

**TOWN OF BARTONVILLE, TEXAS
FY 2026-2027 ANNUAL BUDGET
ADOPTED SEPTEMBER 15, 2026**

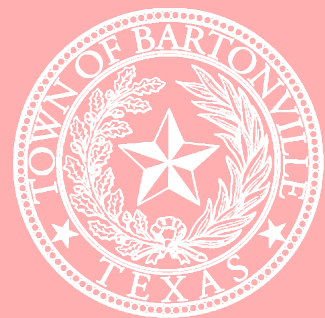


Presented by:

Jaclyn Carrington, Mayor

Kirk Riggs, Town Administrator

Shannon Montgomery, Town Secretary



1941 E Jeter Road
Bartonville, Texas 76226
817-693-5280
www.townofbartonville.com

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$151,023 OR 12.57%, AND OF THAT AMOUNT, \$101,824 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$5.84.

The above statements are included to comply with Texas Local Government Code Section 102.005, Subsection (b).

The members of the Town of Bartonville governing body voted on the adoption of the **FY2026-2027 Annual Budget** on September 15, 2026.

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Margie Arens, Place 5/Mayor Pro Tem				
Rick Lawrence, Place 1				
Matt Chapman, Place 2				
Clay Sams, Place 3				
Keith Crandall, Place 4				
PRESENT and not voting:	Mayor Jaclyn Carrington			

The members of the Town of Bartonville governing body voted on the adoption of the **2026 Tax Rate** on September 15, 2026.

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Margie Arens, Place 5/Mayor Pro Tem				
Rick Lawrence, Place 1				
Matt Chapman, Place 2				
Clay Sams, Place 3				
Keith Crandall, Place 4				
PRESENT and not voting:	Mayor Jaclyn Carrington			

Property Tax Comparison	2026-2027	2025-2026
Property Tax Rate	\$0.173646/100	\$0.173646/100
No New Revenue Tax Rate	\$0.165054/100	\$0.161552/100
Voter Approval Tax Rate	\$0.172653/100	\$0.167738/100
De Minimis Tax Rate	\$0.231003/100	\$0.235144/100
Debt Rate	\$0.000000/100	\$0.000000/100

The debt obligation for TOWN OF BARTONVILLE secured by property taxes: \$0.00.

The above statements are included to comply with the Local Government Code Section 102.007, Subsection (d).

TABLE OF CONTENTS

Section	Page
Elected Officials	4
Appointed Officials	4
Boards and Commissions	4
Mayor's Transmittal Letter	5
Fiscal Year 2026-2027 Budget Overview	6
Community Profile	6
Financial Structure	6
Basis of Accounting and Budgeting	6
Balanced Budget	7
Revenue Sources	7
General Fund Revenue	7
Special Revenue Funds	7
Budget Process	8
General Fund Allocations - Revenues	9
General Fund Allocations - Expenses	10
Lantana Town Center's (LTC) Impact on Bartonville	11
Ordinance 807-26 – Fiscal Year 2026-2027 Budget Adoption	12
Fund 100 – General Fund	16
Fund 150 - Reserve	20
Fund 160 – WasteWater	21
Fund 170 – Streets	22
Fund 180 – Lantana Town Center (LTC) Grant	23
Fund Municipal Court	24
Fund 600 – 287(g)	25
Fund 800 – Bartonville Community Development Corporation (BCDC)	26
Fund 900 – Crime Control and Prevention District (CCPD)	27
2026 Tax Rate Calculation Notice & Worksheet	28

ELECTED OFFICIALS

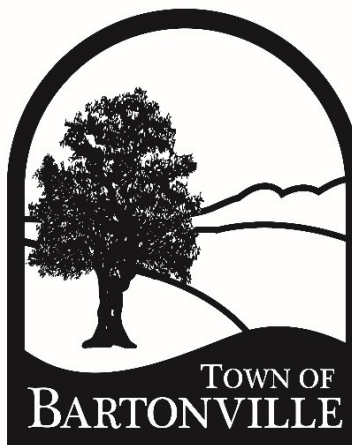
Mayor	Jaclyn Carrington
Council Member Place 1	Rick Lawrence
Council Member Place 2	Matt Chapman
Council Member Place 3	Clay Sams
Council Member Place 4	Keith Crandall
Mayor Pro Tem / Council Member Place 5	Margie Arens

APPOINTED OFFICIALS

Town Administrator	Kirk H. Riggs
Town Attorney	Jeremy R. Page
Town Secretary	Shannon Montgomery, TRMC

BOARDS AND COMMISSIONS

Planning & Zoning Commission	Board of Adjustment
Community Development Corporation	Crime Control & Prevention District



Town of Bartonville



Town of Bartonville
1941 E Jeter Road
Bartonville, TX 76226
817-693-5280
Jaclyn Carrington, Mayor

September 16, 2026

Dear Town Council and Residents of Bartonville,

It is my privilege to present the Town of Bartonville's Fiscal Year 2026–2027 Budget. This document outlines the Town's planned revenues and expenditures for the upcoming fiscal year and reflects the priorities established by the Town Council through a structured budget process.

Road maintenance and infrastructure investment remain the leading priority in this budget. Bartonville has experienced measurable residential growth over the past four years, with more than 100 new residential lots developed on parcels ranging from two to six acres consistent with the Town's Future Land Use Plan. This growth has increased demand on the existing roadways and guided the allocation of dedicated funding to the Street Fund for road maintenance, drainage improvements, and long-term infrastructure planning.

The FY 2026-2027 budget has been developed within the Town's existing revenue structure. The Town maintains emergency reserves at a level exceeding the Government Finance Officers Association (GFOA) recommended minimum of two months of operating expenditures, with a policy target of at least five months. These reserves are intended solely for unforeseen emergencies and unexpected expenditures and are not available for routine operating or budgetary appropriations.

The following Council objectives guided budget development:

- **Road Projects and Infrastructure:** Direct resources toward roadway maintenance, drainage improvements, and long-range infrastructure investment to preserve public safety, access, and Bartonville's rural character.
- **Public Safety:** Sustain a fully staffed Police Department and support consistent, visible community policing to ensure the safety of residents and roadways.
- **Financial Stewardship and Reserve Planning:** Maintain conservative and transparent budgeting practices, with disciplined cost controls and strategic resource allocation in support of the Town's long-term fiscal stability.
- **Community Engagement:** Support events and programs that strengthen community ties and foster a welcoming environment for both long-time and newer residents.

