

AMENDED
Annual Budget
City Of Hawk Cove
Fiscal Year 2025-2026

Prepared by Mayor Delores Spence August 30, 2025

Amended Budget 2025-2026

**Annual budget amended and filed with city secretary Tuesday
September 2,2025 (due to holiday on Monday)**

**This budget based on current property tax rate of 0.774139
All 23-24 and 24-25 details provided by city administrator other than
actuals on property tax collections totals. Also included in budget
packet is city secretary, Ms. Pendergraft's proforma budget that was
provided to U.S.D.A. in May 2025.**

**Thank you,
Mayor Spence**

August 30,2025

Amended Budget 2025-2026 CONTENT

LIST OF COUNCIL MEMBERS

AMENDED BUDGET CONTAINING 3 PAGES

CITY INCOME/DEBT TOTALS 25-26

BANK ACCOUNTS TOTALS AS OF 8/21/25

ADDITIONAL STATEMENT OF CASH FLOW OCT. 24 - AUG. 25

PROFORMA BUDGET

2025 TAX CALCULATION WORKSHEET

Hawk cove city proposed budget fiscal year 2025-2026

Elected officials

Delores Spence, Mayor Brandy Vahl, council place 3

Term Expires May, 2026 Term Expires May, 2027

Rebecca Bernardi, council place 1 Mark Beatte, council place 4

Term Expires May, 2027 Term Expires May, 2026

Tiffany Taylor, council place 2 Sherry Logan, council place 5

Term Expires May, 2026 Term Expires May 2027

Amended Budget 2025-2026

	A	B	C	D
1	Consolidated Accounts	23-24 Actual	24-25 YTD	Proposed 25-26
2				
3				
4	INCOME			
5				
6	401a income-General fund-current	\$199,206.96	\$177,112.00	\$100,679.00
7	4010aa income-OP 3844-Current Late Pymt Penalty	\$1,598.15	\$1,546.04	
8	4010bb incomeOP 3844-Current Late Pymt Interest	\$628.85	\$433.98	
9	4010op Income-OP 3844-Overpymt	\$279.00	\$130.66	
10	4010T Trash Income-GF	\$59,017.60	\$27,821.11	\$42,720.00
11	4010c Income-OP 3844-Delinquent	\$20,069.15	\$8,870.38	
12	4010cc Income-OP 3844-Delinquent Late Pymt Penalty	\$2,318.53	\$1,072.39	
13	4010dd Income-OP 3844-Late Pymt Interest	\$19,720.67	\$5,221.15	
14	4011 Income-General-sales Tax Revenue	\$37,064.58	\$29,578.23	\$39,438.00
15	4012 Income-General-Permit	\$6,995.00	\$10,415.60	
16	4013 Income-General-Franchise	\$1,167.00	\$18,343.69	\$24,458.00
17	4014 Income-TDEM			
18	4020 Income- I&S Fund			
19	4040 Income-Municiple Court	\$43,320.04	\$33,312.65	\$44,416.00
20	4050 Income-Child Safety	\$2,542.37	\$623.11	\$830.00
21	4060 Income-Sewer Deposits-3389	\$3,266.00	\$3,993.00	\$3,993.00
22	4061a Income-Sewer 3405-Current	\$251,059.54	\$207,470.08	\$257,456.00
23	4061aa Income-Sewer Current Late Pymt Penalty	\$4,275.00	\$4,885.43	
24	4061bb Income-Sewer-Current Late Pymt Interest			
25	4061cd 4061 Income Sewer-3405 Sewer Overpayments	\$6,821.86	\$6,847.13	
26	4061c Income-Sewer-Delinquent		\$0.00	
27	4061cc Income-Sewer-Late Pymt Penalty		\$20.00	
28	4061dd Income-Sewer Late Pymt Interest			
29	4065a Income-I&S 2050-Current	\$47,731.66	\$10,620.47	
30	4065aa Income-I&S 2050-Current Penalty	\$618.53	\$113.69	
31	4065bb Income-I&S 2050-Current Interest	\$252.60	\$51.12	
32	4065c Income-I&S 2050-Deliquent Income	\$28,663.79	\$9,253.93	
33	4065cc Income-I&S 2050-Late Pymt Penalty	\$3,220.19	\$1,113.34	
34	4065dd Income-I&S 2050-Late Pymt Interest	\$23,737.11	\$6,476.30	
35	4500 Income-Interest	\$26.41	\$17.98	
36				
37	TOTAL M&O AND I&S BUDGET 25-26			\$210,000.00
38				
39	TOTAL INCOME	\$763,600.59	\$565,343.46	\$723,990.00
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Amended Budget 2025-2026

