

**TOWN OF BARTONVILLE, TEXAS
FY 2025-2026 ANNUAL BUDGET
ADOPTED SEPTEMBER 16, 2025**



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 REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$110,642, WHICH IS A 10.26 PERCENT INCREASE FROM LAST YEAR'S BUDGET. OF THAT AMOUNT, \$64,265 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.49% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$12.09.

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 **FY2025-2026 Annual Budget** on September 16, 2025. A record vote was taken with the following results:

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Matt Chapman, Mayor Pro Tem				
Jim Roberts, Place 1				
Clay Sams, Place 3				
Keith Crandall, Place 4				
Margi Arens, Place 5				
PRESENT and not voting:	Mayor Jaclyn Carrington			

The members of the Town of Bartonville governing body voted on the adoption of the **2025 Tax Rate** on September 16, 2025. A record vote was taken with the following results:

Vote on Motion	FOR	AGAINST	ABSENT	ABSTAIN
Matt Chapman, Mayor Pro Tem				
Jim Roberts, Place 1				
Clay Sams, Place 3				
Keith Crandall, Place 4				
Margi Arens, Place 5				
PRESENT and not voting:	Mayor Jaclyn Carrington			

Property Tax Comparison	2024-2025	2025-2026
Adopted Tax Rate	\$0.173646/\$100	\$0.173646/\$100
No New Revenue Tax Rate	\$0.162282/\$100	\$0.161552/\$100
Voter Approval Tax Rate	\$0.181560/\$100	\$0.167738/\$100
De Minimis Tax Rate	\$0.243907/\$100	\$0.235144/\$100
Debt Rate	\$0.000000/\$100	\$0.000000/\$100

The total amount of city debt obligations secured by property taxes is \$0.00.

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



ELECTED OFFICIALS

Mayor	Jaclyn Carrington
Council Member Place 1	Jim Roberts
Mayor Pro Tem / Council Member Place 2	Matt Champan
Council Member Place 3	Clay Sams
Council Member Place 4	Keith Crandall
Council Member Place 5	Margie Arens

APPOINTED OFFICIALS

Town Administrator	Kirk Riggs
Town Attorney	Patricia Adams
Town Secretary	Shannon Montgomery

BOARDS AND COMMISSIONS

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

**TOWN OF BARTONVILLE, TEXAS
ORDINANCE NO. 787-25**

AN ORDINANCE OF THE TOWN OF BARTONVILLE, TEXAS ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, 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 2025-2026 beginning on October 1, 2025 and ending on September 30, 2026 (the "2025-2026 FY Budget") was filed in the office of Town Secretary on August 15, 2025 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 23, 2025, and the Town Council held a public hearing on the proposed budget on September 2, 2025 at 6:00 p.m. at Bartonville Town Hall; and

WHEREAS, having conducted the public hearing and provided an opportunity for public comment regarding the 2025-2026 FY Budget, the Town Council has determined that the Fiscal Year 2025-2026 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, 2025 and ending September 30, 2026, 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 2025, and ending the thirtieth day of September 2026 (the "2025-2026 Fiscal Year Budget of Town of Bartonville, Texas").

SECTION 3. FILING OF BUDGET. A true and correct copy of this Ordinance along with the 2025-2026 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 2025-2026 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 16TH DAY OF SEPTEMBER 2025 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
Matt Chapman, Mayor Pro Tem				
Jim Roberts, Place 1				
Clay Sams, Place 3				
Keith Crandall, Place 4				
Margi Arens, Place 5				

APPROVED:

Jaclyn Carrington,
Mayor

ATTEST:

Shannon Montgomery, TRMC
Town Secretary

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

September 16, 2025

Dear Town Council and Residents of Bartonville,

I am pleased to present the proposed fiscal year 2025–2026 budget for your consideration. This budget reflects our continued commitment to public safety, community engagement, and responsible fiscal management.

In developing this budget, we prioritized the following Council objectives:

1. **Public Safety:** Strengthening the safety of our residents through increased support for the Police Department and ongoing community policing initiatives.
2. **Infrastructure Improvement:** Investing in the maintenance and enhancement of our roads, drainage systems, and other critical infrastructure to support and improve the quality of life in Bartonville.
3. **Visibility:** Ensuring clear traffic signage and maintaining good sight lines throughout our community, which features heavily treed lots and winding roads.
4. **Community Engagement:** Continuing annual events that bring together both long-time and newly arrived Bartonville residents, fostering a strong sense of community.

This budget reflects our dedication to fiscal responsibility while strategically preparing the Town for future needs. We have reduced expenditures, utilized third-party contracts to control overhead, and maintained a strong reserve fund to protect against economic uncertainties. In the past four years, more than one hundred residential lots between two and eight acres have been developed in line with our Future Land Use Plan.

Transparency and public engagement have been central to this process. Multiple public workshops were held; each properly noticed at least 72 hours in advance of regular Town Council meetings. These workshops allowed residents to provide feedback and share their concerns, ensuring that the budget reflects the priorities and aspirations of our community.