Spending has been kept lean, third-party contracts continue to hold overhead down, and emergency reserves remain strong. Throughout the budget process, we have ensured that this plan stays grounded in community and town needs.

I am grateful to Town Administrator Kirk Riggs, Town Secretary Shannon Montgomery, and Town Council for their dedication, collaboration, and steady leadership throughout this process.

Sincerely,

Jaclyn Carrington
Mayor, Town of Bartonville

Fiscal Year 2026–2027 Budget Overview

Community Profile

Bartonville is located just north of the Dallas/Fort Worth Metroplex. The Town offers a quiet residential setting with rural character while remaining close to regional jobs, services, and amenities.

Bartonville is a Type A General-Law Municipality with a Mayor-Council form of government. The governing body includes a Mayor and five Council members elected by place to staggered two-year terms. The Town Administrator reports to the Town Council and manages daily operations.

Financial Structure

The Town uses governmental funds to manage revenues, expenditures, and available resources. These funds help show how public money is received, assigned, and spent.

- **General Fund:** The Town's main operating fund. It supports core services and is funded mainly by property taxes, sales taxes, franchise fees, permits, licenses, and municipal court fines.
- **Reserve Fund:** Used for unexpected or emergency expenses. The Town's goal is to maintain reserves equal to 35% of annual budgeted expenditures.
- **Street Maintenance Fund:** Pays for roadway maintenance, repairs, overlays, and reconstruction projects.
- **Economic Development Liability Fund:** Manages payments related to the 380 Agreement with Lantana Town Center.
- **Court Security and Technology Funds:** Support Municipal Court safety needs and technology improvements.
- **Capital Improvement Fund:** Funds major capital projects, infrastructure improvements, facility upgrades, and equipment needs.
- **Special Revenue Funds:** Include the Bartonville Community Development Corporation and the Bartonville Crime Control and Prevention District, which fund economic development and public safety programs.

Basis of Accounting and Budgeting

The Town prepares governmental funds using the modified accrual basis of accounting. Revenues are recorded when they are measurable and available to pay current obligations. This method provides a clear view of available resources and supports consistent financial reporting.

Balanced Budget

The Town prepares a balanced budget, meaning proposed expenditures do not exceed estimated revenues. If revenues fall below expectations, the Mayor or Town Administrator may recommend spending adjustments for Council approval. The Council may also authorize the use of reserves when necessary.

Revenue Sources

Revenue estimates are based on historical trends, expected economic conditions, and any known changes in rates or policies.

General Fund Revenue

- **Ad Valorem Taxes:** About 43% of General Fund revenue. Tax rates are based on certified appraisal rolls from the Denton Central Appraisal District.
- **Sales Tax:** About 32% of General Fund revenue. The Town receives a 1-cent share of local taxable sales, remitted monthly by the State Comptroller.
- **Utility Franchise Fees:** About 10% of General Fund revenue. These fees compensate the Town for utility use of public rights-of-way.
- **Permits, Licenses, and Inspections:** About 8% of General Fund revenue, including construction and contractor-related fees.
- **Interest:** About 4% of General Fund revenue.
- **Municipal Court Fines:** About 3% of General Fund revenue from misdemeanor offenses.

Special Revenue Funds

- **Street Fund:** Dedicated sales tax approved by voters for street maintenance and roadway improvements.
- **Bartonville Community Development Corporation:** Dedicated sales tax used for economic development projects.
- **Bartonville Crime Control and Prevention District:** Voter-approved sales tax used for public safety operations. This tax is not collected in Lantana Town Center due to existing Denton County Fresh Water Districts.
- **Municipal Court Security and Technology Fees:** Court fees used only for court security and technology improvements.

Budget Process

Under the Texas Local Government Code, the Mayor serves as Budget Officer and prepares the proposed municipal budget for the upcoming fiscal year. The budget includes proposed expenditures, prior-year actual expenditures, funded projects, outstanding obligations, cash balances, prior-year revenues, projected available funds, and the estimated tax rate needed to support the budget.

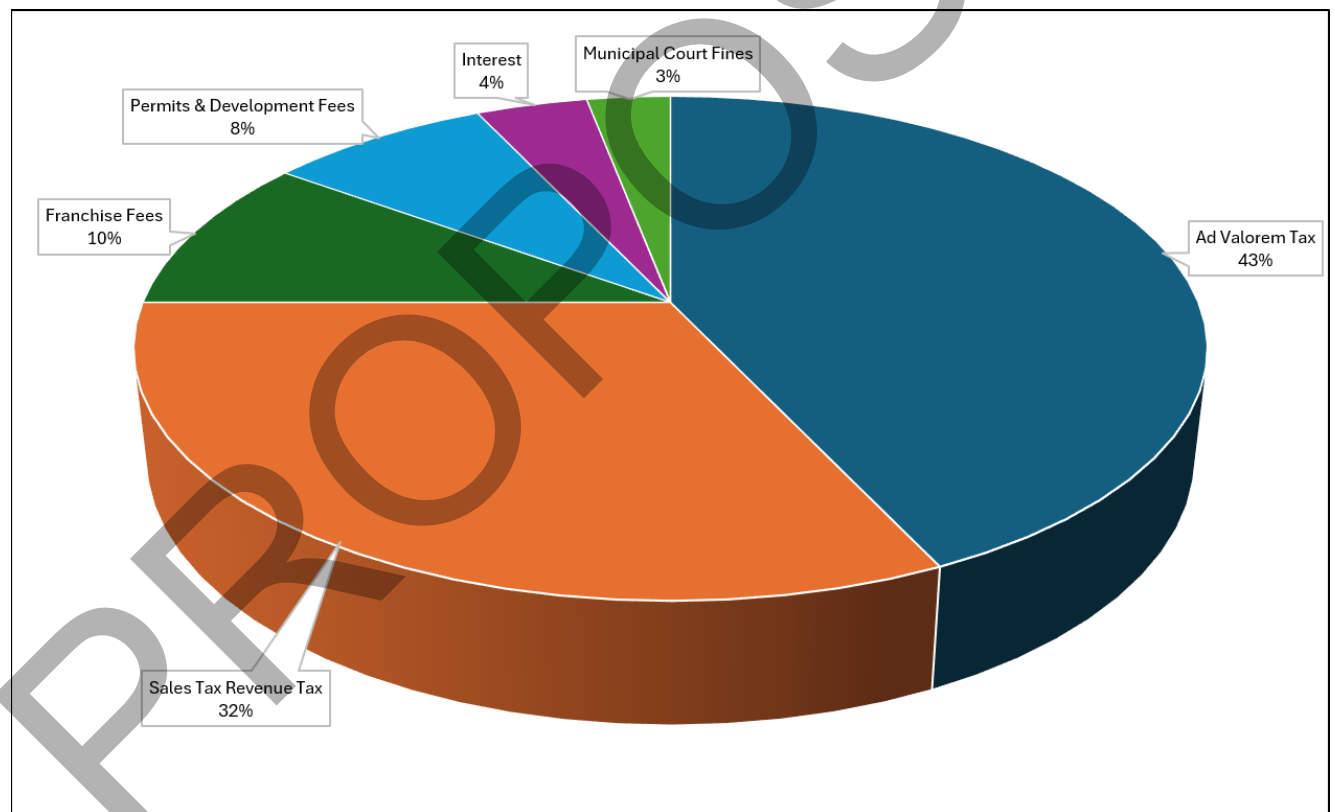
Budgets for the Bartonville Community Development Corporation and the Bartonville Crime Control and Prevention District are prepared at the same time. Each board approves its own budget before it is submitted to the Town Council for final approval and appropriation.

