



Proposed Budget

Fiscal Year 2025 - 2026

City of Bruceville-Eddy

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 \$32,580 which is a 6.45 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 \$11,491.

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

FOR: TBD

AGAINST: TBD

PRESENT (Not Voting): TBD

ABSENT: TBD

Property Tax Rate Comparison

	2024-2025	2025-2026
Property Tax Rate:	\$0.460000/100	\$0.470000/100
No-New-Revenue Tax Rate:	\$0.441245/100	\$0.449340/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.444972/100	\$0.451167/100
Voter-Approval Tax Rate:	\$0.460944/100	\$0.467861/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Bruceville-Eddy secured by property taxes: \$0



To: Mayor and City Council

From: Kent Manton, City Administrator

Date: July 17, 2025

Subject: Fiscal Year 2025-26 Proposed Budget and Tax Rate

It is with pleasure and honor that I present the proposed fiscal year 2025-2026 budget and tax rate. This proposed budget takes into consideration many factors, most importantly, the will of the people as expressed through their elected officials. This budget document is the product of many hours of research and deliberation as performed by the dedicated members of the Budget Committee. Furthermore, it is a structurally balanced proposal between our anticipated revenues and expenses and is a reflection of our collective goals and desired progress.

The proposed ad valorem tax rate of **\$0.470000 per \$100** of appraised valuation constitutes a \$0.01 increase over the previous year. This slight adjustment to the tax rate will generate an additional \$27,807 in revenue. It will allow us to adequately position ourselves to continue providing the services you rely upon every day. This proposed tax rate increase comes on the heels of persistent inflationary pressures as well as the overall stabilization of property appraisals across the region. This proposed rate is still lower than the average rate (\$0.490061/\$100) the citizens of Bruceville-Eddy have experienced over the past thirteen years.

While this budget reflects the essential day-to-day operations of our city and water system, I would like to point out some of the focus areas that will be prioritized over the coming year:

- **Water System Improvements** – Our Water system and its' respective fund continue to make up a large portion of our overall operations. As of the most recent public water use survey, an estimated 6,027 people, across 45 square miles and three counties, are currently being provided with a safe supply of water to meet their daily demands.

This year's budget will utilize general revenues, reserves, and grant funding to continue to target portions of our water system that have been identified in past water system analyses as being in need of repair or upgrade, including the addition of a sought-after groundwater well.

Also integrated into this year's budget is a greater investment in our preventative maintenance program for vital water distribution equipment and the purchase of a backup generator(s) to provide power in the event of an emergency.

- **Sewer System** – The long-anticipated sewer system project is currently estimated to be 70-80% complete. We have encountered a few unexpected obstacles throughout the construction of this project, which is understandable for a major undertaking such as this. I understand that this project has tested our community's resolve over these past 10 months, and no one feels the weight of this more than I.

We are now in the home stretch, and after a decades-long pursuit, I believe it is safe to say we will have a working sewer system in 2026! This budget includes continued inflows from USDA grant funding as well as the first year's operating revenue and expenditure.

- **Street Repairs** – Funding dedicated to street maintenance has risen dramatically over the past three years, and the Budget Committee Members wanted to ensure this trend continues. This is in part thanks to your approval of a ballot measure in November of 2023 that dedicated a new sales tax directly to the maintenance of existing streets. This sales and use tax went into effect in April of 2024 and will continue for a period of four years.

This funding referenced above is in addition to the \$1.68 million overhaul of all city streets that have been impacted by the sewer system project.

The respective street maintenance line items include money for routine pothole patching operations, the overhaul of city streets in partnership with McLennan County Precinct 1 Road and Bridge, and the proposed overhaul of a portion of Hungry Hill Road (near Hwy 7).

Bottom line, your City Council shares your desire to invest heavily in the condition and durability of our shared roadways. It may be hard to imagine, but the roads in Bruceville-Eddy are on track to look (and feel) better than they have been in a very long time!

- **Employee Compensation** – Arguably, the most important cost of any thriving organization is that of employee compensation and benefits. This budget will provide most employees who have completed one year of service with a 4% cost-of-living adjustment (COLA) while allocating a base pay increase for our Public Works Department to be in better alignment with market offerings.

A new administrative position is also being proposed to help the team working in City Hall streamline our workloads and better address routine service requests from you.

Lastly, the proposed budget will also fund an increase in the city-sponsored contribution levels to employees' retirement plans through our Texas Municipal Retirement System plan to the pinnacle '2:1' contribution level.

- **Animal Services** – To many, it often comes as a surprise just how costly it is to provide humane care to animals in today's day and age.

For many years, the City of Bruceville-Eddy has operated with little to no funding for an active animal control program. We have been working for the past two years to find a cost-efficient solution to animal sheltering operations, and fortunately, we were able to execute a contract with a private vendor for a portion of these services this year. BEPD has now been tasked with the full-time mission of enforcing all aspects of our ordinances that were created for the general welfare and protection of domesticated animals.

As in years' past, Bruceville-Eddy's financial health will maintain its tradition of fiscal sustainability and is poised to continue "rising into the future".

It is my honor to serve alongside you and the outstanding staff members of the City of Bruceville-Eddy. I look forward to discussing this budget with you at our upcoming meetings, and even further, to the implementation of the priorities expressed herein.

