

City of Parker

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 \$449,886, which is a 7.42 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 \$231,884.

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

FOR:	Buddy Pilgrim	Colleen Halbert
	Billy Barron	Darrel Sharpe
	Roxanne Bogdan	

AGAINST:

PRESENT and not voting:	Lee Pettie
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ABSENT:

Property Tax Rate Comparison

	2025–2026	2024–2025
Property Tax Rate:	\$0.310439/100	\$0.310439/100
No-New-Revenue Tax Rate:	\$0.299267/100	\$0.294324/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.292204/100	\$0.276853/100
Voter-Approval Tax Rate:	\$0.307344/100	\$0.294237/100
Debt Rate:	\$0.004913/100	\$0.007695/100

Total debt obligation for City of Parker secured by property taxes: \$308,166.



City of Parker
Fiscal Year 2025-26 Budget
General Fund Summary

Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Adopted Budget FY2025-26	FY2024-25 vs FY2025-26
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GENERAL FUND

REVENUES:

Taxes						
Property (current)	\$ 4,055,959	\$ 4,401,756	\$ 5,148,596	\$ 5,788,032	\$ 6,345,469	9.6%
Property (delinquent)	88,582	49,796	23,127	61,473	68,465	11.4%
Sales & Use	410,537	380,799	402,090	364,300	428,500	17.6%
Franchise Fees	338,312	343,117	353,053	338,000	343,000	1.5%
Licenses, Fees & Permits	366,428	420,748	533,535	335,500	385,500	14.9%
Investment Income	36,084	360,156	646,441	650,000	565,000	-13.1%
Fines, Warrants & Seizures	215,717	181,585	147,099	225,000	250,000	11.1%
Miscellaneous	116,022	86,483	220,732	19,100	21,500	12.6%
Total Revenues	\$ 5,627,641	\$ 6,224,441	\$ 7,474,675	\$ 7,781,405	\$ 8,407,434	8.0%

EXPENDITURES:

Current:						
Administration	\$ 833,241	\$ 831,616	\$ 892,005	\$ 1,111,665	\$ 1,292,880	16.3%
Police	1,199,519	992,250	1,226,607	1,700,559	2,034,221	19.6%
Fire	857,242	908,392	922,184	1,035,190	1,437,640	38.9%
Public Works	544,291	497,211	528,206	896,445	1,041,743	16.2%
Non-Department	496,662	517,865	653,967	555,220	583,620	5.1%
Total Expenditures	\$ 3,930,955	\$ 3,747,333	\$ 4,222,969	\$ 5,299,079	\$ 6,390,104	20.6%

Net Change in Fund Balance - Excess (Deficit) \$ 1,696,686 \$ 2,477,107 \$ 3,251,706 \$ 2,482,326 \$ 2,017,330

Transfer from Water/Wastewater Fund	25,000	25,000	25,000	25,000	25,000	0.0%
Transfer from Solid Waste Fund	25,000	25,000	25,000	25,000	25,000	0.0%
Transfer to Capital Project Funds	(950,000)	(895,000)	(1,370,000)	(1,533,614)	(1,496,930)	-2.4%
Transfer to Parks Fund	(2,500)	(2,500)	(12,500)	(40,000)	(20,400)	-49.0%
Transfer to Technology Replacement Fund	(50,000)	(50,000)	(100,000)	(150,000)	(150,000)	0.0%
Transfer to Equipment Replacement Fund	(250,000)	(250,000)	(350,000)	(721,000)	(400,000)	-44.5%
Other Financing Sources	\$ (1,202,500)	\$ (1,147,500)	\$ (1,782,500)	\$ (2,394,614)	\$ (2,017,330)	-15.8%

Net Change in Fund Balance \$ 494,186 \$ 1,329,607 \$ 1,469,206 \$ 87,712 \$ (0)

COMBINED BUDGET SUMMARY - ALL FUNDS

Fund	Fund Title	Audited Fund Balance 9/30/24	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/25	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/26
01	General Fund	8,454,611	7,831,405	7,743,693	87,712	8,542,323	8,457,434	8,457,434	(0)	8,542,323
03	Water/Wastewater Fund	6,408,223	5,945,200	5,913,246	31,954	6,440,177	6,650,500	6,649,952	548	6,440,725
05	Solid Waste Fund	12,773	567,500	567,500	0	12,773	602,500	602,500	0	12,773
21	Law Enforcement Fund	4,917	0	0	0	4,917	0	4,917	(4,917)	0
22	Equipment Replacement Fund	1,006,687	746,000	410,111	335,889	1,342,576	425,000	1,470,000	(1,045,000)	297,576
23	Court Security Fund	59,775	5,000	5,000	0	59,775	6,000	5,000	1,000	60,775
24	Court Technology Fund	9,648	4,500	4,500	0	9,648	5,000	4,700	300	9,948
25	Child Safety Fund	16,879	6,000	0	6,000	22,879	6,500	6,000	500	23,379
26	Police Donations Fund	10,267	1,000	2,500	(1,500)	8,767	1,000	5,000	(4,000)	4,767
27	Fire Donations Fund	105,730	2,150	25,000	(22,850)	82,880	2,150	55,000	(52,850)	30,030
28	Technology Replacement Fund	84,774	155,000	155,000	0	84,774	155,000	135,000	20,000	104,774
29	Parks Fund	20,714	45,000	15,000	30,000	50,714	25,400	20,400	5,000	55,714
40	General Obligations Debt Service Fund	259,674	151,464	304,825	(153,361)	106,313	104,527	103,572	955	107,268
41	Revenue Bond I&S Fund	0	554,172	554,172	0	0	553,255	553,255	0	0
60	Utility Impact Fee Fund	2,381,474	350,000	0	350,000	2,731,474	325,000	325,000	0	2,731,474
61	Street Construction Fund	2,029,047	1,494,614	21,031	1,473,583	3,502,630	1,425,000	4,927,630	(3,502,630)	0
62	Utility Construction Fund	1,160,173	1,568,773	3,336,141	(1,767,368)	(607,195)	610,000	500,000	110,000	(497,195)
63	Drainage Improvement Fund	413,239	100,000	106,000	(6,000)	407,239	100,000	100,000	0	407,239
65	Facilities Improvement Fund	1,276,635	300,000	0	300,000	1,576,635	300,000	300,000	0	1,576,635
		23,715,240	19,827,778	19,163,718	664,060	24,379,300	19,754,266	24,225,360	(4,471,094)	19,908,206

