

City of Abernathy  
P.O. Box 310  
Abernathy, Texas 79311



**CITY OF ABERNATHY**

**PROPOSED**

**BUDGET**

**For the Fiscal Year**

**Beginning October 1, 2024**

**Ending September 30, 2025**

**Notice**

**THIS BUDGET SUPPORTS A PROPERTY TAX RATE OF  
\$0.537824/\$100 VALUATION.**

**THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY  
TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$24,667,  
WHICH IS A 3.36% INCREASE FROM LAST YEAR'S BUDGET.**

**CITY OF ABERNATHY**  
**LIST OF ELECTED AND APPOINTED OFFICIALS**

**Elected**

Ron Johnson	Mayor
Bilinda Prater	Mayor Pro Tem
Luis Villarreal	Councilman
Eva Cortez	Councilwoman
Tammy Mahan	Councilwoman
Gary Stephenson	Councilman

**Appointed**

Don Provost	City Manager
Krista Adames	City Secretary
Dwain Read	Chief of Police
Carl Johnson	Municipal Judge
Courtney White	City Attorney

August 27, 2024

To the Honorable Mayor, Members of the City Council:

In accordance with the Civil Statutes for Texas, please find the attached final version of the budget submitted for your approval and official adoption. The budget is intended to present, in financial terms, the overall plan for providing the municipal services during the forthcoming year for the City of Abernathy.

**OVERVIEW:**

Expenses in the General Fund have decreased by 4.01%, amounting to a reduction of \$91,024. This decrease is largely due to a reduction in Capital Improvement purchases across all departments, such as vehicles and large equipment, as well as the reallocation of salaries from the General Fund to the Water Fund. While the city plans to purchase new equipment, including a backhoe and a mower, these acquisitions will be funded through cash reserves from maturing CDs, rather than impacting the General Fund directly. The estimated cost for these purchases is \$101,000, which will be covered by these reserves.

Expenses in the Water/Sewer Fund have increased by 12.44%, or \$168,569. This rise is mainly due to the reallocation of salaries from the General Fund to the Water Fund, higher merit raises, and increased utility maintenance costs. The city plans to acquire new equipment, including a backhoe, a Valve Maintenance Trailer, and engineering services for lead line inventory. These costs, estimated at \$227,303, will be funded through cash reserves from maturing CDs, thus not impacting the Water/Sewer Fund directly.

**PERSONNEL**

Payroll activities are the largest expense, accounting for 45% of the City's budgeted operational expenses. This represents an increase of 5.4% from the 2023-2024 budget year. The upcoming budget projects personnel costs, including benefits, at \$1,647,332, compared to \$1,511,505, or 39.6% of the budget, in the previous fiscal year. The current budget accommodates 20 full-time employees and 2 part-time positions, an increase from 19 full-time and 6 part-time positions in the last fiscal year.

**SALARIES**

In the FY 2024-2025 budget year, employee salaries were increased with a 3.5% Cost of Living Adjustment (COLA) for all staff. Additionally, some salaries received further increases based on performance evaluations.

**INSURANCE**

Medical insurance cost decreased by 2.90%. The city offers 100% coverage for all full-time permanent employees and 50% of dependent coverage for anyone hired prior to September 2012 (and has been continually employed since). As directed by the City Council, a one-year cost share of 25% for dependent employees and all employees are required to purchase dental insurance. The city provides \$15,000 life insurance for all full-time employees with the option to buy additional available to them.

**BENEFITS**

The City's monthly contributions for the upcoming fiscal year are averaged at 3.92% per month, based on actuarial determinations provided by the Texas Municipal Retirement System (TMRS). Additional calculation details are provided below.

**TMRS RATES - FY24-25**

**24-25 TMRS Annual Rate Calculations**

<b>Month</b>	<b>% Rate</b>
October	4.08%
November	4.08%
December	4.08%
January	3.87%
February	3.87%
March	3.87%
April	3.87%
May	3.87%
June	3.87%
July	3.87%
August	3.87%
September	3.87%
<b>FY 24-25 Rate</b>	<b>3.92%</b>

**GENERAL FUND**

The general fund provides for basic services for the City including Legislative, Administrative, Police, Fire, Emergency Medical, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code enforcement and Animal Control. The General Fund receives revenue from property tax, sales tax, and franchise tax as well as transfers from the Water/Sewer fund, and other miscellaneous fees.

