

# City of Farmersville Fiscal Year 2025–2026 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$45,725, which is a 2.02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$53,092.

The members of the governing body voted on the budget as follows:  
**FOR:**

**AGAINST:**

**PRESENT** and not  
voting:

**ABSENT:**

## Property Tax Rate Comparison

	<b>2025–2026</b>	<b>2024–2025</b>
Property Tax Rate:	\$0. 827244/100	\$0. 676773/100
No–New–Revenue Tax Rate:	\$0. 827244/100	\$0. 661134/100
No–New–Revenue Maintenance & Operations Tax Rate:	\$0. 582544/100	\$0. 445831/100
Voter–Approval Tax Rate:	\$0. 838986/100	\$0. 676773/100
Debt Rate:	\$0. 234046/100	\$0. 201636/100



# FY2025/2026 Budget Book (Proposed)

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## Fiscal Year 2025/2026 Budget Cover Page

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$45,725, which is a 2.02 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$53,092.**

**Record Vote:** A record vote was taken of the City Council Members regarding the approval of the Fiscal Year 2025-2-26 Budget as follows:

Name and Place	Voted For	Voted Against	Present & Not Voting	Absent
Mayor Craig Overstreet (Votes only in a tie)				
Coleman Strickland, Councilmember Place 1				
Russel Chandler, Councilmember Place 2				
Kristi Mondy, Councilmember Place 3				
Mike Henry, Councilmember Place 4				
Tonya Fox, Councilmember Place 5				

	2025/2026	2024/2025
Property Tax Rate	\$0.827244/100	\$0.676773/100
No-New-Revenue Tax Rate	\$0.82744/100	\$.661134/100
No -New Revenue Maintenance & Operations Tax Rate	\$0.582544/100	\$0.445831/100
Voter-Approval Tax Rate	\$0.838986/100	\$\$0.676773/100
Debt Rate	\$0.234046/100	\$0.201636/100

# NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$ .827244 per \$100 valuation has been proposed by the governing body of  
City of Farmersville

PROPOSED TAX RATE	\$ <u>.827244</u>	per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>.827244</u>	per \$100
VOTER-APPROVAL TAX RATE	\$ <u>.838986</u>	per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount  
*(current tax year)*  
of property tax revenue for City of Farmersville from the same properties in both  
*(name of taxing unit)*  
the 2024 tax year and the 2025 tax year.  
*(preceding tax year)* *(current tax year)*

The voter-approval tax rate is the highest tax rate that an City of Farmersville may adopt without holding  
*(name of taxing unit)*  
election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that City of Farmersville is not  
*(name of taxing unit)*  
proposing to increase property taxes for the 2025 tax year.  
*(current tax year)*

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 25, 2025  
*(date and time)*  
at 6:00 p.m. at Farmersville City Hall Council Chambers, 205 South Main Farmersville, TX 75442.  
*(meeting place)*

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, City of Farmersville is not required  
*(name of taxing unit)*  
to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax  
rate by contacting the members of the City Council of City of Farmersville at their offices or  
*(name of governing body)* *(name of taxing unit)*  
by attending the public meeting mentioned above.

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

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

*(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)*

FOR the proposal: \_\_\_\_\_

AGAINST the proposal: \_\_\_\_\_

PRESENT and not voting: \_\_\_\_\_

ABSENT: \_\_\_\_\_

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

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

The following table compares the taxes imposed on the average residence homestead by City of Farmersville last year  
*(name of taxing unit)*  
to the taxes proposed to be imposed on the average residence homestead by City of Farmersville this year.  
*(name of taxing unit)*

	<b>2024</b>	<b>2025</b>	<b>Change</b>
<b>Total tax rate (per \$100 of value)</b>	\$0.676773	\$0.827244	increase of 0.150471 per \$100, or 22.23%
<b>Average homestead taxable value</b>	\$248,671	\$250,653	increase of 0.80%
<b>Tax on average homestead</b>	\$1,682.94	\$2,073.51	increase of \$390.57, or 23.2%
<b>Total tax levy on all properties</b>	\$2,268,740	\$2,314,465	Increase of \$45,725, or 2.02%



# FY2025/2026 General Fund Budget (Proposed)

## FY2025/2026 General Fund Expense Budget

Department	FY2024/2025 Current Budget	FY2025/2026 Proosed Base Budget	FY 2025/2026 Adjustments	FY2025/2026 Proposed Budget
⊕ Civic Center Expenses	\$ 22,050	\$ 22,050	\$ -	\$ 22,050
⊕ Development Services Expenses	\$ 978,929	\$ 978,429	\$ (165,642)	\$ 812,787
⊕ Fire Department Expenses	\$ 1,391,382	\$ 1,406,000	\$ 375,783	\$ 1,684,511
⊕ Library Expenses	\$ 224,313	\$ 224,313	\$ 10,421	\$ 232,790
⊕ Street Department Expenses	\$ 681,868	\$ 681,868	\$ (199,183)	\$ 482,686
⊕ Administration	\$ 1,847,910	\$ 1,847,910	\$ 139,114	\$ 1,977,024
⊕ City Council Expenses	\$ 19,933	\$ 19,933	\$ 2,500	\$ 22,433
⊕ Code Enforcement Expenses	\$ 147,536	\$ 145,936	\$ (3,353)	\$ 141,083
⊕ Court Expenses	\$ 308,146	\$ 308,146	\$ 12,481	\$ 320,627
⊕ Debtl Service	\$ 324,415	\$ 324,415	\$ 462,628	\$ 787,043
⊕ Parks Department Expenses	\$ 288,966	\$ 288,966	\$ 18,480	\$ 307,446
⊕ Police Department Expenses	\$ 2,080,298	\$ 2,092,132	\$ 356,728	\$ 2,448,860
⊕ Property and Buildings Expenses	\$ 410,167	\$ 410,167	\$ 137,369	\$ 547,271
<b>Grand Total</b>	<b>\$ 8,725,913</b>	<b>\$ 8,750,265</b>	<b>\$ 1,147,327</b>	<b>\$ 9,786,611</b>