City of Parker
Fiscal Year 2025 - 2026
Line-Item Budget

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
GENERAL FUND REVENUES									
01-000-4100	Property Tax - Current (\$2,097,878,597/100 x 0.305526 tax rate x 99% collection rate)	6,345,469	4,055,959	4,401,756	5,148,596	5,788,032	4,778,566	6,345,469	10%
01-000-4102	Property Tax - Delinquent (\$1,931,168,576/100 x 0.302744 tax rate x 1% collection rate)		67,385	34,946	589	51,473	(4,054)	58,465	14%
01-000-4104	Penalty & Interest	58,465	21,197	14,850	22,539	10,000	16,712	10,000	0%
01-000-4200	Sales Tax		406,982	376,562	397,655	361,000	247,787	425,000	18%
01-000-4202	Mixed Drink Tax		3,555	4,237	4,435	3,300	3,254	3,500	6%
01-000-4300	Franchise Fees - Electric		226,012	224,664	236,151	220,000	160,838	225,000	2%
01-000-4302	Franchise Fees - Gas		64,513	79,139	81,886	78,000	67,798	86,000	10%
01-000-4304	Franchise Fees - Communications		47,787	39,314	35,016	40,000	20,181	32,000	-20%
01-000-4400	Building Permits		283,477	252,199	315,911	150,000	231,486	200,000	33%
01-000-4404	Special Use Permits		600	300	500	500	200	500	0%
01-000-4406	Alarm Permits		11,465	12,025	11,275	10,000	8,930	10,000	0%
01-000-4500	Federal Grants		61,770	58,955	193,420	-	-	-	
01-000-4530	State Grants		983	986	2,512	1,100	2,512	2,500	127%
01-000-4602	Platting Fees		70,886	156,224	205,849	175,000	205,849	175,000	0%
01-000-4606	False Alarm Fee		11,725	21,300	15,350	12,000	7,225	13,000	8%
01-000-4700	Court Fines		215,717	181,585	147,099	225,000	154,538	250,000	11%
01-000-4800	Interest		36,084	360,156	646,441	650,000	237,842	565,000	-13%
01-000-4900	Donations		500	-	-	-	-	-	
01-000-4902	Cash Over & Short		-	30	-	-	-	-	
01-000-4906	Misc Reimbursements		37,541	844	4,679	-	4,679	-	
01-000-4912	Other Income		1,432	2,179	2,849	4,000	2,926	4,000	0%
	Living Legacy Tree Program (Matches Expense 01-100-8622)	4,000							
01-000-4920	Credit Card Fees		2,071	2,189	1,922	2,000	957	2,000	0%
01-000-5003	Transfer from Water/Wastewater Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
01-000-5005	Transfer from Solid Waste Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
Total General Fund Revenues			5,677,641	6,274,441	7,524,675	7,831,405	6,198,225	8,457,434	8%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
GENERAL FUND EXPENDITURES									
City Council									
	Supplies								
01-100-8101	Office Supplies		67	131	204	500	43	500	0%
01-100-8103	Food		1,253	1,616	1,955	2,500	1,962	3,500	40%
01-100-8109	Reproduction Outside		93	1,598	975	1,250	2,464	1,500	20%
	Business Cards, Name Badges, Recognition Plaques	1,500							
	Total Supplies		1,413	3,345	3,134	4,250	4,469	5,500	29%
	Services/Sundry								
01-100-8603	Travel/Training		-	2,227	735	6,000	-	12,000	100%
	Council Retreat	5,000							
	TML	3,000							
	PFIA	1,500							
	Newly Elected Officials	2,500							
		12,000							
01-100-8604	Associations		4,831	5,212	5,363	6,400	3,690	6,600	3%
	ATMOS Gas Steering Committee	400							
	ONCOR Cities Steering Committee	800							
	NCTCOG Membership & Emergency Preparedness	3,000							
	TCEQ Stormwater Permit	100							
	ERCOT Annual Membership	100							
	Keep Texas Beautiful	200							
	TML Member Service Fee (Based on population)	2,000							
		6,600							
01-100-8605	Professional Services		3,400	3,400	3,413	13,000	-	13,000	0%
	Municode	7,000							
	Consulting Services	6,000							
		13,000							
01-100-8614	Publications		4,588	337	-	2,500	-	2,500	0%
	Quarterly Newsletter								
01-100-8622	Special Events		738	-	823	9,000	611	9,000	0%
	Living Legacy Tree Program	4,000							
	Misc Events	5,000							
		9,000							
	Total Services/Sundry		13,557	11,176	10,333	36,900	4,301	43,100	17%
Total Expenditures - City Council			14,970	14,521	13,467	41,150	8,770	48,600	18%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Administration									
	Salary & Benefits								
01-120-8001	Salary		300,964	305,599	315,229	372,519	121,527	398,030	7%
01-120-8003	Hourly		60,765	63,755	68,592	113,894	45,392	168,853	48%
	Supplemental:								
	Administrative Assistant	41,600							
01-120-8005	Part-Time		-	-	-	-	3,496	-	
01-120-8007	Car Allowance		3,614	3,600	3,323	3,600	-	3,600	0%
01-120-8009	Insurance Stipend		3,694	3,680	3,397	3,681	-	-	-100%
01-120-8013	Overtime		-	-	-	1,500	57	1,500	0%
	Special Events	1,500							
01-120-8018	Longevity Pay		-	-	790	990	816	960	-3%
01-120-8019	Medicare		5,151	5,260	5,518	7,195	2,483	8,308	15%
	Supplemental:								
	Administrative Assistant	604							
01-120-8021	Social Security		-	-	-	-	220	-	
01-120-8023	TMRS		51,763	51,597	64,217	81,176	33,393	110,490	36%
	Supplemental:								
	Administrative Assistant	8,478							
01-120-8025	Health Insurance		69,721	71,919	56,161	75,649	33,959	113,606	50%
	Supplemental:								
	Administrative Assistant	21,136							
01-120-8027	Dental Insurance		2,692	2,965	2,831	3,960	1,338	4,490	13%
	Supplemental:								
	Administrative Assistant	710							
01-120-8029	Life Insurance		519	526	797	937	435	1,167	25%
	Supplemental:								
	Administrative Assistant	222							
01-120-8031	Unemployment		38	40	36	585	239	567	-3%
	Supplemental:								
	Administrative Assistant	117							
	Total Salary & Benefits		498,921	508,942	520,892	665,686	243,355	811,572	22%
	Supplies								
01-120-8101	Office Supplies		6,014	7,452	9,753	9,000	6,829	10,000	11%
01-120-8103	Food		1,027	945	1,181	2,000	1,361	2,500	25%
	Holiday Luncheon	2,000							
	Water	500							
		2,500							
01-120-8104	Uniforms		-	-	281	500	-	500	0%
01-120-8108	Postage		3,100	3,291	3,164	4,000	1,012	3,500	-13%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-120-8109	Reproduction Outside Business Cards, Envelopes	1,400	3,064	103	969	1,400	530	1,400	0%
01-120-8113	Computer Hardware/Software		-	1,439	2,043	-	-	2,500	
	Supplemental:								
	Administrative Assistant	2,500							
01-120-8116	Furniture, Fixture & Office Equipment		978	119	388	1,500	453	3,000	100%
	File Cabinets, Chair Replacements	1,500							
	Supplemental:								
	Administrative Assistant	1,500							
Total Supplies			14,182	13,348	17,778	18,400	10,185	23,400	27%
Maintenance									
01-120-8402	Machinery, Tools & Equipment Maintenance		3,222	2,420	3,205	3,865	1,609	3,865	0%
	Postage Machine Annual Maint & Rental	665							
	Copier Maint Agreement (\$200 x 12 months x 50%)	1,200							
	Copier Overages	2,000							
		3,865							
01-120-8404	Software Maintenance		13,451	27,469	16,245	30,500	3,540	29,500	-3%
	Tyler Technology Maint Agreement	26,500							
	DocuNav Support Agreement - Laserfiche	3,000							
		29,500							
Total Maintenance			16,674	29,889	19,450	34,365	5,149	33,365	-3%
Services/Sundry									
01-120-8603	Travel/Training		3,742	5,465	9,602	11,750	3,757	11,750	0%
01-120-8604	Associations		2,518	1,139	1,899	2,995	474	2,995	0%
01-120-8605	Professional Services		49,935	62,193	63,496	76,600	44,127	80,600	5%
	Property Tax Collection Fees	4,000							
	Collin Central Appraisal District	43,000							
	Election Fees	10,000							
	Filing Fees	1,000							
	TASC - FSA/HSA & COBRA Administration	3,500							
	New Benefits	3,100							
	Employee Assistance Program (EAP)	2,500							
	Continuing Disclosure	3,500							
	Lexis Nexis - Legal	3,000							
	Shredding Services	2,000							
	Consulting Services	5,000							
		80,600							
01-120-8607	Medical		79	213	-	250	-	250	0%
	Pre-Employment Drug Testing/Physicals	250							

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-120-8614	Publications		22,584	4,054	10,710	17,750	4,709	17,250	-3%
	Legal Notice Advertisement	15,000							
	Code of Ordinances	2,000							
	Tx Local Gov't Code Books	250							
		17,250							
01-120-8620	Utilities - Cell Phone		1,767	2,033	2,037	3,000	1,727	3,000	0%
Total Services/Sundry			80,625	75,098	87,743	112,345	54,794	115,845	3%
Capital (Items over \$5,000)									
01-120-8902	Hardware/Software		2,503	-	-	-	-	-	
Total Capital			2,503	-	-	-	-	-	
Total Expenditures - Administration			612,904	627,277	645,863	830,796	313,483	984,182	18%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Municipal Court									
Salary & Benefits									
01-130-8003	Hourly		62,631	61,287	63,298	67,410	40,998	68,688	2%
01-130-8013	Overtime		-	-	-	200	-	200	0%
01-130-8018	Longevity Pay		-	-	1,436	1,200	1,200	1,200	0%
01-130-8019	Medicare		893	871	917	998	621	1,016	2%
01-130-8023	TMRS		8,858	8,394	10,526	11,257	8,369	13,629	21%
01-130-8025	Health Insurance		18,342	16,658	12,437	12,607	10,859	13,980	11%
01-130-8027	Dental Insurance		624	676	667	792	435	756	-5%
01-130-8029	Life Insurance		126	128	207	187	145	189	1%
01-130-8031	Unemployment		31	9	9	117	66	90	-23%
Total Salary & Benefits			91,505	88,023	89,498	94,768	62,692	99,748	5%
Supplies									
01-130-8101	Office Supplies		163	73	30	500	17	500	0%
01-130-8103	Food		-	-	152	150	66	150	0%
01-130-8109	Reproduction Outside		42	-	116	125	-	125	0%
	Warrant Roundup Postcards	50							
	Business Cards	75							
		125							
Total Supplies			205	73	298	775	83	775	0%
Maintenance									
01-130-8404	Software Maintenance		2,378	2,449	2,523	3,000	2,776	3,200	7%
	MCRS - Court Software Support	2,200							
	MCRS - Jury Module	1,000							
		3,200							
Total Maintenance			2,378	2,449	2,523	3,000	2,776	3,200	7%
Services/Sundry									
01-130-8603	Travel/Training		100	150	150	500	150	500	0%
01-130-8604	Associations		130	130	425	275	55	275	0%
01-130-8605	Professional Services		111,049	98,992	139,782	140,400	67,956	155,600	11%
	Judge Services (\$600x12)	7,200							
	Additional Judge Services	7,200							
	Prosecutor Services (\$600x12)	7,200							
	Additional Prosecutor Services	8,000							
	Jury Fees	1,000							
	State Court Costs	125,000							
		155,600							
Total Services/Sundry			111,279	99,272	140,357	141,175	68,161	156,375	11%
Total Expenditures - Municipal Court			205,367	189,817	232,675	239,718	133,712	260,098	9%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Police									
	Salary & Benefits								
01-200-8001	Salary		206,635	171,270	163,781	279,978	108,363	286,394	2%
01-200-8003	Hourly		555,917	439,009	538,799	700,291	413,525	881,719	26%
	Supplemental:								
	(3) Patrol Officers - (2) with 4/1 start date	148,240							
01-200-8013	Overtime		10,229	14,678	21,425	15,000	11,080	15,000	0%
01-200-8015	Certification Pay		-	9,325	10,322	15,136	6,770	15,136	0%
	Police Incentive Pay Program	15,136							
01-200-8018	Longevity Pay		-	-	2,248	2,632	2,324	2,916	11%
01-200-8019	Medicare		10,681	8,699	10,169	14,733	7,866	17,461	19%
	Supplemental:								
	Patrol Officers	2,150							
01-200-8021	Social Security		-	179	743	-	-	-	
01-200-8023	TMRS		109,558	86,916	118,378	166,224	107,702	238,357	43%
	Supplemental:								
	Patrol Officers	28,562							
01-200-8025	Health Insurance		119,608	92,297	121,251	185,590	107,670	252,000	36%
	Supplemental:								
	Patrol Officers	42,272							
01-200-8027	Dental Insurance		6,815	5,819	6,274	9,504	4,657	10,492	10%
	Supplemental:								
	Patrol Officers	1,420							
01-200-8029	Life Insurance		1,382	1,090	1,936	2,249	1,517	2,712	21%
	Supplemental:								
	Patrol Officers	444							
01-200-8031	Unemployment		270	83	354	1,404	762	1,314	-6%
	Supplemental:								
	Patrol Officers	234							
	Total Salary & Benefits		1,021,095	829,365	995,678	1,392,741	772,236	1,723,500	24%
	Supplies (Items under \$5,000)								
01-200-8101	Office Supplies		2,171	2,214	4,278	3,500	2,900	3,500	0%
01-200-8103	Food		136	178	47	250	-	250	0%
	Coffee, Water, Gatorade								
01-200-8104	Uniforms		6,428	4,920	7,751	6,500	3,552	12,700	95%
	Replacement Uniforms	6,500							
	Supplemental:								
	Patrol Officers	6,200							