The full city budget for fiscal year 2024-2025, detailed in the following narrative, will encompass all major expenditures allocated within the General Funds. In recent years, the City has devoted significant revenue to maintaining public works equipment, primarily due to the age and reliability issues with

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items such as backhoes, mowers, and ATVs. Last year, a substantial investment was made in the City's Police fleet, as well as in a new vehicle for the recently established Code Enforcement & Animal Control Department.

**WATER/SEWER FUND**

Proprietary Funds are used to account for the City's businesslike activities. A portion of the funds generated in the City's Water/Sewer Fund are transferred to the General Fund. Major expenditures allocated in the Water/Sewer Fund include line items such as the Bond Debt Service, Utility Maintenance, other Utilities, and Water Project related funds (all of which are included in the budget listed at the end of this document).

**OUTSTANDING DEBT**

Balance on all outstanding debt as of **September 1, 2024** is **\$653,000**.

**Source of Debt:**

**DEBT INFORMATION**

**TABLE 6 - GENERAL OBLIGATION DEBT SERVICE REQUIREMENTS**

Fiscal Year Ended 9/30	Outstanding Debt			The Certificates <sup>(1)</sup>			Total Debt Service Requirements	Less: Waterworks & Sewer System Self-Supporting Debt	Net Tax Supported Debt Service Requirements
	Principal	Interest	Total	Principal	Interest	Total			
2024	\$ 98,000	\$ 20,077	\$ 118,077	\$ -	\$ -	\$ -	\$ 118,077	\$ 118,077	\$ -
2025	101,000	17,232	118,232	20,000	97,326	117,326	235,558	235,558	-
2026	104,000	14,300	118,300	50,000	66,400	116,400	234,700	234,700	-
2027	107,000	11,283	118,283	50,000	63,900	113,900	232,183	232,183	-
2028	110,000	8,180	118,180	55,000	61,275	116,275	234,455	234,455	-
2029	114,000	4,976	118,976	55,000	58,525	113,525	232,501	232,501	-
2030	117,000	1,673	118,673	60,000	55,650	115,650	234,323	234,323	-
2031	-	-	-	65,000	52,525	117,525	117,525	117,525	-
2032	-	-	-	65,000	49,275	114,275	114,275	114,275	-
2033	-	-	-	70,000	45,900	115,900	115,900	115,900	-
2034	-	-	-	75,000	42,275	117,275	117,275	117,275	-
2035	-	-	-	75,000	38,525	113,525	113,525	113,525	-
2036	-	-	-	80,000	34,650	114,650	114,650	114,650	-
2037	-	-	-	85,000	30,525	115,525	115,525	115,525	-
2038	-	-	-	90,000	26,600	116,600	116,600	116,600	-
2039	-	-	-	95,000	22,900	117,900	117,900	117,900	-
2040	-	-	-	95,000	19,100	114,100	114,100	114,100	-
2041	-	-	-	100,000	15,200	115,200	115,200	115,200	-
2042	-	-	-	105,000	11,100	116,100	116,100	116,100	-
2043	-	-	-	110,000	6,800	116,800	116,800	116,800	-
2044	-	-	-	115,000	2,300	117,300	117,300	117,300	-
	<u>\$ 751,000</u>	<u>\$ 77,721</u>	<u>\$ 828,721</u>	<u>\$ 1,515,000</u>	<u>\$ 800,751</u>	<u>\$ 2,315,751</u>	<u>\$ 3,144,472</u>	<u>\$ 3,144,472</u>	<u>\$ -</u>

(1) Interest on the Certificates has been calculated at the rates shown on the inside cover page hereof.

**CASH AVAILABLE, ALL SOURCES**

As of **August 27, 2024**, available cash includes:

General Fund	\$	915,373.80
Water Fund	\$	1,495,785.01
Other Funds	\$	11,631.10
Restricted Funds	\$	702,105.54
Unrestricted Funds	\$	1,720,684.37
Total Funds (Unrestricted and Restricted)	\$	2,422,789.91

**Note:** Certificates of Obligation (CO) are typically issued without voter approval and backed by tax revenue, fee revenues, or a combination of the two. The City's CO's are secured by a combination of property taxes and a limited pledge of the City's combined water and wastewater system revenue.

