County, Texas (the "Property"); and

WHEREAS, a public-use easement, rather than a conveyance of fee title, would permit construction and public use of the pedestrian bridge while allowing the Cibolo Center for Conservation to retain ownership and long-term stewardship of the land, including protective terms addressing tree preservation and trail alignment, consistent with the easement framework successfully used for the existing City trail easement granted in December 2009; and

WHEREAS, the mission of the Cibolo Center for Conservation is to protect the natural resources of the Cibolo watershed and to connect the community with nature, and Alternative 1 advances that mission by preserving significant trees, strengthening trail connectivity, and creating an enhanced trail crossing experience; and

WHEREAS, the Cibolo Center for Conservation hereby grants the City of Boerne, its employees, agents, and consultants, a temporary right of entry onto the property for the sole purpose of conducting field surveys, tree inventories, and related route verification activities in support of the proposed pedestrian bridge project, such access to be scheduled within 48 hour advance notice to Cibolo Center for Conservation, to occur during normal business hours, and to be performed in a manner that minimizes disturbance to existing vegetation and conservation resources on the property. This grant of access is for 12 months from approval of resolution and is limited to topographic/tree survey and investigative activities only and does not constitute a conveyance of any easement, right-of-way, or other property interest, nor does it authorize construction, clearing, or ground disturbance beyond that reasonably necessary to complete the survey; and

WHEREAS, the City of Boerne and Kendall County intend to adopt companion resolutions of support, and a clear and timely expression of support from all local partners may enable TxDOT to accelerate the project from its currently programmed letting date of 2032 to as early as 2029;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CIBOLO CENTER FOR CONSERVATION THAT:

Section 1. The Board of Directors expresses its support for the proposed TxDOT improvements to the State Highway 46 (River Road) and Herff Road intersection and formally endorses Design Alternative 1, the separate pedestrian bridge, as the preferred alternative.

Section 2. The Board of Directors expresses its willingness to negotiate and grant a public-use easement of approximately 0.25 acres over its property for the construction and public use of the pedestrian bridge and associated trail connections, subject to (a) legal review and negotiation of easement terms acceptable to the Cibolo Center for Conservation, including protective language regarding tree preservation, trail alignment, and permitted uses; and (b) final approval of the easement instrument by the Board of Directors.

Section 3. The President of the Board of Directors is authorized to communicate this resolution to TxDOT, the City of Boerne, and Kendall County; to participate in design coordination; and to negotiate the terms of the easement described in Section 2 for presentation to the Board.

Section 4. The Board of Directors respectfully urges TxDOT to pursue all available opportunities to accelerate the funding and construction letting of this project in advance of its currently programmed 2032 date.

Section 5. This resolution shall take effect immediately upon adoption.

PASSED AND ADOPTED this 3rd day of August, 2026.

Desiree Whitney

Desiree Whitney, President, Board of Directors

ATTEST: Marilyn Tremper

Marilyn Tremper, Secretary

AGENDA ITEM SUMMARY

Agenda Date	August 11, 2026
Requested Action	RECEIVE THE THIRD QUARTER FINANCIAL AND INVESTMENT REPORT FOR THE PERIOD ENDED JUNE 30, 2026.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The City is required by the Public Funds Investment Act to present an investment report to the City Council at least quarterly. The City's Quarterly Financial and Investment Report for the third quarter of the fiscal year, ended June 30, 2026, will be presented and discussed in the meeting.
Strategic Alignment	F1: Commitment to strategic, responsible, and conservative financial management.
Financial Considerations	The City's Quarterly Financial and Investment Report for quarter ended June 30, 2026 will be presented and discussed in the meeting.
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	Quarterly Financial & Investment Report

QUARTERLY FINANCIAL AND INVESTMENT REPORT

FOR THE QUARTER ENDED JUNE 30, 2026

CITY MANAGER:
BEN THATCHER

ASSISTANT CITY MANAGERS:
KRISTY STARK
DANNY ZINCKE

FINANCE DIRECTOR:
SARAH BUCKELEW, CPA

CITY OF BOERNE, TEXAS
GENERAL FUND
STATEMENT OF REVENUES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL REVENUES	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
TAXES	$ 20,838,954	$15,507,353	$ (5,331,601)	74.42%	Includes property tax and sales taxes
FINES	250,000	204,413	(45,587)	81.77%	
LICENSES AND FEES	5,459,620	3,959,308	(1,500,312)	72.52%	
INTERLOCAL/SHARED SERVICES	1,912,362	1,672,411	(239,951)	87.45%	
OTHER REVENUES	3,915,087	3,698,427	(216,660)	94.47%	Municipal Facility fees from growth in residential neighborhoods plus fire deployment reimbursements.
RESTRICTED REVENUES	71,766	665,720	593,954	927.63%	Receipt of tree mitigation fees
INTEREST	1,490,598	706,338	(784,260)	47.39%	
GRANTS AND DONATIONS	650,500	377,959	(272,541)	58.10%	
SUB - TOTAL	$ 34,588,887	$26,791,930	$ (7,796,957)	77.46%	
TRANSFER FROM OTHER FUNDS	$ 20,000	$ 20,000	$ -	100.00%	
NON-OPERATING	-	-	-	0.00%	
FUND BALANCE	150,000	-	(150,000)	0.00%	
TOTAL REVENUES	$ 34,758,887	$26,811,930	$ (7,946,957)	77.14%	

GENERAL FUND SUMMARY				
TOTAL REVENUE INCLUDING TRANSFERS	$ 34,608,887	$26,811,930	(7,796,957)	77.47%
GENERAL FUND EXPENDITURES	34,758,887	24,467,021	10,291,866	70.39%
BUDGETED FUND BALANCE	150,000	-	(150,000)	0.00%
SURPLUS (DEFICIT)	$ -	$ 2,344,909	$ 2,344,909	0.00%

CITY OF BOERNE, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL EXPENDITURES	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
100 **ADMINISTRATION**					
PERSONNEL	$ 728,138	$ 561,702	$ 166,436	77.14%	
SUPPLIES	-	-	-	0.00%	
MAINTENANCE	-	-	-	0.00%	
PROFESSIONAL SERVICES	522,677	167,458	355,219	32.04%	
GENERAL	218,058	197,263	20,795	90.46%	
SHARED SERVICES	-	-	-	0.00%	
OTHER CONTRACTS	70,000	50,000	20,000	71.43%	
NON-OPERATING	1,218,826	1,159,347	59,479	95.12%	Includes annual transfer to dispatch and debt service funds.
CAPITAL OUTLAY	-	-	-	0.00%	
TOTAL ADMINISTRATION	$ 2,757,699	$ 2,135,770	$ 621,929	77.45%	
104 **STREET DEPARTMENT**					
PERSONNEL	$ 1,530,757	$ 956,234	$ 574,523	62.47%	
SUPPLIES	319,608	156,375	163,233	48.93%	
MAINTENANCE	281,250	16,914	264,336	6.01%	
PROFESSIONAL SERVICES	94,750	10,649	84,101	11.24%	
GENERAL	21,358	5,667	15,691	26.53%	
SHARED SERVICES	-	-	-	0.00%	
OTHER CONTRACTS	-	-	-	0.00%	
NON-OPERATING	419,529	281,530	137,999	67.11%	
CAPITAL OUTLAY	542,000	135,771	406,229	25.05%	
TOTAL STREET DEPT	$ 3,209,252	$ 1,563,141	$ 1,646,111	48.71%	
106 **LAW ENFORCEMENT**					
PERSONNEL	7,724,765	$ 5,589,676	$ 2,135,089	72.36%	
SUPPLIES	57,900	21,063	36,837	36.38%	
MAINTENANCE	386,273	364,608	21,665	94.39%	
PROFESSIONAL SERVICES	37,800	27,628	10,172	73.09%	
GENERAL	294,136	157,657	136,479	53.60%	
SHARED SERVICES	-	-	-	0.00%	
OTHER CONTRACTS	-	-	-	0.00%	
NON-OPERATING	-	-	-	0.00%	
CAPITAL OUTLAY	25,000	-	25,000	0.00%	
TOTAL LAW ENFORCEMENT	$ 8,525,874	$ 6,160,633	$ 2,365,241	72.26%	
108 **FIRE DEPARTMENT**					
PERSONNEL	$ 4,726,987	$ 4,114,804	$ 612,183	87.05%	"Includes deployment overtime, which gets reimbursed. The reimbursement is included in "other revenues" in the General Fund".
SUPPLIES	228,381	170,893	57,488	74.83%	
MAINTENANCE	184,454	99,725	84,729	54.07%	
PROFESSIONAL SERVICES	35,000	24,116	10,884	68.90%	
GENERAL	266,080	213,151	52,929	80.11%	
SHARED SERVICES	-	-	-	0.00%	
OTHER CONTRACTS	-	-	-	0.00%	
NON-OPERATING	-	-	-	0.00%	
CAPITAL OUTLAY	21,870	43,030	(21,160)	196.75%	
TOTAL FIRE DEPARTMENT	$ 5,462,772	$ 4,665,719	$ 797,053	85.41%	

CITY OF BOERNE, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

		CURRENT BUDGET	ACTUAL EXPENDITURES	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
112	**MUNICIPAL COURT**					
	PERSONNEL	$ 352,963	$ 239,700	$ 113,263	67.91%	
	SUPPLIES	14,000	-	14,000	0.00%	
	MAINTENANCE	-	-	-	0.00%	
	PROFESSIONAL SERVICES	55,448	36,407	19,041	65.66%	
	GENERAL	14,040	13,465	575	95.90%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL MUNICIPAL COURT	$ 436,451	$ 289,572	$ 146,879	66.35%	
114	**ANIMAL CONTROL**					
	PERSONNEL	$ 535,946	$ 355,733	$ 180,213	66.37%	
	SUPPLIES	1,000	431	569	43.08%	
	MAINTENANCE	-	-	-	0.00%	
	PROFESSIONAL SERVICES	23,230	-	23,230	0.00%	
	GENERAL	95,874	58,786	37,088	61.32%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL ANIMAL CONTROL	$ 656,050	$ 414,950	$ 241,100	63.25%	
116	**PERMITTING & CODE COMPLIANCE**					
	PERSONNEL	$ 715,771	$ 453,615	$ 262,156	63.37%	
	SUPPLIES	-	-	-	0.00%	
	MAINTENANCE	-	-	-	0.00%	
	PROFESSIONAL SERVICES	100,000	29,752	70,248	29.75%	
	GENERAL	86,811	31,949	54,862	36.80%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL CODE ENFORCEMENT	$ 902,582	$ 515,315	$ 387,267	57.09%	
120	**PLANNING**					
	PERSONNEL	$ 1,340,402	$ 747,966	$ 592,436	55.80%	
	SUPPLIES	16,000	939	15,061	5.87%	
	MAINTENANCE	1,000	-	1,000	0.00%	
	PROFESSIONAL SERVICES	160,600	66,305	94,295	41.29%	
	GENERAL	129,267	85,906	43,361	66.46%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL PLANNING	$ 1,647,269	$ 901,115	$ 746,154	54.70%	
122	**INFORMATION TECHNOLOGY**					
	PERSONNEL	$ 356,339	$ 242,723	$ 113,616	68.12%	
	SUPPLIES	14,077	5,201	8,876	36.94%	
	MAINTENANCE	1,544,569	1,344,493	200,076	87.05%	Includes annual payments for software subscriptions
	PROFESSIONAL SERVICES	79,700	10,455	69,245	13.12%	
	GENERAL	601,178	449,271	151,907	74.73%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	42,200	138,296	(96,096)	327.72%	Includes $64k for MioVision Opticom and $32k for Smart Meter Access map. We are monitoring this account as projects come online
	TOTAL INFORMATION TECHNOLOGY	$ 2,638,063	$ 2,190,439	$ 447,624	83.03%	
124	**FINANCE**					
	PERSONNEL	$ 582,059	$ 398,926	$ 183,133	68.54%	
	SUPPLIES	-	-	-	0.00%	
	MAINTENANCE	-	49	(49)	0.00%	
	PROFESSIONAL SERVICES	217,905	153,626	64,279	70.50%	
	GENERAL	36,834	11,523	25,311	31.28%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	240,310	234,428	5,882	97.55%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL FINANCE	$ 1,077,108	$ 798,552	$ 278,556	74.14%	

