



**NOTICE OF  
SPECIAL MEETING OF THE TOWN COUNCIL  
HICKORY CREEK TOWN HALL  
1075 RONALD REAGAN AVENUE, HICKORY CREEK, TEXAS 75065  
MONDAY, AUGUST 04, 2025, 6:00 PM**

**AGENDA**

**Call to Order**

**Roll Call**

**Pledge of Allegiance to the U.S. And Texas Flags**

**Invocation**

**Items of Community Interest**

Pursuant to Texas Government Code Section 551.0415 the Town Council may report on the following: expressions of thanks, congratulations, or condolence; an honorary or salutory recognition of an individual; a reminder about an upcoming event organized or sponsored by the governing body; and announcements involving an imminent threat to the public health and safety of people in the municipality or county that has arisen after the posting of the agenda.

**Public Comment**

This item allows the public an opportunity to address the Town Council on both agenda and non-agenda items. To comply with the provisions of the Open Meetings Act, the Town Council cannot discuss or take action on items brought before them not posted on the agenda. Please complete a request if you wish to address the Town Council. Comments will be limited to three minutes total for any and all items being presented. Public Comment is for information only. No charges and/or complaints will be heard against any elected official, board member, the Town, or employee of the Town that are prohibited by law.

**Regular Agenda**

- 1.** Consider and act on a resolution of the Town Council of the Town of Hickory Creek, Texas, proposing a tax rate which represents the No-New-Revenue tax rate for 2025; setting a date, time and place to adopt the 2025 tax rate.
- 2.** Discussion regarding the preliminary 2025-2026 Fiscal Year Budget.
- 3.** Consider and act on a resolution of the Town Council of the Town of Hickory Creek, Texas setting a date, time and place for a public hearing on the 2025-2026 Fiscal Year Proposed Budget; setting a date, time and place to adopt the budget.

## **Executive Session**

In accordance with Texas Local Government Code, Chapter 551, the Town Council will convene into executive session to discuss the following matters.

### **Section 551.071**

Consultation with attorney on matters in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act, or on matters pertaining to pending or contemplated litigation.

4. Discussion regarding Denton CAD Property ID# 62326.

### **Reconvene into Open Session**

5. Discussion and possible action regarding matters discussed in executive session.

### **Future Agenda Items**

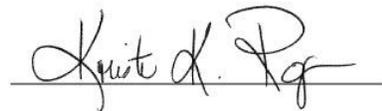
The purpose of this section is to allow each Council Member the opportunity to propose that an item be added as a business item to any future agenda. Any discussion of, or a decision about, the subject matter shall be limited to a proposal to place the subject on the agenda for a subsequent meeting.

### **Adjournment**

The Town Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by the Texas Government Code, Chapter 551.

This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to the meeting. Please contact Town Hall at 940-497-2528 or by fax 940-497-3531 so that appropriate arrangements can be made.

I, Kristi Rogers, Town Secretary, for the Town of Hickory Creek certify that this meeting notice was posted on the bulletin board at Town Hall, 1075 Ronald Reagan Avenue, Hickory Creek, Texas on July 30, 2025 at 3:30 p.m.



Kristi Rogers, Town Secretary  
Town of Hickory Creek

**TOWN OF HICKORY CREEK, TEXAS**  
**RESOLUTION NO. 2025-0804-\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HICKORY CREEK, TEXAS, PROPOSING A TAX WHICH REPRESENTS THE NO-NEW-REVENUE TAX RATE FOR 2025; SETTING A DATE, TIME AND PLACE TO ADOPT THE 2025 TAX RATE.**

**WHEREAS**, the Town of Hickory Creek (the “Town”), Texas is a Type A General Law Municipality located in Denton County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to enabling legislation of the State of Texas; and

**WHEREAS**, the Town Council proposes a tax rate which represents the No-New-Revenue Tax Rate; providing the Town with same amount of tax revenue as the prior year from existing property plus additional tax revenue from any new properties.

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Hickory Creek, Texas:

**Section 1:** The Town Council proposes a tax rate for the 2025 tax year of \$0.211205 per \$100 per valuation which represents the No-New-Revenue Tax Rate.