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-200-8105	Protective Clothing		1,174	-	6,174	6,500	1,235	5,600	-14%
	(2) Replacement Bulletproof Vests	2,800							
	Supplemental:								
	Patrol Officers	2,800							
01-200-8107	Minor Tools & Equipment		10,942	7,240	4,758	12,700	3,714	14,280	12%
	Flares	500							
	General Tools	500							
	Hazardous Waste Disposal	500							
	Range Supplies	500							
	General Equipment	6,000							
	Recognition Supplies	500							
	Batteries	500							
	Defensive Tactics Supplies	1,500							
	Blue 360	700							
		11,200							
	Supplemental:								
	Patrol Officers	3,080							
01-200-8109	Reproduction Outside		131	74	56	400	-	400	0%
01-200-8111	Fuel		36,833	27,751	26,050	40,000	16,636	32,000	-20%
01-200-8113	Computer Hardware/Software		1,317	3,138	-	4,000	415	4,000	0%
01-200-8115	Communication Supplies		-	356	1,788	3,600	-	3,600	0%
01-200-8116	Furniture, Fixture & Office Equipment		185	-	-	1,500	-	1,500	0%
01-200-8118	Public Safety		2,400	-	55,578	6,500	-	65,500	908%
	Axon Enterprise - Officer Safety Plan Bundle	58,000							
	Ammunition	6,000							
	Range Fees	1,000							
	Targets, misc supplies	500							
		65,500							
01-200-8119	Investigation Supplies		882	-	1,123	1,000	550	1,000	0%
	General CSI Supplies	1,000							
01-200-8120	Crime Prevention		2,121	1,973	3,862	2,000	443	2,000	0%
	National Night Out	400							
	General Supplies	1,600							
		2,000							
Total Supplies			64,722	47,843	111,462	88,450	29,444	146,330	65%
Maintenance									
01-200-8401	Vehicle Maintenance		29,738	18,244	18,736	30,000	7,786	30,000	0%
	Tires, repairs	26,000							
	Oil Changes / Car Washes	4,000							
		30,000							

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-200-8402	Machinery, Tools & Equipment Maintenance		2,138	1,469	135	2,520	-	2,520	0%
	Copier Maint Contract (\$150 x 12 months)	1,800							
	Copier Overages (\$60 x 12 months)	720							
		2,520							
01-200-8404	Software Maintenance		1,062	17,816	22,471	23,500	19,666	23,500	0%
	FortiCare	1,500							
	Fortigate Firewall	2,000							
	Cradle Point Annual Service	3,000							
	ICS Records Management System	17,000							
		23,500							
Total Maintenance			32,939	37,529	41,342	56,020	27,452	56,020	0%
Services/Sundry									
01-200-8602	Communications Services		37,645	37,470	38,952	56,276	56,436	56,276	0%
	City of Murphy Dispatch Services	48,276							
	City of Plano Joint Radio Operations	8,000							
		56,276							
01-200-8603	Travel/Training		10,483	5,392	4,588	13,000	3,537	15,000	15%
	State Mandated Training	3,000							
	Developing Leaders for Texas Law Enforcement	700							
	Texas Police Chief's Association Conference - Price	1,200							
	Lexipol Training & Policy System	9,000							
	Driver Training	1,100							
		15,000							
01-200-8604	Associations		701	705	480	865	628	865	0%
	North Texas Police Chief's Association	25							
	Texas SmartBuy Program	100							
	TLERA - Hsieh	150							
	IACP Membership - Price	190							
	Texas Police Chief's Association - Price	400							
		865							
01-200-8605	Professional Services		21,783	24,619	25,647	77,657	25,963	20,680	-73%
	Lexis Nexis (\$215 x 12 months)	2,580							
	City of Murphy Animal Control Services	8,000							
	Leads Online	3,100							
	Child Abuse Task Force Agreement	2,500							
	Inmate Boarding	4,500							
		20,680							
01-200-8607	Medical		621	558	1,700	1,500	-	1,500	0%
	Pre-Employment Drug Testing/Physicals	1,500							

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-200-8620	Utilities - Cell Phone / Aircards	8,400	6,961	6,617	6,757	8,400	4,668	8,400	0%
	Cell Phones/Aircards (\$700 x 12 months)								
01-200-8624	Training - State LEOSE Funds		975	2,152	-	4,150	-	4,150	0%
01-200-8625	Tuition Reimbursement		-	-	-	1,500	-	1,500	0%
Total Services/Sundry			79,170	77,513	78,124	163,348	91,232	108,371	-34%
Capital (Items over \$5,000)									
01-200-8901	Radio/Communications	-	-	-	-	-	-	-	
01-200-8904	Machines, Tools & Implements	1,593	-	-	-	-	-	-	
Total Capital		1,593	-	-	-	-	-	-	
Total Expenditures - Police			1,199,519	992,250	1,226,607	1,700,559	920,364	2,034,221	20%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Fire									
	Salary & Benefits								
01-250-8003	Hourly		-	-	-	-	-	204,360	
	Supplemental:								
	(3) Firefighters	204,360							
01-250-8005	Part-Time		526,261	555,383	552,834	592,290	354,390	618,610	4%
01-250-8013	Overtime		-	-	-	-	-	30,000	
	Supplemental:								
	(3) Firefighters	30,000							
01-250-8015	Certification Pay		-	-	-	-	-	9,600	
	Supplemental:								
	(3) Firefighters	9,600							
01-250-8019	Medicare		7,946	8,060	7,998	8,588	5,312	12,510	46%
	Supplemental:								
	(3) Firefighters	3,540							
01-250-8021	Social Security		33,978	34,459	34,197	36,722	22,712	38,354	4%
01-250-8023	TMRS		-	-	-	-	-	49,719	
	Supplemental:								
	(3) Firefighters	49,719							
01-250-8025	Health Insurance		-	-	-	-	-	63,408	
	Supplemental:								
	(3) Firefighters	63,408							
01-250-8027	Dental Insurance		-	-	-	-	-	2,130	
	Supplemental:								
	(3) Firefighters	2,130							
01-250-8029	Life Insurance		6,307	-	-	-	-	666	
	Supplemental:								
	(3) Firefighters	222							
01-250-8031	Unemployment		1,426	363	7,007	5,850	1,626	5,301	-9%
	Supplemental:								
	(3) Firefighters	351							
	Total Salary & Benefits		575,918	598,266	602,036	643,450	384,040	1,034,658	61%
	Supplies (Items under \$5,000)								
01-250-8101	Office Supplies		728	1,250	409	1,000	429	1,000	0%
01-250-8102	Janitorial Supplies		1,045	1,283	709	2,000	414	2,000	0%
01-250-8103	Food		268	-	373	1,500	327	1,500	0%
01-250-8104	Uniforms		8,333	9,529	5,260	11,500	11,707	13,000	13%
	Tshirts/Shorts/Hats/Class B Uniform	13,000							