**FY2025/2026 General Fund Expense Budget by Department  
(Proposed)**

Department	FY2024/2025 Current Budget	FY2025/2026 Proosed Base Budget	FY 2025/2026 Adjustments	FY2025/2026 Proposed Budget
<b>Civic Center Expenses</b>	<b>\$ 22,050</b>	<b>\$ 22,050</b>	<b>\$ -</b>	<b>\$ 22,050</b>
Civic Cleaning/Maint	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
Electricity Expense	\$ 4,500	\$ 4,500	\$ -	\$ 4,500
Gas Service	\$ 2,850	\$ 2,850	\$ -	\$ 2,850
Water Civic Center	\$ 2,200	\$ 2,200	\$ -	\$ 2,200
<b>Development Services Expenses</b>	<b>\$ 978,929</b>	<b>\$ 978,429</b>	<b>\$ (165,642)</b>	<b>\$ 812,787</b>
Accrued Wages	\$ -	\$ -	\$ -	\$ -
Building Inspection	\$ 650,000	\$ 650,000	\$ (85,000)	\$ 565,000
Computer Maintenance	\$ 7,725	\$ 7,725	\$ -	\$ 7,725
Contract Services	\$ -	\$ -	\$ -	\$ -
Employee Retirement	\$ 15,368	\$ 15,368	\$ 4,051	\$ 19,419
Employee Screening	\$ 100	\$ 100	\$ -	\$ 100
Engineering	\$ 5,000	\$ 5,000	\$ -	\$ 5,000
FICA	\$ 8,407	\$ 8,407	\$ (1,354)	\$ 7,053
Fuel	\$ 2,500	\$ 2,500	\$ -	\$ 2,500
Health Insurance	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Info Tech	\$ 8,040	\$ 8,040	\$ 1,001	\$ 9,041
Legal Services	\$ 10,000	\$ 10,000	\$ 15,000	\$ 25,000
Office Equipment Maint	\$ 4,200	\$ 4,200	\$ -	\$ 4,200
Office Supplies	\$ 2,000	\$ 1,500	\$ 500	\$ 2,000
Professional Services	\$ 11,000	\$ 11,000	\$ -	\$ 11,000
Salaries, Overtime	\$ -	\$ -	\$ -	\$ -
Salaries, Regular	\$ 110,078	\$ 110,078	\$ 3,684	\$ 113,762
Telephone Service	\$ 2,720	\$ 2,720	\$ -	\$ 2,720
Travel/School/Dues	\$ 7,500	\$ 7,500	\$ (4,500)	\$ 3,000
Tyler Software Maint.	\$ 98,528	\$ 98,528	\$ (98,528)	\$ -
Unemployment Insurance	\$ 158	\$ 158	\$ -	\$ 158
Uniform	\$ 1,000	\$ 1,000	\$ -	\$ 1,000
Vehicle Maint.	\$ 1,500	\$ 1,500	\$ (1,500)	\$ -
Workers Compensation	\$ 3,105	\$ 3,105	\$ 1,004	\$ 4,109
<b>Fire Department Expenses</b>	<b>\$ 1,391,382</b>	<b>\$ 1,406,000</b>	<b>\$ 375,783</b>	<b>\$ 1,684,511</b>
Accrued Wages	\$ -	\$ -	\$ -	\$ -
Building Maintenance	\$ 9,000	\$ 9,000	\$ -	\$ 9,000
Computer Maintenance	\$ 19,000	\$ 19,000	\$ -	\$ 19,000
Dispatching Service	\$ 36,314	\$ 36,314	\$ 46,538	\$ 82,852
Educational Supplies	\$ 500	\$ 500	\$ -	\$ 500
Emergency Medical Service	\$ -	\$ -	\$ -	\$ -
Employee Retirement	\$ 100,016	\$ 100,016	\$ 46,929	\$ 146,945
Employee Screening	\$ 500	\$ 500	\$ -	\$ 500
Equip. & Mach. Maint.	\$ 7,500	\$ 7,500	\$ -	\$ 7,500
FICA	\$ 52,479	\$ 52,479	\$ 461	\$ 52,940

Fuel	\$	15,500	\$	15,500	\$	3,200	\$	18,700
Health Insurance	\$	120,000	\$	120,000	\$	15,000	\$	135,000
Incentive Program	\$	5,000	\$	5,000	\$	-	\$	5,000
Info Tech	\$	32,640	\$	32,640	\$	5,920	\$	38,560
Insurance	\$	13,363	\$	13,363	\$	-	\$	13,363
Legal Services	\$	15,005	\$	15,005	\$	-	\$	15,005
Office Equipment Maint	\$	500	\$	500	\$	-	\$	500
Office Supplies	\$	2,500	\$	2,500	\$	-	\$	2,500
Other Supplies	\$	500	\$	500	\$	-	\$	500
Professional Services	\$	30,000	\$	30,000	\$	-	\$	30,000
Radio Maintenance	\$	-	\$	-	\$	-	\$	-
Retirement Expense	\$	18,000	\$	18,000	\$	(9,000)	\$	9,000
Salaries, Overtime	\$	35,000	\$	49,618	\$	17,467	\$	67,085
Salaries, Regular	\$	714,400	\$	714,400	\$	243,707	\$	860,835
Shop Supplies	\$	3,000	\$	3,000	\$	-	\$	3,000
Telephone Service	\$	6,720	\$	6,720	\$	380	\$	7,100
Tools	\$	500	\$	500	\$	-	\$	500
Travel/School/Dues	\$	12,500	\$	12,500	\$	(2,500)	\$	10,000
Unemployment Insurance	\$	863	\$	863	\$	637	\$	1,500
Uniform	\$	40,000	\$	40,000	\$	-	\$	40,000
Vehicle Maint.	\$	90,000	\$	90,000			\$	90,000
Water/Sewer/Garbage	\$	-	\$	-	\$	-	\$	-
Workers Compensation	\$	10,082	\$	10,082	\$	7,044	\$	17,126
<b>Library Expenses</b>	<b>\$</b>	<b>224,313</b>	<b>\$</b>	<b>224,313</b>	<b>\$</b>	<b>10,421</b>	<b>\$</b>	<b>232,790</b>
Accrued Wages	\$	-	\$	-	\$	-	\$	-
Benefit Pool	\$	-	\$	-	\$	-	\$	-
Building Maintenance	\$	10,000	\$	10,000	\$	-	\$	10,000
Capital Equip. Purchases	\$	16,500	\$	16,500	\$	-	\$	16,500
Electricity Expense	\$	-	\$	-	\$	-	\$	-
Employee Retirement	\$	11,970	\$	11,970	\$	4,465	\$	16,435
Employee Screening	\$	200	\$	200	\$	-	\$	200
FICA	\$	6,955	\$	6,955	\$	958	\$	5,969
Gas Service	\$	-	\$	-	\$	-	\$	-
Health Insurance	\$	30,000	\$	30,000	\$	-	\$	30,000
Info Tech	\$	7,860	\$	7,860	\$	-	\$	7,860
Insurance	\$	5,058	\$	5,058	\$	-	\$	5,058
Janitorial Supplies	\$	1,500	\$	1,500	\$	-	\$	1,500
Library Electric	\$	4,600	\$	4,600	\$	-	\$	4,600
Office Equipment Maint	\$	4,200	\$	4,200	\$	-	\$	4,200
Office Supplies	\$	3,500	\$	3,500	\$	-	\$	3,500
Other	\$	3,000	\$	3,000	\$	-	\$	3,000
Other Supplies	\$	-	\$	-	\$	-	\$	-
Professional Services	\$	-	\$	-	\$	-	\$	-
Publications & Subs.	\$	150	\$	150	\$	-	\$	150
Salaries, Overtime	\$	-	\$	-	\$	-	\$	-
Salaries, Part Time	\$	-	\$	-	\$	-	\$	-

