



Proposed Budget
Fiscal Year October 1, 2025-September 30, 2026

MAYOR
THE HONORABLE JACOB FANGMAN

MAYOR PRO-TEM
TOM THOMPSON

ALDERMEN
ASHLEE ESTLACK
BRITTNEY WOLFE
CHELSI SHADLE
CHRISTOPHER TOPLIFF

CITY ADMINISTRATOR
BRIAN BARBOZA, CPM

CITY SECRETARY/FINANCE DIRECTOR
MACHIEL COVEY, TRMC

Texas Local Government Code Section 102.005(b) Notice:

**THIS BUDGET WILL RAISE MORE TOTAL
PROPERTY TAXES THAN LAST YEAR'S BUDGET BY
\$16,140 OR 4.12%, AND OF THAT AMOUNT, \$2,424 IS
TAX REVENUE TO BE RAISED FROM NEW
PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

City Council Record Vote

The members of the governing body will vote on the tax rate to support the 2025-2026 budget on September 11, 2025.

FOR:

AGAINST:

PRESENT:

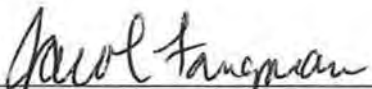
ABSENT:

Tax Rate	PROPOSED 2025-2026	Adopted 2024-2025
Property Tax Rate	\$0.560241/100	\$0.593711/100
No-New-Revenue Tax Rate	\$0.537774/100	\$0.572152/100
No-New Revenue-Maintenance & Operations (M&O) Rate	\$0.541296/100	\$0.573485/100
Voter-Approved Tax Rate	\$0.560241/100	\$0.593711/100
Debt Rate	0	0
De minimis Rate	0	0
Unused Increment Rate	0	0

The total amount of municipal debt obligation secured by property taxes for the City of Clarendon is \$0.00.



I, Jacob Fangman, Mayor of the City of Clarendon, do hereby certify that I delivered a copy of the 2025-2026 Proposed Operating Budget to the City Secretary's office on Monday, August 11, 2025.



Jacob Fangman, Mayor

ATTEST:



Machiel Covey, City Secretary



To: The Honorable Mayor, Members of the City Council,
and Citizens of the City of Clarendon

In accordance with the Texas Local Government Code, the proposed annual budget has been submitted for the City of Clarendon, Texas, for the fiscal year beginning October 1, 2025, and ending September 30, 2026. The budget, as filed with the City Secretary, presents in financial terms, the overall plan for providing municipal services during the forthcoming year. This budget provides funding for the continued basic level of services offered by the city.

General Fund

Revenue:

The General Fund provides for basic services for the departments of Mayor and City Council, Administration, Finance & Accounting, Street, Sanitation, Tax Office, Airport, Law Enforcement, Municipal Court, Fire and Safety, Code Compliance, City Hall, Library, Parks, Pool and Debt Service/ Transfers.

The General Fund is funded with revenues from property tax, sales tax, franchise tax, transfers and miscellaneous. The proposed property tax rate for FY 2025-2026 will be **\$0.560241** per \$100. Adopting **\$0.560241** represents a tax increase of **\$16,140**. The \$0.560241 tax rate is composed of the "M&O" component which is used for General Fund maintenance and operations.

Revenue is also generated from investment into TexPool, this is to invest funds and to act as custodians of investments purchased with local investment funds. While an investment in the Pool is not insured or guaranteed by any government or government agency. The authorized representatives ensure it is in the best interest of the participant to invest local funds in investments that provide for the preservation and safety of principle, liquidity, and yield consistent with the Public Funds Investment Act.

Expenses:

Solid Waste:

In Fiscal Year 2024-2025 prices increased 3.3% from the solid waste company charged to the city, customers saw a 4% increase in solid waste on the utility bill. The city contracts for solid waste service and this contract is set to expire in September 2025. On June 24, 2025, the City Council evaluated the two proposers and selected Republic Services for a Solid Waste Contract beginning October 1, 2025 for a five (5) year term.

Law Enforcement:

For many years, Law Enforcement services were provided from Donley County Sheriff's Office and contracted through the Donley County Commissioners Court. In Fiscal Year 2024-2025 the city paid the county \$170,000.00, in Fiscal Year 2025-2026 there will be a 2% increase, now paying:

- **\$173,400** plus additional cost for annual PANCOM System.

Fire Department:

The City of Clarendon subsidizes the Clarendon Volunteer Fire Department. The City also pays for insurance on their rolling stock, buildings, furnishes water for firefighting and pays all utilities expenses.

CDBG- 2024 Community Development (CD) Program:

This project will be to replace an old deteriorated lift station that fails to meet Texas Commission on Environmental Quality (TCEQ) rules, with a new lift station located at the north west corner of Sully Street and Martindale Street with fencing and electrical in an effort to correct the sewer system and improve safety and reliability.

- Application for grant funds is \$500,000.
- City Match in the amount of \$25,000.

CDBG Downtown Revitalization Project:

The project will reconstruct approximately six hundred linear feet (600 LF) of concrete sidewalk, two (2) ADA ramps, five hundred ninety linear feet (590 LF) curb and gutter, eight (8) light poles, and all associated appurtenances. Additional grant funds were available from the 200 block project, and it was decided by the city council to move forward with the 300 block to exhaust remaining grant funds and the city would come up with the remainder, this being approximately **\$227,000.00** from TexPool General Fund.

- Application for grant funds is \$500,000.
- City Match is in the amount of \$98,860.

TxDOT 2025 Transportation Alternatives:

TxDOT 2025 TA call for projects to be made available amount to \$250 Million (FY27-FY29 funds). The category the city would apply for is Community Based and examples of this would be Sidewalks, Bike lanes and shared use paths. There is a 20% match in this project.

Initial application would be to repair dilapidated sidewalk in front of city hall and remainder of the 300 block of Sully. Partial section of the 100 block of Sully and along the 100 block of W 4th Street. The city would estimate to spend **\$47,600** in local matching, this would come out of Texpool to support the amount.

Enterprise Fund

The Enterprise Fund is funded through fees that specifically pay for services such as Water/Wastewater Department.

Capital Improvements:

Water and Wastewater Department

- Partial payment into Rolling Stock- \$19,000

Other Obligated Funds

Other Obligated Funds are revenues generated for specific purposes for the respected accounts. This includes Hotel Occupancy Tax Fund, Rolling Stock Fund, Airport Maintenance, Municipal Court Local Consolidation, CDBG Project, USDA Debt Service Fund, Interest and Sinking Fund, Street Maintenance and Capital Improvement Fund.

USDA Loan

In January 2016, the city established conditions which were understood and agreed for a loan with the United States Department of Agriculture (USDA) in the amount of **\$2,522,000** and grant in the amount of **\$1,387,000** for water distribution system improvements to include a water standpipe, water meters and water line replacement. The term is for 40 years and the annual debt service is approximately **\$100,000**.

Personnel

Salaries

There is an increase of 3% Cost-of-Living adjustment for all employees that has been added. Incentive Pay will be something new that was approved by City Council to be in the employee handbook in December 2024. The employees are what keep the city moving and help see the vision of the council, by increasing payroll this will maintain a more structured and vigilant organization.

The City of Clarendon's retirement program is with Texas Municipal Retirement System (TMRS) and for FY 2024-2025 the rate was **2.57%**. H.B. 3161 provides that a city that

participates in the Texas Municipal Retirement System may designate the rate of member contributions for employees at a rate of eight (8) percent of the employees' compensation. With council approval for FY 2025-2026 the total contribution rate will be 4.89% with 1.5:1 matching. Medical insurance for FY 2024-2025 was \$991.82 per month plus life. This budget year there is an increase of 2%. Paying \$1,011.66 per month plus life.

The City currently has 36 employee positions, 12 Full Time and 24 Part-Time:

- (1) City Administrator
- (1) City Secretary
- (1) Utility Clerk
- (1) Office Clerk
- (1) Animal Control Office/ Code Compliance Officer
- (1) Part-time Municipal Judge
- (1) Part-time Fire Marshal
- (1) Public Works Director
- (1) Librarian
- (1) Deputy- Librarian
- (2) Part-time library assistant(s)
- (2) Water Department Employee(s)
- (1) Wastewater Department Employee
- (1) Street Superintendent
- (1) Street Department Employee
- (1) Park/Pool Attendant
- (2) Part-time Sanitation Employee(s)
- (1) Seasonal Park Attendant
- (13) Pool Manager & Lifeguards

Summary

This budget meets the City Council's strategic goal of enhancing the revitalization of the community, continued investment in infrastructure and street maintenance repairs. Thank you to the City Council and Citizens of Clarendon for the commitment and support in adopting the budget for Fiscal Year 2025-2026.

Respectfully submitted this 11th day of August, 2025,

Brian Barboza, CPM
Clarendon City Administrator

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STATEMENT OF CHANGES IN ACCOUNT BALANCES

Account	September 30, 2024	September 30, 2025
Municipal Court LCCC	\$7,100.03	\$
Interest & Sinking	\$93.25	\$
General Fund	\$445,307.91	\$
Motel Bed Tax	\$27,458.53	\$
Rolling Stock	\$208.89	\$
USDA Debt Service	\$74,491.46	\$
Airport Maintenance	\$241.40	\$
Street Maintenance	\$86,328.35	\$
Capital Improvement Projects	\$37.82	\$
TexPool Investments	\$3,365,462.55	\$
Certificate of Deposit (2/14/25) 1 year term		\$100,000.00

General Fund Overview

The General Fund is used to account for all current financial resources, revenue funding for operations is provided by property taxes, sales tax, franchise fee assessments, permit fees, fines, miscellaneous revenues, and transfers.

The organizational structure of this fund follows that of the functions performed by department.

General Government

Mayor & City Council
Administration
Finance & Accounting
Parks
City Hall
Municipal Court
Recycling/Sanitation
Debt Service/ Transfers

Tax Office
Code Compliance
Street
Airport
Library
Pool

Public Safety

Fire Department
Law Enforcement

Enterprise Fund Overview

The Enterprise Fund is funded through fees that specifically pay for services such as Water and Wastewater Departments. A portion of the fund balances generated in the city's Water and Wastewater fund are transferred to the General Fund.

The organizational structure of this fund follows that of the functions performed by department.