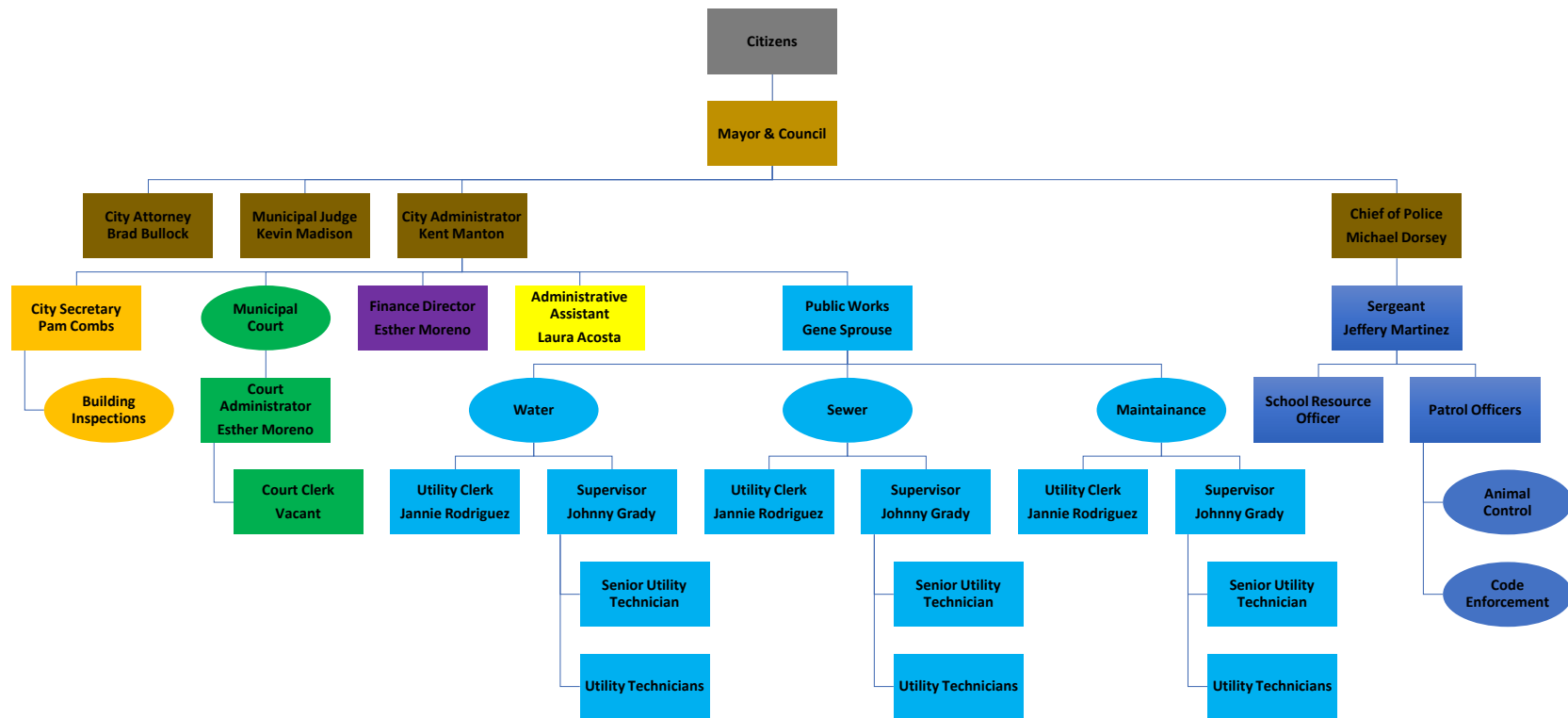
Respectfully submitted,

A handwritten signature in blue ink, reading "Kent Munton". The signature is written in a cursive style with a large, sweeping initial "K".

City of Bruceville-Eddy

Organizational Chart

7/15/2025



(----- 2024-2025 -----) (----- 2025-2026 -----)

TOTAL REVENUES	1,121,120	1,439,351	1,868,438	1,173,786	997,341	2,235,703
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10 -GENERAL FUND
ADMINISTRATION

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE_
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-10-6000 SALARIES	78,276	42,812	42,828	36,239	65,809	52,391	
10-10-6001 HOURLY	84,456	44,861	46,335	39,207	40,844	12,110	
10-10-6003 OVERTIME	0	0	1,000	0	0	1,000	
10-10-6004 MEDICARE	2,293	1,227	1,293	1,020	1,539	936	
10-10-6006 HEALTH INSURANCE	18,743	12,823	34,079	13,303	6,367	13,562	
10-10-6007 DENTAL INSURANCE	658	440	987	380	0	600	
10-10-6008 TMRS	8,175	5,008	6,759	5,282	5,909	5,244	
10-10-6014 EFT/ACH FEE	247	164	163	135	219	160	
TOTAL OFFICE PERSONNEL-SUPPORT	192,849	107,334	133,444	95,566	120,687	86,003	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-10-6102 TRAINING	1,468	375	1,500	240	0	1,500	
10-10-6104 MILEAGE & VEHICLE REIMBURSE	551	1,041	1,000	220	709	1,000	
10-10-6107 UNIFORMS	0	0	0	0	0	300	
10-10-6160 MISC EXPENSE	1,342	1,613	1,200	563	3,307	1,400	
TOTAL TRAVEL TRAINING UNIFORMS	3,361	3,028	3,700	1,023	4,017	4,200	
<u>ADMINISTRATIVE COST</u>							
10-10-6201 FRANKLIN LEGAL	3,970	3,445	4,000	3,040	2,364	5,000	
10-10-6202 ATTORNEY FEES	14,380	14,258	25,000	12,340	19,899	25,000	
10-10-6203 ENGINEERING	11,900	138	500	645	540	500	
10-10-6204 CONSULTING	0	0	0	0	0	300,000	
10-10-6205 AUDIT	4,950	5,083	5,625	5,443	8,340	7,464	
10-10-6206 INSPECTIONS-BUILDING	4,375	22,347	20,000	12,498	2,040	20,000	
10-10-6207 MEMBERSHIP DUES	913	910	1,500	1,281	1,819	1,000	
10-10-6208 DEVELOPERS COST	0	17,183	10,000	42,394	0	30,000	
10-10-6209 PUBLIC HEALTH DISTRICT	4,239	4,734	5,300	3,921	3,972	5,723	
10-10-6211 ELECTION EXPENSE	1,894	772	2,000	1,524	1,523	2,000	
10-10-6212 TAX APPRAISER FEES	3,771	4,805	4,500	3,897	3,689	5,805	
10-10-6213 TAX COLLECTOR FEES	2,001	2,205	2,400	2,235	1,920	2,400	
TOTAL ADMINISTRATIVE COST	52,395	75,879	80,825	89,218	46,105	404,892	
<u>OPERATING</u>							
10-10-6410 OFFICE SUPPLIES	1,772	1,632	2,500	1,662	2,099	2,000	
10-10-6411 COPIES/PRINTING	263	293	350	163	123	250	
10-10-6412 POSTAGE, FREIGHT & DELIVERY	349	297	500	374	544	600	
10-10-6413 IT SYSTEM SUPPORT EXTRACO	4,819	5,187	4,265	3,783	6,235	4,400	
10-10-6414 IT SYSTEM SUPPORT TYLER	3,359	3,527	3,600	0	0	1,900	
10-10-6415 COMPUTER/SOFTWARE	0	6,827	4,500	1,830	2,360	5,134	
10-10-6416 ADVERTISING & LEGAL NOTICES	1,828	3,547	2,200	2,050	236	2,500	
10-10-6417 OFFICE EQUIPMENT FURNITURE	0	0	500	200	3,040	1,000	
10-10-6418 TELEPHONE SERVICES	1,118	1,113	1,200	1,031	3,673	950	
10-10-6419 CELL PHONES	456	330	300	225	2,353	300	
10-10-6420 INTERNET SERVICES	362	362	400	302	0	400	
10-10-6421 ELEC-BUILDING. & STREET LIGH	15,495	17,316	18,000	12,402	13,547	20,000	
10-10-6422 OFFICE MACHINES LEASE	516	516	400	586	803	850	
10-10-6425 OFFICE MACHINES-PROPERTY TAX	10	6	10	0	108	10	

10 -GENERAL FUND
ADMINISTRATION

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET WORKSPACE_
						DR	
10-10-6427 SOCIAL PLATFORMS	954	1,995	400	222	663	400	
TOTAL OPERATING	31,299	42,948	39,125	24,830	35,784	40,694	
<u>BUILDING MAIN.</u>							
10-10-6517 JANITORIAL	1,018	524	750	458	181	600	
10-10-6518 BUILDING MAIN. & REPAIR	1,401	4,068	5,000	5,090	624	55,000	
10-10-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	14,238	13,000	
TOTAL BUILDING MAIN.	11,267	15,107	18,054	17,824	15,044	68,600	
<u>VEHICLES AND OTHER EXP.</u>							
10-10-6600 VEHICLES MAINTENANCE/REPAIR	0	0	0	0	0	1,000	
10-10-6602 FUEL	0	0	0	0	0	500	
TOTAL VEHICLES AND OTHER EXP.	0	0	0	0	0	1,500	
<u>MISCELLANEOUS</u>							
10-10-6813 LEGAL RECORDINGS	0	0	200	15	112	100	
10-10-6909 COUNCIL YR PAY & MEETING EXP	72	72	72	0	0	72	
10-10-6919 CIP/CAPITAL ASSET PURCHASES	2,500	17,000	525,000	9,000	0	487,000	
10-10-6925 TRANSFERS OUT	0	30,933	0	0	0	0	
TOTAL MISCELLANEOUS	2,572	48,005	525,272	9,015	112	487,172	
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TOTAL ADMINISTRATION	293,742	292,301	800,420	237,477	221,748	1,093,061	