**Section 2:** The Town Council hereby approves the placement of an item on the September 15, 2025 Town Council special meeting agenda to vote to adopt the proposed tax rate of 0.211205 per \$100 valuation, said meeting to be held at 6:00 p.m. in the Town Council Chambers of the Town Hall of the Town of Hickory Creek, Texas.

**Section 3:** This Resolution shall take effect immediately upon its passage.

**PASSED AND APPROVED** by the Town Council of the Town of Hickory Creek, Texas this 4<sup>th</sup> day of August, 2025.

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Lynn C. Clark, Mayor  
Town of Hickory Creek, Texas

ATTEST:

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Kristi Rogers, Town Secretary  
Town of Hickory Creek, Texas

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

TOWN OF HICKORY CREEK

Taxing Unit Name

Phone (area code and number)

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

<https://www.hickorycreek-tx.gov/>

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 1,124,076,058
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,124,076,058
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.223060 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	<b>A. Original prior year ARB values:</b> ..... \$ 22,887,892	
	<b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 19,945,363	
	<b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 2,942,529
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	<b>A. Prior year ARB certified value:</b> ..... \$ 46,359,000	
	<b>B. Prior year disputed value:</b> ..... - \$ 9,271,800	
	<b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 37,087,200
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 40,029,729

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 1,164,105,787
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.</p> <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 600,000</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 187,751</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 787,751
11.	<p><b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p><b>A. Prior year market value:</b> ..... \$ 551,601</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 339</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 551,262
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,339,013
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 1,162,766,774
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,593,667
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 14,129
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,607,796
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b> ..... \$ 1,302,060,710</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ _____</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 1,302,060,710

<sup>5</sup> Tex. Tax Code §26.012(15)

<sup>6</sup> Tex. Tax Code §26.012(15)

<sup>7</sup> Tex. Tax Code §26.012(15)

<sup>8</sup> Tex. Tax Code §26.03(c)

<sup>9</sup> Tex. Tax Code §26.012(13)

<sup>10</sup> Tex. Tax Code §26.012(13)

<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)

<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> ..... \$ <u>455,000</u></p> <p><b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. <span style="float: right;">\$ <u>455,000</u></span></p>	
20.	<p><b>Current year tax ceilings.</b> 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. <sup>16</sup></p>	\$ <u>0</u>
21.	<p><b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup></p>	\$ <u>1,302,515,710</u>
22.	<p><b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup></p>	\$ <u>0</u>
23.	<p><b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>19</sup></p>	\$ <u>67,796,775</u>
24.	<p><b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.</p>	\$ <u>67,796,775</u>
25.	<p><b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.</p>	\$ <u>1,234,718,935</u>
26.	<p><b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup></p>	\$ <u>0.211205</u> /\$100
27.	<p><b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup></p>	\$ _____ /\$100

**SECTION 2: Voter Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<p><b>Prior year M&amp;O tax rate.</b> Enter the prior year M&amp;O tax rate.</p>	\$ <u>0.151183</u> /\$100
29.	<p><b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ <u>1,164,105,787</u>

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,759,930
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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..... + \$ 9,381</p> <p><b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0</p> <p><b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 9,381</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 1,769,311
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,234,718,935
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.143296 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b> \$ 0.000000 /\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code §26.044

<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>	
	<b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> 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
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ 0.000000 /\$100
	<b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100. . . . .	\$ 0.000000 /\$100
<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100	
37.	<b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup>	
	<b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> 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
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100. . . . .	\$ 0.000000 /\$100
	<b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100. . . . .	\$ 0.000000 /\$100
<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100	
38.	<b>Rate adjustment for defunding municipality.</b> 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.	
	<b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . .	\$ 0
	<b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . .	\$ 0
	<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 . . . . .	\$ 0.000000 /\$100
<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100	
39.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.143296 /\$100
40.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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.	
	<b>A.</b> 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 . . . . .	\$ 321,467
	<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 . . . . .	\$ 0.026035 /\$100
<b>C.</b> Add Line 40B to Line 39.	\$ 0.169331 /\$100	
41.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.	
	<b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.175257 /\$100