After adoption, the Town Administrator and department heads monitor revenues and expenditures throughout the year to ensure the Town remains within the approved budget.

GENERAL FUND ALLOCATIONS

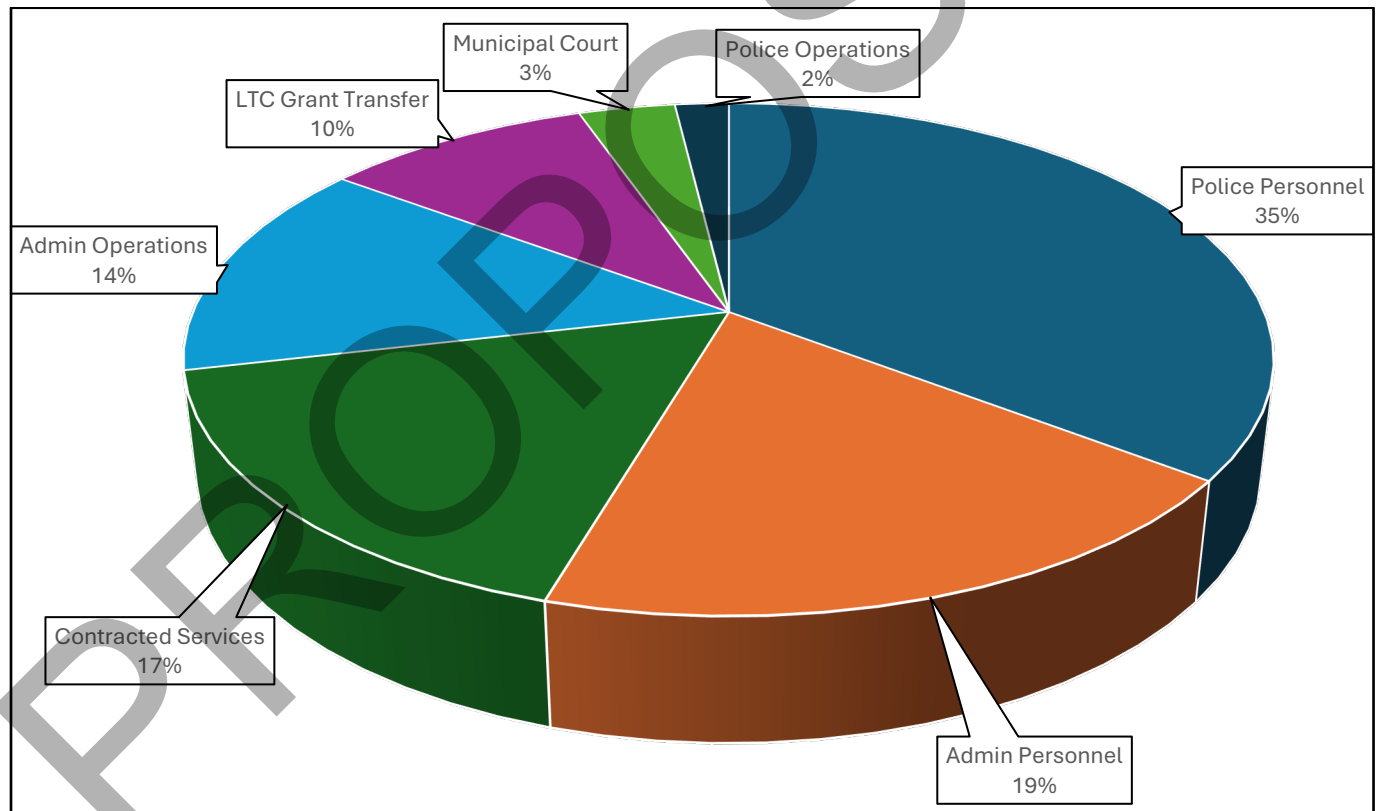
REVENUES

	Proposed	% of Budget
Ad Valorem Tax	\$1,205,000	43%
Sales Tax Revenue Tax	\$890,000	32%
Franchise Fees	\$271,500	10%
Permits & Development Fees	\$225,350	8%
Interest	\$111,000	4%
Municipal Court Fines	\$107,700	3%
Total	\$2,810,550	100%



EXPENSES

	Proposed	% of Budget
Police Personnel	\$987,842	35%
Admin Personnel	\$535,438	19%
Contracted Services	\$469,650	17%
Admin Operations	\$385,629	14%
Lantana Town Center (LTC) Grant Transfer	\$265,000	10%
Municipal Court	\$95,460	3%
Police Operations	\$53,353	2%
Total	\$2,792,372	100%



Lantana Town Center's Impact on Bartonville

The Lantana Town Center (LTC) property, located at the northwest corner of FM 407 and Jeter Road, was originally part of unincorporated Denton County's Fresh Water Supply Districts Nos. 6 and 7 (DCFWDs) and was outside the Town of Bartonville's limits.

In 1999, the property was purchased for development as a major retail center. To attract a grocery anchor tenant, the Developer required the ability to sell beer and wine. Under Texas law, freshwater districts cannot hold elections to authorize alcohol sales. As a result, the Developer approached the Town of Bartonville to annex the property and requested development incentives in the form of grants.



In 2006, the Town Council annexed the property and entered into two agreements with the Developer:

Development Agreement: Allowed the DCFWDs to retain control over architectural design, permitting, inspections, and other regulatory oversight functions that existed prior to annexation.