Enterprise Government

Water Department

Wastewater Department

Debt Service/ Transfers

Community Development

GENERAL FUND REVENUE & EXPENSE SUMMARY

ACCT # ACCOUNT NAME	ACTUAL 2022-2023	ACTUAL 2023-2024	BUDGET 2024-2025	ACTUAL 2024-2025	BUDGET 2025-2026
40100 PROPERTY TAX	\$ 407,612	\$ 436,902.48	\$ 400,000	-	\$ 461,000
40101 PROPERTY SALES	11,650	-	-	-	-
41101 CABLE FRANCHISE TAX	1,875	1,477.29	2,300	-	100
41102 TELEPHONE FRANCHISE TAX	4,771	4,324.43	5,000	-	4,500
41103 ELECTRIC FRANCHISE TAX	52,599	52,890.02	53,500	-	51,000
41104 GAS FRANCHISE TAX	13,903	16,782.38	13,500	-	16,400
41106 ALCOHOL SALES PERMIT	250	1,403.88	1,000	-	100
41107 MOWING FEE	300	-	-	-	-
41500 SANITATION	383,183	426,705.65	454,000	-	445,000
41501 GATE FEES	8,973	12,512.71	5,000	-	5,000
41540 40/30/20/15 YD DUMPSTER	581	1,558.37	-	-	-
41550 RECYCLING	10,362	10,244.71	5,000	-	5,000
41551 TIRE RECYCLING	-	168.00	-	-	-
41700 2% SALES TAX REVENUE	493,026	528,417.19	500,000	-	530,000
41901 COLLECTIONS	50	-	100	-	25
41902 PERMITS	7,750	5,160.00	200	-	78
42800 DONLEY COUNTY-LIBRARY	35,000	34,999.92	38,500	-	38,500
42802 POOL INCOME	18,661	16,846.00	17,000	-	15,500
43100 AIRPORT-HANGER FEES	6,287	6,097.44	6,500	-	6,500
43101 AIRPORT RAMP GRANT	-	12,503.00	-	-	-
43200 TOWER RENTAL	5,654	12,605.76	8,000	-	12,400
43500 ANIMALCONTROL FEES	1,368	1,302.50	1,000	-	1,000
43503 CODE COMP. FEES	110	150.00	100	-	100
43504 FAX/COPY REVENUE	4	87.80	4	-	4
44400 INTEREST EARNED	1,987	3,862.67	2,000	-	2,000
44401 DONATIONS-AAF	-	-	-	-	-
44503 TRANSFER FROM UTILITY FUND	95,000	140,000.00	140,000	-	180,000
44505 TRANSFER GF TO TEXPOOL	400,000	300,000.00	-	-	-
44508 TRANSFER FROM TEXPOOL	275,732	5,560.92	250,000	-	230,000
44610 MISC. INCOME	6,700	3,050.66	600	-	400
44800 PROPERTY LEASE/SANITATION	6,000	6,075.00	6,000	-	-
45000 LIBRARY INCOME	3,877	3,867.38	4,000	-	3,500
45444 TRANSFER FROM MUNI CRT	3,340	-	-	-	-
46500 MUNICIPAL COURT	26,881	22,337.01	14,204	-	21,400
TOTAL REVENUE:	\$ 2,283,486	\$ 2,067,893.17	\$ 1,927,508	\$ -	\$ 2,029,507
52000 STREET	165,244	185,229.27	178,950	-	212,000
52100 FINANCE/ ACCOUNTING	170,198	179,042.53	210,160	-	246,140
53000 SANITATION	370,299	418,731.68	467,210	-	492,250
53100 TAX OFFICE	18,068	20,905.00	20,500	-	23,000
54500 MAYOR & CITY COUNCIL	7,131	4,705.32	10,850	-	11,050
55000 AIRPORT	6,809	6,509.55	5,250	-	8,950
56000 LAW ENFORCEMENT	166,549	140,513.00	170,550	-	174,000
56500 MUNICIPAL COURT	42,884	33,160.09	33,302	-	36,980
57000 FIRE DEPARTMENT	26,179	27,620.96	27,882	-	28,670
57700 CODE COMPLIANCE	71,491	47,339.09	76,400	-	87,100
58000 CITY HALL	99,508	109,456.13	115,610	-	124,420
58600 LIBRARY	82,511	80,033.26	110,240	-	126,360
58700 ADMINISTRATION	178,309	117,549.74	115,840	-	121,990
59000 PARKS	64,107	56,169.70	61,320	-	68,300
59200 POOL	55,899	51,782.59	64,084	-	62,097
59700 DEBT SERVICE/ TRANSFER	746,231	523,323.63	259,360	-	206,200
TOTAL EXPENDITURES:	\$ 2,271,417	\$ 2,002,072	\$ 1,927,508	\$ -	\$ 2,029,507
BALANCE DEFICIT:	\$ 12,069	\$ 65,821.63	\$ -	\$ -	\$ -

ENTERPRISE FUND REVENUE & EXPENSE SUMMARY

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
41300 WATER REVENUE	\$ 600,588	\$ 639,640.90	\$ 600,000	-	\$ 605,000
41301 WATER TAP/CONNECTION FEES	5,755	-	1,000	-	1,000
41302 SEWER TAP/CONNECTION FEES	1,186	-	1,000	-	1,000
41307 LATE PAYMENT PENALTIES	13,577	13,157.10	13,000	-	13,000
41308 BULK WATER	1,455	1,376.50	500	-	800
41309 RETURNED CHECK FEES	467	597.39	300	-	300
41310 RECONNECT FEES	6,300	5,740.00	4,000	-	4,000
41313 WASTEWATER DUMPING FEES	-	320.00	500	-	100
41316 SEWER REVENUE	248,841	258,654.39	255,000	-	260,000
41317 RAW WATER SALES	84,980	85,206.93	72,000	-	72,000
41328 MISC.	-	-	-	-	-
43029 WATER METER TEST FEE	-	-	100	-	100
TOTAL REVENUE:	\$ 963,149	\$ 1,004,693.21	\$ 947,400	\$ -	\$ 957,300
51000 WATER DEPARTMENT	365,030	389,197.32	518,830	-	529,380
51500 WASTEWATER DEPARTMENT	129,327	180,758.01	164,050	-	123,000
56700 TRANSFER	202,010	246,730.00	249,500	-	289,500
TOTAL EXPENDITURES:	\$ 696,367	\$ 816,685.33	\$ 932,380	\$ -	\$ 941,880
BALANCE DEFICIT:	\$ 266,782	\$ 188,007.88	\$ 15,020	\$ -	\$ 15,420

STREET DEPARTMENT

DEPARTMENT DESCRIPTION

The mission of the Street Department is to provide and maintain public thoroughfares to be safe and comfortable to travel. Activities of the Street Department includes the maintenance of approximately 32 miles of streets, about 3 miles of which are graveled and unpaved, and the cleaning of drainage ditches which abut City streets.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

- Continue providing a means of transportation between the home, workplace, recreation facilities, travel and commercial establishments. Budget for paving material/asphalt and possible street project(s).
- Increase in equipment maintenance to meet the actual needs for the street department.
- Additional funds into Rolling Stock Account.

PERSONNEL SUMMARY

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Street Supervisor	1.00	1.00	1.00	1.00
Street Maintenance Worker	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	2.00	2.00	2.00	2.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
52002	OVERTIME	\$ 610	\$ 734.51	\$ 2,200	-	\$ 1,000
52010	SALARIES	56,622	60,251.81	66,000	-	70,000
52011	VEHICLE MAINTENANCE	2,385	1,881.04	2,500	-	2,500
52012	CONSUMABLES	578	103.78	500	-	500
52013	STREET LIGHTS	38,944	38,018.71	42,000	-	42,000
52014	HEALTH & LIFE INSURANCE	17,482	11,617.38	24,000	-	24,500
52015	PAYROLL TAXES	4,368	4,665.56	5,000	-	5,400
52016	UNIFORMS/APPAREL	957	1,371.66	1,400	-	2,300
52017	TRAFFIC CONTROL DEVICES	1,212	-	500	-	500
52018	CHEMICAL/MOSQUITO CONTROL	894	3,098.38	2,500	-	2,500
52019	GAS & OIL	13,554	13,322.27	15,000	-	14,000
52020	SAFETY EQUIPMENT	724	1,425.89	500	-	1,000
52023	EQUIPMENT MAINTENANCE	8,768	7,571.25	4,000	-	6,000
52024	EQUIPMENT	327	855.04	1,500	-	1,000
52025	TIRES	2,378	3,653.50	3,200	-	3,700
52026	RETIREMENT	1,341	1,192.71	1,700	-	3,450
52030	CURBING & DRAINAGE	1,316	676.87	1,500	-	1,000
52037	TRAVEL/TRAINING	-	300.00	100	-	4,100
52040	SMALL TOOLS	799	914.97	700	-	800
52044	ROAD BASE/ STABILIZATION	7	2,570.80	2,000	-	2,500
52045	PAVING MATERIAL/ASPHALT	7,691	7,465.93	1,000	-	10,000
52046	STREET SIGNS	1,009	259.21	1,000	-	1,100
52047	CHEMICAL REPORT FEE	-	-	150	-	150
52052	ENGINEERING/ADA DESIGN	-	-	-	-	1,000
52076	HYDRO-VAC 2011	3,278	3,278.00	-	-	-
52077	FRONTEND LOADER 2023	-	20,000.00	-	-	-
	INCENTIVE PAY	-	-	-	-	1,000
	ROLLING STOCK	-	-	-	-	10,000
TOTAL STREET:		\$ 165,244	\$ 185,229	\$ 178,950	\$ -	\$ 212,000

FINANCE AND ACCOUNTING DEPARTMENT

DEPARTMENT DESCRIPTION

The Finance and Accounting Department bills accounts, maintains records, and collects payments for water, wastewater, and solid waste collection. This department coordinates service with the Water and Wastewater Department and aids in the research necessary to maintain an accurate rate structure for all services provided by the city. These financial operations include, but is not limited to, accounts payable, accounts receivable, payroll, general ledger maintenance, financial reports, data processing services, investments, and debt management.

The City Secretary is the Chief Financial Officer, responsible for legally posting all notices and agenda, for recording minutes of each official council meeting, and for responding to Open Records requests. Additionally, the City Secretary is the Elections Officer, and coordinates all municipal elections. The City Secretary also maintains records of drug testing, employee health benefits and all the City's Physical Damage and Liability coverage. The City Secretary/ Finance Officer is appointed by the City Council and serves at the pleasure of the City Council. Along with other duties, the City Secretary is also the Municipal Court Clerk and works directly with the Municipal Judge.

The Utility Clerk is responsible for input of water meter reads to process utility bills, collecting funds, and accounting for those collections. The Clerk tracks all utility accounts and verifies meter reads for accurate billing. The Utility Clerk and the Office Assistant are the first people the customer meets. They document complaints and relay the information to proper departments for action. They are professional and courteous and represent the city in a positive way.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

- Provide accurate and timely financial reports and budgeting, ensure financial stability, accountability, and transparency of all public funds. Ensure all procedural documentation for internal processes is updated to reflect current practices and that staff is adequately trained.
- Made a part-time position into a full-time position to meet necessary needs for the Finance and Accounting Department. This would include reflecting costs such as incentive, health care, retirement, etc.