<sup>25</sup> Tex. Tax Code §26.0442  
<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 843,704</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 843,704</p>	\$ 843,704
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ 0
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ 843,704
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 98.92 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 99.43 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 99.44 %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	100.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ 843,704
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,302,515,710
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.064774 /\$100
49.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 41 and 48.	\$ 0.240031 /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> 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. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 337,123
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,302,515,710
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.025882 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.211205 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.211205 /\$100
57.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.240031 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.214149 /\$100

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,302,515,710
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)

<sup>33</sup> Tex. Tax Code §26.041(i)

<sup>34</sup> Tex. Tax Code §26.041(d)

<sup>35</sup> Tex. Tax Code §26.04(c)

<sup>36</sup> Tex. Tax Code §26.04(c)

<sup>37</sup> Tex. Tax Code §26.045(d)

<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.214149 /\$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.<sup>39</sup> 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.<sup>40</sup>

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>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</b> 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.....	\$ 0.236901 /\$100 \$ 0.007845 /\$100 \$ 0.229056 /\$100 \$ 0.223060 /\$100 \$ 0.005996 /\$100 \$ 1,180,869,099 \$ 70,804
64.	<b>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</b> 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.....	\$ 0.251975 /\$100 \$ 0.013826 /\$100 \$ 0.238149 /\$100 \$ 0.236686 /\$100 \$ 0.001463 /\$100 \$ 1,056,485,887 \$ 15,456
65.	<b>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</b> 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.....	\$ 0.284143 /\$100 \$ 0.007061 /\$100 \$ 0.277082 /\$100 \$ 0.270317 /\$100 \$ 0.006765 /\$100 \$ 891,474,719 \$ 60,308
66.	<b>Total Foregone Revenue Amount.</b> Add Lines 63G, 64G and 65G	\$ 146,568 /\$100
67.	<b>2025 Unused Increment Rate.</b> Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.011252 /\$100
68.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.225401 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> 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.<sup>45</sup> 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.<sup>46</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	§ 0.143296 /\$100
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 1,302,515,710
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	§ 0.038387 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	§ 0.064774 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	§ 0.246457 /\$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.<sup>47</sup>

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.<sup>48</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 0.223060 /\$100
75.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>49</sup>  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. <sup>50</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	§ 0.000000 /\$100
76.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	§ 0.000000 /\$100
77.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 1,162,766,774
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	§ 0
79.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	§ 1,234,718,935
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>50</sup>	§ 0.000000 /\$100

<sup>45</sup> Tex. Tax Code §26.012(8-a)  
<sup>46</sup> Tex. Tax Code §26.063(a)(1)  
<sup>47</sup> Tex. Tax Code §26.042(b)  
<sup>48</sup> Tex. Tax Code §26.042(f)  
<sup>49</sup> Tex. Tax Code §26.042(c)  
<sup>50</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.225401</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** ..... \$ 0.211205 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).  
 Indicate the line number used: 26
- Voter-approval tax rate.** ..... \$ 0.225401 /\$100  
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).  
 Indicate the line number used: 68
- De minimis rate.** ..... \$ 0.246457 /\$100  
 If applicable, enter the current year de minimis rate from Line 73.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ➔ KRISTI ROGERS  
 \_\_\_\_\_  
 Printed Name of Taxing Unit Representative

**sign here** ➔ \_\_\_\_\_  
 Taxing Unit Representative \_\_\_\_\_  
 Date

<sup>51</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

## Notice About 2025 Tax Rates

Property tax rates in TOWN OF HICKORY CREEK.

This notice concerns the 2025 property tax rates for TOWN OF HICKORY CREEK. 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.

<b>This year's no-new-revenue tax rate</b>	\$0.211205/\$100
<b>This year's voter-approval tax rate</b>	\$0.225401/\$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
GENERAL FUND	10,756,701
DEBT SERVICE FUND	36,755
	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
2015 GENERAL OBLIGATION	235,000	75,000	1,218	311,218
REFUNDING BONDS				
2015 CERTIFICATES OF OBLIGATION	185,000	89,000	1,218	275,218
2020 CERTIFICATES OF OBLIGATION	165,000	91,050	1,218	257,268

Total required for 2025 debt service	\$843,704
- 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	\$843,704
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	\$0
= Total debt levy	\$843,704

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Michelle French, Denton County Tax Assessor/Collector on 07/28/2025 .

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.

