



CITY OF DALWORTHINGTON GARDENS

**NOTICE OF A SPECIAL MEETING
CITY COUNCIL**

MAY 29, 2026 AT 10:00 A.M.

CITY HALL COUNCIL CHAMBERS, 2600 ROOSEVELT DRIVE, DALWORTHINGTON GARDENS, TEXAS

1. Call to Order
2. Citizen Comments
3. Discussion and possible action on the strategic plan and to direct staff on any changes. (Tab A)
4. Discussion and possible action to decide whether or not to exceed the vote approval rate. (Tab B)
5. Discussion and possible action on the budget calendar for FY 2026-2027. (Tab C)
6. Discussion and possible action regarding amendments to the FY 2026-2027 budget in amounts not to exceed \$10,000.00.
7. Adjourn

BUDGET STATEMENT Pursuant to Section 551.043, Government Code, the following taxpayer impact statement must be included with the City Council meeting notice at which the City Council will discuss or adopt a budget for the City of Dalworthington Gardens: For an average-valued homestead property \$572,423, the City’s portion of the property tax bill in dollars for the current fiscal year (FY2025) is \$3,526.25, the City’s portion of the property tax bill for the upcoming fiscal year (FY2026) for the same property if the proposed budget is adopted is estimated to be \$3,579.60, and the City’s portion of the property tax bill in dollars for the upcoming fiscal year (FY2026) for the same property if a budget funded at the no-new-revenue rate under Chapter 26, Tax Code, is adopted is estimated to be \$3,460.25.

The City Council reserves the right to adjourn into closed session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code Section 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), and 551.087 (Economic Development Negotiations).

Pursuant to Texas Government Code, Section 551.127, on a regular, non-emergency basis, members may attend and participate in the meeting remotely by video conference. Should that occur, a quorum of the members will be physically present at the location noted above on this agenda.

CERTIFICATION

This is to certify that a copy of the **May 29, 2026** City Council Agenda was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City’s website, www.cityofdwwg.net, in compliance with Chapter 551, Texas Government Code.

DATE OF POSTING: _____ TIME OF POSTING: _____ TAKEN DOWN: _____

Sandra Ma, City Secretary

**City Council
Staff Agenda Report**

Agenda Item: 3.

Agenda Subject: Discussion and possible action on the strategic plan and to direct staff on any changes.		
Meeting Date: May 29, 2026	Financial Considerations: Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	Strategic Vision Pillar: <input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information:

The last review of the Strategic Plan was adopted by resolution was in 2025. Staff would like to present this for Council to reevaluate goals prior to the next budget preparations which typically begin in June or each year.

Attachments:

Resolution 2025-09
Strategic Plan 2025

RESOLUTION NO. 2025-09

**A RESOLUTION OF THE CITY OF DALWORTHINGTON GARDENS,
TEXAS, ADOPTING A STRATEGIC PLAN FOR FY 2025-2026**

WHEREAS, the City of Dalworthington Gardens, Texas (“City”) is a Type A General Law Municipality located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, in 2016, the City Council finished a strategic plan; and

WHEREAS, the City Council shall review said plan annually following the election of council members after the City’s Uniform Election Date; and

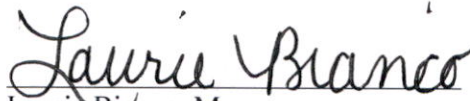
WHEREAS, on May 15, 2025, the City Council reviewed and amended said plan.

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

Section 1. The Strategic Plan attached hereto as Exhibit A is hereby adopted for FY 2025-2026

PASSED AND APPROVED at a regular meeting of the City Council of Dalworthington Gardens, Texas, on this the 15th day of May, 2025.

CITY OF DALWORTHINGTON GARDENS


Laurie Bianco, Mayor

ATTEST:


Sandra Ma, City Secretary





City of Dalworthington Gardens Strategic Plan

Adopted June 22, 2023

Revised on May 14, 2025

Introduction

The City Council of Dalworthington Gardens met on November 11-12, 2016 for the purpose of establishing a strategic vision for the City. The retreat was attended by the Mayor and the entire Council. Strategic Government Resources (SGR) was selected to facilitate the retreat. As a part of the retreat, the Council identified the crucial pillars for the strategic vision and goals for each of those pillars. A final document was produced in 2016.

On May 14, 2025, City Council met to update goals for the 2025-2026 FY Budget. On May 14, 2025, City Council performed an annual review in conjunction with setting high-level goals for the 2025-2026 FY Budget.

Pillars of the Future Vision

The Council was asked to identify the crucial pillars in 2016 that would support their future of the City. Although pillar language changed somewhat in the June 2, 2020 review, the basis for the pillars remains the same.

1. **Finance Stability**
2. **Educational Excellence**
3. **Appearance of the City**
4. **Operations Excellence**
5. **Infrastructure Improvements/Upgrade**
6. **Economic Development**
7. **Building Positive Image**

Mid to Short Term Goals

• Finances – Mid to Short Term

1. Maintain plan for efficient management of cash reserves
2. Maintain award winning financial reporting
3. City is good steward of citizen tax dollars

• Educational Excellence - Mid to Short Term

1. Maintain strong partnerships with schools

• Appearance of the City - Mid to Short Term

1. 5 years -- Seeing results -- substandard structures are removed/replaced
2. Promote city cleanliness

• Operations Excellence - Mid to Short Term

1. Synchronize policy with Organizational chart
2. Update city Personnel Policy

• Infrastructure Improvements/Upgrades - Mid to Short Term

1. Complete DPS Remodel
2. Continue road maintenance and improvement
3. Continue sewer and water infrastructure improvements

• Economic Development - Mid to Short Term

1. Improve cohesiveness between promoting the city and social media

2. Identify and commit resources for economic development
3. Work on attracting businesses for sales revenue

- **Building a Positive Image - Mid to Short Term**

1. Explore opportunities for placemaking signage
2. Promotion of low crime rate
3. Promotion of positive DPS community outreach programs

Long Term Goals

- **Finance Stability - Long Term**

1. Cover operations w/o gas revenue - continuous
2. Invest in repair & renewing/replacing infrastructure with cash, preferably with a means that does not raise the tax rate
3. Maintain cash reserves to 6 months of operations - continuous