I would like to thank Town Administrator Kirk Riggs and Town Secretary Shannon Montgomery for their guidance and contributions to this proposed budget. Their dedication to financial transparency and prudent management is a cornerstone of the Council's decision-making. I also extend my gratitude to the Town Council for their careful review and commitment during numerous special meetings, and to the Boards and Commissions members who volunteer their time throughout the year to help Bartonville maintain its rural character as one of North Texas' most cherished hidden gems.

Sincerely,

Jaclyn Carrington, Mayor
Town of Bartonville

Fiscal Year 2025-2026

Budget Overview

COMMUNITY PROFILE AND GENERAL INFORMATION

Bartonville, located just north of the Dallas/Fort Worth Metroplex, offers a peaceful residential environment with rural charm, while providing convenient access to the amenities and employment opportunities of the Metroplex. This unique combination of tranquility and accessibility makes Bartonville an attractive place to live.

As a Type A General-Law Municipality, Bartonville operates under a Mayor-Council form of government. The governing body consists of a Mayor and five Council members, each elected by place to serve staggered two-year terms, providing regular opportunities for community input and leadership renewal. The Town Administrator reports directly to the Town Council and oversees daily operations, ensuring that policies established by the Council are implemented effectively. This structure maintains a clear separation between legislative and executive responsibilities, promoting efficient management of Town affairs.

FINANCIAL STRUCTURE

Governmental funds are essential for financing the Town's operations and services. They track the acquisition, use, and balances of expendable financial resources and related obligations. Unlike private-sector accounting, these funds focus on measuring changes in financial position rather than net income. This approach provides transparency and accountability, offering a clear view of how resources are allocated and managed.

General Fund: The General Fund serves as the Town's primary operating account, covering revenues and expenditures not assigned to other funds. It supports core government services and is funded primarily by ad valorem taxes, sales taxes, franchise fees, permits, licenses, and municipal court fines. By financing essential programs and services, this fund ensures that community needs are met efficiently and effectively.

Reserve Fund: The Reserve Fund is maintained to cover unexpected or emergency expenses beyond the capacity of the General Fund. The Town's policy is to maintain a balance equal to 25% of annual budgeted expenditures, providing a safeguard that allows the Town to respond quickly to unforeseen challenges while protecting essential services.

Street Maintenance Fund: The Street Maintenance Fund finances the upkeep, repair, and improvement of the Town's roadways, including routine maintenance as well as major reconstruction and overlay projects. Well-maintained streets help ensure safe, reliable travel for residents and visitors.

Economic Development Liability Fund: This fund manages the Town's financial obligations under the 380 Agreement with Lantana Town Center. Funded through transfers from the General Fund, it provides a dedicated account for payments to the developer while supporting economic growth and investment that benefit the broader community. (See page 13 for financial impact details.)

Interest & Sinking Fund: The Interest & Sinking Fund is used to pay principal, interest, and related costs on the Town's tax notes, ensuring all debt obligations are met responsibly and on schedule.

Court Security & Technology Funds: These funds support the security and technological operations of the Municipal Court, financing safety measures and technological enhancements necessary for efficient and secure court operations.

Capital Improvement Fund: The Capital Improvement Fund finances major capital projects, infrastructure improvements, and facility upgrades. These funds ensure that Town facilities and essential machinery remain modern, functional, and reliable.

Special Revenue Funds: Special Revenue Funds, including the Bartonville Community Development Corporation and the Bartonville Crime Control and Prevention District, account for resources dedicated to specific purposes. The Community Development Corporation funds economic development initiatives, while the Crime Control District finances public safety programs, enabling targeted investment in priorities that benefit the community.

BASIS FOR ACCOUNTING AND BUDGETING

The Town's governmental funds are prepared using the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. "Measurable" means the amount of the transaction can be determined, and "available" indicates that the revenue can be collected in the current period or soon enough to pay current liabilities. This approach ensures that revenues are recorded when they can effectively finance expenditures, providing a transparent view of the Town's financial position and resource availability.

The Town's Comprehensive Annual Financial Report (CAFR) presents financial information in accordance with Generally Accepted Accounting Principles (GAAP). While the budget is prepared under GAAP, the Town uses the modified accrual basis for all governmental and fund-type budgets to ensure consistency, transparency, and an accurate representation of fiscal health.

BALANCED BUDGET

The Town follows a policy of preparing a balanced budget, where proposed expenditures do not exceed estimated revenues. If a revenue shortfall occurs, the Council may authorize the use of reserve fund balances. Should revenues fall below projections during the fiscal year, the Mayor or Town Administrator may recommend adjustments to expenditures for Council approval, ensuring that the budget remains balanced and sustainable.

REVENUE SOURCES

Revenue projections for the Town's operating funds are based primarily on historical data, with adjustments for anticipated economic conditions and changes in rates or policies. This ensures that estimates reflect both past performance and expected economic variations.