	A	B	C	D
1	<i>Consolidated Accounts</i>	<i>23-24 Actual</i>	<i>24-25TYD</i>	<i>Proposed25-26</i>
2				
3	EXPENSES			
4				
5	10050 PD-Cell Phone			
6	10055 PD-Dues & Subscriptions "	\$174.05	\$166.90	\$175.00
7	10100 PD-Equipment & Supplies	\$1,936.31	\$298.38	\$400.00
8	10200 PD-Fuel	\$9,003.87	\$2,097.10	\$2,750.00
9	10300 PD-Further Education & Training		\$300.00	\$300.00
10	10400 PD-Legal Shield	\$191.40	\$223.30	\$225.00
11	10500 PD-Travel-Lodging	\$4,574.02		
12	10600 PD-R&M		\$6,411.89	\$3,000.00
13	10650 PD-Uniforms			
14	11500 TDEM-R&M-Roads			
15	11501 TDEM-Premium Pay			
16	5010 Bank Service Charge	\$85.94	\$35.15	
17	5020 City Election	\$3,533.56	\$11,366.64	\$3,533.56
18	5040 Dues & Subscriptions	\$9,729.15	\$11,576.58	\$11,576.58
19	5050 Fire Department Pymts	\$2,049.78	\$3,000.00	\$3,000.00
20	5060 Payroll Expenses	\$320,011.89	\$266,677.57	\$152,648.00
21	5070 Payroll Processing Fees-Intuit			
22	5075 Taxes	\$25,794.43	\$20,811.82	\$18,000.00
23	5076 Wages	(\$738.79)		
24	5090 Professional Fees-City Attorney	\$10,000.00	\$40,079.00	\$30,000.00
25	6009 GF-Fees	\$651.00	\$10.27	
26	6010 GF-Fuel	\$3,296.91	\$4,235.70	\$4,250.00
27	6011 Security-Camera Monitoring	\$108.00		
28	6020 GF-Insurance	\$23,973.87	\$24,584.81	\$24,584.00
29	6030 GF-Labor-General	\$1,468.75		\$500.00
30	6040 GF-Postage	\$3,983.33	\$2,047.40	\$2,750.00
31	6045 GF-Professional Fees	\$1,455.33	\$1,139.17	\$1,000.00
32	6050 GF-R&M		\$114.90	
33	6051 GF-R&M-Roads		\$8,225.00	\$10,000.00
34	6060 GF-Supplies-Office	\$2,088.15	\$3,302.56	\$3,500.00
35	6065 GF-Trash Service-Customers	\$1,360.74	\$7,503.41	\$10,050.00
36	6070 GF-Supplies-General	\$2,692.22	\$2,989.66	\$3,000.00
37	6075 GF-Travel		\$290.64	
38	6080 GF-Utilities-Electric	\$2,169.48	\$3,990.63	\$5,320.00
39	6081 GF-Utilities-Telephone	\$2,710.44	\$1,133.98	\$1,510.00
40	6082 GF-Utilities-Water	\$483.27	\$873.50	\$1,164.00
41	6083 GF-Utilities-Waste Removal-City			
42	7010 I&S-USDA-Loan Interest	\$105,660.00	\$71,403.12	\$76,803.00
43	7020 I&S-IRS Back Tax-P&L	\$4,970.08		\$21,000.00

