

ORDINANCE NO. 649

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2025-26 PROVIDING FOR NECESSARY TRANSFERS OF FUNDS BETWEEN ACCOUNTS AND DEPARTMENTS, AS REQUIRED; APPROPRIATING FUNDS FOR THE 2025-26 FISCAL YEAR BUDGET OF THE CITY OF ABERNATHY; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City Administrator has prepared certain figures for the 2025-26 fiscal year budget and has submitted the same to the City Council; and

WHEREAS, the City Administrator filed such proposed budget with the City Secretary for the fiscal year beginning October 1, 2025; and

WHEREAS, the City published notice of the time and place where a public hearing would be held in a newspaper of general circulation along with notice of where the budget was available for inspection by the public; and

WHEREAS, the City Council held a public hearing on the proposed budget providing the public an opportunity to provide comments to the City Council regarding the proposed budget; and

WHEREAS, the City Council determined such proposed budget for fiscal year 2025-26 be appropriate and correct in all respects and that all requirements of the law have been satisfied.

NOW THEREFORE ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABERNATHY, TEXAS:

SECTION 1. The City Administrator has according to the laws of the State of Texas, prepared and presented to the City Council, a budget covering the fiscal period of (12) twelve months, beginning October 1, 2025 and ending September 30, 2026 for the City of Abernathy in all departmental operations and provisions for meeting the debt obligations of the city.

SECTION 2. There is hereby appropriated from the funds indicated in Exhibit "A" (the 2025-2026 City of Abernathy Budget), incorporated as a part of this ordinance and for such purposes outlined therein respectively, such sums of money as may be required for the accomplishment of each of the projects, operations, and activities for all such purposes proposed for any department, the total amount of the estimated costs of the

projects, operations, activities, purchases and other expenditures proposed for such fund level.

SECTION 3. The City Administrator is authorized to approve transfers between line items in any departmental budget and to make transfers between funds within the budget which will neither decrease a program of service adopted in said budget, nor increase expenditures over the total amount of expenditures approved in said budget, in order to meet unanticipated expenditures within any program or service.

SECTION 4. A copy of the 2025-26 fiscal year budget shall be filed with appropriate officials as required by law.

SECTION 5. All other terms and provisions of the Code of Ordinances, City of Abernathy, Texas not in conflict herewith and not hereby amended shall remain in full force and effect.

SECTION 6. If any provision, section, subsection, sentence, clause or the application of same to any person or set of circumstances for any reason is held to be unconstitutional, void, or invalid or for any reason unenforceable, the validity of the remaining portions of this ordinance or the application thereby shall remain in effect, it being the intent of the City Council of the City of Abernathy, Texas in adopting this ordinance, that no portion thereof or provision contained herein shall become inoperative or fail by any reason of unconstitutionality of any other portion or provision.

SECTION 10. This ordinance shall become effective October 1, 2025 upon its passage and publication as required by law.

AND IT IS SO ORDERED.

Passed by the Abernathy City Council on this 8th day of September, 2025.



Harold Bufe, Mayor

ATTEST:



Krista Adames, City Secretary



2025-2026 Fiscal Year Annual Budget

This coversheet is submitted in compliance with Chapter 102 of the Texas Local Government Code:

This budget will raise more total property taxes than last year's budget by an amount of \$55,533, which is a 7.32% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,823.81.

Property Taxes

Previous Year Rate	0.537824/100
2025-26 Proposed Rate	0.547299/100
2025-2026 No New Revenue Rate	0.528792/100
2025-2026 Voter Approval Rate	0.547299/100
2025-2026 De minimus Rate	0.908315/100

The total amount of municipal debt obligations for Fiscal Year 2025-2026:
\$335,720.34

Council Record Vote

Eva Cortez	Yes	Bilinda Prater	Yes
Tammy Mahan	Yes	Gary Stephenson	Yes
Matt Speer	Yes		

Exhibit A

Annual Budget Fiscal Year October 1, 2025 thru September 30, 2026

MAYOR

Harold Buffe

MAYOR PRO-TEM

Bilinda Prater

COUNCIL MEMBERS

Matt Spears

Eva Cortez

Tammy Mahan

Gary Stephenson

CITY ADMINISTRATOR

Julie Arrington

STAFF

Krista Adames

Dwain Read

Luis Villarreal

Ricky Patterson

Jessica Wilbanks

Cindy Tapia

City Secretary

Chief of Police

Municipal Judge

Public Works Director

Library Director

Code Enforcement/
Animal Control

City Attorney

Slater Elza

Underwood Law Firm

Exhibit A

July 30, 2025

To the Honorable Mayor and Members of the City Council:

In accordance with the Texas Local Government Code the annual budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 has been submitted for your consideration. The budget, as filed with the City Secretary, presents in summary form revenues and expenditures for each of the funds. Due to the transition of Administration this year, the budget process was used with data prior to my working knowledge. The budget was discussed with the City Council in full detail over a couple of work sessions and will be presented formally at a public hearing in September.

The Fiscal Year 2025-2026 Adopted Budget is structurally balanced and supports sound fiscal and operational policies. It is a strategic policy document that aligns financial and employee resources with the City of Abernathy. It provides investments in safety, employees, transparency, development, and recognizes community partnerships. In governance policy terms it is a “means” document that outlines staff’s strategies and tactics to accomplish the vision or “ends” articulated by you, as the governing body, representing the residents/owners of Abernathy.

Philosophy

The Annual Operating Budget is based on staff’s understanding of the Council’s vision and plans for future development for the city. These elements include:

- **Infrastructure Development** – The infrastructure of the city is what guarantees the quality of life, protection of the resident’s assets and ensure financial responsibility. The City of Abernathy has done a good job at maintaining the utilities and keeping the infrastructure updated and functioning. As we continue to maintain the infrastructure, we also must be mindful of future growth and the new infrastructure that will be required and maintained in the future. This philosophy led to the creation of the Water System Improvement Fee that was added to the water bills two years ago. This year the council will need to review and evaluate the sewer infrastructure and develop a maintenance plan. Historically the city has kept up with the water needs; however, the sewer needs have been missed and will require an increase in sewer rates. This will be the first sewer increase since 1996.
- **Community Engagement** – The City of Abernathy is experiencing small growth in the community and the City Council has expressed their enthusiasm to build community engagement efforts. The social media pages will continue to provide routine posts regarding community happenings. The city Facebook page reached over 43,012 views in the last month. The city holds two city events a year, the 4th of July Parade and the Christmas parade, and will be adding one more event that will happen from March to October this year. It is the council’s objective to collaborate with the community and continue to build their engagement.
- **Economic Development** – The City Council of the City of Abernathy does not have a formal Economic Development Board. In the absence of this board the City Council is able to make limited economic development decisions. The City Council in its capacity of economic development and the City Administrator are key participants in the development and design of the city.

Exhibit A

- **Regional Coordination** –The administration and staff continue to build relationships by sharing ideas and information among our peers in the region. It is the city’s philosophy that regional coordination is the best way to ensure the city is being fiscally responsible with the taxpayer’s money.

Leadership

Leadership rests on two components:

- City Council for governance leadership
- City administration and senior staff for the staff and organizational leadership

Strategies and Tactics

These strategies were identified to ensure that the FY2025-2026 Budget meets today’s needs and positions the City of Abernathy for a positive financial future. The focus has also been to develop a spending plan that is attentive to tax rate management.

The strategy and tactics employed by city staff will be focused in six areas:

1. **Delivery of Services** – The focus on delivery of service fall into three (3) areas: Customer Service, Procedures, and Training.

Customer Service. This is an integral part of our job. Customer service creates trust and transparency. Each department is expected to provide excellent customer service. It is for this reason we send our employees to training and cross train employees to others duties. Transparency is key to community collaborations and relationships. Any existing transparency failures that are identified will be solved as soon as practicable.

Procedures. The ordinances of the city provide health and safety guidelines and guide employees to acceptable decisions and approvals. Procedures are how the staff perform this task. The City of Abernathy has few procedures for performing job duties. Staff will create and adopt procedures for performing key job functions. This year expense procedures were created through the Procurement Policy that has streamlined our process for paying bills. Staff have utilized some of the noted procedures; however, most of them are not written down. The City of Abernathy has been blessed with long-term employees. The procurement policy will be streamlined and make purchases more efficient. There are more procedures that need to be written and implemented. Staff will continue to work on them until we get them accomplished.

Training. Historically, the City of Abernathy staff attended training sparingly. It is our philosophy today that training is an intangible asset to the city, the community, and the employee. Training keeps the city updated on the newest requirements of the State and the newest trends of the industry to help facilitate financial savings and improved services to the community. Many of our department heads have achieved state certifications in their areas of expertise.

2. **Infrastructure Development** – The focus on infrastructure falls into four (4) areas: Water, Wastewater, Streets and Drainage, and Asset Management.

Exhibit A

Water. It is anticipated that Abernathy will acquire a new water line from a development that is approximately two miles long and runs north from 16th Street east of I-27. The water storage tanks were inspected by a third-party inspector as required by TCEQ. The standpipe located on the west side elevated water tank will require some maintenance including but not limited to sandblasting and repainting of the pipe. During this fiscal year staff will review the requirements for a water impact fee assessment and adoption.

Wastewater. There is a current lift station that sits below grade with two pumps underground. This lift Station will need to be rehabbed with the pumps being raised to the surface and housing installed. The wastewater lines are some of the deepest lines contained in our infrastructure. It is for this reason that staff plan to ensure our utility crews have the proper shoring equipment to ensure the safety of our employees as they perform their responsibilities. During this fiscal year staff will review the requirements for a sewer impact fee assessment and adoption.