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-250-8105	Protective Clothing		6,233	35,210	38,856	42,900	22,357	39,925	-7%
	Bunker Gear (7 x \$4,275)	29,925							
	Helmets, hoods, boots & gloves	10,000							
		39,925							
01-250-8106	Chemical, Medical, Surgical		6,919	4,864	3,604	5,000	2,243	6,000	20%
	EMS Supplies	5,000							
	Durable Medical Equipment	1,000							
		6,000							
01-250-8107	Minor Tools & Equipment		590	5,025	38,214	10,000	1,365	8,240	-18%
	Fire Suppression & Hazmat	2,000							
	SCBA Replacement Tanks (4 x \$1,560)	6,240							
		8,240							
01-250-8109	Reproduction Outside		-	-	-	100	118	100	0%
01-250-8111	Fuel		11,064	10,869	8,526	12,000	6,087	11,000	-8%
01-250-8113	Computer Hardware/Software		856	-	-	1,000	-	1,000	0%
Total Supplies			36,034	68,031	95,952	87,000	45,047	83,765	-4%
Maintenance									
01-250-8401	Vehicle Maintenance		68,604	42,650	38,707	40,000	34,357	40,000	0%
01-250-8402	Machinery, Tools & Equipment Maintenance		10,894	10,359	16,432	18,000	14,016	21,040	17%
	Fire								
	Compressor Maintenance	500							
	Hydraulic Tool Service	1,500							
	SCBA Hydrotest	1,500							
	Generator Maint Contract	2,000							
	Hose/Ladder Testing	3,000							
	Gas Monitoring	2,540							
	EMS								
	Lifepak 15 Cardiac Defibrillator - Annual Maint	10,000							
		21,040							
01-250-8403	Buildings & Structures Maintenance		1,638	580	8,734	9,500	13,667	5,000	-47%
01-250-8404	Software Maintenance		14,666	14,107	8,050	16,100	7,256	17,600	9%
	ESO - CAD & Reports	9,000							
	PS Trax - Daily Checks	1,500							
	Industrial Network - Peplink	500							
	Active 911 - Call notifications	550							
	ICS - System Dispatch	6,050							
		17,600							
Total Maintenance			95,801	67,696	71,923	83,600	69,297	83,640	0%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
	Services/Sundry								
01-250-8602	Communications Services		111,387	110,033	115,433	117,220	111,801	127,720	9%
	Wylie Dispatch Services	103,000							
	Joint Radio System Operations (Increase by Plano)	21,115							
	Station Alerting System Annual Contract	3,605							
		127,720							
01-250-8603	Travel/Training		9,338	11,085	8,531	13,000	2,599	13,000	0%
	Fire Classes	2,000							
	Officer Training	2,000							
	Driver Training	2,000							
	Education	6,000							
	Training Supplies	1,000							
		13,000							
01-250-8604	Associations		1,700	747	300	1,500	848	1,500	0%
	TX Fire Chief NFPA	400							
	CLIA Re-Cert	150							
	Collin County Fire Chief's Association	300							
	TCFP	650							
		1,500							
01-250-8605	Professional Services		18,172	15,980	18,580	78,800	38,369	83,107	5%
	Medical Director	2,000							
	Ambulance Services	81,107							
		83,107							
01-250-8607	Medical		1,196	1,292	2,450	2,000	1,245	2,000	0%
	Pre-Employment Drug Testing/Physicals	2,000							
01-250-8611	Stipend		(180)	-	-	-	-	-	
01-250-8616	Utilities - Gas		4,242	3,521	3,314	4,900	4,133	4,500	-8%
01-250-8620	Utilities - Cell Phone / Aircards		2,363	2,363	2,363	2,400	1,182	2,400	0%
	Aircards (\$200 x 12)	2,400							
01-250-8621	Utilities - Other		1,270	1,379	1,302	1,320	760	1,350	2%
	Spectrum	1,350							
	Total Services/Sundry		149,489	146,400	152,273	221,140	160,937	235,577	7%
	Capital (Items over \$5,000)								
01-250-8904	Machines, Tools & Implements		-	28,000	-	-	-	-	
	Total Capital		-	28,000	-	-	-	-	
Total Expenditures - Fire			857,242	908,392	922,184	1,035,190	659,321	1,437,640	39%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Development Services - Inspections & Code									
Salary & Benefits									
01-300-8001	Salary		55,188	57,012	59,627	63,626	39,703	66,817	5%
01-300-8003	Hourly		85,224	81,635	80,839	85,269	53,808	95,052	11%
01-300-8013	Overtime		4,322	1,804	1,652	5,000	2,307	5,000	0%
01-300-8018	Longevity Pay		-	-	840	848	848	944	11%
01-300-8019	Medicare		2,017	1,946	1,993	2,244	1,413	2,433	8%
01-300-8023	TMRS		20,527	19,303	23,251	25,316	19,245	32,628	29%
01-300-8025	Health Insurance		23,712	20,447	28,801	36,695	23,226	38,120	4%
01-300-8027	Dental Insurance		1,271	1,394	1,331	1,584	883	1,512	-5%
01-300-8029	Life Insurance		258	257	404	375	285	378	1%
01-300-8031	Unemployment		(367)	18	18	234	127	180	-23%
Total Salary & Benefits			192,152	183,817	198,755	221,191	141,845	243,065	10%
Supplies (Items under \$5,000)									
01-300-8101	Office Supplies		241	124	691	500	947	1,000	100%
01-300-8103	Food		1,044	20	20	1,500	-	1,500	0%
01-300-8104	Uniforms		308	916	369	1,400	763	1,400	0%
	Boots (2 x \$200)	400							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000							
		1,400							
01-300-8107	Minor Tools & Equipment		198	-	48	200	200	-	-100%
01-300-8109	Reproduction Outside		1,534	669	1,383	2,500	723	2,500	0%
	Inspection Reports/Maps/Plats	2,500							
01-300-8111	Fuel		1,818	1,569	1,591	2,500	1,623	2,500	0%
Total Supplies			5,143	3,298	4,103	8,600	4,256	8,900	3%
Maintenance									
01-300-8401	Vehicle Maintenance		3,069	1,361	1,322	3,500	4,075	3,000	-14%
01-300-8404	Software Maintenance		11,751	15,783	12,457	13,200	4,800	13,200	0%
	ENERGOV	6,000							
	Roktech GIS (\$600 x 12)	7,200							
		13,200							
Total Maintenance			14,819	17,144	13,779	16,700	8,875	16,200	-3%
Services/Sundry									
01-300-8603	Travel/Training		1,384	-	1,570	2,650	-	2,650	0%
01-300-8604	Associations		625	421	413	1,195	570	1,195	0%
01-300-8607	Medical		183	521	444	250	-	250	0%
	Pre-Employment Drug Testing/Physicals	250							
01-300-8620	Utilities - Cell Phone		600	477	460	550	293	550	0%
Total Services/Sundry			2,792	1,420	2,887	4,645	863	4,645	0%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Public Works - Building Operations									
Salary & Benefits									
01-310-8003	Hourly		110,507	109,441	103,353	115,524	59,198	167,771	45%
	Supplemental:								
	Maintenance Worker I	41,600							
01-310-8013	Overtime		9,512	4,644	3,872	7,500	5,530	7,500	0%
01-310-8018	Longevity Pay		-	-	636	562	562	634	13%
01-310-8019	Medicare		1,712	1,602	1,516	1,792	947	2,551	42%
	Supplemental:								
	Maintenance Worker I	604							
01-310-8023	TMRS		17,059	15,607	17,586	20,219	12,994	34,585	71%
	Supplemental:								
	Maintenance Worker I	8,478							
01-310-8025	Health Insurance		20,960	17,751	21,719	30,719	16,055	55,723	81%
	Supplemental:								
	Maintenance Worker I	21,136							
01-310-8027	Dental Insurance		1,270	1,394	1,222	1,584	660	2,222	40%
	Supplemental:								
	Maintenance Worker I	710							
01-310-8029	Life Insurance		257	256	362	375	210	600	60%
	Supplemental:								
	Maintenance Worker I	222							
01-310-8031	Unemployment		213	18	61	234	72	297	27%
	Supplemental:								
	Maintenance Worker I	117							
Total Salary & Benefits			161,490	150,714	150,328	178,509	96,227	271,883	52%
Supplies (Items under \$5,000)									
01-310-8101	Office Supplies		71	-	113	200	143	200	0%
01-310-8104	Uniforms		-	531	393	1,400	971	2,100	50%
	Boots (2 x \$200)	400							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000							
		1,400							
	Supplemental:								
	Maintenance Worker I	700							
01-310-8107	Minor Tools & Equipment		10,472	8,478	21,479	25,000	7,899	25,000	0%
	Misc shop tools	15,000							
	Road Signs	10,000							
		25,000							
01-310-8111	Fuel		12,472	10,386	8,169	12,000	6,029	11,500	-4%
Total Supplies			23,216	19,395	30,155	38,600	15,043	38,800	1%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
	Maintenance								
01-310-8401	Vehicle Maintenance		944	1,685	3,054	2,000	1,959	2,500	25%
01-310-8402	Machinery, Tools & Equipment Maintenance		6,168	5,951	9,325	6,000	815	5,500	-8%
01-310-8405	Land Maintenance		176	851	136	5,000	1,165	5,000	0%
	Trail Repairs (Rock/Concrete)	5,000							
01-310-8414	Streets & Alleys		-	-	-	50,000	4,335	50,000	0%
	Cold Patch, Sand, Rock	50,000							
	Total Maintenance		7,288	8,487	12,515	63,000	8,274	63,000	0%
	Services/Sundry								
01-310-8603	Travel/Training		7	3	-	-	-	-	
01-310-8605	Professional Services		130,484	112,933	110,170	355,000	71,928	365,000	3%
	Median Fertilizing	20,000							
	Median Mowing	70,000							
	Road Repairs	50,000							
	Engineering Services	225,000							
		365,000							
01-310-8606	Rental Fees		-	-	-	10,000	-	10,000	0%
	Street Equipment	10,000							
01-310-8610	Utilities - Phone/Internet		-	-	-	200	153	250	25%
	Cellular Service for Cameras at Preserve	200							
	Total Services/Sundry		130,491	112,936	110,170	365,200	72,081	375,250	3%
	Capital (Items over \$5,000)								
01-310-8903	Motor Vehicles		-	-	-	-	-	-	
01-310-8904	Machines, Tools & Implements		6,900	-	5,514	-	-	20,000	
	Supplemental:								
	Trailer for Skid Steer	20,000							
	Total Capital		6,900	-	5,514	-	-	20,000	
Total Expenditures - Public Works - Building Operations			329,385	291,532	308,681	645,309	191,625	768,933	19%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Non-Department									
Supplies									
01-900-8102	Janitorial Supplies		1,586	1,513	350	3,000	456	3,000	0%
Total Supplies			1,586	1,513	350	3,000	456	3,000	0%
Maintenance									
01-900-8403	Buildings & Structures Maintenance		24,276	31,937	30,996	45,000	49,796	50,000	11%
01-900-8404	Software Maintenance		-	-	-	-	-	-	
Total Maintenance			24,276	31,937	30,996	45,000	49,796	50,000	11%
Services/Sundry									
01-900-8601	IT Services		54,633	60,059	100,150	88,300	36,953	93,100	5%
	CivicPlus - Annual Renewal	14,000							
	Office 365 (\$1,000 x 12 months)	12,000							
	ProofPoint Essentials	4,800							
	Remote Monitoring	7,500							
	Backup Storage	15,000							
	Trend Micro	2,400							
	Windows 11 Pro Upgrade License	2,400							
	IT Maintenance	35,000							
		93,100							
01-900-8603	Travel/Training		-	-	-	2,000	-	2,000	0%
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)								
01-900-8605	Professional Services		332,684	333,630	311,066	337,200	317,375	354,200	5%
	Workers Comp	70,000							
	Liability Insurance	90,000							
	Janitorial Services	15,000							
	Pest Control	2,500							
	Alarm Services - PD Bldg	500							
	Trademark Renewal (Next renewal 4/15/2030)	-							
	Credit Card Fees	25,000							
	Legal Fees	75,000							
	Everbridge - Mass Notification System	14,200							
	Swagit - Video Streaming Service	34,000							
	Audit	20,000							
	Long-Term Disability	7,500							
	Fleet Management	1,200							
		354,900							
01-900-8609	Utilities - Electric		39,925	44,875	49,842	55,000	28,218	56,000	2%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
01-900-8610	Utilities - Phone/Internet		11,086	15,537	23,130	24,300	16,133	24,900	2%
	Phone (\$875 x 12)	10,500							
	Internet (\$1,200 x 12)	14,400							
		24,900							
01-900-8621	Utilities - Other		410	410	414	420	241	420	0%
01-900-8640	Building Rental		32,061	29,906	13,108	-	-	-	
Total Services/Sundry			470,800	484,415	497,709	507,220	398,921	530,620	5%
Transfers to Other Funds									
01-900-8822	Transfer to Equipment Replacement Fund		250,000	250,000	350,000	721,000	721,000	400,000	-45%
01-900-8828	Transfer to Technology Replacement Fund		50,000	50,000	100,000	150,000	150,000	150,000	0%
01-900-8829	Transfer to Parks Fund		2,500	2,500	12,500	40,000	40,000	20,400	-49%
	Supplemental:								
	Holiday Lighting	5,400							
01-900-8861	Transfer to Street Construction Fund		500,000	500,000	970,000	1,133,614	1,133,614	1,000,000	-12%
01-900-8863	Transfer to Drainage Improvement Fund		100,000	95,000	100,000	100,000	100,000	100,000	0%
01-900-8865	Transfer to Facility Improvement Fund		350,000	300,000	300,000	300,000	300,000	396,930	32%
	Supplemental:								
	Increase to account for surplus funds	96,930							
Total Transfers to Other Funds			1,252,500	1,197,500	1,832,500	2,444,614	2,444,614	2,067,330	-15%
Capital									
01-900-8902	Hardware/Software		-	-	10,534	-	-	-	
01-900-8930	Buildings & Structures - Buildings		-	-	114,378	-	-	-	
Total Capital			-	-	124,912	-	-	-	
Total Expenditures - Non-Department			1,749,162	1,715,365	2,486,467	2,999,834	2,893,788	2,650,950	-12%
Total Expenditures - General Fund			5,183,455	4,944,833	6,055,469	7,743,693	5,276,903	8,457,434	9%
Total General Fund Surplus/(Deficit)			494,186	1,329,607	1,469,206	87,712	921,322	(0)	-100%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
WATER/WASTEWATER FUND REVENUES									
03-000-4530	State Grants		739	-	-	-	-	-	
03-000-4620	Water Sales		4,108,815	5,070,519	4,901,859	5,060,000	2,623,085	5,700,000	13%
03-000-4622	Meter Set Fee		117,500	88,000	118,500	50,000	88,500	95,000	90%
03-000-4623	Meter/Radio Replacement Fee		1,000	-	-	-	-	-	
03-000-4624	Account Set Up Fees		12,500	9,850	8,650	5,000	5,350	7,500	50%
03-000-4626	Reconnect Fee		-	300	850	200	650	1,000	400%
03-000-4628	Utility Impact Fee		-	-	-	-	-	-	
03-000-4630	Sewer Service		416,385	443,926	535,852	560,000	344,084	588,000	5%
03-000-4632	Sewer Tap		18,000	11,000	5,000	10,000	2,000	10,000	0%
03-000-4800	Interest		32,821	234,988	289,261	240,000	191,778	215,000	-10%
	TexSTAR	215,000							
03-000-4904	Late Fees		20,778	35,604	44,661	20,000	23,992	34,000	70%
03-000-4912	Other Income		750	-	-	-	-	-	
03-000-4914	Returned Check Fee		125	50	175	-	175	-	
03-000-4917	Water Rebate		-	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund			4,729,414	5,894,236	5,904,808	5,945,200	3,279,614	6,650,500	12%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
WATER/WASTEWATER FUND EXPENDITURES									
Water									
	Salary & Benefits								
03-600-8001	Salary		265,455	260,832	270,268	324,573	92,549	349,307	8%
03-600-8003	Hourly		188,882	197,389	210,523	304,421	137,576	325,130	7%
03-600-8005	Part-Time		-	-	-	-	1,680	20,000	
03-600-8007	Car Allowance		3,614	3,600	3,323	3,600	-	3,600	0%
03-600-8009	Insurance Stipend		3,694	3,680	3,397	3,681	-	-	-100%
03-600-8013	Overtime		8,851	4,443	5,845	7,500	7,511	7,500	0%
03-600-8017	On Call		-	-	10,200	10,400	6,800	10,400	0%
03-600-8018	Longevity Pay		-	-	1,444	1,740	1,566	1,782	2%
03-600-8019	Medicare		6,347	6,595	7,182	9,511	3,609	10,407	9%
03-600-8021	Social Security		-	-	-	-	108	1,042	
03-600-8023	TMRS		63,813	109,355	162,441	107,308	48,961	135,650	26%
03-600-8025	Health Insurance		70,986	74,280	87,878	128,890	64,288	142,631	11%
03-600-8027	Dental Insurance		3,811	4,309	4,199	5,940	2,161	5,670	-5%
03-600-8029	Life Insurance		738	760	1,189	1,406	689	1,418	1%
03-600-8031	Unemployment		1,311	70	58	878	348	675	-23%
Total Salary & Benefits			617,502	665,313	767,948	909,847	367,847	1,015,211	12%
	Supplies (Items under \$5,000)								
03-600-8101	Office Supplies		311	70	1,213	1,000	666	1,500	50%
03-600-8103	Food		-	199	-	500	237	500	0%
03-600-8104	Uniforms		584	1,153	717	2,800	2,065	2,800	0%
	Boots (4 x \$200)	800							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	2,000							
		2,800							
03-600-8107	Minor Tools & Equipment		2,517	6,040	1,812	10,000	5,231	10,000	0%
03-600-8108	Postage		3,100	3,291	3,032	3,000	1,012	3,200	7%
03-600-8109	Reproduction Outside eBilling	12,000	14,189	13,635	16,646	18,600	6,374	18,600	0%
	CCR Water Report	6,500							
	Business Cards	100							
		18,600							
03-600-8111	Fuel		10,216	10,173	11,108	12,000	7,555	12,000	0%
03-600-8113	Computer Hardware/Software		-	-	2,043	-	-	-	
Total Supplies			30,917	34,562	36,572	47,900	23,141	48,600	1%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
	Maintenance								
03-600-8401	Vehicle Maintenance		2,082	1,056	246	3,000	2,009	3,000	0%
03-600-8402	Machinery, Tools & Equipment Maintenance		6,802	3,323	4,992	5,650	3,756	5,650	0%
	Generator Maint Contract	1,500							
	Generator Repairs	1,500							
	Vac-Truck Maint/Repairs	2,500							
	Check Scanner Maint Agreement	150							
		5,650							
03-600-8404	Software Maintenance		50,016	49,573	40,056	117,000	106,294	101,000	-14%
	Beacon Meter Cellular Service (\$4,500 x 12)	54,000							
	Aqua-Metric Sensus Annual Maint & Support	35,000							
	Tyler Technology UB Maint	12,000							
		101,000							
03-600-8406	Water Mains		19,377	26,482	10,498	15,000	44,596	22,500	50%
	Fire Hydrant Repairs	5,000							
	Water Main Repair Parts	15,000							
	Sand, Concrete, Asphalt for Repairs	2,500							
		22,500							
03-600-8407	Plant, Towers, Wells, Pumps		9,692	14,478	20,962	70,000	67,154	76,800	10%
	Annual Tank Inspections	1,500							
	Sensaphone - Annual Renewal for Alarm	300							
	SCADA Maint & Repairs	10,000							
	East Side Pump Station Repairs	35,000							
	Water Tower Repairs	15,000							
	Central Pump Station Repairs	10,000							
	Misc Repairs	5,000							
		76,800							
03-600-8408	Meter/Meter Box		45,731	98,805	172,804	168,000	140,725	168,000	0%
	1" Meters (\$400 x 330)	132,000							
	3/4" Meters (\$360 x 100)	36,000							
		168,000							
03-600-8409	Service Lines		5,208	3,762	369	10,000	8,578	10,000	0%
Total Maintenance			138,908	197,479	249,926	388,650	373,111	386,950	0%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
	Services/Sundry								
03-600-8603	Travel/Training		3,790	1,961	-	4,200	2,893	4,200	0%
	TEEX C Water Cert Program - K. Ogden	600							
	TEEX C Water Cert Program - M. Camargo	600							
	TEEX C Water Cert Program - W. Walker	600							
	TEEX C Water Cert Program - D. Morrisette	600							
	TEEX C Water Cert Program - B. Nelson	600							
	TEEX C Water Cert Program - Vacant	600							
	TEEX C Water Cert Program - A. Barber	600							
		4,200							
03-600-8604	Associations		114	-	-	1,410	231	1,410	0%
	Public Notary - R. Shults	90							
	AWWA Membership (6 x \$200)	1,200							
	AWWA Section Dues (6 x \$20)	120							
		1,410							
03-600-8605	Professional Services		7,345	7,656	6,710	9,400	5,932	7,400	-21%
	Water Testing (\$500/Quarter)	2,000							
	TCEQ Water System Annual Fee	5,400							
		7,400							
03-600-8607	Medical		-	-	-	-	107	400	
	Pre-Employment Drug Testing/Physicals	400							
03-600-8608	Water Purchase		1,810,117	2,225,015	2,510,870	2,841,768	1,778,378	3,410,000	20%
	NTMWD (\$241,250 x 12) - Delivery Point 1	2,895,000							
	NTMWD - Delivery Point 2	400,000							
	NTMWD Overages	100,000							
	Rita Smith Elem School/Gateway Church	15,000							
		3,410,000							
03-600-8610	Utilities - Internet		-	-	-	5,000	-	5,000	0%
	Service at Central Pump Station								
03-600-8615	Utilities - Electric		60,662	80,802	86,898	86,000	56,909	110,000	28%
03-600-8620	Utilities - Cell Phone		4,932	4,000	3,964	4,800	2,659	4,800	0%
	Cell Phones/Aircards (\$400 x 12)	4,800							
	Total Services/Sundry		1,886,960	2,319,434	2,608,443	2,952,578	1,847,110	3,543,210	20%