Amended Budget 2025-2026

	A	B	C	D
44	8004 MUN. Court-Legal Collections	\$2,900.34	\$634.56	
45	8006 MC-Court Prosecutor			
46	8008 MC-Municipal Judge	\$1,200.00	\$200.00	\$800.00
47	8009 Comptroller	\$14,822.26	\$16,389.00	\$15,000.00
48	8030 MC-Labor-General		\$8,740.00	\$5,000.00
49	8040 MC-Postage			
50	8060 MC-Supplies-Office			
51	8070 MC-Supplies-General			
52	9005 Sewer-Bank Charge	\$323.00	\$141.01	
53	9006 Sewer-Dues & Subscriptions	\$450.00	\$2,146.02	\$2,100.00
54	9010 Sewer-Fuel	\$1,902.03	\$2,026.54	\$3,000.00
55	9015 Sewer-Hauling			
56	9020 Sewer-Insurance			
57	9030 Sewer-labor-General	\$204,851.03	\$56,365.07	\$117,088.08
58	9031 Penalty to City-From Acct 2050			
59	9032 Sewer-Lift Station	\$9,180.09		
60	9040 Sewer-Postage			
61	9042 Sewer-Printing & Reproduction		\$550.33	\$550.00
62	9045 Sewer-Professional Fees	\$64.93	\$7,200.00	\$7,000.00
63	9045a Sewer-Operator Fees	\$26,400.00	\$22,000.00	\$26,400.00
64	9046 Sewer-Legal	\$20,000.00		\$1,000.00
65	9047 Sewer-TCEQ Regulatory Assessment Fees	\$7,064.02	\$7,902.00	\$8,000.00
66	9047a TCEQ Permit	\$1,375.00		
67	9050 Sewer-R&M	\$60,235.55	\$74,664.57	\$60,000.00
68	9055 Sewer-Chemicals			
69	9056 Sewer-Shut Off Fees	\$280.00	\$630.00	\$300.00
70	9060 Sewer-Supplies-Office	\$87.62		
71	9065 Sewer-Training Classes		\$605.00	
72	9070 Sewer-Supplies-General	\$1,507.98	\$7,512.59	\$7,500.00
73	9075 Sewer-Testing	\$11,394.00	\$9,240.00	\$12,320.00
74	9095 Sewer-Utilites-Electric	\$26,418.41	\$18,351.72	\$24,469.00
75	9096 Sewer-Utilites-Water	\$409.20	\$206.69	\$276.00
76	9098 Sewer-Utilites-Cell Phone		\$603.38	\$805.00
77	6084 GF-Utilites-Internet	\$1,170.59	\$359.80	\$480.00
78	8007 MC-Dues & Subscriptions	\$2,104.00	\$2,250.00	\$2,250.00
79	Purchases			
80	QuickBooks Payments Fees			
81	Unapplied Cash Bill Payment Expenses			
82	Uncategorized Expense			
83				
84	Total Expense	\$937,557.23	\$733,607.36	\$685,377.22
85	Total Other Expense	\$0.00	\$0.00	\$0.00
86	Total Net Income	(\$173,956.64)	(\$168,263.90)	\$38,612.78

City Income/Debt Totals 2025-2026

	A	B	C	D
1	Property Tax Collections Income			
2				
3	Total Property Tax Collections 23-24	\$176,958.57		
4	Total Net with P&I	<u>\$291,983.99</u>		
5				
6	Total Property Tax Collections 25-26 YTD	\$180,503.17		
7	Total Net With P&I YTD	<u>\$218,533.00</u>		
8				
9				
10	City Total Debts			
11	USDA Total Debt	\$1,633,007.20		
12	IRS Back Payroll Debt Total	\$129,205.11		
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CITY OF Hawk Cove 2025-2026 Budget Bank account totals as of 8/21/25

1010 ANB- Operating	(\$17,549.66)
1020 ANB- city of Hawk cove enh	\$1,192.45
1025 ANB-police allocation	\$639.31
1040 ANB-Municipal court	\$15,437.68
1050 ANB-Municipal court securit	\$2,322.84
1060 ANB-I&S2050 Sewer	\$103,279.36
1065 ANB- Sewer#2-3405	(\$40,625.32)
1066 ANB-Sewer deposits	\$26,899.75
1070 ANB-Child safety Funds	\$137.58
1071 ANB-Child safety Funds	\$5,479.75
1073 ANB-TDEM	\$3,465.75
1075 ANB-Trash	\$0
1076 ANB-Police Seizure Fund	\$0
1077 ANB-Sewer contractors Gra	\$0
1078 ANB- Tx. Community Dev Pr	\$0
1079 ANB-Hauling and Sludge	\$0
1080 Petty cash in house	\$0
Total	\$100,679.49

ALL INFORMATION IN THIS DOCUMENT PROVIDED BY City Administrator Mckeehan
prepared by Mayor Spence