Salaries, Regular	\$	91,440	\$	91,440	\$	4,840	\$	96,280
Senior Citizen Utilities	\$	13,000	\$	13,000			\$	13,000
Telephone Service	\$	3,250	\$	3,250	\$	-	\$	3,250
Travel/School/Dues	\$	4,000	\$	4,000			\$	4,000
Tyler Software Maint.	\$	4,595	\$	4,595	\$	-	\$	4,595
Unemployment Insurance	\$	-	\$	-	\$	-	\$	-
Water/Sewer/Garbage	\$	-	\$	-	\$	-	\$	-
Workers Compensation	\$	2,535	\$	2,535	\$	158	\$	2,693
<b>Street Department Expenses</b>	<b>\$</b>	<b>681,868</b>	<b>\$</b>	<b>681,868</b>	<b>\$</b>	<b>(199,183)</b>	<b>\$</b>	<b>482,686</b>
Accrued Wages	\$	-	\$	-	\$	-	\$	-
Construction Material	\$	345,553	\$	345,553	\$	(195,000)	\$	150,553
Contract Services	\$	5,000	\$	5,000	\$	-	\$	5,000
Electricity Expense	\$	5,870	\$	5,870	\$	-	\$	5,870
Employee Retirement	\$	14,000	\$	14,000	\$	3,809	\$	17,809
Employee Screening	\$	300	\$	300	\$	-	\$	300
Engineering	\$	64,100	\$	64,100	\$	-	\$	64,100
FICA	\$	7,650	\$	7,650	\$	(1,182)	\$	6,468
Fuel	\$	8,800	\$	8,800	\$	150	\$	8,950
Health Insurance	\$	15,000	\$	15,000	\$	-	\$	15,000
Insurance	\$	8,860	\$	8,860	\$	-	\$	8,860
Legal Services	\$	2,000	\$	2,000	\$	-	\$	2,000
Other	\$	1,500	\$	1,500	\$	-	\$	1,500
Professional Services	\$	27,500	\$	27,500	\$	-	\$	27,500
Rental Equipment	\$	30,000	\$	30,000	\$	-	\$	30,000
Salaries, Overtime	\$	22,000	\$	22,000	\$	(15,425)	\$	6,575
Salaries, Regular	\$	94,770	\$	94,770	\$	9,563	\$	104,333
Telephone Service	\$	2,500	\$	2,500	\$	-	\$	2,500
Tools	\$	5,000	\$	5,000	\$	-	\$	5,000
Tools & Equipment Maint	\$	8,000	\$	8,000	\$	-	\$	8,000
Travel/School/Dues	\$	1,500	\$	1,500	\$	(1,500)	\$	-
Unemployment Insurance	\$	2,625	\$	2,625	\$	-	\$	2,625
Uniform	\$	1,150	\$	1,150	\$	403	\$	1,553
Vehicle Maint.	\$	1,000	\$	1,000	\$	-	\$	1,000
Water/Sewer/Garbage	\$	-	\$	-	\$	-	\$	-
Workers Compensation	\$	7,190	\$	7,190	\$	-	\$	7,190
<b>Administration</b>	<b>\$</b>	<b>1,847,910</b>	<b>\$</b>	<b>1,847,910</b>	<b>\$</b>	<b>139,114</b>	<b>\$</b>	<b>1,977,024</b>
4A Expenses	\$	-	\$	-	\$	-	\$	-
4B Expenses	\$	-	\$	-	\$	-	\$	-
Accrued Wages	\$	-	\$	-	\$	-	\$	-
Advertising	\$	29,750	\$	29,750	\$	-	\$	29,750
Audit Fees	\$	53,000	\$	53,000			\$	53,000
Benefit Pool	\$	-	\$	-	\$	-	\$	-
Benefit Pool Adm. Fee	\$	-	\$	-	\$	-	\$	-
Building Inspection	\$	16,000	\$	16,000	\$	-	\$	16,000
Building Maintenance	\$	35,000	\$	35,000	\$	-	\$	35,000
Capital - OpenGov	\$	190,000	\$	190,000	\$	(134,488)	\$	55,512