Streets and Drainage. Staff will review the requirements for a Thoroughfare Impact fee assessment and adoption. Many of the street repairs requested were placed on hold due to administration changes. Seal coating is a 5-year protective coating for streets. Cities typically created a 5-year plan with the streets divided so that each street will receive a seal coat during the plan. Abernathy used to have a seal coat plan, but a few years back it was discontinued. The Public Works Director will work on restarting this plan.

Asset Management. The IT Contractor has created an Information Technology asset management list that is provided to administration quarterly. This helps to expedite the annual audit and track the depreciation of our IT assets, ensuring they are properly cared for and/or replaced at a proper time. An Asset Management Policy is needed and a list of other assets needs to be created.

Parks are an asset of the city. They provide quality of life to the community. Abernathy has a large park on the west side of town and smaller parks closer to downtown. The large park has a lot of potential that includes a 9-hole disc golf course, a walking trail, and a pond stocked with fish. There are some needed repairs. The city will need to develop a Master Park Plan for future grants.

- 3. Planning and Development** – There is some new development that has already begun and some that will be coming soon to the City of Abernathy. This information has required the Code Enforcement/Animal Control Officer and I to sit down and evaluate the process and fees. We will need to build the foundation of a future department. In doing so, I am evaluating the third-party contractor and procedures for building plans and permits. This new department will work closely with developers and builders to assist them in navigating the city ordinances, building code requirements, and the zoning ordinances. The city has implemented a new software program to allow for electronic communication and real time inspection results to the builders and developers. The Zoning Ordinance will be updated with better clarity of expectations and costs. The city needs to have a certified and trained building official. This upcoming year the Code Enforcement officer will attend training for their Building Official certification.

Exhibit A

4. **Economic Development** – the City of Abernathy does not have an Economic Development Corporation (EDC). They are key in working with the city to help facilitate and guide the growth of the city to the areas needed. The city council is looking to create and implement Chapter 380 Agreements for downtown businesses to assist in the Economic Development efforts. The city council would like to see the Abernathy Chamber of Commerce restarted and has asked me to assist in this effort.
5. **Human Resources** – Abernathy does not have a Human Resource Department. The current Personnel Policy needs to be updated to cover some of the recent legal requirements. There have been no, and I do not foresee any, future human resource issues, however, this policy still needs to be updated. The City Secretary and the City Administrator share the Human Resource responsibilities. A Personnel Policy ensures the city is protecting the staff and the institution by providing clear expectations, consequences, and situational procedures. Furthermore, to ensure the city is following proper state and federal requirement for human resources. A checklist to ensure proper steps are followed and the creation of an onboarding/off boarding packet to include all the information needed for the employee to be successful should be created and required.
6. **Financial Responsibility-** The council will adopt its first ever Procurement Policy for the City to work under. This policy will make a difference in the efficiency of our procurement. We will train our staff on the General Accepted Accounting Principles (GAAP) and the Government Accounting Standard Board (GASB) for municipalities. This budget reorganizes some of the revenues and expenses to ensure they align with the GAAP and the GASB policies.

Summary

The Fiscal Year 2025-26 Annual Operating Budget for the City of Abernathy addresses the priorities identified during the development of the Budget and through staff's understanding of Council's vision and plans for future development.

I appreciate the on-going discussions and feedback this year. It has been essential in the preparation of the proposed budget document. I also want to thank staff for their dedication, diligence and fiscal accountability in providing services to the citizens of the community. You are what makes the city sustainable and enjoyable.

Sincerely,

Julie Arrington

Julie Arrington, MPA, TRMC, CPO
City Administrator

Exhibit A

General Fund Overview

The General Fund and Utility Fund budgets were organized differently this year to be more compliant with the Generally Accepting Accounting Principles (GAAP) and the Governmental Accounting Standard Board (GASB). These budgets became true Maintenance & Operation Budgets. This means only the funds required for maintaining and operating the city will be shown in the General and Utility Fund Budgets. All revenues that are earmarked for specific purposes were removed from the budgets and placed into a Special Revenue Fund. All Liabilities have been moved to a liability account. The City of Abernathy had CD's that matured this year. They were cashed out and placed in the Money Market Accounts. These accounts were purposed for the General Fund or Utility Fund Reserves. Reserve Funds are used for emergency purposes and only hold no more than 6 months of average expenses. This year the city created a Capital Improvement Projects (CIP) Fund for the General Fund and the Utility Fund. This fund acts as a savings account and any overage of the Reserve Fund or the Maintenance and Operation Budget will be deposited into the CIP Fund. This allows the city to save money for large projects or expensive equipment. Any items that are traditionally shown in the General Fund but are purposed for one of these other funds were moved to their respective fund. The revenues increased \$699.11 above last years budget.

Even though the expenses show an increase of \$14,617.80 over last year's budget, the General Fund has a surplus of \$46,215.35. This amount will be transferred to the Capital Improvement Fund. There were several changes to the expense budget. One of the changes was an increase in training for staff, separating out the software and technology allowing the council to know exactly what is spent on this item, a 3% COLA increase in salaries, an increase to the percentage of the retirement fund from 5% to 6%, and the combining of some other line items. Departmental budgets were created to allow the department heads to work off of their budget without having to decipher what others are spending on the same line item. For the first time the General Fund budget will transfer \$46,215.35 into the General Fund Capital Improvement Fund.

Cash Available All Sources

As of September 3,2025 available cash includes:

General Fund	\$ 66,716.87
Utility Fund	\$ 78,589.58
General Reserve Funds	\$ 520,957.26
Utility Reserve Funds	\$ 293,357.57
Special Revenue Funds (Restricted)	\$ 14,344.12
I & S Fund (Restricted)	\$ 0.00
Utility Debt Fund (Restricted)	\$ 88,566.76
Total Funds (Unrestricted and Restricted)	\$ 1,062,532.16