- **Educational Excellence - Long Term**

1. Partner with existing schools to achieve education excellence - continuous

- **Appearance of the City - Long Term**

1. Beautification of the city in all directions - continuous
2. Be an award-winning city

- **Operations Excellence - Long Term**

1. Budget for sufficient staff - continuous
2. Proper finance department - continuous
3. Maintain an effective fire department
4. Maintain a successful organizational chart
5. Implement a facilities and equipment maintenance schedule

- **Infrastructure Improvements/Upgrades - Long Term**

1. Continue to Enhance City Complex
2. Maintain/Create a savings account for infrastructure long term
3. Save to purchase a new fire truck
4. Complete Pappy Elkins Lake solution

- **Economic Development - Long Term**

1. Promote Planned development for areas that need to be improved
2. Fund economic development opportunities
3. Entertain incentive program for businesses
4. Revitalize the northern business area of the city
5. Continue business outreach
6. Explore opportunities for unique retail

- **Building a Positive Image– Long Term**

1. Create a relationship with a Friendship city
2. Maintain and improve the 'Shop DWG' program
3. Reputation for being great safe place to live - continuous

Conclusion

This policy is to be reviewed and adopted by a resolution of the council following each May Uniform Election Date once council members are deemed elected in accordance with the Texas Election Code. Goals will be set in accordance with the City's budget year which runs October 1 through September 30 each fiscal year. Setting goals in May or June in advance of budget discussions will ensure council appropriately budgets to meet said goals.

City Council

Staff Agenda Report

Agenda Item: 4.

Agenda Subject: Discussion and possible action to decide whether or not to exceed the vote approval rate.

Meeting Date: May 29, 2026	Financial Considerations: Budgeted: <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	Strategic Vision Pillar: <input checked="" type="checkbox"/> Financial Stability <input checked="" type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input type="checkbox"/> Building Positive Image <input type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence
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Background Information:

The City Council will discuss the City’s proposed tax rate and consider whether to adopt a tax rate that exceeds the voter-approval tax rate established under Texas law. Discussion may include the financial needs of the City, impacts on municipal services, budgetary considerations, and the potential requirement of a tax rate election should the adopted rate exceed the voter-approval tax rate.

Recommended Action/Motion:

Attachments:

TML Calendar - Tax rate does not exceed the voter’s approval rate
TML Calendar – Tax rate exceeds the voter’s approval rate

Deadlines When the Tax Rate Does Not Exceed the Voter-Approval Rate

These are absolute deadlines and assume the city waits until the last minute for each step. In most cases the city would be well advised to act in advance of these dates.

Sunday, March 29: Financial Statement from Municipal Audit Due

If the city's fiscal year ends on September 30, this is the last day for the city to timely file the financial statement with the city secretary, which is required within 180 days after the last day of the city's fiscal year.¹

Note – New Penalty: A city that fails to meet this deadline may be limited to the no-new-revenue tax rate in the following tax year.²

Saturday, July 25: Tax Rolls Due

The chief appraiser must deliver the certified appraisal roll or certified estimate of taxable value to the assessor.³

Note – Estimated Tax Values: A chief appraiser may submit a certified estimate of taxable value in lieu of a certified appraisal roll if the appraisal review board for the appraisal district does not approve the appraisal records for the district by July 20.⁴ If the assessor receives a certified estimate of taxable values, the officer or employee designated by the city council must calculate the no-new-revenue tax rate and voter-approval tax rate using the estimate.⁵

Friday, August 7: Tax Rates Submitted to City Council

The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by this date, or as soon thereafter as practicable.⁶ The designated officer or employee must post the calculated no-new-revenue tax rate and voter-approval tax rates, along with certain debt information, on the home page of the city's website in the form prescribed by the comptroller.⁷

¹ Tex. Loc. Gov't Code § 103.003.

² Tex. Loc. Gov't Code § 103.005.

³ Tex. Tax Code § 26.01(a).

⁴ Tex. Tax Code § 26.01(a-1).

⁵ Tex. Tax Code § 26.04(c-2).

⁶ Tex. Tax Code § 26.04(e).

⁷ Tex. Tax Code § 26.04(e).

Note – Comptroller Tax Rate Calculation Forms: The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates.⁸ These rates may not be submitted to the city council, and the city council may not adopt a tax rate, until the designated officer or employee certifies on the tax rate calculation forms that he or she has accurately calculated the tax rates and used values from the city’s certified appraisal roll in performing the calculations.⁹ As soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate for the city, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the city is located.¹⁰

Note – De Minimis Rate Calculation: A city with a population of less than 30,000 has an additional option with regard to a tax rate: the “de minimis” rate. Put simply, this is a rate that will impose an amount of taxes equal to \$500,000 more than the previous year, while taking the debt rate into account.¹¹ While there is no requirement that the designated officer or employee calculate the de minimis rate, the city will need to know this rate to use it. Cities are encouraged to communicate with their designated officer or employee in advance of this date to confirm the calculation of the de minimis rate.

Saturday, August 29: Deadline to File Proposed Budget

This is the last day for the city’s budget officer to file a proposed budget with the municipal clerk if the city plans to wait until September 29 to adopt the tax rate.¹² The statute requires the budget officer to file the budget before the 30th day before the date the tax rate is adopted – thus, if a city plans to adopt its tax rate before September 29, the proposed budget must be filed sooner.

Note – Budget Cover Page: The proposed budget must contain a special cover page if the budget will raise more revenue from property taxes than the previous year.¹³ The city secretary must post the proposed budget on the city’s website if the city maintains one.¹⁴ Additionally, the proposed budget must include a line item comparing expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year for: (1) notices required to be published in the newspaper; and (2) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.¹⁵

⁸ Tex. Tax Code § 26.04(d-1).

⁹ Tex. Tax Code § 26.04(d-2).

¹⁰ Tex. Tax Code § 26.04(d-3).

¹¹ Tex. Tax Code § 26.012(8-a).

¹² Tex. Loc. Gov’t Code § 102.005.

¹³ Tex. Loc. Gov’t Code § 102.005(b).

¹⁴ Tex. Loc. Gov’t Code § 102.005(c); § 26.18(5).

¹⁵ Tex. Loc. Gov’t Code § 140.0045.

