

2026-2027 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 \$22,280, which is a 2.73% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$14,128.61.

Property Tax

Previous Year Rate	0.547299/100
2026-27 Proposed Rate	0.536508/100
2026-2027 No New Revenue Rate	0.515750/100
2026-2027 Voter Approval Rate	0.536508/100
2026-2027 De minimus Rate	0.873396/100

Hale County

Median-Valued Homestead Property for Current Fiscal Year:	\$149,690.00
Property Tax Bill for Current Fiscal Year (\$0.547299)	\$819.25
Median-Valued Homestead Property for Upcoming Fiscal Year:	\$156,017.00
Property Tax Bill for Upcoming Fiscal Year (\$0.536508)	\$837.04

Lubbock County

Median-Valued Homestead Property for Current Fiscal Year:	\$139,896.00
Property Tax Bill for Current Fiscal Year (\$0.547299)	\$765.65
Median-Valued Homestead Property for Upcoming Fiscal Year:	\$150,017.00
Property Tax Bill for Upcoming Fiscal Year (\$0.536508)	\$804.85

The total amount of municipal debt obligations for Fiscal Year 2026-2027:
\$232,183.00

Council Record Vote

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

Annual Budget Fiscal Year October 1, 2026 thru September 30, 2027

Exhibit A

MAYOR

Harold Buffe

MAYOR PRO-TEM

Matt Speer

COUNCIL MEMBERS

Robert Prater

Eva Cortez

Tammy Mahan

Gary Stephenson

CITY ADMINISTRATOR

Julie Arrington

STAFF

Krista Adames
Pyne Gregory
Luis Villarreal
Ricky Patterson
Jessica Wilbanks

City Secretary
Interim Chief of Police
Municipal Judge
Public Works Director
Library Director

City Attorney

Slater Elza
Underwood Law Firm

Exhibit A

August 1, 2026

Dear 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, 2026, and ending September 30, 2027, 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. The budget was discussed with 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 2026-2027 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 for 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 Council’s vision and plans for future development for the city. These elements include, but are not limited to,:

- 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 three years ago. This year the Council continued to monitor the infrastructure for growth of capacity, reviewed and evaluated the water infrastructure and developed a maintenance plan. To continue to monitor and begin a sewer maintenance plan the city will need to increase the sewer rates. This year the rate was increased by \$5.00; however, there is a need to once again raise the rate another \$5.00 allowing a solid maintenance plan to be created. The last time the sewer rates were increased, prior to last year, was 1996 and both the city’s needs and the cost of material have significantly increased.
- 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 assists the American Legion with the 4th of July Parade and the Abernathy Chamber of Commerce with the Christmas parade and event. This year the City held its first Movies in the Park with three movies shown this summer. It was a success with the help of Ryan Companies who donated the raffle prizes. 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

Exhibit A

development and the City Administrator are key participants in the development and design of the city.

- **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 FY2026-2027 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. 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 customer service training and cross train employees to other duties.

Transparency is key to community collaborations and relationships. The City’s Facebook pages have been more active in building and providing transparency for the citizens and we will continue our efforts. Any existing transparency failures that are identified will continue to 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 continue to 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. The procurement policy will be streamlined and make purchases more efficient. 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. Staff will continue to work on writing the current well-known procedures and build written procedure manuals 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

Exhibit A

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.

Water. Abernathy will acquire a new 14-inch water line from the data center development that is approximately two miles long and runs north from 16th Street east of I-27. The City signed a contract with the Utility Services Co. for water infrastructure maintenance and inspections for the two storage tanks in need of service. In FY26-27, the City will expand the contract to include all storage tanks in the system. There is a need for the water meters to be upgraded to new automated read meters. This will be the big project for this year to build a plan to accomplish this goal. The council will need to review and decide on the need for a water utility impact fee and assessment.

Wastewater. There is a current lift station that sits below grade with two pumps underground. This lift Station will require rehabilitation 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. Many of the street repairs requested were placed on hold due to administration changes and the cost of material. Seal coating is a 5-year protective coating for streets. Abernathy used to have a seal coat program and plan, but it has been nonexistent for a few years. This year staff will redevelopment a program and plan for seal coating the streets and street repairs.

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 outlines the management of the current municipal assets.

Parks are considered an asset of the city. They provide quality of life to the community and much enjoyment to the children. Abernathy has a large park on the west side of town and smaller parks closer to downtown. The large park has much potential that includes a 9-hole disc golf course, a walking trail, and is stocked with fish. Repairs and upgrades are needed to the playground equipment, the walking trail, and the disc golf course. The city will need to develop a Master Park Plan for future grants.

3. **Planning and Development** – The planning and development of the city has not been a priority in the past. This past year there has been an increase in city development. The City has acquired 4 new restaurants and anticipates some larger developments and homes to be built in the next year. A total of 52 building permits have been issued this year and we are anticipating more this next year. This increased work will require a revisit to the structure of the Animal Control, Code Enforcement,

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and Building Inspections departments. The new structure will work closely with developers and builders to assist them in navigating the city ordinances, building code requirements, subdivision ordinance, and the zoning ordinances. The City will need to evaluate the implementation of 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 is in need of a permit technician to assist with the increased workload.

4. **Economic Development** – the Economic Development Corporations are key in working with the city to help facilitate and guide the growth of the city to the areas needed. The city is reviewing the need to create and implement a Chapter 380 Agreement for downtown businesses to assist in the Economic Development efforts. The City of Abernathy does not currently have an economic Development Corporation. This allows the City Council to work on some smaller economic development incentives.
5. **Human Resources** – Abernathy does not have a Human Resource Department. The current Personnel Policy is missing some of the recent legal requirements and will require an update. 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 adopted its first ever Procurement Policy for the City to work under. This policy has made a difference in the efficiency of our payables and receivables. We will continue to train 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 2026-27 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 last 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 \$215,021.75 above last year's budget, which is a 10% increase.

The personnel cost was increased by 8% due to the 3% cost of living and the increase in a few positions to make them competitive for new hires. There was a 50% reduction in uniforms and the maintenance for buildings and grounds. There was a reduction in the expenses for the general business insurance, legal advertising, department supplies, maintenance of machines & equipment, fuel, training and membership dues. The overall expense budget increased 10% over last year's budget.

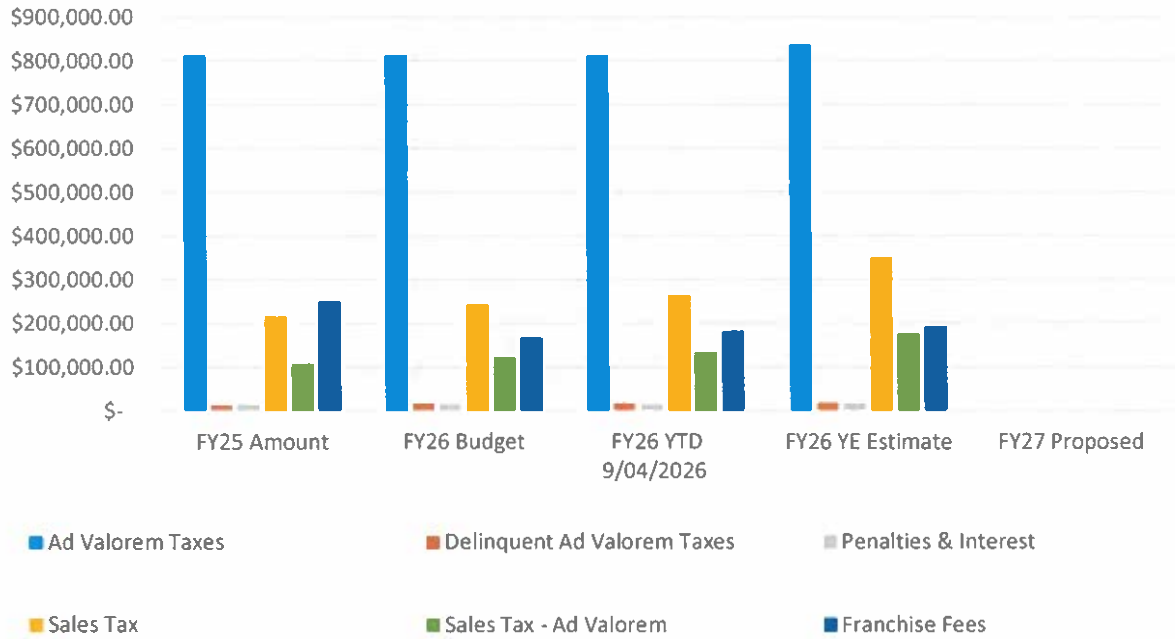
Cash Available All Sources

As of September 1, 2026 available cash includes:

General Fund	\$ 84,411.34
Utility Fund	\$ 160,621.71
General Reserve Funds	\$ 37,100.31
Utility Reserve Funds	\$ 607,424.29
Special Revenue Funds (Restricted)	\$ 21,008.88
I & S Fund (Restricted)	\$ 0.00
Utility Debt Fund (Restricted)	\$ 58,358.82
General Fund CIP	\$ 0.00
Utility Fund CIP	\$ 0.00
Airport Fund	\$ 163,602.02
Total Funds (Unrestricted and Restricted)	\$ 1,132,527.37