Exhibit A

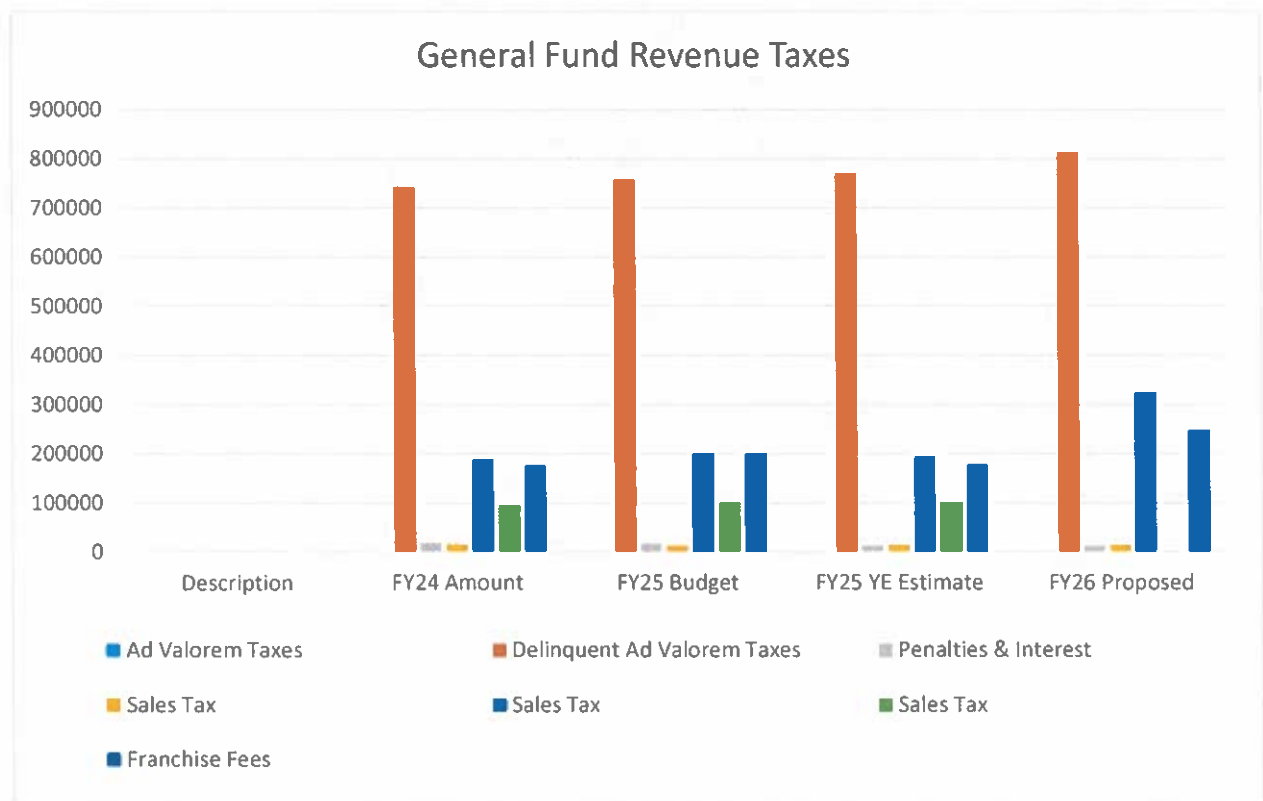
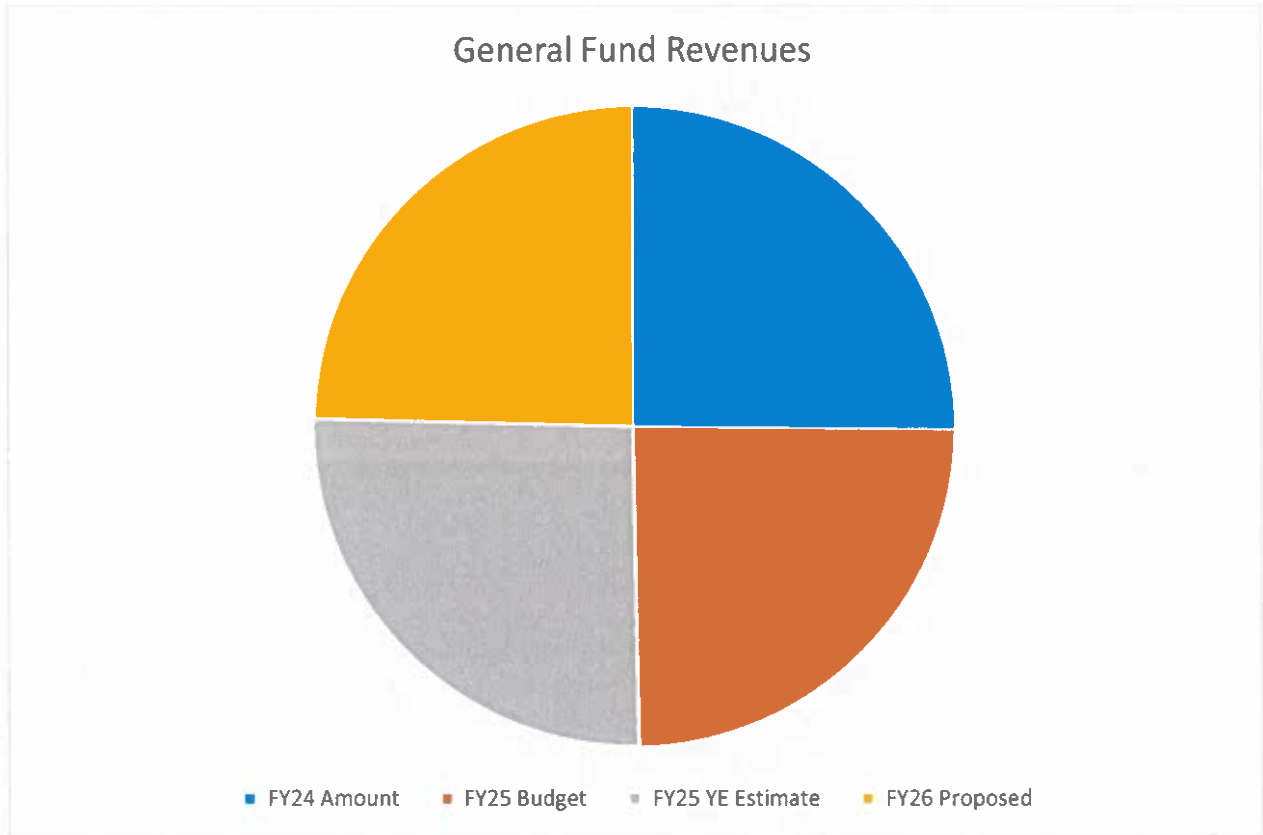
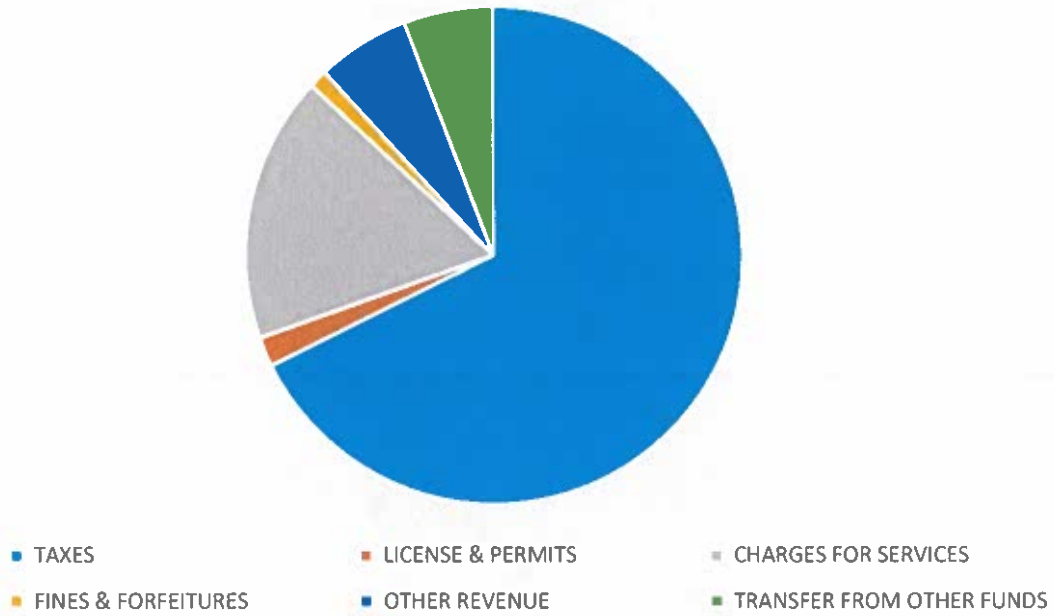


Exhibit A

Fiscal Year 2026 Revenue



Fiscal Year 2026 Expenses

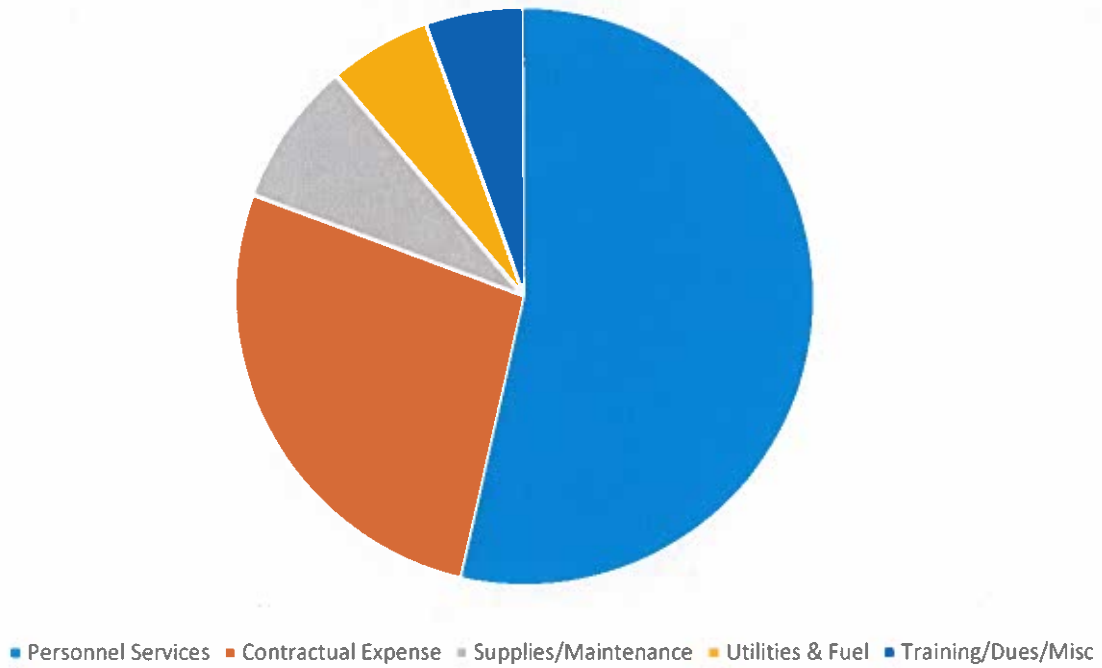


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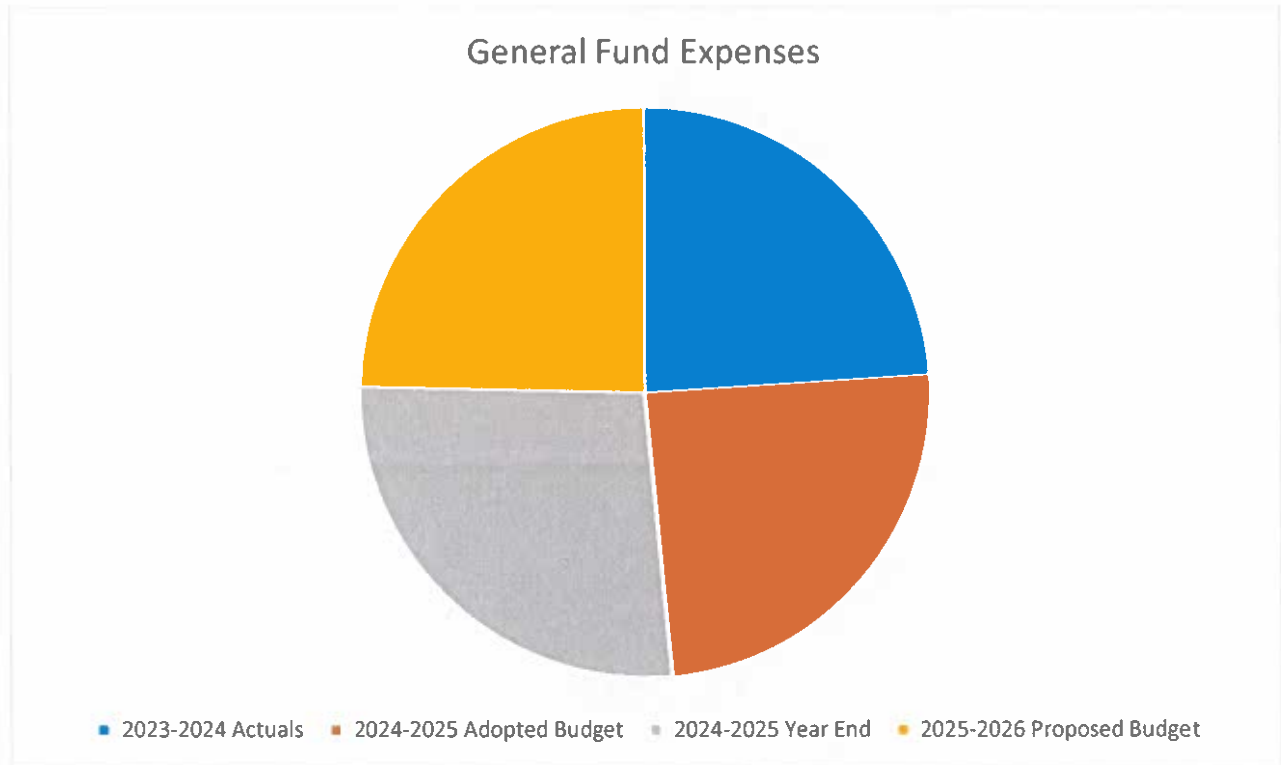