General Fund Revenue Sources:

Ad Valorem Taxes: Approximately 42.5% of General Fund revenues, including current and delinquent taxes plus penalties and interest. Tax rates are based on certified appraisal rolls from the Denton Central Appraisal District. Bartonville adopts a combined rate to support General Fund operations and the Interest & Sinking Fund. (No current debt is pledged to I&S.)

Sales Tax: The Town receives a 1-cent share of local taxable sales, remitted monthly by the State Comptroller. Sales tax accounts for roughly 31.5% of General Fund revenue.

Utility Franchise Fees: These fees, totaling about 9.8% of General Fund revenue, compensate the Town for the use of right-of-way and are calculated as a percentage of the gross utility revenue.

Permits, Licenses, and Inspections: Construction and contractor fees, representing roughly 6.7% of revenues.

Municipal Court Fines: Fines from misdemeanor offenses, contributing approximately 3.6% of revenues.

Special Revenue Funds

Street Fund: Dedicated sales tax approved by voters for street maintenance, funding resurfacing, repairs, and roadway improvements.

Bartonville Community Development Corporation: Funded by a dedicated sales tax to support economic development projects.

Bartonville Crime Control and Prevention District: Funded by a voter-approved sales tax for public safety operations. (Note: Not collected in Lantana Town Center due to preexisting Denton County Fresh Water Districts.)

Municipal Court Security & Technology Fees: Court fees used exclusively for court security and technology enhancements.

BUDGETARY SYSTEM AND PROCESS

Under the Texas Local Government Code, the Mayor, acting as the Budget Officer, prepares the municipal budget for the upcoming fiscal year. The budget must:

1. Itemize proposed expenditures and compare them with the previous year's actual expenditures;
2. Specify each project funded and the estimated amounts for each;
3. Detail the Town's outstanding obligations;
4. Report cash on hand for each fund;
5. Include funds received from all sources during the preceding year;
6. Provide projected funds available for the ensuing year; and
7. Estimate the tax rate needed to support the budget.

Budgets for the Bartonville Community Development Corporation and Crime Control and Prevention District are prepared simultaneously. Due to their separate legal status, each board approves its budget before submission to the Town Council for final approval and appropriation.

Following budget adoption, the Town Administrator and department heads monitor expenditures and revenues throughout the year to ensure adherence to the approved budget.

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 Town property taxes paid, including personal property taxes.

Sales Tax Grant – Phase I/II: 75% of sales and use tax for the first 12 years, then 50% thereafter.

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

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

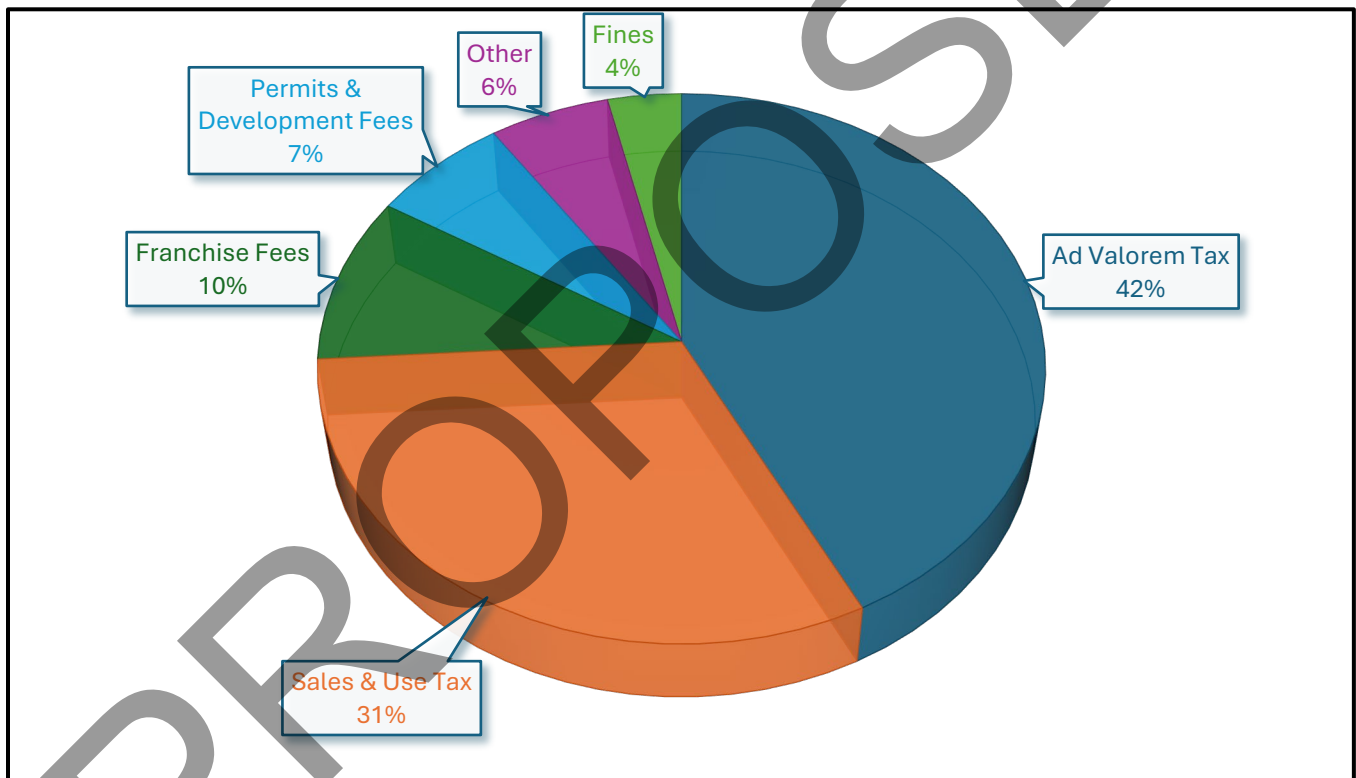
The Town of Bartonville retains the first \$50,000 of annual sales and use taxes generated by the development recorded in the General Fund.