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

	2023-24 FY Actuals	2024-25 FY Actuals as of 6/30/25	2024-25 FY Adopted Budget 8/26/24	2025-26 FY Proposed Budget	Variations from 2024-25 FY Adopted Budget
<b>Ad Valorem Tax Revenue</b>					
<b>4002 M&amp;O</b>	1,645,695.96	1,748,098.06	1,785,273.00	1,907,287.00	
<b>4004 M&amp;O Penalties &amp; Interest</b>	7,497.56	5,790.79	4,500.00	4,500.00	
<b>4006 Delinquent M&amp;O</b>	-4,232.25	1,186.43	1,000.00	1,000.00	
<b>4008 I&amp;S Debt Service</b>	827,309.00	831,372.30	848,773.00	843,692.00	
<b>4010 I&amp;S Penalties &amp; Interest</b>	3,810.99	3,121.38	3,000.00	3,000.00	
<b>4012 Delinquent I&amp;S</b>	-2,048.83	519.50	500.00	500.00	
<b>Total Ad Valorem Tax Revenue</b>	<b>2,478,032.43</b>	<b>2,590,088.46</b>	<b>2,643,046.00</b>	<b>2,759,979.00</b>	<b>4.42%</b>
<b>Building Department Revenue</b>					
<b>4102 Building Permits</b>	714,498.14	188,414.43	275,000.00	195,000.00	
<b>4104 Certificate of Occupancy</b>	6,500.00	3,000.00	3,500.00	3,000.00	
<b>4106 Contractor Registration</b>	5,700.00	4,500.00	2,500.00	3,500.00	
<b>4108 Preliminary/ Final Plat</b>	4,250.00	2,550.00	0.00	0.00	
<b>4110 Preliminary/Final Site Plan</b>	7,226.00	15,500.00	0.00	0.00	
<b>4112 Health Inspections</b>	10,580.00	11,960.00	10,000.00	11,960.00	
<b>4122 Septic Permits</b>	2,125.00	250.00	2,000.00	500.00	
<b>4124 Sign Permits</b>	2,750.00	2,250.00	2,000.00	2,250.00	
<b>4126 Special Use Permit</b>	0.00	0.00	200.00	200.00	
<b>4128 Variance Fee</b>	2,750.00	2,042.00	1,500.00	1,500.00	
<b>4130 Vendor Fee</b>	925.00	325.00	550.00	325.00	
<b>4132 Alarm Permit Fees</b>	300.00	375.00	250.00	300.00	
<b>Total Building Department Revenue</b>	<b>757,604.14</b>	<b>231,166.43</b>	<b>297,500.00</b>	<b>218,535.00</b>	<b>-26.54%</b>
<b>Franchise Fee Revenue</b>					
<b>4214 Electric</b>	212,302.68	160,981.14	225,000.00	175,000.00	
<b>4216 Gas</b>	81,977.51	97,116.41	90,000.00	95,000.00	
<b>4218 Telecom</b>	31,703.78	20,008.82	30,000.00	23,500.00	
<b>4220 Solid Waste</b>	63,717.90	47,371.62	65,000.00	65,000.00	
<b>Total Franchise Fee Revenue</b>	<b>389,701.87</b>	<b>325,477.99</b>	<b>410,000.00</b>	<b>358,500.00</b>	<b>-12.56%</b>
<b>Interest Revenue</b>					
<b>4330 General Fund Interest</b>	51.93	51.02	25.00	25.00	
<b>4332 Investment Interest</b>	702,829.03	413,385.57	250,000.00	200,000.00	
<b>Total Interest Revenue</b>	<b>702,880.96</b>	<b>413,436.59</b>	<b>250,025.00</b>	<b>200,025.00</b>	<b>-20.00%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