**EMERGENCY FUNDS**

Emergency funds typically consist of a 3 – 6 months insurance for continued operating expenses following a natural disaster or other calamity where the City's ability to generate or receive income might be affected. In the past, the city has consistently maintained a 6-month balance.

**WATER PROJECT UPDATE**

The City of Abernathy is collaborating with Oller Engineering on a project funded by a certificate of obligation approved in February 2024. Construction of the Ground Storage Water Tank and Booster Station has begun and is expected to be completed by the end of fall 2024. Details on the repayment structure for the certificate of obligation are provided above.

**SUMMARY**

The City staff will continue to monitor the financial situation of the budget in a timely manner, and be prepared to bring any necessary recommendations to the Council at any time during the year should our financial situation change. It is our hope that this budget reflects the thinking and policies of the City Council and is representative of the desires of the Citizens of Abernathy.

Respectfully submitted,

Donald L. Provost, Jr.,  
City Manager

## GENERAL FUND

<b>OPERATING REVENUES</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
AD VALOREM TAXES	\$725,476	\$733,480	\$758,147
DELINQUENT AD VALOREM TAXES	\$16,146	\$16,146	\$16,146
PENALTIES AND INTEREST	\$12,256	\$12,256	\$12,256
FRANCHISE FEES	\$153,510	\$217,000	\$200,000
COURT ACH FEES	\$3,000	\$3,000	\$1,000
ONE TIME LRRRA PAYMENT	\$8,400	\$8,400	\$8,400
LICENSES & PERMITS	\$7,500	\$7,500	\$15,000
ANIMAL CONTROL FEES	\$5,996	\$10,000	\$10,000
MUNICIPAL COURT FEES	\$15,000	\$20,000	\$20,000
COURT TECHNOLOGY FEES	\$172	\$172	\$300
COURT SECURITY FEE	\$108	\$108	\$300
MUNICIPAL JURY FUND	\$0	\$0	\$250
TRUANCY PREV. & DIV. FUND	\$0	\$0	\$300
TIME PAYMENT REIMBURSEMENT FEE	\$0	\$0	\$300
MISCELLANEOUS	\$582	\$582	\$1,000
FY 24 FIRE SUPPRESSION & RESCUE	\$0	\$0	\$24,000
LEASES AND RENTS	\$64,000	\$70,000	\$45,000
SANITATION CHARGES	\$293,527	\$300,000	\$316,000
SANITATION FEES (HALE COUNTY)	\$4,800	\$5,200	\$5,200
RECYCLING	\$2,432	\$3,400	\$3,500
SALES TAX INCOME	\$180,000	\$200,000	\$200,000
SALES TAX (AD VALOREM)	\$90,000	\$100,000	\$100,000
MOSQUITO SPRAYING	\$16,027	\$16,500	\$16,500
LIBRARY SERVICES	\$7,800	\$7,800	\$6,000
LIBRARY MISC INCOME	\$306	\$306	\$200
INTEREST INCOME	\$1,100	\$3,000	\$10,000
CODE ENF. COLLECTED	\$400.00	\$5,000	\$2,000
INTERFUND TRANSFER	\$244,919	\$310,000	\$310,000
<b>TOTAL</b>	<b>\$1,853,457</b>	<b>\$2,049,850</b>	<b>\$2,081,799</b>
<b>GRANT PROJECT REVENUE</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
<b>TOTAL</b>	<b>\$260,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUE - ALL SOURCES</b>	<b>\$2,113,457</b>	<b>\$2,049,850</b>	<b>\$2,081,799</b>
<b>CITY PARKS</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>

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CONTRACTED MAINTENANCE	\$2,640	\$2,640	\$2,640
CITY PARK MAINTENANCE	\$3,000	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$5,640</b>	<b>\$5,640</b>	<b>\$5,640</b>

JUDICIAL	FY 22-23	FY 23-24	FY 24-25
COURTACH/CC EXPENSE	\$1,000	\$2,000	\$2,000
JUDICIAL EXPENSES	\$14,000	\$12,500	\$12,500
DUES, REGISTRATIONS & MEETINGS	\$1,400	\$2,000	\$2,000
SOFTWARE MAINTANECE	\$4,300	\$2,500	\$3,500
<b>TOTAL</b>	<b>\$20,700</b>	<b>\$19,000</b>	<b>\$20,000</b>