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.

GENERAL FUND ALLOCATIONS

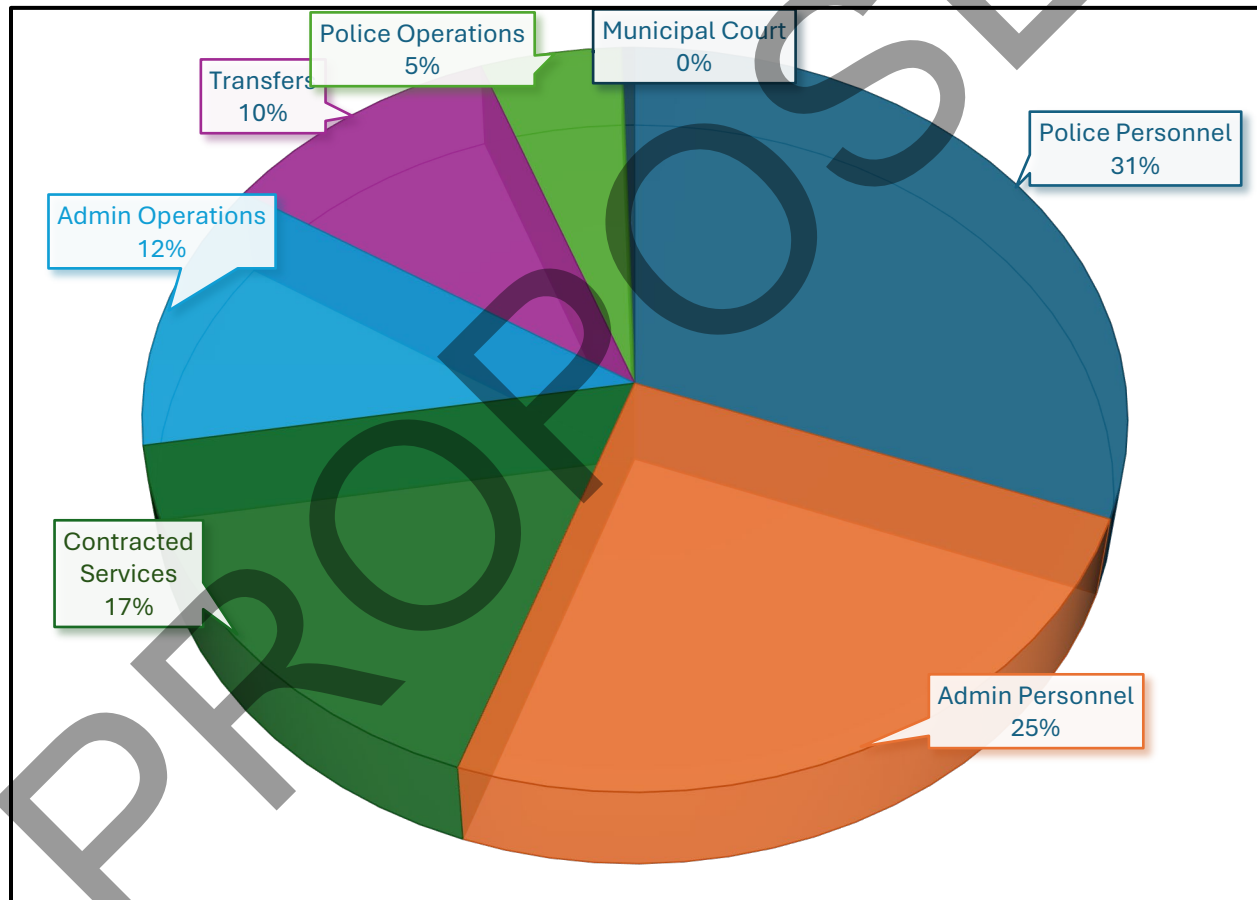
REVENUES

	Amount	% of Budget
Ad Valorem Tax	\$1,200,000	42.49%
Sales & Use Tax	\$890,000	31.51%
Franchise Fees	\$276,000	9.77%
Permits & Development Fees	\$190,450	6.74%
Other	\$166,000	5.88%
Fines	\$102,000	3.61%
TOTAL	\$2,824,450	100.00%