Central Appr. Dist. Exp.	\$	21,099	\$	21,099	\$	1,901	\$	23,000
Chamber Of Commerce	\$	7,500	\$	7,500	\$	-	\$	7,500
CM Car Allowance	\$	22,200	\$	22,200	\$	-	\$	22,200
Codification Expenses	\$	8,000	\$	8,000	\$	5,000	\$	13,000
Computer Maintenance	\$	148,000	\$	148,000	\$	-	\$	148,000
Election Expense	\$	7,000	\$	7,000	\$	-	\$	7,000
Electricity Expense	\$	14,000	\$	14,000	\$	(1,000)	\$	13,000
Employee Retirement	\$	79,230	\$	79,230	\$	30,301	\$	109,531
Employee Screening	\$	300	\$	300	\$	-	\$	300
Engineering	\$	150,000	\$	150,000	\$	-	\$	150,000
FICA	\$	45,295	\$	45,295	\$	(4,222)	\$	41,073
Fuel	\$	-	\$	-	\$	-	\$	-
Gas Service	\$	1,300	\$	1,300	\$	-	\$	1,300
Health Insurance	\$	75,000	\$	75,000	\$	30,000	\$	105,000
Info Tech	\$	35,000	\$	35,000	\$	-	\$	35,000
Insurance	\$	8,729	\$	8,729	\$	-	\$	8,729
Legal Services	\$	150,000	\$	150,000	\$	15,000	\$	165,000
Membership Dues Fville Phy	\$	14,760	\$	14,760	\$	-	\$	14,760
Office Equipment Maint	\$	7,500	\$	7,500	\$	-	\$	7,500
Office Supplies	\$	25,000	\$	25,000	\$	-	\$	25,000
Other	\$	-	\$	-	\$	-	\$	-
Outsource Utility Billing	\$	-	\$	-	\$	-	\$	-
Professional Services	\$	30,000	\$	30,000	\$	15,000	\$	45,000
Publications & Subs.	\$	1,500	\$	1,500	\$	-	\$	1,500
Radio Maintenance	\$	-	\$	-	\$	-	\$	-
Salaries, Regular	\$	565,935	\$	565,935	\$	190,663	\$	756,598
Special Events	\$	5,000	\$	5,000	\$	30,000	\$	35,000
Tax Collections Expense	\$	1,600	\$	1,600	\$	100	\$	1,700
Telephone Service	\$	12,000	\$	12,000	\$	(1,000)	\$	11,000
TIRZ	\$	-	\$	-	\$	-	\$	-
Travel/School/Dues	\$	15,000	\$	15,000	\$	5,000	\$	10,000
Tyler Software Maint.	\$	63,000	\$	63,000	\$	(43,000)	\$	20,000
Unemployment Insurance	\$	1,050	\$	1,050	\$	1,261	\$	2,311
Uniform	\$	900	\$	900	\$	-	\$	900
Vacation Liability	\$	-	\$	-	\$	-	\$	-
Water/Sewer/Garbage	\$	1,500	\$	1,500	\$	-	\$	1,500
Workers Compensation	\$	6,762	\$	6,762	\$	(1,402)	\$	5,360
<b>City Council Expenses</b>	<b>\$</b>	<b>19,933</b>	<b>\$</b>	<b>19,933</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>22,433</b>
Insurance	\$	8,893	\$	8,893	\$	-	\$	8,893
Legal Services	\$	1,000	\$	1,000	\$	-	\$	1,000
Other Supplies	\$	500	\$	500	\$	-	\$	500
Salaries, Part Time	\$	2,040	\$	2,040	\$	-	\$	2,040
Special Events	\$	2,500	\$	2,500	\$	-	\$	2,500
Travel/School/Dues	\$	5,000	\$	5,000	\$	2,500	\$	7,500
<b>Code Enforcement Expenses</b>	<b>\$</b>	<b>147,536</b>	<b>\$</b>	<b>145,936</b>	<b>\$</b>	<b>(3,353)</b>	<b>\$</b>	<b>141,083</b>
<b>Court Expenses</b>	<b>\$</b>	<b>308,146</b>	<b>\$</b>	<b>308,146</b>	<b>\$</b>	<b>12,481</b>	<b>\$</b>	<b>320,627</b>

<b>Debt Service</b>	\$	<b>324,415</b>	\$	<b>324,415</b>	\$	<b>462,628</b>	\$	<b>787,043</b>
Backhoe Lease Purchase	\$	60,719	\$	60,719	\$	-	\$	60,719
Canon Lease	\$	1,452	\$	1,452	\$	-	\$	1,452
Enterprise Fleet	\$	245,634	\$	245,634	\$	30,103	\$	275,737
Hail Damage Claim Exp	\$	-	\$	-	\$	-	\$	-
Hydraulic Excavator	\$	16,610	\$	16,610	\$	-	\$	16,610
Interest - Fire Truck	\$	-	\$	-	\$	277,689	\$	277,689
Paying Agent Fee	\$	-	\$	-	\$	-	\$	-
Police Car Lease	\$	-	\$	-	\$	-	\$	-
Principal Backhoe	\$	-	\$	-	\$	-	\$	-
Principal- Fire Truck	\$	-			\$	154,836	\$	154,836
Radio Note	\$	-	\$	-	\$	-	\$	-
Service Charge	\$	-	\$	-	\$	-	\$	-
<b>Parks Department Expenses</b>	\$	<b>288,966</b>	\$	<b>288,966</b>	\$	<b>18,480</b>	\$	<b>307,446</b>
Construction Material	\$	15,000	\$	15,000	\$	45,000	\$	60,000
Contract Services	\$	55,000	\$	55,000	\$	-	\$	55,000
Electricity Expense	\$	34,504	\$	34,504	\$	-	\$	34,504
Employee Retirement	\$	9,380	\$	9,380	\$	(2,053)	\$	7,327
Employee Screening	\$	250	\$	250	\$	-	\$	250
Engineering	\$	2,500	\$	2,500	\$	-	\$	2,500
FICA	\$	5,098	\$	5,098	\$	(2,437)	\$	2,661
Fuel	\$	3,500	\$	3,500	\$	-	\$	3,500
Health Insurance	\$	15,000	\$	15,000	\$	-	\$	15,000
Insurance	\$	4,168	\$	4,168	\$	-	\$	4,168
Legal Services	\$	500	\$	500	\$	-	\$	500
Other	\$	2,500	\$	2,500	\$	-	\$	2,500
Park Restroom Cleaning	\$	15,000	\$	15,000	\$	-	\$	15,000
Rental Equipment	\$	2,000	\$	2,000	\$	-	\$	2,000
Salaries, Overtime	\$	20,000	\$	20,000	\$	(17,301)	\$	2,699
Salaries, Regular	\$	46,652	\$	46,652	\$	(2,955)	\$	43,697
Surveying	\$	1,000	\$	1,000	\$	-	\$	1,000
Telephone Service	\$	750	\$	750	\$	-	\$	750
Tools	\$	2,000	\$	2,000	\$	-	\$	2,000
Tools & Equipment	\$	5,000	\$	5,000	\$	-	\$	5,000
Travel/School/Dues	\$	500	\$	500	\$	-	\$	500
Unemployment Insurance	\$	578	\$	578	\$	-	\$	578
Uniform	\$	1,000	\$	1,000	\$	-	\$	1,000
Vehicle Maint.	\$	1,000	\$	1,000	\$	-	\$	1,000
Water/Sewer/Garbage	\$	41,518	\$	41,518	\$	-	\$	41,518
Workers Compensation	\$	4,568	\$	4,568	\$	(1,774)	\$	2,794
<b>Police Department Expenses</b>	\$	<b>2,080,298</b>	\$	<b>2,092,132</b>	\$	<b>356,728</b>	\$	<b>2,448,860</b>
Accrued Wages	\$	-	\$	-	\$	-	\$	-
Animal Shelter Qtrly Fee	\$	12,281	\$	24,115			\$	24,115
Benefit Pool	\$	-	\$	-	\$	-	\$	-
Building Maintenance	\$	12,500	\$	12,500	\$	-	\$	12,500
Child Advocacy	\$	7,500	\$	7,500	\$	-	\$	7,500