	Capital (Items over \$5,000)								
03-600-8931	Building & Structures - Utilities		-	-	-	-	-	-	
03-600-8935	Meter/Meter Boxes		27,932	-	-	-	-	-	
	Total Capital		27,932	-	-	-	-	-	
Total Expenditures - Water			2,702,219	3,216,788	3,662,889	4,298,975	2,611,208	4,993,971	16%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Wastewater									
Salary & Benefits									
03-610-8003	Hourly		18,979	22,049	13,360	21,616	-	22,048	2%
03-610-8013	Overtime		1,611	797	219	2,000	-	2,000	0%
03-610-8018	Longevity Pay		-	-	58	-	-	-	
03-610-8019	Medicare		303	331	203	342	-	349	2%
03-610-8023	TMRS		2,913	5,490	4,680	3,864	-	4,674	21%
03-610-8025	Health Insurance		4,707	4,623	3,404	7,008	-	7,872	12%
03-610-8027	Dental Insurance		312	338	202	396	-	378	-5%
03-610-8029	Life Insurance		63	64	60	94	-	95	1%
03-610-8031	Unemployment		(109)	4	48	59	-	45	-23%
Total Salary & Benefits			28,779	33,694	22,233	35,378	-	37,460	6%
Supplies (Items under \$5,000)									
03-610-8107	Minor Tools & Equipment		-	-	201	-	-	-	
Total Supplies			-	-	201	-	-	-	
Maintenance									
03-610-8402	Machinery, Tools & Equipment Maintenance		-	132	225	-	-	-	
03-610-8407	Plant, Towers, Wells, Pumps		-	-	14,170	10,000	7,953	15,000	50%
	Lucas Road Lift Station Repairs	7,500							
	Lewis Lane Lift Station Repairs	7,500							
		15,000							
Total Maintenance			-	132	14,395	10,000	7,953	15,000	50%
Services/Sundry									
03-610-8609	Wastewater Treatment		278,977	475,934	473,296	500,000	320,296	550,000	10%
	Transportation	220,000							
	Wastewater Treatment	330,000							
		550,000							
03-610-8615	Utilities - Electric		1,745	2,773	5,034	7,500	3,180	6,400	-15%
Total Services/Sundry			280,722	478,707	478,330	507,500	323,475	556,400	10%
Capital (Items over \$5,000)									
03-610-8902	Hardware/Software		-	-		-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Wastewater			309,500	512,533	515,159	552,878	331,429	608,860	10%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
Non-Department									
Maintenance									
03-900-8402	Machinery, Tools & Equipment Maintenance		2,718	2,292	3,126	3,865	1,609	3,865	0%
	Postage Meter Rental	315							
	Postage Machine Annual Maint	350							
	Copier Maint Agreement (\$200 x 12 months x 50%)	1,200							
	Copier Overages	2,000							
		3,865							
Total Maintenance			2,718	2,292	3,126	3,865	1,609	3,865	0%
Services/Sundry									
03-900-8605	Professional Services		99,803	119,224	156,787	120,000	166,134	150,000	25%
	Water System Risk & Resilience Analysis (Required every 5 yrs)	25,000							
	Water Rate Study - Next one due in FY26-27								
	Engineering Services	30,000							
	Audit	20,000							
	Legal Fees	75,000							
		150,000							
Total Services/Sundry			99,803	119,224	156,787	120,000	166,134	150,000	25%
Transfers									
03-900-8801	Transfer to General Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
	G&A Expenses								
03-900-8822	Transfer to Equipment Replacement Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
03-900-8828	Transfer to Technology Replacement Fund		5,000	5,000	5,000	5,000	5,000	5,000	0%
03-900-8841	Transfer to Revenue Bond I&S Fund		555,826	551,563	556,478	554,172	554,172	553,255	0%
	Paying Agent Fees	1,500							
	2019 Refunding Bonds	96,255							
	2018 CO Bonds	455,500							
		553,255							
03-900-8862	Transfer to Utility Construction Fund		-	-	-	328,355	328,355	285,000	-13%
Total Transfers			610,826	606,563	611,478	937,527	937,527	893,255	-5%
Total Expenditures - Non-Department			713,348	728,078	771,391	1,061,392	1,105,270	1,047,120	-1%
Total Expenditures - Water/Wastewater Fund			3,725,066	4,457,399	4,949,439	5,913,246	4,047,907	6,649,952	12%
Total Water/Wastewater Fund Surplus/(Deficit)			1,004,347	1,436,837	955,369	31,954	(768,293)	548	-98%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
SOLID WASTE FUND REVENUES									
05-000-4640	Solid Waste Fee		475,823	496,382	533,292	565,000	382,722	600,000	6%
05-000-4642	Recycling Fee		-	-	-	-	-	-	
05-000-4904	Late Fees		1,782	3,704	4,592	2,500	4,055	2,500	0%
05-000-4912	Other Income		-	-	-	-	-	-	
Total Revenues - Solid Waste Fund			477,606	500,086	537,884	567,500	386,777	602,500	6%
SOLID WASTE FUND EXPENDITURES									
Supplies									
05-620-8101	Office Supplies		-	-	-	-	-	-	
Total Supplies			-	-	-	-	-	-	
Maintenance									
05-620-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
Services/Sundry									
05-620-8605	Professional Services		441,275	479,357	598,891	542,500	328,637	577,500	6%
	Garbage Collection Services								
Total Services/Sundry			441,275	479,357	598,891	542,500	328,637	577,500	6%
Transfers									
05-620-8801	Transfer to General Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
	G&A Expenses								
Total Transfers			25,000	25,000	25,000	25,000	25,000	25,000	0%
Capital									
05-620-8901	Radio/Communications		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Solid Waste			466,275	504,357	623,891	567,500	353,637	602,500	6%
Total Solid Waste Fund Surplus/(Deficit)			11,331	(4,271)	(86,007)	-	33,140	-	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
LAW ENFORCEMENT FUND REVENUES									
21-000-4912	Other Income		-	-	-	-	-	-	
	Awarded money from seized assets								
21-000-5001	Transfer from General Fund		-	-	-	-	-	-	
Total Revenues - Law Enforcement Fund			-	-	-	-	-	-	
LAW ENFORCEMENT FUND EXPENDITURES									
	Supplies (items under \$5,000)								
21-220-8107	Minor Tools & Equipment		-	-	-	4,917	-	4,917	0%
Total Supplies			-	-	-	4,917	-	4,917	0%
	Maintenance								
21-220-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
	Services/Sundry								
21-220-8605	Professional Services		-	-	-	-	-	-	
Total Services/Sundry			-	-	-	-	-	-	
	Capital (items over \$5,000)								
21-220-8904	Machines, Tools & Implements		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Law Enforcement Fund			-	-	-	4,917	-	4,917	0%
Total Law Enforcement Fund Surplus/(Deficit)			-	-	-	(4,917)	-	(4,917)	0%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
EQUIPMENT REPLACEMENT FUND REVENUES									
22-000-4906	Misc Reimbursements		-	-	-	-	85,110	-	
22-000-4910	Sale of City Property		11,815	-	-	75,000	-	-	-100%
22-000-5001	Transfer from General Fund		250,000	250,000	350,000	721,000	721,000	400,000	-45%
22-000-5003	Transfer from Water/Wastewater Fund		25,000	25,000	25,000	25,000	25,000	25,000	0%
Total Revenues - Equipment Replacement Fund			286,815	275,000	375,000	821,000	831,110	425,000	-48%
EQUIPMENT REPLACEMENT FUND EXPENDITURES									
Capital (items over \$5,000)									
22-900-8903	Motor Vehicles		66,149	78,307	106,320	246,000	152,674	1,355,000	451%
	Leased Vehicles	75,000							
	Replace Unit #13-307 (2013 Ford F-350 Flatbed)	80,000							
	Replace Unit #19-312 (2019 Ford F-150 Crew Cab)	55,000							
	Replace Unit #16-812 (2016 Ford F-250)	80,000							
	Replace Unit #02-811 (2002 Smeal Fire Truck - Pumper)	880,000							
	Replace Unit #10-811 (2010 F-750 Brush Truck)	185,000							
		1,355,000							
22-900-8904	Machines, Tools & Implements		-	180,235	18,898	516,650	-	115,000	-78%
	Replace Unit #12-352 (2012 Scag Mower)	15,000							
	Replace Unit #16-331 (2016 Takeuchi Skid Steer)	100,000							
		115,000							
22-900-8905	Instruments/Apparatus		-	-	-	-	-	-	
Total Capital			66,149	258,542	125,218	762,650	152,674	1,470,000	93%
Total Expenditures - Equipment Replacement Fund			66,149	258,542	125,218	762,650	152,674	1,470,000	93%
Total Equipment Replacement Fund Surplus/(Deficit)			220,666	16,458	249,782	58,350	678,436	(1,045,000)	-1891%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
COURT SECURITY FUND REVENUES									
23-000-4702	Security Fee		4,783	3,968	6,123	5,000	3,491	6,000	20%
23-000-4912	Other Income		-	-	-	-	-	-	
23-000-5001	Transfer from General Fund		-	-	-	-	-	-	
Total Revenues - Court Security Fund			4,783	3,968	6,123	5,000	3,491	6,000	20%
COURT SECURITY FUND EXPENDITURES									
Supplies (items under \$5,000)									
23-900-8107	Minor Tools & Equipment		-	-	-	4,500	-	4,500	0%
	Police Officer Equipment	2,500							
	City Hall Panic Buttons	2,000							
		4,500							
23-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
Total Supplies			-	-	-	4,500	-	4,500	0%
Maintenance									
23-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
Services/Sundry									
23-900-8603	Travel/Training		-	-	-	500	-	500	0%
	Bailiff Training	500							
23-900-8604	Associations		-	-	-	-	-	-	
23-900-8605	Professional Services		-	-	-	-	-	-	
Total Services/Sundry			-	-	-	500	-	500	0%
Capital (items over \$5,000)									
23-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Court Security Fund			-	-	-	5,000	-	5,000	0%
Total Court Security Fund Surplus/(Deficit)			4,783	3,968	6,123	-	3,491	1,000	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
COURT TECHNOLOGY FUND REVENUES									
24-000-4704	Technology Fee		3,916	3,255	5,010	4,500	2,852	5,000	11%
24-000-5001	Transfer from General Fund		-	-	-	-	-	-	
Total Revenues - Court Technology Fund			3,916	3,255	5,010	4,500	2,852	5,000	11%
COURT TECHNOLOGY FUND EXPENDITURES									
	Supplies (items under \$5,000)								
24-900-8101	Office Supplies	200	142	169	198	300	198	200	-33%
	Thermal Paper for ticket writers								
24-900-8107	Minor Tools & Equipment		-	-	-	1,200	-	1,500	25%
24-900-8113	Computer Hardware/Software		270	-	-	-	-	-	
24-900-8115	Communication Supplies		-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
Total Supplies			412	169	198	1,500	198	1,700	13%
	Maintenance								
24-900-8402	Machinery, Tools & Equipment Maintenance	3,000	-	-	-	-	-	-	
24-900-8404	Software Maintenance		2,843	2,687	2,821	3,000	2,677	3,000	0%
	Tyler - Ticket Writers Maint (BRAZOS)								
Total Maintenance			2,843	2,687	2,821	3,000	2,677	3,000	0%
	Services/Sundry								
24-900-8605	Professional Services		-	-	-	-	-	-	
Total Services/Sundry			-	-	-	-	-	-	
	Capital (items over \$5,000)								
24-900-8901	Radio/Communications		-	-	-	-	-	-	
24-900-8904	Machines, Tools & Implements		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Court Technology Fund			3,255	2,856	3,019	4,500	2,875	4,700	4%
Total Court Technology Fund Surplus/(Deficit)			662	399	1,990	-	(23)	300	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
CHILD SAFETY FUND REVENUES									
25-000-4706	Child Safety Fee		6,144	4,794	6,762	6,000	5,691	6,500	8%
25-000-4912	Other Income		-	-	-	-	-	-	
Total Revenues - Child Safety Fund			6,144	4,794	6,762	6,000	5,691	6,500	8%
CHILD SAFETY FUND EXPENDITURES									
Supplies (items under \$5,000)									
25-900-8107	Minor Tools & Equipment		-	210	-	6,000	-	3,000	-50%
25-900-8113	Computer Hardware/Software		-	-	-	-	-	-	
25-900-8115	Communication Supplies		-	-	-	-	-	-	
Total Supplies			-	210	-	6,000	-	3,000	-50%
Maintenance									
25-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
25-900-8404	Software Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
Services/Sundry									
25-900-8603	Travel/Training		-	-	-	-	-	-	
25-900-8604	Associations		-	-	-	-	-	-	
25-900-8605	Professional Services		-	1,595	-	-	-	3,000	
	School Zone Restripe	3,000							
Total Services/Sundry			-	1,595	-	-	-	3,000	
Capital (items over \$5,000)									
25-900-8901	Radio/Communications		-	-	-	-	-	-	
25-900-8904	Machines, Tools & Implements		8,700	-	-	-	-	-	
Total Capital			8,700	-	-	-	-	-	
Total Expenditures - Child Safety Fund			8,700	1,805	-	6,000	-	6,000	0%
Total Child Safety Fund Surplus/(Deficit)			(2,556)	2,989	6,762	-	5,691	500	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
POLICE DONATIONS FUND REVENUES									
26-000-4900	Donations		2,625	345	2,230	1,000	1,013	1,000	0%
26-000-4912	Other Income		-	-	-	-	-	-	
26-000-5001	Transfer from General Fund		-	-	-	-	-	-	
Total Revenues - Police Donations Fund			2,625	345	2,230	1,000	1,013	1,000	0%
POLICE DONATIONS FUND EXPENDITURES									
Supplies (items under \$5,000)									
26-230-8104	Uniforms		-	157	-	-	-	-	
26-230-8107	Minor Tools & Equipment		356	604	445	2,500	20	5,000	100%
Total Supplies			356	761	445	2,500	20	5,000	100%
Maintenance									
26-230-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
Services/Sundry									
26-230-8605	Professional Services		-	-	-	-	-	-	
Total Services/Sundry			-	-	-	-	-	-	
Capital (items over \$5,000)									
26-230-8904	Machines, Tools & Implements		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Police Donations Fund			356	761	445	2,500	20	5,000	100%
Total Police Donations Fund Surplus/(Deficit)			2,269	(416)	1,785	(1,500)	992	(4,000)	167%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
FIRE DONATIONS FUND REVENUES									
27-000-4560	Local Grants		16,592	-	-	-	-	-	
27-000-4800	Interest		290	472	1,105	150	-	150	0%
27-000-4900	Donations		10,805	445	3,079	2,000	263	2,000	0%
27-000-4912	Other Income		-	-	-	-	-	-	
Total Revenues - Fire Donations Fund			27,687	917	4,184	2,150	263	2,150	0%
FIRE DONATIONS FUND EXPENDITURES									
Supplies (items under \$5,000)									
27-280-8103	Food		-	-	-	-	1,154	-	
27-280-8104	Uniforms		-	2,148	-	-	-	-	
27-280-8105	Protective Clothing		-	-	220	14,200	-	15,000	6%
27-280-8107	Minor Tools & Equipment		500	-	-	5,000	300	5,000	0%
27-280-8109	Reproduction Outside		-	-	-	-	178	-	
27-280-8113	Computer Hardware/Software		-	-	-	-	-	-	
27-280-8116	Furniture, Fixture & Office Equipment		-	-	-	-	-	-	
Total Supplies			500	2,148	220	19,200	1,631	20,000	4%
Maintenance									
27-280-8402	Machinery, Tools & Equipment Maintenance		-	-	-	5,000	-	5,000	0%
27-280-8404	Software Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	5,000	-	5,000	0%
Services/Sundry									
27-280-8603	Travel/Training		-	-	-	-	-	-	
27-280-8604	Associations		-	-	-	-	-	-	
Total Services/Sundry			-	-	-	-	-	-	
Capital (items over \$5,000)									
27-280-8901	Radio/Communications		-	-	-	-	-	-	
27-280-8904	Machines, Tools & Implements		22,123	21,525	-	30,000	13,134	30,000	0%
Total Capital			22,123	21,525	-	30,000	13,134	30,000	0%
Total Expenditures - Fire Donations Fund			22,623	23,672	220	54,200	14,765	55,000	1%
Total Fire Donations Fund Surplus/(Deficit)			5,064	(22,756)	3,965	(52,050)	(14,502)	(52,850)	2%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
TECHNOLOGY REPLACEMENT FUND REVENUES									
28-000-4910	Sale of City Property		-	-	-	-	-	-	
28-000-5001	Transfer from General Fund		50,000	50,000	100,000	150,000	150,000	150,000	0%
28-000-5003	Transfer from Water/Wastewater Fund		5,000	5,000	5,000	5,000	5,000	5,000	0%
Total Revenues - Equipment Replacement Fund			55,000	55,000	105,000	155,000	155,000	155,000	0%
TECHNOLOGY REPLACEMENT FUND EXPENDITURES									
Supplies (items under \$5,000)									
28-900-8113	Computer Hardware/Software		-	-	-	-	10,464	115,000	
	Computer Replacements	15,000							
	Radio Replacements	100,000							
		115,000							
Total Supplies			-	-	-	-	10,464	115,000	
Capital (items over \$5,000)									
28-900-8902	Computer Hardware/Software		19,419	16,584	94,223	155,000	-	20,000	-87%
	Servers	20,000							
Total Capital			19,419	16,584	94,223	155,000	-	20,000	-87%
Total Expenditures - Technology Replacement Fund			19,419	16,584	94,223	155,000	10,464	135,000	-13%
Total Technology Replacement Fund Surplus/(Deficit)			35,581	38,416	10,777	-	144,536	20,000	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
PARKS FUND REVENUES									
29-000-4900	Donations		15,000	10,339	7,924	5,000	2,989	5,000	0%
29-000-4912	Other Income		105	420	-	-	-	-	
29-000-5001	Transfer from General Fund		2,500	2,500	12,500	40,000	40,000	20,400	-49%
Total Revenues - Parks Fund			17,605	13,259	20,424	45,000	42,989	25,400	-44%
PARKS FUND EXPENDITURES									
Supplies (items under \$5,000)									
29-320-8103	Food		-	-	-	-	-	-	
29-320-8107	Minor Tools & Equipment		-	7,252	6,281	-	-	-	
Total Supplies			-	7,252	6,281	-	-	-	
Maintenance									
29-320-8405	Land Maintenance		-	373	250	-	-	-	
Total Maintenance			-	373	250	-	-	-	
Services/Sundry									
29-320-8604	Associations		-	200	200	-	-	-	
29-320-8622	Special Events		5,297	5,125	9,670	15,000	11,420	20,400	36%
Supplemental:									
Holiday Lighting		5,400							
Total Services/Sundry			5,297	5,325	9,870	15,000	11,420	20,400	36%
Capital (items over \$5,000)									
29-320-8904	Machines, Tools & Implements		-	-	-	30,000	-	-	-100%
Total Capital			-	-	-	30,000	-	-	-100%
Total Expenditures - Parks Fund			5,297	12,950	16,402	45,000	11,420	20,400	-55%
Total Parks Fund Surplus/(Deficit)			12,308	309	4,023	-	31,568	5,000	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES									
40-000-4100	Property Tax - Current (\$2,097,878,597/100 x 0.004913 x 99%)	102,038	416,836	411,479	333,605	147,117	310,648	102,038	-31%
40-000-4102	Property Tax - Delinquent (\$1,931,168,576/100 x 0.007695 x 1%)	1,486	12,483	4,828	638	3,347	(368)	1,486	-56%
40-000-4104	Penalty & Interest		3,270	1,430	1,950	1,000	1,139	1,003	0%
Total Revenues - Water/Wastewater Fund			432,590	417,737	336,193	151,464	311,419	104,527	-31%
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES									
40-900-8701	Principal 2019 Refunding Bonds (51.7%)	95,664	379,895	390,235	315,130	291,835	291,835	95,664	-67%
40-900-8703	Interest 2019 Refunding Bonds (51.7%)	7,408	39,372	29,205	20,017	12,490	8,070	7,408	-41%
40-900-8705	Paying Agent Fees		-	125	125	500	125	500	0%
Total Expenditures - GO Debt Service Fund			419,267	419,565	335,272	304,825	300,030	103,572	-66%
Total GO Debt Service Fund Surplus/(Deficit)			13,322	(1,828)	921	(153,361)	11,389	955	-101%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
REVENUE BOND I&S FUND REVENUES									
41-000-5003	Transfer from Water/Wastewater Fund		555,826	551,563	556,478	554,172	554,172	553,255	0%
Total Revenues - Revenue Bond I&S Fund			555,826	551,563	556,478	554,172	554,172	553,255	0%
REVENUE BOND I&S FUND EXPENDITURES									
41-900-8701	Principal		295,105	299,765	314,900	323,165	323,165	334,337	3%
	2019 Refunding Bonds (48.3%)	89,337							
	2018 CO - Bonds (100%)	245,000							
		334,337							
41-900-8703	Interest		258,222	249,297	240,078	229,507	117,677	217,418	-5%
	2019 Refunding Bonds (48.3%)	6,918							
	2018 CO - Bonds (100%)	210,500							
		217,418							
41-900-8705	Paying Agent Fees		600	475	475	1,500	-	1,500	0%
Total Expenditures - Revenue Bond I&S Fund			553,927	549,537	555,453	554,172	440,842	553,255	0%
Total Revenue Bond I&S Fund Surplus/(Deficit)			1,899	2,026	1,025	-	113,330	-	