EXPENSES

	Amount	% of Budget
Police Personnel	\$791,650	30.78%
Admin Personnel	\$630,825	24.53%
Contracted Services	\$437,950	17.03%
Admin Operations	\$302,985	11.78%
Transfers	\$265,000	10.30%
Police Operations	\$131,200	5.10%
Municipal Court	\$12,000	0.47%
TOTAL	\$2,571,610	100.00%



Town of Bartonville
Proposed FY2025-2026
FUND 100 General Fund

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Property Taxes				
Ad Valorem Current	953,755	1,077,442	1,195,000	1,195,000
Ad Valorem Pent & Int	3,579	4,051	2,500	2,500
Ad Valorem Delinquent	28,850	11,181	2,500	2,500
Sales & Beverage Tax				
Sales Tax Revenue	757,982	829,336	800,000	800,000
Mixed Beverage Allocation	96,543	101,980	90,000	90,000
Franchise Fees				
Electric/Gas Franchise Fees	179,455	200,117	200,000	200,000
Telephone Franchise Fees	17,486	12,493	15,000	15,000
Solid Waste Franchise Fees	24,016	28,688	20,000	36,000
Water Franchise Fees	18,348	21,594	25,000	25,000
Permit & Development Fees				
Permits:Business C of O Permits	250	-	1,000	1,000
Permits:Commercial Bldg Permits	25,891	2,176	2,000	2,000
Permits:Contractor Registration Fees	9,375	10,875	5,000	7,000
Permits:Gas Well Inspection Fees	33,145	22,900	27,750	24,000
Permits:Health/Food Permits	7,875	12,565	7,800	7,800
Permits:Red Tag Fees	3,290	3,400	1,000	1,000
Permits:Residential Bldg Permits	126,878	173,572	120,000	130,000
Permits:Septic Permit Fee	10,580	14,140	10,000	7,000
Permits:Sign or Tree Permits	525	1,800	300	300
Permits:Special Event/Race Permit	124	322	100	100
Permits:Truck Permit	100	325	50	250
Permits:Zoning/Subdivision/DRC/Fees	14,591	16,637	4,000	10,000
Municipal Court				
Child Safety Collected	-	2,050	2,000	2,000
Municipal Court Fines	93,903	86,261	85,000	85,000
Municipal Court Fines - CC Payments	15,285	15,841	15,000	15,000
Other/Transfer				
LOESE Training Funds	776	1,975	1,000	1,000
Interest Earned	114,489	143,820	140,000	115,000
Transfer from CCPD	-	-	30,000	30,000
Transfer from BCDC	37,691	-	10,000	20,000
TOTAL REVENUE	2,592,125	3,339,177	2,812,000	2,824,450

EXPENDITURES**ADMINISTRATION**

Wages & Salaries	306,582	344,213	370,129	449,225
Certification Wages	3,393	3,000	7,200	7,200
Overtime Wages	1,289	5,997	6,400	8,000
Vacation Buy Back	1,788	-	-	2,500

Town of Bartonville
Proposed FY2025-2026
FUND 100 General Fund

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
Longevity Pay	1,716	288	576	750
Mileage Pay	6,745	8,303	9,000	5,000
Retirement - TMRS	50,588	53,406	48,073	49,300
Payroll Taxes	4,353	5,086	5,691	6,850
Workers Compensation	-	7,905	1,609	5,500
Unemployment - TWC Payable	102	468	468	300
Health and Dental	63,182	67,350	112,237	96,200
Advertisements and Notices	3,560	3,569	4,500	5,500
Animal Control	14,967	15,968	15,000	15,000
Appraisal District	7,314	7,216	7,300	9,000
Audit & Accounting Expense	19,156	23,545	25,000	30,000
Bank Service Charges	399	255	500	500
Banners and Signs	73,361	7,476	8,000	8,000
Building Inspections	-	-	55,000	75,000
Code Enforcement	-	-	8,400	8,400
Cell Phone Charges	3,058	3,856	4,000	4,000
Clean Up Day	8,199	10,563	5,000	10,800
<i>2026 Clean Up Day Event</i>				
<i>Monthly Hazardous Waste Pick Up</i>				
Codification	785	477	3,500	3,500
Computer Software & Maintenance	26,801	38,597	40,400	77,785
<i>Adobe Annual Subscription (3 users)</i>				
<i>Archive Social Annual Subscription</i>				
<i>Canva Annual Subscription</i>				
<i>CivicPlus & SSL Management Annual Subscription</i>				
<i>Datamax Monthly Service</i>				
<i>eCode360 Annual Subscription</i>				
<i>FundView Annual Subscription</i>				
<i>QuickBooks Annual Subscription</i>				
<i>SafeBuilt Software, Conversion and Annual Cost</i>				
<i>Software Licenses</i>				
<i>Zoom Annual Subscription</i>				
Contract Labor	8,870	-	17,300	17,300
Copier Lease/Supplies/Maint	2,708	3,148	7,500	3,000
Copier/Printing Expense and Supplies	942	244	2,500	2,500
County Filing Fees	502	316	670	600
Dues & Memberships	1,208	1,882	5,000	5,000
<i>Atmos Cities Steering Committee</i>				
<i>CoServ Cities Steering Committee</i>				
<i>International Institute of Municipal Clerks</i>				
<i>North Central Texas Council of Governments</i>				
<i>North Texas Municipal Clerks Association (2)</i>				
<i>Texas Court Clerks Association (2)</i>				