Statement of Cash Flows

The City of Hawk Cove

October 1, 2024-August 21, 2025

FULL NAME	TOTAL
OPERATING ACTIVITIES	
Net Income	-168,263.90
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1240 A/R-General Fund	-19,660.48
1244 A/R Municipal Court	-1,490.00
1260 A/R Sewer	-11,212.88
1840 A/P-Municipal Court	7,280.00
1860 A/P-Sewer	55,336.69
2400 Sales Tax-Liabilities-Customer Trash	1,469.61
2401 Sales Tax-Liabilities-Other	18.37
2651 Payroll Liabilities:Federal Taxes (941/943/944)	62,165.24
2652 Payroll Liabilities:Federal Unemployment (940)	272.40
2653 Payroll Liabilities:TX Unemployment Tax	-702.86
2655 Direct Deposit Payable	-1,145.87
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$92,330.22
Net cash provided by operating activities	-75,933.68
INVESTING ACTIVITIES	
1500 Security Deposits-Sewer	363.00
Net cash provided by investing activities	\$363.00
FINANCING ACTIVITIES	
2501 USDA Loan	-24,420.00
Net cash provided by financing activities	-\$24,420.00
NET CASH INCREASE FOR PERIOD	-\$99,990.68
Cash at beginning of period	\$200,670.12
CASH AT END OF PERIOD	\$100,679.44

**Proforma Budget
City of Hawk Cove**

Form RD 442-2

(Rev. 9-97)

Position 3

FORM APPROVED
OMB NO. 0575-0015

UNITED STATES DEPARTMENT OF AGRICULTURE
STATEMENT OF BUDGET, INCOME AND EQUITY

Schedule 1

Name
City of Hawk Cove

Address 1585 Maria St.
Hawk Cove, Texas 75474

(I) <u>OPERATING INCOME</u>	PRIOR YEAR Actual (2)	ANNUAL BUDGET BEG 10-01-2023 END 09-30-2024 (3)	For the 10-01-2024 Months Ended 09-30-2025		
			CURRENT YEAR		Actual YTD (Over) Under Budget Col. 3 - 5 = 6 (6)
			Actual Data		
			Current Quarter (4)	Year To Date (5)	
1. General Fund	302,838	400,812	7,271	232,619	168,193
2. Sewer 2	261,441	342,060	27,657	173,066	168,994
3. I&S	104,224	128,151	500	26,036	102,115
4. Other	94,355	49,543	3,470	29,311	20,232
5. Miscellaneous	26	0	0	0	0
6. Less: Allowances and Deductions					0
7. Total Operating Income (Add lines 1 through 6)	762,885	920,566	38,898	461,031	459,535
<u>OPERATING EXPENSES</u>					
8. General Fund	108,690	117,982	13,262	91,368	26,614
9. Sewer 2	351,943	191,429	31,661	106,017	85,412
10. Payroll	345,068	309,394	38,658	201,622	107,772
11. USDA Payment	105,600	108,840	1,800	67,803	41,037
12. Other	45,772	16,239	146	1,900	14,339
13. Sewer Deposits	3,266	0	0	0	0
14.					0
15. Interest					0
16. Depreciation					0
17. Total Operating Expense (Add Lines 8 through 16)	960,338	743,884	85,527	468,709	275,175
18. NET OPERATING INCOME (LOSS) (Line 7 less 17)	-197,454	176,682	-46,630	-7,678	184,360
<u>NONOPERATING INCOME</u>					
19. 0					0
20. 0					0
21. Total Nonoperating Income (Add 19 and 20)	0	0	0	0	0
22. NET INCOME (LOSS) (Add lines 18 and 21)	-197,454	176,682	-46,630	-7,678	184,360
23. Equity Beginning of Period	254,595	0	216,994	216,994	-216,994
24.					0
25.					0
26. Equity End of Period (Add lines 22 through 25)	57,141	176,682	170,364	209,316	-32,634

Patricia Pendergraft 5-16-25
Secretary Date

Appropriate Official Date

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0575-0015. The time required to complete this information collection is estimated to average 2-1/2 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

SUPPLEMENTAL DATAThe Following Data Should Be Supplied Where ApplicableCircle One1. ALL BORROWERS

- a. Are deposited funds in institutions insured by the Federal Government?
 b. Are you exempt from Federal Income Tax?
 c. Are Local, State and Federal Taxes paid current?
 d. Is corporate status in good standing with State?