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
UTILITY IMPACT FEE FUND REVENUES									
60-000-4628	Utility Impact Fee		216,642	153,619	368,591	150,000	264,613	325,000	117%
Total Revenues - Utility Impact Fee Fund			216,642	153,619	368,591	150,000	264,613	325,000	117%
UTILITY IMPACT FEE FUND EXPENDITURES									
Maintenance									
60-900-8402	Machinery, Tools & Equipment Maintenance		-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	
Services/Sundry									
60-900-8605	Professional Services		-	-	11,738	-	-	-	
Total Services/Sundry			-	-	11,738	-	-	-	
Transfers to Other Funds									
60-900-8862	Transfer to Utility Construction Fund		-	-	-	-	-	325,000	
Total Transfers to Other Funds			-	-	-	-	-	325,000	
Capital (items over \$5,000)									
60-900-8931	Buildings & Structures - Utility Construction		-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	
Total Expenditures - Utility Impact Fee Fund			-	-	11,738	-	-	325,000	
Total Utility Impact Fee Fund Surplus/(Deficit)			216,642	153,619	356,853	150,000	264,613	-	-100%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
STREET CONSTRUCTION FUND REVENUES									
61-000-4200	Sales Tax		-	-	397,655	361,000	300,205	425,000	18%
	Street Maintenance Sales Tax Adopted May 2023								
61-000-4912	Other Income		-	-	-	-	-	-	
61-000-4940	Bond Proceeds		-	-	-	-	-	-	
61-000-5001	Transfer from General Fund		500,000	500,000	970,000	1,133,614	1,133,614	1,000,000	-12%
Total Revenues - Street Construction Fund			500,000	500,000	1,367,655	1,494,614	1,433,819	1,425,000	-5%
STREET CONSTRUCTION FUND EXPENDITURES									
Maintenance									
61-900-8414	Maint-Streets & Alleys		2,240	-	4,506	50,000	21,031	100,000	100%
Total Maintenance			2,240	-	4,506	50,000	21,031	100,000	100%
Services/Sundry									
61-900-8605	Professional Services		3,394	29,427	3,850	50,000	-	-	-100%
	Engineering Services								
Total Services/Sundry			3,394	29,427	3,850	50,000	-	-	-100%
Capital (items over \$5,000)									
61-900-8932	Buildings & Structures - Streets & Alleys		-	21,579	621,187	3,209,551	-	4,827,630	50%
Total Capital			-	21,579	621,187	3,209,551	-	4,827,630	50%
Total Expenditures - Street Construction Fund			5,634	51,006	629,543	3,309,551	21,031	4,927,630	49%
Total Street Construction Fund Surplus/(Deficit)			494,366	448,994	738,111	(1,814,937)	1,412,788	(3,502,630)	93%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
UTILITY CONSTRUCTION FUND REVENUES									
62-000-4530	State Grant		-	-	-	1,240,418	-	-	-100%
62-000-4800	Interest		15,365	-	-	-	-	-	
62-000-4940	Bond Proceeds		-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund		-	-	-	328,355	328,355	285,000	-13%
62-000-5060	Transfer from Utility Impact Fee Fund		-	-	-	-	-	325,000	
Total Revenues - Utility Construction Fund			15,365	-	-	1,568,773	328,355	610,000	-61%
UTILITY CONSTRUCTION FUND EXPENDITURES									
Services/Sundry									
62-900-8605	Professional Services		14,073	59,923	194,150	-	9,886	500,000	
	Engineering Fees								
Total Services/Sundry			14,073	59,923	194,150	-	9,886	500,000	
Capital (items over \$5,000)									
62-900-8931	Buildings & Structures - Utility Construction		1,269,595	27,346	-	1,882,961	725,771	-	-100%
Total Capital			1,269,595	27,346	-	1,882,961	725,771	-	-100%
Total Expenditures - Utility Construction Fund			1,283,668	87,268	194,150	1,882,961	735,657	500,000	-73%
Total Utility Construction Fund Surplus/(Deficit)			(1,268,303)	(87,268)	(194,150)	(314,188)	(407,302)	110,000	-135%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
DRAINAGE IMPROVEMENT FUND REVENUES									
63-000-4912	Other Income		-	-	-	-	-	-	
63-000-4940	Bond Proceeds		-	-	-	-	-	-	
63-000-5001	Transfer from General Fund		100,000	95,000	100,000	100,000	100,000	100,000	0%
Total Revenues - Drainage Improvement Fund			100,000	95,000	100,000	100,000	100,000	100,000	0%
DRAINAGE IMPROVEMENT FUND EXPENDITURES									
Services/Sundry									
63-900-8605	Professional Services		-	-	-	100,000	-	100,000	0%
Total Services/Sundry			-	-	-	100,000	-	100,000	0%
Capital (items over \$5,000)									
63-900-8938	Buildings & Structures - Other		22,763	-	-	413,239	-	-	-100%
Total Capital			22,763	-	-	413,239	-	-	-100%
Total Expenditures - Drainage Improvement Fund			22,763	-	-	413,239	-	100,000	-81%
Total Drainage Improvement Fund Surplus/(Deficit)			77,237	95,000	100,000	(413,239)	100,000	-	-100%