10 -GENERAL FUND
POLICE DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----)		(------ 2025-2026 -----)		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-20-6000 SALARIES	61,141	62,975	64,991	54,990	54,277	66,941	
10-20-6001 HOURLY	125,292	142,848	162,880	115,571	76,823	165,543	
10-20-6002 SALARY-SCHOOL RESOURCE OFFIC	29,392	23,692	29,520	16,578	0	31,148	
10-20-6003 OVERTIME	0	3,579	1,000	432	0	1,000	
10-20-6004 MEDICARE	2,946	3,265	3,733	2,607	1,894	3,823	
10-20-6006 HEALTH INSURANCE	41,522	45,477	52,940	34,135	18,132	56,942	
10-20-6007 DENTAL INSURANCE	1,290	1,564	1,974	1,244	0	2,108	
10-20-6008 TMRS	10,857	13,380	19,511	13,196	7,267	21,434	
10-20-6014 EFT/ACH FEE	247	164	163	134	219	160	
TOTAL OFFICE PERSONNEL-SUPPORT	272,687	296,945	336,712	238,887	158,612	349,099	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-20-6102 TRAINING	745	225	1,500	879	1,251	2,000	
10-20-6103 TRAVEL	901	0	1,000	454	0	750	
10-20-6104 MILEAGE & VEHICLE REIMBURSE	85	0	500	0	0	500	
10-20-6106 DRUG TESTING/PHYSICAL	300	0	250	657	653	500	
10-20-6107 UNIFORMS	1,259	714	2,000	952	979	2,000	
10-20-6160 MISC EXPENSE PD	344	116	500	193	412	500	
TOTAL TRAVEL TRAINING UNIFORMS	3,634	1,055	5,750	3,135	3,295	6,250	
<u>ADMINISTRATIVE COST</u>							
10-20-6202 ATTORNEY FEES	6,747	8,822	12,000	209	33,127	10,000	
10-20-6205 AUDIT	4,950	5,083	5,625	5,586	8,340	7,464	
10-20-6207 MEMBERSHIP DUES	211	1,217	2,150	2,332	236	2,500	
10-20-6215 ATMOS GAS	963	1,027	1,100	1,032	115	1,400	
TOTAL ADMINISTRATIVE COST	12,871	16,150	20,875	9,159	41,819	21,364	
<u>OPERATING</u>							
10-20-6410 OFFICE SUPPLIES	1,740	1,558	2,000	678	1,094	2,000	
10-20-6411 COPIES/PRINTING/FORMS	0	0	100	34	141	100	
10-20-6412 POSTAGE, FREIGHT & DELIVERY	501	410	500	452	212	1,000	
10-20-6413 IT SYSTEM SUPPORT EXTRACO	4,350	4,887	4,265	3,563	5,485	4,400	
10-20-6414 IT SYSTEM SUPPORT TYLER	0	0	0	0	0	1,900	
10-20-6415 COMPUTER/SOFTWARE	2,327	966	1,000	1,120	407	5,134	
10-20-6417 OFFICE EQUIPMENT FURNITURE	77	0	250	130	332	500	
10-20-6418 TELEPHONE SERVICES	1,118	1,113	1,200	1,031	2,569	950	
10-20-6419 CELL PHONES	5,357	5,633	5,600	4,224	5,072	5,650	
10-20-6420 INTERNET SERVICES	1,720	1,809	2,000	1,508	0	2,000	
10-20-6421 ELEC-BUILDING	1,625	2,765	2,600	1,063	2,186	2,000	
10-20-6422 OFFICE MACHINES LEASE	1,596	1,596	2,000	789	1,883	850	
10-20-6425 OFFICE MACHINES-PROPERTY TAX	42	23	25	0	86	25	
10-20-6427 SOCIAL PLATFORMS	500	191	400	222	0	400	
10-20-6428 PUBLIC RELATIONS	0	0	500	597	0	1,000	
TOTAL OPERATING	20,953	20,952	22,440	15,409	19,467	27,909	

10 -GENERAL FUND
POLICE DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>BUILDING MAIN.</u>							
10-20-6517 JANITORIAL	331	491	1,000	1,046	109	1,000	_____
10-20-6518 BUILDING MAIN. & REPAIR	2,257	1,860	2,000	1,874	41	3,500	_____
10-20-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	14,238	13,000	_____
TOTAL BUILDING MAIN.	11,435	12,867	15,304	15,196	14,388	17,500	_____
<u>VEHICLES AND OTHER EXP.</u>							
10-20-6600 VEHICLES MAINTENANCE/REPAIR	13,163	35,741	18,000	15,049	11,351	18,000	_____
10-20-6602 FUEL	24,464	23,821	25,000	13,180	14,372	25,000	_____
10-20-6603 MINOR EQUIP, SUPPLIES & REPA	7,449	449	500	236	214	500	_____
10-20-6605 POLICE VEHICLE EQUIPMENT	2,280	14,496	20,000	19,207	544	5,000	_____
TOTAL VEHICLES AND OTHER EXP.	47,356	74,506	63,500	47,673	26,481	48,500	_____
<u>DEPARTMENTAL EXPENSES</u>							
10-20-6700 RADIO CONNECTION-WACO	4,500	4,500	4,500	3,000	4,200	4,500	_____
10-20-6701 EQUIPMENT MAIN. & REPAIR	198	0	500	42	606	500	_____
10-20-6703 BODY ARMOR	1,068	649	1,500	1,485	0	3,000	_____
10-20-6705 GUNS AND GUN SUPPLIES	208	777	1,500	452	0	1,000	_____
10-20-6706 DUTY GEAR	1,964	1,831	14,200	537	0	3,000	_____
10-20-6708 COP SYNC	3,696	4,075	4,500	0	3,312	4,500	_____
10-20-6709 K-9 EXPENSES	1,988	734	2,000	2,260	902	2,000	_____
TOTAL DEPARTMENTAL EXPENSES	13,623	12,566	28,700	7,777	9,020	18,500	_____
<u>MISCELLANEOUS</u>							
10-20-6915 AG-ASSET FORFEITURE PURCHASE	18,663	0	0	0	8,544	0	_____
10-20-6916 TREASURY ASSET FORFEITURE PU	69,762	56,436	10,000	21,385	0	100,000	_____
TOTAL MISCELLANEOUS	88,426	56,436	10,000	21,385	8,544	100,000	_____
 TOTAL POLICE DEPT	 470,985	 491,477	 503,281	 358,620	 281,626	 589,122	