Exhibit A

General Fund Revenue Taxes



Fiscal Year 2027 Revenue

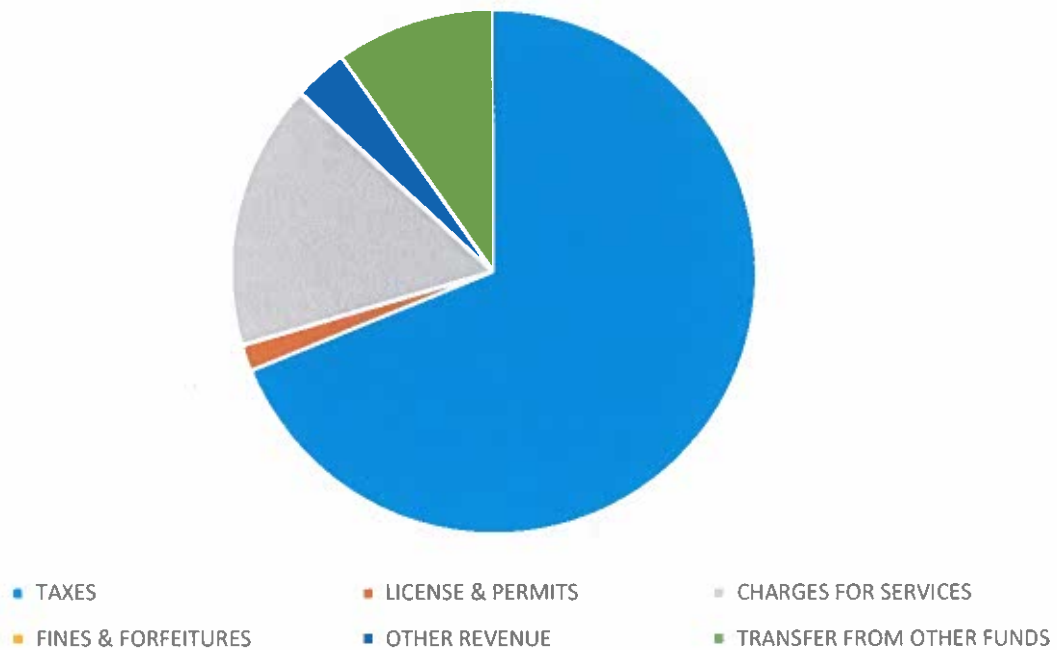
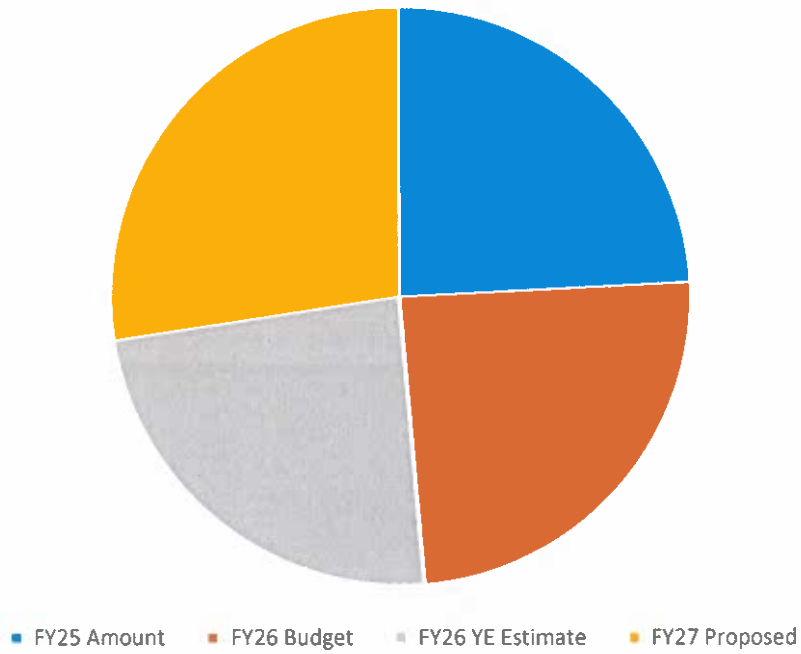


Exhibit A

General Fund Revenues



Fiscal Year 2027 Expenses

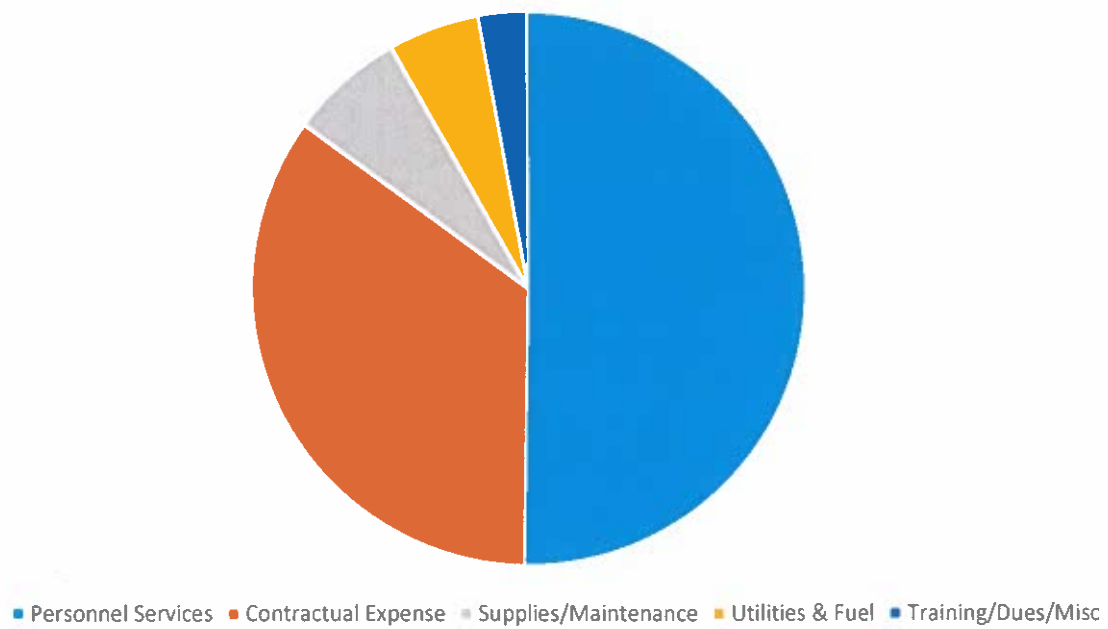
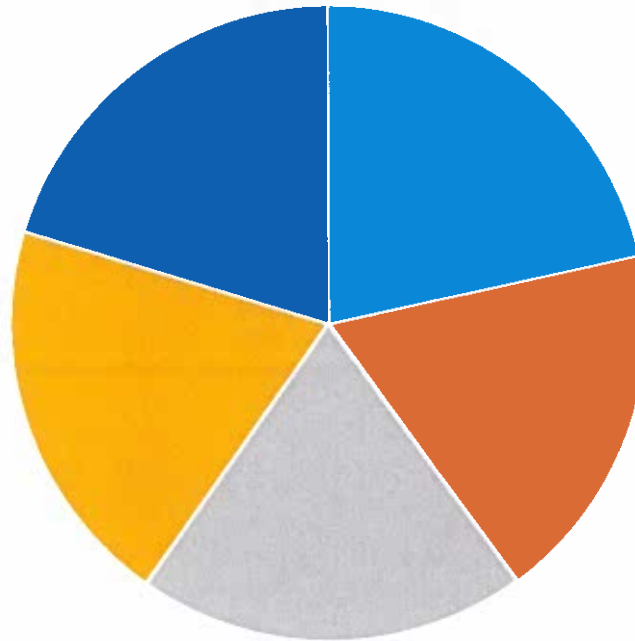


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General Fund Expenses



■ 2024-2025 Actuals

■ 2025-2026 Adopted Budget

■ 2025-2026

Y-T-D (083026)

■ 2025-2026 Year End

■ 2026-2027 Proposed Budget



Exhibit A

Utility Fund Overview

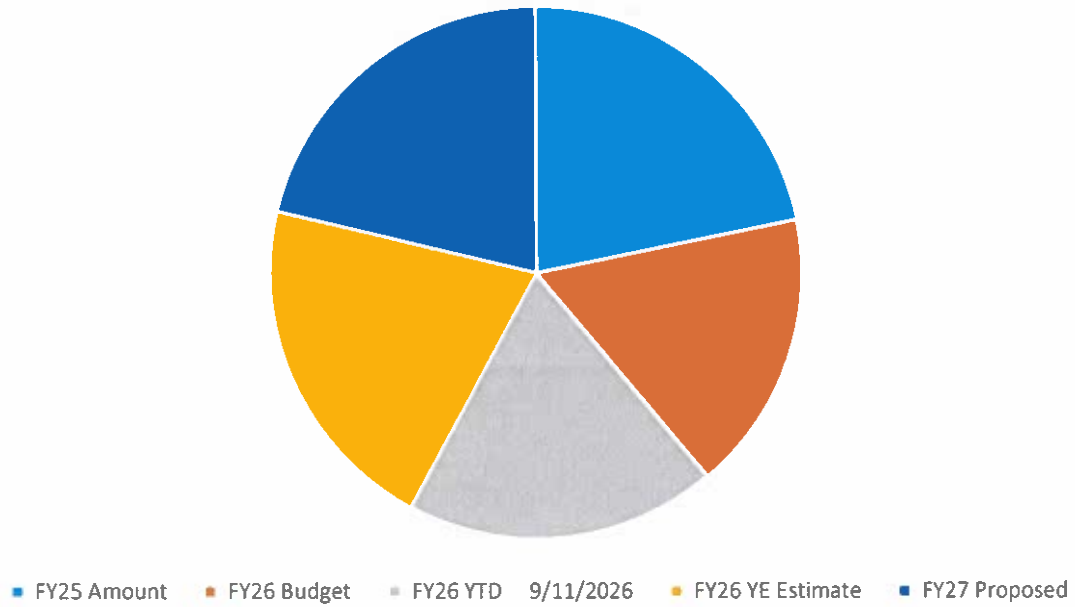
The Water Fund will not receive revenue from the General Fund or the Reserve Fund this year. There is an 48% increase to the metered water sales. The update to the sewer charges will bring in an estimated additional \$71,674.56 in revenues. This is a 27% increase over last year's budget. The lease income increased by 71%. 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 \$285,355.36 over last year's budget a total of 25%.