Code Enforcement	\$	1,000	\$	1,000	\$	-	\$	1,000
Computer Maintenance	\$	27,500	\$	27,500	\$	34,000	\$	61,500
Contract Services	\$	5,000	\$	5,000	\$	250	\$	5,250
Dispatching Service	\$	85,560	\$	85,560	\$	216	\$	85,776
Educational Supplies	\$	-	\$	-	\$	-	\$	-
Electricity Expense	\$	13,000	\$	13,000	\$	-	\$	13,000
Employee Retirement	\$	155,315	\$	155,315	\$	69,092	\$	224,407
Employee Screening	\$	1,500	\$	1,500	\$	75	\$	1,575
FICA	\$	84,868	\$	84,868	\$	(3,361)	\$	81,507
Fuel	\$	46,500	\$	46,500	\$	3,400	\$	49,900
Gas Service	\$	4,600	\$	4,600	\$	-	\$	4,600
Health Insurance	\$	217,500	\$	217,500	\$	7,500	\$	225,000
Info Tech	\$	59,950	\$	59,950	\$	2,500	\$	62,450
Inmate Housing	\$	5,000	\$	5,000	\$	-	\$	5,000
Insurance	\$	26,658	\$	26,658	\$	-	\$	26,658
Janitorial Supplies	\$	800	\$	800	\$	40	\$	840
Legal Services	\$	2,500	\$	2,500	\$	125	\$	2,625
Office Equipment Maint	\$	4,200	\$	4,200	\$	-	\$	4,200
Office Supplies	\$	8,000	\$	8,000	\$	400	\$	8,400
Other Supplies	\$	1,500	\$	1,500	\$	-	\$	1,500
Professional Services	\$	1,500	\$	1,500	\$	75	\$	1,575
Radio Maintenance	\$	-	\$	-	\$	-	\$	-
Salaries, Overtime	\$	25,000	\$	25,000	\$	37,314	\$	62,314
Salaries, Part Time	\$	-	\$	-	\$	-	\$	-
Salaries, Regular	\$	1,109,392	\$	1,109,392	\$	185,551	\$	1,294,943
Special Events	\$	-	\$	-	\$	-	\$	-
Telephone Service	\$	26,546	\$	26,546	\$	-	\$	26,546
Tools	\$	1,000	\$	1,000	\$	50	\$	1,050
Travel/School/Dues	\$	37,500	\$	37,500	\$	(3,000)	\$	34,500
Tyler Software Maint.	\$	5,620	\$	5,620	\$	-	\$	5,620
Unemployment Insurance	\$	788	\$	788	\$	1,800	\$	2,588
Uniform	\$	35,000	\$	35,000	\$	-	\$	35,000
Vehicle Maint.	\$	27,500	\$	27,500	\$	6,000	\$	33,500
Water/Sewer/Garbage	\$	8,750	\$	8,750	\$	-	\$	8,750
Workers Compensation	\$	18,470	\$	18,470	\$	14,701	\$	33,171
<b>Property and Buildings Expenses</b>	<b>\$</b>	<b>410,167</b>	<b>\$</b>	<b>410,167</b>	<b>\$</b>	<b>137,369</b>	<b>\$</b>	<b>547,271</b>
Building Maintenance	\$	6,500	\$	6,500	\$	85,000	\$	91,500
Capital Equip. Purchases	\$	-	\$	-	\$	-	\$	-
Christmas Lights	\$	70,100	\$	70,100	\$	-	\$	70,100
Christmas Tree	\$	27,900	\$	27,900	\$	-	\$	27,900
Computer Maintenance	\$	2,500	\$	2,500	\$	-	\$	2,500
Construction Material	\$	20,000	\$	20,000	\$	60,000	\$	80,000
Contract Services	\$	37,000	\$	37,000	\$	-	\$	37,000
Electricity Expense	\$	14,781	\$	14,781	\$	-	\$	14,781
Employee Retirement	\$	12,900	\$	12,900	\$	-	\$	12,900