Account Number	Account Description	Itemized Amount	Actual FY2021-22	Actual FY2022-23	Actual FY2023-24	Budget FY2024-25	Actual as of 5/31/25	Adopted Budget FY2025-26	% Change FY25/FY26
FACILITIES IMPROVEMENT FUND REVENUES									
65-000-4912	Other Income		-	-	-	-	-	-	
65-000-4940	Bond Proceeds		-	-	-	-	-	-	
65-000-5001	Transfer from General Fund		350,000	300,000	300,000	300,000	300,000	300,000	0%
Total Revenues - Facilities Improvement Fund			350,000	300,000	300,000	300,000	300,000	300,000	0%
FACILITIES IMPROVEMENT FUND EXPENDITURES									
Services/Sundry									
65-900-8605	Professional Services		18,839	25,198	-	300,000	-	300,000	0%
Total Services/Sundry			18,839	25,198	-	300,000	-	300,000	0%
Capital (items over \$5,000)									
65-900-8930	Buildings & Structures - Buildings		57	-	-	-	-	-	
Total Capital			57	-	-	-	-	-	
Total Expenditures - Facilities Improvement Fund			18,896	25,198	-	300,000	-	300,000	0%
Total Facilities Improvement Fund Surplus/(Deficit)			331,104	274,802	300,000	-	300,000	-	#DIV/0!