The Utility Fund Expenses were significantly reduced in the legal advertising, contracts & agreements, office supplies, department supplies, telephone, and membership dues. Personnel was decreased by 3%. The general insurance was increased due to adding properties to the list of assets. Professional Services increased 54% due to the amount of well repairs that were required. Technology services increased for the automated pumping system and the cybersecurity needs. Postage increased by 38% due to the separation from the General Fund allocated to the Utility Fund to accurately reflect the cost of water bills and past due notices. Maintenance machine & equipment and the maintenance of infrastructure items were increased by over 50%. This accurately reflects the maintenance cost instead of having them co-mingled with contracts and agreements. This budget will allocate \$136,713.17 to the Utility CIP Fund.

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 a Cost Allocation Plan. The Cost Allocation Plan outlines the cost that will be allocated to pay for the services the Utility Fund from the General Fund or another fund. The Utility Fund pays 50% of the salary and benefits for the Administration personnel that are key employees to both the Utility Fund and the General Fund. The Utility Fund pays an associated Franchise Fee of 5% of the net profit to the General Fund for locating the utilities on city property. The Utility Fund pays 50% of the cost for the Street Sweeper and the Skid Steer which are used for water and sewer leak repairs. The Utility Fund will transfer \$212,179.25 to the General Fund for these expenses.

Exhibit A

Utility Fund Fiscal Year Revenue



Utility Charges for Service

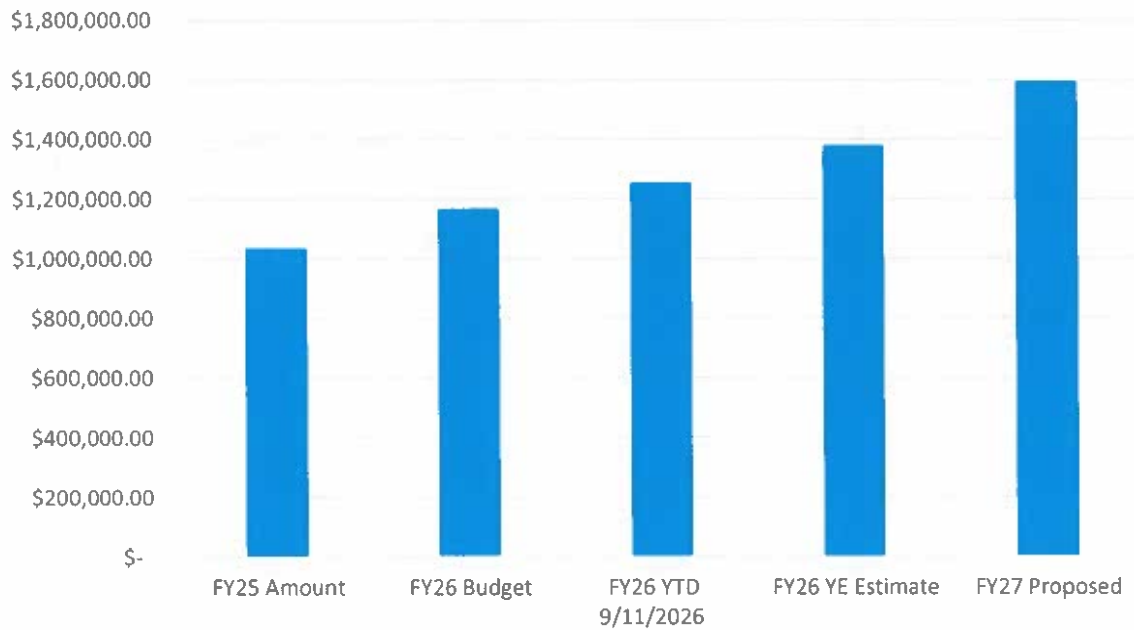
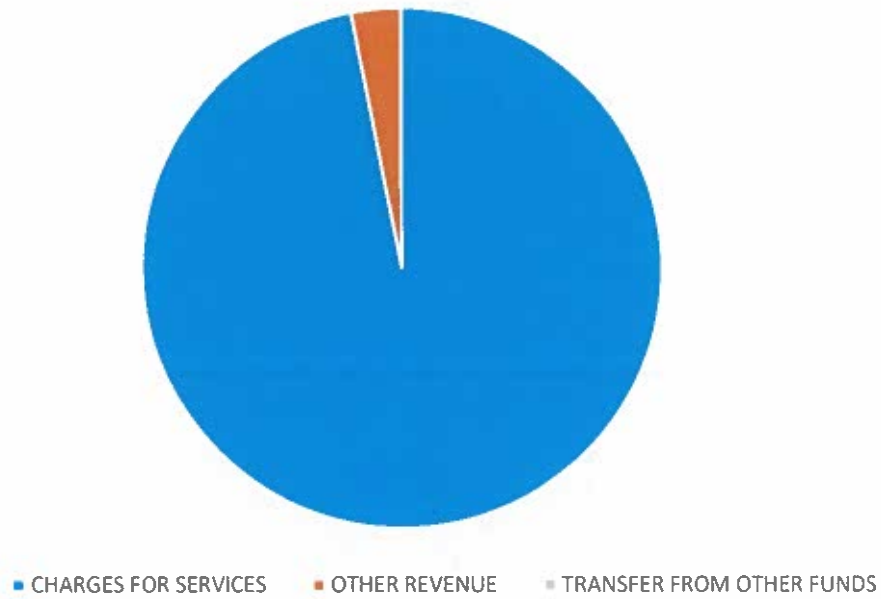