Exhibit A

Utility Fund Overview

The Water Fund will not receive revenue from the General Fund or the Reserve Fund this year. This is a reduction of \$388,291.57 in revenues. The update to the sewer charges will bring in an estimated additional \$71,674.56 in revenues. The ACH fees were removed from the revenue and placed in a liability account. The Water Improvement System fee was removed from the revenues and placed in the Utility Debt Fund where the payment will also be made from. This allows the city to show the payment in and payment out in a more effective way. The result is a total increase of \$54,745.00 over last year's budget.

The Utility Fund Expenses were split into two departments, the Water/Sewer Department and the Contracts Department. This splits out the contracts and allows the budget to show a clearer picture of how the expenses are allocated. Historically, the Utility Fund budget would arbitrarily transfer the amount of money needed to cover the General Fund budget and ensure it balances. This is not good practice and has been changed. The transfer to the General Fund is now tied to an actual expense. One of the expenses is the introduction of a Franchise Fee of 5% of the Utility Fund Revenue for metered water and sewer sales. The second expense tied to the General Fund Transfer is the equal 50% split of the City Administrator and the City Secretary payroll. Some of the other changes to the expenses were the increased percentage of the retirement fund for employees from 5% to 6%, a 3% COLA increase in salaries, moving ACH expenses to a liability account, an increase in training for staff, separating out the software and technology allowing the council to know exactly what is spent on this item, and the combining of some other line items. These strategic changes reduced the expense of the Utility Fund by \$238,996.00. The Utility Fund will transfer a total of \$204,620.94 to other funds. This includes \$121,105.22 to the General Fund, \$18,548.02 to the CIP Fund, and \$64,967.70 to the Utility Debt Fund.

WATER PROJECT UPDATE

The City of Abernathy collaborated 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 been completed. Details on the repayment structure for the certificate of obligation are provided below.

Exhibit A

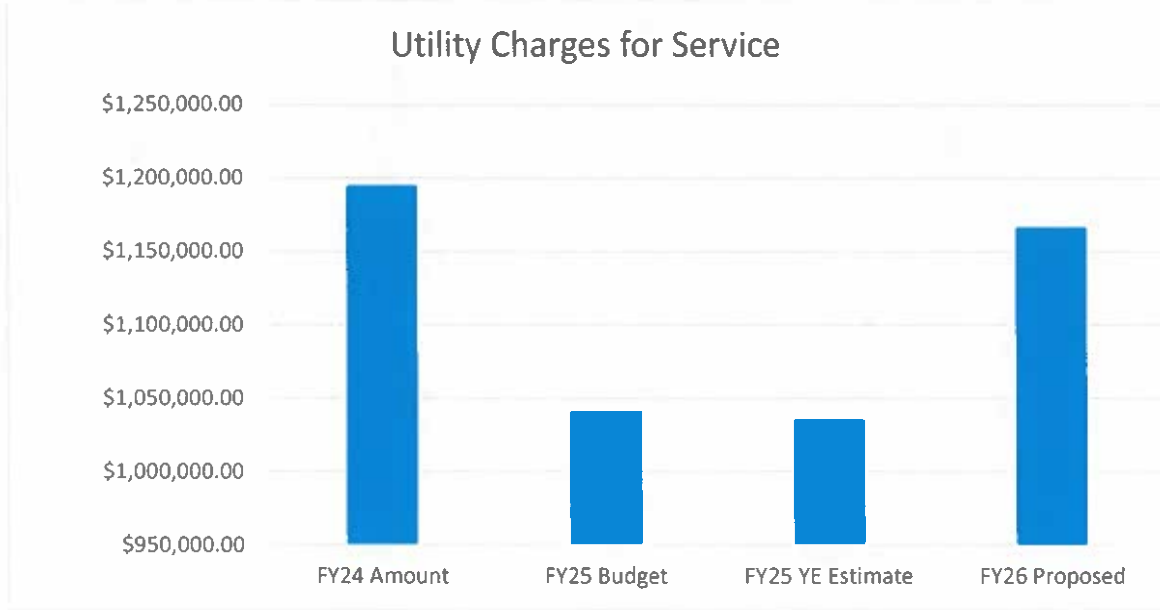
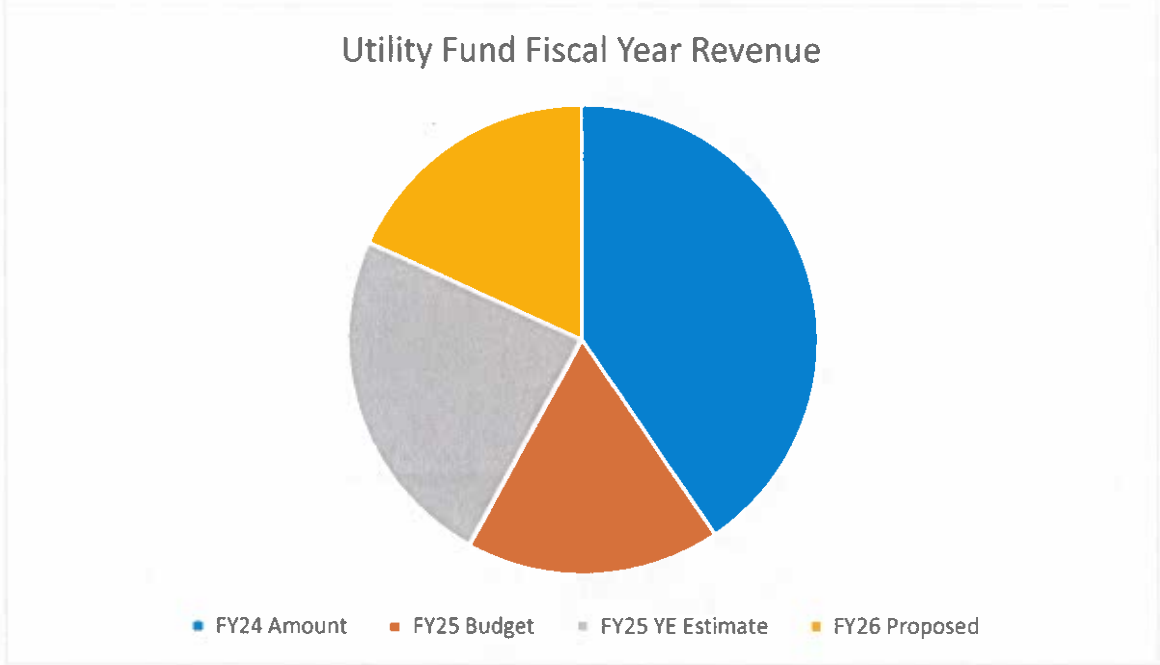
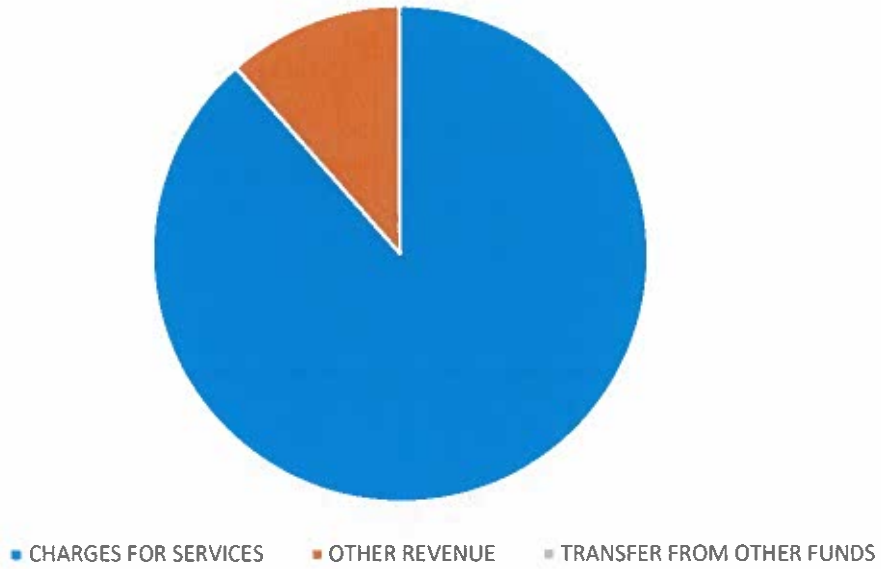