Town of Bartonville
Proposed FY2025-2026
FUND 100 General Fund

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
<i>Texas Municipal Clerks Association (2)</i>				
<i>Texas Municipal Human Resources Association</i>				
<i>Texas Municipal League</i>				
Election Expense	11,645	118	14,000	14,000
Engineering/Surveying Services	84,840	69,677	90,000	90,000
Gas Well Inspections	22,799	20,319	24,750	24,750
Insurance - Property & Liability	5,335	2,905	8,000	8,000
Legal	91,283	103,816	90,000	90,000
Inclement Weather Maintenance	-	6,790	8,000	8,000
Maintenance/Repair/Cleaning	22,951	19,206	30,000	30,000
Tree Trimming	16,411	13,045	17,000	17,000
Public Assistance	200	65	2,500	8,000
<i>Child Advocacy Center</i>				
<i>MHMR</i>				
<i>SPAN Ride Share</i>				
Operations and Supplies	6,469	-	3,500	7,500
Planning Services	44,031	40,826	42,000	42,000
Postage	3,102	2,905	3,500	3,500
Publications/Subscriptions	747	709	1,500	1,500
Records Management	3,155	6,500	6,000	6,000
Health Inspections	-	-	9,000	10,000
Sanitarian Services	-	-	7,000	9,000
TCEQ Fees	280	300	300	300
Special Events	2,214	17,772	12,000	15,000
Meetings/Events	941	3,259	5,000	5,000
Travel & Training	5,207	5,100	12,000	8,000
Utilities	14,897	14,622	17,500	17,500
Capital Improvements	150,041	-	50,000	50,000
GF ADMIN TOTAL EXPENSE	1,098,877	951,670	1,228,503	1,371,760
POLICE DEPARTMENT				
Wages & Salaries	440,400	495,681	623,979	516,900
Certification Wages	5,308	4,870	12,600	10,800
Overtime Wages	28,506	74,807	29,951	42,000
Vacation Buy Back	1,731	-	8,000	8,000
Longevity Pay	1,638	702	960	1,200
Retirement - TMRS	75,360	78,210	84,833	59,600
Payroll Taxes	6,737	7,686	9,946	8,250
Health and Dental	83,482	88,835	196,321	131,500
Workers Compensation	11,527	18,171	32,171	13,000
Unemployment - TWC Payable	-	702	819	400
Vehicle Maintenance	11,522	19,969	12,000	12,000
Cell Phone Charges	4,843	7,740	-	7,000

Town of Bartonville
Proposed FY2025-2026
FUND 100 General Fund

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
Computer Software & Maintenance	23,250	21,703	29,631	26,800
<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	2,000
Contracts	6,722	-	8,000	10,200
<i>Denton County 911 Dispatch Agreement</i>				
<i>Denton County Radio Agreement</i>				
Dues & Memberships	395	170	2,000	2,000
<i>Texas Smart Buy Board</i>				
<i>Texas Police Chief's Association</i>				
Fuel & Lubricants	16,150	19,219	22,000	22,000
Insurance - Auto	5,181	5,181	12,500	7,500
Insurance - Police Liability	5,732	8,360	12,500	10,000
Insurance - Property & Liability	1,739	907	7,917	1,700
Operations and Supplies	4,537	11,083	20,000	20,000
<i>Background Checks</i>				
<i>New Hire Employment Testing</i>				
Meetings/Events	-	-	1,500	1,500
Travel & Training	1,874	4,805	4,500	4,500
Uniforms	1,898	3,347	4,000	4,000
POLICE TOTAL EXPENSE	739,828	880,051	1,138,128	922,850
MUNICIPAL COURT				
Municipal Court Expenses	4,700	10,600	12,000	12,000
TRANSFERS FROM GENERAL FUND				
Transfer to Lantana Town Center Grant	271,695	223,051	210,000	265,000
TOTAL EXPENSES	2,115,100	2,331,968	2,588,631	2,571,610
REVENUE OVER/(UNDER) EXPENSES	477,025	1,007,209	223,369	252,840

Town of Bartonville
Proposed FY2025-2026
FUND 150 Reserve Fund

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	<i>Proposed</i>
REVENUES				
Interest Earned (<i>RESERVE Bank Account</i>)	20,705	19,184	15,000	19,000
Transfer From GF (<i>into RESERVE Bank Account</i>)	-	266,596	-	-
TOTAL REVENUE	20,705	285,780	15,000	19,000