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Parker

972-442-6811

Taxing Unit Name

Phone (area code and number)

5700 E. Parker Road, Parker, TX 75002

www.parkertexas.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	\$ 1,944,833,911
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.	\$ 1,944,833,911
4.	Prior year total adopted tax rate.	\$ 0.310439 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div> A. Original prior year ARB values: \$ 1,239,613 B. Prior year values resulting from final court decisions: - \$ 140,481 C. Prior year value loss. Subtract B from A.³ </div>	\$ 1,099,132
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div> A. Prior year ARB certified value: \$ 1,727,559 B. Prior year disputed value: - \$ 175,749 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 1,551,810
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 2,650,942

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.	\$ 1,947,484,853
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.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 70,176</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,515,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 2,585,176
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,585,176
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.	\$ 1,944,899,677
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 6,037,727
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	\$ 16,995
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 6,054,722
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 1,913,126,811</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>	\$ 1,913,126,811

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 \$ 184,751,786 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.	\$ 184,751,786
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	\$ 2,097,878,597
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	\$ 74,695,727
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 74,695,727
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,023,182,870
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.299267 /\$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.	\$ 0.302744 /\$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> .	\$ 1,947,484,853
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,895,893
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. + \$ 15,937 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. \$ 15,937 E. Add Line 31 to 32D.	\$ 5,911,830
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,023,182,870
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.292204 /\$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.	\$ 0.292204 /\$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.	\$ 0.292204 /\$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.	\$ 0.302431 /\$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 \$ 103,072</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. \$ 103,072</p>	\$ 103,072
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.	\$ 103,072
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..... 98.77 %</p> <p>C. Enter the 2023 actual collection rate. 104.89 %</p> <p>D. Enter the 2022 actual collection rate. 104.24 %</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%.³⁴ 100.00 %</p>	100.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 103,072
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,097,878,597
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.004913 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.307344 /\$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> .	\$ 2,097,878,597
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> .	\$ 0.299267 /\$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.	\$ 0.299267 /\$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> .	\$ 0.307344 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.307344 /\$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> .	\$ 2,097,878,597
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).	\$ 0.307344 /\$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.....	 \$ 0.294237 /\$100 \$ 0.000000 /\$100 \$ 0.294237 /\$100 \$ 0.310439 /\$100 \$ -0.016202 /\$100 \$ 1,931,168,576 \$ 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) 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.....	 \$ 0.302824 /\$100 \$ 0.000000 /\$100 \$ 0.302824 /\$100 \$ 0.322680 /\$100 \$ -0.019856 /\$100 \$ 1,698,917,381 \$ 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.....	 \$ 0.329289 /\$100 \$ 0.000000 /\$100 \$ 0.329289 /\$100 \$ 0.329289 /\$100 \$ 0.000000 /\$100 \$ 1,458,020,342 \$ 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 <i>No-New-Revenue Rate Worksheet</i> . 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)	\$ 0.307344 /\$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> .	\$ 0.292204 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,097,878,597
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.023833 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.004913 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.320950 /\$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> .	\$ 0.310439 /\$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> .	\$ 1,944,899,677
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> .	\$ 2,023,182,870
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>0.307344</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.299267 /\$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. \$ 0.307344 /\$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. \$ 0.320950 /\$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

Jayna Dean

Printed Name of Taxing Unit Representative

sign
here

Jayna Dean

Taxing Unit Representative

7/29/2025

Date

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