CITY OF BOERNE, TEXAS
GENERAL FUND
STATEMENT OF EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

		CURRENT BUDGET	ACTUAL EXPENDITURES	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
126	**SPECIAL PROJECTS**					
	PERSONNEL	$ 394,020	$ 279,954	$ 114,066	71.05%	
	SUPPLIES	400	-	400	0.00%	
	MAINTENANCE	-	194	(194)	0.00%	
	PROFESSIONAL SERVICES	-	-	-	0.00%	
	GENERAL	126,483	23,335	103,148	18.45%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL SPECIAL PROJECTS	$ 520,903	$ 303,483	$ 217,420	58.26%	
705	**HUMAN RESOURCES**					
	PERSONNEL	$ 295,556	$ 214,148	$ 81,408	72.46%	
	SUPPLIES	-	-	-	0.00%	
	MAINTENANCE	-	12,484	(12,484)	0.00%	
	PROFESSIONAL SERVICES	27,800	19,759	8,041	71.07%	
	GENERAL	193,356	113,309	80,047	58.60%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL HUMAN RESOURCES	$ 516,712	$ 359,700	$ 157,012	69.61%	
707	**LEGAL**					
	PERSONNEL					
	SUPPLIES	$ -	$ -	$ -	0.00%	
	MAINTENANCE	-	-	-	0.00%	
	PROFESSIONAL SERVICES	333,200	154,063	179,137	46.24%	
	GENERAL	-	-	-	0.00%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL LEGAL	$ 333,200	$ 154,063	$ 179,137	46.24%	
710	**COMMUNICATIONS**					
	PERSONNEL	$ 184,548	$ 135,648	$ 48,900	73.50%	
	SUPPLIES	-	-	-	0.00%	
	MAINTENANCE	63,150	51,895	11,255	82.18%	
	PROFESSIONAL SERVICES	30,000	24,089	5,911	80.30%	
	GENERAL	104,797	47,685	57,112	45.50%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	-	-	-	0.00%	
	TOTAL COMMUNICATIONS	$ 382,495	$ 259,317	$ 123,178	67.80%	
740	**ENGINEERING & MOBILITY**					
	PERSONNEL	$ 746,416	$ 493,391	$ 253,025	66.10%	
	SUPPLIES	400	79	321	19.74%	
	MAINTENANCE	-	-	-	0.00%	
	PROFESSIONAL SERVICES	514,000	348,220	165,780	67.75%	
	GENERAL	11,746	5,759	5,987	49.03%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	72,000	-	72,000	0.00%	
	TOTAL ENGINEERING & MOBILITY	$ 1,344,562	$ 847,449	$ 497,113	63.03%	
750	**FACILITY MAINT**					
	PERSONNEL	$ 861,921	$ 554,779	$ 307,142	64.37%	
	SUPPLIES	4,000	7,139	(3,139)	178.48%	
	MAINTENANCE	358,818	326,239	32,579	90.92%	
	PROFESSIONAL SERVICES	-	-	-	0.00%	
	GENERAL	311,944	316,236	(4,292)	101.38%	
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	150,000	81,551	68,449	54.37%	
	TOTAL FACILITY MAINT	$ 1,686,683	$ 1,285,944	$ 400,739	76.24%	
755	**FLEET MAINTENANCE**					
	PERSONNEL	$ 386,311	$ 207,493	$ 178,818	53.71%	
	SUPPLIES	343,294	227,347	115,947	66.23%	
	MAINTENANCE	1,740,996	988,254	752,742	56.76%	
	PROFESSIONAL SERVICES	-	-	-	0.00%	
	GENERAL	160,611	170,124	(9,513)	105.92%	Includes annual insurance payment for fleet
	SHARED SERVICES	-	-	-	0.00%	
	OTHER CONTRACTS	-	-	-	0.00%	
	NON-OPERATING	-	-	-	0.00%	
	CAPITAL OUTLAY	30,000	28,640	1,360	95.47%	
	TOTAL FLEET MAINTENANCE	$ 2,661,212	$ 1,621,858	$ 1,039,354	60.94%	
	TOTAL EXPENDITURES	$ 34,758,887	$ 24,467,021	$ 10,291,866	70.39%	

CITY OF BOERNE, TEXAS
HOTEL/MOTEL FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Taxes	$ 1,250,000	$ 719,166	$ (530,834)	57.53%	
Other Revenues	2,000	8,749	6,749	437.43%	
Interest	243	93	(150)	38.31%	
TOTAL REVENUES	$ 1,252,243	$ 728,008	$ (524,235)	58.14%	
EXPENDITURES					
Personnel	$ 608,489	$ 441,570	$ 166,919	72.57%	
Supplies	1,800	205	1,595	11.39%	
Maintenance	892	1,235	(343)	138.42%	
General	210,431	153,716	56,715	73.05%	
Charges For Services	72,131	54,098	18,033	75.00%	
Other Contracts	38,500	23,500	15,000	61.04%	
Non-Operating	320,000	150,755	169,245	47.11%	
Capital Outlay	-	-	-	0.00%	
TOTAL EXPENDITURES	$ 1,252,243	$ 825,078	$ 427,165	65.89%	
BUDGETED FUND BALANCE	-	-	-	0.00%	
SURPLUS (DEFICIT)	$ -	$ (97,070)			

CITY OF BOERNE, TEXAS
PARKS FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Taxes	$ 4,104,636	$ 4,026,196	$ (78,440)	98.09%	
Licenses and Fees	570,000	235,658	(334,342)	41.34%	
Facility Fees/Leases	140,000	90,796	(49,204)	64.85%	
Other Revenues	148,500	123,895	(24,605)	83.43%	
Interest	232,284	151,165	(81,119)	65.08%	
Grants and Donations	2,500	51,109	48,609	2044.36%	
Transfers from other funds	55,000	55,000	-	100.00%	
TOTAL REVENUES	$ 5,252,920	$ 4,733,818	$ (519,102)	90.12%	
EXPENDITURES					
Parks:					
Personnel	$ 2,697,092	$ 1,877,007	$ 820,085	69.59%	
Supplies	35,600	36,583	(983)	102.76%	
Maintenance	835,415	422,623	412,792	50.59%	
Professional Services	-	-	-	0.00%	
General	686,569	508,578	177,991	74.08%	
Charges For Services	354,183	265,637	88,546	75.00%	
Other Contracts	140,000	65,000	75,000	46.43%	
Non-Operating	-	-	-	0.00%	
Capital Outlay	-	29,916	(29,916)	0.00%	
Sub-Total Parks Expenditures	4,748,859	3,205,344	1,543,515	67.50%	
Pool:					
Personnel	$ 426,551	$ 47,861	$ 378,690	11.22%	
Supplies	1,000	344	656	34.42%	
Maintenance	33,000	12,644	20,356	38.31%	
Professional Services	24,000	24,445	(445)	101.85%	
General	19,510	13,021	6,490	66.74%	
Charges For Services	-	-	-	0.00%	
Other Contracts	-	-	-	0.00%	
Non-Operating	-	-	-	0.00%	
Capital Outlay	-	-	-	0.00%	
Sub-Total Pool Expenditures	504,061	98,314	405,747	19.50%	
Transfer to Governmental Capital Fund	-	-	-	0.00%	
TOTAL EXPENDITURES	$ 5,252,920	$ 3,303,658	$ 1,949,262	62.89%	
BUDGETED FUND BALANCE	-	-	-	0.00%	
SURPLUS (DEFICIT)	$ -	$ 1,430,160			

CITY OF BOERNE, TEXAS
CEMETERY FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Cemetery Revenues	$ 195,000	$ 168,000	$ (27,000)	86.15%	Columbarium and plot sales
Other Operating Revenues	200	-	(200)	0.00%	
Restricted Revenues	51,300	69,367	18,067	135.22%	
Interest	46,706	43,438	(3,268)	93.00%	
TOTAL REVENUES	$ 293,206	$ 280,805	$ (12,401)	95.77%	
EXPENDITURES					
Personnel	$ -	$ -	$ -	0.00%	
Supplies	1,300	-	1,300	0.00%	
Maintenance	19,994	36,556	(16,562)	182.84%	Includes new cemetery software implementation
Professional Services	100,000	45,180	54,820	45.18%	
General	23,114	15,918	7,196	68.87%	
Shared Services	-	-	-	0.00%	
Other Contracts	-	-	-	0.00%	
Non-Operating	148,798	55,000	93,798	36.96%	
Capital Outlay	-	-	-	0.00%	
TOTAL EXPENDITURES	$ 293,206	$ 152,654	$ 140,552	52.06%	
Transfer to Cemetery Endowment and Restricted Funds	-	-	-	0.00%	
BUDGETED FUND BALANCE	-	-	-	0.00%	
SURPLUS (DEFICIT)	$ -	$ 128,151			

CITY OF BOERNE, TEXAS
LIBRARY FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Taxes	$ 2,134,451	$ 2,103,429	$ (31,022)	98.55%	
Licenses and Fees	27,400	29,734	2,334	108.52%	
Interlocal/Shared Services	312,188	312,188	-	100.00%	
Facility Fees/Leases	4,000	3,769	(231)	94.22%	
Other Revenues	49,100	47,187	(1,913)	96.10%	
Interest	37,410	59,859	22,449	160.01%	
Grants and Donations	75,707	202,494	126,787	267.47%	Consists of $158k for non cash donations of furniture and equipment, the rest are individual donor contributions and Mellon Grant reimbursements.
Transfers from Other Funds	-	-	-	0.00%	
TOTAL REVENUES	$ 2,640,256	$ 2,758,659	$ 118,403	104.48%	
EXPENDITURES					
Personnel	1,820,236	$ 1,318,256	$ 501,980	72.42%	
Supplies	8,500	6,645	1,855	78.18%	
Maintenance	125,943	86,624	39,319	68.78%	
Professional Services	-	-	-	0.00%	
General	336,031	201,519	134,512	59.97%	
Charges For Services	249,546	187,160	62,387	75.00%	
Other Contracts	-	-	-	0.00%	
Non-Operating	-	-	-	0.00%	
Capital Outlay	-	156,048	(156,048)	0.00%	
TOTAL EXPENDITURES	$ 2,540,256	$ 1,956,251	$ 584,005	77.01%	
Transfer to Other Funds	100,000	100,000	-	100.00%	
BUDGETED FUND BALANCE	-	-	-	0.00%	
SURPLUS (DEFICIT)	$ -	$ 702,408			

CITY OF BOERNE, TEXAS
DISPATCH FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Interlocal/Shared Services	$ 2,046,990	$ 1,723,278	$ (323,713)	84.19%	
Transfer from Other Funds	-	0	0	0.00%	
TOTAL REVENUES	$ 2,046,990	$ 1,723,278	$ (323,712)	84.19%	
EXPENDITURES					
Personnel	$ 1,727,414	$ 1,099,030	$ 628,384	63.62%	
Supplies	-	-	-	0.00%	
Maintenance	43,153	8,810	34,343	20.41%	
Professional Services	-	-	-	0.00%	
General	109,776	43,700	66,076	39.81%	
Shared Services	-	-	-	0.00%	
Other Contracts	-	-	-	0.00%	
Non-Operating	-	-	-	0.00%	
Capital Outlay	499,942	-	499,942	0.00%	
TOTAL EXPENDITURES	$ 2,380,285	$ 1,151,540	$ 1,228,745	48.38%	
BUDGETED FUND BALANCE	333,295	-	(333,295)	0.00%	
SURPLUS (DEFICIT)	$ -	$ 571,738			

CITY OF BOERNE, TEXAS
ECONOMIC DEVELOPMENT FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Interest	$ 84,495	$ 24,524	$ (59,971)	29.02%	
Transfer from Other Funds	300,000	130,755	(169,245)	43.58%	
TOTAL REVENUES	$ 384,495	$ 155,279	$ (229,216)	40.39%	
EXPENDITURES					
Professional Services/Fees	$ -	$ -	$ -	0.00%	
Other Contracts	1,745,000	326,630	1,418,370	18.72%	
TOTAL EXPENDITURES	$ 1,745,000	$ 326,630	$ 1,418,370	18.72%	
BUDGETED FUND BALANCE	1,360,505	$ 171,351	$ (1,189,154)	12.59%	
SURPLUS (DEFICIT)	$ -	-			

CITY OF BOERNE, TEXAS
2023 BOND CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Interest	$ 388,000	$ 414,361	$ 26,361	106.79%	Bond interest cannot be spent due to arbitrage laws
TOTAL REVENUES	$ 388,000	$ 414,361	$ 26,361	106.79%	
EXPENDITURES					
Capital Outlay					
Adler Rd Reconstruction	$ 5,400,000	$ 753,355	$ 4,646,645	13.95%	
Street Reconstruction	-	-	-	0.00%	
Intersection Improvements	-	43,230	(43,230)	0.00%	
Signal Improvements	-	-	-	0.00%	
City Park Improvements	-	43,900	(43,900)	0.00%	
Northside Community Park	7,106,647	6,943,034	163,613	97.70%	Project expected to complete in Fiscal Year 2026
Northrup Park	-	14,806	(14,806)	0.00%	
Transfer to Fund Balance	388,000	414,361	(26,361)	106.79%	
TOTAL EXPENDITURES	$ 12,894,647	$ 8,212,685	$ 4,681,962	63.69%	
BUDGETED FUND BALANCE	$ 12,506,647	7,798,325	$ (4,708,322)	62.35%	
SURPLUS (DEFICIT)	$ -	$ -			

CITY OF BOERNE, TEXAS
2025 BOND CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Proceeds	$ 4,000,000	$ -	$ (4,000,000)	100.00%	Received bond proceeds for Fiscal Year 2026 during Fiscal Year 2025.
Interest	-	114,393	114,393	100.00%	
TOTAL REVENUES	$ 4,000,000	$ 114,393	$ (3,885,607)	100.00%	
EXPENDITURES					
Capital Outlay					
Northside Community Park	$ 4,000,000	$ -	$ 4,000,000	100.00%	
Northrup Park Improvements	-	0	(0)	100.00%	
Bond Issuance Costs	-	-	-	100.00%	
Transfer to Fund Balance	-	114,393	(114,393)	100.00%	
TOTAL EXPENDITURES	$ 4,000,000	$ 114,393	$ 3,885,607	100.00%	
BUDGETED FUND BALANCE	-	-	-	100.00%	
SURPLUS (DEFICIT)	$ -	$ -			

CITY OF BOERNE, TEXAS
CAPITAL PROJECTS CONSTRUCTION FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Interest	$ 232,800	$ 524,611	$ 291,811	225.35%	
Transfers from other funds	3,000,000	3,000,000	-	100.00%	
TOTAL REVENUES	$ 3,232,800	$ 3,524,611	$ 291,811	109.03%	
EXPENDITURES					
Professional Services	$ -	$ -	$ -	0.00%	
Capital Outlay					
Fire	8,100,000	941,805	7,158,195	11.63%	
Streets	860,000	117,584	742,416	13.67%	
Sidewalks	150,000	58,637	91,363	39.09%	
Parks	5,693,353	216,308	5,477,045	3.80%	
Beautification	100,000	-	100,000	0.00%	
Transfers to fund balance	3,000,000	-	3,000,000	0.00%	
TOTAL EXPENDITURES	$ 17,903,353	$ 1,334,334	$ 16,569,019	7.45%	
BUDGETED FUND BALANCE	14,670,553	-	(14,670,553)	0.00%	
SURPLUS (DEFICIT)	$ -	$ 2,190,276			