Exhibit A

FY27 Revenues



FY27 Proposed Utility Expenses

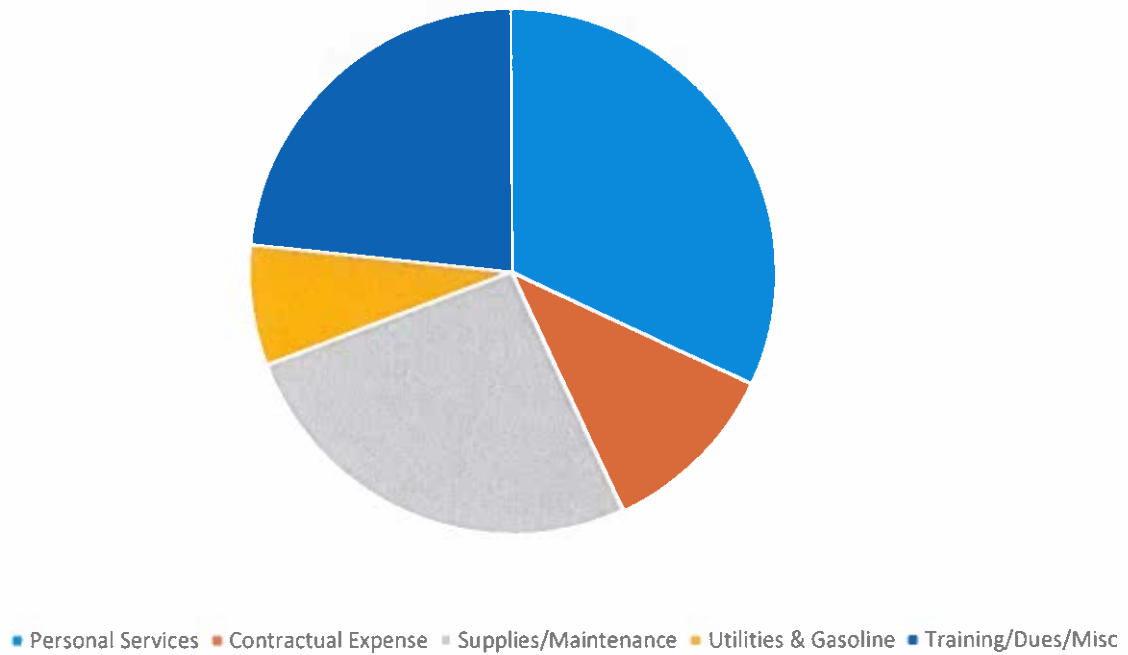


Exhibit A

Utility Fund Fiscal Year Expenses

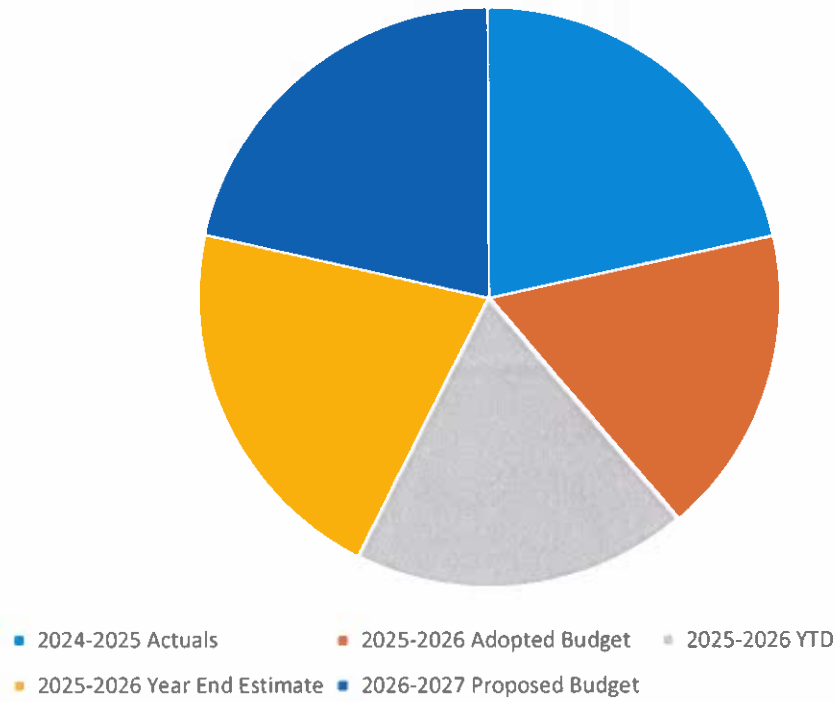


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Special Revenues

Outstanding Debt

The balance of all outstanding debt as of September 1, 2026 is \$2,556,137.

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	FY25 Amount	FY26 Budget	FY26 YE Estimate	FY27 Proposed
TAXES					
	Ad Valorem Taxes	\$ 772,591.81	\$ 813,679.81	\$ 816,100.57	\$ 835,960.19
	Delinquent Ad Valorem Taxes	\$ 20,555.85	\$ 12,610.36	\$ 24,034.77	\$ 17,394.25
	Penalties & Interest	\$ 20,349.20	\$ 13,822.90	\$ 17,727.74	\$ 15,205.19
	Sales Tax	\$ 216,235.21	\$ 216,147.87	\$ 279,845.75	\$ 350,000.00
	Sales Tax - Ad Valorem	\$ 108,117.60	\$ 108,073.93	\$ 139,922.85	\$ 175,000.00
	PILOT				
	Franchise Fees	\$ 162,670.52	\$ 247,828.91	\$ 166,251.31	\$ 190,433.32
	Total Revenue	\$ 1,300,520.19	\$ 1,412,163.78	\$ 1,443,882.99	\$ 1,583,992.95
LICENSE & PERMITS					
	License & Permits	\$ 23,541.34	\$ 40,011.72	\$ 37,015.44	\$ 37,438.91
	Total Revenue	\$ 23,541.34	\$ 40,011.72	\$ 37,015.44	\$ 37,438.91
CHARGES FOR SERVICES					
	Court CC Fees			\$ 98.94	
	Court ACH Fees	\$ 418.44	\$ -	\$ 59.52	\$ -
	Animal Control Fees	\$ 3,765.00	\$ 4,897.64	\$ 2,726.00	\$ 2,659.86
	Sanitation Charges	\$ 333,983.16	\$ 343,760.21	\$ 334,885.06	\$ 363,049.00
	Sanitation Fees Hale Co	\$ 4,400.00	\$ 4,494.55	\$ 4,800.00	\$ 5,040.00
	Recycling	\$ 3,740.00	\$ 3,500.00	\$ 6,188.95	\$ 4,441.92
	Library Services	\$ 3,500.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00
	Total Revenue	\$ 349,806.60	\$ 361,652.40	\$ 352,258.47	\$ 378,685.72
FINES & FORFEITURES					
	Municipal Court Fees	\$ 20,326.10	\$ 25,000.00	\$ 1,391.90	\$ -
	Court Technology Fees	\$ 408.00	\$ -	\$ 56.00	\$ -
	Court Security Fees	\$ 489.10	\$ -	\$ 68.60	\$ -
	Municipal Jury fees	\$ 15.90	\$ -	\$ 1.40	\$ -
	Truancy Prev & Div Fund	\$ 494.90	\$ -	\$ 70.00	\$ -
	Time Payment Reimb Fee	\$ 550.10	\$ 450.00	\$ 30.00	\$ -
	Code Enforcement	50	\$ 100.00	\$ -	\$ -
	Total Revenue	\$ 22,334.10	\$ 25,550.00	\$ 1,617.90	\$ -
OTHER REVENUE					
	Miscellaneous	\$ 1,013.01	\$ 1,500.00	\$ 35.00	
	FY 25 Fire				
	Suppression & Rescue	\$ 27,950.00	\$ 31,265.00	\$ 31,265.00	\$ 31,265.00
	Leases & Rents	\$ 53,880.76	\$ 55,000.00	\$ 42,071.63	\$ 40,000.00
	Mosquito Spraying	\$ 17,249.93	\$ 19,150.00	\$ 17,240.83	\$ -
	Library Misc	\$ 494.98	\$ 650.00	\$ 226.00	\$ -
	Interest	\$ 7,566.11	\$ 10,000.00	\$ 4,380.64	\$ 4,745.04
	Insurance Settlements	\$ 10,973.90	\$ -	\$ 36,337.23	\$ -

Exhibit A

	One Time LRRP Payment	\$ 6,000.00	\$ 8,400.00	\$ -	\$ -
	Sale of Property	\$ 19,502.00	\$ -	\$ -	\$ -
TRANSFER FROM OTHER FUNDS	Total Revenue	\$ 144,630.69	\$ 125,965.00	\$ 131,556.33	\$ 76,010.04
	Utility Interfund	\$ 200,000.00	\$ 121,051.22	\$ 150,000.00	\$ 212,179.25
	Special Revenue Fund	\$ 9,288.50	\$ -	\$ -	\$ 13,109.00
	General Fund				
	Reserves			\$ -	
	Utility Reserve Fund	\$ -	\$ -	\$ -	\$ -
	Gov Fiscal	\$ 14,912.62	\$ -	\$ -	\$ -
	Cash on Hand – Bank			\$ 65,341.15	
	Utility Reserves		\$ -	\$ 139,350.85	\$ -
	Total Revenue	\$ 224,201.12	\$ 121,051.22	\$ 354,692.00	\$ 225,288.25
	Total Revenue	\$ 2,065,034.04	\$ 2,086,394.12	\$ 2,321,023.13	\$ 2,301,415.87

**CITY OF ABERNATHY
GENERAL FUND**

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End</u>	<u>2026-2027 Proposed Budget</u>
<u>Personnel Services</u>					
17021	Salaries	\$ 830,665.97	\$ 840,839.32	\$ 860,367.27	\$ 911,559.27
17600	Payroll Taxes	\$ 60,042.92	\$ 64,846.21	\$ 65,011.93	\$ 68,760.38
17105	Retirement	\$ 30,012.40	\$ 51,106.30	\$ 53,748.28	\$ 67,731.08
17049	Employee Benefits	\$ 157,867.18	\$ 160,240.71	\$ 151,822.75	\$ 107,555.78
15316	Uniforms	\$ 1,307.70	\$ 3,500.00	\$ 2,533.96	\$ 1,800.00
	Service Awards	\$ -	\$ 600.00	\$ -	\$ 500.00
	Employee Events	\$ -	\$ -	\$ -	\$ -
	Car Allowance	\$ 9,325.18	\$ -	\$ -	\$ -
SUBTOTAL PERSONNEL SERVICES		\$ 1,089,221.35	\$ 1,121,132.54	\$ 1,133,484.19	\$ 1,157,906.51
<u>Contractual Expense</u>					
	Refuse Collection	\$ 182,074.49	\$ 206,764.92	\$ 224,011.12	\$ 221,390.83
	Contract Labor	\$ -	\$ -	\$ -	\$ -
15336	Equip Payment & Rental	\$ 394.55	\$ 450.00	\$ 102,801.97	\$ 47,035.45
	Insurance Contract	\$ 62,126.61	\$ 62,126.61	\$ 67,034.26	\$ 55,130.04
15112	Legal Advertising	\$ 3,912.97	\$ 7,000.00	\$ 6,943.60	\$ 6,000.00
	Appraisal District	\$ 20,585.50	\$ 19,675.00	\$ 16,974.71	\$ 19,675.00
	Election Expense	\$ -	\$ 5,000.00	\$ 3,599.09	\$ 4,000.00
	Professional Services	\$ 26,999.00	\$ 37,000.00	\$ 67,640.42	\$ 49,275.00
	Agency Fees	\$ 235.00	\$ -	\$ -	\$ 250.00
15302	Technology & Software	\$ 69,085.49	\$ 73,877.97	\$ 75,442.01	\$ 84,272.82
	Contracts & Agreements	\$ 367,781.33	\$ 152,925.00	\$ 285,207.59	\$ 313,954.91
SUBTOTAL CONTRACTUAL		\$ 733,194.94	\$ 564,819.50	\$ 849,654.77	\$ 800,984.05
<u>Supplies/Maintenance</u>					
15343	Postage Service	\$ 985.74	\$ 2,000.00	\$ 1,767.52	\$ 2,000.00
	Printing	\$ -	\$ 800.00	\$ 1,341.07	\$ 1,600.00
15329	Office Supplies	\$ 4,972.15	\$ 5,425.00	\$ 7,179.34	\$ 6,000.00
	Dept Supplies	\$ 71,837.28	\$ 73,500.00	\$ 53,746.98	\$ 62,000.00