Engineering	\$	1,000	\$	1,000	\$	-	\$	1,000
FICA	\$	8,996	\$	8,996	\$	(3,581)	\$	5,500
Fuel	\$	500	\$	500	\$	150	\$	650
Gas Service	\$	4,255	\$	4,255	\$	-	\$	4,255
Health Insurance	\$	15,000	\$	15,000	\$	-	\$	15,000
Insurance	\$	8,487	\$	8,487	\$	-	\$	8,487
Legal Services	\$	3,500	\$	3,500	\$	-	\$	3,500
Other	\$	7,500	\$	7,500	\$	-	\$	7,500
Professional Services	\$	-	\$	-	\$	-	\$	-
Rental Equipment	\$	1,500	\$	1,500	\$	31,099	\$	32,599
Salaries, Overtime	\$	40,000	\$	40,000	\$	(35,247)	\$	4,753
Salaries, Regular	\$	99,926	\$	99,926	\$	-	\$	99,926
Telephone Service	\$	1,692	\$	1,692	\$	-	\$	1,692
Tools	\$	2,500	\$	2,500	\$	-	\$	2,500
Tools & Equipment Maint	\$	4,000	\$	4,000			\$	4,000
Travel/School/Dues	\$	1,000	\$	1,000	\$	(1,000)	\$	-
Unemployment Insurance	\$	368	\$	368	\$	98	\$	466
Uniform	\$	500	\$	500			\$	500
Vehicle Maint.	\$	1,000	\$	1,000	\$	500	\$	1,500
Water/Sewer/Garbage	\$	11,932	\$	11,932	\$	-	\$	11,932
Workers Compensation	\$	4,830	\$	4,830	\$	350	\$	4,830
<b>Grand Total</b>	<b>\$</b>	<b>8,725,913</b>	<b>\$</b>	<b>8,750,265</b>	<b>\$</b>	<b>1,147,327</b>	<b>\$</b>	<b>9,786,611</b>

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**FY2025/2026 General Fund Revenue Budget by Department  
(Proposed)**

Revenue Source	FY2025/2026			
	FY2024/2025	Proposed Base	FY2025/2026	FY2025/2026
	Current Budget	Budget	Adjustments	Proposed Budget
Ad Valorem Tax	\$ 2,386,672	\$ 2,386,672	\$ -	\$ 2,386,672
Transfer In	\$ 1,740,085	\$ 1,740,085	\$ 295,870	\$ 2,035,955
Permits & Inspections	\$ 1,620,200	\$ 1,620,200	\$ 135,300	\$ 1,755,500
Lakehaven Public Safety	\$ 1,310,000	\$ 1,541,572	\$ (27,051)	\$ 1,514,521
Sales Tax	\$ 1,097,756	\$ 1,097,756	\$ 87,820	\$ 1,185,576
Grant Proceeds	\$ -	\$ -	\$ -	\$ 225,000
Planning & Zoning Fees	\$ 105,000	\$ 105,000	\$ 115,000	\$ 220,000
FEDC 4A Staff Support	\$ 130,302	\$ 130,302	\$ 7,818	\$ 138,120
Cnty Fire Runs	\$ 122,578	\$ 122,578	\$ 14,709	\$ 137,287
Penalties Revenue	\$ 150,000	\$ 150,000	\$ (20,000)	\$ 130,000
Interest Earned	\$ 100,000	\$ 100,000	\$ 19,000	\$ 119,000
Sale Of Equipment	\$ -	\$ -	\$ 107,962	\$ 107,962
Farmersville Lights Donations	\$ 75,000	\$ 75,000	\$ 8,000	\$ 83,000
Park Development Fees			\$ 65,630	\$ 65,630
Skybeam	\$ 58,035	\$ 58,035	\$ -	\$ 58,035
Franchise Fees - Gas	\$ 49,500	\$ 49,500	\$ 4,500	\$ 54,000
Other Income	\$ 40,000	\$ 40,000	\$ 4,800	\$ 44,800
Franchise Fees - Garbage	\$ 35,100	\$ 35,100	\$ 4,914	\$ 40,014
Revenue Rescue	\$ -	\$ -	\$ 40,000	\$ 40,000
Fire Marshal Inspection Fees			\$ 40,000	\$ 40,000
Delinq. Tax, Pen. & Int.	\$ 35,000	\$ 35,000	\$ 3,150	\$ 38,150
Adm.Support Charges	\$ 20,710	\$ 20,710	\$ 5,000	\$ 25,710
Elec. Fund Franchise Fee	\$ 13,000	\$ 13,000	\$ 11,000	\$ 24,000
Franchise Fees - Cable	\$ 19,000	\$ 19,000	\$ 3,000	\$ 22,000
T-Moblie Lease	\$ 18,008	\$ 18,008	\$ -	\$ 18,008
Christmas Tree Sale	\$ 12,500	\$ 12,500	\$ -	\$ 12,500
Beverage Tax	\$ 12,000	\$ 12,000	\$ -	\$ 12,000
TIRZ Admin. Reimbursement	\$ 1,000	\$ 1,000	\$ 11,000	\$ 6,000
CC Conv Fee Court	\$ 6,000	\$ 6,000	\$ -	\$ 6,000
4B Support Revenue	\$ 1,000	\$ 1,000	\$ 11,000	\$ 6,000
4B Salary	\$ 1,000	\$ 1,000	\$ 5,000	\$ 6,000
Civic Rent	\$ 5,500	\$ 5,500	\$ -	\$ 5,500
Rent Received	\$ 3,600	\$ 3,600	\$ -	\$ 3,600
Franchise Fees - Tele.	\$ 3,000	\$ 3,000	\$ -	\$ 3,000
S W Bell Lease	\$ 2,055	\$ 2,055	\$ -	\$ 2,055
Onion Shed Rental	\$ 600	\$ 600	\$ -	\$ 600
Alarm Fee	\$ 500	\$ 500	\$ -	\$ 500
Alcohol Beverage Permit	\$ 350	\$ 350	\$ -	\$ 350
Lease Purchase Proceeds	\$ 4,362,007	\$ 4,362,007	\$ (4,362,007)	\$ 0
Security Fee	\$ -	\$ -	\$ -	\$ -
Contractor Registration	\$ 100	\$ 100	\$ (100)	\$ -
County Library Fund	\$ -	\$ -	\$ -	\$ -
Fees	\$ 100	\$ 100	\$ (100)	\$ -
Transfer Out (TIRZ)	\$ (801,594)			\$ (801,594)
<b>Totals</b>	<b>\$ 12,735,664</b>	<b>\$ 13,768,830</b>	<b>\$ (3,408,784)</b>	<b>\$ 9,786,610</b>