CITY OF BOERNE, TEXAS
DEBT SERVICE FUND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
REVENUES					
Taxes	$ 3,844,172	$ 4,339,647	$ 495,475	112.9%	
Interest	72,750	77,312	4,562	106.3%	
Transfers from other funds	2,522,342	294,279	(2,228,063)	11.7%	
TOTAL REVENUES	$ 6,439,264	$ 4,711,238	$ (1,728,026)	73.2%	
EXPENDITURES					
Fees	$ 6,000	$ 800	$ 5,200	13.3%	
Interest	1,582,323	837,890	744,433	53.0%	
Principal	5,241,966	4,060,000	1,181,966	77.5%	
TOTAL EXPENDITURES	$ 6,830,289	$ 4,898,690	$ 1,931,599	71.7%	
BUDGETED FUND BALANCE	391,025	187,452	(203,573)	47.9%	
SURPLUS (DEFICIT)	$ -	$ -			

CITY OF BOERNE, TEXAS
BOERNE PFC
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
ADDITIONS					
Contributions	$ -	$ 25,000	$ 25,000	100.00%	
Interest	-	72,074	(72,074)	100.00%	
TOTAL ADDITIONS	$ -	$ 97,074	$ (47,074)	100.00%	
DEDUCTIONS					
Contract Services	$ -	$ -	$ -	100.00%	
Transfer to Other Funds	3,000,000	3,000,000	-	100.00%	
TOTAL DEDUCTIONS	$ 3,000,000	$ 3,000,000	$ -	100.00%	
BUDGETED FUND BALANCE	3,000,000	-	(3,000,000)	100.00%	
SURPLUS (DEFICIT)	$ -	$ (2,902,926)			

CITY OF BOERNE, TEXAS
CAPITAL RECOVERY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 3,102,844	$ 2,383,722	$ (719,122)	76.82%	
Budgeted Fund Balance	11,987,156	3,320,330	(8,666,826)	27.70%	
TOTAL OPERATING REVENUES	15,090,000	5,704,052	(9,385,948)	37.80%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	$ (15,090,000)	$ (5,704,052)	$ (9,385,948)	37.80%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(15,090,000)	(5,704,052)	(9,385,948)	37.80%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ -**	**$ -**		

CITY OF BOERNE, TEXAS
ELECTRIC UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 21,495,670	$ 13,012,587	$ (8,483,083)	60.54%	
Other Operating Revenues	556,686	846,063	289,377	151.98%	
Interest Revenues	837,914	817,915	(19,999)	97.61%	
Transfer from other funds	270,499	270,499	0	100.00%	
Budgeted Fund Balance	-	-	-	0.00%	
TOTAL OPERATING REVENUES	23,160,769	14,947,065	(8,213,704)	64.54%	
Electric Operating Expenses					
Personnel	$ 3,955,429	$ 2,772,055	$ 1,183,374	70.08%	
Cost of Goods/Services Sold	9,380,030	6,909,697	2,470,333	73.66%	
Supplies	45,000	42,608	2,392	94.68%	
Maintenance	353,200	292,023	61,177	82.68%	
Professional Services/Fees	140,000	80,150	59,850	57.25%	
General	450,277	306,723	143,554	68.12%	
Shared Services	976,907	732,680	244,227	75.00%	
Other Contracts	73,750	38,750	35,000	52.54%	
Debt Service	123,041	70,794	52,247	57.54%	
Customer Service/Billing Operating Expenses					
Maintenance	473,042	205,229	267,813	43.39%	
Professional Services/Fees	18,000	12,921	5,079	71.78%	
General	23,800	11,838	11,962	49.74%	
Debt Service	52,235	-	52,235	0.00%	
TOTAL OPERATING EXPENSES	16,064,711	11,475,467	4,589,244	71.43%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	$ (6,823,058)	$ -	$ (6,823,058)	0.00%	
Capital Outlay	(273,000)	(326,397)	53,397	119.56%	
Capital Funding Contributions	-	224,215	224,215	0.00%	Cash Contribution
Gain on Sale of Asset	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(7,096,058)	(102,182)	(6,545,447)	1.44%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ 3,369,416**	**$ (6,257,502)**		
Adjustments For Cash Flow Purposes:					
Principle portion of debt service	$ -	$ 69,406	$ 69,406		
Compensated absence accrual	-	(223,565)	(223,565)		Estimate based on prior year ACFR
Depreciation/Amortization	-	(459,374)	(459,374)		Estimate based on prior year ACFR
Capital Outlay	-	326,397	326,397		Equals capital outlay above
Capital Contributions from Developers	-	0	0		Limited to Non-Cash
TOTAL CASH FLOW ADJUSTMENTS	-	(132,977)	(132,977)		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 3,236,439**	**$ (6,390,479)**		

CITY OF BOERNE, TEXAS
WATER UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 8,094,987	$ 5,991,854	$ (2,103,133)	74.02%	
Other Operating Revenues	262,483	262,242	(241)	99.91%	
Restricted Revenues	-	-	-	0.00%	
Interest	485,000	179,636	(305,364)	37.04%	
Budgeted Fund Balance	-	-	-	0.00%	
Transfer from other funds	16,120,000	5,491,356	(10,628,644)	34.07%	From capital recovery fund
TOTAL OPERATING REVENUES	24,962,470	11,925,088	(13,037,382)	47.77%	
Operating Expenses					
Personnel	$ 3,111,423	$ 2,242,128	$ 869,295	72.06%	
Cost of Goods/Services Sold	3,201,083	2,678,419	522,664	83.67%	
Supplies	98,837	99,827	(990)	101.00%	
Maintenance	404,294	320,117	84,177	79.18%	
Professional Services/Fees	65,000	22,397	42,603	34.46%	
General	721,805	371,607	350,198	51.48%	
Shared Services	599,467	449,600	149,867	75.00%	
Other Contracts	10,000	10,000	-	100.00%	
Debt Service	18,801	-	18,801	0.00%	
Customer Service/Billing Operating Expenses					
Maintenance	15,667	7,870	7,797	50.23%	
Reclaimed Water					
Maintenance	27,500	37,486	(9,986)	136.31%	
General	10,000	12,016	(2,016)	120.16%	
TOTAL OPERATING EXPENSES	8,283,877	6,251,468	2,032,409	75.47%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	$ (558,593)	$ -	$ (558,593)	0.00%	
Financed Purchase Interest	-	(444,544)	444,544	0.00%	
Capital Outlay	(16,120,000)	(4,908,336)	(11,211,664)	30.45%	
Gain on Sale of Asset	-	-	-	0.00%	
Capital Funding Contributions	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(16,678,593)	(5,352,881)	(11,325,712)	32.09%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ 320,740**	**$ (3,744,079)**		
Adjustments For Cash Flow Purposes:					
Depreciation/Amortization	$ -	$ (1,172,419)	$ (1,172,419)		Estimate based on prior year ACFR
Compensated absence accrual	-	(207,321)	(207,321)		Estimate based on prior year ACFR
Capital Outlay	-	4,908,336	4,908,336		Equals capital outlay above
Capital Contributions from Developers	-	2,061,639	2,061,639		Estimate based on prior year ACFR
TOTAL CASH FLOW ADJUSTMENTS	-	5,590,236	5,590,236		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 5,910,976**	**$ 1,846,157**		

CITY OF BOERNE, TEXAS
WASTEWATER UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 7,475,199	$ 5,479,001	$ (1,996,198)	73.30%	
Other Operating Revenues	1,383,438	1,381,363	(2,075)	99.85%	
Interest	388,000	407,251	19,251	104.96%	
Transfers from other funds	1,492,794	212,696	(1,280,098)	14.25%	
Budgeted Fund Balance	2,396,000	-	(2,396,000)	0.00%	
TOTAL OPERATING REVENUES	13,135,431	7,480,312	(5,655,119)	56.95%	
Operating Expenses					
Personnel	$ 2,964,233	$ 2,207,087	$ 757,146	74.46%	
Cost of Goods/Services Sold	475,663	386,977	88,686	81.36%	
Supplies	189,250	181,923	7,327	96.13%	
Maintenance	802,200	716,866	85,334	89.36%	
Professional Services/Fees	76,000	8,943	67,057	11.77%	
General	622,044	465,172	156,872	74.78%	
Shared Services	452,124	339,093	113,031	75.00%	
Other Contracts	256,436	155,330	101,106	60.57%	
			566,325		
Debt Service	2,659,285	2,092,960		78.70%	
TOTAL OPERATING EXPENSES	8,497,235	6,554,349	1,942,886	77.14%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	$ (2,242,196)	$ -	$ (2,242,196)	0.00%	
Capital Outlay	(2,396,000)	(253,230)	(2,142,770)	10.57%	
Gain on Sale of Asset	-	-	-	0.00%	
Capital Funding Contributions	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(4,638,196)	(253,230)	(4,384,966)	5.46%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ 672,732**	**$ (3,213,039)**		
Adjustments For Cash Flow Purposes:					
Principle portion of debt service	$ -	$ 1,550,512	$ 1,550,512		
Compensated absence accrual	-	(113,049)	(113,049)		Estimate based on prior year ACFR
Depreciation/Amortization	-	(2,081,297)	(2,081,297)		Estimate based on prior year ACFR
Capital Outlay	-	253,230	253,230		Equals capital outlay above
Capital Contributions from Developers	-	2,254,067	2,254,067		Estimate based on prior year ACFR
TOTAL CASH FLOW ADJUSTMENTS	-	1,863,463	1,863,463		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 2,536,195**	**$ (10,119,507)**		

CITY OF BOERNE, TEXAS
STORMWATER FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 656,214	$ 453,813	$ (202,401)	69.16%	
Other Operating Revenues	-	-	-	0.00%	
Interest	75,000	282,015	207,015	376.02%	
Transfers from other funds	-	-	-	0.00%	
Budgeted Fund Balance	2,780,000	1,680,723	(1,099,277)	60.46%	
TOTAL OPERATING REVENUES	3,511,214	2,416,552	(1,094,662)	68.82%	
Operating Expenses					
Professional Services/Fees	$ -	$ -	$ -	0.00%	
General	29,510	9,266	20,244	31.40%	
Shared Services	8,375	-	8,375	0.00%	
TOTAL OPERATING EXPENSES	37,885	9,266	28,619	24.46%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	$ (693,329)	$ -	$ (693,329)	0.00%	
Gain/Loss on Sale of Assets	$ -	$ -	-	0.00%	
Capital Outlay	(2,780,000)	(2,407,286)	(372,714)	86.59%	
Asset Contribution from Developers	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(3,473,329)	(2,407,286)	(1,066,043)	69.31%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ -**	**$ (57,238)**		
Adjustments For Cash Flow Purposes:					
Depreciation/Amortization	$ -	$ -	$ -		CIP expected to be completed in FY 27.
Capital Outlay	-	2,407,286	2,407,286		Equals capital outlay above
TOTAL CASH FLOW ADJUSTMENTS	-	2,407,286	2,407,286		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 2,407,286**	**$ 217,961**		

CITY OF BOERNE, TEXAS
GAS UTILITY FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 4,340,219	$ 3,291,761	$ (1,048,458)	75.84%	
Other Operating Revenues	559,000	542,611	(16,389)	97.07%	
Interest	69,412	90,826	21,414	130.85%	
Transfers from other funds	-	-	-	0.00%	
Budgeted Fund Balance	1,405,000	-	(1,405,000)	0.00%	
TOTAL OPERATING REVENUES	6,373,631	3,925,198	(2,448,433)	61.58%	
Operating Expenses					
Personnel	$ 1,787,752	$ 1,344,808	$ 442,944	75.22%	
Cost of Goods/Services Sold	1,227,274	1,063,661	163,613	86.67%	
Supplies	28,222	22,952	5,270	81.33%	
Maintenance	258,161	242,923	15,238	94.10%	
Professional Services/Fees	15,708	29,160	(13,452)	185.64%	
General	192,376	96,502	95,874	50.16%	
Shared Services	314,711	236,033	78,678	75.00%	
Other Contracts	10,000	10,000	-	100.00%	
Debt Service	299,817	265,903	33,914	88.69%	
Customer Service/Billing Operating Expenses					
Maintenance	20,000	-	20,000	0.00%	
TOTAL OPERATING EXPENSES	4,154,021	3,311,943	842,078	79.73%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	(814,610)	$ (270,499)	$ (544,111)	33.21%	Debt payment made all at once.
Financed Purchase Interest	-	(43,748)	43,748	0.00%	
Gain on Sale of Asset	-	-	-	0.00%	
Capital Outlay	(1,405,000)	(119,097)	(1,285,904)	8.48%	
Capital Funding Contributions	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(2,219,610)	(433,343)	(1,786,267)	19.52%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ 179,912**	**$ (1,504,244)**		
Adjustments For Cash Flow Purposes:					
Principle portion of Debt Service	$ -	$ 185,082	$ 185,082		
Compensated absence accrual	-	(93,831)	(93,831)		Estimate based on prior year ACFR
					Estimate based on prior year ACFR
Depreciation/Amortization	-	(504,850)	$ (504,850)		
Capital Outlay	-	119,097	119,097		Equals capital outlay above
Capital Contributions from Developers	-	782,643	782,643		Estimate based on prior year ACFR
TOTAL CASH FLOW ADJUSTMENTS	-	488,141	488,141		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 668,053**	**$ (4,588,637)**		

CITY OF BOERNE, TEXAS
SOLID WASTE FUND
STATEMENT OF REVENUES AND EXPENSES
BUDGET AND ACTUAL
FOR THE QUARTER ENDED JUNE 30, 2026
(75% OF FISCAL YEAR)