Exhibit A

EOC Supplies & Equip	\$ -	\$ 1,000.00	\$ -	\$ -
Maint Building & Grounds	\$ 18,009.55	\$ 23,382.46	\$ 21,554.85	\$ 13,000.00
Maint Machine & Equip	\$ 22,110.26	\$ 23,000.00	\$ 19,060.45	\$ 20,000.00
Maint Vehicles	\$ 20,863.30	\$ 23,500.00	\$ 33,636.78	\$ 32,500.00
Maint Parks	\$ 3,883.29	\$ 4,500.00	\$ 7,634.73	\$ 5,000.00
Maint Infrastructure	\$ 12,550.00	\$ 12,500.00	\$ 19,685.66	\$ 12,500.00
SUBTOTAL SUPPLIES/MAINTENANCE	\$ 155,211.57	\$ 169,607.46	\$ 165,607.38	\$ 154,600.00
<u>Utilities & Fuel</u>				
Telephone	\$ 7,643.77	\$ 8,340.00	\$ 24,548.71	\$ 13,914.72
Utilities	\$ 79,095.66	\$ 75,000.00	\$ 71,318.19	\$ 75,000.00
Fuel	\$ 34,323.84	\$ 36,500.00	\$ 34,488.95	\$ 34,438.00
SUBTOTAL UTILITIES & GASOLINE	\$ 121,063.27	\$ 119,840.00	\$ 130,355.85	\$ 123,352.72
<u>Training/Dues/Misc</u>				
Special Events	\$ 11,458.60	\$ 15,000.00	\$ 14,309.93	\$ 15,000.00
15315 Training & Travel	\$ 7,882.79	\$ 40,200.00	\$ 42,334.11	\$ 30,000.00
15317 Membership Dues	\$ 16,137.15	\$ 10,000.00	\$ 3,130.69	\$ 3,925.00
Hospitality	\$ -	\$ -	\$ -	\$ -
Contingency & Misc	\$ 314,126.05	\$ -	\$ 47,417.32	\$ -
Council Expense	\$ -	\$ 2,000.00	\$ 3,426.60	\$ 2,000.00
Abatements	\$ -	\$ -	\$ -	\$ -
Transfer to CIP	\$ -	\$ 43,794.61	\$ -	\$ -
Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -
Transfer to Reserve Fund	\$ -	\$ -	\$ -	\$ 13,647.59
SUBTOTAL TRAINING/DUES/MISC	\$ 349,604.59	\$ 110,994.61	\$ 110,618.65	\$ 64,572.59
TOTAL EXPENSE	\$ 2,448,295.72	\$2,086,394.11	\$ 2,389,720.84	\$ 2,301,415.87
Ending Total Balance	\$ (383,261.68)	\$ 0.01	\$ (68,697.71)	\$ 0.00

Exhibit A

**CITY OF ABERNATHY
WATER WASTEWATER FUND -
REVENUE**

Description	FY25 Amount	FY26 Budget	FY26 YE Estimate	FY27 Proposed
TAXES				
				\$ -
Total Income	\$ -	\$ -	\$ -	\$ -
CHARGES FOR SERVICES				
Bulk Water Sales				
Metered Water Sales	\$ 788,128.37	\$ 826,000.00	\$ 1,134,994.62	\$ 1,218,862.29
Sewer Sales	\$ 178,731.86	\$ 265,956.00	\$ 252,852.96	\$ 337,956.00
Misc			\$ -	\$ -
Water/Sewer Tap Fee	\$ 11,675.00	\$ 15,750.00	\$ 4,635.00	\$ 5,098.50
Late Charges/Penalties	\$ 52,547.80	\$ 55,000.00	\$ 26,029.97	\$ 26,000.00
Reconnects	\$ 4,125.00	\$ 4,200.00	\$ 4,800.00	\$ 5,500.00
Adjustments	\$ -		\$ (13,421.30)	\$ -
Total Income	\$ 1,035,208.03	\$ 1,166,906.00	\$ 1,409,891.25	\$ 1,593,416.79
OTHER REVENUE				
Interest Income	\$ 20,033.15	\$ 24,100.00	\$ 11,783.56	\$ 15,000.00
Insurance Refund	\$ -	\$ -	\$ 5,803.53	\$ -
ACH Fees	\$ 12,469.21	\$ -	\$ 16,275.83	\$ -
Lease Income	\$ 18,053.38	\$ 21,000.00	\$ 35,903.42	\$ 35,903.42
2024 CO Water System Improv	\$ 172,856.63	\$ -	\$ 160,983.73	\$ -
Miscellaneous Income	\$ 44.78	\$ 55.00	\$ 25.31	\$ -
Paving Liens	\$ 47,005.53	\$ 63,000.00	\$ -	\$ -
Mechanic Liens	\$ 20,920.28	\$ 28,000.00	\$ -	\$ -
Utility Liens	\$ 10,460.14	\$ 15,500.00	\$ -	\$ -
	\$ -		\$ -	\$ -
Total Income	\$ 301,843.10	\$ 151,655.00	\$ 230,775.38	\$ 50,903.42
TRANSFER FROM OTHER FUNDS				
Transfer from Reserve Fund	\$ 246,953.70	\$ -	\$ -	\$ -
Cash on Hand – Bank			\$ 19,467.36	
Transfer from Debt Service			\$ -	\$ -
Transfer from CIP Fund	\$ -	\$ -	\$ -	\$ -
Transfer from General Funds	\$ 100,000.00	\$ -	\$ -	\$ -
Total Transfer Income	\$ 346,953.70	\$ -	\$ 19,467.36	\$ -
Total Income	\$ 1,684,004.83	\$ 1,318,561.00	\$ 1,680,133.99	\$ 1,644,320.21

Exhibit A

CITY OF ABERNATHY
WATER WASTEWATER FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Budget</u>
Personal Services					
	Salaries	\$ 417,397.39	\$ 399,469.92	\$ 440,161.75	\$ 389,055.26
	Payroll Taxes	\$ 50.00	\$ 30,919.45	\$ 33,672.37	\$ 29,762.73
	Employee Benefits	\$ 72,515.75	\$ 77,334.96	\$ 84,756.85	\$ 59,185.14
	Retirement	\$ 18,451.62	\$ 29,241.20	\$ 28,253.83	\$ 31,046.61
	Uniforms	\$ 4,638.10	\$ 4,700.00	\$ 8,877.95	\$ 16,650.00
	Service Awards	\$ -	\$ -	\$ -	\$ 300.00
	SUBTOTAL PERSONNEL SERVICES	\$ 513,052.86	\$ 541,665.53	\$ 595,722.75	\$ 525,999.74
Contractual Expense					
	Equipment Rental	\$ -	\$ -	\$ 646.49	\$ 42,991.45
	Insurance Contract	\$ 39,718.54	\$ 39,740.55	\$ 48,219.09	\$ 50,630.04
	Legal Advertising	\$ 5,187.30	\$ 5,200.00	\$ 1,670.80	\$ 1,000.00
	Professional Services	\$ 12,810.00	\$ 20,025.00	\$ 23,328.35	\$ 30,800.00
	Agency Expenses	\$ 4,564.40	\$ 5,311.00	\$ 5,361.16	\$ 5,000.00
	Technology Services	\$ 41,137.37	\$ 40,050.54	\$ 43,185.32	\$ 50,000.00
	Contracts & Agreements	\$ 30,909.36	\$ 9,650.00	\$ 3,989.51	\$ 2,250.00
	Bond Payments & Interest	\$ 308,410.71	\$ -	\$ 251,284.77	\$ -
	SUBTOTAL CONTRACTUAL	\$ 442,737.68	\$ 119,977.09	\$ 377,685.49	\$ 182,671.49
Supplies/Maintenance					
	Postage Service	\$ 10,180.66	\$ 10,500.00	\$ 11,901.85	\$ 14,500.00
	Printing	\$ 62.89	\$ 100.00	\$ 93.94	\$ 100.00
	Office Supplies	\$ 6,783.19	\$ 6,000.00	\$ 7,150.11	\$ 2,000.00
	Dept Supplies	\$ 45,929.00	\$ 50,000.00	\$ 33,278.19	\$ 20,000.00
	Maint Bldg & Grnds	\$ 22,073.80	\$ 2,500.00	\$ 1,759.00	\$ 2,500.00
	Maint Mach & Equip	\$ 13,380.18	\$ 15,000.00	\$ 22,338.55	\$ 25,000.00
	Maint Vehicles	\$ 9,675.11	\$ 10,500.00	\$ 20,825.48	\$ 11,000.00
	Maint Infrastructure	\$ 222,291.55	\$ 228,960.30	\$ 284,437.94	\$ 354,500.00
	SUBTOTAL SUPPLIES/MAINTENANCE	\$ 330,376.38	\$ 323,560.30	\$ 381,785.06	\$ 429,600.00
Utilities & Gasoline					
	Telephone	\$ 7,714.68	\$ 8,500.00	\$ 10,994.79	\$ 5,956.56
	Utilities	\$ 78,146.75	\$ 80,491.15	\$ 97,951.84	\$ 90,000.00
	Fuel	\$ 26,317.11	\$ 26,500.00	\$ 31,442.46	\$ 26,500.00
	SUBTOTAL UTILITIES & GASOLINE	\$ 112,178.54	\$ 115,491.15	\$ 140,389.09	\$ 122,456.56
Training/Dues/Misc					
	Travel & Training	\$ 5,121.60	\$ 8,000.00	\$ 5,792.94	\$ 9,500.00
	Membership Dues	\$ 5,180.52	\$ 5,300.00	\$ 1,334.99	\$ 1,250.00
	Contingency	\$ 43,426.35	\$ -	\$ 6,231.82	\$ -
	Utility Debt Fund	\$ -	\$ 64,967.70	\$ -	\$ 24,000.00
	CIP/Reserve	\$ -	\$ 18,548.02	\$ -	\$ 136,713.17
	GF Interfund Transfer	\$ 200,000.00	\$ 121,051.22	\$ 150,000.00	\$ 212,179.25
	SUBTOTAL TRAINING/DUES/MISC	\$ 253,728.47	\$ 217,866.94	\$ 163,359.75	\$ 383,592.42
	TOTAL EXPENSE	\$ 1,652,073.93	\$ 1,318,561.01	\$ 1,658,942.14	\$ 1,644,320.21
	ENDING BALANCE	\$ 31,930.90	\$ (0.01)	\$ 1,191.85	\$ 0.00