NONDEPARTMENTAL	FY 22-23	FY 23-24	FY 24-25
APPRAISAL DIST. EXPENSE	\$13,500	\$13,500	\$13,500
LEGAL PUBLICATIONS	\$2,601	\$2,500	\$4,200
CODIFICATION	\$1,248	\$2,000	\$2,000
LEGAL	\$10,000	\$12,000	\$15,000
ACCOUNTING	\$8,462	\$10,000	\$10,000
TELEPHONES	\$8,670	\$8,670	\$10,000
UTILITIES	\$14,280	\$16,800	\$16,800
GENERAL INSURANCE/SAFETY	\$21,243	\$25,000	\$23,889
BUILDING INSPECTION FEES	\$10,200	\$10,000	\$10,000
CITY HALL MAINT	\$5,000	\$15,000	\$15,000
SENIOR CITIZENS MAINT	\$1,000	\$1,000	\$1,000
POST OFFICE MAINT	\$1,000	\$1,000	\$1,000
EMS MAINT	\$1,000	\$1,000	\$1,000
CLINIC MAINT	\$1,000	\$1,000	\$1,000
AMERICAN LEGION MAINT	\$1,500	\$1,500	\$1,000
UMC-EMS CONTRACT	\$177,920	\$185,037	\$191,514
ENVIRONMENTAL HEALTH INSP.	\$1,500	\$1,000	\$1,500
LEASE PROPERTY EXPENSE	\$500	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$280,624</b>	<b>\$308,007</b>	<b>\$319,403</b>

LEGISLATIVE	FY 22-23	FY 23-24	FY 24-25
ANNUAL CHRISTMAS DECORATIONS	\$6,500	\$6,500	\$7,500
FIREWORKS	\$0		\$6,000
DUES, REGISTRATIONS & MEETINGS	\$6,000	\$6,000	\$8,000
TRAVEL	\$1,000	\$1,000	\$1,000
<b>TOTAL</b>	<b>\$13,500</b>	<b>\$13,500</b>	<b>\$22,500</b>

ADMINISTRATION	FY 22-23	FY 23-24	FY 24-25
ADMINISTRATIVE AUTO ALLOWANCE	\$500	\$500	\$4,000



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ABS SOFTWARE/IT	\$850	\$850	\$850
CONSULTING	\$0	\$0	\$4,500
CTSI SOFTWARE	\$5,000	\$28,000	\$33,850
TCP TIMECLOCK SOFTWARE	\$0	\$6,500	\$500
WEBSITE DESIGN FEES	\$9,000	\$1,500	\$1,500
VERKADA CAMERA FEES	\$10,000	\$11,880	\$11,880
DUES, REGISTRATIONS & MEETINGS	\$2,500	\$2,500	\$5,000
OFFICE SUPPLIES	\$4,590	\$4,500	\$4,500
PRINTING	\$600	\$2,600	\$1,000
POSTAGE	\$1,632	\$1,600	\$2,000
ELECTION	\$4,080	\$4,000	\$5,000
CIVIL DEFENSE	\$4,000	\$4,000	\$4,000
<b>TOTAL</b>	<b>\$42,752</b>	<b>\$68,430</b>	<b>\$78,580</b>

<b>SANITATION</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
CONTRACT ALLEY SERVICE	\$145,000	\$145,000	\$161,000
CONTRACTED FUEL ADJ. FEES	\$10,000	\$10,000	\$10,000
TRANSFER STATION DISPOSAL	\$27,540	\$27,540	\$25,000
PLAINVIEW RECYCLE PROG.	\$3,000	\$3,600	\$4,500
VECTOR CONTROL (MOSQUITO)	\$10,000	\$10,000	\$10,000
SUPPLIES	\$1,400	\$1,000	\$1,000
EQUIPMENT MAINTENANCE	\$5,100	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$202,040</b>	<b>\$200,140</b>	<b>\$214,500</b>

<b>CODE ENFOR. &amp; ANIMAL CONTROL</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
HOUSE DEMOLITION EXPENSES	\$0	\$30,000	\$50,000
DUES REGISTRATION & TRAININGS	\$0	\$5,000	\$6,000
CEAC SUPPLIES & EQUIPMENT	\$0	\$5,000	\$10,000
TRUCK PURCHASE	\$0	\$45,000	\$0
EQUIPMENT MAINTENANCE	\$0	\$2,000	\$0
ANIMAL CONTROL EQUIP & SUPPLIES	\$5,100	\$10,000	\$0
CEAC COMPLIANCE	\$20,400	\$0	\$4,500
ANIMAL CONTROL BUILDING REPAIRS	\$0	\$1,500	\$3,000
VEHICLE MAINTENANCE	\$0	\$0	\$4,000
VEHICLE FUEL	\$0	\$0	\$5,000
<b>TOTAL</b>	<b>\$25,500</b>	<b>\$98,500</b>	<b>\$82,500</b>