	CURRENT BUDGET	ACTUAL ACTIVITY	VARIANCE FROM BUDGET	PERCENT OF BUDGET	NOTES
Operating Revenues					
Current Revenues	$ 1,662,970	$ 1,368,254	$ (294,716)	82.28%	
Other Operating Revenues	10,000	10,040	40	100.40%	
Interest	33,759	23,284	(10,475)	68.97%	
Grants and Donations	-	-	-	0.00%	
Budgeted Fund Balance	-	-	-	0.00%	
TOTAL OPERATING REVENUES	1,706,729	1,401,579	(305,150)	82.12%	
Operating Expenses					
Cost of Goods/Services Sold	$ 1,446,739	$ 1,224,626	$ 222,113	84.65%	
General	66,303	21,380	44,923	32.25%	
Other Contracts	18,000	13,500	4,500	75.00%	
Non-Operating	-	-	-	0.00%	
Debt Service	154	-	154	0.00%	
TOTAL OPERATING EXPENSES	1,531,196	1,259,505	271,691	82.26%	
Non-Recurring (Expenses)/Revenues					
Transfers to Other Funds	(175,533)	$ -	$ (175,533)	0.00%	
Capital Outlay	-	-	-	0.00%	
TOTAL NON-RECURRING (EXPENSES)/REVENUES	(175,533)	-	(175,533)	0.00%	
ESTIMATED INCOME/(LOSS) CASH BASIS	**$ -**	**$ 142,074**	**$ (401,308)**		
Adjustments For Cash Flow Purposes:					
Depreciation/Amortization	$ -	$ (151)	$ (151)		Estimate based on prior year ACFR
Capital Outlay	-	-	-		Equals capital outlay above
TOTAL CASH FLOW ADJUSTMENTS	-	(151)	(151)		
ESTIMATED INCOME/(LOSS) GAAP BASIS	**$ -**	**$ 141,923**	**$ (752,525)**		

HUB

HUB Investment Partners LLC
900 S Capital of Texas Hwy
350
Austin, TX 78746
(512)600-5200

City of Boerne
Texas Compliance Change in Val Report
Sorted by Fund
April 1, 2026 - June 30, 2026

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
Fund: General Fund									
10291	CLASS	001	04/01/2023	18,342.01	1,946,219.59	18,342.01	0.00	18,342.01	1,964,561.60
TX-01-0177-0003	1,964,561.60	3.766	/ /	18,342.01	1,946,219.59	18,342.01	0.00	18,342.01	1,964,561.60
10304	TXDALY	001	04/01/2023	58,186.63	6,399,924.00	58,186.63	0.00	58,186.63	6,458,110.63
1020-04-D	6,458,110.63	3.640	/ /	58,186.63	6,399,924.00	58,186.63	0.00	58,186.63	6,458,110.63
10311	TXPOOL	001	04/01/2023	19,888.26	2,183,121.87	19,888.26	0.00	19,888.26	2,203,010.13
01301400007	2,203,010.13	3.646	/ /	19,888.26	2,183,121.87	19,888.26	0.00	19,888.26	2,203,010.13
10326	TXSTAR	001	04/01/2023	236.44	26,121.34	236.44	0.00	236.44	26,357.78
1300011110	26,357.78	3.621	/ /	236.44	26,121.34	236.44	0.00	236.44	26,357.78
10427	USTR	001	06/11/2024	6,026.79	749,990.22	0.00	750,000.00	-749,990.22	0.00
91282CKS9	0.00	0.000	05/31/2026	18,281.25	751,236.33	0.00	750,000.00	-751,236.33	0.00
10432	FHLB	001	09/16/2024	6,706.26	740,064.45	0.00	0.00	-37.91	740,026.54
3130B2PJ8	740,000.00	3.603	09/04/2026	0.00	739,528.46	0.00	0.00	2.95	739,531.41
10437	FHLB	001	12/13/2024	8,381.25	746,659.91	0.00	0.00	-597.57	746,062.34
3130ATVE4	745,000.00	4.162	12/11/2026	16,762.50	748,782.30	0.00	0.00	-2,608.50	746,173.80
10440	USTR	001	03/24/2025	7,671.94	732,092.04	0.00	0.00	-547.05	731,544.99
91282CKE0	730,000.00	3.934	03/15/2027	0.00	733,575.86	0.00	0.00	-2,378.20	731,197.66
10444	USTR	001	06/16/2025	7,203.76	744,185.85	0.00	0.00	174.32	744,360.17
91282CNE7	745,000.00	3.972	05/31/2027	14,434.38	745,494.72	0.00	0.00	-1,920.69	743,574.03
10447	USTR	001	06/18/2025	10,075.58	1,041,125.34	0.00	0.00	187.28	1,041,312.62
91282CNE7	1,042,000.00	3.949	05/31/2027	20,188.75	1,042,691.95	0.00	0.00	-2,686.40	1,040,005.55
10449	USTR	001	06/18/2025	10,908.87	1,040,577.63	0.00	0.00	-674.03	1,039,903.60
91282CKE0	1,038,000.00	3.975	03/15/2027	0.00	1,043,084.58	0.00	0.00	-3,381.61	1,039,702.97

Portfolio BRNE

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10450	USTR	001	06/18/2025	11,276.65	1,034,442.72	0.00	0.00	-861.58	1,033,581.14
91282CJP7	1,032,000.00	4.026	12/15/2026	22,575.00	1,036,340.31	0.00	0.00	-1,941.71	1,034,398.60
10451	USTR	001	06/18/2025	11,802.80	1,034,461.55	0.00	0.00	-1,341.32	1,033,120.23
91282CHY0	1,032,000.00	4.079	09/15/2026	0.00	1,036,136.06	0.00	0.00	-2,385.70	1,033,750.36
10452	USTR	001	06/18/2025	8,236.61	1,026,149.25	0.00	1,025,000.00	-1,026,149.25	0.00
91282CKS9	0.00	0.000	05/31/2026	24,984.38	1,026,689.65	0.00	1,025,000.00	-1,026,689.65	0.00
10477	USTR	001	09/16/2025	14,880.54	1,779,391.27	0.00	0.00	617.29	1,780,008.56
91282CLL3	1,783,000.00	3.519	09/15/2027	0.00	1,771,090.11	0.00	0.00	-3,969.95	1,767,120.16
10480	USTR	001	11/13/2025	7,700.98	757,527.06	0.00	0.00	-1,027.61	756,499.45
91282CFU0	751,000.00	3.551	10/31/2027	14,376.88	754,109.61	0.00	0.00	-3,432.31	750,677.30
10483	USTR	001	11/17/2025	10,449.12	1,027,583.30	0.00	0.00	-1,351.35	1,026,231.95
91282CFU0	1,019,000.00	3.568	10/31/2027	19,042.92	1,023,219.30	0.00	0.00	-4,657.15	1,018,562.15
10486	USTR	001	02/02/2026	18,831.99	1,771,809.60	0.00	0.00	-2,925.81	1,768,883.79
91282CME8	1,763,000.00	3.563	12/31/2026	30,633.34	1,769,198.06	0.00	0.00	-3,801.47	1,765,396.59
10490	USTR	001	06/01/2026	5,128.17	0.00	1,753,635.00	0.00	1,754,342.64	1,754,342.64
91282CGH8	1,768,000.00	4.006	01/31/2028	0.00	0.00	1,753,635.00	0.00	1,750,250.94	1,750,250.94
	Sub Totals For: Fund: General Fund			241,934.65	24,781,446.99	1,850,288.34	1,775,000.00	66,471.17	24,847,918.16
				277,932.74	24,776,564.10	1,850,288.34	1,775,000.00	35,817.56	24,812,381.66
Fund: Parks Fund									
10309	TXPOOL	030	04/01/2023	42,377.39	4,967,673.46	42,377.39	400,000.00	-357,622.61	4,610,050.85
01301400002	4,610,050.85	3.646	/ /	42,377.39	4,967,673.46	42,377.39	400,000.00	-357,622.61	4,610,050.85
10470	USTR	030	07/31/2025	2,606.51	237,159.59	0.00	0.00	-120.02	237,039.57
91282CLB5	237,000.00	4.165	07/31/2026	0.00	237,503.63	0.00	0.00	-383.77	237,119.86
10471	USTR	030	07/31/2025	2,376.70	233,236.37	0.00	0.00	-64.59	233,171.78
91282CMP3	233,000.00	4.007	02/28/2027	0.00	233,769.08	0.00	0.00	-614.35	233,154.73
10472	USTR	030	07/31/2025	2,613.54	234,311.16	0.00	0.00	-291.73	234,019.43
91282CKR1	233,000.00	3.972	05/15/2027	5,242.50	234,711.09	0.00	0.00	-935.18	233,775.91

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10489	USTR	030	03/02/2026	1,329.17	231,258.43	0.00	0.00	679.60	231,938.03
9128282R0	235,000.00	3.445	08/15/2027	0.00	230,033.79	0.00	0.00	128.51	230,162.30
	Sub Totals For: Fund: Parks Fund			51,303.31	5,903,639.01	42,377.39	400,000.00	-357,419.35	5,546,219.66
				47,619.89	5,903,691.05	42,377.39	400,000.00	-359,427.40	5,544,263.65
Fund: Cemetery Fund									
10290	CLASS	035	04/01/2023	518.49	55,015.10	518.49	0.00	518.49	55,533.59
TX-01-0177-0002	55,533.59	3.766	/ /	518.49	55,015.10	518.49	0.00	518.49	55,533.59
10316	TXPOOL	035	04/01/2023	15,941.64	1,749,892.23	15,941.64	0.00	15,941.64	1,765,833.87
01301400020	1,765,833.87	3.646	/ /	15,941.64	1,749,892.23	15,941.64	0.00	15,941.64	1,765,833.87
10319	TXPOOL	035	04/01/2023	0.00	0.00	0.00	0.00	0.00	0.00
01301400024	0.00	0.000	/ /	0.00	0.00	0.00	0.00	0.00	0.00
10459	USTR	035	07/31/2025	1,022.81	215,398.28	0.00	0.00	1,204.60	216,602.88
912828Y95	217,000.00	4.171	07/31/2026	0.00	215,664.09	0.00	0.00	1,004.35	216,668.44
10460	USTR	035	07/31/2025	1,006.14	212,949.41	0.00	0.00	1,106.92	214,056.33
91282CEC1	217,000.00	4.001	02/28/2027	0.00	213,355.08	0.00	0.00	630.66	213,985.74
10461	USTR	035	07/31/2025	1,284.65	213,294.17	0.00	0.00	824.53	214,118.70
912828X88	217,000.00	3.965	05/15/2027	2,576.88	213,583.94	0.00	0.00	271.25	213,855.19
10488	USTR	035	03/02/2026	1,979.62	210,843.62	0.00	0.00	-153.23	210,690.39
91282CLG4	210,000.00	3.447	08/15/2027	0.00	209,729.30	0.00	0.00	-607.03	209,122.27
	Sub Totals For: Fund: Cemetery Fund			21,753.35	2,657,392.81	16,460.13	0.00	19,442.95	2,676,835.76
				19,037.01	2,657,239.74	16,460.13	0.00	17,759.36	2,674,999.10
Fund: Library Fund									
10317	TXPOOL	040	04/01/2023	21,111.69	2,317,403.38	21,111.69	0.00	21,111.69	2,338,515.07
01301400021	2,338,515.07	3.646	/ /	21,111.69	2,317,403.38	21,111.69	0.00	21,111.69	2,338,515.07
	Sub Totals For: Fund: Library Fund			21,111.69	2,317,403.38	21,111.69	0.00	21,111.69	2,338,515.07
				21,111.69	2,317,403.38	21,111.69	0.00	21,111.69	2,338,515.07

Fund: Economic Development

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10323	TXPOOL	060	04/01/2023	7,968.44	874,680.11	7,968.44	0.00	7,968.44	882,648.55
01301400042	882,648.55	3.646	/ /	7,968.44	874,680.11	7,968.44	0.00	7,968.44	882,648.55
Sub Totals For: Fund: Economic Development				7,968.44	874,680.11	7,968.44	0.00	7,968.44	882,648.55
				7,968.44	874,680.11	7,968.44	0.00	7,968.44	882,648.55
Fund: 2022 Bond Constructi									
10339	TXPOOL	134	09/01/2023	117,476.63	14,377,633.86	117,476.63	4,787,670.47	-4,670,193.84	9,707,440.02
01301400033	9,707,440.02	3.646	/ /	117,476.63	14,377,633.86	117,476.63	4,787,670.47	-4,670,193.84	9,707,440.02
Sub Totals For: Fund: 2022 Bond Constructi				117,476.63	14,377,633.86	117,476.63	4,787,670.47	-4,670,193.84	9,707,440.02
				117,476.63	14,377,633.86	117,476.63	4,787,670.47	-4,670,193.84	9,707,440.02
Fund: 2025 Construction Bo									
10478	TXPOOL	135	09/01/2025	37,168.73	4,079,968.09	37,168.73	0.00	37,168.73	4,117,136.82
01301400034	4,117,136.82	3.646	/ /	37,168.73	4,079,968.09	37,168.73	0.00	37,168.73	4,117,136.82
Sub Totals For: Fund: 2025 Construction Bo				37,168.73	4,079,968.09	37,168.73	0.00	37,168.73	4,117,136.82
				37,168.73	4,079,968.09	37,168.73	0.00	37,168.73	4,117,136.82
Fund: Capital Projects Con									
10296	CLASS	150	04/01/2023	184,706.41	17,361,382.95	3,184,706.41	0.00	3,184,706.41	20,546,089.36
TX-01-0177-0012	20,546,089.36	3.766	/ /	184,706.41	17,361,382.95	3,184,706.41	0.00	3,184,706.41	20,546,089.36
Sub Totals For: Fund: Capital Projects Con				184,706.41	17,361,382.95	3,184,706.41	0.00	3,184,706.41	20,546,089.36
				184,706.41	17,361,382.95	3,184,706.41	0.00	3,184,706.41	20,546,089.36
Fund: Debt Service Fund									
10325	TXPOOL	200	04/01/2023	7,763.16	785,612.63	115,323.98	300.00	115,023.98	900,636.61
01301400045	900,636.61	3.646	/ /	7,763.16	785,612.63	115,323.98	300.00	115,023.98	900,636.61
Sub Totals For: Fund: Debt Service Fund				7,763.16	785,612.63	115,323.98	300.00	115,023.98	900,636.61
				7,763.16	785,612.63	115,323.98	300.00	115,023.98	900,636.61
Fund: Capital Recovery Fun									
10295	CLASS	500	04/01/2023	9,027.86	957,923.00	9,027.86	0.00	9,027.86	966,950.86
TX-01-0177-0010	966,950.86	3.766	/ /	9,027.86	957,923.00	9,027.86	0.00	9,027.86	966,950.86