10 -GENERAL FUND
COMMUNITY DEVELOPMENT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-21-6001 HOURLY	37,361	26,131	38,564	20,958	0	43,112	
10-21-6003 OVERTIME	0	501	1,000	65	0	1,000	
10-21-6004 MEDICARE	541	386	560	295	0	626	
10-21-6006 HEALTH INSURANCE	5,894	3,684	7,590	3,149	0	7,742	
10-21-6007 DENTAL INSURANCE	0	(5)	329	123	0	352	
10-21-6008 TMRS	1,877	1,515	2,924	1,594	0	3,505	
10-21-6014 EFT/ACH FEE	0	164	163	135	0	160	
TOTAL OFFICE PERSONNEL-SUPPORT	45,672	32,374	51,130	26,319	0	56,497	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-21-6102 TRAINING	660	550	1,200	0	0	3,500	
10-21-6104 MILEAGE & VEHICLE REIMBURSE	0	0	100	0	0	0	
10-21-6107 UNIFORMS	401	0	400	0	0	0	
TOTAL TRAVEL TRAINING UNIFORMS	1,061	550	1,700	0	0	3,500	
<u>ADMINISTRATIVE COST</u>							
10-21-6202 ATTORNEY FEES	185	10,469	8,000	357	222	5,000	
10-21-6205 AUDIT	4,950	5,083	5,625	5,300	0	7,464	
10-21-6207 MEMBERSHIP DUES	145	273	350	170	0	250	
10-21-6210 ANIMAL CONTROL	0	3,582	10,000	3,143	0	5,000	
TOTAL ADMINISTRATIVE COST	5,280	19,406	23,975	8,970	222	17,714	
<u>OPERATING</u>							
10-21-6410 OFFICE SUPPLIES	558	397	500	155	0	500	
10-21-6411 COPIES/PRINTING	217	293	3,000	163	0	250	
10-21-6412 POSTAGE, FREIGHT & DELIVERY	522	165	500	369	8	600	
10-21-6413 IT SYSTEM SUPPORT EXTRACO	4,519	4,887	4,265	3,633	0	4,400	
10-21-6414 IT SYSTEM SUPPORT TYLER	0	0	0	0	0	1,900	
10-21-6415 COMPUTER/SOFTWARE	177	0	100	0	0	5,134	
10-21-6418 TELEPHONE SERVICES	1,118	1,113	1,200	1,031	0	950	
10-21-6419 CELL PHONES/VEHICLE TRACKING	542	1,018	1,131	799	173	1,100	
10-21-6420 INTERNET SERVICES	362	362	400	302	0	400	
10-21-6421 ELEC-BUILDING	0	1,711	2,000	1,141	0	2,000	
10-21-6422 OFFICE MACHINES LEASE	516	516	400	586	0	850	
10-21-6425 OFFICE MACHINES-PROPERTY TAX	10	6	10	0	0	10	
10-21-6427 SOCIAL PLATFORMS	0	0	400	134	0	400	
TOTAL OPERATING	8,540	10,468	13,906	8,313	181	18,494	
<u>BUILDING MAIN.</u>							
10-21-6517 JANITORIAL	101	482	750	405	0	600	
10-21-6518 BUILDING MAIN. & REPAIR	14	75	50	218	0	500	
10-21-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	0	13,000	
TOTAL BUILDING MAIN.	8,962	11,073	13,104	12,899	0	14,100	

10 -GENERAL FUND
COMMUNITY DEVELOPMENT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
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VEHICLES AND OTHER EXP.							
10-21-6600 VEHICLES MAINTENANCE/REPAIR	110	581	2,500	1,155	0	500	
10-21-6602 FUEL	1,285	703	2,500	1,214	0	1,500	
10-21-6603 MINOR EQUIPMENT &SUPPLIES	52	0	100	0	0	100	
10-21-6606 CLEAN UP	471	595	1,000	0	0	500	
TOTAL VEHICLES AND OTHER EXP.	1,918	1,879	6,100	2,369	0	2,600	
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TOTAL COMMUNITY DEVELOPMENT	71,433	75,751	109,915	58,869	403	112,905	

10 -GENERAL FUND
MAINTENANCE

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-30-6001 HOURLY	50,129	44,432	86,481	67,266	24,615	64,666	
10-30-6003 OVERTIME	925	1,779	1,500	1,973	1,164	2,500	
10-30-6004 MEDICARE	736	661	1,254	881	373	938	
10-30-6006 HEALTH INSURANCE	12,461	10,219	30,170	18,038	2,438	20,000	
10-30-6007 DENTAL INSURANCE	524	432	987	525	0	600	
10-30-6008 TMRS	2,574	2,640	6,556	4,816	803	5,258	
10-30-6014 EFT/ACH FEE	0	164	163	135	0	160	
TOTAL OFFICE PERSONNEL-SUPPORT	67,350	60,327	127,111	93,634	29,394	94,122	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-30-6102 TRAINING	0	0	0	0	0	7,000	
10-30-6107 UNIFORMS	534	420	750	502	48	750	
TOTAL TRAVEL TRAINING UNIFORMS	534	420	750	502	48	7,750	
<u>ADMINISTRATIVE COST</u>							
10-30-6205 AUDIT	4,950	5,083	5,625	5,443	0	7,464	
10-30-6207 MEMBERSHIP DUES	0	0	0	0	0	100	
TOTAL ADMINISTRATIVE COST	4,950	5,083	5,625	5,443	0	7,564	
<u>OPERATING</u>							
10-30-6410 OFFICE SUPPLIES	34	150	50	58	0	50	
10-30-6411 COPIES/PRINTING	0	0	0	0	0	250	
10-30-6413 IT SYSTEM SUPPORT EXTRACO	0	0	4,265	3,578	0	4,400	
10-30-6414 IT SYSTEM SUPPORT TYLER	0	0	0	0	0	1,900	
10-30-6415 COMPUTER/SOFTWARE	177	0	0	0	0	5,134	
10-30-6418 TELEPHONE SERVICES	0	0	0	0	0	950	
10-30-6419 CELL PHONES/VEHICLE TRACKING	965	1,502	1,531	1,161	483	1,500	
10-30-6420 INTERNET	94	228	228	171	0	228	
10-30-6421 ELEC-BUILDING	1,442	1,570	1,800	1,152	0	2,000	
10-30-6422 OFFICE MACHINES LEASE	0	0	400	317	0	850	
10-30-6426 ROLL OFF EXPENSE	3,574	3,716	3,300	1,465	0	3,300	
10-30-6427 SOCIAL PLATFORMS	0	0	400	222	0	400	
TOTAL OPERATING	6,286	7,166	11,974	8,125	483	20,962	
<u>BUILDING MAIN.</u>							
10-30-6517 JANITORIAL	0	0	0	0	0	600	
10-30-6518 BUILDING MAIN. & REPAIR	370	226	300	100	120	300	
10-30-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	0	13,000	
TOTAL BUILDING MAIN.	9,217	10,742	12,604	12,376	120	13,900	
<u>VEHICLES AND OTHER EXP.</u>							
10-30-6600 VEHICLES MAINTENANCE/REPAIR	3,225	3,510	3,000	4,926	246	4,000	
10-30-6602 FUEL	9,191	8,586	7,000	5,838	3,281	8,000	
10-30-6603 TOOLS & EQUIPMENT	2,052	1,005	2,000	744	1,768	2,000	
10-30-6604 EQUIPMENT LEASE	92	0	500	0	442	500	
10-30-6605 EQUIPMENT MAIN. & REPAIR	1,056	2,727	2,000	723	1,141	2,000	
10-30-6606 MOWING/TREE TRIMMING EXPENSE	361	1,036	3,000	376	794	7,000	