PERSONNEL SUMMARY

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
City Secretary	1.00	1.00	1.00	1.00
Utility Clerk	1.00	1.00	1.00	1.00
Office Clerk	1.00	1.00	1.00	1.00
Total Employees (Full Time Equivalent):	3.00	3.00	3.00	3.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
52110 SECRETARY SALARY	\$ 46,846	\$ 49,722.34	\$ 63,000	-	60,000
52111 OFFICE CLERK	10,284	11,335.75	16,000	-	33,280
52112 UTILITY CLERK WAGES	33,509	35,554.45	41,300	-	43,000
52113 MINOR APPARATUS/OFFICE EQ.	53	135.09	200	-	200
52114 HEALTH & LIFE INSURANCE	19,864	23,224.04	24,000	-	36,600
52115 PAYROLL TAXES	6,978	7,412.22	9,200	-	10,500
52116 UNIFORMS/ APPAREL	-	-	300	-	300
52117 PRINTING EXPENSE	1,777	1,143.87	1,600	-	1,700
52118 AUTOMOBILE ALLOWANCE	1,080	1,200.00	1,200	-	1,200
52119 OVERTIME	169	232.68	300	-	300
52120 PERDU COLLECTIONS	50	-	200	-	200
52121 COMPUTER MAINT. MONTHLY	1,361	1,461.17	1,600	-	1,500
52122 COMPUTER SOFTWARE	259	-	600	-	500
52123 EMPLOYMENT ADVERTISING	624	160.80	500	-	500
52124 DUES/SUBSCRIPTIONS	257	322.00	290	-	350
52126 RETIREMENT	1,929	1,918.00	3,100	-	6,700
52130 DRUG & ALCOHOL TESTING	3,159	1,008.32	2,500	-	2,300
52131 SERVICE CONTRACT/ INCODE	19,706	17,200.90	20,000	-	19,000
52132 PHONE ALLOWANCE	420	343.99	420	-	360
52133 AUDIT SERVICE	20,190	24,200.00	22,000	-	23,200
52137 MEETINGS/ TRAVEL EXPENSE	1,103	1,620.42	900	-	1,800
52138 EDUCATION/TRAINING	530	796.49	900	-	1,100
52148 BONDS	50	50.00	50	-	50
52151 CASH OVER/UNDER	-	-	-	-	-
INCENTIVE PAY	-	-	-	-	1,500
TOTAL FINANCE/ACCOUNTING:	\$ 170,198	\$ 179,042.53	\$ 210,160	\$ -	\$ 246,140

RECYCLING/ SANITATION DEPARTMENT

DEPARTMENT DESCRIPTION

The Recycling/ Sanitation Department won the highly coveted “Top Recycling Community for 2017” Trophy awarded by PRPC Region II and the Panhandle Environmental Partnership. This is a traveling trophy and was last awarded to the City of Clarendon in 2009.

Sanitation service is contracted for the collection and hauling of garbage waste from the residential and commercial customers of the city, the City of Clarendon will provide for the easy recycling of metals and cardboard, and to provide for the composting of wood chips and grass clippings utilizing two (2) part-time employees.

The Recycling Center is also open daily, except Sundays, for citizens and non-citizens to drop off construction and demolition waste for a fee, and to drop off items for recycling or to deposit grass clippings and tree limbs at no charge.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

- Provide a way for citizens to ensure a clean and safe environment and for the disposal of such approved materials.
- Increase in contract services
- Maintain Recycling Center Building
- Recycle program and having employees pick up cardboard

PERSONNEL SUMMARY

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Part-Time Employee	2.00	2.00	2.00	2.00
Total Employees (Part-Time Equivalents):	2.00	2.00	2.00	2.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
53010	PART TIME SALARIES	\$ 18,345	20,590.54	\$ 25,500	-	\$ 30,000
53011	GAS & OIL	121	39.52	300	-	150
53012	SAFETY EQUIPMENT	82	36.26	150	-	100
53013	ELECTRICITY	837	848.10	1,200	-	1,000
53014	CONSUMABLES	1,034	25.34	500	-	500
53015	PAYROLL TAXES	1,403	1,575.24	1,560	-	2,300
53016	UNIFORMS	-	-	500	-	300
53017	GREENLIGHT GAS	1,912	1,236.28	1,700	-	2,300
53019	EQUIPMENT MAINT.	117	1,240.71	1,200	-	1,200
53020	CONTRACT COLLECTION	343,792	390,891.74	429,000	-	445,000
53021	SMALL TOOLS	246	100.95	300	-	300
53022	BUILDING MAINTENANCE	426	154.36	500	-	500
53023	TELEPHONE	480	480.14	1,200	-	3,000
53024	MONTHLY COMPUTER MAINT.	1,318	1,201.50	1,500	-	1,400
53025	PRINTING EXPENSE	-	-	300	-	1,000
53029	RECYCLED OIL DISP	-	287	-	-	400
53037	TIRE RECYCLE PROGRAM	-	-	1,500	-	1,500
53040	TIRES	186	-	300	-	300
53062	CASH OVER/ UNDER	-	24.00	-	-	-
	INCENTIVE PAY	-	-	-	-	1,000
TOTAL SANITATION:		\$ 370,299	\$ 418,731.68	\$ 467,210	\$ -	\$ 492,250

TAX DEPARTMENT

DEPARTMENT DESCRIPTION

The Tax Department funds the expense of the Donley Appraisal District, which is responsible for collecting ad valorem taxes for all taxing entities in Donley County. Clarendon pays the Appraisal District quarterly.

The Appraisal District provides mapping services, property descriptions, and appraisal services.

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
53101	APPRAISAL DISTRICT	\$ 18,068	20,905.00	\$ 20,500	-	\$ 23,000
TOTAL TAX OFFICE:		<u>\$ 18,068</u>	<u>\$ 20,905.00</u>	<u>\$ 20,500</u>	<u>\$ -</u>	<u>\$ 23,000</u>

MAYOR & CITY COUNCIL

DEPARTMENT DESCRIPTION

The City of Clarendon is a Type “A” General Law city as defined by the State of Texas, and operates in accordance with the Constitution of the State of Texas. The Council consists of a Mayor and five (5) Alderman, all whom are elected “at large” to 2-year staggered terms.

The goals of the Council are to set policies, approve funding levels, and to determine the levels of services provided by the City in order to develop and support a strong and economically viable community. The City Councils highest-priority concerns are the need for planning (capital improvements and equipment replacement), ways to attract new businesses and residents, promotion of heritage tourism, and the need for continual code compliance.

This budget includes funds to support the Mayor and the Council’s activities, provides a modest amount for training and associated level travel, provides funding for elections and funds a modest amount for advertising and promotion of the community.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Protect the safety, health and welfare of citizens and employees

Goal: Capital Improvement and Equipment Replacement

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

➤ Training for City Council

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Mayor	1.00	1.00	1.00	1.00
Alderman	5.00	5.00	5.00	5.00
Total Elected Officials:	6.00	6.00	6.00	6.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
54512 SUPPLIES	\$ -	\$ 257.64	\$ 200	-	\$ 300
54513 APPAREL	-	-	350	-	350
54516 ELECTION EXPENSE	3,294	-	2,800	-	3,000
54517 ADVERTISING-LOCAL	257	362.00	1,000	-	900
54518 ADVERTISING-PROMOTION	-	200.00	400	-	400
54524 DUES & SUBSCRIPTION	1,067	1,225.68	1,300	-	1,300
54536 EDUCATION/TRAINING	-	120.00	600	-	600
54537 MEETINGS/TRAVEL	513	540.00	700	-	700
54540 COMMUNITY PROGRAMS	2,000	2,000.00	2,500	-	2,500
54544 TML QTR MEETING	-	-	1,000	-	1,000
MAYOR & CITY COUNCIL:	\$ 7,131	\$ 4,705	\$ 10,850	\$ -	\$ 11,050

AIRPORT DEPARTMENT

DEPARTMENT DESCRIPTION

The Airport Department funds support maintenance at Smiley Johnson/ Bass Field Airport, a municipal airport owned and maintained by the City of Clarendon.

The City of Clarendon leases land for private aircraft hangars, and this income just covers the expense of mowing, maintaining lighting equipment, and the electricity for runway lighting. No employees are funded in this department.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Provide a safe and maintained airport for those using the municipal airport

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Enhance internet and repairs and maintenance.
- Participate in the TxDOT Routine Airport Maintenance Program (RAMP)

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
55011	INTERNET	\$ -	\$ -	\$ 1,200	-	\$ 4,400
55012	CONSUMABLES	-	3.39	100	-	100
55013	ELECTRICITY	1,987	1,669.39	2,200	-	2,000
55015	REPAIRS & MAINT.	239	430.28	500	-	1,000
55018	TXDOT RAMP GRANT	-	-	-	-	-
55020	HOUSEKEEPING	600	900.00	900	-	1,000
55021	HOUSEKEEPING SUPPLIES	-	-	250	-	250
55024	BEACON	3,978	3,500.00	-	-	-
55052	LIGHTS	5	6.49	100	-	200
TOTAL AIRPORT:		\$ 6,809	\$ 6,509.55	\$ 5,250	\$ -	\$ 8,950

LAW ENFORCEMENT DEPARTMENT

DEPARTMENT DESCRIPTION

For many years, the Donley County Sheriff's Office has provided Law Enforcement Services to the City of Clarendon.

The new contract took effect March of 2024. In Fiscal Year 2024-2025 the city paid the county \$170,000.00, in Fiscal Year 2025-2026 there will be a 2% increase for 5 years.

Fines and court costs for ordinance violations and Class C misdemeanors within the city all are payable to the City.

The Sheriff's Office provides all personnel and equipment for law enforcement, dispatching and incarcerations.

No employees are paid out of this department.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Provide safety to the citizens in Donley County.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Increase in contract for Law Enforcement Service.

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2023-2024	Budget 2024-2025
56042	DONLEY COUNTY AGREEMENT	\$ 166,055	\$ 140,000.00	\$ 170,000	-	\$ 173,400
56043	PANCOM 911 SYSTEM SUPPORT	494	513.00	550	-	600
TOTAL LAW ENFORCEMENT:		<u>\$ 166,549</u>	<u>\$ 140,513.00</u>	<u>\$ 170,550</u>	<u>\$ -</u>	<u>\$ 174,000</u>

MUNICIPAL COURT DEPARTMENT

DEPARTMENT DESCRIPTION

The Legal and Court Department funds the monthly salary for a part-time Municipal Judge, and expenses for the hourly cost of the City Attorney.

The Municipal Judge is generally in the office 2 days a week and is available on an "as needed" basis. The Municipal Judge deals with Ordinance violations and all Class C Misdemeanors, occasionally presides over jury trials, and provides arraignments as needed.