Town of Bartonville
Proposed FY2025-2026
FUND 160 WasteWater

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	<i>Proposed</i>
REVENUES				
Waste Water Revenue	52,528	41,768	-	41,000
TOTAL REVENUE	52,528	41,768	-	41,000
EXPENDITURES				
Waste Water:Metering Station Utilities	333	335	-	350
Waste Water:Treatment Expense - UTRWD	44,048	38,897	-	36,000
TOTAL EXPENDITURES	44,381	39,232	-	36,350
REVENUE OVER/(UNDER) EXPENSES	8,147	2,535	-	4,650

Town of Bartonville
Proposed FY2025-2026
FUND 170 Street Maintenance

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Street Sales Tax	486,849	581,997	550,000	520,000
Interest Earned (Street Sales Tax)	80,997	43,202	38,000	40,000
Surplus	-	-	-	790,000
TOTAL REVENUE	567,846	625,199	588,000	1,350,000
EXPENDITURES				
Engineering/Surveying Services	71,855	41,876	60,000	100,000
Street Maint/Rpr	154,652	135,767	250,000	250,000
Street Projects	467,838	-	1,000,000	1,000,000
TOTAL EXPENDITURES	694,345	177,643	1,310,000	1,350,000
REVENUE OVER/(UNDER) EXPENSES	(126,499)	447,556	(722,000)	-

Town of Bartonville
Proposed FY2025-2026
FUND 180 LTC Grant Liability

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Transfer From GF	-	-	210,000	-
Transfer In	271,695	223,051	-	265,000
TOTAL REVENUE	271,695	223,051	210,000	265,000
EXPENDITURES				
LTC Sales Tax Grants	167,662	173,253	175,000	170,000
LTC Property Tax Grant	53,192	83,338	75,000	95,000
TOTAL EXPENDITURES	220,854	256,592	250,000	265,000
REVENUE OVER/(UNDER)	50,841	(33,541)	(40,000)	-

Town of Bartonville
Proposed FY2025-2026
FUND 200 Municipal Court

	FY2023 Actual	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Proposed
REVENUES					
Local Truancy and Prevention Diversion Fee	3,851	3,758	1,700	1,700	2,000
Municipal Jury Fund	77	75	-	-	-
Consolidated Court Security & Technology Fees	-	-	-	-	5,700
<i>Court Security Fees</i>					
<i>Court Technology Fees</i>					
TOTAL REVENUE	3,928	3,833	1,700	1,700	7,700
EXPENDITURES					
Consolidated Court Security & Technology	-	-	-	-	5,300
<i>Adobe Annual Subscription (1 user)</i>					
<i>FundView Annual Subscription</i>					
<i>Baliff Services</i>					
TOTAL EXPENDITURES	-	-	-	-	5,300
REVENUE OVER/(UNDER) EXPENSES					2,400

Town of Bartonville
Proposed FY2025-2026
FUND 300 Building Maintenance

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Interest Earned	3,213	608	-	-
TOTAL REVENUE	3,213	608	-	-
EXPENDITURES				
Building Improvements-Town Hall	30,876	27,942	-	3,000
TOTAL EXPENDITURES	30,876	27,942	-	3,000
REVENUE OVER/(UNDER) EXPENSES	(27,663)	(27,334)	-	(3,000)

Town of Bartonville
Proposed FY2025-2026

Bartonville Community Development Corporation (BCDC)

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Sales Tax Revenue	158,347	116,399	120,000	120,000
Interest Earned	50,044	39,194	25,000	25,000
Transfer In	-	-	2,125	16,125
TOTAL REVENUE	208,390	155,593	147,125	161,125
EXPENDITURES				
Computer Software & Maintenance	4,000	1,000	1,000	3,000
Consulting Fees	2,500	22,000	1,500	1,500
Copier/Printing Expense and Supplies	382	-	500	500
Grant Expenses	82,400	243,500	100,000	100,000
Marketing	740	8,700	12,000	14,000
Legal	2,031	753	1,500	1,500
Old Town Maintenance & Repairs	27,208	15,083	10,000	10,000
Traffic Study	5,400	7,548	10,000	10,000
Postage	-	-	625	625
Salary Transfer to Town	-	10,000	10,000	20,000
TOTAL EXPENDITURES	124,812	343,618	147,125	161,125
REVENUE OVER/(UNDER) EXPENSES	83,578	(188,025)	-	-

Town of Bartonville
Proposed FY2025-2026

Bartonville Crime Control Prevention District (CCPD)