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10320	TXPOOL	500	04/01/2023	176,296.24	19,351,857.30	176,296.24	0.00	176,296.24	19,528,153.54
01301400025	19,528,153.54	3.646	/ /	176,296.24	19,351,857.30	176,296.24	0.00	176,296.24	19,528,153.54
Sub Totals For: Fund: Capital Recovery Fun				185,324.10	20,309,780.30	185,324.10	0.00	185,324.10	20,495,104.40
				185,324.10	20,309,780.30	185,324.10	0.00	185,324.10	20,495,104.40
Fund: Electric Fund									
10292	CLASS	510	04/01/2023	27,067.38	2,872,043.74	27,067.38	0.00	27,067.38	2,899,111.12
TX-01-0177-0007	2,899,111.12	3.766	/ /	27,067.38	2,872,043.74	27,067.38	0.00	27,067.38	2,899,111.12
10308	TXDALY	510	04/01/2023	45,724.93	5,029,267.55	45,724.93	0.00	45,724.93	5,074,992.48
1020-07-D	5,074,992.48	3.640	/ /	45,724.93	5,029,267.55	45,724.93	0.00	45,724.93	5,074,992.48
10310	TXPOOL	510	04/01/2023	366.31	40,208.90	366.31	0.00	366.31	40,575.21
01301400003	40,575.21	3.646	/ /	366.31	40,208.90	366.31	0.00	366.31	40,575.21
10313	TXPOOL	510	04/01/2023	50,835.35	5,374,737.47	398,454.03	0.00	398,454.03	5,773,191.50
01301400014	5,773,191.50	3.646	/ /	50,835.35	5,374,737.47	398,454.03	0.00	398,454.03	5,773,191.50
10322	TXPOOL	510	04/01/2023	33,626.39	3,691,135.04	33,626.39	0.00	33,626.39	3,724,761.43
01301400038	3,724,761.43	3.646	/ /	33,626.39	3,691,135.04	33,626.39	0.00	33,626.39	3,724,761.43
10324	TXPOOL	510	04/01/2023	7,379.03	809,990.79	7,379.03	0.00	7,379.03	817,369.82
01301400043	817,369.82	3.646	/ /	7,379.03	809,990.79	7,379.03	0.00	7,379.03	817,369.82
10428	USTR	510	07/02/2024	5,852.80	508,813.19	0.00	509,000.00	-508,813.19	0.00
91282CKY6	0.00	0.000	06/30/2026	11,770.63	510,105.49	0.00	509,000.00	-510,105.49	0.00
10433	USTR	510	10/03/2024	4,342.39	498,653.54	0.00	0.00	173.23	498,826.77
91282CLP4	499,000.00	3.645	09/30/2026	0.00	498,325.57	0.00	0.00	226.11	498,551.68
10436	USTR	510	12/10/2024	5,302.61	500,408.69	0.00	0.00	-153.05	500,255.64
91282CLY5	500,000.00	4.120	11/30/2026	10,625.00	501,630.86	0.00	0.00	-978.51	500,652.35
10441	USTR	510	04/02/2025	4,836.55	502,029.41	0.00	0.00	-7.35	502,022.06
91282CMV0	502,000.00	3.868	03/31/2027	0.00	502,556.91	0.00	0.00	-1,076.56	501,480.35
10455	USTR	510	07/01/2025	4,703.13	499,121.66	0.00	0.00	-24.33	499,097.33
91282CNL1	499,000.00	3.729	06/30/2027	9,356.25	498,590.67	0.00	0.00	-1,290.39	497,300.28

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10462	USTR	510	07/31/2025	7,405.11	644,745.65	0.00	644,000.00	-644,745.65	0.00
91282CKY6	0.00	0.000	06/30/2026	14,892.50	645,398.69	0.00	644,000.00	-645,398.69	0.00
10463	USTR	510	07/31/2025	6,819.15	643,927.43	0.00	0.00	-347.31	643,580.12
91282CLY5	643,000.00	4.021	11/30/2026	13,663.75	645,097.29	0.00	0.00	-1,258.37	643,838.92
10464	USTR	510	07/31/2025	6,185.39	641,564.59	0.00	0.00	108.86	641,673.45
91282CMV0	642,000.00	3.943	03/31/2027	0.00	642,712.22	0.00	0.00	-1,376.79	641,335.43
10465	USTR	510	07/31/2025	6,126.32	648,727.38	0.00	0.00	254.52	648,981.90
91282CNL1	650,000.00	3.913	06/30/2027	12,187.50	649,466.80	0.00	0.00	-1,680.86	647,785.94
10466	USTR	510	07/31/2025	5,621.61	644,253.50	0.00	0.00	873.25	645,126.75
91282CLP4	646,000.00	4.057	09/30/2026	0.00	645,126.89	0.00	0.00	292.72	645,419.61
10474	USTR	510	09/08/2025	10,747.83	1,201,347.64	0.00	0.00	-413.22	1,200,934.42
91282CNV9	1,199,000.00	3.480	08/31/2027	0.00	1,195,440.47	0.00	0.00	-3,278.51	1,192,161.96
10479	USTR	510	11/04/2025	9,962.20	1,143,326.39	0.00	0.00	263.49	1,143,589.88
91282CPE5	1,145,000.00	3.596	10/31/2027	19,594.68	1,138,827.74	0.00	0.00	-3,443.95	1,135,383.79
10485	USTR	510	02/02/2026	5,251.67	1,178,025.59	0.00	0.00	5,305.37	1,183,330.96
912828YX2	1,194,000.00	3.577	12/31/2026	8,542.71	1,176,369.85	0.00	0.00	4,710.70	1,181,080.55
10501	USTR	510	06/30/2026	121.33	0.00	1,141,389.14	0.00	1,141,396.34	1,141,396.34
91282CQH7	1,146,000.00	4.112	03/31/2028	0.00	0.00	1,141,389.14	0.00	1,140,628.13	1,140,628.13
	Sub Totals For: Fund: Electric Fund			248,277.48	27,072,328.15	1,654,007.21	1,153,000.00	506,489.03	27,578,817.18
				265,632.41	27,067,032.94	1,654,007.21	1,153,000.00	488,587.61	27,555,620.55
Fund: Water Fund									
10293	CLASS	520	04/01/2023	7,164.02	760,156.18	7,164.02	0.00	7,164.02	767,320.20
TX-01-0177-0008	767,320.20	3.766	/ /	7,164.02	760,156.18	7,164.02	0.00	7,164.02	767,320.20
10294	CLASS	520	04/01/2023	12,063.97	1,280,068.15	12,063.97	0.00	12,063.97	1,292,132.12
TX-01-0177-0009	1,292,132.12	3.766	/ /	12,063.97	1,280,068.15	12,063.97	0.00	12,063.97	1,292,132.12
10314	TXPOOL	520	04/01/2023	11,670.04	2,299,507.91	11,670.04	1,500,000.00	-1,488,329.96	811,177.95
01301400015	811,177.95	3.646	/ /	11,670.04	2,299,507.91	11,670.04	1,500,000.00	-1,488,329.96	811,177.95

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10430	USTR	520	07/02/2024	602.59	274,491.86	0.00	277,000.00	-274,491.86	0.00
91282CCJ8	0.00	0.000	06/30/2026	1,211.88	275,045.85	0.00	277,000.00	-275,045.85	0.00
10435	USTR	520	10/03/2024	596.10	270,390.76	0.00	0.00	1,804.62	272,195.38
91282CCZ2	274,000.00	3.637	09/30/2026	0.00	270,119.05	0.00	0.00	1,897.31	272,016.36
10439	USTR	520	12/10/2024	1,098.90	266,712.70	0.00	0.00	1,605.53	268,318.23
912828YU8	271,000.00	4.123	11/30/2026	2,201.88	267,250.46	0.00	0.00	1,245.97	268,496.43
10443	USTR	520	04/02/2025	442.88	276,177.25	0.00	0.00	2,205.68	278,382.93
912828ZE3	285,000.00	3.880	03/31/2027	0.00	276,352.03	0.00	0.00	1,593.48	277,945.51
10457	USTR	520	07/01/2025	345.59	264,386.53	0.00	0.00	2,122.69	266,509.22
912828ZV5	275,000.00	3.741	06/30/2027	687.50	263,957.03	0.00	0.00	1,430.86	265,387.89
10476	USTR	520	09/08/2025	340.01	263,861.81	0.00	0.00	1,960.49	265,822.30
91282CAH4	275,000.00	3.484	08/31/2027	0.00	262,399.41	0.00	0.00	1,364.26	263,763.67
10482	USTR	520	11/04/2025	2,642.11	275,126.79	0.00	0.00	-182.45	274,944.34
91282CLQ2	274,000.00	3.595	10/15/2027	4,725.37	274,149.85	0.00	0.00	-1,091.72	273,058.13
10487	USTR	520	02/02/2026	889.10	278,118.95	0.00	0.00	1,621.08	279,740.03
91282CDQ1	283,000.00	3.607	12/31/2026	1,446.27	277,799.88	0.00	0.00	1,449.04	279,248.92
10493	USTR	520	06/30/2026	27.34	0.00	273,714.38	0.00	273,717.95	273,717.95
91282CGT2	276,000.00	4.117	03/31/2028	0.00	0.00	273,714.38	0.00	273,552.66	273,552.66
	Sub Totals For: Fund: Water Fund			37,882.65	6,508,998.89	304,612.41	1,777,000.00	-1,458,738.24	5,050,260.65
				41,170.93	6,506,805.80	304,612.41	1,777,000.00	-1,462,705.96	5,044,099.84
Fund: Wastewater Fund									
10297	CLASS	530	04/01/2023	25,252.13	2,679,434.09	25,252.13	0.00	25,252.13	2,704,686.22
TX-01-0177-0013	2,704,686.22	3.766	/ /	25,252.13	2,679,434.09	25,252.13	0.00	25,252.13	2,704,686.22
10315	TXPOOL	530	04/01/2023	19.11	2,125.56	19.11	0.00	19.11	2,144.67
01301400017	2,144.67	3.646	/ /	19.11	2,125.56	19.11	0.00	19.11	2,144.67
10321	TXPOOL	530	04/01/2023	119,015.74	13,064,244.75	119,015.74	0.00	119,015.74	13,183,260.49
01301400035	13,183,260.49	3.646	/ /	119,015.74	13,064,244.75	119,015.74	0.00	119,015.74	13,183,260.49

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10429	USTR	530	07/02/2024	1,267.96	270,166.31	0.00	272,000.00	-270,166.31	0.00
9128287B0	0.00	0.000	06/30/2026	2,550.00	270,752.62	0.00	272,000.00	-270,752.62	0.00
10434	USTR	530	10/03/2024	1,078.76	264,462.10	0.00	0.00	1,268.95	265,731.05
912828YG9	267,000.00	3.617	09/30/2026	0.00	264,192.85	0.00	0.00	1,351.17	265,544.02
10438	USTR	530	12/10/2024	860.89	270,960.44	0.00	0.00	1,887.24	272,847.68
91282CDK4	276,000.00	4.134	11/30/2026	1,725.00	271,485.35	0.00	0.00	1,472.18	272,957.53
10442	USTR	530	04/02/2025	1,640.99	260,560.78	0.00	0.00	859.81	261,420.59
91282CEF4	264,000.00	3.869	03/31/2027	0.00	260,821.69	0.00	0.00	228.94	261,050.63
10456	USTR	530	07/01/2025	2,246.32	273,424.41	0.00	0.00	315.12	273,739.53
91282CEW7	275,000.00	3.731	06/30/2027	4,468.75	273,066.41	0.00	0.00	-350.20	272,716.21
10475	USTR	530	09/08/2025	2,063.27	265,685.57	0.00	0.00	231.36	265,916.93
91282CFH9	267,000.00	3.487	08/31/2027	0.00	264,361.29	0.00	0.00	-396.33	263,964.96
10481	USTR	530	11/04/2025	343.05	263,064.79	0.00	0.00	2,036.51	265,101.30
91282CAU5	276,000.00	3.593	10/31/2027	674.75	261,952.03	0.00	0.00	1,132.03	263,084.06
10484	USTR	530	01/15/2026	2,497.60	251,958.37	0.00	0.00	-286.06	251,672.31
91282CMB4	250,000.00	3.519	12/15/2027	4,148.35	250,654.30	0.00	0.00	-1,181.64	249,472.66
10496	USTR	530	06/30/2026	9.70	0.00	270,365.78	0.00	270,387.08	270,387.08
91282CBS9	284,000.00	4.118	03/31/2028	0.00	0.00	270,365.78	0.00	270,221.56	270,221.56
Sub Totals For: Fund: Wastewater Fund				156,295.52	17,866,087.17	414,652.76	272,000.00	150,820.68	18,016,907.85
				157,853.83	17,863,090.94	414,652.76	272,000.00	146,012.07	18,009,103.01
Fund: Stormwater Fund									
10298	CLASS	535	04/01/2023	89,590.25	9,828,537.37	89,590.25	1,400,000.00	-1,310,409.75	8,518,127.62
TX-01-0177-0015	8,518,127.62	3.766	/ /	89,590.25	9,828,537.37	89,590.25	1,400,000.00	-1,310,409.75	8,518,127.62
Sub Totals For: Fund: Stormwater Fund				89,590.25	9,828,537.37	89,590.25	1,400,000.00	-1,310,409.75	8,518,127.62
				89,590.25	9,828,537.37	89,590.25	1,400,000.00	-1,310,409.75	8,518,127.62