<b>STREETS</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
STREET & POTHOLE REPAIR	\$78,000	\$14,000	\$14,000
STREET - SEWER PROJECTS	\$10,000	\$50,000	\$60,000
ENGINEERING FEES	\$9,700	\$9,000	\$9,000
STREET SWEEPER PAYMENT	\$0	\$57,630	\$57,630
DUES, REGISTRATIONS & TRAINING	\$1,500	\$1,500	\$1,500
UTILITIES - STREET LIGHTING	\$35,000	\$40,000	\$40,000
SUPPLIES	\$5,610	\$3,000	\$3,000
VEHICLE MAINTENANCE	\$3,500	\$3,500	\$5,000
EQUIPMENT MAINTENANCE	\$13,000	\$13,000	\$10,000

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STREET SIGN REPAIRS	\$1,000	\$1,000	\$1,000
CAPITAL EQUIPMENT( CAT TRACK LOADER)	\$0	\$42,051	\$42,051
<b>TOTAL</b>	<b>\$157,310</b>	<b>\$234,681</b>	<b>\$243,181</b>

FIRE	FY 22-23	FY 23-24	FY 24-25
FIRE DEPARTMENT FUND	\$26,400	\$26,400	\$26,400
VEHICLE FUEL	\$5,928	\$5,928	\$5,928
FIRE SUPPRESSION & RESCUE	\$0	\$0	\$20,150
BUILDING & GROUNDS	\$3,500	\$3,500	\$3,500
EOC SUPPLIES AND EQUIPMENT	\$1,000	\$1,000	\$1,000
FIRE CODING	\$3,000	\$3,000	\$3,000
<b>TOTAL</b>	<b>\$39,828</b>	<b>\$39,828</b>	<b>\$59,978</b>

POLICE	FY 22-23	FY 23-24	FY 24-25
UNIFORMS	\$2,500	\$2,500	\$2,500
SOFTWARE / IT	\$8,900	\$8,900	\$8,000
RADIO OPERATIONS FEE	\$3,560	\$3,560	\$5,500
DUES, REGISTRATIONS & TRAINING	\$7,000	\$7,000	\$5,000
TRAVEL	\$1,000	\$1,000	\$0
LEADS ONLINE	\$1,200	\$1,200	\$1,700
CRIME LAB EXPENSE	\$1,000	\$1,000	\$500
VEHICLE FUEL	\$29,000	\$29,000	\$26,000
SUPPLIES & EQUIPMENT	\$9,000	\$9,000	\$9,000
VEHICLE MAINTENANCE	\$7,000	\$8,000	\$6,000
VEHICLE TECH SUPPORT	\$1,320	\$1,320	\$2,200
VEHICLE REPLACEMENT	\$0	\$160,000	\$0
<b>TOTAL</b>	<b>\$71,480</b>	<b>\$232,480</b>	<b>\$66,400</b>

LIBRARY	FY 22-23	FY 23-24	FY 24-25
LIBRARY SERVICES	\$7,800	\$8,000	\$8,000
CONFERENCE	\$2,000	\$2,500	\$2,500
SPECIAL EVENTS	\$1,000	\$1,500	\$2,000
LIBRARY SUPPLIES	\$1,000	\$1,800	\$1,800
SOFTWARE SUPPORT	\$2,050	\$690	\$690
<b>TOTAL</b>	<b>\$13,850</b>	<b>\$14,490</b>	<b>\$14,990</b>

PAYROLL	FY 22-23	FY 23-24	FY 24-25
JUDICIAL SALARY	\$31,301	\$27,632	\$13,545
CODE ENFORCEMENT	\$0	\$101,493	\$50,917
ADMINISTRATIVE SALARIES	\$161,943	\$164,944	\$211,801
LIBRARY SALARIES	\$35,522	\$38,045	\$41,400
SPS SALARIES	\$120,323	\$55,135	\$121,685
FIRE SALARIES	\$622	\$622	\$7,725