	2023-24 FY Actuals	2024-25 FY Actuals as of 6/30/25	2024-25 FY Adopted Budget 8/26/24	2025-26 FY Proposed Budget	Variations from 2024-25 FY Adopted Budget
<b>Interlocal Revenue</b>					
<b>4402 Corp Contract Current Year</b>	64,215.04	18,912.96	64,215.00	64,215.00	
<b>Total Interlocal Revenue</b>	<b>64,215.04</b>	<b>18,912.96</b>	<b>64,215.00</b>	<b>64,215.00</b>	<b>0.00%</b>
<b>Miscellaneous Revenue</b>					
<b>4502 Animal Adoption &amp; Impound</b>	21,325.48	7,167.00	23,500.00	4,000.00	
<b>4506 Animal Shelter Donations</b>	1,155.35	3,022.78	1,000.00	2,000.00	
<b>4508 Annual Park Passes</b>	27,803.60	32,908.60	30,000.00	55,000.00	
<b>4510 Arrowhead Park Fees</b>	100,138.75	37,282.00	40,000.00	50,000.00	
<b>4512 Beer &amp; Wine Permit</b>	60.00	60.00	150.00	150.00	
<b>4516 Corp Parks Fund Reserve</b>	0.00	0.00	0.00	0.00	
<b>4518 Drug Forfeiture</b>	12,717.42	0.00	0.00	0.00	
<b>4520 Drug Seizure</b>	1,972.88	0.00	0.00	0.00	
<b>4524 Fund Balance Reserve</b>	0.00	0.00	3,322,563.00	3,815,000.00	
<b>4526 Mineral Rights</b>	388.48	389.21	500.00	0.00	
<b>4530 Other Receivables</b>	132,749.25	79,178.82	75,000.00	50,000.00	
<b>4534 PD State Training</b>	3,318.33	3,050.25	0.00	0.00	
<b>4536 Point Vista Park Fees</b>	14,989.25	7,865.00	9,000.00	8,000.00	
<b>4546 Street Improvement Restricted</b>	0.00	0.00	0.00	0.00	
<b>4550 Sycamore Bend Park Fees</b>	46,158.24	28,811.80	30,000.00	42,000.00	
<b>4554 Building Security Fund Reserve</b>	0.00	0.00	0.00	0.00	
<b>4556 Court Technology Fund Reserve</b>	0.00	0.00	0.00	0.00	
<b>4558 Harbor Lane/Sycamore Bend</b>	1,750.00	0.00	0.00	0.00	
<b>4560 2020 CO Proceeds</b>	0.00	0.00	1,368,089.00	Delete	
<b>4562 Coronavirus Local Recovery</b>	0.00	0.00	0.00	Delete	
<b>4564 Task Force Forfeiture</b>	0.00	116,585.44	0.00	0.00	
<b>4566 Interlocal Agreements</b>	198,467.24	199,545.12	205,000.00	213,680.00	
<b>4568 Opioid Settlements</b>	1,008.22	4,918.64	0.00	0.00	
<b>Total Miscellaneous Revenue</b>	<b>564,002.49</b>	<b>520,784.66</b>	<b>5,104,802.00</b>	<b>4,239,830.00</b>	<b>-16.94%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

	2023-24 FY Actuals	2024-25 FY Actuals as of 6/30/25	2024-25 FY Adopted Budget 8/26/24	2025-26 FY Proposed Budget	Variations from 2024-25 FY Adopted Budget
<b>Municipal Court Revenue</b>					
<b>4602 Building Security Fee</b>	18,527.31	12,939.96	18,023.00	25-26 Deletion	
<b>4604 Citations</b>	586,227.52	440,265.64	550,000.00	675,000.00	
<b>4606 Court Technology</b>	15,044.50	10,672.90	15,936.00	25-26 Deletion	
<b>4608 Jury Fee</b>	552.89	265.02	200.00	200.00	
<b>4610 Truancy Fee</b>	18,540.36	13,267.92	0.00	0.00	
<b>4612 State Court Costs</b>	301,330.52	210,709.98	311,060.00	339,360.00	
<b>4614 Child Safety Fees</b>	372.94	200.00	800.00	800.00	
<b>4616 CBSTF</b>	25-26 Addition	25-26 Addition	25-26 Addition	37,080.00	
<b>Total Municipal Court Revenue</b>	<b>940,596.04</b>	<b>688,321.42</b>	<b>896,019.00</b>	<b>1,052,440.00</b>	<b>17.46%</b>
<b>Sales Tax Revenue</b>					
<b>4702 Sales Tax General Fund</b>	2,222,654.16	1,799,169.74	2,333,625.00	2,387,897.00	
<b>4706 Sales Tax 4B Corporation</b>	317,522.04	257,024.26	333,375.00	341,128.00	
<b>4708 Sales Tax Mixed Beverage</b>	40,490.05	28,522.75	38,000.00	38,000.00	
<b>4710 Hotel Occupancy Tax</b>	6,084.78	4,069.11	5,000.00	5,000.00	
<b>Total Sales Tax Revenue</b>	<b>2,586,751.03</b>	<b>2,088,785.86</b>	<b>2,710,000.00</b>	<b>2,772,025.00</b>	<b>2.3%</b>
<b>Total Revenue</b>	<b>8,483,784.00</b>	<b>6,876,974.37</b>	<b>12,375,607.00</b>	<b>11,665,549.00</b>	<b>-5.74%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