Fund: Gas Fund

Inv # / Cusip	Issuer / Par Value	Fund / YTM	Purch Date / Mat Date	Interest Accrual / Interest Received	Beginning Book Value / Beginning Market Value	Purchases/ Additions	Redemptions	Change in Value	Ending Book Value / Ending Market Value
10318	TXPOOL	540	04/01/2023	27,276.55	3,199,523.44	27,276.55	347,618.68	-320,342.13	2,879,181.31
01301400022	2,879,181.31	3.646	/ /	27,276.55	3,199,523.44	27,276.55	347,618.68	-320,342.13	2,879,181.31
Sub Totals For: Fund: Gas Fund				27,276.55	3,199,523.44	27,276.55	347,618.68	-320,342.13	2,879,181.31
				27,276.55	3,199,523.44	27,276.55	347,618.68	-320,342.13	2,879,181.31
Fund: Solid Waste Fund									
10312	TXPOOL	550	04/01/2023	7,565.62	830,469.72	7,565.62	0.00	7,565.62	838,035.34
01301400008	838,035.34	3.646	/ /	7,565.62	830,469.72	7,565.62	0.00	7,565.62	838,035.34
Sub Totals For: Fund: Solid Waste Fund				7,565.62	830,469.72	7,565.62	0.00	7,565.62	838,035.34
				7,565.62	830,469.72	7,565.62	0.00	7,565.62	838,035.34
Fund: Boerne Public Facili									
10454	TXPOOL	800	06/01/2025	11,435.12	3,203,711.60	11,435.12	2,575,000.00	-2,563,564.88	640,146.72
01301400016	640,146.72	3.646	/ /	11,435.12	3,203,711.60	11,435.12	2,575,000.00	-2,563,564.88	640,146.72
Sub Totals For: Fund: Boerne Public Facili				11,435.12	3,203,711.60	11,435.12	2,575,000.00	-2,563,564.88	640,146.72
				11,435.12	3,203,711.60	11,435.12	2,575,000.00	-2,563,564.88	640,146.72
Report Grand Totals:				1,454,833.66	161,958,596.47	8,087,345.76	14,487,589.15	-6,378,575.39	155,580,021.08
				1,506,633.51	161,943,128.02	8,087,345.76	14,487,589.15	-6,439,598.39	155,503,529.63

GLOSSARY	
PAR VALUE	The face value of investment.
MARKET VALUE	The face value multiplied by the market price. It is the last reported price from the report date.
BOOK VALUE	The cost of a bond, plus or minus adjustments for purchase discount or premium adjustments.
AMORTIZATION/ACCRETION	Amortization (accretion) is the process of reducing (increasing) the original cost of the investment on a daily basis in order to equal par value at maturity. Amortization calculations vary by investment type and the basis associated with the type of investment.
SECURITY TYPE DEFINITIONS	Security types are broad category of investments with similar characteristics and risk features such as agency securities, corporate bonds, municipal bonds, and money markets. Codes within the system are utilized to make calculations based on the underlying security. Security type labels are customizable.
BCD	Non-Negotiable CDs
FAC	Federal Agency Coupon Securities
MC1	Municipal Bonds
NCB	Negotiable Certificate of Deposit
RR2	Bank Accounts
RR3	Money Market Accounts
RRP	Investment Pools
SCD	Certificates of Deposit
PURCHASE PRINCIPAL	The original cost of the bond. Par value multiplied by purchase price.
PREMIUM/DISCOUNT	A bond with price below 100 is discount. A bond with price above 100 is premium.
ADJUSTED INTEREST EARNINGS	Net between interest earned and amortization/accretion adjustments within a report period.
EFFECTIVE RATE OF RETURN	Interest earnings adjusted for amortization of premiums and accretion for discounts plus any realized gain or loss divided by the average daily balance of the portfolio divided by 365 and then multiplied by the actual days in the report period.
YIELD TO MATURITY	The yield of an investment as of the purchase date assuming that the bond is held to maturity.
YTM 360	The yield is based on a hypothetical year that has only 360 days.
YTM 365	The yield is based on a 365-day year.
REMAINING COST	The original cost of an investment taking into consideration any partial sales or redemptions for the par value that remains.
STATED RATE	Coupon rate (yield the bond paid on its issue date).
CURRENT RATE	A bond's annual return based on its annual coupon payments and current price (as opposed to its original price or face).

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	PRESENTATION OF THE GOVERNMENTAL FUNDS BUDGET AND GOVERNMENTAL CAPITAL IMPROVEMENT PLAN.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The purpose of this item is to review high-level goals and other considerations for the upcoming Governmental funds budgets and Capital Improvement Projects. Some of these considerations include economic factors, preliminary information, tax environment, current year projections, and debt considerations. We will also review the budget process and calendar.
Strategic Alignment	Fiscal Excellence F1 – Committing to Strategic, Responsible, and Conservative Financial Management B1 – Using data to drive smart decision making
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	RECEIVE THE CITY OF BOERNE'S 2026 CERTIFIED APPRAISAL TAX ROLL VALUES, TAX RATE CALCULATION, AND CERTIFY ANTICIPATED COLLECTION RATE AND EXCESS DEBT COLLECTIONS.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The City of Boerne has received the Certified Taxable Values from Kendall Appraisal District for the tax year 2026 for the purposes of calculating tax rates and building the City's Fiscal Year 2027 budget. Attached is the Certified Appraisal Roll Values Summary for the 2026 tax year, along with the tax rate calculation, and Notice About 2026 Tax Rates. The total increase over the prior year levy roll market value is $169.6M (3.4%). The total exemptions increased $43M (3.8%) and the total certified net taxable value increased $122M (3.1%). The Kendall County Tax Assessor/Collector has certified the anticipated collection rate of 100.79% and the excess debt collections for Tax Year 2026 (Budget year 2027) of $502,721.13.
Strategic Alignment	F1: Committing to strategic, responsible, and conservative financial management
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	Certified Appraisal Roll Values Summary for the 2026 tax year Certified Appraisal Rolls Collection rate certification from Tax Assessor/Collector (memo) Form 50-856 Rate calculation Form 50-212 Notice About 2026 Tax Rates

CITY OF BOERNE, TEXAS PROPERTY TAX SUMMARY BUDGET YEAR 2027					
	ACTUAL FY 2025	LEVY ROLL VALUES FY 2026	CERTIFIED VALUES FY 2027	CERTIFIED VS PY LEVY Increase (Decrease)	
ASSESSED MARKET VALUATION					
REAL PROPERTY	1,625,823,261	1,687,395,652	1,718,954,671	31,559,019	
IMPROVEMENTS	3,016,992,591	3,077,118,946	3,206,392,022	129,273,076	
PERSONAL PROPERTY	245,492,710	255,564,220	264,378,902	8,814,682	
TOTAL CERTIFIED MARKET VALUE	4,888,308,562	5,020,078,818	5,189,725,595	169,646,777	3.4%
LESS EXEMPTIONS:					
ABSOLUTE EXEMPTIONS	811,407,740	775,739,216	795,390,162	19,650,946	
AG LOSS	34,535,090	33,874,035	27,688,549	(6,185,486)	
HOMESTEAD CAP ADJUSTMENT	230,197,564	134,596,158	88,668,999	(45,927,159)	
ABATEMENTS		-	-	-	
TANGIBLE PERSONAL PROPERTY (145)		-	46,258,727	46,258,727	NEW EXEMPTION FOR FY 27
DISABLED VETERAN	129,151,694	161,273,643	187,974,486	26,700,843	
BUSINESS PERSONAL PROPERTY (366)	251,410	263,960	-	(263,960)	
MEDICAL	6,819,061	6,773,686	6,779,826	6,140	
MILITARY SURVIVING SPOUSE	1,666,788	1,998,888	2,124,244	125,356	
FREEPORT	13,508,230	14,676,241	17,334,799	2,658,558	
TOTAL EXEMPTIONS	1,227,537,577	1,129,195,827	1,172,219,792	43,023,965	3.8%
				-	
TOTAL TAXABLE VALUE BEFORE FREEZE	3,660,770,985	3,890,882,991	4,017,505,803	126,622,812	3.3%
LESS: APPRAISAL DISTRICT ADJUST FOR ESTIMATE	-	-	(4,503,998)	(4,503,998)	
ESTIMATE OF CERTIFIED VALUE PER APPRAISAL DISTRICT	3,660,770,985	3,890,882,991	4,013,001,805	122,118,814	3.1%
				-	
LESS: FREEZE TAXABLE AMOUNT	608,670,951	678,917,675	730,980,648	52,062,973	7.7%
TRANSFER ADJUSTMENT	-	-	774,479	774,479	
ADJUST FOR ESTIMATE OF PROTEST VALUE	48,179,343	7,628,784	1,333,905	(6,294,879)	
NET TAXABLE VALUE	3,003,920,691	3,204,336,532	3,279,912,773	75,576,241	2.4%
				-	
TOTAL TAX RATE PER $100 VALUATION	0.4716	0.4716	0.47160	-	
LEVY ON ESTIMATED/CERTIFIED VALUE	14,166,490	15,111,651	15,468,069	356,418	
PLUS TAXES ON VALUE UNDER ARB REVIEW	-			-	
PLUS TAXES ON FREEZE TAXABLE	2,004,693	2,216,490	2,395,365	178,875	
TOTAL LEVY	16,171,183	17,328,141	17,863,434	535,293	3.1%
M&O TAX RATE	0.3532	0.3532	0.3532	-	
I&S TAX RATE	0.1184	0.1184	0.1184	-	
TOTAL TAX RATE PER $100 VALUATION	0.4716	0.4716	0.47160	-	
PERCENT OF LEVY COLLECTED *	98.5%	99.0%	99.5%	0.50%	
DISTRIBUTION BY FUND					
				-	
GENERAL FUNDS	12,316,693	13,338,688	13,888,203	549,515	
DEBT SERVICE FUND	3,611,922	3,816,172	3,885,913	69,742	
ESTIMATED COLLECTIONS	15,928,615	17,154,860	17,774,116	619,257	3.6%

Land	Value			
Homesite:	688,769,783			
Non Homesite:	968,723,895			
Ag Market:	27,884,359			
Timber Market:	0	**Total Land**	(+)	1,685,378,037

Improvement	Value			
Homesite:	1,640,167,372			
Non Homesite:	1,524,177,024	**Total Improvements**	(+)	3,164,344,396

Non Real	Count	Value			
Personal Property:	1,257	264,311,402			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	264,311,402
			Market Value	=	5,114,033,835

Ag	Non Exempt	Exempt			
Total Productivity Market:	27,765,519	118,840			
Ag Use:	76,970	110	**Productivity Loss**	(-)	27,688,549
Timber Use:	0	0	**Appraised Value**	=	5,086,345,286
Productivity Loss:	27,688,549	118,730			
			Homestead Cap	(-)	58,637,322
			23.231 Cap	(-)	25,618,659
			Assessed Value	=	5,002,089,305
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,055,782,744
			Net Taxable	=	3,946,306,561

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	21,186,535	20,592,855	69,585.97	70,641.47	51			
DPS	387,715	387,715	934.51	934.51	1			
OV65	730,722,368	700,534,364	2,287,256.55	2,337,309.68	1,519			
Total	752,296,618	721,514,934	2,357,777.03	2,408,885.66	1,571	**Freeze Taxable**	(-)	721,514,934
Tax Rate	0.4716000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,845,090	1,833,090	1,058,611	774,479	5			
Total	1,845,090	1,833,090	1,058,611	774,479	5	**Transfer Adjustment**	(-)	774,479
						Freeze Adjusted Taxable	=	3,224,017,148

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
17,562,241.90 = 3,224,017,148 * (0.4716000 / 100) + 2,357,777.03

Certified Estimate of Market Value:	5,114,033,835
Certified Estimate of Taxable Value:	3,946,306,561
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,239	0	45,245,642	45,245,642
145D	1	0	30,178	30,178
145D1	14	0	915,407	915,407
AB	2	0	0	0
DP	52	0	0	0
DPS	1	0	0	0
DV1	44	0	427,000	427,000
DV1S	5	0	20,000	20,000
DV2	35	0	327,000	327,000
DV2S	2	0	15,000	15,000
DV3	48	0	490,000	490,000
DV3S	3	0	30,000	30,000
DV4	142	0	1,308,000	1,308,000
DV4S	10	0	96,000	96,000
DVHS	326	0	176,286,479	176,286,479
DVHSS	20	0	8,963,007	8,963,007
EX	2	0	3,841,060	3,841,060
EX-XG	14	0	20,022,040	20,022,040
EX-XI	3	0	5,589,860	5,589,860
EX-XU	13	0	274,760	274,760
EX-XV	240	0	765,662,442	765,662,442
FR	3	17,334,799	0	17,334,799
HS	4,566	0	0	0
MASSS	4	0	2,124,244	2,124,244
MED	2	0	6,779,826	6,779,826
OV65	1,578	0	0	0
OV65S	50	0	0	0
	Totals	**17,334,799**	**1,038,447,945**	**1,055,782,744**

Land		Value			
Homesite:		5,525,234			
Non Homesite:		28,051,400			
Ag Market:		0			
Timber Market:		0	**Total Land**	(+)	33,576,634
Improvement		**Value**			
Homesite:		16,381,026			
Non Homesite:		25,666,600	**Total Improvements**	(+)	42,047,626
Non Real	**Count**	**Value**			
Personal Property:	1	67,500			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	67,500
			Market Value	=	75,691,760
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	**Productivity Loss**	(-)	0
Timber Use:	0	0	**Appraised Value**	=	75,691,760
Productivity Loss:	0	0			
			Homestead Cap	(-)	221,712
			23.231 Cap	(-)	4,191,306
			Assessed Value	=	71,278,742
			Total Exemptions Amount (Breakdown on Next Page)	(-)	79,500
			Net Taxable	=	71,199,242

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
OV65	9,465,714	9,465,714	37,588.04	37,588.04	10			
Total	9,465,714	9,465,714	37,588.04	37,588.04	10	**Freeze Taxable**	(-)	9,465,714
Tax Rate	0.4716000							

Freeze Adjusted Taxable = 61,733,528

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
328,723.36 = 61,733,528 * (0.4716000 / 100) + 37,588.04