Economic Development Agreement (380 Agreement): Provides annual grants to the Developer.

Summary of the 380 Agreement

Beginning in 2015 and extending for 90 years, the agreement provides the Developer with:

Property Tax Grant: 100% of the Town property taxes generated by the development, including personal property taxes, are granted back to the developer. The Town does not retain any of this property tax revenue.

Sales Tax Grant – Phase I/II: Lantana currently receives 75% of the sales tax revenue. Beginning in January 2027, the agreement changes to a 50/50 split between the Town and the developer.

Sales Tax Grant – Pad Sites: 50% of sales and use tax.

Alcohol Beverage Tax Grant: 50% of any Alcoholic Beverage Tax collected.

The Town of Bartonville retains the first \$50,000 of annual sales and use taxes generated by the development recorded in the General Fund.

Note: Because the LTC area was already within the taxing jurisdiction of the DCFWDs, annexation created a local Sales and Use Tax anomaly. The overlapping special districts caused total local Sales and Use Taxes to exceed the 2% cap allowed by state law. As a result, the DCFWDs retained their tax allocations in the LTC area, and the Bartonville Crime Control and Prevention District is unable to collect sales and use taxes in this portion of the development.

**TOWN OF BARTONVILLE, TEXAS
ORDINANCE NO. 807-26**

AN ORDINANCE OF THE TOWN OF BARTONVILLE, TEXAS ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, IN ACCORDANCE WITH STATE LAW; MAKING APPROPRIATIONS FOR THE SUPPORT OF THE TOWN; PROVIDING FOR EMERGENCY EXPENDITURES AS ALLOWED BY LAW; PROVIDING FOR THE FILING OF THE BUDGET AS REPRESENTED IN EXHIBIT "A"; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; PROVIDING AN ENGROSSMENT AND ENROLLMENT CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Town of Bartonville, Texas, ("Town"), is a Type A general-law municipality created in accordance with the provisions of Chapter 6 of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, a copy of the proposed budget for the Town for Fiscal Year 2026-2027 beginning on October 1, 2026 and ending on September 30, 2027 (the "2026-2027 FY Budget") was filed in the office of Town Secretary on August 14, 2026 and posted on the Town's website; and

WHEREAS, the Town Council has reviewed the proposed budget, discussed proposed expenditures and the present and upcoming needs of the Town and has made adjustments to the Budget as set forth in **Exhibit "A"** hereto; and

WHEREAS, pursuant to Section 102.006 of the Texas Local Government Code, notice of public hearing was published on August 22, 2026, and the Town Council held a public hearing on the proposed budget on September 1, 2026 at 6:30 p.m. at Bartonville Town Hall; and

WHEREAS, having conducted the public hearing and provided an opportunity for public comment regarding the 2026-2027 FY Budget, the Town Council has determined that the Fiscal Year 2026-2027 Budget as set forth in **Exhibit "A"** should be adopted upon approval by record vote of a majority of the Town Council, pursuant to state law.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS, THAT:

SECTION 1. INCORPORATION OF PREMISES. All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET ADOPTED. The budget of the revenues of the Town of Bartonville and the expenses of conducting the affairs thereof for the ensuing Fiscal Year beginning October 1, 2026 and ending September 30, 2027, as modified by the Town Council, is set forth in **Exhibit "A"**, attached hereto and incorporated herein, and the same is, in all things, adopted and approved as the Town of Bartonville, Texas Budget for the Fiscal Year beginning the first day of October 2026, and ending the thirtieth day of September 2027 (the "2026-2027 Fiscal Year Budget of Town of Bartonville, Texas").

SECTION 3. FILING OF BUDGET. A true and correct copy of this Ordinance along with the 2026-2027 Fiscal Year Budget of Town of Bartonville, Texas as represented in attached **Exhibit "A"**, and any amendments thereto, shall be filed with the Town Secretary. In addition, the Town Secretary is hereby directed to assist the Mayor, serving as Budget Officer, by filing or by causing to be filed a true and correct copy of this Ordinance along with the 2026-2027 Fiscal Year Budget of Town of Bartonville, Texas as represented in **Exhibit "A"** hereto, and any subsequent amendments thereto, in the office of the County Clerk of Denton County, Texas, as required by law.

SECTION 4. CUMULATIVE REPEALING CLAUSE. This Ordinance shall be cumulative of all provisions of ordinances of the Town of Bartonville, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 5. SEVERABILITY CLAUSE. It is hereby declared to be the intention of the Town Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the Town Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6. ENROLLMENT/ENGROSSMENT CLAUSE. The Town Secretary is hereby directed to engross and enroll this Ordinance by copying the exact Caption and Effective Date clause in the minutes of the Town Council and by filing this Ordinance in the ordinance records of the Town.

SECTION 7. EFFECTIVE DATE. This Ordinance shall become effective from and after its adoption and publication as required by law after its passage by at least 60% of the Council by a record vote.

PRESENTED AND APPROVED THIS 15TH DAY OF SEPTEMBER 2026 BY A VOTE OF ____ AYES, ____ NAYS, ____ ABSTENTIONS, AT A REGULAR MEETING OF THE TOWN COUNCIL OF THE TOWN OF BARTONVILLE, TEXAS.

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Margie Arens, Place 5/Mayor Pro Tem				
Rick Lawrence, Place 1				
Matt Chapman, Place 2				
Clay Sams, Place 3				
Keith Crandall, Place 4				

APPROVED:

Jaclyn Carrington,
Mayor

ATTEST:

Shannon Montgomery, TRMC
Town Secretary

Exhibit A

Approved 2026-2027 Fiscal Year Budget of the Town of Bartonville, Texas

PROPOSED

Town of Bartonville
Proposed FY2026-2027
FUND 100 GENERAL

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Property Taxes					
Ad Valorem Current	1,051,568	1,199,830	1,195,000	1,341,669	1,200,000
Ad Valorem Pent & Int	4,051	7,441	2,500	3,207	2,500
Ad Valorem Delinquent	11,181	1,501	2,500	714	2,500
Sales & Beverage Tax					
Sales Tax Revenue	829,336	891,759	800,000	787,893	800,000
Mixed Beverage Allocation	103,149	99,872	90,000	83,774	90,000
Franchise Fees					
Electric/Gas Franchise Fees	200,117	201,393	200,000	201,728	200,000
Telephone Franchise Fees	12,493	9,332	15,000	5,911	10,500
Solid Waste Franchise Fees	28,688	35,279	36,000	32,896	36,000
Water Franchise Fees	21,594	21,203	25,000	22,610	25,000
Permit & Development Fees					
Permits:BOA Application Fees	2,700	8,845	-	12,370	8,000
Permits:Business C of O Permits	1,000	250	1,000	1,750	1,000
Permits:Commercial Bldg Permits	2,177	17,137	2,000	2,439	2,000
Permits:Contractor Registration Fees	10,875	14,250	7,000	12,375	7,000
Permits:Gas Well Inspection Fees	22,900	24,994	24,000	10,516	24,000
Permits:Health/Food Permits	12,565	11,020	7,800	10,235	8,000
Permits:Red Tag Fees	3,400	9,495	1,000	6,525	4,000
Permits:Residential Bldg Permits	173,572	177,106	130,000	127,340	140,000
Permits:ROW Permit/License	-	750	-	750	-
Permits:Septic Permit Fee	14,140	8,610	7,000	11,670	10,000
Permits:Sign or Tree Permits	1,800	925	300	1,550	1,000
Permits:Special Event/Race Permit	322	100	100	50	100
Permits:Truck Permit	325	575	250	475	250
Permits:Zoning/Subdivision/DRC/Fees	16,637	29,140	10,000	25,358	20,000
Other/Transfer					
Adminstration Services	225	25	-	400	-
General Revenue	39,195	37,835	-	468	-
Open Records	18	15	-	-	-
LOESE Training Funds	1,975	1,986	1,000	2,040	1,000
Interest Earned	143,820	138,184	115,000	95,699	111,000
Sale of Surplus	-	15,000	-	-	-
Transfer from CCPD	-	30,000	30,000	-	30,000
Transfer from BCDC	37,691	10,000	20,000	-	20,000
Transfer In	443,957	-	-	-	-
TOTAL REVENUE	3,191,471	3,003,853	2,722,450	2,802,412	2,753,850

*Expense moved to Fund 600 287(g)

Town of Bartonville
Proposed FY2026-2027
FUND 100 GENERAL

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
EXPENDITURES					
ADMINISTRATION					
Wages & Salaries	344,213	400,036	449,225	342,061	385,800
Certification Wages	3,000	3,277	7,200	3,162	7,200
Overtime Wages	5,997	6,258	8,000	4,778	8,000
Vacation Buy Back	-	-	2,500	-	2,500
Longevity Pay	288	564	750	756	762
Mileage Pay	8,303	6,319	5,000	3,329	5,000
Retirement - TMRS	53,406	46,553	49,300	37,744	35,233
Payroll Taxes	5,086	5,180	6,850	4,968	5,898
Workers Compensation	7,905	5,931	5,500	7,588	7,256
Unemployment - TWC Payable	468	189	300	787	684
Health and Dental	62,862	74,121	96,200	69,027	83,041
Advertisements and Notices	3,569	3,406	5,500	1,710	7,000
Animal Control	15,968	13,637	15,000	13,262	15,000
Appraisal District	6,859	8,265	9,000	7,250	9,000
Audit & Accounting Expense	23,545	43,663	30,000	60,213	60,000
Bank Service Charges	255	657	500	250	750
Banners and Signs	7,476	2,352	8,000	6,110	8,000
Building Inspections/Code Enforcement	69,955	-	-	-	-
Building Inspections	-	74,745	75,000	51,805	75,000
Code Enforcement	-	8,400	8,400	7,000	8,400
Cell Phone Charges	3,856	2,951	4,000	5,688	5,000
Clean Up Day	10,563	4,400	10,800	10,021	10,800
<i>2026 Clean Up Day Event</i>					
<i>Monthly Hazardous Waste Pick Up</i>					
Codification	477	1,413	3,500	2,201	-
Codification / Records Management	-	-	-	-	8,500
Computers, Software & Maintenance	38,484	52,653	77,785	56,246	135,000
<i>Adobe Annual Subscription</i>					
<i>Archive Social Annual Subscription</i>					
<i>Canva Annual Subscription</i>					
<i>CivicPlus & SSL Management Annual Subscription</i>					
<i>Cloud Permit Annual Subscription</i>					
<i>Council Chamber AV upgrades</i>					
<i>Datamax Monthly Service</i>					
<i>eCode360 Annual Subscription</i>					
<i>FundView Annual Subscription</i>					
<i>LaserFiche Annual Maintenance</i>					
<i>New Computers & Warranty Upgrades</i>					
<i>New Legislation Accessibilty Upgrads</i>					
<i>QuickBooks Annual Subscription</i>					
<i>Software Licenses</i>					
<i>Zoom Annual Subscription</i>					
Contract Labor	-	-	17,300	-	-

*Expense moved to Fund 600 287(g)

Town of Bartonville
Proposed FY2026-2027
FUND 100 GENERAL

	FY2024	FY2025	FY2026	FY2026	FY2027
	Actual	Actual	Approved	YTD	PROPOSED
Copier Lease/Supplies/Maint	3,148	2,814	3,000	2,267	3,000
Copier/Printing Expense and Supplies	244	221	2,500	-	2,500
Computer Hardware Improvements	-	17,236	-	-	-
County Filing Fees	316	224	600	323	600
Dues & Memberships	1,882	2,018	5,000	1,631	5,000
<i>Atmos Cities Steering Committee</i>					
<i>CoServ Cities Steering Committee</i>					
<i>International Institute of Municipal Clerks</i>					
<i>National Assoc of Govt Archives & Records Admins</i>					
<i>North Central Texas Council of Governments</i>					
<i>North Texas Municipal Clerks Association</i>					
<i>Texas Court Clerks Association</i>					
<i>Texas Municipal Clerks Association</i>					
<i>Texas Municipal Human Resources Association</i>					
<i>Texas Municipal League</i>					
Election Expense	118	245	14,000	-	50,000
Engineering/Surveying Services	35,335	64,096	90,000	17,232	90,000
Gas Well Inspections	20,319	21,269	24,750	10,346	24,750
Insurance - Property & Liability	2,905	4,308	8,000	2,798	2,679
Legal	103,258	57,739	90,000	50,559	90,000
Inclement Weather Maintenance	6,790	14,025	8,000	23,400	14,000
Maintenance/Repair/Cleaning	19,206	30,639	30,000	17,837	30,000
Tree Trimming	13,045	9,030	17,000	12,171	17,000
Public Assistance	65	-	8,000	1,000	8,000
<i>Child Advocacy Center MHMR SPAN Ridge Share</i>					
Office Supplies/Sm Ofc Equip	10,608	3,893	-	-	-
Operations and Supplies	-	-	7,500	6,338	7,500
Planning Services	32,626	51,593	42,000	38,596	47,000
Postage	2,905	2,488	3,500	2,104	3,500
Professional Services	12,500	-	-	-	-
Publications/Subscriptions	709	1,886	1,500	472	1,500
Records Management	6,500	4,054	6,000	631	-
Health Inspections and Sanitarian Services	16,375	-	-	-	-
Health Inspections	-	10,050	10,000	9,100	11,000
Sanitarian Services	-	8,700	9,000	6,825	9,000
TCEQ Fees	300	290	300	230	300
Special Events	17,772	12,308	15,000	13,486	15,000
Meetings/Events	3,259	2,788	5,000	4,420	5,000
Travel & Training	5,100	2,582	8,000	911	8,000
Utilities	14,622	15,384	17,500	11,764	17,500
Capital Improvements	-	-	50,000	69,738	50,000
GF ADMIN TOTAL EXPENSE	1,002,441	1,104,845	1,371,760	1,000,134	1,396,653