Exhibit A

FY26 Revenues



FY26 Proposed Utility Expenses

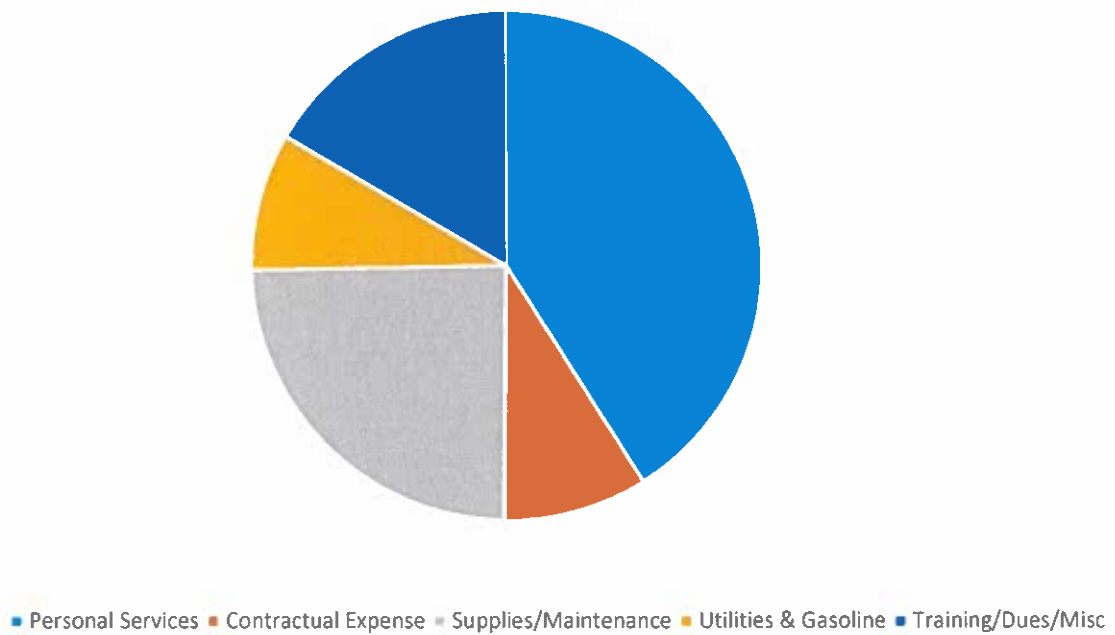


Exhibit A

Utility Fund Fiscal Year Expenses

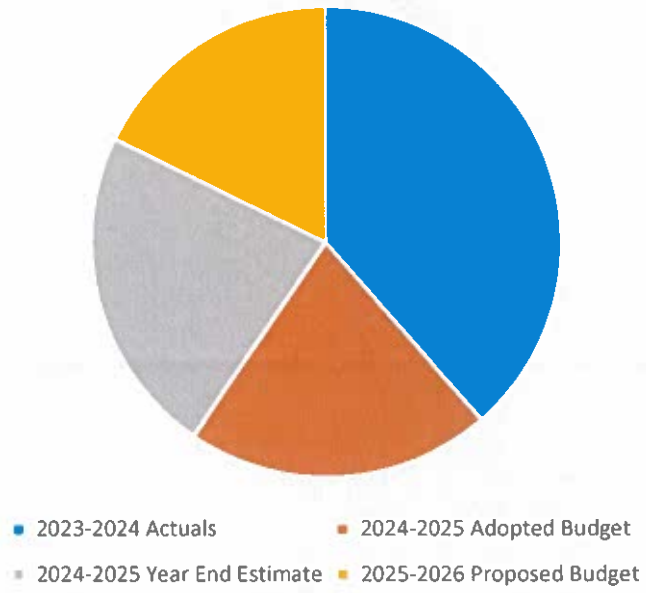


Exhibit A

Special Revenues

Outstanding Debt

The balance of all outstanding debt as of September 1, 2025 is \$3,937,363.68

Source of Debt

Fiscal Year End 09/30	Principal Water I & S 2030	Interest	Total	Principal Water I & S 2024	Interest	Total	Total Debt Service Requirements	Less: Waterworks & Sewer System Self Supporting Debt	Net Tax Supported Debt Service Requirements
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	55,252	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	-
	751,000	77,721	828,721	1,515,000	800,751	2,315,751	3,144,472	3,144,472	

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.

Budget Summary

All Funds

Exhibit A

CITY OF ABERNATHY
GENERAL FUND - REVENUE

Description	FY24 Amount	FY25 Budget	FY25 YE Estimate	FY26 Proposed
TAXES				
Ad Valorem Taxes	\$ 741,751.33	\$ 758,147.00	\$ 770,844.83	\$813,679.81
Delinquent Ad Valorem Taxes	\$ 17,426.61	\$ 16,146.00	\$ 12,610.36	\$ 12,610.36
Penalties & Interest	\$ 15,446.52	\$ 12,256.00	\$ 13,822.90	\$ 13,822.90
Sales Tax	\$ 187,553.81	\$ 200,000.00	\$ 194,338.40	\$324,221.80
Sales Tax	\$ 93,776.96	\$ 100,000.00	\$ 100,408.69	\$ -
Franchise Fees	\$ 175,110.16	\$ 200,000.00	\$ 177,385.88	\$247,828.91
Total Revenue	\$1,231,065.39	\$ 1,286,549.00	\$1,269,411.05	\$1,412,163.78
LICENSE & PERMITS				
License & Permits	\$ 21,697.00	\$ 15,000.00	\$ 22,228.73	\$ 40,011.72
Total Revenue	\$ 21,697.00	\$ 15,000.00	\$ 22,228.73	\$ 40,011.72
CHARGES FOR SERVICES				
Court ACH Fees	\$ 289.10	\$ 1,000.00	\$ 406.03	\$ -
Animal Control Fees	\$ 3,371.00	\$ 10,000.00	\$ 3,265.09	\$ 4,897.64
Sanitation Charges	\$ 315,306.62	\$ 316,000.00	\$ 333,747.77	\$ 343,760.21
Sanitation Fees Hale Co	\$ 4,800.00	\$ 5,200.00	\$ 4,363.64	\$ 4,494.55
Recycling	\$ 4,878.60	\$ 3,500.00	\$ 2,857.85	\$ 3,500.00
Library Services	\$ 5,569.00	\$ 6,000.00	\$ 3,818.18	\$ 5,000.00
Total Revenue	\$ 334,214.32	\$ 341,700.00	\$ 348,458.56	\$ 361,652.39
FINES & FORFEITURES				
Municipal Court Fees	\$ 19,291.14	\$ 20,000.00	\$ 19,473.05	\$ 25,000.00
Court Technology Fees	\$ 404.85	\$ 300.00	\$ 366.55	\$ -
Court Security Fees	\$ 455.80	\$ 300.00	\$ 448.04	\$ -
Municipal Jury fees	\$ 125.75	\$ 250.00	\$ 13.31	\$ -
Truancy Prev & Div Fund	\$ 549.70	\$ 300.00	\$ 451.64	\$ -
Time Payment Reimb Fee	\$ 262.96	\$ 300.00	\$ 400.10	\$ 450.00
Code Enforcement	\$ -	\$ 2,000.00	\$ 54.55	\$ 100.00
Total Revenue	\$ 21,090.20	\$ 23,450.00	\$ 21,207.23	\$ 25,550.00
OTHER REVENUE				
Miscellaneous	\$ 939.00	\$ 1,000.00	\$ 1,105.10	\$ 1,500.00
FY 25 Fire Suppression & Rescue	\$ 20,150.00	\$ 27,950.00	\$ 27,950.00	\$ 31,265.00
Leases & Rents	\$ 40,207.62	\$ 45,000.00	\$ 53,028.11	\$ 55,000.00
Mosquito Spraying	\$ 17,020.70	\$ 16,500.00	\$ 17,237.83	\$ 19,150.00
Library Misc	\$ 235.15	\$ 200.00	\$ 494.18	\$ 650.00
Interest	\$ 21,415.95	\$ 10,000.00	\$ 8,011.73	\$ 10,000.00
Insurance Settlements	\$ 22,408.79	\$ -	\$ 10,973.90	\$ -
One Time LRRRA Payment	\$ -	\$ 8,400.00	\$ 6,545.45	\$ 8,400.00
Sale of Property	\$ -	\$ -	\$ 16,502.00	\$ -
Total Revenue	\$ 122,377.21	\$ 109,050.00	\$ 141,848.31	\$ 125,965.00
TRANSFER FROM OTHER FUNDS				
Interfund	\$ 400,000.00	\$ 310,000.00	\$ 200,000.00	\$ 121,051.22
PD Grant Fund	\$ -	\$ -	\$ 9,288.50	\$ -
Gov Fiscal Reserves	\$ -	\$ -	\$ 14,912.62	\$ -
			\$ 246,199.86	
Total Revenue	\$ 400,000.00	\$ 310,000.00	\$ 470,400.98	\$ 121,051.22
Total Revenue	\$2,130,444.12	\$ 2,085,749.00	\$2,273,554.87	\$2,086,394.11