The City Attorney is selected by the City Council and is paid hourly for work on an "as needed" basis. The City Attorney also acts as Prosecutor in jury trials.

The Municipal Judge is the Honorable Richard Green.

The City Attorney is James Shelton with Shelton & Shelton, PLLC

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Security System for Municipal Court

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Increase in City Attorney line item
- Slight increase in computer software and maintenance (compared to previous years)

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Municipal Court Judge	1.00	1.00	1.00	1.00
Total Personnel	1.00	1.00	1.00	1.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
56511	MINOR TOOLS & APPARATUS	\$ -	\$ -	\$ 150	-	\$ 150
56512	OFFICE SUPPLIES	131	16.79	200	-	200
56514	FURNITURE & FIXURES	-	-	150	-	150
56515	PAYROLL TAXES	708	739.56	762	-	800
56517	JUDGES SALARY	9,252	9,668.52	9,960	-	10,260
56518	CITY ATTORNEY	19,392	8,661.00	5,000	-	7,000
56519	COURT & TRIAL EXPENSE	-	-	100	-	100
56520	TELEPHONE & INTERNET	720	720.00	800	-	2,690
56521	JUDGE- TRAINING	150	220.00	500	-	500
56522	STATE COURT FEES	7,750	7,314.23	9,100	-	8,000
56524	DUES & SUBSCRIPTIONS	-	90.00	100	-	100
56525	COLLECTION FEES	550	649.89	700	-	700
56527	CLERK- TRAVEL	-	338.96	500	-	500
56528	CLERK- TRAINING	-	150.00	200	-	200
56529	OMNIBASE FEE	-	30.00	100	-	100
56531	PAYMENT REVERSAL	-	-	-	-	-
56532	COMPUTER SOFTWARE & MAINT	2,610	2,610.00	2,800	-	2,800
56537	JUDGE- TRAVEL EXPENSE	235	624.64	450	-	500
56543	POSTAGE	-	100.00	150	-	150
56544	BOND	25	25.00	30	-	30
56545	MONTHLY COMPUTER MX	1,361	1,201.50	1,550	-	1,550
	INCENTIVE PAY	-	-	-	-	500
TOTAL MUNICIPAL COURT:		\$ 42,884	\$ 33,160.09	\$ 33,302	\$ -	\$ 36,980

FIRE DEPARTMENT

DEPARTMENT DESCRIPTION

The Clarendon Volunteer Fire Department is an all-volunteer organization that protects the lives of the citizens by providing prompt and efficient rescue services. Its mission is to protect property from loss to fire or other natural disaster by providing fire suppression, fire prevention, fire rescue, and enforcement of State and local laws.

The Clarendon Volunteer Fire Department is also a “first responder” at motor vehicle accidents. Firefighters are cross-trained in Emergency Medical Services and have the equipment and the experience to extract victims from crushed vehicles. Of note is their Dive Team, the best-trained group in the area for providing underwater search, rescue, and recovery.

Fire Department activities include administration, fire prevention, fire control, rescue operations, communications, equipment and facilities maintenance, training, inspections, emergency care, emergency preparedness, and emergency medical training. Part of the emergency preparedness includes “storm spotting”.

The City of Clarendon supports the Fire Department by funding its physical damage and liability insurance on vehicles and building, and also funds a portion of their operations with a monthly stipend.

The City Fire Marshal is funded from this department. On average, the call volume for the City of Clarendon is around 30%, calls outside the city limits, but within the county limits would be around 60% with the other 10% being mutual aid calls to neighboring departments outside of Donley County. To put a number to the percentage, the Fire Department answers anywhere from 120 to 200 calls a year. Motor vehicle accidents and wildfires make up a majority of service calls. The call volume for 2024 was 120 total calls.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Maintain Insurance Services Office (ISO) rating, this impacts insurance premiums and uses a 1-10 scale with 1 being the best level of service and 10 being no service at all. Clarendon has a 5 rating.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Provide adequate training and equipment to field personnel.
- Sirens to be maintained and repaired

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Part-Time Fire Chief	1.00	1.00	1.00	1.00
Total Personnel Employees:	1.00	1.00	1.00	1.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
57010	SALARIES	\$ 2,313	\$ 2,417.04	\$ 2,490	-	\$ 2,570
57012	FUEL & OPERATIONS	18,000	18,000.00	18,000	-	18,000
57013	SIREN MAINT. & REPAIRS	-	1,250.00	650	-	650
57014	TRAVEL EXPENSE	-	-	350	-	350
57015	PAYROLL TAXES	177	184.92	192	-	200
57016	GREENLIGHT GAS	2,609	2,199.37	2,300	-	2,300
57017	ELECTRICITY	2,855	3,316.88	2,800	-	3,000
57021	EMC TRAVEL	-	-	200	-	200
57022	EMC TRAINING	-	20.00	200	-	200
57023	AUDIT	225	-	300	-	300
57033	EMERGENCY SUPPORT	-	232.75	400	-	400
	INCENTIVE PAY	-	-	-	-	500
TOTAL FIRE:		\$ 26,179	\$ 27,620.96	\$ 27,882	\$ -	\$ 28,670

CODE COMPLIANCE DEPARTMENT

DEPARTMENT DESCRIPTION

The mission of the Code Compliance Department is to promote the health and safety of the citizens by ensuring that all applicable ordinances and state laws have been and are being followed. Additionally, the Code Compliance Department is responsible for Animal Control activities as well as Nuisance Abatement activities, including junked vehicle removal and tall grass/weed abatement.

This department funds one combination Code Compliance and Animal Control Officer. A viable Code Compliance Department will improve the aesthetics of the community while helping to maintain property values. Additionally, a strong Code Compliance Department will help us improve the fire insurance key rate discount.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Make building improvements to stay in compliance and adequate training for Code Compliance

Goal: Make any updates to the Code of Ordinances.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Increase in equipment repairs
- Necessary improvements to building
- New line item for clean up around city properties
- New line item for Contract with Texas Communities Group for Basic Code Enforcement

	Actual	Actual	Budget	Budget
PERSONNEL	2021-2022	2022-2023	2023-2024	2024-2025
Code Compliance/ Animal Control	1.00	1.00	1.00	1.00
Total Personnel Employees:	1.00	1.00	1.00	1.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
57702	OVERTIME	\$ 1,340	\$ 1,643.40	\$ 1,000	-	\$ 1,500
57710	SALARY	21,634	23,164.63	36,700	-	36,700
57712	OFFICE SUPPLIES	-	73.56	150	-	150
57714	HEALTH & LIFE INSURANCE	5,678	2,900.11	12,200	-	12,300
57715	PAYROLL TAXES	1,757	1,896.86	2,810	-	2,810
57716	UNIFORMS/APPEAL	279	42.67	650	-	800
57717	MINOR APPARATUS/SM.TOOL	340	677.72	500	-	600
57718	CLEANING SUPPLIES	14	181.27	300	-	500
57719	GAS & OIL	2,438	2,007.01	2,800	-	2,000
57721	ORDINANCE CODIFICATION	644	1,365.00	1,150	-	1,400
57722	LIEN PROCESSING	376	33.00	400	-	200
57723	ATTORNEY FEES	8,062	216.50	2,000	-	1,000
57726	RETIREMENT	475	492.06	950	-	1,800
57727	MINOR SUPPLIES	90	209.02	200	-	800
57730	MOTOR VEHICLE MAINT.	143	3,931.08	800	-	800
57731	EQUIPMENT REPAIRS	-	1,147.90	200	-	1,500
57732	DUES	50	-	300	-	200
57733	MEETINGS/ TRAVEL EXPENSE	436	932.88	500	-	500
57734	TRAINING	1,000	945.00	1,000	-	1,000
57735	CELL PHONE	455	553.13	750	-	750
57736	POSTAGE	-	28.37	100	-	250
57737	COMPUTER MAINT. MONTHLY	1,361	1,201.50	1,550	-	1,500
57743	PROF SERVICES/ VETERINARY	431	1,941.45	700	-	1,000
57744	BUILDING IMPROVEMENTS	-	886.31	2,500	-	1,000
57745	CAGES	324	365.83	450	-	400
57746	CONTRACT MOWING	800	-	900	-	900
57747	CHEMICALS	16	60.01	150	-	150
57748	TRANQUILIZER GUN/AMMO	-	52.97	100	-	50
57749	FOOD FOR ANIMALS	220	143.12	350	-	350
57750	CONSUMABLES	-	4.88	160	-	150
57753	ELECTRICITY	119	139.55	130	-	140
57755	PRINTING EXPENSE	-	82.35	350	-	300
57756	SAFETY EQUIPMENT	9	-	100	-	100
57757	MONOFILL CONSTRUCTION	-	19.95	1,500	-	1,000
57758	ABATEMENT DEMO	23,000	-	2,000	-	1,000
	INCENTIVE PAY	-	-	-	-	500
	CLEAN UP	-	-	-	-	5,000
	CONTRACT SERVICES	-	-	-	-	6,000
TOTAL CODE COMPLIANCE:		\$ 71,491	\$ 47,339	\$ 76,400	\$ -	\$ 87,100

CITY HALL DEPARTMENT

DEPARTMENT DESCRIPTION

The City Hall Department funds the comprehensive maintenance of the City Hall building. Additionally, expenses of general benefit to all city departments are funded here: telephone/internet service, utilities (electric and gas), copier lease, computer network maintenance, post office box rent, general office supplies and all expenses of the city's physical damage and general liability insurance. Neither salaries nor wages are paid from this department.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Make building improvements, security system, etc.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Increase in postage
- Increase in TMLIRP Insurance

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
58012 HOUSEKEEPING SUPPLIES	\$ 135	\$ 160.96	\$ 200	-	\$ 200
58013 ELECTRICITY	2,453	2,806.91	2,300	-	2,900
58020 TELEPHONE & INTERNET	960	960.06	1,300	-	6,600
58021 GREENLIGHT GAS	1,173	1,019.75	2,000	-	1,500
58022 PEST CONTROL	590	540.00	700	-	700
58024 MINOR TOOLS & APPARATIS	66	356.72	300	-	300
58027 EMPLOYEE APPRECIATION EVENTS	2,537	3,317.21	3,000	-	3,500
58034 BUILDING MAINTENANCE	1,409	1,312.77	4,000	-	4,000
58037 EQUIPMENT RENTALS	252	189.00	300	-	300
58038 BEREAVEMENT	71	332.94	400	-	400
58039 HOUSEKEEPING	1,800	1,800.00	1,900	-	1,900
58041 COMPUTER EQUIPMENT	4,996	4,816.88	5,000	-	5,000
58044 POST OFFICE BOX RENT	140	12.00	160	-	170
58047 COPIER LEASE	2,069	2,131.68	2,100	-	2,500
58049 WEBSITE	2,016	1,554.00	2,000	-	2,000
58050 TOWER ELECTRICITY	71	587.12	500	-	600
58056 CONSUMABLES	682	629.99	500	-	600
58057 OFFICE SUPPLIES	2,812	3,857.87	3,000	-	3,500
58059 POSTAGE	6,077	5,932.04	6,200	-	7,000
58060 TMLIRP INSURANCE	69,154	76,985.86	79,000	-	80,000
58061 SAFETY EQUIPMENT	45	152.37	100	-	100
58062 SECURITY EQUIPMENT	-	-	350	-	350
58065 EQUIPMENT MAINTENANCE	-	-	300	-	300
TOTAL CITY HALL:	\$ 99,508	\$ 109,456	\$ 115,610	\$ -	\$ 124,420

LIBRARY DEPARTMENT

DEPARTMENT DESCRIPTION

This department funds the Gabie Betts Burton Memorial Library. One full-time Librarian, one Deputy- Librarian and 2 part-time library assistants are funded. Activities include providing six computers for public use, educational programs for all ages, and, of course, books and periodicals. Donly County also provides financial support for the library, the county contributes \$38,500 annually made in monthly payments.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Maintain books, programs and building for the community to have public access to books, internet, etc.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Library is able to fax, copy, etc. for citizens who pay.
- Increase in utilities
- Possible building maintenance and/or renovation to the G.B. Burton Memorial Library.