*Expense moved to Fund 600 287(g)

Town of Bartonville
Proposed FY2026-2027
FUND 100 GENERAL

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
POLICE DEPARTMENT					
Wages & Salaries	495,681	540,780	516,900	478,839	655,200
Certification Wages	4,870	6,900	10,800	7,864	12,600
Overtime Wages	74,807	47,697	42,000	45,815	64,800
Vacation Buy Back		4,976	8,000	-	8,000
Longevity Pay	702	996	1,200	936	1,120
Mileage Pay	-	-	-	2,035	4,810
Retirement - TMRS	78,210	79,323	59,600	56,595	65,472
Payroll Taxes	7,686	9,085	8,250	7,561	10,709
Health and Dental	88,835	97,505	131,500	103,696	153,769
Workers Compensation	18,171	12,334	13,000	14,093	16,930
Unemployment - TWC Payable	702	583	400	1,302	2,000
Vehicle Maintenance	19,969	1,296	12,000	10,671	Fund 600*
Cell Phone Charges	7,740	-	7,000	6,628	Fund 600*
Computers, Software & Maintenance	21,381	32,831	26,800	25,306	Fund 600*
<i>Datamax Monthly Service</i>					
<i>Adobe Annual Subscriptions</i>					
<i>Tyler Technologies</i>					
<i>Software Licenses</i>					
Criminal Invest & Background	1,777	-	2,000	139	2,000
<i>Background Checks</i>					
<i>New Hire Employment Testing</i>					
Contracts	-	8,038	10,200	10,155	10,200
<i>Denton County 911 Dispatch Agreement</i>					
<i>Denton County Radio Agreement</i>					
Dues & Memberships	170	943	2,000	1,021	Fund 600*
<i>Texas Police Chief's Association</i>					
<i>North Texas Police Chief's Association</i>					
Fuel	19,219	22,653	22,000	18,897	Fund 600*
Insurance - Auto	5,181	8,960	7,500	7,116	7,734
Insurance - Police Liability	8,360	9,795	10,000	11,459	9,796
Insurance - Property & Liability	907	1,573	1,700	1,633	2,123
Operations and Supplies	11,083	18,837	20,000	18,669	20,000
Small Equipment Purchase/Repair	6,127	-	-	-	-
Meetings/Events	-	1,557	1,500	1,518	1,500
Travel & Training	4,805	2,369	4,500	2,826	Fund 600*
Uniforms	3,347	1,545	4,000	3,964	Fund 600*
POLICE TOTAL EXPENSE	879,730	910,575	922,850	838,736	1,048,763
Transfer to Reserve Fund	266,596	-	-	-	-
Transfer to Lantana Town Center Grant	223,051	202,140	265,000	143,715	265,000
				215,922	
TOTAL GENERAL FUND EXPENSES	2,371,817	2,217,560	2,559,610	1,982,584	2,710,416
REVENUE OVER/(UNDER) EXPENSES	819,654	786,294	162,840	819,827	43,434

*Expense moved to Fund 600 287(g)

Town of Bartonville
Proposed FY2026-2027
FUND 150 RESERVE

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Interest Earned (<i>RESERVE Bank Account</i>)	19,184	26,998	19,000	25,329	25,000
Transfer In (<i>into RESERVE Bank Account</i>)	-	-	183,645	-	-
Transfer From GF	266,596	-	-	-	-
TOTAL REVENUE	285,780	26,998	202,645	25,329	25,000
EXPENDITURES					
	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-
REVENUE OVER/(UNDER) EXPENSES	285,780	26,998	202,645	25,329	25,000

Town of Bartonville
Proposed FY2026-2027
FUND 160 WASTEWATER

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Waste Water Revenue	40,739	42,453	41,000	11,916	41,000
TOTAL REVENUE	40,739	42,453	41,000	11,916	41,000
EXPENDITURES					
Waste Water: Metering Station Utilities	335	335	350	286	350
Waste Water: Treatment Expense - UTRWD	38,897	40,497	36,000	31,180	36,000
TOTAL EXPENDITURES	39,232	40,831	36,350	31,465	36,350
REVENUE OVER/(UNDER) EXPENSES	1,507	1,622	4,650	(19,549)	4,650

Town of Bartonville
Proposed FY2026-2027
FUND 170 STREETS

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Fund Balance		479,281	180,637	364,281	668,163
Street Sales Tax	581,997	614,119	520,000	531,978	520,000
Interest Earned (Street Sales Tax)	43,202	45,191	40,000	50,373	40,000
Surplus			790,000	790,000	-
Transfer In			183,645	183,645	-
TOTAL REVENUE	625,199	1,138,591	1,714,281	1,920,277	1,228,163
EXPENDITURES					
Engineering/Surveying Services	41,876	87,500	100,000	84,709	-
Street Maint/Rpr	104,042	133,109	250,000	257,406	250,000
Street Projects	-	737,345	1,000,000	255,808	-
TOTAL EXPENDITURES	145,918	957,954	1,350,000	597,923	250,000
REMAINING REVENUE	479,281	180,637	364,281	1,322,355	978,163