☒ Yes No☒ Yes NoYes ☒ No☒ Yes No

- e. List kinds and amounts of insurance and fidelity bond: Complete Only when submitting annual budget information:

Insurance Coverage
and Policy NumberInsurance Company
and AddressAmount of
CoverageExpiration
Date of Policy

Property Insurance

Policy #

Liability

Policy # 4453

TMLIRP P.O.BOX 388, San Antonio TX

358,545

10-01-2025

Fidelity

Policy #

2. RECREATION AND GRAZING ASSOCIATION BORROWERS ONLYCurrent QuarterYear to Date

- a. Number of Members

0

0

3. WATER AND/OR SEWER UTILITY BORROWERS ONLY

- a. Water purchased or produced (CU FT - GAL)
 b. Water sold (CU FT - GAL)
 c. Treated waste (CU FT - GAL)
 d. Number of users - water
 e. Number of users - sewer

gal.

gal.

gal.

gal.

gal.

gal.

198

198

4. OTHER UTILITIES

- a. Number of users
 b. Product purchased
 c. Product sold

5. HEALTH CARE BORROWERS ONLY

- a. Number of beds
 b. Patient days of care
 c. Percentage of occupancy
 d. Number of outpatient visits

-2147483648 %

-2147483648 %

6. DISTRIBUTION OF ALL CASH AND INVESTMENTS*

Indicate balances in the following accounts:

	<u>Construction</u>	<u>Revenue</u>	<u>Debt Service</u>	<u>Operation & Maintenance</u>	<u>Reserve</u>	<u>All Others</u>	<u>Grand Total</u>
Cash	\$ 0	\$ 26,787	\$ 104,158	\$ 29,327	\$ 0	\$ 55,728	\$ 216,000
Savings	\$ 0	\$	\$	\$	\$	\$	\$ 0
Investments	\$ 0	\$	\$	\$	\$	\$	\$
Total	\$ 0	\$ 26,787	\$ 104,158	\$ 29,327	\$ 0	\$ 55,728	\$ 216,000

7. AGE ACCOUNTS RECEIVABLE AS FOLLOWS:

	<u>Days</u>				<u>*Total</u>
	<u>0-30</u>	<u>31-60</u>	<u>61-90</u>	<u>91 and Older</u>	
Dollar Values	\$	\$	\$	\$	\$ 0
Number of Accounts					0

*Totals must agree with those on Balance Sheet.

Form RD 442-3
(Rev. 3-97)

BALANCE SHEET

Name The City of Hawk Cove

Address 1585 Maria St.
Hawk Cove, TX 75474

	09-30-2024			09-30-2023		
	Month	Day	Year	Month	Day	Year
	Current Year			Prior Year		
ASSETS						
<u>CURRENT ASSETS</u>						
1. Cash on hand in Banks			\$204,672.99			\$193,133.08
2. Time deposits and short-term investments						
3. Accounts receivable			\$9,201.86			\$9,201.86
4. Less: Allowance for doubtful accounts	(	)		(	)	
5. Inventories						
6. Prepayments						
7. Other Current Assets			\$230,334.27			\$153,269.54
8.						
9. Total Current Assets (Add 1 through 8)			\$444,209.12			\$355,604.48
<u>FIXED ASSETS</u>						
10. Land						
11. Buildings			\$1,800,079.20			\$1,800,079.20
12. Furniture and equipment			\$36,321.00			\$36,321.00
13.						
14. Less: Accumulated depreciation	(	)		(	)	
15. Net Total Fixed Assets (Add 10 through 14)			\$1,836,400.20			\$1,836,400.20
<u>OTHER ASSETS</u>						
16. Security Deposits			\$3,428.80			\$3,921.80
17.						
18. Total Assets (Add 9, 15, 16 and 17)			\$2,284,038.12			\$2,195,926.48
LIABILITIES AND EQUITIES						
<u>CURRENT LIABILITIES</u>						
19. Accounts payable			\$189,321.93			\$0.00
20. Notes payable						
21. Current portion of USDA note						
22. Customer deposits						
23. Taxes payable			\$101,343.78			\$28,974.82
24. Interest payable						
25. Other Current Liabilities			\$1,145.87			\$0.00
26.						
27. Total Current Liabilities (Add 19 through 26)			\$291,811.58			\$28,974.82
<u>LONG-TERM LIABILITIES</u>						
28. Notes payable USDA			\$1,633,007.20			\$1,633,007.20
29. ANB LOAN			\$-13,480.77			\$-13,480.77
30. IRS BACK PAYROLL TAXES			\$129,205.11			\$129,205.11
31. Total Long-Term Liabilities (Add 28 through 30)			\$1,748,731.54			\$1,748,731.54
32. Total Liabilities (Add 27 and 31)			\$2,040,543.12			\$1,777,706.36
<u>EQUITY</u>						
33. Retained earnings			\$582,933.97			\$409,780.31
34. Memberships			\$-328,339.30			\$19,486.71
35. Total Equity (Add lines 33 and 34)			\$254,594.67			\$429,267.02
36. Total Liabilities and Equity (Add lines 32 and 35)			\$2,295,137.79			\$2,206,973.38