Friday, September 18: Deadline to Publish Notice of Budget Hearing in the Newspaper

This is the last day to publish notice of the budget hearing (not later than 10th day before the budget hearing).¹⁶ Note that the notice may not be published earlier than the 30th day before the hearing, making August 29 the earliest date possible for publication for a September 28 budget hearing.

Note – Required Notice Language: The budget hearing notice must contain specific information about property tax increases.¹⁷

Tuesday, September 22: Proposed Tax Rate Approval

The city council should hold a record vote approving a proposed tax rate. Although there is not a statutorily defined procedure for the city council to follow in determining the proposed tax rate, this date effectively serves as the deadline, as the required notices of the tax rate hearing include the proposed tax rate (see note below).

Tuesday, September 22: Notice of Tax Rate Hearing

This is the last day to publish notice of the tax rate hearing, if a hearing is required because the proposed tax rate will exceed the no-new revenue rate (the public hearing may not be held before the fifth day after the date the notice of the public hearing is given).¹⁸

Note – Notice Requirements: The notice may be delivered by mail to each property owner or may be published in a newspaper.¹⁹ If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city’s website from the date the notice is first published until the public hearing is concluded.²⁰ The notice must be in the form prescribed by Sections 26.06 or 26.063 of the Tax Code and must include the table described in Section 26.062 of the Tax Code.

Note – Record Vote Required: The required notice of the tax rate hearing requires the names of all members of the governing body, showing how each voted on the proposed tax rate and indicating the absences, if any, during the vote on the proposed tax rate.²¹

Tuesday, September 22: Supplemental Internet and Television Notice of Tax Rate Hearing

¹⁶ Tex. Loc. Gov’t Code § 102.0065(c).

¹⁷ Tex. Loc. Gov’t Code § 102.0065(d).

¹⁸ Tex. Tax Code § 26.06(a).

¹⁹ Tex. Tax Code § 26.06(c).

²⁰ Tex. Tax Code § 26.06(c).

²¹ Tex. Tax Code § 26.06(b-1), (b-2), (b-3) ; § 26.061(b).

If the proposed tax rate will exceed the no-new-revenue rate, continuous notice of the tax rate public hearing must be posted continuously on the internet and on television for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.²²

Note – Specific Content Requirements: For content of the Internet and television notice, see Sections 26.06(b-1), (b-2), and (b-3) of the Tax Code.

Note – Special Notice Provisions: The tax rate notice requirements for a city change when the de minimis rate exceeds the voter approval rate.²³ Note that, in the unlikely event that a city with a population of less than 30,000 has a de minimis rate that does not exceed its voter-approval rate, these modified notice provisions are not available to the city.

Note – Low Tax Levy Cities: A city that has a “low tax levy” under Section 26.052 of the Tax Code (i.e. a city that levies \$500,000 or less in total property taxes and has a tax rate of \$.50 or less per \$100 of valuation) may choose to provide notice of its tax rate under that section instead of Sections 26.04(e) and 26.06. A “low tax levy” city that chooses to provide notice under Section 26.052 is not required to hold a public hearing on the tax rate; however, the city is required to provide mailed or published notice of the tax rate no later than seven days before the date the city adopts the tax rate.²⁴ If the city chooses to publish notice of the tax rate in the newspaper, the city must also provide public notice of its proposed tax rate by posting notice of the proposed tax rate, along with the information in Section 26.052(e) of the Tax Code, prominently on the home page of the city’s website.²⁵

Thursday, September 24: Notice of Meeting to Adopt Tax Rate

Last day to publish notice of the meeting to adopt the tax rate if no hearing is required because the proposed tax rate will not exceed the no-new-revenue rate. *Id.*

Note – Notice Requirements: The notice may be delivered by mail to each property owner or may be published in a newspaper.²⁶ If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city’s website from the date the notice is first published until the public hearing is concluded.²⁷ The notice must be in the form prescribed by Section 26.061 of the Tax Code and must include the table described in Section 26.062 of the Tax Code.

Monday, September 28: Budget Hearing

²² Tex. Tax Code § 26.065.

²³ Tex. Tax Code § 26.063(d).

²⁴ Tex. Tax Code § 26.052(c).

²⁵ Tex. Tax Code § 26.052(f).

²⁶ Tex. Tax Code § 26.06(c).

²⁷ Tex. Tax Code § 26.06(c).

This is the last day for the city to conduct a hearing on the budget (budget hearing shall be before the date of the tax levy).²⁸ Note that the hearing must be held after the 15th day after the proposed budget is filed with the clerk.

Note – Open Meetings Act Posting Requirements: The Open Meetings Act notice for the budget hearing must include a physical copy of the proposed budget, unless the proposed budget is clearly accessible on the city’s website. Additionally, the notice must include, for the median-valued homestead property, a comparison of the property tax bill for the current and upcoming fiscal years, if: (1) the proposed budget (including the proposed tax rate) is adopted; and (2) the no-new-revenue rate is adopted.²⁹

Note – Action Required: The city must take some action on the budget at the conclusion of the hearing.³⁰ This action could be the adoption of the budget or a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget on the same day as the hearing. Additionally, because the hearing must be held before the date of the tax levy, regardless of whether the city adopts the budget at the end of the hearing, the city may not adopt the tax rate on the same day.

Tuesday, September 29: Tax Rate Hearing, if Required

This is the last day the city may hold the hearing to adopt the tax rate if a hearing is required. If a public hearing is required, the hearing must be held on a weekday that is not a public holiday.³¹

Note – When a Hearing is Required: A public hearing is required only if the proposed tax rate exceeds the lower of the no-new-revenue rate or the voter-approval rate. If the proposed tax rate does not exceed either the no-new-revenue rate or the voter-approval rate, then a hearing is not required.³²

Note – Earliest Possible Dates for Hearing: City council may not hold its public hearing or public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the city participates has delivered its tax estimate notice under Section 26.04(e-2) of the Tax Code and made various types of tax rate information and the tax rate calculation forms available to the public via the property tax database under Section 26.17(f) of the Tax Code.³³

²⁸ Tex. Loc. Gov’t Code § 102.006(b).

²⁹ Tex. Gov’t Code § 551.043(c).

³⁰ Tex. Loc. Gov’t Code § 102.007.

³¹ Tex. Tax Code § 26.06(a).