10 -GENERAL FUND
MAINTENANCE

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE_
10-30-6609 STREET REPAIR	39,443	70,581	66,440	62,387	4,776	0	
10-30-6610 FLOOD CULVERT CLEAN OUT	0	0	7,500	2,841	0	2,500	
10-30-6611 BRIDGE REPAIRS/PARKING LOTS	2,339	1,250	0	0	0	1,500	
TOTAL VEHICLES AND OTHER EXP.	57,759	88,695	91,440	77,835	12,447	27,500	
MISCELLANEOUS							
10-30-6914 FIXED ASSET PURCHASE	0	186,449	0	0	0	65,000	
TOTAL MISCELLANEOUS	0	186,449	0	0	0	65,000	
TOTAL MAINTENANCE	146,095	358,882	249,504	197,914	42,491	236,798	

10 -GENERAL FUND
COURT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
10-40-6000 SALARIES	30,811	31,735	32,751	27,712	27,352	33,733	
10-40-6001 HOURLY	33,741	25,428	48,972	39,675	31,397	43,156	
10-40-6003 OVERTIME	0	77	1,000	0	0	1,000	
10-40-6004 MEDICARE	934	826	1,185	971	836	1,115	
10-40-6006 HEALTH INSURANCE	5,971	3,762	7,590	7,360	270	7,742	
10-40-6007 DENTAL INSURANCE	255	160	329	321	0	352	
10-40-6008 TMRS	1,695	1,456	3,713	2,778	1,739	3,509	
10-40-6009 SOCIAL SECURITY	1,910	1,968	2,031	1,718	1,696	2,092	
10-40-6014 EFT/ACH FEE	247	164	163	135	219	160	
TOTAL OFFICE PERSONNEL-SUPPORT	75,564	65,574	97,734	80,669	63,509	92,859	
<u>TRAVEL TRAINING UNIFORMS</u>							
10-40-6102 TRAINING	500	601	750	150	300	750	
10-40-6104 MILEAGE & VEHICLE REIMBURSE	1,287	1,601	1,500	1,284	0	1,600	
10-40-6107 UNIFORMS	0	0	0	0	0	100	
TOTAL TRAVEL TRAINING UNIFORMS	1,787	2,202	2,250	1,434	300	2,450	
<u>ADMINISTRATIVE COST</u>							
10-40-6202 ATTORNEY FEES	8,175	11,631	10,000	12,326	15,185	15,000	
10-40-6205 AUDIT	4,950	5,083	5,625	5,443	8,340	7,464	
10-40-6207 MEMBERSHIP DUES	36	28	350	280	0	350	
TOTAL ADMINISTRATIVE COST	13,161	16,742	15,975	18,049	23,525	22,814	
<u>OPERATING</u>							
10-40-6410 OFFICE SUPPLIES	1,485	2,489	3,000	927	2,078	2,500	
10-40-6411 COPIES/PRINTING	263	293	300	163	51	250	
10-40-6412 POSTAGE, FREIGHT & DELIVERY	612	1,096	1,000	923	553	1,200	
10-40-6413 IT SYSTEM SUPPORT EXTRACO	0	2,490	4,265	1,826	450	4,400	
10-40-6414 IT SYSTEM SUPPORT TYLER	0	0	0	0	0	1,900	
10-40-6415 COMPUTER/SOFTWARE	0	0	2,500	0	437	5,134	
10-40-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	207	100	
10-40-6418 TELEPHONE SERVICES	1,118	1,113	1,200	1,031	1,206	950	
10-40-6420 INTERNET SERVICES	362	362	500	302	0	500	
10-40-6421 ELEC-BUILDING	1,637	1,711	2,000	1,141	669	2,000	
10-40-6422 OFFICE MACHINES LEASE	516	516	400	586	803	850	
10-40-6425 OFFICE MACHINES-PROPERTY TAX	10	6	10	0	0	10	
10-40-6427 SOCIAL PLATFORMS	0	0	400	222	0	400	
TOTAL OPERATING	6,002	10,076	15,575	7,121	6,453	20,194	
<u>BUILDING MAIN.</u>							
10-40-6517 JANITORIAL	101	524	750	458	173	600	
10-40-6518 BUILDING MAIN. & REPAIR	31	225	100	221	76	400	
10-40-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	0	13,000	
TOTAL BUILDING MAIN.	8,978	11,265	13,154	12,955	249	14,000	

10 -GENERAL FUND
COURT

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>DEPARTMENTAL EXPENSES</u>							
10-40-6700 MUNICIPAL COURT COLLECTION CO	42,062	39,967	50,000	30,795	0	45,000	
10-40-6701 COURT TECH. EXPENSE	10,628	8,784	6,580	4,815	39,443	3,500	
10-40-6702 COURT SECURITY EXPENSE	1,517	7,798	1,000	0	8,246	1,000	
10-40-6705 CHILD SAFETY EXPENSE	0	0	3,000	0	11,544	2,000	
TOTAL DEPARTMENTAL EXPENSES	54,207	56,548	60,580	35,610	59,233	51,500	
TOTAL COURT	159,699	162,407	205,268	155,838	153,269	203,817	
TOTAL EXPENDITURES	1,141,954	1,380,818	1,868,388	1,008,718	699,537	2,235,703	
REVENUE OVER/ (UNDER) EXPENDITURES	(20,834)	58,533	50	165,068	297,804	0	

50 -WATER FUND

(----- 2024-2025 -----) (----- 2025-2026 -----)							
REVENUES	2022-2023 ACTUAL	2023-2024 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>FEEs</u>							
50-00-5000 WATER SALES	1,903,933	1,857,827	1,883,791	1,528,691	1,464,237	1,900,000	
50-00-5010 TAP FEES	71,500	71,500	75,000	112,550	24,216	100,000	
50-00-5020 CONNECTION FEES	3,300	3,270	3,000	3,518	3,854	4,000	
50-00-5030 RE-CONNECT FEE	4,470	4,860	4,000	3,870	6,451	4,500	
50-00-5031 LATE FEES	37,710	35,424	35,000	28,830	25,236	35,000	
50-00-5032 CSI-CUS SERV FEES	600	975	1,000	3,075	0	1,000	
50-00-5040 RETURNED CHECK FEE	510	1,107	700	390	432	700	
50-00-5050 VFD DONATIONS	1,668	1,548	2,000	1,330	1,864	1,500	
50-00-5055 UTILITY RELIEF FUND DONATION	416	900	250	0	0	250	
50-00-5060 FIXED ASSET SALES	17,415	2,651	5,000	0	0	5,000	
50-00-5070 INSURANCE CLAIMS INCOME	41,700	0	500	0	0	500	
50-00-5080 MISC. INCOME	2,576	0	1,000	0	1,914	1,000	
50-00-5090 GARBAGE REVENUE	153,381	152,526	159,000	124,476	129,520	164,000	
50-00-5095 TRANSFERS IN	0	30,933	1,358,725	0	0	575,851	
TOTAL FEES	2,239,179	2,163,521	3,528,966	1,806,730	1,657,724	2,793,301	
<u>TAXES</u>							
50-00-5102 EFT-ACH FEE	2,393	2,573	2,400	2,172	1,756	2,600	
TOTAL TAXES	2,393	2,573	2,400	2,172	1,756	2,600	
<u>OTHER FINANCING SOURCES</u>							
50-00-5902 INTEREST INCOME	76,288	87,520	65,000	49,736	3,235	66,000	
TOTAL OTHER FINANCING SOURCES	76,288	87,520	65,000	49,736	3,235	66,000	
TOTAL REVENUES	2,317,860	2,253,614	3,596,366	1,858,638	1,662,714	2,861,901	