CERTIFIED CORRECT

Date

05-16-2025

Appropriate Official (Signature)

Patricia Fendley

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0570-0015. The time required to complete this information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

 COPY

Form 50-856

CITY OF HAWK COVE

Taxing Unit Name

903-447-5330

Phone (area code and number)

1585 MARIA STREET, HAWK COVE, TX 75474

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	\$ 30,911,322
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.	\$ 30,911,322
4.	Prior year total adopted tax rate.	\$ 0.774139 /\$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)

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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.	\$ 30,911,322
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. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0 C. Value loss. Add A and B. ⁶	\$ 0
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 0
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.	\$ 30,911,322
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 239,296
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	\$ 113,726
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 353,022
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 A. Certified values: \$ 33,163,071 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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 E. Total current year value. Add A and B, then subtract C and D.	\$ 33,163,071

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	\$ 0
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.	\$ 0
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	\$ 33,163,071
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	\$ 1,084,390
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,084,390
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 32,078,681
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 1.100487 /\$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 §26.01(2)(B)
¹⁷ Tex. Tax Code §526.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(c-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.	\$ 0.732558 /\$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> .	\$ 30,911,322
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 226,443
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. + \$ 69,251 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. \$ 69,251 E. Add Line 31 to 32D.	\$ 295,694
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,078,681
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.921777 /\$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

²⁶ (Reserved for expansion)
²⁷ Tex. Tax Code §26.044
²⁸ Tex. Tax Code §26.0441

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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.	\$ 0.921777 /\$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.	\$ 0.921777 /\$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.	\$ 0.954039 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ¹⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ¹¹ Enter debt amount \$ 77,411 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 77,411
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ¹²	\$ 30,435
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 46,976
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ¹³ 109.00 % B. Enter the prior year actual collection rate..... 109.00 % C. Enter the 2023 actual collection rate. 140.00 % D. Enter the 2022 actual collection rate. 125.00 % 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%. ¹⁴	109.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 43,097
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 33,163,071
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.129954 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 1.083993 /\$100
D50.	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.	\$ 0.000000 /\$100

¹⁰ Tex. Tax Code §26.042(a)¹¹ Tex. Tax Code §26.012(7)¹² Tex. Tax Code §26.012(10) and 26.04(b)¹³ Tex. Tax Code §26.04(b)¹⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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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> .	\$ 33,163,071
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> .	\$ 1.100487 /\$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.	\$ 1.100487 /\$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> .	\$ 1.083993 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 1.083993 /\$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> .	\$ 33,163,071
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).	\$ 1.083993 /\$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).....	\$ 0.663273 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.663273 /\$100
	D. Adopted Tax Rate.....	\$ 0.774139 /\$100
	E. Subtract D from C.....	\$ -0.110866 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 30,953,848
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 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).....	\$ 1.525537 /\$100
	B. Unused increment rate (Line 66).....	\$ 1.045638 /\$100
	C. Subtract B from A.....	\$ 0.479899 /\$100
	D. Adopted Tax Rate.....	\$ 0.834330 /\$100
	E. Subtract D from C.....	\$ -0.354431 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 27,036,078
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 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).....	\$ 2.122806 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.950000 /\$100
	C. Subtract B from A.....	\$ 1.172806 /\$100
	D. Adopted Tax Rate.....	\$ 1.172806 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 18,869,832
	G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 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)	\$ 1.083993 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(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> .	\$ 0.921777 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 33,163,071
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 1.507701 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.129954 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 2.559432 /\$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> .	\$ 0.774139 /\$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 <i>Form 50-856-a, 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> .	\$ 30,911,322
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> .	\$ 32,078,681
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-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).	\$ 1.083993 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 1.100487 /\$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. \$ 1.083993 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 2.559432 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

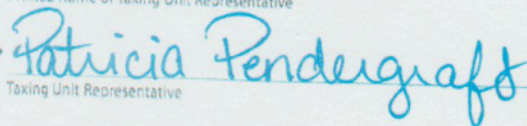
1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴print
here

PATRICIA PENDERGRAFT

Printed Name of Taxing Unit Representative

sign
here


Taxing Unit Representative

8-16-25

Date

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