³² Tex. Tax Code § 26.05(d).

³³ Tex. Tax Code § 26.05(d-1).

Note – Tax Rate Adoption at Hearing: The city council may vote on the proposed tax rate at the public hearing. If the city council does not vote on the proposed tax rate at the public hearing, the city council shall announce, at the public hearing, the date, time, and place of the meeting at which council will vote on the proposed tax rate, and that meeting may not be held later than the seventh day after the date of the public hearing.³⁴ This provision does not authorize a city to adopt a tax rate later than September 29.

Tuesday, September 29: Budget Adoption

The city should adopt the budget no later than this date.³⁵ Because the city may only levy taxes in accordance with the budget, and because the levy cannot take place later than September 29 (see note below), this is the effective deadline for budget adoption in cities with a property tax. A vote to adopt the budget must be a record vote.³⁶

Note – Separate Ratification Vote Requirement: The city council must take a separate ratification vote to adopt any budget that will raise total property tax revenue.³⁷

Note – Specific Content: The adopted budget must contain a special cover page that includes: (a) a specific statement on whether the budget raises more, less, or the same amount of property tax revenue compared to the previous year’s budget; (b) the record vote of each member of the city council by name voting on the adoption of the budget; (c) the city property tax rates for the preceding and current fiscal years, including the adopted rate, no-new-revenue tax rate, no-new-revenue maintenance and operations tax rate, voter-approval tax rate, and debt rate; and (d) the total amount of city debt obligations secured by property taxes.³⁸

The adopted budget, including the cover page, must be posted on the city’s website if the city has one.³⁹ The city council shall include as an appendix to the city’s budget for a fiscal year the tax rate calculation forms used by the designated officer or employee to calculate the city’s no-new-revenue tax rate and the voter-approval tax rate for the tax year in which the fiscal year begins.⁴⁰

³⁴ Tex. Tax Code § 26.06(e).

³⁵ Tex. Loc. Gov’t Code § 102.009.

³⁶ Tex. Loc. Gov’t Code § 102.007(a).

³⁷ Tex. Loc. Gov’t Code § 102.007(c).

³⁸ Tex. Loc. Gov’t Code § 102.007(d).

³⁹ Tex. Loc. Gov’t Code § 102.008(a)(2).

⁴⁰ Tex. Tax Code § 26.04(e-5).

Note – Open Meetings Act Posting Requirements: The Open Meetings Act notice of the meeting to adopt the budget must include a physical copy of the proposed budget, unless the proposed budget is clearly accessible on the city’s website. Additionally, the notice must include, for the median-valued homestead property, a comparison of the property tax bill for the current and upcoming fiscal years, if: (1) the proposed budget (including the proposed tax rate) is adopted; and (2) the no-new-revenue rate is adopted.⁴¹

Tuesday, September 29: Tax Rate Adoption

This is the last day the city may adopt a tax rate.⁴²

Note – 60th Day Alternative: A city may adopt a tax rate by this deadline or by the 60th day after receipt of the appraisal roll, whichever is later.⁴³ Please note that if the city uses the 60-day rule, almost every date in this memo would need to be recalculated.

Note – Separate Votes for M&O and Debt Components: City council must separately approve the maintenance and operations component and the debt service component of the tax rate.⁴⁴

Note – Earliest Date for Meeting to Adopt Tax Rate: If a hearing is required and the city does not adopt the tax rate at the conclusion of the tax rate hearing, the meeting to adopt the tax rate may not be held later than the seventh day after the date of the public hearing.⁴⁵

Note – Tax Rate Adoption Motion: The motion to adopt a tax rate that exceeds the no-new-revenue rate must be made precisely as follows: “I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate.” If the tax rate will exceed the no-new-revenue tax rate, the vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the city council.⁴⁶ Section 26.05 of the Tax Code contains several other precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no-new-revenue tax rate.

Note – Failure to Adopt Tax Rate: The tax rate of a city that fails to adopt a tax rate before the statutory deadlines is limited to the lower of the previous year’s tax rate or the no-new-revenue tax rate.⁴⁷ Additionally, city council must ratify that rate before the fifth day after the establishment of a tax rate under that provision.⁴⁸

⁴¹ Tex. Gov’t Code § 551.043(c).

⁴² Tex. Tax Code § 26.05(a).

⁴³ Tex. Tax Code § 26.05(a).

⁴⁴ Tex. Tax Code § 26.05(a).

⁴⁵ Tex. Tax Code § 26.06(e).

⁴⁶ Tex. Tax Code § 26.05(b).

⁴⁷ Tex. Tax Code § 26.05(c).

⁴⁸ Tex. Tax Code § 26.05(c).

Deadlines When the Tax Rate Exceeds the Voter-Approval Rate

These are absolute deadlines and assume the city waits until the last minute for each step. In most cases the city would be well advised to act in advance of these dates.

Sunday, March 29: Financial Statement from Municipal Audit Due

If the city's fiscal year ends on September 30, this is the last day for the city to timely file the financial statement with the city secretary, which is required within 180 days after the last day of the city's fiscal year.¹

Note – New Penalty: A city that fails to meet this deadline may be limited to the no-new-revenue tax rate in the following tax year.²

Saturday, July 18: Deadline to File Proposed Budget

This is the last day for the city's budget officer to file a proposed budget with the municipal clerk if the city plans to wait until August 17 to adopt the tax rate.³ The statute requires the budget officer to file the budget before the 30th day before the date the tax rate is adopted – thus, if a city plans to adopt its tax rate before August 18, the proposed budget must be filed sooner.

Note – Budget Cover Page: The proposed budget must contain a special cover page if the budget will raise more revenue from property taxes than the previous year.⁴ The city secretary must post the proposed budget on the city's website if the city maintains one.⁵ Additionally, the proposed budget must include a line item comparing expenditures in the proposed budget and actual expenditures for the same purpose in the preceding year for: (1) notices required to be published in the newspaper; and (2) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action.⁶

Friday, July 25: Tax Rolls Due

The chief appraiser must deliver the certified appraisal roll or certified estimate of taxable value to the assessor.⁷

¹ Tex. Loc. Gov't Code § 103.003.

² Tex. Loc. Gov't Code § 103.005.