50 -WATER FUND
WATER DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
50-00-6000 SALARIES	0	42,812	42,828	36,239	0	157,173	
50-00-6001 HOURLY	184,225	262,807	211,110	166,361	197,847	232,201	
50-00-6002 HOURLY-PART TIME	0	0	0	0	0	15,000	
50-00-6003 OVERTIME	26,879	24,584	25,000	32,266	20,187	30,000	
50-00-6004 MEDICARE	2,907	4,573	3,683	3,290	2,940	5,864	
50-00-6005 ON CALL/MEETING PAY	3,300	3,375	3,440	2,830	0	6,040	
50-00-6006 HEALTH INSURANCE	41,756	60,266	26,679	40,109	45,172	76,510	
50-00-6007 DENTAL INSURANCE	1,313	1,978	987	1,399	0	2,900	
50-00-6008 TMRS	9,937	18,105	17,967	16,425	11,480	31,657	
50-00-6009 SOCIAL SECURITY	1,026	1,026	1,049	156	684	930	
50-00-6010 PENSION EXPENSE	13,463	(18,897)	0	0	0	0	
50-00-6011 OPEB EXPENSE	(6,642)	7,011	0	0	0	0	
50-00-6014 EFT/ACH FEE	247	164	163	135	1,758	160	
TOTAL OFFICE PERSONNEL-SUPPORT	278,411	407,804	332,906	299,211	280,067	558,435	
<u>TRAVEL TRAINING UNIFORMS</u>							
50-00-6100 CONTRACT SERVICES& TEMP	0	0	1,000	2,904	7,927	5,000	
50-00-6102 TRAINING	1,491	2,320	3,500	1,717	0	4,500	
50-00-6104 MILEAGE & VEHICLE REIMBURSE	315	15	250	39	0	250	
50-00-6106 DRUG TESTING/PHYSICAL	0	0	100	0	131	100	
50-00-6107 UNIFORMS	881	844	1,500	1,041	415	1,500	
50-00-6160 MISC EXPENSE WATER	1,879	2,799	2,500	3,684	2,713	2,500	
TOTAL TRAVEL TRAINING UNIFORMS	4,566	5,978	8,850	9,384	11,186	13,850	
<u>ADMINISTRATIVE COST</u>							
50-00-6202 ATTORNEY FEES	4,315	16,927	35,000	53,344	40,179	50,000	
50-00-6203 ENGINEERING	9,167	2,272	15,000	66	900	5,000	
50-00-6204 CONSULTING	0	0	7,000	1,608	0	5,000	
50-00-6205 AUDIT	4,950	5,083	5,625	5,443	8,340	7,464	
50-00-6207 MEMBERSHIPS & LICENSES	912	2,356	5,000	3,130	1,328	5,200	
TOTAL ADMINISTRATIVE COST	19,343	26,639	67,625	63,591	50,747	72,664	
<u>OPERATING</u>							
50-00-6410 OFFICE SUPPLIES	4,934	2,816	5,000	2,368	3,700	5,000	
50-00-6411 COPIES/PRINTING	263	293	250	163	51	250	
50-00-6412 POSTAGE, FREIGHT & DELIVERY	14,356	14,616	16,000	13,818	9,433	18,000	
50-00-6413 IT SYSTEM SUPPORT EXTRACO	4,819	5,187	4,265	3,788	6,325	4,400	
50-00-6414 IT SYSTEM SUPPORT TYLER	4,223	3,527	3,600	0	1,037	1,900	
50-00-6415 COMPUTER/SOFTWARE	3,752	1,040	2,000	0	6,151	5,134	
50-00-6416 ADVERTISING & LEGAL NOTICES	394	1,171	1,500	727	635	1,500	
50-00-6417 OFFICE EQUIPMENT FURNITURE	0	0	0	0	1,338	0	
50-00-6418 TELEPHONE SERVICES	1,118	1,113	1,200	1,031	4,728	950	
50-00-6419 CELL PHONES/VEHICLE TRACKING	2,388	2,923	2,900	2,227	2,065	3,000	
50-00-6420 INTERNET SERVICES	456	590	700	472	0	700	
50-00-6421 ELEC-BUILDING	1,637	1,711	2,000	1,141	827	2,100	
50-00-6422 OFFICE MACHINES LEASE	1,596	1,596	1,500	789	1,883	850	
50-00-6423 ELECTRICITY (HUDSON)	1,442	1,570	1,800	1,152	0	2,100	

50 -WATER FUND
WATER DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET WORKSPACE_
						DR	
50-00-6425 OFFICE MACHINES-PROPERTY TAX	10	6	10	0	108	10	
50-00-6427 SOCIAL PLATFORMS	970	1,125	400	222	461	400	
TOTAL OPERATING	42,356	39,284	43,125	27,899	38,741	46,294	
BUILDING MAIN.							
50-00-6517 JANITORIAL	151	614	750	458	202	600	
50-00-6518 BUILDING MAIN. & REPAIR	193	4,540	1,000	309	361	1,000	
50-00-6519 PROPERTY-LIABILITY INSURANCE	8,847	10,516	12,304	12,276	14,238	13,000	
TOTAL BUILDING MAIN.	9,191	15,670	14,054	13,043	14,801	14,600	
VEHICLES AND OTHER EXP.							
50-00-6600 VEHICLES MAINTENANCE/REPAIR	4,990	11,632	10,000	14,419	3,901	15,000	
50-00-6601 CHEMICAL PURCHASES	17,862	15,084	18,000	18,263	9,729	20,000	
50-00-6602 FUEL	21,568	22,951	25,000	16,579	13,191	25,000	
50-00-6603 MINOR EQUIPMENT &SUPPLIES	1,167	0	2,000	516	544	2,000	
50-00-6604 EQUIPMENT LEASE	514	0	1,000	190	0	1,000	
50-00-6605 EQUIPMENT MAIN. & REPAIR	5,121	3,460	6,000	954	1,343	5,000	
50-00-6608 VEHICLE & EQUIPMENT PURCHASE	0	0	10,000	12,500	0	1,000	
50-00-6609 STORAGE TANK CLEANING AND MA	10,973	0	13,000	5,973	0	238,433	
TOTAL VEHICLES AND OTHER EXP.	62,194	53,127	85,000	69,395	28,709	307,433	
OTHER EXPENSES							
50-00-6682 COMPREHENSIVE WATER PROJECTS	27,808	0	1,098,725	150,660	0	155,000	
50-00-6683 PROJECTS & PLANNING	0	42,371	185,000	99,128	0	25,000	
TOTAL OTHER EXPENSES	27,808	42,371	1,283,725	249,787	0	180,000	
DEPARTMENTAL EXPENSES							
50-00-6700 WATER PURCHASES	633,551	610,488	650,000	410,130	379,261	650,000	
50-00-6701 SOUTHERN TRINITY CONSERV. DI	1,629	550	4,000	2,054	3,347	4,000	
50-00-6702 ELC-H.O.T UTILITIES WELLS	70,017	48,941	85,000	65,390	57,410	85,000	
50-00-6703 FITTINGS AND SUPPLIES	59,019	54,016	85,000	99,925	37,105	100,000	
50-00-6705 METERS EXPENSE	9,274	13,586	18,000	17,492	0	22,000	
50-00-6706 TANK YEARLY INSPECTIONS	3,399	2,824	4,000	825	3,996	4,000	
50-00-6707 TANK MAIN. & REPAIRS	0	6,373	7,500	0	134	0	
50-00-6708 REPAIRS WELLS/PUMP HOUSE FO	20,020	46,542	150,000	8,122	94,834	150,000	
50-00-6710 ALERT SYSTEM-WELL/PUMP STATI	1,216	1,767	3,500	299	0	3,500	
50-00-6711 EFT/ACH WATER BILLS	2,081	2,250	2,100	1,900	0	2,300	
50-00-6712 TCEQ WATER TIER II PERMIT	51	51	51	51	62	51	
50-00-6713 TCEQ PUBLIC WATER SYSTEM PER	7,146	4,711	4,711	4,711	8,575	4,711	
50-00-6714 METER SOFTWARE	4,510	3,746	5,000	3,789	0	5,000	
50-00-6715 GARBAGE PICK UP	147,225	150,394	156,500	118,692	122,745	150,000	
50-00-6716 WATER SAMPLE TEST	6,635	10,578	13,000	6,835	6,782	10,000	
50-00-6717 ELEC-WELLS	62,816	82,440	75,000	52,219	33,121	85,000	
50-00-6718 TOOLS	2,470	1,008	1,500	2,331	3,504	5,000	
50-00-6780 BAD DEBT	6,212	1,025	1,000	0	0	1,000	
TOTAL DEPARTMENTAL EXPENSES	1,037,270	1,041,289	1,265,862	794,765	750,875	1,281,562	