SPECIAL REVENUE FUNDS



Exhibit A

CITY OF ABERNATHY
SPECIAL REVENUE
FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Base</u>
<u>Revenue Summary</u>					
	Beginning Balance	\$ -	\$ -	\$ 14,344.12	\$ 35,348.44
<u>Other Revenues</u>					
	Library Donations	\$ -	\$ -	\$ 5,036.82	\$ -
	Interest	\$ -	\$ -	\$ -	\$ 1,000.00
	Police Forfeiture	\$ -	\$ -	\$ -	\$ -
	Police Seizure Fund	\$ -	\$ -	\$ 689.18	\$ -
	Federal Assistance	\$ -	\$ -	\$ -	\$ -
	PD Grant	\$ -	\$ -	\$ 11,943.27	\$ -
	GOV Fiscal	\$ -	\$ -	\$ -	\$ -
	Mun Ct Security	\$ 300.00	\$ -	\$ -	\$ -
	Mun Ct Technology	\$ 300.00	\$ -	\$ -	\$ -
	Mun Ct Jury Fund	\$ 250.00	\$ -	\$ -	\$ -
	Mun Ct Truancy Fund	\$ 300.00	\$ -	\$ -	\$ -
	Municipal Court	\$ -	\$ -	\$ 3,335.05	\$ 1,500.00
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ 1,150.00	\$ 21,004.32	\$ 2,500.00
<u>Transfers from Other Funds</u>					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		\$ -	\$ 1,150.00	\$ 35,348.44	\$ 37,848.44
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Security City Hall	\$ -	\$ -	\$ -	\$ 1,166.00
	Police Forfeiture	\$ -	\$ -	\$ -	\$ -
	Police Seizure Fund	\$ -	\$ -	\$ -	\$ -
	Federal Assistance	\$ -	\$ -	\$ -	\$ -
	PD Training Grant	\$ -	\$ -	\$ -	\$ 11,943.00
	Municipal Court	\$ -	\$ -	\$ -	\$ -
	New Construction	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ 13,109.00
<u>Supplies</u>					
	Street Repairs	\$ -	\$ -	\$ -	\$ -
	New Equipment	\$ -	\$ -	\$ -	\$ -
	Equipment Repairs	\$ -	\$ -	\$ -	\$ -
	New Vehicles	\$ -	\$ -	\$ -	\$ -
	Vehicle Equip & Repairs	\$ -	\$ -	\$ -	\$ -
	Dept Supplies	\$ -	\$ -	\$ -	\$ -
	Library	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Fixed Charges</u>					
	Contingency	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -	\$ -	\$ 13,109.00
NET INCOME		\$ -	\$ 1,150.00	\$ 35,348.44	\$ 24,739.44

Exhibit A

CITY OF ABERNATHY
RESERVE GENERAL
FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Base</u>
<u>Revenue Summary</u>					
	Beginning Balance				\$ -
<u>Other Revenues</u>					
	Cash on hand	\$ -	\$ 127,958.25	\$ 231,585.22	\$ 69,634.37
	CD's	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ 4,669.40	\$ 5,748.00
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ 127,958.25	\$ 236,254.62	\$ 75,382.37
<u>Transfers from Other Funds</u>					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ 32,414.30	\$ 13,647.59
Category Total		\$ -	\$ -	\$ 32,414.30	\$ 13,647.59
TOTAL REVENUE		\$ -	\$ 127,958.25	\$ 268,668.92	\$ 89,029.96
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Transfer to General Fund	\$ -	\$ -	\$ 32,414.30	\$ -
	Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to Special Revenue Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to CIP	\$ -	\$ 192,086.51	\$ -	\$ -
	Airport	\$ -	\$ -	\$ 166,620.25	\$ -
Category Total		\$ -	\$ 192,086.51	\$ 199,034.55	\$ -
<u>Fixed Charges</u>					
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ 192,086.51	\$ 199,034.55	\$ -
NET INCOME		\$ -	\$ (64,128.26)	\$ 69,634.37	\$ 89,029.96

Exhibit A

CITY OF ABERNATHY
AIRPORT FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Base</u>
<u>Revenue Summary</u>					
	Beginning Balance				\$ -
<u>Other Revenues</u>					
	Cash on hand	\$ -	\$ 166,620.25	\$ 166,620.25	\$ 164,150.02
	CD's	\$ -	\$ -	\$ -	\$ -
	Interest (0.003112)	\$ -	\$ 3,675.13	\$ 3,729.77	\$ 6,271.08
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ 170,295.38	\$ 170,350.02	\$ 170,421.10
<u>Transfers from Other Funds</u>					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		\$ -	\$ 170,295.38	\$ 170,350.02	\$ 170,421.10
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Transfer to General Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer to Special Revenue	\$ -	\$ -	\$ -	\$ -
	Transfer to CIP	\$ -	\$ -	\$ -	\$ -
	Upgrades - Striping	\$ -	\$ -	\$ 6,200.00	\$ -
	Obstruction Survey	\$ -	\$ -	\$ -	\$ 167,000.00
Category Total		\$ -	\$ -	\$ 6,200.00	\$ 167,000.00
<u>Fixed Charges</u>					
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -	\$ 6,200.00	\$ 165,648.27
NET INCOME		\$ -	\$ 170,295.38	\$ 164,150.02	\$ 3,421.10

Exhibit A

CITY OF
ABERNATHY
CIP GENERAL FUND

<u>Acc. Num.</u>	<u>Account Description</u>	2024-2025 Actuals	2025-2026 Adopted Budget	2025-2026 Year End Estimate	2026-2027 Proposed Base
<u>Revenue Summary</u>					
	Beginning Balance				\$ 120,398.70
<u>Other Revenues</u>					
	Cash on hand	\$ -	\$ -	\$ -	\$ -
	CD's	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ 1,200.00
Category Total		\$ -	\$ -	\$ -	\$ 1,200.00
<u>Transfers from Other Funds</u>					
	Transfer from Utility Fund	\$ -	\$ -	\$ -	\$ -
	Transfer from GF Reserves	\$ -	\$ -	\$ -	\$ -
	Transfer from UF Reserves	\$ -	\$ -	\$ 120,398.70	
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ 120,398.70	\$ -
TOTAL REVENUE		\$ -	\$ -	\$ 120,398.70	\$ 121,598.70
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Sweeper	\$ -	\$ -	\$ -	\$ -
	Trackloader	\$ -	\$ -	\$ -	\$ -
	Park Maintenance -	\$ -	\$ -	\$ -	\$ -
	Airport Fund	\$ -	\$ -	\$ -	\$ -
	New Construction	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Supplies</u>					
	Street Repairs	\$ -	\$ -	\$ -	\$ -
	New Equipment	\$ -	\$ -	\$ -	\$ -
	Equipment Repairs	\$ -	\$ -	\$ -	\$ -
	New Vehicles	\$ -	\$ -	\$ -	\$ -
	Vehicle Equip & Repairs	\$ -	\$ -	\$ -	\$ -
	AC Dept Supplies	\$ -	\$ -	\$ -	\$ -
	Library	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Fixed Charges</u>					
	Contingency	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -	\$ -	\$ -
NET INCOME		\$ -	\$ -	\$ 120,398.70	\$ 121,598.70