	2023-24 FY Actuals	2024-25 FY Actuals as of 6/30/25	2024-25 FY Adopted Budget 8/26/24	2025-26 FY Proposed Budget	Variations from 2024-25 FY Adopted Budget
<b>Capital Outlay Expense</b>					
<b>5010 Street Maintenance</b>	7,390.59	10,219.30	25,000.00	25,000.00	
<b>5012 Streets &amp; Road Improvement</b>	190,975.66	719,350.43	2,107,000.00	650,000.00	
<b>5022 Parks and Rec Improvements</b>	108,712.30	711,470.17	2,000,000.00	2,498,844.00	
<b>5024 Public Safety Improvements</b>	79,255.63	0.00	0.00	0.00	
<b>5026 Fleet Vehicles</b>	310,674.42	106,851.73	62,000.00	90,000.00	
<b>5030 Broadband Initiative</b>	204,195.38	0.00	0.00	Delete	
<b>5032 Denton County TRIP22 Projects</b>	-32,396.19	2,050,004.39	1,100,000.00	550,000.00	
<b>5034 Animal Shelter Expansion</b>	0.00	0.00	50,000.00	Delete	
<b>Total Capital Outlay</b>	<b>868,807.79</b>	<b>3,597,896.02</b>	<b>5,344,000.00</b>	<b>3,813,844.00</b>	<b>-28.63%</b>
<b>Debt Service Expense</b>					
<b>5110 2015 Refunding Bond Series</b>	317,291.66	314,700.00	314,875.00	311,218.00	
<b>5112 2015 C.O. Series</b>	272,641.69	276,700.00	276,875.00	275,218.00	
<b>5114 2020 C.O. Series</b>	255,791.65	256,350.00	257,025.00	257,268.00	
<b>Total Debt Service</b>	<b>845,725.00</b>	<b>847,750.00</b>	<b>848,775.00</b>	<b>843,704.00</b>	<b>-0.60%</b>
<b>General Government Expense</b>					
<b>5202 Bank Service Charges</b>	145.00	147.00	200.00	200.00	
<b>5204 Books &amp; Subscriptions</b>	0.00	0.00	300.00	300.00	
<b>5206 Computer Hardware/Software</b>	45,491.99	34,848.30	60,000.00	60,000.00	
<b>5208 Copier Rental</b>	4,093.53	3,263.37	3,600.00	3,600.00	
<b>5210 Dues &amp; Memberships</b>	3,091.46	3,208.45	3,500.00	3,800.00	
<b>5212 EDC Tax Payment</b>	317,537.01	257,033.26	333,375.00	341,128.00	
<b>5214 Election Expenses</b>	0.00	9,591.42	15,000.00	20,000.00	
<b>5216 Volunteer/Staff Events</b>	5,236.10	10,799.07	7,000.00	12,000.00	
<b>5218 General Communications</b>	28,315.08	25,015.06	32,000.00	32,000.00	
<b>5222 Office Supplies &amp; Equip.</b>	2,000.31	1,151.03	3,000.00	3,000.00	
<b>5224 Postage</b>	10,374.47	3,144.70	7,000.00	5,000.00	
<b>5226 Community Cause</b>	2,273.60	3,509.82	2,000.00	3,500.00	
<b>5228 Town Council/Board Expense</b>	4,991.98	7,412.65	6,500.00	7,500.00	
<b>5230 Training &amp; Education</b>	1,830.33	255.00	1,500.00	2,500.00	
<b>5232 Travel Expense</b>	109.73	1,536.12	1,500.00	2,500.00	
<b>5234 Staff Uniforms</b>	787.30	627.47	800.00	700.00	
<b>5236 Transfer to Reserve</b>	0.00	0.00	0.00	0.00	
<b>Total General Government</b>	<b>426,277.89</b>	<b>361,542.72</b>	<b>477,275.00</b>	<b>497,728.00</b>	<b>4.29%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