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Librarian	1.00	1.00	1.00	1.00
Deputy- Librarian	-	-	1.00	1.00
Library Assistant	3.00	3.00	2.00	2.00
Total Personnel Employees:	4.00	4.00	4.00	4.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
58604 PART TIME SALARIES	\$ 21,952	\$ 26,835.43	\$ 41,000	-	\$ 45,000
58610 LIBRARIAN SALARY	34,590	28,430.39	36,500	-	37,800
58611 HOUSEKEEPING SUPPLIES	148	312.10	300	-	300
58612 OFFICE SUPPLIES	1,272	737.25	1,200	-	1,200
58613 ELECTRICITY	2,859	2,998.28	2,900	-	3,000
58614 HEALTH & LIFE INSURANCE	10	4.20	150	-	150
58615 PAYROLL TAXES	4,284	4,206.08	6,100	-	6,400
58616 CONSUMABLES	231	421.89	250	-	400
58619 MINOR APPARATUS/OFFICE SUPPLIES	269	262.11	450	-	480
58620 TELEPHONE & INTERNET	480	480.00	5,300	-	5,300
58621 GREENLIGHT GAS	1,431	1,231.64	1,700	-	2,000
58622 BOOKS	2,559	3,083.85	3,500	-	3,500
58624 DUES	75	232.00	200	-	250
58625 COPIER LEASE	-	-	-	-	800
58626 RETIREMENT	722	649.83	960	-	1,850
58632 HARRINGTON USER FEE	3,643	3,538.41	3,700	-	3,700
58634 COMPUTER MAINT. MONTHLY	1,404	1,201.50	1,600	-	1,600
58635 BOND	25	25.00	30	-	30
58637 TRAVEL& TRAINING	75	364.24	400	-	400
58647 PEST CONTROL	660	685.00	500	-	700
58650 SAFETY EQUIPMENT	45	45.00	100	-	100
58651 COMPUTER HARDWARE/SOFTWARE	227	2,560.92	400	-	400
58652 BUILDING MAINTENANCE	5,550	1,728.14	3,000	-	9,000
CASH OVER/ UNDER	-	-	-	-	-
INCENTIVE PAY	-	-	-	-	2,000
TOTAL LIBRARY:	\$ 82,511	\$ 80,033	\$ 110,240	\$ -	\$ 126,360

ADMINISTRATION DEPARTMENT

DEPARTMENT DESCRIPTION

The City of Clarendon has, by ordinance, created the position of City Administrator, the Council conducts long-range planning and establishes policies, and the City Administrator enforces those policies and manages the day-to-day operations of the City. The City Administrator is hired by and serves at the pleasure of the City Council.

The City Administrator is responsible for administration of all personnel, enforcement of all the City Council's policies, public relations, and is responsible for the efficient operation of all governmental operations and activities.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

- Present a fiscally sustainable annual budget to City Council for adoption that meets the needs of the City. Prepare an annual budget that controls expenditures and allocates revenue as directed by City Council. Support the goals of the Mayor and City Council.
- Appropriate funds into the rolling stock fund to support any additional needs for approved fleet vehicles.
- Increase in Education/ Training

PERSONNEL SUMMARY

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
City Administrator	1.00	1.00	1.00	1.00
Consultant	-	1.00	-	-
Total Personnel Employees:	1.00	2.00	1.00	1.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
58703 EXPENSE ACCOUNT	\$ 78	\$ -	\$ 100	-	\$ 500
58709 ADMIN SEARCH	10,283	-	-	-	-
58710 SALARY	134,960	63,750.00	70,000	-	70,000
58711 VEHICLE MAINTENANCE	324	1,422.69	2,000	-	1,600
58712 CONSULTING FEE	-	11,542.78	-	-	-
58713 MINOR APPARATUS/OFFICE SUPPLIES	-	246.11	200	-	300
58714 HEALTH & LIFE INSURANCE	8,967	10,646.76	12,200	-	12,300
58715 PAYROLL TAXES	10,320	6,450.86	5,800	-	5,500
58716 PAYOUT VAC/SICK LEAVE	-	9,026.61	-	-	-
58717 LEGAL NOTICE	504	528.00	1,000	-	1,000
58718 COMPUTER MAINT. MONTHLY	1,361	1,201.50	1,500	-	1,500
58719 BUDGET NOTICES	189	-	190	-	190
58720 FUEL	648	942.77	1,200	-	1,200
58724 DUES/SUBSCRIPTIONS	25	305.00	200	-	300
58726 RETIREMENT	2,856	1,698.39	1,800	-	3,500
58737 MEETINGS/TRAVEL EXPENSE	-	862.89	900	-	1,000
58738 EDUCATION/TRAINING	111	1,076.50	900	-	2,000
58751 CELL PHONE	433	598.88	600	-	600
58752 ROLLING STOCK	7,250	7,250.00	17,250	-	20,000
INCENTIVE PAY	-	-	-	-	500
TOTAL ADMINISTRATION:	\$ 178,309	\$ 117,549.74	\$ 115,840	\$ -	\$ 121,990

PARKS DEPARTMENT

DEPARTMENT DESCRIPTION

The mission of the Parks Department is to provide and maintain the outdoor recreational facilities of the City in a safe and attractive condition. Parks Department responsibilities include mowing, maintenance of playground equipment, and maintenance around the ball fields and the park restroom facilities.

Parks Department also maintains any repairs to the swimming pool, as needed.

Clarendon Park facilities include park area located between 6th and 7th Street, just east of Park Street.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Provide a safe and maintained park for citizens to enjoy

Action Item: Maintain and repair any playground equipment

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Walk Bridge Repair
- Increase in Equipment Maintenance
- Make park improvements
- Rolling Stock for a trailer
- New line item for lights/ security equipment at the Park.

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Park/Pool Attendent	1.00	1.00	1.00	1.00
Park Attendent (Seasonal)	1.00	1.00	1.00	1.00
Total Personnel Employees:	2.00	2.00	2.00	2.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
59001 SALARIES	30,836	32,239.52	34,500	-	35,000
59002 SAFETY EQUIPMENT	34	178.72	150	-	200
59003 CHEMICALS/HERBICIDE/ PESTICIDE	195	51.97	200	-	200
59007 TEMPORARY/ SUMMER HELP	9,440	-	4,000	-	500
59010 UNIFORMS/ APPAREL	528	613.82	650	-	900
59011 SMALL TOOLS	471	372.62	700	-	700
59012 CONSUMABLES	49	36.98	180	-	150
59013 FUEL & OIL	1,869	2,040.18	1,400	-	1,500
59014 HEALTH & LIFE INSURANCE	9,903	11,331.64	12,200	-	12,300
59015 PAYROLL TAXES	3,040	2,422.85	3,100	-	2,700
59016 RESTROOM MAINTENANCE	254	34.96	300	-	300
59017 EQUIPMENT/ PARTS	1,986	1,398.57	700	-	1,500
59021 WEEDEATER	-	-	250	-	250
59022 BENCH	-	13.98	500	-	400
59026 RETIREMENT	644	631.11	690	-	1,800
59027 PROFESSIONAL SERVICES	532	-	600	-	500
59028 CHEVY PICKUP	4,000	4,000.00	-	-	-
59029 VEHICLE MAINTENANCE	326	802.78	500	-	700
59030 WALK BRIDGE REPAIR	-	-	700	-	700
59031 OVERTIME	-	-	-	-	1,500
INCENTIVE PAY	-	-	-	-	500
R.S.- TRAILER	-	-	-	-	5,000
LIGHTS/ SECURITY EQUIPMENT	-	-	-	-	1,000
TOTAL PARKS:	\$ 64,107	\$ 56,170	\$ 61,320	\$ -	\$ 68,300

POOL DEPARTMENT

DEPARTMENT DESCRIPTION

The swimming pool was constructed by participating in the Local Grant Program from the Texas Parks & Wildlife. With the help from generous foundations such as The Don and Sybil Harrington Foundation, generous gifts, and public funds, the project was completed and opened on Memorial Day weekend 2021.

DEPARTMENT GOALS AND ACTION ITEMS FOR FY 2025-2026

Goal: Provide a safe and enjoyable environment regarding swimming pool.

Action Item: Maintain and enforce safety

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Increase in pool paint
- Increase in telephone
- Increase in equipment/parts
- Increase in lifeguard training

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Pool Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	2.00	2.00	2.00
Lead Lifeguards	2.00	2.00	2.00	2.00
Lifeguards	9.00	8.00	8.00	8.00
Total Personnel Employees	13.00	13.00	13.00	13.00

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
59200	TEMPORARY SUMMER HELP	\$ 29,575	\$ 31,311.86	\$ 40,000	-	\$ 32,000
59210	TRAINING MAINTENANCE	320	-	500	-	400
59211	TRAINING LIFEGUARDS	-	1,747.50	1,000	-	2,000
59213	UNIFORMS	1,210	1,582.54	1,000	-	1,400
59215	PAYROLL TAXES	2,262	2,395.43	3,100	-	2,400
59216	CASH DRAWER OVER/UNDER	-	75.00	-	-	-
59220	CLEANING SUPPLIES	212	601.82	500	-	600
59230	CONCESSIONS	2,396	1,750.83	3,500	-	3,000
59240	CHEMICALS	4,702	5,517.93	5,500	-	5,600
59241	ELECTRICITY	5,232	3,482.45	5,000	-	5,500
59242	TELEPHONE	307	306.72	400	-	3,300
59243	GREENLIGHT GAS	133	-	-	-	-
59250	RESTROOM MAINTENANCE	120	63.27	200	-	200
59251	POOL PAINT	-	1,112.91	1,300	-	2,500
59255	EQUIPMENT/ PARTS	9,283	1,420.79	1,000	-	1,900
59256	OFFICE SUPPLIES	-	133.08	250	-	250
59259	CONSUMABLES	147	80.66	334	-	347
59262	POOL FURNITURE	-	199.80	500	-	700
TOTAL POOL:		\$ 55,899	\$ 51,782.59	\$ 64,084	\$ -	\$ 62,097

DEBT SERVICE/ TRANSFER DEPARTMENT (GENERAL FUND)

DEPARTMENT DESCRIPTION

Of the 2.00% sales tax which is collected in favor of the City of Clarendon but is passed through, below is the percentage:

1.25%- City of Clarendon

.25%- Street Maintenance

.5%- Clarendon Economic Development Corporation

Transfers from General Fund to other funds go through this department.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- General Fund will transfer portion of Surplus Sales to Rolling Stock for the purchase of a 2023 Jet Machine, trailer, utility truck and dump truck for the respective departments.