Exhibit A

CITY OF ABERNATHY INTEREST & SINKING FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Budget</u>
<u>Revenue Summary</u>					
- -	Beginning Balance			\$	-
<u>Taxes</u>					
	I & S Property Tax			\$	-
				\$	-
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Other Revenues</u>					
	Carry Over			\$	-
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ 124,800.00	\$ -	\$ -	\$ -
		\$ 112,602.24	\$ -	\$ -	\$ -
		\$ 354,908.02	\$ -	\$ -	\$ -
Category Total		\$ 592,310.26	\$ -	\$ -	\$ -
<u>Transfers from Other Funds</u>					
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL REVENUE		\$ 592,310.26	\$ -	\$ -	\$ -
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Paying Agent Fees	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Debt Services</u>					
	Bonds	\$ 592,310.26	\$ -	\$ -	\$ -
Category Total		\$ 592,310.26	\$ -	\$ -	\$ -
<u>Capital Outlay</u>					
				\$	-
				\$	-
				\$	-
				\$	-
				\$	-
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ 592,310.26	\$ -	\$ -	\$ -
NET INCOME		\$ -	\$ -	\$ -	\$ -

fer from General Fund	\$	-	\$
	\$	-	\$
	\$	-	\$ 349,493.
fer to Utility Fund	\$	-	\$
fer to General Fund	\$	-	\$
fer to Spec Revenue	\$	-	\$
fer to UF CIP	\$	-	\$
fer to GF CIP	\$	-	\$
	\$	-	\$

Other Revenues

TOTAL EXPENSE	\$	-	\$	-	\$	352,407.09	\$	-
NET INCOME	\$	-	\$	349,493.15	\$	352,407.09	\$	365,907.09

Exhibit A

CITY OF
ABERNATHY
CIP UTILITY FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Base</u>
<u>Revenue Summary</u>					
	Beginning Balance				\$ -
<u>Other Revenues</u>					
	Cash on hand	\$ -	\$ -	\$ -	\$ 90,980.52
	CD's	\$ -	\$ -	\$ -	\$ -
	Interest	\$ -	\$ -	\$ -	\$ 1,200.00
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ 92,180.52
<u>Transfers from Other Funds</u>					
	Transfer from UF Reserves			\$ -	
	Transfer from Utility Fund	\$ -	\$ 18,548.02	\$ 90,980.52	\$ 136,713.17
	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ 90,980.52	\$ 136,713.17
TOTAL REVENUE		\$ -	\$ -	\$ 90,980.52	\$ 228,893.69
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Water Well Repair	\$ -	\$ -	\$ -	\$ -
	New Water Well	\$ -	\$ -	\$ -	\$ -
	Water Lines	\$ -	\$ -	\$ -	\$ -
	New/Upgrades	\$ -	\$ -	\$ -	\$ -
	Sewer Plant	\$ -	\$ -	\$ -	\$ -
	Sewer Lines	\$ -	\$ -	\$ -	\$ -
	New Equip	\$ -	\$ -	\$ -	\$ -
	Equip Repair	\$ -	\$ -	\$ -	\$ -
	New Vehicle	\$ -	\$ -	\$ -	\$ 11,000.00
	Vehicle Repairs	\$ -	\$ -	\$ -	\$ -
	Water Meters	\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ 11,000.00
<u>Supplies</u>					
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
<u>Fixed Charges</u>					
	Contingency	\$ -	\$ -	\$ -	\$ -
Category Total		\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSE		\$ -	\$ -	\$ -	\$ 11,000.00
NET INCOME		\$ -	\$ -	\$ 90,980.52	\$ 217,893.69

Exhibit A

CITY OF
ABERNATHY
UTILITY DEBT
FUND

<u>Acc. Num.</u>	<u>Account Description</u>	<u>2024-2025 Actuals</u>	<u>2025-2026 Adopted Budget</u>	<u>2025-2026 Year End Estimate</u>	<u>2026-2027 Proposed Base</u>
<u>Revenue Summary</u>					
	Beginning Balance			\$ -	\$ -
<u>Other Revenues</u>					
	Carry Over	\$ 24,893.88	\$ 64,625.80	\$ 67,003.93	\$ 193,727.18
	Cash on Hand	\$ -	\$ -		\$ -
	2030 CO Bond - Utility Fund	\$ -	\$ -	\$ 120,000.00	\$ 24,000.00
	2024 CO Water System Improv	\$ -	\$ 172,856.63	\$ 239,858.21	\$ 150,000.00
	Interest	\$ -	\$ -	\$ 1,965.04	\$ 1,955.28
		\$ 124,800.00	\$ -	\$ -	\$ -
		\$ 112,602.24	\$ -	\$ -	\$ -
		\$ 354,908.02	\$ -	\$ -	\$ -
	Category Total	\$ 592,310.26	\$ 172,856.63	\$ 428,827.18	\$ 369,682.46
<u>Transfers from Other Funds</u>					
	Transfer from Utility Fund	\$ -	\$ 64,967.70	\$ -	\$ -
	Category Total	\$ -	\$ 64,967.70	\$ -	\$ -
	TOTAL REVENUE	\$ 617,204.14	\$ 302,450.13	\$ 428,827.18	\$ 369,682.49
<u>Expense Summary</u>					
<u>Contractual Services</u>					
	Project Engineering			\$ -	\$ -
	Paying Agent Fees	\$ -	\$ -	\$ -	\$ -
	Category Total	\$ -	\$ -	\$ -	\$ -
<u>Debt Services</u>					
	Water I & S 2030	\$ -	\$ 118,300.00	\$ 118,300.00	\$ 118,283.00
	Water I & S 2024		\$ 116,400.00	\$ 116,800.00	\$ 113,900.00
					\$ -
	Category Total	\$ -	\$ 234,700.00	\$ 235,100.00	\$ 232,183.00
<u>Transfers to Other Funds</u>					
	Transfer to Utility Fund	\$ -		\$ -	\$ -
	Category Total			\$ -	\$ -
<u>Capital Outlay</u>					
	GIS	\$ 443,635.02	\$ 746.20	\$ -	\$ -
		\$ 108,943.32	\$ -	\$ -	\$ -
		\$ -	\$ -	\$ -	\$ -
	Category Total	\$ 552,578.34	\$ 746.20	\$ -	\$ -
	TOTAL EXPENSE	\$ 552,578.34	\$ 235,446.20	\$ 235,100.00	\$ 232,183.00
	NET INCOME	\$ 64,625.80	\$ 67,003.93	\$ 193,727.18	\$ 137,499.46

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

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). ²	\$ 167,999,054
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. ³	\$ 36,259,900
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 131,744,104
4.	Prior year total adopted tax rate.	\$ 0.547299/\$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. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(14)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ <u>0</u> B. Prior year disputed value: - \$ <u>0</u> C. Prior year undisputed value. Subtract B from A.⁵	\$ <u>0</u>
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ <u>0</u>
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ <u>131,744,104</u>
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory.⁶	\$ <u>0</u>
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: \$ <u>0</u> B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ <u>0</u> C. Value loss. Add A and B.⁷	\$ <u>0</u>
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: \$ <u>0</u> B. Current year productivity or special appraised value: - \$ <u>0</u> C. Value loss. Subtract B from A.⁸	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>0</u>
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.⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>131,744,104</u>
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>721,034.¹⁶</u>
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.¹⁰	\$ <u>0</u>
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16.¹¹	\$ <u>721,034.¹⁶</u> ✓

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.03(c)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ¹²	
	A. Certified values:	\$ <u>174,937,962</u>
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ <u>0</u>
	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:.....	- \$ <u>0</u>
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110.....	- \$ <u>0</u>
	E. Total current year value. Add A and B, then subtract C and D.	\$ <u>174,937,962</u>
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵	
	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. ¹⁶	\$ <u>0</u>
	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. ¹⁷	+ \$ <u>0</u>
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
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. ¹⁸	\$ <u>35,134,903</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ <u>139,803,059</u>
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ <u>0</u>
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ <u>0</u>

¹² Tex. Tax Code §§26.012(6) and 26.04(c-2)¹³ Tex. Tax Code §26.03(c)¹⁴ Tex. Tax Code §26.03(e)¹⁵ Tex. Tax Code §26.01(c) and (d)¹⁶ Tex. Tax Code §26.01(c)¹⁷ Tex. Tax Code §26.01(d)¹⁸ Tex. Tax Code §26.012(6)(B)¹⁹ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)²⁰ Tex. Tax Code §26.012(1-a)²¹ Tex. Tax Code §26.04(d-3)²² Tex. Tax Code §26.012(6)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>0</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ <u>139,803,059</u>
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ <u>0.51575</u> /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ <u>0</u> /\$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.547297</u> /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>131,744,104</u>
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ <u>721,034</u>
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ <u>0</u> 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..... - \$ <u>0</u> 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. +/- \$ <u>0</u> 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..... \$ <u>0</u> E. Add Line 31 to 32D.	\$ <u>721,034</u>
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>139,803,059</u>
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ <u>0.51575</u> /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁸ 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. \$ <u>0</u> 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. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
36.	Rate adjustment for indigent health care expenditures.²⁹ 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. \$ <u>0</u> 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
37.	Rate adjustment for county indigent defense compensation.³⁰ 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. \$ <u>0</u> 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0</u> /\$100
38.	Rate adjustment for county hospital expenditures.³¹ 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. \$ <u>0</u> 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, 2024 and ending on June 30, 2025. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

SECTION 3: Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ 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.	\$ <u>0</u>
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - 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.	\$ <u>106,116</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>139,803,059</u>
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.07336</u> / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.51575</u> / \$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ <u>0</u> / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ <u>0.615844</u> / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>0.536508</u> / \$100

SECTION 4: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ <u>0</u>
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0</u> / \$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.536508</u> / \$100