## **FY2025/2026 Enterprise Fund Budgets**

## Electric Fund Expenses

	FY2025/2026 Base Budget	Adjustments	FY2025/2026 Budget
<b>Electric Fund</b>	<b>4,758,838</b>	<b>252,632</b>	<b>5,011,470</b>
Debt	358,719	25,000	383,719
Information Tech	26,498	16,650	43,148
Operations	2,653,440	89,000	2,742,440
Other	12,750	0	12,750
Personnel	768,225	195,431	963,656
Transfers Out	939,206	-73,449	865,757
<b>Grand Total</b>	<b>4,758,838</b>	<b>252,632</b>	<b>5,011,470</b>

## Electric Fund Revenues

	2025/2026 Base Revenue Budget	Adjustments	2025/2026 Revenue Budget
<b>Electric Fund</b>	<b>4,758,838</b>	<b>425,228</b>	<b>5,184,066</b>
Electricity Sales	3,690,651	369,065	4,059,716
FEES	7,500	-375	7,125
Interest Earned	45,000	-4,050	40,950
PCA (Power Cost Adj)	800,000	56,000	856,000
Penalties Revenue	65,687	-5,912	59,775
Surcharge Revenue	150,000	10,500	160,500
<b>Grand Total</b>	<b>4,758,838</b>	<b>425,228</b>	<b>5,184,066</b>

# Water Fund Expenses

Row Labels	FY 2024/2025 Budget		FY 2025/2026 Proposed Budget		Adjustments	FY 2025/2026 Budget
Water Fund	\$	2,291,244	\$	2,291,239	479,666	2,770,905
Information Tech	\$	24,468	\$	24,468	17,828	42,296
Operations	\$	1,589,566	\$	1,589,561	86,581	1,676,142
Other	\$	7,000	\$	7,000	-	7,000
Personnel	\$	548,336	\$	548,336	275,257	823,593
Transfers Out	\$	121,874	\$	121,874	100,000	221,874
<b>Grand Total</b>	<b>\$</b>	<b>2,291,244</b>	<b>\$</b>	<b>2,291,239</b>	<b>479,666</b>	<b>2,770,905</b>

# Water Fund Revenues

Account Name	2024/2025 Current Budget	Proposed 2025/2026 Budget	2025/2026 Adjustments	2025/2026 Proposed
Interest Earned	35,000	35,000	3500	38,500
Penalties Revenue	26,000	26,000	1040	27,040
CC Conv Fee Utility	85,000	85,000	2550	87,550
Fees	21,000	21,000	3,500	24,500
Tap Fees	6,000	6,000	3,000	9,000
City Water Sales	2,060,506	2,060,506	164,840	2,225,346
Impact Fee	15,000	15,000		15,000
Agreements and Contracts	345,000	345,000		345,000
Other Revenue	0	0		0
Other Income	0	0		0
		<b>2,593,506</b>	<b>178,430</b>	<b>2,771,936</b>

# Refuse Fund 2026 Expense Budget

Proposal	Account Name	2024/2025	Base 2025/2026	2025/2026	2025/2026
		Current Budget	Budget	Adjustments	Proposed
Refuse Fund	Contract Services	437,733	437,733	0	437,733
Refuse Fund	Adm Support Charges	2,400	2,400	4,600	7,000
Refuse Fund	Outsource Utility Billing	0	0	0	0
Refuse Fund	Recycle Services	75,360	75,360	15,000	90,360
Refuse Fund	HHW	6,500	6,500	0	6,500
Refuse Fund	Telephone Service	0	0	0	0
Refuse Fund	Rent	0	0	0	0
Refuse Fund	Other	0	0	0	0
Refuse Fund	Charged Off Accounts	0	0	0	0
Refuse Fund	Transfers	110,426	110,426	14,574	125,000
		<b>632,419</b>	<b>632,419</b>	<b>34,174</b>	<b>666,593</b>

# Refuse Fund 2026 Revenue Budget

Refuse Fund	Penalties Revenue	6,600	6,600	858	7,458
Refuse Fund	Recycle Revenue	92,993	92,993	13,949	106,942
Refuse Fund	Recycle Franchise Fee	8,100	8,100	891	8,991
Refuse Fund	Residential Trash Coll	314,325	314,325	47,149	361,474
Refuse Fund	Commercial Trash Collect	210,401	210,401	0	210,401
		<b>632,419</b>	<b>632,419</b>	<b>62,847</b>	<b>695,266</b>

## Wastewater Expenses

	FY2024/2025 Curent Budget	FY2025/2026 Base Budget	Adjustments	FY2025/2026 Proposed Budget
Debt	591,500	591,500	15000	606,500
Information Tech	22,500	22,500	16650	39,150
Operations	544,373	604,318	-47995	556,323
Other	72,370	72,370	0	72,370
Personnel	555,588	555,588	205860	764,152
Transfers	293,580	293,580	0	293,580
<b>Grand Total</b>	<b>2,079,911</b>	<b>2,139,856</b>	<b>189515</b>	<b>2,332,075</b>

## Wastewater Revenues

	FY2024/2025 Curent Budget	FY2025/2026 Base Budget	Adjustments	FY2025/2026 Proposed Budget
Interest Earned	0	0	13,000	13,000
Penalties Revenue	24,000	24,000	3,360	27,360
Sewer Sales	2,031,406	2,031,406	182,827	2,214,233
Lakehaven Connect Fee	6,000	6,000	1,200	7,200
Lakehaven Recovery Fee	0		50,000	50,000
Tap Fees	25,000	25,000	0	25,000
Impact Fee	0	0	9,000	9,000
	<b>2,086,406</b>	<b>2,086,406</b>	<b>259,387</b>	<b>2,345,793</b>

## **2025 Tax Rate Calculation Worksheet**

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

City of Farmersville	972-782-6151
Taxing Unit Name	Phone (area code and number)
205 S. Main, Farmersville, TX 75442	www.farmersvilletx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