50 -WATER FUND
WATER DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
<u>MISCELLANEOUS</u>							
50-00-6811 MVBA COLLECTIONS FEE	337	60	500	17	0	500	_____
50-00-6813 EASEMENT RECORDINGS	720	511	500	438	312	500	_____
50-00-6814 DEPRECIATION COST	259,861	270,825	0	0	0	0	_____
50-00-6815 DONATIONS TO VOL. FIRE DEPT	1,506	1,235	2,000	1,794	1,846	1,500	_____
50-00-6816 UTILITY BILL RELIEF EXPENSE	1,410	122	250	784	0	250	_____
50-00-6900 PRINCIPAL PAYMENT DEBT	0	0	362,658	103,285	113,679	270,000	_____
50-00-6901 INTEREST PAYMENT DEBT	83,855	69,798	54,811	28,554	74,237	39,313	_____
50-00-6914 FIXED ASSET PURCHASES	0	0	75,000	8,499	0	75,000	_____
TOTAL MISCELLANEOUS	347,689	342,551	495,719	143,372	190,074	387,063	_____
TOTAL WATER DEPT	1,828,827	1,974,711	3,596,866	1,670,446	1,365,200	2,861,901	
TOTAL EXPENDITURES	1,828,827	1,974,711	3,596,866	1,670,446	1,365,200	2,861,901	=====
REVENUE OVER/(UNDER) EXPENDITURES	489,033	278,903	(500)	188,192	297,515	0	=====

51 -SEWER FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL
			REESTIMATED ACTUAL	REQUESTED BUDGET
				DR
				PROPOSED BUDGET WORKSPACE
FEEs				
51-00-5000 USDA FUND INCOME	0	0	18,345,717	10,854,652
51-00-5001 SEWER SALES	0	0	104,286	0
51-00-5095 TRANSFERS IN	0	0	0	0
TOTAL FEES	0	0	18,450,003	10,854,652
TAXES				
TOTAL REVENUES	0	0	18,450,003	10,854,652

51 -SEWER FUND
SEWER DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OFFICE PERSONNEL-SUPPORT</u>							
51-00-6001 HOURLY	0	0	45,000	0	0	48,119	
51-00-6003 OVERTIME	0	0	0	0	0	1,000	
51-00-6004 MEDICARE	0	0	653	0	0	698	
51-00-6006 HEALTH INSURANCE	0	0	7,590	0	0	7,742	
51-00-6007 DENTAL INSURANCE	0	0	329	0	0	351	
51-00-6008 TMRS	0	0	3,411	0	0	6,092	
TOTAL OFFICE PERSONNEL-SUPPORT	0	0	56,983	0	0	64,002	
<u>TRAVEL TRAINING UNIFORMS</u>							
51-00-6102 TRAINING	0	0	1,000	0	0	1,000	
51-00-6160 MISC EXPENSE SEWER	0	0	2,000	0	0	2,000	
TOTAL TRAVEL TRAINING UNIFORMS	0	0	3,000	0	0	3,000	
<u>ADMINISTRATIVE COST</u>							
51-00-6202 ATTORNEY FEES	263	54,563	4,375	25,587	0	25,000	
51-00-6203 ENGINEERING	0	2,250	368,375	158,175	0	109,650	
51-00-6204 CONSULTING	0	0	3,250	3,500	0	5,000	
51-00-6205 AUDIT	0	0	5,625	5,443	0	7,464	
51-00-6207 MEMBERSHIPS & LICENSES	0	0	500	0	0	500	
TOTAL ADMINISTRATIVE COST	263	56,813	382,125	192,705	0	147,614	
<u>OPERATING</u>							
51-00-6410 OFFICE SUPPLIES	0	358	1,500	26	0	500	
51-00-6411 COPIES/PRINTING	0	0	500	0	0	500	
51-00-6412 POSTAGE, FREIGHT & DELIVERY	0	75	500	357	0	500	
51-00-6416 ADVERTISING & LEGAL NOTICES	0	4,519	500	0	0	1,000	
51-00-6419 CELL PHONES	0	0	150	0	0	150	
51-00-6421 ELEC-OPERATIONS	0	0	50,000	0	0	50,000	
51-00-6422 OFFICE MACHINES LEASE	0	0	370	307	0	0	
TOTAL OPERATING	0	4,953	53,520	690	0	52,650	
<u>BUILDING MAIN.</u>							
51-00-6519 PROPERTY-LIABILITY INSURANCE	0	0	9,581	0	0	0	
TOTAL BUILDING MAIN.	0	0	9,581	0	0	0	
<u>VEHICLES AND OTHER EXP.</u>							
51-00-6600 VEHICLES MAINTENANCE/REPAIR	0	0	2,500	0	0	0	
51-00-6601 CHEMICAL PURCHASES	0	0	5,000	0	0	0	
51-00-6602 FUEL	0	0	2,500	0	0	0	
51-00-6603 MINOR EQUIPMENT &SUPPLIES	0	0	1,000	0	0	0	
51-00-6604 EQUIPMENT LEASE	0	0	5,000	0	0	0	
51-00-6605 EQUIPMENT MAIN. & REPAIR	0	0	25,433	0	0	10,000	
TOTAL VEHICLES AND OTHER EXP.	0	0	41,433	0	0	10,000	