³ Tex. Loc. Gov't Code § 102.005.

⁴ Tex. Loc. Gov't Code § 102.005(b).

⁵ Tex. Loc. Gov't Code § 102.005(c); Tex. Tax Code § 26.18(5).

⁶ Tex. Loc. Gov't Code § 140.0045.

⁷ Tex. Tax Code § 26.01.

Note – Estimated Tax Values: A chief appraiser may submit a certified estimate of taxable value in lieu of a certified appraisal roll if the appraisal review board for the appraisal district does not approve the appraisal records for the district by July 20.⁸ If the assessor receives a certified estimate of taxable values, the officer or employee designated by the city council must calculate the no-new-revenue tax rate and voter-approval tax rate using the estimate.⁹

Friday, August 7: Submit Tax Rates to City Council

The designated officer or employee must submit the no-new-revenue and voter-approval tax rates to the city council by this date, or as soon thereafter as practicable.¹⁰ The designated officer or employee must post the calculated no-new-revenue tax rate and voter-approval tax rates, along with certain debt information, on the home page of the city's website in the form prescribed by the comptroller.¹¹

Note – Comptroller Tax Rate Calculation Forms: The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates.¹² These rates may not be submitted to the city council, and the city council may not adopt a tax rate, until the designated officer or employee certifies on the tax rate calculation forms that the person has accurately calculated the tax rates and used values from the city's certified appraisal roll in performing the calculations.¹³ As soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate for the city, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the city is located.¹⁴

Note – De Minimis Rate Calculation: A city with a population of less than 30,000 has an additional option: the "de minimis" rate. Put simply, this is a rate that will impose an amount of taxes equal to \$500,000 more than the previous year, while taking the debt rate into account.¹⁵ While there is no requirement that the designated officer or employee calculate the de minimis rate, the city will need to know this rate to use it. Cities are encouraged to communicate with their designated officer or employee to confirm the calculation of the de minimis rate.

Thursday, August 6: Deadline to Publish Notice of Budget Hearing in the Newspaper

⁸ Tex. Tax Code § 26.01(a-1).

⁹ Tex. Tax Code § 26.04(c-2).

¹⁰ Tex. Tax Code § 26.04(e).

¹¹ Tex. Tax Code § 26.04(e).

¹² Tex. Tax Code § 26.04(d-1).

¹³ Tex. Tax Code § 26.04(d-2).

¹⁴ Tex. Tax Code § 26.04(d-3).

¹⁵ Tex. Tax Code § 26.01(8-a).

This is the last day to publish notice of the budget hearing (not later than the 10th day before the budget hearing).¹⁶ Note that the notice may not be published earlier than the 30th day before the hearing, making July 17 the earliest date possible for publication for an August 16 budget hearing.

Note – Required Notice Language: The budget hearing notice must contain specific information about property tax increases.¹⁷

Monday, August 10: Proposed Tax Rate Approval

City council should hold a record vote approving a proposed tax rate. Although there is not a statutorily defined procedure for the city council to follow in determining the proposed tax rate, this date effectively serves as the deadline, as the required notices of the tax rate hearing include the proposed tax rate (see note below).

Monday, August 10: Continuous Internet and Television Notice of Tax Rate Hearing

Internet and television notice of the tax rate public hearing begins be posted continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate.¹⁸

Note – Specific Content Requirements: For content of the Internet and television notice, see Sections 26.06(b-1), (b-2), and (b-3) of the Tax Code.

Note – Record Vote Required: The required notice of the tax rate hearing requires the names of all members of the governing body, showing how each voted on the proposed tax rate, and indicating the absences, if any, during the vote on the proposed tax rate.¹⁹

Note – Special Notice Provisions: The tax rate notice requirements for a city change when the de minimis rate exceeds the voter approval rate.²⁰ Note that, in the unlikely event that a city with a population of less than 30,000 has a de minimis rate that does not exceed its voter-approval rate, these modified notice provisions are not available to the city.

¹⁶ Tex. Loc. Gov't Code § 102.0065(c).

¹⁷ Tex. Loc. Gov't Code § 102.0065(d).

¹⁸ Tex. Tax Code § 26.065.

¹⁹ Tex. Tax Code §§ 26.06(b-1), (b-2) ; § 26.061(b).

²⁰ Tex. Tax Code § 26.063.

Note – Low Tax Levy Cities: A city that has a “low tax levy” under Section 26.052 of the Tax Code (a city that levies \$500,000 or less in total property taxes and has a tax rate of \$.50 or less per \$100 of valuation) may choose to provide notice of its tax rate under that section instead of Sections 26.04(e) and 26.06. A “low tax levy” city that chooses to provide notice under Section 26.052 is not required to hold a public hearing on the tax rate; however, the city is required to provide mailed or published notice of the tax rate no later than seven days before the date the city adopts the tax rate.²¹ If the city chooses to publish notice of the tax rate in the newspaper, the city must also provide public notice of its proposed tax rate by posting notice of the proposed tax rate, along with the information in Section 26.052(e), prominently on the home page of the city’s website.²²

Wednesday, August 12: Notice of Tax Rate Hearing or Meeting to Adopt Tax Rate

This is the last day to publish notice of the public tax rate hearing because the hearing may not be held before the fifth day after the date the notice of the hearing is given.²³

Note – Notice Options: The notice may be delivered by mail to each property owner or may be published in a newspaper.²⁴ If the notice is published in the newspaper, the city must also post the notice prominently on the home page of the city’s website from the date the notice is first published until the public hearing is concluded.²⁵ The notice must be in the form prescribed by Tax Code Section 26.06 or 26.061 and must include the table described in Tax Code Section 26.062.

Note – Election-Related Notice: A city under 30,000 population for which the de minimis rate exceeds the voter-approval rate that adopts a rate triggering an automatic election or the right to petition for an election must modify the notice in accordance with Tax Code Section 26.063.

Sunday, August 16: Budget Hearing

This is the last day for the city to conduct a hearing on the proposed budget (budget hearing shall be before the date of the tax levy).²⁶ Note that the hearing must be held after the 15th day after the proposed budget is filed with the clerk.²⁷

²¹ Tex. Tax Code § 26.052(c).

²² Tex. Tax Code § 26.052(f).

²³ Tex. Tax Code § 266.06(a).