Town of Bartonville
Proposed FY2026-2027
FUND 180 LTC GRANT

	FY2024	FY2025	FY2026
	Actual	Actual	YTD
REVENUES			
Transfer In	223,051	202,140	143,715
TOTAL REVENUE	223,051	202,140	143,715
EXPENDITURES			
LTC Sales Tax Grants	173,253	152,117	146,121
LTC Property Tax Grant	83,338	82,203	69,800
TOTAL EXPENDITURES	256,592	234,319	215,922

Town of Bartonville
Proposed FY2026-2027
FUND MUNICIPAL COURT

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Child Safety Collected	-	-	2,000	-	2,000
Municipal Court Fines	86,046	95,131	85,000	87,888	85,000
Municipal Court Fines - CC Payments	15,841	17,648	15,000	16,168	15,000
Building Security Fees	3,699	3,252	-	-	-
Court Technolgy Fee	3,026	2,655	-	-	-
Local Truancy and Prevention Diversion Fee	3,758	3,959	2,000	4,030	3,000
Municipal Jury Fund	75	80	-	81	100
Consolidated Court Security & Technology Fees	-	1,219	5,700	6,800	5,700
TOTAL REVENUE	112,445	-	123,944	114,966	110,800
EXPENDITURES					
Fees	72,391	76,174	71,042	71,042	74,160
<i>State Comptroller</i>	<i>69,415</i>	<i>70,196</i>		<i>68,388</i>	
<i>Collection Services</i>	<i>24</i>	<i>360</i>		<i>66</i>	
<i>Collections Agency Fee</i>	<i>2,953</i>	<i>5,618</i>		<i>2,588</i>	
Municipal Court Expenses	1,819	9,600	12,000	9,775	12,000
Court Building Security	828	1,800	-	-	-
Computers, Software & Maintenance	5,645	3,241	-	-	4,000
Consolidated Court Security & Technology	-	465	5,300	5,150	5,300
<i>Adobe Annual Subscription (1 user)</i>					
<i>FundView Annual Subscription</i>					
<i>Baliff Services</i>					
TOTAL EXPENDITURES	80,682	-	91,280	85,967	95,460
REVENUE OVER/(UNDER) EXPENSES	31,763	32,664	21,358	28,999	15,340

Town of Bartonville
Proposed FY2026-2027
FUND 600 287(g)

		<u>FY2027</u>
		<u>PROPOSED</u>
REVENUES		
Transferred In		580,000
	TOTAL REVENUE	<u>580,000</u>
EXPENDITURES		
Axon Body Cameras		15,000
Cell Phone Charges		7,500
Computer, Software & Maintenance		42,150
	<i>2 new computers</i>	<i>7000</i>
	<i>Datamax Monthly Service</i>	<i>21000</i>
	<i>Adobe Annual Subscriptions</i>	<i>550</i>
	<i>Tyler Technologies (Brazos & 2 receipt printers)</i>	<i>6600</i>
	<i>Blue Voice</i>	<i>7000</i>
Dues & Memberships		2,000
Equipment (Flock)		52,000
Equipment (Radios)		12,000
Small Equipment Purchase/Repair		9,000
Squad Car Accessories		1,000
Fuel		40,000
Travel & Training		10,000
Uniforms		15,000
Vehicle Maintenance		15,000
New Vehicle		100,000
Vehicle Replacement		58,314
	TOTAL EXPENDITURES	<u>378,964</u>
REVENUE OVER/(UNDER) EXPENSES		<u>201,036</u>

Town of Bartonville
Proposed FY2026-2027
FUND 800 BCDC

	FY2024 Actual	FY2025 Actual	FY2026 Approved	FY2026 YTD	FY2027 PROPOSED
REVENUES					
Sales Tax Revenue	116,399	122,824	120,000	106,396	110,000
Interest Earned	39,194	27,469	25,000	23,290	20,000
Transfer In	143,500	-	16,125	-	164,625
TOTAL REVENUE	299,093	150,293	161,125	129,686	294,625
EXPENDITURES					
Computers, Software & Maintenance	-	3,000	3,000	3,000	3,000
Consulting Fees	3,000	-	1,500	-	1,500
Copier/Printing Expense and Supplies	-	-	500	-	500
Grant Expenses	243,500	8,700	100,000	-	100,000
Marketing	8,700	19,585	14,000	14,000	14,000
Legal	753	1,227	1,500	53	1,500
Old Town Improvements	35,035	4,000	-	-	-
Old Town Maintenance & Repairs	15,083	13,642	10,000	18,797	23,000
Traffic Study	7,548	-	10,000	-	10,000
Postage	-	730	625	-	625
Professional Development	-	-	-	-	500
Salary Transfer to Town	10,000	10,000	20,000	-	20,000
Transfers Out	37,691	-	-	-	-
Beautification/Drainage/Erosion Control	-	-	-	-	120,000
TOTAL EXPENDITURES	361,309	60,885	161,125	35,850	294,625
REVENUE OVER/(UNDER) EXPENSES	(62,216)	89,408	-	93,836	-

Town of Bartonville
Proposed FY2026-2027
FUND 900 CCPD

	FY2024	FY2025	FY2026	FY2026	FY2027
	Actual	Actual	Amended	YTD	PROPOSED
REVENUES					
Sales Tax Revenue	130,958	139,259	130,000	127,336	130,000
Use of Reserves <i>(from Fund Balance)</i>	-	-	60,000	31,972	-
Interest Earned	17,723	11,397	8,500	6,473	7,000
Transfer In <i>(from Fund Balance)</i>	156,000		34,514	34,514	77,014
TOTAL REVENUE	304,681	150,656	233,014	200,295	214,014
EXPENDITURES					
Bonds	140	140	200	140	200
Vehicle Maintenance	16,000	12,392	-	-	-
Blue Santa	339	1,748	1,500	-	1,500
Cell Phone Charges	-	5,940	-	-	-
Computers, Software & Maintenance	4,048	22,400	-	-	-
Other	500	-	-	-	-
Datamax Project Contingency	-	540	-	-	-
Computer Hardware Improvements	-	26,173	-	-	Fund 600*
<i>Equipment (Flock)</i>	44,473	29,969	50,000	50,000	Fund 600*
National Night Out	2,439	2,225	3,000	2,407	3,000
Salary Transfer to Town	-	30,000	30,000	-	30,000
<i>Small Equipment Purchase/Repair</i>	-	4,747	-	-	Fund 600*
<i>Axon Body Cameras</i>	-	16,780	35,000	35,462	Fund 600*
<i>Training Expense</i>	-	4,149	5,000	5,000	Fund 600*
<i>Uniform & Apparel Expense</i>	10,303	9,801	9,000	8,972	Fund 600*
<i>Vehicle Replacement</i>	155,523		98,314	98,313	Fund 600*
<i>Squad Car Accessories</i>	14,600	685	1,000	-	Fund 600*
TOTAL EXPENDITURES	248,364	167,690	233,014	200,295	34,700
REVENUE OVER/(UNDER) EXPENSES	56,317	(17,034)	-	-	179,314