Certified Estimate of Market Value:	68,909,692
Certified Estimate of Taxable Value:	66,695,244
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145D1	1	0	67,500	67,500
DV4	1	0	12,000	12,000
HS	26	0	0	0
OV65	12	0	0	0
	Totals	**0**	**79,500**	**79,500**

Land		Value			
Homesite:		694,295,017			
Non Homesite:		996,775,295			
Ag Market:		27,884,359			
Timber Market:		0	**Total Land**	(+)	1,718,954,671
Improvement		**Value**			
Homesite:		1,656,548,398			
Non Homesite:		1,549,843,624	**Total Improvements**	(+)	3,206,392,022
Non Real	**Count**	**Value**			
Personal Property:	1,258	264,378,902			
Mineral Property:	0	0			
Autos:	0	0	**Total Non Real**	(+)	264,378,902
			Market Value	=	5,189,725,595
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	27,765,519	118,840			
Ag Use:	76,970	110	**Productivity Loss**	(-)	27,688,549
Timber Use:	0	0	**Appraised Value**	=	5,162,037,046
Productivity Loss:	27,688,549	118,730			
			Homestead Cap	(-)	58,859,034
			23.231 Cap	(-)	29,809,965
			Assessed Value	=	5,073,368,047
			Total Exemptions Amount (Breakdown on Next Page)	(-)	1,055,862,244
			Net Taxable	=	4,017,505,803

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count			
DP	21,186,535	20,592,855	69,585.97	70,641.47	51			
DPS	387,715	387,715	934.51	934.51	1			
OV65	740,188,082	710,000,078	2,324,844.59	2,374,897.72	1,529			
Total	761,762,332	730,980,648	2,395,365.07	2,446,473.70	1,581	**Freeze Taxable**	(-)	730,980,648
Tax Rate	0.4716000							

Transfer	Assessed	Taxable	Post % Taxable	Adjustment	Count			
OV65	1,845,090	1,833,090	1,058,611	774,479	5			
Total	1,845,090	1,833,090	1,058,611	774,479	5	**Transfer Adjustment**	(-)	774,479

Freeze Adjusted Taxable = 3,285,750,676

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE * (TAX RATE / 100)) + ACTUAL TAX
17,890,965.26 = 3,285,750,676 * (0.4716000 / 100) + 2,395,365.07

Certified Estimate of Market Value:	5,182,943,527
Certified Estimate of Taxable Value:	4,013,001,805
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
145B	1,239	0	45,245,642	45,245,642
145D	1	0	30,178	30,178
145D1	15	0	982,907	982,907
AB	2	0	0	0
DP	52	0	0	0
DPS	1	0	0	0
DV1	44	0	427,000	427,000
DV1S	5	0	20,000	20,000
DV2	35	0	327,000	327,000
DV2S	2	0	15,000	15,000
DV3	48	0	490,000	490,000
DV3S	3	0	30,000	30,000
DV4	143	0	1,320,000	1,320,000
DV4S	10	0	96,000	96,000
DVHS	326	0	176,286,479	176,286,479
DVHSS	20	0	8,963,007	8,963,007
EX	2	0	3,841,060	3,841,060
EX-XG	14	0	20,022,040	20,022,040
EX-XI	3	0	5,589,860	5,589,860
EX-XU	13	0	274,760	274,760
EX-XV	240	0	765,662,442	765,662,442
FR	3	17,334,799	0	17,334,799
HS	4,592	0	0	0
MASSS	4	0	2,124,244	2,124,244
MED	2	0	6,779,826	6,779,826
OV65	1,590	0	0	0
OV65S	50	0	0	0
	Totals	**17,334,799**	**1,038,527,445**	**1,055,862,244**

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,149	2,056.5366	$66,838,630	$2,959,218,579	$2,706,992,783
B	MULTIFAMILY RESIDENCE	122	144.2999	$35,264,430	$165,782,213	$164,912,379
C1	VACANT LOTS AND LAND TRACTS	557	834.9858	$0	$113,703,745	$110,354,269
D1	QUALIFIED OPEN-SPACE LAND	36	1,052.1020	$0	$27,765,519	$76,970
D2	IMPROVEMENTS ON QUALIFIED OP	4		$0	$111,260	$111,260
E	RURAL LAND, NON QUALIFIED OPE	26	252.1900	$0	$15,209,325	$14,755,030
F1	COMMERCIAL REAL PROPERTY	585	780.4268	$2,997,100	$740,799,182	$727,551,268
F2	INDUSTRIAL AND MANUFACTURING	7	11.0310	$0	$14,500,840	$12,252,368
J3	ELECTRIC COMPANY (INCLUDING C	9	4.5560	$0	$10,201,030	$9,443,950
J4	TELEPHONE COMPANY (INCLUDING	8	0.4423	$0	$1,515,730	$1,143,727
J7	CABLE TELEVISION COMPANY	1		$0	$384,360	$259,360
L1	COMMERCIAL PERSONAL PROPERT	1,183		$0	$117,971,482	$76,238,652
L2	INDUSTRIAL AND MANUFACTURING	45		$0	$71,257,540	$45,158,781
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$173,470	$173,470
O	RESIDENTIAL INVENTORY	170	32.9388	$5,304,600	$13,773,850	$13,702,704
S	SPECIAL INVENTORY TAX	13		$0	$64,396,170	$63,179,590
X	TOTALLY EXEMPT PROPERTY	271	1,691.3105	$0	$797,269,540	$0
		Totals	6,860.8197	$110,404,760	$5,114,033,835	$3,946,306,561

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	35	26.6184	$327,540	$26,226,470	$25,992,758
B	MULTIFAMILY RESIDENCE	5	1.6394	$0	$1,516,590	$1,516,590
C1	VACANT LOTS AND LAND TRACTS	9	28.0356	$0	$6,962,060	$5,943,406
E	RURAL LAND, NON QUALIFIED OPEI	1	0.5000	$0	$885,900	$885,900
F1	COMMERCIAL REAL PROPERTY	27	27.1180	$0	$34,819,220	$32,809,144
F2	INDUSTRIAL AND MANUFACTURING	1		$0	$4,214,020	$3,051,444
J4	TELEPHONE COMPANY (INCLUDING	1		$0	$67,500	$0
O	RESIDENTIAL INVENTORY	1	10.3600	$0	$1,000,000	$1,000,000
		Totals	94.2714	$327,540	$75,691,760	$71,199,242

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	6,184	2,083.1550	$67,166,170	$2,985,445,049	$2,732,985,541
B	MULTIFAMILY RESIDENCE	127	145.9393	$35,264,430	$167,298,803	$166,428,969
C1	VACANT LOTS AND LAND TRACTS	566	863.0214	$0	$120,665,805	$116,297,675
D1	QUALIFIED OPEN-SPACE LAND	36	1,052.1020	$0	$27,765,519	$76,970
D2	IMPROVEMENTS ON QUALIFIED OP	4		$0	$111,260	$111,260
E	RURAL LAND, NON QUALIFIED OPEI	27	252.6900	$0	$16,095,225	$15,640,930
F1	COMMERCIAL REAL PROPERTY	612	807.5448	$2,997,100	$775,618,402	$760,360,412
F2	INDUSTRIAL AND MANUFACTURING	8	11.0310	$0	$18,714,860	$15,303,812
J3	ELECTRIC COMPANY (INCLUDING C	9	4.5560	$0	$10,201,030	$9,443,950
J4	TELEPHONE COMPANY (INCLUDING	9	0.4423	$0	$1,583,230	$1,143,727
J7	CABLE TELEVISION COMPANY	1		$0	$384,360	$259,360
L1	COMMERCIAL PERSONAL PROPERT	1,183		$0	$117,971,482	$76,238,652
L2	INDUSTRIAL AND MANUFACTURING	45		$0	$71,257,540	$45,158,781
M1	TANGIBLE OTHER PERSONAL, MOB	8		$0	$173,470	$173,470
O	RESIDENTIAL INVENTORY	171	43.2988	$5,304,600	$14,773,850	$14,702,704
S	SPECIAL INVENTORY TAX	13		$0	$64,396,170	$63,179,590
X	TOTALLY EXEMPT PROPERTY	271	1,691.3105	$0	$797,269,540	$0
		Totals	6,955.0911	$110,732,300	$5,189,725,595	$4,017,505,803

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	3	0.5840	$0	$232,690	$232,690
A1	A1-SINGLE FAMILY RES LAND & IMPF	6,134	2,050.1250	$66,838,630	$2,956,033,799	$2,704,049,396
A2	A2-REAL MH & LAND WITH SAME OW	18	5.8276	$0	$2,952,090	$2,710,697
B1	B1	31	98.4938	$35,264,430	$132,599,797	$131,732,308
B2	B2	92	45.8061	$0	$33,182,416	$33,180,071
C	C	1	0.1650	$0	$39,310	$39,310
C1	C1-ALL VACANT LOTS & LAND TRACT	555	834.4508	$0	$113,664,335	$110,314,859
C2	C2	1	0.3700	$0	$100	$100
D1	D1-QUALIFIED AG LAND	36	1,052.1020	$0	$27,765,519	$76,970
D2	D2-IMPROVEMENTS ON QUALIFIED A	4		$0	$111,260	$111,260
E1	E1-LAND & IMPROVEMENTS ON NON	25	251.6900	$0	$15,145,625	$14,691,330
E2	E2-MH ON NON QUAL OPEN SPACE	1	0.5000	$0	$63,700	$63,700
F1	F1-COMMERCIAL LAND & IMPROVEM	585	780.4268	$2,997,100	$740,799,182	$727,551,268
F2	Industrial Real Property	7	11.0310	$0	$14,500,840	$12,252,368
J3		9	4.5560	$0	$10,201,030	$9,443,950
J4		8	0.4423	$0	$1,515,730	$1,143,727
J7		1		$0	$384,360	$259,360
L1		1,183		$0	$117,971,482	$76,238,652
L2		45		$0	$71,257,540	$45,158,781
M1	MH ON LAND OWNED BY SOMEONE E	8		$0	$173,470	$173,470
O1	O1	170	32.9388	$5,304,600	$13,773,850	$13,702,704
S		13		$0	$64,396,170	$63,179,590
X	Totally Exempt Property	271	1,691.3105	$0	$797,269,540	$0
		Totals	6,860.8197	$110,404,760	$5,114,033,835	$3,946,306,561

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	A1-SINGLE FAMILY RES LAND & IMPF	35	26.6184	$327,540	$26,226,470	$25,992,758
B2	B2	5	1.6394	$0	$1,516,590	$1,516,590
C1	C1-ALL VACANT LOTS & LAND TRACT	9	28.0356	$0	$6,962,060	$5,943,406
E1	E1-LAND & IMPROVEMENTS ON NON	1	0.5000	$0	$885,900	$885,900
F1	F1-COMMERCIAL LAND & IMPROVEM	27	27.1180	$0	$34,819,220	$32,809,144
F2	Industrial Real Property	1		$0	$4,214,020	$3,051,444
J4		1		$0	$67,500	$0
O1	O1	1	10.3600	$0	$1,000,000	$1,000,000
		Totals	94.2714	$327,540	$75,691,760	$71,199,242

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	A - Residential - Shared Property	3	0.5840	$0	$232,690	$232,690
A1	A1-SINGLE FAMILY RES LAND & IMPF	6,169	2,076.7434	$67,166,170	$2,982,260,269	$2,730,042,154
A2	A2-REAL MH & LAND WITH SAME OW	18	5.8276	$0	$2,952,090	$2,710,697
B1	B1	31	98.4938	$35,264,430	$132,599,797	$131,732,308
B2	B2	97	47.4455	$0	$34,699,006	$34,696,661
C	C	1	0.1650	$0	$39,310	$39,310
C1	C1-ALL VACANT LOTS & LAND TRACT	564	862.4864	$0	$120,626,395	$116,258,265
C2	C2	1	0.3700	$0	$100	$100
D1	D1-QUALIFIED AG LAND	36	1,052.1020	$0	$27,765,519	$76,970
D2	D2-IMPROVEMENTS ON QUALIFIED A	4		$0	$111,260	$111,260
E1	E1-LAND & IMPROVEMENTS ON NON	26	252.1900	$0	$16,031,525	$15,577,230
E2	E2-MH ON NON QUAL OPEN SPACE	1	0.5000	$0	$63,700	$63,700
F1	F1-COMMERCIAL LAND & IMPROVEM	612	807.5448	$2,997,100	$775,618,402	$760,360,412
F2	Industrial Real Property	8	11.0310	$0	$18,714,860	$15,303,812
J3		9	4.5560	$0	$10,201,030	$9,443,950
J4		9	0.4423	$0	$1,583,230	$1,143,727
J7		1		$0	$384,360	$259,360
L1		1,183		$0	$117,971,482	$76,238,652
L2		45		$0	$71,257,540	$45,158,781
M1	MH ON LAND OWNED BY SOMEONE E	8		$0	$173,470	$173,470
O1	O1	171	43.2988	$5,304,600	$14,773,850	$14,702,704
S		13		$0	$64,396,170	$63,179,590
X	Totally Exempt Property	271	1,691.3105	$0	$797,269,540	$0
		Totals	6,955.0911	$110,732,300	$5,189,725,595	$4,017,505,803

New Value

TOTAL NEW VALUE MARKET:	**$110,732,300**
TOTAL NEW VALUE TAXABLE:	**$103,941,124**

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, rel	5	2025 Market Value	$100
		ABSOLUTE EXEMPTIONS VALUE LOSS		**$100**

Exemption	Description	Count	Exemption Amount
145B	11.145 (b) Single Situs, Single Owner	1,198	$42,953,010
DP	Disability	1	$0
DV1	Disabled Veterans 10% - 29%	3	$24,000
DV2	Disabled Veterans 30% - 49%	5	$46,500
DV3	Disabled Veterans 50% - 69%	7	$62,000
DV4	Disabled Veterans 70% - 100%	26	$312,000
DVHS	Disabled Veteran Homestead	20	$9,843,941
HS	Homestead	290	$0
OV65	Over 65	110	$0
	PARTIAL EXEMPTIONS VALUE LOSS	**1,660**	**$53,241,451**
		NEW EXEMPTIONS VALUE LOSS	**$53,241,551**

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount

INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS **$53,241,551**

New Ag / Timber Exemptions

New Annexations

New Deannexations

Count	Market Value	Taxable Value
2	$848,720	$846,720

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,585	$508,415	$12,837	$495,578

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
4,576	$507,930	$12,763	$495,167

Median Homestead Value

Category A and E

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,585	$456,470	$0	$456,470

Category A Only

Count of HS Residences	Median Market	Median HS Exemption	Median Taxable
4,576	$456,310	$0	$456,310

2026 CERTIFIED TOTALS

CBN - CITY OF BOERNE

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
80	$75,691,760	$66,695,244

Uncontested Valu

Count of Uncontested Properties	Total Market Value	Total Uncontested Value

KENDALL APPRAISAL DISTRICT

118 Market Avenue ● Boerne, Texas 78006

July 29, 2026

City of Boerne Council
ATTN: Sarah Buckelew
447 N Main St
Boerne, TX 78006

Dear City of Boerne,

The Texas Property Tax Code requires the collector for a taxing unit to certify to the governing body the excess debt tax collections for the current and two prior tax years as well as the estimated debt collection for the upcoming year.