²⁴ Tex. Tax Code § 26.06(c).

²⁵ Tex. Tax Code § 26.06(c).

²⁶ Tex. Loc. Gov’t Code § 102.006.

²⁷ Tex. Loc. Gov’t Code § 102.006.

Note – Open Meetings Act Posting Requirements: The Open Meetings Act notice for the budget hearing must include a physical copy of the proposed budget, unless the proposed budget is clearly accessible on the city’s website. Additionally, the notice must include, for the median-valued homestead property, a comparison of the property tax bill for the current and upcoming fiscal years, if: (1) the proposed budget (including the proposed tax rate) is adopted; and (2) the no-new-revenue rate is adopted.²⁸

Note – Action Required: The city must take some sort of action on the budget at the conclusion of the hearing.²⁹ This action could be the adoption of the budget or a vote to postpone the final budget vote. It is generally accepted that the city need not adopt the budget at the end of the hearing. Additionally, because the hearing must be held before the date of the tax levy, regardless of whether the city adopts the budget at the end of the hearing, the city may not adopt the tax rate on the same day.

Monday, August 17: Budget Adoption

The city should adopt the budget no later than this date.³⁰ A city may only levy taxes in accordance with budget, and because the levy cannot take place later than August 18 (see below), this is the effective deadline for property taxing cities. A vote to adopt the budget must be a record vote.³¹

Note – Separate Ratification Vote Requirement: The city council must take a separate ratification vote to adopt any budget that will raise total property tax revenue.³²

Note – Specific Content Requirements: The budget must contain a special cover page that includes: (a) a specific statement on whether the budget raises more, less, or the same amount of property tax revenue compared to the previous year’s budget; (b) the record vote of each member of the city council by name voting on the adoption of the budget; (c) the city property tax rates for the preceding and current fiscal years, including the adopted rate, no-new-revenue tax rate, no-new-revenue maintenance and operations tax rate, voter-approval tax rate, and debt rate; and (d) the total amount of city debt obligations secured by property taxes.³³

²⁸ Tex. Gov’t Code § 551.043(c).

²⁹ Tex. Loc. Gov’t Code § 102.007.

³⁰ Tex. Loc. Gov’t Code § 102.009.

³¹ Tex. Loc. Gov’t Code § 102.007(a).

³² Tex. Loc. Gov’t Code § 102.007(c).

³³ Tex. Loc. Gov’t Code § 102.007(d).

The adopted budget, including the cover page, must be posted on the city’s website if the city has one.³⁴ The city council shall include as an appendix to the city’s budget for a fiscal year the tax rate calculation forms used by the designated officer or employee to calculate the city’s no-new-revenue tax rate and the voter-approval tax rate for the tax year in which the fiscal year begins.³⁵

Note – Budget Adoption Deadline in Certain Circumstances: A city with a population of less than 30,000 adopting a tax rate that exceeds the voter-approval tax rate but is lower than the de minimis tax rate may **adopt its budget** as late as August 24 (see below). Under this scenario, the deadline for the budget hearing would be August 23 and the deadline for notice of the budget hearing would be August 13.

Note – Open Meetings Act Posting Requirements: The Open Meetings Act notice of the meeting to adopt the budget must include a physical copy of the proposed budget, unless the proposed budget is clearly accessible on the city’s website. Additionally, the notice must include, for the median-valued homestead property, a comparison of the property tax bill for the current and upcoming fiscal years, if: (1) the proposed budget (including the proposed tax rate) is adopted; and (2) the no-new-revenue rate is adopted.³⁶

Monday, August 17: Tax Rate Hearing and Adoption

The city must, no later than this date, hold its tax rate hearing and adopt a tax rate if the adopted rate exceeds: (1) the city’s voter-approval tax rate; or (2) in certain cities with a population of less than 30,000, the greater of the city’s voter-approval tax rate or de minimis tax rate.³⁷ The city council must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the November uniform election date; however, the city council must order the automatic election by no later than the 78th day before the November election date under Election Code Section 3.005(c), effectively making the deadline to adopt the tax rate the 78th day before the November uniform election date.

Note – Tax Rate Hearing: The hearing must be held on a weekday that is not a public holiday.³⁸ The city council may vote on the proposed tax rate at the public hearing.³⁹ If the city council does not vote on the proposed tax rate at the public hearing, the city council shall announce at the public hearing the date, time, and place of the meeting at which it will vote on the proposed tax rate, and that meeting may not be held later than the seventh day after the date of the public hearing.⁴⁰

³⁴ Tex. Loc. Gov’t Code § 102.008(a)(2).

³⁵ Tex. Tax Code § 2.04(e-5).

³⁶ Tex. Gov’t Code § 551.043(c).

³⁷ Tex. Tax Code § 26.05(a).

³⁸ Tex. Tax Code § 2.06(a).

³⁹ Tex. Tax Code § 26.06(d).

⁴⁰ Tex. Tax Code § 26.06(e).

Note – Tax Rate Adoption Motion: The motion to adopt a tax rate that exceeds the no-new-revenue rate must be made precisely as follows: “I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate.” If the tax rate will exceed the no-new-revenue tax rate, the vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the city council.⁴¹ Tax Code Section 26.05 contains several other precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no-new-revenue tax rate.

Note – Earliest Possible Date for Hearing: The city council may not hold its public hearing or public meeting to adopt a tax rate until the fifth day after the date the chief appraiser of each appraisal district in which the city participates has delivered its tax estimate notice under Tax Code Sec. 26.04(e-2) and made various types of tax rate information and the tax rate calculation forms available to the public via the property tax database under Tax Code Sec. 26.17(f).⁴²

Note – Failure to Adopt Tax Rate: A city that fails to adopt a tax rate before the statutory deadlines may not adopt a rate that exceeds the voter-approval tax rate.⁴³ If the city does not then adopt a rate before the deadline to adopt a rate that does not exceed the voter-approval rate, which is September 29, the city is limited to the lower of the previous year’s tax rate or the no-new-revenue tax rate.⁴⁴ Additionally, city council must ratify that rate before the fifth day after the establishment of a tax rate under that provision.⁴⁵

Monday, August 17: Order Tax Rate Approval Election

If the city adopts a rate exceeding the voter-approval tax rate or, in the case of certain cities with a population of less than 30,000, the greater of the voter-approval tax rate or the de minimis tax rate, the city must **order the automatic election** to approve the tax rate no later than the 78th day before the November uniform election date.⁴⁶

⁴¹ Tex. Tax Code § 2.05(b).