*Expense moved to Fund 600 287(g)

2026 Tax Rate Calculation Notice Taxing

Unit Name: Town of Bartonville

Attached are the following documents:

No New Revenue and Voter Approval Tax Rate Worksheets

Notice of Tax Rates (required to be posted on taxing unit website)

Approving Rates: Section 8 on worksheet shows the following rates

No New Revenue Rate

Voter Approval Rate

Di Minimis Rate (if applicable)

Please review these documents carefully and notify our office of any changes that need to be made. If any changes are made, our office will send out new documents including the revisions. Once you are satisfied that the calculation is correct, please sign this document stating that you approve the calculation worksheet that is attached to this document.

Proposed M&O: 0.173646 (Maintenance & Operation Rate)

Proposed I&S: Not Applicable (Interest & Sinking or Debt Rate)

Proposed Total Rate: 0.173646

As a representative of Town of Bartonville, I approve the Tax Rate Calculation and have provided the proposed tax rate for the taxing entity listed above.

Kirk Riggs, Town Administrator

Printed Name


Signature

8-6-2026
Date

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Fiscal Year 2026-2027 Budget

Page 29 of 40
Form 50-856

TOWN OF BARTONVILLE

Taxing Unit Name

Phone (area code and number)

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

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://www.dentoncounty.gov/DocumentCenter/Index/865>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 846,893,805
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 172,867,430
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 674,026,375
4.	Prior year total adopted tax rate.	\$ 0.173646 /\$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:..... \$ 41,615,830 B. Prior year values resulting from final court decisions:..... - \$ 31,175,697 C. Prior year value loss. Subtract B from A. ⁴	\$ 10,440,133

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 3,246,000 B. Prior year disputed value: - \$ 649,200 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 2,596,800
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 13,036,933
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 687,063,308
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 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: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 7,247,093 C. Value loss. Add A and B. ⁷	\$ 7,247,093
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: \$ 62,639 B. Current year productivity or special appraised value: - \$ 1,942 C. Value loss. Subtract B from A. ⁸	\$ 60,697
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 7,307,790
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 679,755,518
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,180,368
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 8,551
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1,188,919

⁵ Tex. Tax Code §26.012(13)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.012(15)

⁹ Tex. Tax Code §26.03(c)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 950,511,244 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. ¹⁴ Enter the total from Form 50-110 - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 950,511,244	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶ \$ 7,540,438 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 7,540,438	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 179,092,004
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 778,959,678
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 58,638,769

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 58,638,769
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 720,320,909
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.165054 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ _____ /\$100

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the tax rate. The type of taxing unit will determine the rate components that apply to a taxing unit's overall voter-approval tax rate.

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

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

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

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.173646 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 687,063,308
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,193,057
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 8,551 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..... \$ 8,551 E. Add Line 31 to 32D.	\$ 1,201,608
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 720,320,909
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.166815 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 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, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 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, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁸ Tex. Tax Code §26.044
²⁹ Tex. Tax Code §26.0441
³⁰ Tex. Tax Code §26.0442
³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.166815 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.166815 /\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.172653 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ 0.000000 /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ 0 b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ 0.000000 /\$100 c. Add Line D42(B)(b) to Line 42. \$ 0.000000 /\$100 d. Enter the current year unused increment rate from Line 68 \$ 0.000000 /\$100 e. Add Line D42(c) to Line D42(d). \$ 0.000000 /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ 0.000000 /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042

³³ Tex. Tax Code §26.042(a-2)(1)

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

³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³⁸ 100.00 % B. Enter the prior year actual collection rate..... 98.23 % C. Enter the 2024 actual collection rate. 99.57 % D. Enter the 2023 actual collection rate. 98.36 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁹ 100.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 778,959,678
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.172653 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.000000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ _____ /\$100

³⁶ Tex. Tax Code §26.012(7)

³⁷ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁸ Tex. Tax Code §26.04(b))

³⁹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 778,959,678
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 / \$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.165054 / \$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.165054 / \$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.172653 / \$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.172653 / \$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 778,959,678
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 / \$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.172653 / \$100

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

SECTION 5: Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴⁷ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁸

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁵⁰ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁵¹

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.167738 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.167738 /\$100
	D. Adopted Tax Rate.....	\$ 0.173646 /\$100
	E. Subtract D from C.....	\$ -0.005908 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 684,198,911
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.181560 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.013051 /\$100
	C. Subtract B from A.....	\$ 0.168509 /\$100
	D. Adopted Tax Rate.....	\$ 0.173646 /\$100
	E. Subtract D from C.....	\$ -0.005137 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 616,546,396
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.187639 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.031526 /\$100
	C. Subtract B from A.....	\$ 0.156113 /\$100
	D. Adopted Tax Rate.....	\$ 0.173646 /\$100
	E. Subtract D from C.....	\$ -0.017533 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 549,182,086
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.172653 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

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

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

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.166815 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 778,959,678
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.064188 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.231003 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁵

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.173646 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.000000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 679,755,518
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 720,320,909
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.000000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.172653 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.165054 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27**Voter-approval tax rate.** \$ 0.172653 /\$100

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

Indicate the line number used: 50**De minimis rate.** \$ 0.231003 /\$100

If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter 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.⁵⁹**print
here** ▶Kirk Ruggs
Printed Name of Taxing Unit Representative**sign
here** ▶[Signature]
Taxing Unit Representative8.6.2026
Date⁵⁹ Tex. Tax Code §26.04(c-2) and (d-2)

Notice About 2026 Tax Rates

Property tax rates in TOWN OF BARTONVILLE.

This notice concerns the 2026 property tax rates for TOWN OF BARTONVILLE. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate	\$0.165054/\$100
This year's voter-approval tax rate	\$0.172653/\$100

To see the full calculations, please visit 1505 E. McKinney Street Denton, TX 76209 for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
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Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable)*.

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
	0	0	0	0
Total required for 2026 debt service				\$0
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2026				\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026				\$0
= Total debt levy				\$0

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Dawn Waye, Denton County Tax Assessor/Collector on 08/05/2026 .

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.