⁴⁰ Tex. Tax Code §26.041(d)⁴¹ Tex. Tax Code §26.041(i)⁴² Tex. Tax Code §26.041(d)⁴³ Tex. Tax Code §26.04(c)⁴⁴ Tex. Tax Code §26.04(c)⁴⁵ Tex. Tax Code §26.045(d)⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: 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.⁴⁷ 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.⁴⁸

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;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ 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.⁵¹

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁵²

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ _____ /\$100
	B. Unused increment rate (Line 68).....	\$ _____ /\$100
	C. Subtract B from A.....	\$ _____ /\$100
	D. Adopted Tax Rate.....	\$ _____ /\$100
	E. Subtract D from C.....	\$ _____ /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ _____
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ _____ <i>0</i>
65.	Year 2 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.....	\$ _____ <i>0</i>
66.	Year 1 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.....	\$ _____
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ _____ <i>0</i>
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ _____ <i>0</i> /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <i>0.536504</i> /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ 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.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ <u>0.51575</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>139,803,059</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>0.357646</u> /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ <u>0</u> /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ <u>0.873396</u> /\$100

SECTION 7: 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.⁵⁵

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.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.547299</u> /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, 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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ <u>0</u> /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0.547299</u> /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>131,744,104</u>
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>139,803,059</u>
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ <u>0</u> /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.536306</u> /\$100

⁵³ Tex. Tax Code §26.012(b-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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 \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0</u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0</u>/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.51575</u> /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>108,118</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.077356</u>/\$100 C. Add Line 41B to Line 40. \$ <u>0.593086</u>/\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.613444</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² 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 a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u>0</u>/\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u>0</u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u>0</u>/\$100 c. Add Line D42(B)(b) to Line 42. \$ <u>0</u>/\$100 d. Enter the current year unused increment rate from Line 68 \$ <u>0</u>/\$100 e. Add Line D42(c) to Line D42(d). \$ <u>0</u>/\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u>0</u>/\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ <u>0</u> B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u> C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u> D. Subtract amount paid from other resources - \$ <u>0</u> E. Adjusted debt. Subtract B, C and D from A. \$ <u>0</u>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ <u>0</u>
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ <u>96.00</u> % B. Enter the prior year actual collection rate <u>96.00</u> % C. Enter the 2024 actual collection rate <u>96.66</u> % D. Enter the 2023 actual collection rate <u>94.46</u> % 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%. ³⁹ <u>96.00</u> %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>0.00</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>139,803,059</u>
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0</u> / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.613844</u> / \$100 5570
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ <u>0</u> / \$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ <u>0</u> / \$100

³⁶ Tex. Tax Code §26.012(7)³⁷ Tex. Tax Code §526.012(10) and 26.04(b)³⁸ Tex. Tax Code §26.04(b)³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.51575 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ 0.826508 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: _____

De minimis rate. \$ 0.973396 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁹⁹

**print
here** ➡_____
Printed Name of Taxing Unit Representative**sign
here** ➡_____
Taxing Unit Representative_____
Date⁹⁹ Tex. Tax Code §26.04(c-2) and (d-2)

ORDINANCE NO. 668

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR FISCAL YEAR 2026-27 PROVIDING FOR NECESSARY TRANSFERS OF FUNDS BETWEEN ACCOUNTS AND DEPARTMENTS, AS REQUIRED; APPROPRIATING FUNDS FOR THE 2026-27 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 2026-27 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, 2026; 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 2026-27 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, 2026 and ending September 30, 2027 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 2026-2076 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 2026-27 fiscal year budget shall be filed with appropriate officials as required by law.

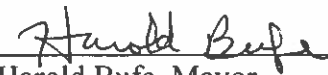
SECTION 5. All other terms and provisions of the Code of Ordinances, City of Abernathy, Texas not in conflict herewith and not hereby amended shall remain in full force and effect.

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, 2026 upon its passage and publication as required by law.

AND IT IS SO ORDERED.

Passed by the Abernathy City Council on this 14th day of September, 2026.


Harold Bufe, Mayor

ATTEST:


Krista Adames, City Secretary

City of Abernathy, Texas Ratification of Property Tax Increase

This budget will raise more total property taxes than last year's budget by an amount of \$22,280.00, which is a 2.73% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$14,128.61.

Municipal Property Tax Rates:

Preceding Fiscal Year:	\$0.547299 per \$100 valuation
(A) The No-New-Revenue Rate:	\$0.515750 per \$100 valuation
(B) The Voter- Approval Rate:	\$0.536508 per \$100 valuation
(C) The De-Minimus Rate:	\$0.873396 per \$100 valuation

The total amount of municipal debt obligations for Fiscal Year 2026-2027: \$232,183.00

Therefore, Councilmember ** motioned to ratify the property tax increase reflected in the 2026-2027 budget. Councilmember ** seconded the motion. The motion to ratify the property tax increase passed by a vote of ** to adopt the tax rate.

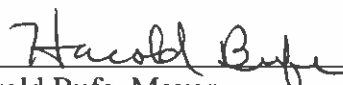
Councilmember record of voting:

Mayor Pro-Tem Prater
Councilmember Stephenson
Councilmember Mahan

Councilmember Speer
Councilmember Cortez

PASSED and **APPROVED** this 14th day of September, 2026.

Attest:


Harold Bufe, Mayor


Krista Adames, City Secretary

ORDINANCE 671

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING A TAX UPON ALL TAXABLE PROPERTY WITHIN THE CITY OF ABERNATHY, TEXAS FOR THE 2026 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ABERNATHY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; APPROPRIATING THE FUNDS DERIVED FROM SAID TAX LEVY TO THE GENERAL FUND; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

Whereas, the City Council of the City of Abernathy, Texas approved the municipal budget for the fiscal year beginning October 1, 2026, and ending September 30 2027; and

Whereas, the City of Abernathy conducted public hearings on September 14, 2026 to obtain comments and recommendations for Abernathy residents, businesses, and other interested persons specifically on the City's property tax rates.

Whereas, it is necessary that an Ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Abernathy, Texas in accordance with such budget and the Texas Tax Code.

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

SECTION 1

There is hereby levied and there shall be collected for the Maintenance and Operations (use and support) of the municipal government of the City of Abernathy (herein the "City") upon all property subject to taxation, real, personal, and mixed, within the corporate limits of said city on January 1, 2026, a tax of \$0.536508 on each \$100.00 taxable valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the Maintenance and Operation support of the general government (General Fund), \$0.536508 on each \$100.00 taxable valuation of property.
2. The total tax rate of \$0.536508 on each \$100.00 taxable valuation of property is 4.025% percent above the no-new-revenue tax rate of \$0.5515750 per \$100.00 taxable valuation of property.

3. This tax rate will raise more taxes for Maintenance and Operations than Last Year's tax rate. The tax rate will effectively be raised by 4.025% and will raise taxes for Maintenance and Operations on \$100,000 home by approximately \$2.07. The property tax revenue to be raised from new property added to the tax roll this year is \$14,128.61.

SECTION 2.

Taxes Due and Payable. That taxes levied under this Ordinance shall be due and payable on October 1, 2026 and if not paid on or before January 31, 2027 shall immediately become delinquent.

SECTION 3.

Tax Lien. All taxes shall become a lien upon the property against which is assessed, taxes not paid on or before January 31, 2027 shall be increased by such penalty and interest as is provided by state law and Article 11.02.002 of the Code of Ordinances of the City of Abernathy.

SECTION 4.

Public Hearings. In compliance with Truth-in-Taxation requirements, the required public "Notice of 2026 Tax Year Proposed Property Tax Rate for City of Abernathy" was published in the Abernathy Advocate on September 4, 2026. The required public hearing on proposed 2026 property tax rate for the City of Abernathy was held by the City Council on September 14, 2026.

SECTION 5.

Open meetings. It is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meeting Act.

SECTION 6.

The taxes herein levied shall be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and priorities as real estate. Such liens shall attach to said property as of January 1, 2026.

SECTION 7.

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 8.

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.

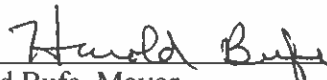
SECTION 9.

The City Secretary shall hereby notify the Tax Assessor of the tax rate in accordance with State Law.

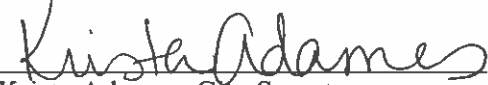
SECTION 10.

Effective Date. This ordinance shall become effective on the date of its passage by the City Council of the City of Abernathy, Texas.

PASSED AND APPROVED THIS 15TH DAY OF SEPTEMBER 2026 BY THE FOLLOWING MOTION "I MOVE THAT PROPERTY TAXES BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.536508/\$100 WHICH IS EFFECTIVELY A 4.025 PERCENT INCREASE IN THE TAX RATE," WHICH WAS MADE BY COUNCILMEMBER Matt Speer, MOTION SECONDED BY COUNCILMEMBER Robert Prater TO APPROVE THIS ORDINANCE HAVING REVIEWED 5 AYES: 0 NAYS AND 0 ABSTAINED.


Harold Bufe, Mayor

ATTEST:


Krista Adames, City Secretary

RECORD OF VOTE

Councilmember Cortez
Councilmember Mahan
Councilmember Speer
Councilmember Prater
Councilmember Stephenson

☒ For - Against - Abstain - Absent
☒ For - Against - Abstain - Absent
☒ For - Against - Abstain - Absent
☒ For - Against - Abstain - Absent
☒ For - Against - Abstain - Absent