⁴² Tex. Tax Code § 26.05(d-1).

⁴³ Tex. Tax Code § 26.05(a).

⁴⁴ Tex. Tax Code § 26.05(c).

⁴⁵ Tex. Tax Code § 26.05(c).

⁴⁶ Tex. Elec. Code § 3.005(c).

Note – Proposition Wording: At the election, the ballots shall be prepared to permit voting for or against the proposition: “Approving the ad valorem tax rate of \$ _____ per \$100 valuation in (name of city) for the current year, a rate that is \$ _____ higher per \$100 valuation than the voter-approval tax rate of (name of city), for the purpose of (description of purpose of increase). Last year, the ad valorem tax rate in (name of city) was \$ _____ per \$100 valuation.” The ballot proposition must include the adopted tax rate, the difference between the adopted tax rate and the voter-approval tax rate, and the city’s tax rate for the preceding tax year in the appropriate places.⁴⁷

Monday, August 24: Tax Rate Adoption Deadline in Certain Circumstances

A city with a population of less than 30,000 adopting a tax rate that exceeds the voter-approval tax rate but is lower than the de minimis tax rate must **adopt its tax rate** not later than the 71st day before the November uniform election date.⁴⁸

Note – Separate Votes for M&O and Debt Components: City council must separately approve the maintenance and operations component and the debt service component of the tax rate.⁴⁹

Note – Tax Rate Adoption Motion: The motion to adopt a tax rate that exceeds the no-new-revenue rate must be made precisely as follows: “I move that the property tax rate be increased by the adoption of a tax rate of (specify tax rate), which is effectively a (insert percentage by which the proposed tax rate exceeds the no-new-revenue tax rate) percent increase in the tax rate.” If the tax rate will exceed the no-new-revenue tax rate, the vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the city council.⁵⁰ Tax Code Section 26.05 contains several other precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no-new-revenue tax rate.

Note – Effect on Budget Adoption Deadline: If a city takes advantage of this provision, the later deadline for the tax rate adoption will push the deadline for budget adoption to August 24 (see above). Under this scenario, the deadline for the budget hearing would be August 23 and the deadline for notice of the budget hearing would be August 13.

⁴⁷ Tex. Tax Code § 26.07(c).

⁴⁸ Tex. Tax Code § 26.05(a).

⁴⁹ Tex. Tax Code § 26.05(a).

⁵⁰ Tex. Tax Code § 26.05(b).

**City Council
Staff Agenda Report**

Agenda Item: 5.

Agenda Subject: Discussion and possible action on the budget calendar for FY 2026-2027.		
Meeting Date: May 21, 2026	Financial Considerations: Engineering Review Budgeted: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A	Strategic Vision Pillar: <input type="checkbox"/> Financial Stability <input type="checkbox"/> Appearance of City <input checked="" type="checkbox"/> Operations Excellence <input type="checkbox"/> Infrastructure Improvements/Upgrade <input checked="" type="checkbox"/> Building Positive Image <input checked="" type="checkbox"/> Economic Development <input type="checkbox"/> Educational Excellence

Background Information:

Review and give suggestion on Budget Calendar for 2026-2027 Year

Recommended Action/Motion:

None at this time.

Attachments:

Budget Calendar

CITY OF DALWORTHINGTON GARDENS
FY 26/27 BUDGET AND TAX RATE
PLANNING CALENDAR

2026 DATES				
Day	Date	Description	Notes	PACKETS DUE
Thursday	May 21, 2026	Regular Meeting - City Hall 7:00 p.m.	Receive Audit Report from Auditor, Bond Presentation, Completion of MidYr.	
Monday	June 8, 2026	Submission of departmental budget lists to Finance including Park Board		
Thursday	June 18, 2026	Regular Meeting - City Hall 7:00 p.m.	Review first brush of budget departmental lists.	
Thursday	July 13, 2026	1st Budget Work Session City Hall 6:00 p.m.	(9 mos) actual/(3 mos) projected data TAX RATE SUBMISSION (DUE 8/7)	
Thursday	July 16, 2026	Regular Meeting - City Hall 7:00 p.m.	Tax Rolls Due Friday July 24th. Finalized Budget List. Bond Decision. PRFDC Budget	
Monday	July 20, 2026	Tarrant County to provide anticipated "collection rate." No new revenue and Voter Approval tax rate calculations	TEX TAX CODE TITLE 1. BY AUGUST 1, Tarrant County to provide governing bodies collection rate, no new revenue rate and voter approval rate. Finance will report.	
Thursday	July 30, 2026	DEADLINE PRFDC MEETING City Hall 6:00 pm. a. Conduct public hearing? b. Discussion and action to adopt proposed FY 2026-2027 PRFDC Budget	Per PRFDC Bylaws Article IV Section 2. At least (60) days prior to the commencement of each fiscal year of the Corporation, the Board shall adopt a proposed budget for the next ensuing fiscal year. The budget shall not be effective until the same has been approved by the City Council.	
Thursday	July 30, 2026	2nd Budget Work Session City Hall 6:00 p.m.	TAX RATE SUBMISSION (DUE 8/7)	
Thursday	August 6, 2026	Submit Tax Rates to City Council	TEX TAX CODE Title 1 Subtitle D 26.04 (d-1) The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue and voter-approval tax rates. 26.04(d-2) These rates may not be submitted to the city council, and the city council may not adopt a tax rate, until the designated officer or employee certifies on the tax rate calculation forms that he or she has accurately calculated the tax rates and used values from the city's certified appraisal roll in performing the calculations.	
Friday	August 7, 2026	Upload NNR & Voter approval tax rates to Tarrant County FTP website	TEX TAX CODE Title 1 Subtitle D 26.04 (d-3) A soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the taxing unit is located. Upload Form 50-856 to Tarrant County website and rates entered on FTP site and email form to TC	
Friday	August 7, 2026	By August 7th or as soon thereafter as practical, the City must post notice on the city's website, in the form prescribed by the comptroller the following: 1) the no-new-revenue tax rate and the voter-approval tax rate, along with an explanation of how calculated; 2) the estimated amount of interest and sinking fund balances and the estimated amount of maintenance and operation of general fund balances remaining at the end of the current fiscal year that are not encumbered with or by corresponding existing debt obligations; and 3) a schedule of the city's debt obligations .	TEX TAX CODE Title 1 Subtitle D 26.04 (B) (e) By August 7 or as soon thereafter as <u>practicable</u> , the designated officer or employee shall submit the rates to the governing body. FORM 50-212 to be posted on front page of city's website. Enter the Proposed rates on the Tarrant County FTP site	
Thursday	August 13, 2026	3rd Budget Work Session City Hall 6 p.m.	Fine tune budgeted numbers with known tax rates.	
Thursday	August 20, 2026	Regular Council Meeting. 7:00 pm	Any necessary discussion or action on changes to the proposed budget only. Discussion and possible action on setting the maximum proposed ad valorem tax rate; setting date for a public hearing on the proposed tax rate; and setting the date at which City Council will adopt the FY 2026-2027 ad valorem tax rate. Pricing and Council approval on Bond if necessary	