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
59705 TRANSFER TO EDC	\$ 123,256	\$ 137,926.58	\$ 128,000	-	\$ 140,000
59706 TRANS. TO COMM. DEVELOPMENT	17,802	-	-	-	-
59707 TRANS. TO CD	-	-	-	-	-
59708 TRANS. TO MUNICIPAL COURT LCF	1,522	1,252.89	500	-	1,200
59709 TRANS. TO TEXPOOL	400,000	303,010.00	-	-	-
59711 TRANS. TO AIRPORT MX FUND	-	15,503.00	-	-	-
59712 TRANS. TO STREET MX FUND	187,776	65,631.16	62,000	-	65,000
59717 TRANS. TO DRP- CITY MATCH	15,875	-	68,860	-	-
TRANS. TO CD	-	-	-	-	-
TRANS. TO POOL CONSTRUCTION	-	-	-	-	-
TOTAL DEBT/SERVICE/TRANSFER:	\$ 746,231	\$ 523,323.63	\$ 259,360	\$ -	\$ 206,200

WATER DEPARTMENT

DEPARTMENT DESCRIPTION

The mission of the Water Department is to distribute potable water to the residential and commercial customers of the City of Clarendon. Water responsibilities include storing and distributing treated water which is produced by Greenbelt Municipal and Industrial Water Authority. Related responsibilities include water line installation and repair as well as fire hydrant installation and maintenance. This department also installs, replace water infrastructure, and reads water meters.

DEPARTMENT ACHIEVEMENTS DURING FY 2025-2026

Goal: Protect the health of citizens by frequent inspections of water quality

Action Item: Collect bacteriological samples at various locations of the distribution system.

Goal: Ensure optimal operating conditions are maintained

Action Item: Flush every fire hydrant in the system twice annually.

SIGNIFICANT CHANGES IN THE FY 2024-2025 BUDGET

- Water System Improvement to the distribution system.
- Capital Improvement to pay partial payment for Utility Truck

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2025-2026
Public Works Director	0.50	0.50	1.00	1.00
Assistant Public Works Director	1.00	1.00	1.00	1.00
Water Employees	2.00	2.00	1.00	1.00
Total Employees (Full-Time Equivalents)	3.50	3.50	3.00	3.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
51002 OVERTIME	\$ 1,741	\$ 2,334.00	\$ 3,500	-	\$ 3,500
51005 ENGINEERING/ PROF. SERV.	1,713	90.00	2,000	-	2,000
51007 WORKMENS COMP/TMPIRP	-	-	-	-	-
51010 SUPERVISORY SALARY	41,454	46,676.63	71,100	-	71,100
51011 SALARIES	44,168	47,376.09	65,000	-	74,000
51013 ELECTRICITY	868	944.02	1,000	-	1,000
51014 HEALTH & LIFE INSURANCE	12,920	12,084.30	36,000	-	36,600
51015 PAYROLL TAXES	6,595	7,283.72	10,400	-	11,200
51016 UNIFORMS	1,485	1,967.46	1,800	-	2,000
51017 WATER PURCHASED	202,128	208,698.90	252,000	-	230,000
51018 WATER SAMPLING	2,826	4,660.55	3,100	-	5,500
51019 GAS & OIL	4,132	3,441.90	4,400	-	4,500
51020 CELL/TELEPHONE/INTERNET	1,412	1,256.30	1,500	-	2,000
51021 GREENLIGHT GAS	1,437	1,380.63	1,600	-	3,600
51022 PIPE & FITTINGS	15,294	19,212.63	20,000	-	20,000
51023 VEHICLE MAINT.	477	91.09	2,000	-	3,000
51024 HYDRANTS & VALVES	-	32.50	2,000	-	2,000
51026 RETIREMENT	1,825	1,880.43	3,500	-	7,100
51027 TIRES	953	170.88	2,000	-	3,000
51028 METERS & BOXES	7,477	5,916.77	5,000	-	6,000
51029 SAFETY EQUIPMENT	152	514.63	500	-	600
51030 TANK INSPECTIONS	-	5.99	1,600	-	1,600
51032 CONSUMABLES	185	48.95	200	-	200
51035 DUES/LICENSES/ CERT.	425	596.75	1,500	-	1,000
51037 MEETING/ TRAVEL EXP.	17	13.50	1,500	-	1,000
51040 SMALL TOOLS	259	649.45	700	-	1,000
51043 MAJOR TOOL MAINT.	3,290	485.98	3,000	-	3,000
51044 EQUIPMENT MAINT.	1,964	1,496.07	2,000	-	2,000
51045 BUILDING MAINT.	67	202.55	1,500	-	1,000
51050 EQUIPMENT RENTALS	247	247.64	500	-	1,000
51051 TCEQ INSP./FEES	2,303	2,303.00	2,500	-	2,500
51054 TRAINING/SCHOOLS	826	817.50	2,000	-	6,000
51055 FRONTEND LOADER	-	10,000.00	-	-	-
51061 AUTO-READ METER SUPP.	2,437	2,437.43	2,600	-	2,600
51071 COMPUTER MONTHLY MAINT.	681	601.08	780	-	780
51075 CASH OVER/UNDER	(6)	-	50	-	-
51076 HYDRO- VAC 2011	3,278	3,278.00	-	-	-
51077 ROLLING STOCK	-	-	10,000	-	15,000
51078 PRINTING EXPENSE	-	-	-	-	500
INCENTIVE PAY	-	-	-	-	1,500
TOTAL WATER:	\$ 365,030	\$ 389,197	\$ 518,830	\$ -	\$ 529,380

WASTEWATER DEPARTMENT

DEPARTMENT DESCRIPTION

The mission of the Wastewater Department is to protect the public health by operating and maintaining the collection, treatment, and disposal of wastewater in accordance with all local, state, and federal regulations.

DEPARTMENT ACHIEVEMENTS DURING FY 2025-2026

Goal: Protect the health of citizens by frequent inspections of wastewater discharge

Action Item: Collect bacteriological samples of wastewater discharge.

Goal: Ensure compliance with all wastewater regulations

Action Item: Maintain wastewater treatment plant operations to ensure they met or exceeded TCEQ and EPA standards.

SIGNIFICANT CHANGES IN THE FY 2025-2026 BUDGET

- Maintain new lift station that was build using CDBG funding.
- Rolling Stock to make partial payment to 2023 Jet Machine

	Actual	Actual	Budget	Budget
PERSONNEL	2022-2023	2023-2024	2024-2025	2024-2026
Public Works Director	0.50	0.50	-	-
Wastewater Employee	1.00	1.00	1.00	1.00
Total Employees (Full-Time Equivalents)	1.50	1.50	1.00	1.00

ACCT # ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
51502 OVERTIME	\$ 1,482	\$ 2,067.60	\$ 1,300	-	\$ 1,500
51505 ENGINEERING/ PROF. SERV.	1,713	7.00	2,000	-	2,000
51510 SUPERVISORY SALARY	20,418	22,990.07	-	-	-
51511 SALARIES	28,483	29,923.20	32,000	-	34,000
51513 ELECTRICITY	1,106	1,337.26	1,200	-	1,500
51514 HEALTH & LIFE INSURANCE	11,130	13,175.44	12,200	-	12,400
51515 PAYROLL TAXES	3,778	4,129.79	2,450	-	2,700
51516 UNIFORMS	749	998.77	1,150	-	1,200
51519 GAS & OIL	4,167	3,619.68	3,900	-	3,700
51520 CELL/TELEPHONE/INTERNET	1,068	1,267.75	1,300	-	3,000
51521 GREENLIGHT GAS	1,437	1,380.67	1,500	-	1,500
51522 PIPE & FITTINGS	3,782	3,184.55	4,000	-	4,000
51523 MOTOR VEHICLE MAINT.	1,066	1,544.53	1,500	-	1,500
51526 RETIREMENT	1,052	1,076.57	850	-	1,700
51527 TIRES	1,221	2,458.75	1,800	-	1,800
51529 SAFETY EQUIPMENT	336	242.74	500	-	500
51532 CONSUMABLES	89	193.26	200	-	200
51535 DUES/LICENSES/ CERT.	285	1,131.73	800	-	1,300
51536 CHEMICAL	685	590.97	1,500	-	1,000
51537 MEETING/ TRAVEL EXP.	-	-	1,000	-	500
51540 SMALL TOOLS	498	407.78	600	-	600
51543 MAJOR TOOL MAINT.	4,458	1,504.22	4,000	-	2,000
51544 EQUIPMENT MAINT.	5,377	5,800.91	4,000	-	5,000
51545 BUILDING MAINT.	-	-	300	-	300
51546 LIFT STATION MAINT.	725	692.89	5,000	-	2,000
51547 MANHOLD MAINT.	840	1,363.88	900	-	1,500
51551 TCEQ INSP./FEES	1,250	1,250.00	1,300	-	1,300
51552 WASTEWATER SAMPLING	2,302	2,478.00	2,500	-	2,500
51554 TRAINING/SCHOOLS	525	30.00	1,000	-	500
51555 FRONTEND LOADER	-	10,000.00	-	-	-
51562 PUMP/LIFT STATION EQUIP.	3,988	321.98	2,500	-	1,000
51569 CDBG MATCH	21,358	61,709.00	55,000	-	25,000
51571 COMPUTER MAINT. MONTHLY	681	601.02	800	-	800
51576 HYDRO- VAC 2011	3,278	3,278.00	-	-	-
51577 ROLLING STOCK	-	-	15,000	-	4,000
INCENTIVE PAY	-	-	-	-	500
TOTAL WASTEWATER:	\$ 129,327	\$ 180,758.01	\$ 164,050	\$ -	\$ 123,000

DEBT SERVICE/TRANSFER DEPARTMENT (ENTERPRISE FUND)

DEPARTMENT DESCRIPTION

This department funds the service of any Revenue Bonds which might be issued to fund any Enterprise Fund Improvement.