	2023-24 FY Actuals	2024-25 FY Actuals as of 6/30/2025	2024-25 FY Adopted Budget 8/26/24	2025-26 FY Proposed Budget	Variations from 2024-25 FY Adopted Budget
<b>Municipal Court Expense</b>					
<b>5302 Books &amp; Subscriptions</b>	80.21	0.00	100.00	100.00	
<b>5304 Building Security</b>	10,068.84	172.32	18,023.00	25-26 Deletion	
<b>5306 CBSTF</b>	25-26 Addition	25-26 Addition	25-26 Addition	37,080.00	
<b>5312 Court Technology</b>	8,672.05	39,208.23	15,963.00	25-26 Deletion	
<b>5314 Dues &amp; Memberships</b>	205.00	50.00	150.00	200.00	
<b>5318 Merchant Fees/Credit Cards</b>	7,700.01	6,124.98	5,000.00	5,000.00	
<b>5322 Office Supplies/Equipment</b>	960.18	-29.80	100.00	750.00	
<b>5324 State Court Costs</b>	313,719.17	216,546.93	311,060.00	339,360.00	
<b>5326 Training &amp; Education</b>	450.00	300.00	1,000.00	1,000.00	
<b>5328 Travel Expense</b>	0.00	0.00	1,000.00	1,000.00	
<b>5332 Warrants Collected</b>	-2,603.82	-1,447.89	2,500.00	2,500.00	
<b>Total Municipal Court</b>	<b>339,251.64</b>	<b>260,924.77</b>	<b>354,896.00</b>	<b>386,990.00</b>	<b>9.04%</b>
<b>Parks and Recreation Expense</b>					
<b>5402 Events</b>	658.75	0.00	1,500.00	1,500.00	
<b>5408 Tanglewood Park</b>	12,071.53	26,542.81	5,000.00	5,000.00	
<b>5412 KHCB</b>	200.00	200.00	500.00	500.00	
<b>5414 Tree City USA</b>	400.00	360.00	500.00	500.00	
<b>5416 Town Hall Park</b>	189.00	0.00	0.00	1,500.00	
<b>Total Parks and Recreation</b>	<b>13,519.28</b>	<b>27,102.81</b>	<b>7,500.00</b>	<b>9,000.00</b>	<b>20.00%</b>
<b>Parks Corps of Engineer Expense</b>					
<b>5412 Arrowhead</b>	38,086.17	27,151.89	39,000.00	20,000.00	
<b>5414 Harbor Grove</b>	3,667.98	2,823.90	10,500.00	4,500.00	
<b>5416 Point Vista</b>	11,524.55	7,126.41	15,500.00	12,000.00	
<b>5418 Sycamore Bend</b>	60,728.58	9,023.12	44,000.00	118,500.00	
<b>Total Parks Corps of Engineer</b>	<b>114,007.28</b>	<b>46,125.32</b>	<b>109,000.00</b>	<b>155,000.00</b>	<b>42.20%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