Exhibit A

CITY OF ABERNATHY
GENERAL FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End</u>	<u>2025-2026 Proposed Budget</u>
<u>Personnel Services</u>					
	Salaries	\$ 746,168.58	\$ 824,641.00	\$ 837,733.88	\$ 840,839.32
	Payroll Taxes	\$ 58,935.23	\$ 62,137.66	\$ 60,653.76	\$ 64,846.21
	Retirement	\$ 28,786.74	\$ 30,844.00	\$ 30,309.42	\$ 51,106.30
	Employee Benefits	\$ 147,805.20	\$ 158,540.00	\$ 157,103.34	\$ 160,240.71
	Uniforms	\$ 1,609.35	\$ 2,500.00	\$ 806.55	\$ 3,500.00
	Service Awards	\$ -	\$ -	\$ -	\$ 600.00
	Employee Events	\$ -	\$ -	\$ -	\$ -
	Car Allowance	\$ 3,141.77	\$ 4,000.00	\$ 9,825.18	\$ -
SUBTOTAL PERSONNEL SERVICES		\$ 986,446.87	\$ 1,082,662.66	\$ 1,096,432.13	\$ 1,121,132.54
<u>Contractual Expense</u>					
	Refuse Collection	\$ 188,689.80	\$ 200,000.00	\$ 191,490.40	\$ 206,764.92
	Contract Labor	\$ -	\$ -	\$ -	\$ -
	Equipment Rental	\$ 2,610.65	\$ 2,610.65	\$ 430.42	\$ 450.00
	Insurance Contract	\$ 60,591.57	\$ 48,688.00	\$ 62,126.61	\$ 62,126.61
	Legal Advertising	\$ 7,085.22	\$ 6,200.00	\$ 3,420.37	\$ 7,000.00
	Appraisal District	\$ 12,845.20	\$ 13,500.00	\$ 19,672.58	\$ 19,675.00
	Election Expense	\$ 10,766.19	\$ 5,000.00	\$ -	\$ 5,000.00
	Professional Services	\$ 27,690.41	\$ 34,000.00	\$ 28,448.82	\$ 37,000.00
	Agency Fees	\$ 1,539.72	\$ 4,500.00	\$ 235.00	\$ -
	Technology & Software	\$ 83,322.42	\$ 62,970.00	\$ 71,651.80	\$ 73,877.97
	Contracts & Agreements	\$ 92,822.70	\$ 167,490.00	\$ 170,266.05	\$ 152,925.00
	Prosecutor	\$ -	\$ -	\$ -	\$ -
	Bank Service Charges	\$ -	\$ -	\$ -	\$ -
SUBTOTAL CONTRACTUAL		\$ 487,963.88	\$ 544,958.65	\$ 547,742.05	\$ 564,819.50
<u>Supplies/Maintenance</u>					
	Postage Service	\$ 2,051.31	\$ 2,000.00	\$ 985.74	\$ 2,000.00
	Printing	\$ -	\$ -	\$ -	\$ 800.00
	Office Supplies	\$ 5,184.88	\$ 4,500.00	\$ 5,425.00	\$ 5,425.00
	Dept Supplies	\$ 36,844.94	\$ 59,800.00	\$ 66,973.82	\$ 73,500.00
	EOC Supplies & Equip	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00
	Maint Building & Grounds	\$ 14,456.01	\$ 27,500.00	\$ 17,757.20	\$ 23,382.46
	Maint Machine & Equip	\$ 25,943.14	\$ 22,500.00	\$ 22,610.58	\$ 23,000.00
	Maint Vehicles	\$ 60,034.25	\$ 15,000.00	\$ 22,912.15	\$ 23,500.00
	Maint Parks	\$ 3,822.93	\$ 3,000.00	\$ 3,963.29	\$ 4,500.00
	Maint Infrastructure	\$ -	\$ 60,000.00	\$ 12,550.00	\$ 12,500.00
SUBTOTAL SUPPLIES/MAINT		\$ 148,337.46	\$ 195,300.00	\$ 153,177.78	\$ 169,607.46
<u>Utilities & Fuel</u>					
	Telephone	\$ 12,086.39	\$ 10,000.00	\$ 8,338.66	\$ 8,340.00
	Utilities	\$ 66,926.71	\$ 56,800.00	\$ 74,414.57	\$ 75,000.00
	Fuel	\$ 34,120.38	\$ 36,928.00	\$ 33,793.63	\$ 36,500.00
SUBTOTAL UTILITIES & GASOLINE		\$ 113,133.48	\$ 103,728.00	\$ 116,546.86	\$ 119,840.00

Exhibit A

<u>Training/Dues/Misc</u>				
Special Events	\$ 6,925.29	\$ 13,500.00	\$ 11,458.60	\$ 15,000.00
Training & Travel	\$ 1,624.29	\$ 17,000.00	\$ 8,082.63	\$ 40,200.00
Membership Dues	\$ 17,276.33	\$ 15,000.00	\$ 14,232.86	\$ 10,000.00
Hospitality	\$ 1,032.94	\$ -	\$ -	\$ -
Contingency & Misc	\$ 265,993.32	\$ 99,681.00	\$ 325,881.96	\$ -
Council Expense	\$ -	\$ -	\$ -	\$ 2,000.00
Transfer to CIP	\$ -	\$ -	\$ -	\$ 43,794.61
Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Reserve Fund			\$ -	\$ -
SUBTOTAL TRAINING/DUES/MISC	\$ 292,852.17	\$ 145,181.00	\$ 359,656.05	\$ 110,994.61
TOTAL EXPENSE	\$ 2,028,733.86	\$ 2,071,830.31	\$ 2,273,554.87	\$ 2,086,394.11
Ending Total Balance	\$ 101,710.26	\$ 13,918.69	\$ -	\$ (0.00)

Exhibit A

CITY OF ABERNATHY
WATER WASTEWATER FUND - REVENUE

Description	FY24 Amount	FY25 Budget	FY25 YE Estimate	FY26 Proposed
TAXES				
				\$ -
Total Income	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES				
Bulk Water Sales				
Metered Water Sales	\$ 940,646.66	\$ 790,000.00	\$ 788,128.37	\$ 826,000.00
Sewer Sales	\$ 193,529.20	\$ 190,000.00	\$ 178,731.86	\$ 265,956.00
Misc				
Water/Sewer Tap Fee	\$ 5,905.00	\$ 6,000.00	\$ 11,675.00	\$ 15,750.00
Late Charges/Penalties	\$ 71,379.89	\$ 50,000.00	\$ 52,547.80	\$ 55,000.00
Reconnects	\$ 5,025.00	\$ 5,000.00	\$ 4,125.00	\$ 4,200.00
Adjustments	\$ (21,533.67)			
Total Income	\$ 1,194,952.08	\$ 1,041,000.00	\$ 1,035,208.03	\$ 1,166,906.00
OTHER REVENUE				
Interest Income	\$ 20,141.76	\$ 20,000.00	\$ 20,033.15	\$ 24,100.00
Insurance Refund				
ACH Fees	\$ 10,146.98	\$ 9,000.00	\$ 12,469.21	\$ -
Lease Income	\$ 34,750.18	\$ 20,000.00	\$ 18,053.38	\$ 21,000.00
2024 CO Water System Improv	\$ 25,839.47	\$ 173,316.00	\$ 172,856.63	\$ -
Miscellaneous Income	\$ 30.00	\$ 500.00	\$ 44.78	\$ 55.00
Paving Liens	\$ 68,941.44		\$ 47,005.53	\$ 63,000.00
Mechanic Liens	\$ 46,024.64		\$ 20,920.28	\$ 28,000.00
Utility Liens			\$ 10,460.14	\$ 15,500.00
CIP CO 2024	\$ 1,535,440.94			
Total Income	\$ 1,741,315.41	\$ 222,816.00	\$ 301,843.10	\$ 151,655.00
TRANSFER FROM OTHER FUNDS				
Transfer from Reserve Fund			\$ 246,953.70	\$ -
Transfer from CIP Fund			\$ -	\$ -
Transfer from General Funds			\$ 100,000.00	\$ -
Total Income	\$ -	\$ -	\$ 346,953.70	\$ -
Total Income	\$ 2,936,267.49	\$ 1,263,816.00	\$ 1,684,004.83	\$ 1,318,561.00