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POLICE SALARIES	\$336,393	\$361,663	\$377,568
TML - ADMIN. DEPARTMENT	\$26,454	\$36,822	\$36,149
TML LIBRARY	\$11,121	\$13,139	\$12,565
TML - CEAC	\$0	\$36,876	\$18,075
TML - SPS DEPARTMENT	\$33,364	\$13,095	\$25,129
TML - POLICE DEPARTMENT	\$56,146	\$76,712	\$66,622
TML - WORKMAN'S COMP	\$22,053	\$25,000	\$24,799
TMRS - ADMIN. DEPARTMENT	\$5,985	\$3,880	\$8,303
TMRS - LIBRARY	\$1,474	\$3,329	\$1,623
TMRS - CEAC	\$0	\$7,764	\$1,996
TMRS - SPS DEPARTMENT	\$4,362	\$16,089	\$4,121
TMRS - POLICE DEPARTMENT	\$13,960	\$23,298	\$14,801
HR EXPENSES	\$1,015	\$1,015	\$1,000
PAYROLL TAX EXPENSE (FICA)	\$52,487	\$80,590	\$63,167
<b>TOTAL</b>	<b>\$914,525</b>	<b>\$1,087,143</b>	<b>\$1,102,991</b>

## Water/Sewer Fund

REVENUES	FY 22-23	FY 23-24	FY 24-25
ACH/CC FEES	\$5,000	\$9,000	\$9,000
INTEREST INCOME	\$22,557	\$22,557	\$20,000
RECONNECTION FEES	\$5,000	\$5,000	\$5,000
WATER SYSTEM IMPROVEMENT FEE	\$0	\$0	\$173,316
RETURNED CHECK / LATE FEES	\$50,000	\$40,000	\$50,000
LEASE INCOME	\$33,594	\$33,594	\$20,000
METERED WATER SALES	\$790,000	\$790,000	\$790,000
SEWER SERVICE SALES	\$190,000	\$190,000	\$190,000
PAVING LIENS COLLECTED	\$51,706	\$129,265	\$0
MACHANIC LIENS COLLECTED	\$34,518	\$86,295	\$0
TAP FEES & PERMITS	\$2,355	\$6,000	\$6,000
MISCELLANEOUS	\$500	\$500	\$500
<b>TOTAL</b>	<b>\$1,185,230</b>	<b>\$1,312,211</b>	<b>\$1,263,816</b>

	FY 22-23	FY 23-24	FY 24-25
Grant Projects	\$185,508	\$140,000	\$0
<b>TOTAL</b>	<b>\$185,508</b>	<b>\$140,000</b>	<b>\$0</b>

**TOTAL REVENUE - ALL SOURCES** **\$1,370,738** **\$1,452,211** **\$1,263,816**

NONDEPARTMENTAL	FY 22-23	FY 23-24	FY 24-25
ACCOUNTING	\$8,462	\$9,500	\$9,500
JANITORIAL SUPPLIES	\$3,000	\$3,000	\$3,000
CONTRACT JANITORIAL	\$10,816	\$10,816	\$10,816
GENERAL INSURANCE/SAFETY	\$21,243	\$21,243	\$23,889
TELEPHONES	\$8,500	\$8,500	\$10,000
BOND INTEREST & SERVICE	\$118,851	\$120,000	\$118,232
2024 CO WATER PROJECT	\$0	\$0	\$117,326
UTILITIES	\$14,000	\$20,000	\$20,000
CITY HALL MAINT	\$5,000	\$2,000	\$2,000
LEASE PROPERTY EXPENSE	\$1,000	\$1,000	\$1,000
INTERFUND TRANSFER	\$225,000	\$310,000	\$310,000
<b>TOTAL</b>	<b>\$415,872</b>	<b>\$506,059</b>	<b>\$625,763</b>