51 -SEWER FUND
SEWER DEPT

	2022-2023	2023-2024	2024-2025		2025-2026		
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>OTHER EXPENSES</u>							
51-00-6682 COMPREHENSIVE SEWER PROJECTS	0	0	17,682,832	10,456,763	0	4,338,000	
51-00-6683 PROJECTS & PLANNING	0	0	56,030	6,097	0	0	
TOTAL OTHER EXPENSES	0	0	17,738,862	10,462,860	0	4,338,000	
<u>DEPARTMENTAL EXPENSES</u>							
51-00-6703 FITTINGS AND SUPPLIES	0	0	5,000	392	0	5,000	
51-00-6713 TCEQ PUBLIC WW SYSTEM PERMIT	0	0	0	2,434	0	2,500	
51-00-6716 SEWER SAMPLE TEST	0	0	5,000	0	0	5,000	
TOTAL DEPARTMENTAL EXPENSES	0	0	10,000	2,826	0	12,500	
<u>MISCELLANEOUS</u>							
51-00-6900 PRINCIPAL PAYMENT DEBT	0	0	0	0	0	37,000	
51-00-6901 INTEREST PAYMENT DEBT	0	0	154,499	32,073	0	292,549	
TOTAL MISCELLANEOUS	0	0	154,499	32,073	0	329,549	
TOTAL SEWER DEPT	263	61,766	18,450,003	10,691,154	0	4,957,315	
TOTAL EXPENDITURES	263	61,766	18,450,003	10,691,154	0	4,957,315	
REVENUE OVER/(UNDER) EXPENDITURES	(263)	(61,766)	0	163,499	0	0	

60 -ECONOMIC DEVELOPMENT FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
TAXES							
60-00-5101 SALES TAX REVENUE	0	15,224	36,077	35,718	0	47,296	
TOTAL TAXES	0	15,224	36,077	35,718	0	47,296	
TOTAL REVENUES	0	15,224	36,077	35,718	0	47,296	
	=====	=====	=====	=====	=====	=====	=====

60 -ECONOMIC DEVELOPMENT FUND
ECONOMIC DEVELOPMENT

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL REQUESTED BUDGET DR PROPOSED BUDGET WORKSPACE
MISCELLANEOUS				
60-00-6919 CITY WIDE PROJECT COST	0	0	36,077	0
TOTAL MISCELLANEOUS	0	0	36,077	0
TOTAL ECONOMIC DEVELOPMENT	0	0	36,077	0
TOTAL EXPENDITURES	0	0	36,077	0
REVENUE OVER/(UNDER) EXPENDITURES	0	15,224	0	35,718

80 -ST MAINT./REPAIR S&U FUND

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE_
FEE\$							
80-00-5095 TRANSFERS IN	0	0	0	0	0	12,704	
TOTAL FEES	0	0	0	0	0	12,704	
TAXES							
80-00-5101 SALES TAX REVENUE	0	15,224	36,077	35,718	0	47,296	
TOTAL TAXES	0	15,224	36,077	35,718	0	47,296	
TOTAL REVENUES	0	15,224	36,077	35,718	0	60,000	

80 -ST MAINT./REPAIR S&U FUND
ST.MAINT/REPAIR S&U DEPT

	2022-2023	2023-2024	(------ 2024-2025 -----) (------ 2025-2026 -----)				
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET	PROPOSED BUDGET
						DR	WORKSPACE
VEHICLES AND OTHER EXP.							
80-00-6609 STREET REPAIR	<u>0</u>	<u>0</u>	<u>36,077</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	
TOTAL VEHICLES AND OTHER EXP.	<u>0</u>	<u>0</u>	<u>36,077</u>	<u>0</u>	<u>0</u>	<u>60,000</u>	
TOTAL ST.MAINT/REPAIR S&U DEPT	0	0	36,077	0	0	60,000	
TOTAL EXPENDITURES	0	0	36,077	0	0	60,000	
REVENUE OVER/(UNDER) EXPENDITURES	0	15,224	0	35,718	0	0	

85 -HOTEL OCCUPANCY TAX

	2022-2023	2023-2024	(----- 2024-2025 -----)	(----- 2025-2026 -----)			
REVENUES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE_
TAXES							
85-00-5101 SALES TAX REVENUE	0	0	1,000	0	0	1,000	
TOTAL TAXES	0	0	1,000	0	0	1,000	
TOTAL REVENUES	0	0	1,000	0	0	1,000	

85 -HOTEL OCCUPANCY TAX
HOTEL OCCUPANCY DEPT

	2022-2023	2023-2024	(----- 2024-2025 -----)			(----- 2025-2026 -----)	
DEPARTMENTAL EXPENDITURES	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	REESTIMATED ACTUAL	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
OPERATING							
85-00-6416 ADVERTISING & LEGAL NOTICES	0	0	1,000	0	0	1,000	
TOTAL OPERATING	0	0	1,000	0	0	1,000	
TOTAL HOTEL OCCUPANCY DEPT	0	0	1,000	0	0	1,000	
TOTAL EXPENDITURES	0	0	1,000	0	0	1,000	
	=====	=====	=====	=====	=====	=====	=====
REVENUE OVER/ (UNDER) EXPENDITURES	0	0	0	0	0	0	
	=====	=====	=====	=====	=====	=====	=====

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Bruceville-Eddy

859-5964

Taxing Unit Name

Phone (area code and number)

143A Wilcox Dr, Eddy, TX 76584

www.bruceville-eddy.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 109,251,310
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 109,251,310
4.	Prior year total adopted tax rate.	\$ 0.460000 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ 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.	\$ 109,251,310
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. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: \$ 94,940</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 349,660</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 444,600
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <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.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 444,600
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 108,806,710
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 500,510
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. ⁹	\$ 2,688
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 503,198
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 114,180,631</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.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 114,180,631

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 250,050 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 250,050
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 114,430,681
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 2,444,830
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 2,444,830
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 111,985,851
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.449340 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.460000 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 109,251,310
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 502,556
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 2,688 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,688 E. Add Line 31 to 32D.	\$ 505,244
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 111,985,851
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.451167 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.451167 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.451167 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.466957 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</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&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.00 %</p> <p>C. Enter the 2023 actual collection rate. 100.00 %</p> <p>D. Enter the 2022 actual collection rate. 100.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 114,430,681
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.466957 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 114,430,681
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.449340 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.449340 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.466957 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.466957 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 114,430,681
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.466957 /\$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. ⁴² 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. ⁴³

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 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.....	 \$ 0.460944 /\$100 \$ 0.000398 /\$100 \$ 0.460546 /\$100 \$ 0.460000 /\$100 \$ 0.000546 /\$100 \$ 109,659,971 \$ 598
65.	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 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.....	 \$ 0.435576 /\$100 \$ 0.013154 /\$100 \$ 0.422422 /\$100 \$ 0.460000 /\$100 \$ -0.037578 /\$100 \$ 103,456,839 \$ 0
66.	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 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.....	 \$ 0.460492 /\$100 \$ 0.000000 /\$100 \$ 0.460492 /\$100 \$ 0.460000 /\$100 \$ 0.000492 /\$100 \$ 88,939,584 \$ 437
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,035 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000904 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. 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)	\$ 0.467861 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

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> .	\$ 0.451167 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 114,430,681
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.436945 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.888112 /\$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.⁵⁰

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.⁵¹

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> .	\$ 0.460000 /\$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. ⁵² 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. ⁵³ 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> .	\$ 108,806,710
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> .	\$ 111,985,851
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.467861</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.449340 /\$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. \$ 0.467861 /\$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. \$ 0.888112 /\$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.⁵⁴

**print
here**

Randy H Riggs

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

7.30.25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)