	FY2023	FY2024	FY2025	FY2026
	Actual	Actual	Amended	Proposed
REVENUES				
Sales Tax Revenue	115,380	130,958	120,000	130,000
Interest Earned	13,604	17,723	7,000	8,500
Transfer In <i>(from Fund Balance)</i>	-	-	110,100	34,514
TOTAL REVENUE	128,984	148,681	237,100	173,014
EXPENDITURES				
Bonds	152	140	200	200
Blue Santa	1,338	339	1,500	1,500
Equipment (Flock)	46,958	27,373	71,250	50,000
National Night Out	2,719	2,439	3,000	3,000
Salary to Town	-	-	30,000	30,000
Axon Body Cameras	-	-	17,000	15,000
Training Expense	-	-	5,000	5,000
Uniform & Apparel Expense	5,498	10,053	9,000	9,000
Vehicle Replacement	-	155,523	80,000	58,314
Squad Car Accessories	-	14,600	1,000	1,000
TOTAL EXPENDITURES	67,060	227,392	339,700	173,014
REVENUE OVER/(UNDER) EXPENSES	61,924	(78,710)	(102,600)	-

2025 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 0.000000 (Interest & Sinking or Debt Rate)
*(proposed I&S rate must match line 49 on worksheet)*Proposed Total Rate 0.173646

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

Kirk Riggs

Printed name


Signature08/12/2025

Date

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Ordinance No. 787-25

Page 29 of 39
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 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	\$ 720,682,563
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	\$ 141,662,424
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 579,020,139
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: \$ 24,681,666 B. Prior year values resulting from final court decisions: - \$ 17,236,254 C. Prior year value loss. Subtract B from A. ³	\$ 7,445,412
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 20,255,200 B. Prior year disputed value: - \$ 4,051,040 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 16,204,160
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 23,649,572

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	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.	\$ 602,669,711
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to 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: + \$ 262,000 C. Value loss. Add A and B. ⁶	\$ 262,000
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: \$ 1,652,651 B. Current year productivity or special appraised value: - \$ 409 C. Value loss. Subtract B from A. ⁷	\$ 1,652,242
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,914,242
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. ⁸ 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.	\$ 600,755,469
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,043,187
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. ⁹	\$ 2,364
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,045,551
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. ¹¹ A. Certified values: \$ 852,329,180 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 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 852,329,180

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 898,216 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 898,216	
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	\$ 169,028,485
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ 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. ²⁰	\$ 684,198,911
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. ²¹	\$ 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. ²²	\$ 37,009,040
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 37,009,040
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 647,189,871
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.161552 /\$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. ²⁴	\$ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval 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> .	\$ 602,669,711
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,046,511
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 2024. This line applies only to tax years preceding the prior tax year..... + \$ 2,364 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..... \$ 2,364 E. Add Line 31 to 32D.	\$ 1,048,875
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 647,189,871
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.162066 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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. ²⁷ 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 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ 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 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. ²⁹ 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 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
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.	\$ 0.162066 /\$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.	\$ 0.162066 /\$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.	\$ 0.167738 /\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 99.57 %</p> <p>C. Enter the 2023 actual collection rate. 98.36 %</p> <p>D. Enter the 2022 actual collection rate. 101.84 %</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%.³⁴</p>	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> .	\$ 684,198,911
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.	\$ 0.167738 /\$100
D50.	<p>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)

³¹ Tex. Tax Code §26.012(7)

³² Tex. Tax Code §26.012(10) and 26.04(b)

³³ Tex. Tax Code §26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	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
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. ³⁵ 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. ³⁶ 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. ³⁷ - 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> .	\$ 684,198,911
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. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.161552 /\$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.	\$ 0.161552 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.167738 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.167738 /\$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
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 684,198,911
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)³⁶ Tex. Tax Code §26.041(i)³⁷ Tex. Tax Code §26.041(d)³⁸ Tex. Tax Code §26.04(c)³⁹ Tex. Tax Code §26.04(c)⁴⁰ Tex. Tax Code §26.045(d)⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
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).	\$ 0.167738 /\$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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.181560 /\$100 \$ 0.013051 /\$100 \$ 0.168509 /\$100 \$ 0.173646 /\$100 \$ -0.005137 /\$100 \$ 616,546,396 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.187639 /\$100 \$ 0.031526 /\$100 \$ 0.156113 /\$100 \$ 0.173646 /\$100 \$ -0.017533 /\$100 \$ 549,182,086 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.205172 /\$100 \$ 0.042033 /\$100 \$ 0.163139 /\$100 \$ 0.173646 /\$100 \$ -0.010507 /\$100 \$ 461,333,077 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.167738 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸
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.⁴⁹

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>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.162066 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 684,198,911
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.073078 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.235144 /\$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.⁵⁰

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.⁵¹

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.173646 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ 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
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 600,755,469
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 647,189,871
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
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).	\$ 0.167738 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.161552 /\$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. \$ 0.167738 /\$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. \$ 0.235144 /\$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print
here

Kirk Riggs

Printed Name of Taxing Unit Representative

sign
here

Taxing Unit Representative

08/12/2025

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property tax rates in TOWN OF BARTONVILLE.

This notice concerns the 2025 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	\$0.161552/\$100
This year's voter-approval tax rate	\$0.167738/\$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
	0

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 2025 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 2025				\$0
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025				\$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 08/01/2025 .

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.