ADMINISTRATION	FY 22-23	FY 23-24	FY 24-25
SOFTWARE / IT	\$850	\$850	\$2,000
WEBSITE DESIGN/MAINT	\$4,200	\$1,500	\$1,500

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CTSI SOFTWARE/IT	\$7,250	\$28,000	\$33,850
iWorQ SOFTWARE	\$0	\$2,500	\$4,900
LEGAL/PUBLICATIONS	\$2,500	\$2,500	\$5,000
DUES, REGISTRATIONS & MEETINGS	\$25	\$4,000	\$4,000
TRAVEL	\$1,000	\$500	\$500
OFFICE SUPPLIES	\$4,500	\$4,500	\$4,500
PRINTING	\$1,000	\$500	\$500
POSTAGE	\$7,500	\$7,500	\$11,000
ACH/CC EXPENSE	\$4,500	\$9,000	\$9,000
EQUIPMENT LEASES/MAINT	\$850	\$850	\$850
LEASES PAYABLE - BNSF	\$950	\$950	\$1,200
<b>TOTAL</b>	<b>\$35,125</b>	<b>\$63,150</b>	<b>\$78,800</b>

<b>WATER / SEWER MAINTENANCE</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
UNIFORMS	\$5,000	\$6,000	\$7,500
CLFRF (WATER PROJECT)	\$185,508	\$140,000	\$0
ENGINEERING FEES	\$10,000	\$10,000	\$5,000
DUES, REGISTRATIONS & TRAINING	\$5,000	\$7,000	\$7,000
TRAVEL	\$2,000	\$2,000	\$2,000
UTILITIES	\$55,000	\$55,000	\$55,000
STATE FEES & PERMITS	\$5,000	\$5,000	\$5,000
FUEL - GASOLINE	\$22,000	\$25,000	\$25,000
FUEL - DIESEL	\$11,574	\$11,500	\$10,000
SUPPLIES	\$7,500	\$17,000	\$17,000
VEHICLE MAINTENANCE	\$7,500	\$7,500	\$7,500
VERIZON CONNECT GPS	\$0	\$0	\$3,673
EQUIPMENT MAINTENANCE	\$10,000	\$17,000	\$17,000
CAPITAL IMPROVEMENTS-SEWER MACHINE	\$75,000	\$0	\$0
BUILDING & GROUNDS	\$1,500	\$2,500	\$2,500
WATER/SEWER TREATMENT	\$20,000	\$18,000	\$18,000
UTILITY MAINTENANCE	\$123,000	\$123,000	\$123,000
VEHICLE PURCHASE	\$0	\$55,000	\$0
<b>TOTAL</b>	<b>\$545,582</b>	<b>\$501,500</b>	<b>\$305,173</b>

<b>TOTAL OPERATING EXPENSE</b>		<b>\$1,070,709</b>	<b>\$1,009,736</b>
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<b>PAYROLL</b>	<b>FY 22-23</b>	<b>FY 23-24</b>	<b>FY 24-25</b>
ADMINISTRATIVE SALARIES	\$33,147	\$50,715	\$55,678
FLEET MAINT. SALARIES	\$40,400	\$43,523	\$50,654
W/S MAINT. SALARIES	\$191,278	\$210,312	\$289,564
TML - ADMIN. DEPARTMENT	\$11,121	\$22,790	\$18,075
TML - FLEET MAINT.	\$1,677	\$13,139	\$12,565
TML - MAINTENANCE DEPARTMENT	\$44,486	\$39,711	\$62,823
TML - WORKMAN'S COMP	\$7,235	\$7,235	\$8,136
TMRS - ADMIN. DEPARTMENT	\$1,376	\$2,105	\$2,183

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TMRS - FLEET MAINT.	\$1,677	\$1,806	\$1,986
TMRS - MAINTENANCE DEPARTMENT	\$7,938	\$8,728	\$11,351
HR EXPENSES	\$1,000	\$1,000	\$1,000
PAYROLL TAX EXPENSE (FICA)	\$20,259	\$23,298	\$30,326
<b>TOTAL</b>		<b>\$424,362</b>	<b>\$544,341</b>

City of Abernathy  
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## APPENDIX

*Please see attached calculation sheet prepared by Appraisal  
District.*

# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF ABERNATHY

(806) 298-2546

Taxing Unit Name

Phone (area code and number)

PO BOX 310, ABERNATHY, 79311-0310

<https://cityofabernathy.org/>

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

Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 113,427,488
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 23,596,788
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 89,830,700
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.546109 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss. Subtract B from A.<sup>3</sup></b>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value. Subtract B from A.<sup>4</sup></b>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)



Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 89,830,700
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: ..... \$ 2,990 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 0 C. Value loss. Add A and B. <sup>6</sup>	\$ 2,990
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: ..... \$ 0 B. Current year productivity or special appraised value: ..... - \$ 0 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,990
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 89,827,710
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 490,557
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 1,053
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 491,610
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. Certified values: ..... \$ 120,538,674 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 120,538,674