The Water Tank Repair Fund was created for any repairs needed to the water tank and these funds are transferred yearly into Texpool.

USDA loan payments reflect revenue collected from the \$10.00 per connection water rate increase. These funds are transferred monthly into the USDA Debit Service Account.

ACCT #	ACCOUNT NAME	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2023-2024	Budget 2024-2025
56702	TRANS.- WATER TANK MX	\$ 8,000	\$ 8,000.00	\$ 8,000	-	\$ 8,000
56703	TRANS.- GENERAL FUND	95,000	140,000.00	140,000	-	180,000
56706	TRANS.- TEXPOOL		24,860.00		-	-
56707	TRANS.- USDA DEBT SCV	99,010	73,870.00	101,500	-	101,500

Debt Service/ Transfer Total:		\$ 202,010	\$ 246,730.00	\$ 249,500	\$ -	\$ 289,500
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OTHER OBLIGATED FUNDS

Hotel Occupancy Tax

DEPARTMENT DESCRIPTION

The Motel Bed Tax is 7% of the revenue generated from local hotels and motels. They are required by law to pay quarterly. The Best Western and Western Skies are the only Hotels in operations at this time. The money is then paid out to the Clarendon EDC and Clarendon Chamber of Commerce.

During the Fiscal Year 2012-2013, an Ordinance was adopted by the City Council to give all Motel Bed Tax revenue to the Clarendon EDC for promotion and tourism expenses.

During the Fiscal Year 2014-2015, an Ordinance was adopted by the City Council to give 75% of the HOT Funds to the Clarendon EDC and 25% to the Clarendon Chamber of Commerce for promotional and tourism expenses.

During the Fiscal Year 2016-2017, the Publicity and Tourism Agreement with the Clarendon EDC was amended to obligate \$27,500.00 per year for Certificate of Obligation debt service for 20 years. These funds are derived from the 75% of HOT proceeds designated for the Clarendon EDC.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
43400	HOTEL OCCUPANCY TAX	\$ 131,526	\$ 126,884.20	\$ 127,000	-	\$ 129,540
43404	CARRYOVER	21,000	74,592.00	21,000	-	21,000
44400	INTEREST	524	381.53	200	-	200
Revenue Total:		\$ 153,050	\$ 201,857.73	\$ 148,200	\$ -	\$ 150,740
59801	CERTIFICATE OF OBLIGATION	26,725	27,145.20	27,000	-	27,000
59810	75% CEDC ADV & PROMOTION	71,144	67,663.16	71,500	-	71,500
59820	25% CHAMBER OF COMMERCE	32,881	31,721.04	30,000	-	32,435
59821	CARRYOVER TO CEDC	-	54,969.62	-	-	-
Expense Total:		\$ 130,750	\$ 181,499.02	\$ 128,500	\$ -	\$ 130,935
Balance Deficit:		\$ 22,300	\$ 20,358.71	\$ 19,700	\$ -	\$ 19,805

Rolling Stock Fund

DEPARTMENT DESCRIPTION

On March 24, 2014, City Council approved the creation of a Rolling Stock Fund with Ordinance No. 429. This fund is a reserve fund specifically for purchasing rolling stock. The department receiving the stock will make annual payments back to this fund to be used for future Rolling Stock purchases.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
43704	JET MACHINE/FEL	0	40,000	25,000	-	-
43711	TRUCK- PARK	4,000	4,000	-	-	-
43712	HYDRO VAC	9,834	9,834	-	-	-
43713	ADMINISTRATION DEPT	7,250	7,250	17,250	-	20,000
43802	CARRY OVER	-	45,250	-	-	-
43805	TRANSFER FROM TEXPOOL	-	-	-	-	-
44400	INTERSET	227	330.61	250	-	250
	PARKS DEPT	-	-	-	-	5,000
	STREET DEPT	-	-	-	-	10,000
	WATER DEPT	-	-	-	-	15,000
	WASTEWATER DEPT	-	-	-	-	4,000
Revenue Total:		\$ 21,311	\$ 106,664.61	\$42,500	\$ -	\$ 54,250
51202	2019 TOYOTA TUNDRA	-	-	7,250	-	-
51211	FRONTEND LOADER	-	-	-	-	-
51212	JET MACHINE 2023- \$68,932	-	68,932	35,000	-	4,000
51213	TRANSFER TO POOL	-	37,500	-	-	-
	TRAILER- PARKS DEPT	-	-	-	-	5,000
	2025 FORD F-250- \$64,332.03	-	-	-	-	15,242.94
	2025 FORD F-750- \$109,814.23	-	-	-	-	26,019.70
Expense Total:		\$ -	\$ 106,432	\$42,250	\$ -	\$ 50,263

Airport Maintenance

DEPARTMENT DESCRIPTION

The Airport Maintenance was created in FY 2018-2019 to fund Airport Improvements through Grants and donations at Bass Field/ Smiley Johnson Airport, a municipal airport owned and maintained by the City of Clarendon.

On November 13, 2018, the Donley County Commissioners Court appointed Chancy Cruse and Chris Schollenbarger to the Clarendon-Donley County Joint Airport Zoning Board. On November 15, 2018, the Clarendon City Council appointed John Morrow and Bright Newhouse III to the Clarendon-Donley County Joint Airport Zoning Board.

The Clarendon-Donley County Joint Airport Zoning Board was reorganized on February 28, 2019 through Ordinance No. 484, an amendment to the original Ordinance No. 290.

On April 2, 2019 Chris Schollenbarger was appointed Chairman of the Clarendon-Donley County Joint Airport Zoning Board. Machiel Covey was appointed as Secretary to the board and fifth member of the Clarendon-Donley County Joint Airport Zoning Board. In August 2022, Bright Newhouse III resigned from the board.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
45601	DONATIONS	\$ -	\$ -	\$ -	-	\$ 100,000
45602	TRANSFER FROM TEXPOOL	-	3,000	-	-	-
45603	RAMP GRANT REIMBURSEMENT	-	12,503.00	-	-	-
45610	INTEREST	37	55.24	-	-	-
45611	CARRYOVER	6,100	79.72	-	-	-
Revenue Total:		\$ 6,137	\$ 15,637.96	\$ -	\$ -	\$ 100,000
55601	STRIPING	6,100	-	-	-	-
55602	RADIO & LIGHTS	-	10,642.17	-	-	-
	WIND SOCK SYSTEM IMPROVEMENTS	-	-	-	-	-
55605	BEACON	-	4,750.00	-	-	-
	AUTOMATED WEATHER OBSERVING SYSTEM	-	-	-	-	20,000
	FENCE	-	-	-	-	80,000
Expense Total:		\$ 6,100	\$ 15,392	\$ -	\$ -	\$ 100,000
Balance Deficit:		\$ 37	\$ 245.79	\$ -	\$ -	\$ -

Municipal Court Local Consolidation Fee Fund

DEPARTMENT DESCRIPTION

H.B. 1950- **Municipal Court Building Security and Technology Funds:** for a city with a population less than 100,000: (1) consolidates the municipal court building security and municipal court technology funds into a single consolidated municipal court building security and technology fund in the municipal court treasury; and (2) allows cities to use funds in the consolidated fund described in (1), above, for purposes authorized by state law for a municipal court building security fund or a municipal court technology fund (effective immediately).

The money in the fund or account may only be used for the purposes provided by law (Section 134.151(a), Local Government Code). This percentage is 63.5714%.

Local Truancy Prevention and Diversion Fund Section 134.156, Local Government Code, 35.7143%, \$5.00. May only be used to finance the salary, benefits, training, travel expenses, office supplies, and other necessary expenses relating to the position of juvenile case manager. Money may not be used to supplement the income of an employee whose primary role is not juvenile case manager.

Municipal Jury Fund Section 134.154, Local Government Code 0.7143%, \$0.10, May only be used by municipality to fund juror reimbursements and otherwise finance jury services.

Acct. No. Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
42000 MUNICIPAL CT. LOCAL CONS. FEE	\$ 1,552	\$ 1,252.89	\$ 1,420	\$ 1,252.89	\$ 1,420
42001 CARRYOVER	-		5,891		5,891
Revenue Total:	\$ 1,552	\$ 1,252.89	\$ 7,311	\$ 1,252.89	\$ 7,311
56512 BUILDING SECURITY	-	-	2,559	-	-
56538 TECH FUND	-	-	2,089	-	-
56540 TRUENCY PREVENTION	-	-	2,611	-	2,611
56550 JURY FUND	-	-	52	-	52
BUILDING SECURITY AND TECHNOLOGY FUND	-	-	-	-	4,648
Expense Total:	\$ -	\$ -	\$ 7,311	\$ -	\$ 7,311
Balance Deficit:	\$ 1,552	\$ 1,252.89	\$ -	\$ 1,252.89	\$ -

Community Development Block Grant and Downtown Revitalization Project

DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for the Downtown Revitalization Project.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
42900	CDBG GRANT FUNDS	\$ 261,787	\$ 76,674.15	\$ 500,000	\$ -	\$ 500,000
42903	CITY MATCH	32,025	53,992.92	98,860	-	98,860
Revenue Total:		<u>\$ 293,812</u>	<u>\$ 130,667.07</u>	<u>\$ 598,860</u>	<u>\$ -</u>	<u>\$ 598,860</u>
58623	CONSTRUCTION	227,187	101,042.07	453,000	-	453,000
58624	ENGINEERING	38,500	10,000	32,000	-	32,000
58625	ADMINISTRATION FEE	28,125	19,625	15,000	-	15,000
58626	CITY MATCH	-	-	98,860	-	98,860
Expense Total:		<u>\$ 293,812</u>	<u>\$ 130,667.07</u>	<u>\$ 598,860</u>	<u>\$ -</u>	<u>\$ 598,860</u>
Balance Deficit:		\$ -	\$ -	\$ -	\$ -	\$ -

Community Development Block Grant Wastewater

DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for the Community Development (CD) Program.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
40100	CDBG GRANT FUNDS	\$ -	\$ 310,708.00	\$ 500,000	\$ -	\$ 500,000
40101	CITY MATCH	-	51,154.31	25,000	-	25,000
Revenue Total:		\$ -	\$ 361,862.31	\$ 525,000	\$ -	\$ 525,000
54012	CONSTRUCTION	-	332,712.31	453,000	-	453,000
54017	ENGINEERING	-	16,900.00	32,000	-	32,000
54023	PROFESSIONAL SERVICES	-	12,250.00	25,000	-	25,000
58626	CITY MATCH	-	-	15,000	-	15,000
Expense Total:		\$ -	\$ 361,862.31	\$ 525,000	\$ -	\$ 525,000
Balance Deficit:		\$ -	\$ -	\$ -	\$ -	\$ -

USDA Debt Service Fund

DEPARTMENT DESCRIPTION

This fund was approved and created in FY 2017-2018 to make the annual Debt Service payment and the bi-annual Interest payment to USDA.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2023-2024	Actual 2023-2024	Budget 2024-2025
43701	REVENUES	\$ 99,010	\$ 73,870.00	\$ 100,000	\$ -	\$ 100,000
43702	TRANSFER FROM I&S	3,080	3,600.00	2,400	-	2,200
43703	CARRY OVER	13,000	95,764.50	-	-	-
44400	INTEREST	566	906.96	500	-	500
Revenue Total:		\$ 115,656	\$ 174,141.46	\$ 102,900	\$ -	\$ 102,700
58101	USDA DEBT SERVICE PYMT	99,687	99,650.00	102,000	-	102,000
Expense Total:		\$ 99,687	\$ 99,650	\$ 102,000	\$ -	\$ 102,000
Balance Deficit:		\$ 15,969	\$ 74,491	\$ 900	\$ -	\$ 700

Interest and Sinking Fund

DEPARTMENT DESCRIPTION

The Interest and Sinking Fund tracks the revenues from the “Debt” component of the City’s Ad Valorem Tax, which are collected to pay on specific debts.