Exhibit A

CITY OF ABERNATHY
WATER WASTEWATER FUND

<u>Acc.</u> <u>Num.</u>	<u>Account Description</u>	<u>2023-2024</u> <u>Actuals</u>	<u>2024-2025</u> <u>Adopted</u> <u>Budget</u>	<u>2024-2025</u> <u>Year End</u> <u>Estimate</u>	<u>2025-2026</u> <u>Proposed</u> <u>Budget</u>
<u>Personal Services</u>					
	Salaries	\$ 363,463.15	\$ 395,896.00	\$ 417,397.39	\$ 399,469.92
	Payroll Taxes	\$ 28,753.96	\$ 31,326.00	\$ 31,980.90	\$ 30,919.45
	Employee Benefits	\$ 65,237.58	\$ 93,463.00	\$ 72,515.75	\$ 77,334.96
	Retirement	\$ 14,938.28	\$ 15,520.00	\$ 18,451.62	\$ 29,241.20
	Uniforms	\$ 7,281.18	\$ 7,500.00	\$ 4,638.10	\$ 4,700.00
	Service Awards	\$ -	\$ -	\$ -	\$ -
	Employee Events	\$ -	\$ -	\$ -	\$ -
	SUBTOTAL PERSONNEL SERVICES	\$ 479,674.15	\$ 543,705.00	\$ 544,983.76	\$ 541,665.52
<u>Contractual Expense</u>					
	Equipment Rental	\$ 575.59	\$ 4,330.00	\$ -	\$ -
	Insurance Contract	\$ 37,388.08	\$ 32,025.00	\$ 39,718.54	\$ 39,740.55
	Legal Advertising	\$ 4,547.40	\$ 5,000.00	\$ 5,187.30	\$ 5,200.00
	Professional Services	\$ 9,550.00	\$ 14,500.00	\$ 12,810.00	\$ 20,025.00
	Agency Expenses	\$ 4,929.59	\$ 5,000.00	\$ 4,564.40	\$ 5,311.00
	Technology Services	\$ 58,396.29	\$ 42,250.00	\$ 41,137.37	\$ 40,050.54
	Contracts & Agreements	\$ 23,679.67	\$ 21,016.00	\$ 30,909.36	\$ 9,650.00
	Bond Payments & Interest	\$ 1,532,500.88	\$ 235,558.00	\$ 308,410.71	\$ -
	SUBTOTAL CONTRACTUAL	\$ 1,671,567.50	\$ 359,679.00	\$ 442,737.68	\$ 119,977.09
<u>Supplies/Maintenance</u>					
	Postage Service	\$ 10,264.81	\$ 11,000.00	\$ 10,180.66	\$ 10,500.00
	Printing	\$ 539.79	\$ 500.00	\$ 62.89	\$ 100.00
	Office Supplies	\$ 8,241.03	\$ 7,500.00	\$ 6,783.19	\$ 6,000.00
	Dept Supplies	\$ 32,486.11	\$ 35,000.00	\$ 45,929.00	\$ 50,000.00
	Maint Bldg & Grnds	\$ 11,589.05	\$ 5,500.00	\$ 22,073.80	\$ 2,500.00
	Maint Mach & Equip	\$ 15,506.79	\$ 17,000.00	\$ 13,380.18	\$ 15,000.00
	Maint Vehicles	\$ 7,395.11	\$ 7,500.00	\$ 9,675.11	\$ 10,500.00
	Maint Infrastructure	\$ 122,986.99	\$ 123,000.00	\$ 222,291.55	\$ 228,960.30
	SUBTOTAL SUPPLIES/MAINTENANCE	\$ 209,009.68	\$ 207,000.00	\$ 330,376.38	\$ 323,560.30
<u>Utilities & Gasoline</u>					
	Telephone	\$ 9,921.70	\$ 13,673.00	\$ 7,714.68	\$ 8,500.00
	Utilities	\$ 92,090.96	\$ 75,000.00	\$ 78,146.75	\$ 80,491.15
	Fuel	\$ 33,215.44	\$ 35,000.00	\$ 26,317.11	\$ 26,500.00
	SUBTOTAL UTILITIES & GASOLINE	\$ 135,228.10	\$ 123,673.00	\$ 112,178.54	\$ 115,491.15
<u>Training/Dues/Misc</u>					
	Travel & Training	\$ 2,898.97	\$ 2,500.00	\$ 5,121.60	\$ 8,000.00
	Membership Dues	\$ 11,080.34	\$ 11,000.00	\$ 5,180.52	\$ 5,300.00
	Hospitality	\$ -	\$ -	\$ -	\$ -
	Contingency	\$ -	\$ -	\$ 43,426.35	\$ -
	Utility Debt Fund	\$ -	\$ -	\$ -	\$ 64,967.70
	CIP/Reserve	\$ 54,790.09	\$ -	\$ -	\$ 18,548.02
	Interfund Transfer	\$ 300,000.00	\$ 310,000.00	\$ 200,000.00	\$ 121,051.22
	SUBTOTAL TRAINING/DUES/MISC	\$ 368,769.40	\$ 323,500.00	\$ 253,728.47	\$ 217,866.94
	TOTAL EXPENSE	\$ 2,864,248.83	\$ 1,557,557.00	\$ 1,684,004.83	\$ 1,318,561.00
	ENDING BALANCE	\$ 72,018.66	\$ (293,741.00)	\$ -	\$ (0.00)

SPECIAL REVENUE FUNDS

Exhibit A

CITY OF ABERNATHY
SPECIAL REVENUE FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary					
	Beginning Balance			\$ 14,271.14	\$ 15,507.01
Other Revenues					
	Library Donations	\$ -	\$ -	\$ -	\$ -
	Police Forfeiture	\$ -	\$ -	\$ -	\$ -
	Police Seizure Fund	\$ -	\$ -	\$ -	\$ -
	Federal Assistance	\$ -	\$ -	\$ -	\$ -
	PD Grant	\$ -	\$ -	\$ 9,288.50	\$ 9,288.50
	GOV Fiscal	\$ -	\$ -	\$ -	\$ -
	Mun Ct Security	\$ 455.80	\$ 300.00	\$ 436.53	\$ 450.00
	Mun Ct Technology	\$ 404.85	\$ 300.00	\$ 352.00	\$ 350.00
	Mun Ct Jury Fund	\$ 125.75	\$ 250.00	\$ 8.67	\$ 10.00
	Mun Ct Truancy Fund	\$ 549.70	\$ 300.00	\$ 438.67	\$ 440.00
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ 1,536.10	\$ 1,150.00	\$ 10,524.37	\$ 10,538.50
Transfers from Other Funds					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ 1,536.10	\$ 1,150.00	\$ 24,795.51	\$ 26,045.51
Expense Summary					
Contractual Services					
	Police Forfeiture	\$ -	\$ -	\$ -	\$ -
	Police Seizure Fund	\$ -	\$ -	\$ -	\$ -
	Federal Assistance	\$ -	\$ -	\$ -	\$ -
	PD Grant	\$ -	\$ -	\$ 9,288.50	\$ 9,288.50
	GOV Fiscal	\$ -	\$ -	\$ -	\$ -
	Mun Ct Security	\$ -	\$ -	\$ -	\$ -
	Mun Ct Technology	\$ -	\$ -	\$ -	\$ 3,500.00
	Mun Ct Jury Fund	\$ -	\$ -	\$ -	\$ -
	Mun Ct Truancy Fund	\$ -	\$ -	\$ -	\$ -
	New Construction	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ 9,288.50	\$ 12,788.50
Supplies					
	Street Repairs	\$ -	\$ -	\$ -	\$ -
	New Equipment	\$ -	\$ -	\$ -	\$ -
	Equipment Repairs	\$ -	\$ -	\$ -	\$ -
	New Vehicles	\$ -	\$ -	\$ -	\$ -
	Vehicle Equip & Repairs	\$ -	\$ -	\$ -	\$ -
	Dept Supplies	\$ -	\$ -	\$ -	\$ -
	Library	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
Fixed Charges					
	Contingency	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSE	\$ -	\$ -	\$ 9,288.50	\$ 12,788.50
	NET INCOME	\$ 1,536.10	\$ 1,150.00	\$ 15,507.01	\$ 13,257.01

Exhibit A

CITY OF
ABERNATHY
RESERVE GENERAL FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary					
	Beginning Balance				\$ -
Other Revenues					
	Cash on hand	\$ -	\$ -	\$ 145,674.16	\$ 273,632.41
	CD's	\$ -	\$ -	\$ 374,158.11	\$ -
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ 519,832.27	\$ 273,632.41
Transfers from Other Funds					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ -	\$ -	\$ 519,832.27	\$ 273,632.41
Expense Summary					
Contractual Services					
	Transfer to General Fund	\$ -	\$ -	\$ 246,199.86	\$ -
	Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to Special Revenue Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to CIP	\$ -	\$ -	\$ -	\$ 192,086.51
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ 246,199.86	\$ 192,086.51
Fixed Charges					
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSE	\$ -	\$ -	\$ 246,199.86	\$ 192,086.51
	NET INCOME	\$ -	\$ -	\$ 273,632.41	\$ 81,545.90

Exhibit A

CITY OF ABERNATHY
CIP GENERAL FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary					
	Beginning Balance				\$ -
Other Revenues					
	Cash on hand	\$ -	\$ -	\$ -	\$ -
	CD's	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from Reserves	\$ -	\$ -	\$ -	\$ 192,086.51
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ 43,794.61
	Category Total	\$ -	\$ -	\$ -	\$ 235,881.12
	TOTAL REVENUE	\$ -	\$ -	\$ -	\$ 235,881.12
Expense Summary					
Contractual Services					
	Sweeper	\$ -	\$ -	\$ -	\$ 57,624.02
	Trackloader	\$ -	\$ -	\$ -	\$ 42,538.32
	Park Maintenance -	\$ -	\$ -	\$ -	\$ 10,000.00
	New Construction	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ 110,162.34
Supplies					
	Street Repairs	\$ -	\$ -	\$ -	\$ -
	New Equipment	\$ -	\$ -	\$ -	\$ 24,000.00
	Equipment Repairs	\$ -	\$ -	\$ -	\$ -
	New Vehicles	\$ -	\$ -	\$ -	\$ -
	Vehicle Equip & Repairs	\$ -	\$ -	\$ -	\$ -
	AC Dept Supplies	\$ -	\$ -	\$ -	\$ 6,000.00
	Library	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ 30,000.00
Fixed Charges					
	Contingency	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSE	\$ -	\$ -	\$ -	\$ 140,162.34
	NET INCOME	\$ -	\$ -	\$ -	\$ 95,718.78