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>11</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B. \$ 0	
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 25,671,621
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 94,867,053
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>19</sup>	\$ 985,363
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 985,363
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 93,881,690
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.523648 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.000000 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.546109 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 89,830,700

<sup>11</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>12</sup> Tex. Tax Code §26.01(c)  
<sup>13</sup> Tex. Tax Code §26.01(d)  
<sup>14</sup> Tex. Tax Code §26.012(5)(B)  
<sup>15</sup> Tex. Tax Code §26.012(6)  
<sup>16</sup> Tex. Tax Code §26.012(17)  
<sup>17</sup> Tex. Tax Code §26.012(17)  
<sup>18</sup> Tex. Tax Code §26.04(c)  
<sup>19</sup> Tex. Tax Code §26.04(d)

30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 490,573
31.	Adjusted prior year levy for calculating NNR M&O rate. <ul style="list-style-type: none"> <li>A. M&amp;O taxes refunded for years preceding the prior tax year. Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year. . . . . + \$ 1,041</li> <li>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 - \$</li> <li>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 +/- \$</li> <li>D. Prior year M&amp;O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . 1,041 \$</li> </ul>	\$ 491,614
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 93 881 690
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.523652 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup> <ul style="list-style-type: none"> <li>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</li> <li>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</li> <li>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</li> <li>D. Enter the rate calculated in C. If not applicable, enter 0.</li> </ul>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. <sup>24</sup> <ul style="list-style-type: none"> <li>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</li> <li>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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. . . . . - \$ 0</li> <li>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</li> <li>D. Enter the rate calculated in C. If not applicable, enter 0.</li> </ul>	\$ 0.000000 /\$100

<sup>23</sup> (Reserved for expansion)  
<sup>24</sup> Tex. Tax Code §26.044  
<sup>25</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose..... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>E. Enter the lesser of C and D. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p><b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023..... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p><b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.523652 /\$100
40.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.</p> <p><b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</b> \$ 0</p> <p><b>B. Divide Line 40A by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>C. Add Line 40B to Line 39.</b></p>	\$ 0.523652 /\$100
41.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.541979 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.9443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></b></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt. Subtract B, C and D from A.</b></p>	\$ 0
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 0
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 98.66 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 94.48 %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... 97.48 %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... 98.01 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	96.66 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 0
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 94,867.053
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ 0.541979 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

<sup>27</sup> Tex. Tax Code §26.042(a)  
<sup>28</sup> Tex. Tax Code §26.012(7)  
<sup>29</sup> Tex. Tax Code §26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code §26.04(b)  
<sup>31</sup> Tex. Tax Code §26.04(h), (h-1) and (h-2)



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

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>33</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>31</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ _____ /\$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
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor/collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>33</sup> Tex. Tax Code §26.041(d)  
<sup>34</sup> Tex. Tax Code §26.041(f)  
<sup>35</sup> Tex. Tax Code §26.041(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.04(c)  
<sup>38</sup> Tex. Tax Code §26.045(d)  
<sup>39</sup> Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>39</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>40</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>43</sup>

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>44</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	<b>Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	<b>Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2021 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100 .....	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ _____
67.	<b>2024 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1 b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> Tex. Local Gov't Code §120.007(d)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>44</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.523652
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 94,867,053
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.527053 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 1.050705 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. <sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. <sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 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 2023 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 2023, 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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>48</sup> Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ _____ /\$100
76.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>49</sup>	\$ _____ /\$100

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>45</sup> Tex. Tax Code §26.012(b-a)  
<sup>46</sup> Tex. Tax Code §26.063(a)(1)  
<sup>47</sup> Tex. Tax Code §26.042(b)  
<sup>48</sup> Tex. Tax Code §26.042(f)  
<sup>49</sup> Tex. Tax Code §26.42(c)  
<sup>50</sup> Tex. Tax Code §26.42(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____/5100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.523648 /5100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate.** ..... \$ 0.541979 /5100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 49
- De minimis rate.** ..... \$ 1.050705 /5100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>51</sup>

**print here** ▶ Richard Petree  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Richard Petree  
 Taxing Unit Representative

07/31/2024  
 Date

<sup>51</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

Date submitted: 07/31/2024