CITY OF DALWORTHINGTON GARDENS
FY 26/27 BUDGET AND TAX RATE
PLANNING CALENDAR

Thursday	8/27/2026	File <u>Proposed</u> Budget with Municipal Clerk, post on Web-Site.	TX LOCAL GOV CODE Title 4 Subtitle A 102.005 (b) Proposed Budget to be filed with the municipal clerk before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year. Hearing to be set for a date occurring after the 15th day after the date proposed budget is filed with the municipal clerk, but before governing body makes its tax levy. Council meeting 9/17/2026 to adopt budget/rate, must be 30 days prior.
Saturday	DEADLINE 8/29/2026	<i>Deadline: This is the last day for the city's budget officer to file a proposed budget with the municipal clerk if the city plans to wait until September 29 to adopt the tax rate.</i>	TX LOCAL GOV CODE Title 4 Subtitle A 102.005 (b) Proposed Budget to be filed with the municipal clerk before the 30th day before the date the governing body of the municipality adopts the tax rate. If the rate is adopted sooner, then proposed budget must be filed sooner to be in compliance with the 30 day rule noted above.
Wednesday	September 16, 2026	Closing and Delivery of Funds to City	<i>If Council Chooses to go forward with Bond for Projects</i>
Thursday	September 17, 2026	REGULAR COUNCIL MEETING City Hall 6:00 pm.	a. Conduct public hearing b. Discussion and possible action to approve the FY 2026-2027 CCPD Budget. Proposed Tax Rate Approval for publication on September 22, 2027
Thursday	September 17, 2026	REGULAR COUNCIL MEETING, BUDGET HEARING & TAX RATE HEARING. City Hall 6:00 pm. Must be 2 separate votes for Budget and Tax Rate a. FY 2026-2027 City Budget i. Conduct public hearing ii. Discussion and possible action to approve Ordinance No. 2026-## to adopt the FY 2026-2027 City Budget. b. FY 2026-2027 Tax Rate i. Conduct public hearing ii. Discussion and possible action to approve Ordinance No. 2026-## adopting the FY 2026-2027 Tax Rate. c. Discussion and possible action to ratify the tax rate.	TEX LOCAL GOV CODE Title 4 Subtitle A 102.006 Budget hearing set for a date occurring after the 15th day after the proposed budget is filed with the municipal clerk but before the date the governing body makes its tax levy. TEX LOCAL GOV CODE Title 4 Subtitle A 102.007 This meeting is to adopt the budget and record a record vote. TEX TAX CODE Title 1 Subtitle D 26.06 1st public hearing on tax rate must be held at least 5 days after the date notice of the public hearing is given. Announce Date, Time, & Place of Rate Adoption Meeting. TEX TAX CODE Title 1 Subtitle D 26.05 (a) The governing body shall adopt a tax rate for the current tax year and shall notify the assessor before the later of September 29 or the 60th day after the date the certified appraisal roll is received by the taxing unit, except that the governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date (Nov 4, 2025) TEX TAX CODE Title 1 Subtitle D 26.06 (e) The meeting to vote on adoption of the tax rate may not be held later than the 7th day after the date of the public hearing.
Friday	September 18, 2026	Publish " Notice of Budget Hearing " (10-30 days before hearing) CCPD and CITY OF DWG (Provide data for posting to City Secretary 2 days prior to posting date Sep 2nd)	TEX LOCAL GOV CODE Title 4 Subtitle A 102.0065(c) shall be published not earlier than the 30th or later than the 10th day before the date of the hearing. Hearing will be conducted in the 9/17/26 Regular Meeting. (On or Between 8/19/26-9/08/26) Also must be set for a date occurring after the 15th day after the date proposed budget is filed with the municipal clerk, but before governing body makes its tax levy. Has to be no earlier than 9/3/26
Friday	September 18, 2026	Send Tax Assessor Adopted Tax Ordinance	
Friday	September 18, 2026	File Approved Budget with Tarrant County Clerk.	TEX LOCAL GOV CODE Title 4 Subtitle A 102.008 Final approval of the budget filed with municipal clerk and a copy of the budget posted on the company website. Tax Code Title 1 Subtitle D 26.18 Posting of Tax Rate and Budget Information by Taxing Unit on Website.
Tuesday	September 22, 2026	Publish " Notice of Public Hearing on Tax Increase ". Use the appropriate form that matches the tax rate proposed. Use the September Council date as the Public Hearing date in the Notice	TEX TAX CODE Title 1 Subtitle D 26.06 Public Hearing must be held at least 5 days after the date notice of the public hearing is given. Announce Date, Time, & Place of Rate Adoption Meeting. The meeting to vote may not be held later than the 7th day after the day of the public hearing. Form 50-876 - Notice of Public Hearing on Tax Increase - if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate. Form 50-873 - Notice of Public Hearing on Tax Increase - if the proposed tax rate exceeds the no-new-revenue tax rate and the voter-approval tax rate. Form 50-877 Notice of Public Hearing on Tax Increase - if the proposed tax rate does not exceed the no-new revenue tax rate but exceeds the voter-approval tax rate. see https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/notices.php for more notification forms