A CD was created in 2015 with the revenue from the raw water sales and the General Fund reserve for the 2018-2019 Tax Note & Bond balloon payments. Revenue from raw water sales were moved to the Enterprise Fund in the 2016-2017 FY.

The final Tax Notes & Bond payment was paid in February 2019.

Reserves from this account will be applied to the USDA Bond payment.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
41201	PROPERTY TAX CARRYOVER	\$ 3,081 -	\$ 3,478.24 125.00	\$ 2,200 -	\$ - -	\$ 2,200 -
Revenue Total:		\$ 3,081	\$ 3,603.24	\$ 2,200	\$ -	\$ 2,200
59550	MOVE TO USDA DEBT FUND	3,080	3,602.00	2,200	-	2,200
Expense Total:		\$ 3,080	\$ 3,602.00	\$ 2,200	\$ -	\$ 2,200
Balance Deficit:		\$ 1	\$ 1.24	\$ -	\$ -	\$ -

Street Maintenance Fund

DEPARTMENT DESCRIPTION

The Street Maintenance Department was created in the 2019/2020 FY to fund Street Improvements through the 2% Sales Tax. An election was held in May 2019 and the citizens voted to approve the reallocation of sales tax revenue;

This revenue may only be used on existing streets at the time of election and will expire four years after it begins to levy taxes (10/01/2019) for street maintenance purposes if the city does not hold a tax reauthorization election. Election held May 6, 2023 and was approved by the registered voters and took effect October 1, 2023.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
49601	SALES TAX REVENUE	\$ 61,628	\$ 65,631.16	\$ 65,000	-	\$ 65,000
49603	TRANSFER FROM CIP-GF	126,148	-	-	-	200,000
49609	INTEREST	197	675.80	-	-	-
49620	CARRYOVER	57,502	46,542.58	-	-	141,000
Revenue Total:		\$ 245,475	\$ 112,849.54	\$ 65,000	\$ -	\$ 406,000
59605	ENGINEERING	9,485	4,765.00	-	-	30,000
59608	CONTRACT SERVICES	184,448	21,756.19	65,000	-	340,000
	EQUIPMENT	-	-	-	-	20,000
Expense Total:		\$ 193,933	\$ 26,521	\$ 65,000	\$ -	\$ 390,000
Balance Deficit:		\$ 51,542	\$ 86,328.35	\$ -	\$ -	\$ 16,000

Capital Improvement Fund

DEPARTMENT DESCRIPTION

This fund is a reserve fund specifically for street resurfacing and large capital projects.

For Fiscal Year 2025-2026, Capital Projects include TA call for projects- Clarendon-Sidewalk Pedestrian Project 2025, and any additional funding for the Downtown Revitalization Project (300 block). Building Improvements to City Hall include work to utility office and flooring along with any additional work not specified.

Acct. No.	Classification	Actual 2022-2023	Actual 2023-2024	Budget 2024-2025	Actual 2024-2025	Budget 2025-2026
46601	TRANSFER FROM CIP TEXPOOL	\$ 148,245	\$ 7,600	\$ -	\$ -	\$ 305,000
46602	AMER RECOVERY ACT FUNDS	-	-	-	-	-
46603	INTEREST	22	9.71	-	-	-
46604	CARRYOVER	-	2,595.11	150,000	-	-
Revenue Total:		<u>\$ 148,267</u>	<u>\$ 10,204.82</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 305,000</u>
56602	CAPITAL PROJECT	145,672	10,167	100,000	-	275,000
56603	PROPERTY PURCHASE	-	-	-	-	-
56604	BUILDING IMPROVEMENTS	-	-	50,000	-	30,000
56605	TRANSFER TO POOL CONSTRUCTION	-	-	-	-	-
	TRANSFER TO TEXPOOL	-	-	-	-	-
Expense Total:		<u>\$ 145,672</u>	<u>\$ 10,167.00</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ 305,000</u>
Balance Deficit:		\$ 2,595	\$ 37.82	\$ -	\$ -	\$ -

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Clarendon

806-874-2744

Taxing Unit Name

Phone (area code and number)

304 S Kearney St

<https://cityofclarendontx.com/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 80,543,102
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 14,533,335
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 66,009,767
4.	Prior year total adopted tax rate.	\$ 0.593711 / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	\$ 0
	B. Prior year values resulting from final court decisions:	\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:	\$ 0
	B. Prior year disputed value:	\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹Tex. Tax Code §25.012(f).

²Tex. Tax Code §25.012, 41.

³Tex. Tax Code §25.012, 41.

⁴Tex. Tax Code §25.012(f).

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 66,009,767
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ¹	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use prior year market value:	\$ 429,450
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 0
	C. Value loss. Add A and B. ²	\$ 429,450
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.	
	A. Prior year market value:	\$ 0
	B. Current year productivity or special appraised value:	+ \$ 0
	C. Value loss. Subtract B from A. ³	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 429,450
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. ⁴ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 65,580,317
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 389,357
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. ⁵	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁶	\$ 389,357
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. ⁷	
	A. Certified values:	\$ 89,233,335
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ⁸	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 89,233,335

¹ Tex. Tax Code §26.01(1)(5)² Tex. Tax Code §26.01(1)(5)³ Tex. Tax Code §26.01(1)(5)⁴ Tex. Tax Code §26.02(c)⁵ Tex. Tax Code §26.01(1)(5)⁶ Tex. Tax Code §26.01(1)(5)⁷ Tex. Tax Code §26.01(1)(5)⁸ Tex. Tax Code §26.01(1)(5)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹¹	
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. ¹¹	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹¹	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 16,399,111
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 72,834,224
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 432,717
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 432,717
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 72,401,507
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.537774 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.593711 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 66,009,767

¹¹ Tax Code §25.01(c) and (d).

¹⁶ Tax Code §24.01(c).

¹⁷ Tax Code §25.01(d).

¹⁸ Tax Code §26.012(a)(1).

¹⁹ Tax Code §26.012(b).

²⁰ Tax Code §26.012(f).

²¹ Tax Code §26.012(f).

²² Tax Code §26.012(f).

²³ Tax Code §26.012(f).

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 391,907
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.	+ \$ 0
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- \$ 0
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 0
E.	Add Line 30 to 31D.	\$ 391,907
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 72,401,507
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.541296 /\$100
34.	Rate adjustment for state criminal justice mandate. ²¹	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²¹	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²¹ Reserved for expansion.²² See Tax Code §75.354.²³ See Tax Code §75.354.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.541296 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.541296 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.560241 /\$100

²⁵ Tax. Tax Code § 25.0142

²⁶ Tax. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 / \$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources = \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A \$ 0</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 0.00</p> <p>B. Enter the prior year actual collection rate 0.00</p> <p>C. Enter the 2023 actual collection rate 0.00</p> <p>D. Enter the 2022 actual collection rate 0.00</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹</p>	0.00
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,834,224
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.560241 / \$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 / \$100

²⁷ See Tax Code § 25.042(a).²⁸ See Tax Code § 26.01(2)(7).²⁹ See Tax Code § 26.012(10) and 26.01(1).³⁰ See Tax Code § 26.04(b).³¹ See Tax Code § 26.04(b), 26.01(2)(10).

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ¹¹ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ¹² Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ¹⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,834,224
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ¹⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.537774 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.537774 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.560241 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.560241 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ¹⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ¹⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,834,224
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

¹¹ Tax. Tex. Code §25.041(b).

¹² Tax. Tex. Code §26.041(1).

¹³ Tax. Tex. Code §26.041(2).

¹⁴ Tax. Tex. Code §25.041(c).

¹⁵ Tax. Tex. Code §25.041(e).

¹⁶ Tax. Tex. Code §26.041(1).

¹⁷ Tax. Tex. Code §26.041(2).

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.560241 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ¹³ 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. ¹²

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; ¹⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ¹⁵ 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. ¹⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ¹⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 62)	\$ 0.593711 /\$100
	B. Unused increment rate (Line 67)	\$ 0.000155 /\$100
	C. Subtract B from A	\$ 0.593556 /\$100
	D. Adopted Tax Rate	\$ 0.593711 /\$100
	E. Subtract D from C	\$ -0.000155 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 65,626,628
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 62)	\$ 0.610083 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.610083 /\$100
	D. Adopted Tax Rate	\$ 0.610083 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 61,038,732
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 62)	\$ 0.607285 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.607285 /\$100
	D. Adopted Tax Rate	\$ 0.607285 /\$100
	E. Subtract D from C	\$ 0.000000 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 55,586,477
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.560241 /\$100

¹² See Tax Code §25.011(2).

¹³ See Tax Code §25.011(1) and §25.011(2).

¹⁴ See Tax Code §26.042(2), (4) and (6).

¹⁵ See Tax Code §26.0501(a) and (b).

¹⁶ See Local Gov't Code §120.002.

¹⁷ See Local Gov't Code §25.011(2).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴¹ 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.⁴²

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.541296 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,834,224
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.686490 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.227786 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴³

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁴

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.593711 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁵ If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁶ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 65,580,317
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 72,401,507
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁷	\$ 0.000000 /\$100

⁴¹ Tex. Tax Code §26.01(c)(1).

⁴² Tex. Tax Code §26.06(a)(2).

⁴³ Tex. Tax Code §26.042(b).

⁴⁴ Tex. Tax Code §26.042(c).

⁴⁵ Tex. Tax Code §26.042(d).

⁴⁶ Tex. Tax Code §26.042(e).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.560241 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.537774 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.560241 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 49

De minimis rate. \$ 1.227786 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

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

**print
here**

Paula Lowe

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date