### 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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 501,071,163
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 501,071,163
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.676773 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values:..... \$ 0	
	B. Prior year values resulting from final court decisions:..... - \$ 0	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value:..... \$ 0	
	B. Prior year disputed value:..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 501,071,163
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 779,557</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:..... + \$ 309,000</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 1,088,557
11.	<p>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.</p> <p>A. Prior year market value:..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,088,557
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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 166,816,661
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 333,165,945
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,254,777
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. <sup>9</sup>	\$ 6,596
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 2,261,373
18.	<p>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.<sup>11</sup></p> <p>A. Certified values:..... \$ 498,011,291</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller’s office:..... + \$</p> <p>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</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing 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.<sup>12</sup> ..... - \$ 183,996,656</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 314,014,635

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup>..... \$ 30,699,715</p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup>..... + \$ 0</p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ 30,699,715
20.	<p><b>Current year tax ceilings.</b> 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. <sup>16</sup></p>	\$ 64,934,159
21.	<p><b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.</p>	\$ 0
22.	<p><b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup></p>	\$ 279,780,191
23.	<p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup></p>	\$ 176,395
24.	<p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>22</sup></p>	\$ 6,241,537
25.	<p><b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.</p>	\$ 6,417,932
26.	<p><b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.</p>	\$ 273,362,259
27.	<p><b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup></p>	\$ 0.827244 /\$100
28.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup></p>	\$ _____ /\$100

**SECTION 2: 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 rate. The voter-approval tax rate is split into two separate rates:

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

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.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ <u>0.475137</u> /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>501,071,163</u>
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ <u>2,380,774</u>
32.	<p><b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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 2024. This line applies only to tax years preceding the prior tax year ..... + \$ 4,291</p> <p><b>B. Prior year taxes in TIF.</b> 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. .... \$ 792,608</p> <p><b>C. Prior year transferred function.</b> 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</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ -788,317</p> <p><b>E. Add Line 31 to 32D.</b></p>	\$ <u>1,592,457</u>
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>273,362,259</u>
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ <u>0.582544</u> /\$100
35.	<p><b>Rate adjustment for state criminal justice mandate.</b><sup>26</sup></p> <p><b>A. Current year state criminal justice mandate.</b> 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</p> <p><b>B. Prior year state criminal justice mandate.</b> 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</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.000000</u> /\$100
36.	<p><b>Rate adjustment for indigent health care expenditures.</b><sup>27</sup></p> <p><b>A. Current year indigent health care expenditures.</b> 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</p> <p><b>B. Prior year indigent health care expenditures.</b> 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose ..... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.000000</u> /\$100

<sup>25</sup> [Reserved for expansion]  
<sup>26</sup> Tex. Tax Code §26.044  
<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> 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</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose ..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> 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</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> 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.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<p><b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.582544 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ 0</p> <p><b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.582544 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.602933 /\$100

<sup>28</sup> Tex. Tax Code §26.0442  
<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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 in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 / \$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> 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. <sup>31</sup></p> <p>Enter debt amount ..... \$ 654,816</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt ..... \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. \$ 654,816</p>	\$ 654,816
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 654,816
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate. .... 96.44 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 97.76 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 104.30 %</p> <p><b>E.</b> 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%. <sup>34</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 654,816
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 279,780,191
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.234046 / \$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.836979 / \$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 / \$100

<sup>30</sup> Tex. Tax Code §26.042(a)  
<sup>31</sup> Tex. Tax Code §26.012(7)  
<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>33</sup> Tex. Tax Code §26.04(b)  
<sup>34</sup> Tex. Tax Code §826.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 / \$100

**SECTION 3: NNR Tax Rate and Voter Approval Tax Rate 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.	<b>Taxable Sales.</b> 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. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 279,780,191
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 / \$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.827244 / \$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.827244 / \$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.836979 / \$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.836979 / \$100

**SECTION 4: Voter Approval Tax Rate 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	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 279,780,191
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 / \$100

<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.041(i)  
<sup>37</sup> Tex. Tax Code §26.041(d)  
<sup>38</sup> Tex. Tax Code §26.04(c)  
<sup>39</sup> Tex. Tax Code §26.04(c)  
<sup>40</sup> Tex. Tax Code §26.045(d)  
<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ <u>0.836979</u> /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for 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.<sup>42</sup> 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.<sup>43</sup>

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;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> 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.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 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</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....	\$ <u>0.676773</u> /\$100 \$ <u>0.013702</u> /\$100 \$ <u>0.663071</u> /\$100 \$ <u>0.676773</u> /\$100 \$ <u>-0.013702</u> /\$100 \$ <u>336,125,382</u> \$ <u>0</u>
65.	<b>Year 2 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</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....	\$ <u>0.715888</u> /\$100 \$ <u>0.001547</u> /\$100 \$ <u>0.714341</u> /\$100 \$ <u>0.712400</u> /\$100 \$ <u>0.001941</u> /\$100 \$ <u>289,431,360</u> \$ <u>5.617</u>
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero. ....	\$ <u>0.713947</u> /\$100 \$ <u>0.016911</u> /\$100 \$ <u>0.697036</u> /\$100 \$ <u>0.712400</u> /\$100 \$ <u>-0.015364</u> /\$100 \$ <u>286,935,979</u> \$ <u>0</u>
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ <u>5.617</u> /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>0.002007</u> /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <u>0.838986</u> /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov’t Code §120.007(d)  
<sup>47</sup> 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.<sup>48</sup> 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.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.582544 / \$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 279,780,191
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.178711 / \$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.234046 / \$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.995301 / \$100

**SECTION 7: Voter Approval Tax Rate 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.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

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. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.676773 / \$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 / \$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 / \$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 333,165,945
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 273,362,259
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 / \$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ <u>0.838986</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.827244 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.838986 /\$100

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

**De minimis rate.** ..... \$ 0.995301 /\$100

If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print  
here** →

Dean

Printed Name of Taxing Unit Representative

**sign  
here** →

8/14/2025  
*James Dean*  
 Taxing Unit Representative

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)