<u>Excess Debt Collections for the Current and Two Prior Tax Years</u>

According to the Texas Property Tax Clode, the excess debt collection is based on the actual amount of debt service taxes collected in current taxes, delinquent taxes, special appraisal rollback taxes, penalties and interest from July 1 through June 30 for each required tax year. The amount is compared to the adjusted debt service amount used in each year's rate calculation to determine the excess debt.

- 2025 Actual Collection Rate: 100.65%
- 2024 Actual Collection Rate 101.05%
- 2023 Actual Collection Rate 100.68%

- Excess Debt Collection Amount for 2025 Tax Year: $502,721.15
  - *Collected in excess of adjusted debt amount used in previous year TNT calculation and must be used to reduce debt requirement in upcoming TNT calculation.*

<u>Anticipated Debt collection Rate for the Upcoming Tax Year</u>

The average of the current and two prior years debt collection percentages weas used in calculating the anticipated debt collection rate for upcoming tax year.

- Current Year anticipated collection rate: 100.79%

Refunds preceding prior tax year

Refunds include court decisions, tax code section 25.25b , 25.25c corrections and tax code section 31.11 payment errors.

- Maintenance and Operation: $16,222.93
- Interest and Sinking: $5,373.94
- **Grand Total: $21,596.87**

Attached are the documents reflecting the information provided. Please let me know if I can provide any other information or be of any other assistance.

Sincerely,

Crystal Rivera

Crystal Rivera, RTA
830-249-8012
Crystal.rivera@kendallad.org

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

Form 50-856

City of Boerne	(830) 249-9511
Taxing Unit Name	Phone *(area code and number)*
447 N. Main Street, Boerne, TX 78006	https://www.ci.boerne.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://www.ci.boerne.tx.us/304/city-budget

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]	$ 3,875,896,043
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]	$ 685,199,213
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 3,190,696,830
4.	**Prior year total adopted tax rate.**	$ 0.4716 /$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: .... $ 13,468,915	
	B. Prior year values resulting from final court decisions: .... - $ 10,822,081	
	C. Prior year value loss. Subtract B from A.[4]	$ 2,646,834

[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:** .... $ 4,755,000 **B. Prior year disputed value:** .... - $ 0 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 4,755,000
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 7,401,834
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 3,198,098,664
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]	$ 846,720
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: .... $ 100 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 53,241,451 **C. Value loss.** Add A and B. [7]	$ 53,241,551
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.	$ 54,088,271
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.	$ 3,144,010,393
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 14,827,153
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]	$ 21,597
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 14,848,750

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 3,946,306,561 **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.	$ 3,946,306,561
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] .... $ 66,695,244 **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.	$ 66,695,244
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]	$ 730,980,648
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]	$ 3,282,021,157
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 103,941,124

[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.	$ 103,941,124
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 3,178,080,033
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.4672 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0 /$100

Voter Approval Tax Rate

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

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

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

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.3532 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,198,098,664
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 11,295,684
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.......... + $ 16,223 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.......... $ 16,223 E. Add Line 31 to 32D.	$ 11,311,907
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,178,080,033
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.3559 /$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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$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 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$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 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$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 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.3559 /$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 . . . . . $ 4,290,838 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . $ 0.1350 /$100 **C.** Add Line 41B to Line 40.	$ 0.4909 /$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.	$ 0.5081 /$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 /$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 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . $ 0 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . $ 0 /$100 e Add Line D42(c) to Line D42(d). . . . . . $ 0 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 5,492,358 **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 .... – $ 1,073,025 **E. Adjusted debt.** Subtract B, C and D from A.	$ 4,419,333
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 502,721
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 3,916,612
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100.79 % **B.** Enter the prior year actual collection rate. .... 100.65 % **C.** Enter the 2024 actual collection rate. .... 101.05 % **D.** Enter the 2023 actual collection rate. .... 100.68 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100.79 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 3,885,913
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,282,021,157
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.1184 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.6265 /$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 /$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.	$ 0 /$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.	$ 4,308,491
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.	$ 3,282,021,157
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.1313
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.4672 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.4672 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ ______ /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.6265 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.4953 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$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 /$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)	$ 0.50121 /$100
	B. Unused increment rate (Line 68)	$ 0.01471 /$100
	C. Subtract B from A	$ 0.48650 /$100
	D. Adopted Tax Rate	$ 0.47160 /$100
	E. Subtract D from C	$ 0.014900 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 3,213,827,685
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 478,860
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)	$ 0.490130 /$100
	B. Unused increment rate (Line 67)	$ 0.00320 /$100
	C. Subtract B from A	$ 0.48710 /$100
	D. Adopted Tax Rate	$ 0.47160 /$100
	E. Subtract D from C	$ 0.01550 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 3,051,049,688
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 472,912
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)	$ 0.47670 /$100
	B. Unused increment rate (Line 66)	$ 0.00080 /$100
	C. Subtract B from A	$ 0.47590 /$100
	D. Adopted Tax Rate	$ 0.47660 /$100
	E. Subtract D from C	$ -0.0007 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,528,389,232
	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	$ 951,772
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.0290 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.5243 /$100

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

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.3559 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 3,282,021,157
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.0152 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.1184 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.4895 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______ /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ ______ /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ ______ /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ ______
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ ______
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ ______ /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ ______ /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.4672 /$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: _______

Voter-approval tax rate .... $ 0.5243 /$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: _______

De minimis rate. .... $ 0.4895 /$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:

https://www.ci.boerne.tx.us/304/city-budget

SECTION 10: Taxing Unit Representative Name and Signature

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

print here ➧ Sarah Buckelew
Printed Name of Taxing Unit Representative

sign here ➧ Sarah Buckelew
Taxing Unit Representative

08/04/2026
Date

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

Notice about 2026 Tax Rates

(current year)

Form 50-212

Property Tax Rates in CITY OF BOERNE

(taxing unit's name)

This notice concerns the 2026 property tax rates for CITY OF BOERNE.

(current year) (taxing unit's name)

This notice provides information about two tax rates taxing units use in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, the taxing unit calculates these rates by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how they calculated these tax rates.

This year's no-new-revenue tax rate .... $ 0.4672 /$100

This year's voter-approval tax rate... $ 0.5243 /$100

To see the full calculations, please visit https://www.ci.boerne.tx.us/ for a copy of the Tax Rate Calculation Worksheet.

(website address)

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
RESTRICTED FUNDS	$ 28,282,646
MAINTENANCE AND OPERATIONS-ASSIGNED	$21,620,795
CAPITAL INFRASTRUCTURE PROJECTS- ASSIGNED	$26,292,099
NONSPENDABLE FUNDS	$1,158,851

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. The taxing unit will pay these amounts from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
2016 G.O. REFUNDING	$ 550,000	$ 147,900	$ 0	$ 697,900
2019 G.O. REFUNDING	280,000	3,357	0	283,357
2021 G.O. REFUNDING	1,335,000	547,500	0	1,882,500
2022 G.O. BOND SERIES 2023	150,000	686,450	0	836,450
2022 G.O. BOND SERIES 2025	70,000	93,750	0	163,750
2022 G.O. BOND SERIES 2027	2,068,297	0	0	1,628,401

(expand as needed)

Total required for 2026 *(current year)* debt service .... $ 5,492,358

– Amount *(if any)* paid from funds listed in unencumbered funds .... $ 0

– Amount *(if any)* paid from other resources .... $ 1,073,025

– Excess collections last year .... $ 502,721

= Total to be paid from taxes in 2026 *(current year)* .... $ 3,916,612

+ Amount added in anticipation that the taxing unit will collect only 100.79 *(collection rate)* % of its taxes in 2026 *(current year)* .... $ -30,699

= Total Debt Levy .... $ 3,885,913

Voter-Approval Tax Rate Adjustments

State Criminal Justice Mandate

The ______ *(county name)* County Auditor certifies that ______ *(county name)* County spent $ ______ *(amount)* *(minus any amount received from state revenue for such costs)* in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. ______ *(county name)* County Sheriff provided ______ *(county name)* information on these costs, minus the state revenues received for the reimbursement of such costs. This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100.

Indigent Health Care Compensation Expenditures

______ *(county name)* county spent $ ______ *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, on indigent health care compensation procedures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is $ ______ *(amount)*. This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100.

Indigent Defense Compensation Expenditures

______ *(county name)* county spent $ ______ *(amount)* from July 1, ______ *(prior year)*, to June 30, ______ *(current year)*, to provide appointed counsel for indigent individuals, less the amount of state grants. In the preceding year, the county spent $ ______ *(amount)* for indigent defense compensation expenditures. The amount of increase above last year's indigent defense expenditures is $ ______ *(amount of increase)*.

This increased the voter-approval tax rate by $ ______ *(amount of increase)* /$100 to recoup ______ *(use one phrase to complete sentence: the increased expenditures, or 5 percent more than the preceding year's expenditures)*.

Eligible County Hospital Expenditures

_______________ spent $ _______________ from July 1, _______ , to June 30, _______ ,
(name of taxing unit) *(amount)* *(prior year)* *(current year)*

on expenditures to maintain and operate an eligible county hospital. In the preceding year, _______________
(taxing unit name)

spent $ _______________ for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is $ _______________
(amount) *(amount of increase)*

This increased the voter-approval tax rate by $ _______________ /$100 to recoup _______________ .
(amount of increase) *(use one phrase to complete sentence: the increased expenditures, or 8 percent more than the preceding year's expenditures)*

This notice contains a summary of the no-new-revenue and voter-approval calculations as

certified by _______________ _______________ _______________
(designated individual's name) *(designated individual's position)* *(date)*

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

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

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	RECEIVE THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 AND CONFIRM THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The proposed budget was filed with the City Secretary and online for public viewing on Friday, August 7th. There will be two public hearings on the proposed budget during regularly scheduled council meetings August 25th and September 8th followed by 1st and 2nd readings of the ordinance to adopt the budget in the same regular City Council meetings. The proposed tax rate is $0.4790 per $100 valuation, which is lower than the voter approval rate. A presentation and agenda item to present the calculated tax rate will also occur in this meeting.
Strategic Alignment	F1: Committing to strategic, responsible, and conservative financial management
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	The Fiscal Year 2027 Proposed Budget can be reviewed online at the City's website.

	AGENDA ITEM SUMMARY
Agenda Date	August 11, 2026
Requested Action	CALL FOR AND SET THE FIRST PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 FOR AUGUST 25, 2026, AT 6:00 P.M., AND A SECOND PUBLIC HEARING ON THE PROPOSED BUDGET FOR FISCAL YEAR 2026-2027 FOR SEPTEMBER 8, 2026, AT 6:00 P.M.
Contact Person	Sarah Buckelew, Finance Director
Background Information	In accordance with Local Government Code Section 102, the City will hold a public hearing to discuss the proposed budget on August 25, 2026, at 6:00pm. Although not required by law, the City will hold a second public hearing to discuss the budget on September 8, 2026, at 6:00 pm. The proposed budget is available online for the public to view on the City's website. The budget will be discussed before the public hearings on August 25th and September 8th followed by 1st and 2nd readings of the ordinance to adopt the budget in the same regular City Council meetings.
Strategic Alignment	F1: Committing to strategic, responsible, and conservative financial management
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	The Fiscal Year 2027 Proposed Budget can be reviewed online at the City's website.

AGENDA ITEM SUMMARY

Agenda Date	August 11, 2026
Requested Action	CALL FOR AND SET THE FIRST PUBLIC HEARING ON THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION FOR FISCAL YEAR 2026-2027 FOR AUGUST 25, 2026, AT 6:00 P.M., AND THE SECOND PUBLIC HEARING ON THE PROPOSED TAX RATE OF $0.4790/$100 VALUATION FOR FISCAL YEAR 2026-2027 FOR SEPTEMBER 8, 2026, AT 6:00 P.M.
Contact Person	Sarah Buckelew, Finance Director
Background Information	The City's No-new-revenue tax rate for FY 2026-2027 is $0.4672/$100 valuation. The current total tax rate is $0.4716/$100 valuation, and the proposed tax rate is $0.4790/$100 valuation. The Property Tax Code and Truth in Taxation Laws require one public hearing to be held on any proposed tax rate that is in excess of the No-new-revenue tax rate of $0.4672/$100 valuation. Applicable laws also require the City to publish a notice for the public hearing. The proposed tax rate must be included in those publications. Public hearings will be held on August 25th and September 8th followed by 1st and 2nd readings of the ordinance to adopt the budget in the same regular City Council meetings. **The motion to call for the public hearing must include the proposed rate of $0.4790/$100 valuation**
Strategic Alignment	F1: Committing to strategic, responsible, and conservative financial management
Financial Considerations	N/A
Citizen Input/Board Review	N/A
Legal Review	N/A
Alternative Options	N/A
Supporting Documents	Applicable tax rate calculations and notices are posted on the City's website