Exhibit A

CITY OF ABERNATHY
INTEREST & SINKING FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Budget</u>
<u>Revenue Summary</u>			
	Beginning Balance		\$ -
<u>Taxes</u>			
	I & S Property Tax		\$ -
	Category Total	\$ -	\$ -
<u>Other Revenues</u>			
	Carry Over	\$ -	\$ -
	Category Total	\$ -	\$ -
<u>Transfers from Other Funds</u>			
	Transfer from General Fund	\$ -	\$ -
	Category Total	\$ -	\$ -
TOTAL REVENUE		\$ -	\$ -
<u>Expense Summary</u>			
<u>Contractual Services</u>			
	Paying Agent Fees	\$ -	\$ -
	Category Total	\$ -	\$ -
<u>Debt Services</u>			
	Bonds	\$ -	\$ -
	Category Total	\$ -	\$ -
<u>Capital Outlay</u>			
		\$ -	\$ -
	Category Total	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -
NET INCOME		\$ -	\$ -

Exhibit A

CITY OF ABERNATHY
RESERVE UTILITY FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary					
	Beginning Balance				\$ -
Other Revenues					
	Cash on hand	\$ -	\$ -	\$ 82,534.28	\$ 46,074.56
	CD's	\$ -	\$ -	\$ 210,493.98	\$ 303,418.59
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ 293,028.26	\$ 349,493.15
Transfers from Other Funds					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL REVENUE	\$ -	\$ -	\$ 293,028.26	\$ 349,493.15
Expense Summary					
Contractual Services					
	Transfer to Utility Fund	\$ -	\$ -	\$ 246,953.70	\$ -
	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to Spec Revenue Fund	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ 246,953.70	\$ -
Fixed Charges					
	Contingency	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
	TOTAL EXPENSE	\$ -	\$ -	\$ 246,953.70	\$ -
	NET INCOME	\$ -	\$ -	\$ 46,074.56	\$ 349,493.15

Exhibit A

CITY OF ABERNATHY
CIP UTILITY FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Adopted Budget</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary					
	Beginning Balance				\$ -
Other Revenues					
	Cash on hand	\$ -	\$ -	\$ -	\$ -
	CD's	\$ -	\$ -	\$ -	\$ -
	Water System Bond	\$ -	\$ -	\$ -	\$ -
	Sewer System Bond	\$ -	\$ -	\$ -	\$ -
	GIS Services	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
Transfers from Other Funds					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ 18,548.02
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ 18,548.02
TOTAL REVENUE		\$ -	\$ -	\$ -	\$ 18,548.02
Expense Summary					
Contractual Services					
	Water Well Repair	\$ -	\$ -	\$ -	\$ -
	New Water Well	\$ -	\$ -	\$ -	\$ -
	Water Lines	\$ -	\$ -	\$ -	\$ -
	New/Upgrades Sewer Plant	\$ -	\$ -	\$ -	\$ -
	Sewer Lines	\$ -	\$ -	\$ -	\$ -
	New Equip	\$ -	\$ -	\$ -	\$ -
	Equip Repair	\$ -	\$ -	\$ -	\$ -
	New Vehicle	\$ -	\$ -	\$ -	\$ -
	Vehicle Repairs	\$ -	\$ -	\$ -	\$ -
	Water Meters	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
Supplies					
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
Fixed Charges					
	Contingency	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -	\$ -	\$ -
NET INCOME		\$ -	\$ -	\$ -	\$ 18,548.02

Exhibit A

CITY OF ABERNATHY
UTILITY DEBT FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2023-2024 Actuals</u>	<u>2024-2025 Year End Estimate</u>	<u>2025-2026 Proposed Base</u>
Revenue Summary				
-	Beginning Balance		\$ -	\$ -
Other Revenues				
	Carry Over		\$ -	\$ -
	CO Bond	\$ 1,535,440.94	\$ -	\$ -
	2024 CO Water System Improv	\$ 25,839.47	\$ 172,856.63	\$ 172,856.63
	Interest	\$ -	\$ -	\$ -
			\$ -	\$ -
	Category Total	\$ 1,561,280.41	\$ 172,856.63	\$ 172,856.63
Transfers from Other Funds				
	Transfer from Utility Fund	\$ -	\$ 65,825.60	\$ 64,967.70
	Category Total	\$ -	\$ 65,825.60	\$ 64,967.70
	TOTAL REVENUE	\$ 1,561,280.41	\$ 238,682.23	\$ 237,824.33
Expense Summary				
Contractual Services				
	Project Engineering	\$ 1,414,423.68	\$ -	\$ -
	Paying Agent Fees	\$ -	\$ -	\$ -
	Category Total	\$ 1,414,423.68	\$ -	\$ -
Debt Services				
	Water I & S 2030	\$ 118,077.00	\$ 118,232.00	\$ 118,300.00
	Water I & S 2024		\$ 117,326.00	\$ 116,400.00
			\$ -	\$ -
	Category Total	\$ 118,077.20	\$ 235,558.00	\$ 234,700.00
Transfers to Other Funds				
	Transfer to Utility Fund	\$ 28,779.53	\$ -	\$ -
	Category Total	\$ 28,779.53	\$ -	\$ -
Capital Outlay				
	GIS		\$ 746.20	\$ 746.20
			\$ -	\$ -
	Category Total	\$ -	\$ 746.20	\$ 746.20
	TOTAL EXPENSE	\$ 1,561,280.41	\$ 236,304.20	\$ 235,446.20
	NET INCOME	\$ -	\$ 2,378.03	\$ 2,378.13

2025 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)

P.O. Box 310, 811 Avenue D, Abernathy, TX, 79311

<https://www.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.	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	\$ 161,238,788
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	\$ 33,280,060
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 127,948,728
4.	Prior year total adopted tax rate.	\$ 0.537824 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: -\$ 0 C. Prior year value loss. Subtract B from A.³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: -\$ 0 C. Prior year undisputed value. Subtract B from A.⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	2025 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.	\$ 127,946,728
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freoport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0 C. Value loss. Add A and B. ⁶	\$ 0
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 0
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. *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.	\$ 127,946,728
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 688,128
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. ⁸	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁹	\$ 688,128
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. ¹⁰ A. Certified values: \$ 187,899,054 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. ¹¹ - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 187,899,054

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

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll.¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 36,254,950
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 131,744,104
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 1,612,247
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,612,247
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 130,131,857
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.528792 /\$100
27.	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. ²¹	\$ 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.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.537824 /\$100
29.	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> .	\$ 127,846,728

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(a)(8)
¹⁷ Tex. Tax Code §26.012(a)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Water Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 688,128
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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..... + \$ 0</p> <p>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</p> <p>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</p> <p>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..... \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 688,128
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 130,131,857
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.528792 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100...... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

²³ [Reserved for expansion]
²⁴ Tex. Tax Code §26.044
²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²³</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁴</p> <p>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</p> <p>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, 2022 and ending on June 30, 2023..... \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p>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.</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.528792 /\$100
40.	<p>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.</p> <p>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</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.628792 /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.547289 /\$100

²³ Tex. Tax Code §26.0442
²⁴ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<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. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 96.66 %</p> <p>B. Enter the prior year actual collection rate..... 96.66 %</p> <p>C. Enter the 2023 actual collection rate. 94.48 %</p> <p>D. Enter the 2022 actual collection rate..... 97.48 %</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% ³¹</p>	96.66 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No New Revenue Tax Rate Worksheet</i> .	\$ 131,744,104
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.547299 /\$100
D49.	<p>Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	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
51.	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. ¹¹ 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.	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. ¹² 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹³ - 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.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁴ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁴ 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.	Current year voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁶	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100	\$ _____ /\$100

¹¹ Tex. Tax Code §26.041(c)
¹² Tex. Tax Code §26.041(f)
¹³ Tex. Tax Code §26.041(d)
¹⁴ Tex. Tax Code §26.04(c)
¹⁵ Tex. Tax Code §26.04(c)
¹⁶ Tex. Tax Code §26.045(d)
¹⁷ Tex. Tax Code §26.045(j)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. 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. ³⁹The 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. ⁴⁰

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; ⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴² 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. ⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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) \$ _____ /\$100 B. Unused increment rate (Line 67) \$ _____ /\$100 C. Subtract B from A \$ _____ /\$100 D. Adopted Tax Rate \$ _____ /\$100 E. Subtract D from C \$ _____ /\$100 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 \$ _____	
64.	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) \$ _____ /\$100 B. Unused increment rate (Line 66) \$ _____ /\$100 C. Subtract B from A \$ _____ /\$100 D. Adopted Tax Rate \$ _____ /\$100 E. Subtract D from C \$ _____ /\$100 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 \$ _____	
65.	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) \$ _____ /\$100 B. Unused increment rate (Line 66) \$ _____ /\$100 C. Subtract B from A \$ _____ /\$100 D. Adopted Tax Rate \$ _____ /\$100 E. Subtract D from C \$ _____ /\$100 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 \$ _____	
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. 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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. 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).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.528792 /\$100
 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.** \$ 0.547299 /\$100
 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.** \$ 0.908315 /\$100
 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.⁵²

print here → Julie Arrington
 Printed Name of Taxing Unit Representative

sign here → _____
 Taxing Unit Representative

07/31/2025
 Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.528792
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 131,744,104
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.378523 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.908315 /\$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.⁴⁶

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.⁴⁷

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 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. ⁴⁸ 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.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)
⁴⁵ Tex. Tax Code §26.012(B-a)
⁴⁶ Tex. Tax Code §26.063(a)(1)
⁴⁷ Tex. Tax Code §26.042(b)
⁴⁸ Tex. Tax Code §26.042(f)
⁴⁹ Tex. Tax Code §626.42(c)
⁵⁰ Tex. Tax Code §626.42(b)