<b>Personnel Expense</b>	<b>2023-24 FY Actuals</b>	<b>2024-25 FY Actuals as of 6/30/2025</b>	<b>2024-25 FY Adopted Budget 8/26/24</b>	<b>2025-26 FY Proposed Budget</b>	<b>Variations from 2024-25 FY Adopted Budget</b>
<b>5502 Administration Wages</b>	438,087.83	287,398.17	390,727.00	428,372.00	
<b>5504 Municipal Court Wages</b>	86,090.86	89,422.61	125,393.00	118,010.00	
<b>5506 Police Wages</b>	1,147,277.36	892,953.63	1,283,873.00	1,656,025.00	
<b>5507 Police Overtime Wages</b>	51,618.78	46,158.47	36,000.00	48,000.00	
<b>5508 Public Works Wages</b>	280,753.64	207,420.05	286,154.00	306,518.00	
<b>5509 Public Works Overtime Wages</b>	5,525.22	3,770.84	4,500.00	6,000.00	
<b>5510 Health Insurance</b>	238,185.91	187,598.06	286,225.00	330,590.00	
<b>5512 Longevity</b>	14,180.00	14,718.00	14,750.00	16,680.00	
<b>5514 Payroll Expense</b>	33,156.49	25,261.63	30,000.00	32,000.00	
<b>5516 Employment Exams</b>	1,692.50	3,160.32	2,500.00	2,500.00	
<b>5518 Retirement (TMRS)</b>	300,645.52	254,639.39	317,550.00	384,978.00	
<b>5520 Unemployment (TWC)</b>	3,268.30	2,427.99	3,000.00	3,500.00	
<b>5522 Workman's Compensation</b>	53,186.00	42,068.60	43,070.00	48,378.00	
<b>5524 Contract Labor</b>	24-25 Addition	0.00	30,000.00	30,000.00	
<b>Total Personnel</b>	<b>2,653,668.41</b>	<b>2,056,997.76</b>	<b>2,853,742.00</b>	<b>3,411,551.00</b>	<b>19.55%</b>
<b>Police Department Expense</b>					
<b>5602 Auto Gas &amp; Oil</b>	61,134.08	38,839.31	50,000.00	50,000.00	
<b>5606 Auto Maintenance &amp; Repair</b>	101,905.85	48,194.69	65,000.00	65,000.00	
<b>5610 Books &amp; Subscriptions</b>	571.71	226.34	600.00	600.00	
<b>5612 Computer Hardware/Software</b>	69,076.25	69,529.37	75,500.00	75,000.00	
<b>5614 Crime Lab Analysis</b>	2,929.50	1,711.69	5,000.00	4,000.00	
<b>5616 Drug Forfeiture</b>	42,071.29	106,290.96	0.00	0.00	
<b>5618 Dues &amp; Memberships</b>	0.00	125.00	500.00	500.00	
<b>5626 Office Supplies/Equipment</b>	1,769.04	1,749.73	2,000.00	2,000.00	
<b>5630 Personnel Equipment</b>	37,234.57	15,940.99	40,000.00	20,000.00	
<b>5634 Travel Expense</b>	1,351.14	679.08	1,500.00	1,500.00	
<b>5636 Uniforms</b>	11,811.91	13,442.06	12,000.00	12,000.00	
<b>5640 Training &amp; Education</b>	8,153.42	23,351.11	15,000.00	15,000.00	
<b>5644 Citizens on Patrol</b>	0.00	0.00	100.00	500.00	
<b>5646 Community Outreach</b>	618.13	1,546.13	1,500.00	1,500.00	
<b>5648 K9 Unit</b>	1,645.03	1,728.58	3,500.00	3,500.00	
<b>5650 Task Force Forfeiture</b>	0.00	0.00	0.00	0.00	
<b>Total Police Department</b>	<b>340,271.92</b>	<b>323,355.04</b>	<b>272,200.00</b>	<b>251,100.00</b>	<b>-7.75%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

<b>Public Works Department Expense</b>	<b>2023-24 FY Actuals</b>	<b>2024-25 FY Actuals as of 6/30/25</b>	<b>2024-25 FY Adopted Budget 8/26/24</b>	<b>2025-26 FY Proposed Budget</b>	<b>Variations from 2024-25 FY Adopted Budget</b>
<b>5702 Animal Control Donation</b>	697.61	0.00	1,000.00	2,000.00	
<b>5704 Animal Control Equipment</b>	3,018.64	1,015.52	2,500.00	2,000.00	
<b>5706 Animal Control Supplies</b>	9,041.10	5,029.41	5,000.00	5,000.00	
<b>5708 Animal Control Vet Fees</b>	15,464.99	15,377.52	25,000.00	18,500.00	
<b>5710 Auto Gas &amp; Oil</b>	19,845.45	12,970.63	20,000.00	20,000.00	
<b>5714 Auto Maintenance/Repair</b>	22,424.29	11,305.17	10,000.00	15,000.00	
<b>5716 Beautification</b>	24,002.81	17,877.64	120,000.00	216,102.00	
<b>5718 Computer Hardware/Software</b>	6,914.23	5,030.53	3,500.00	3,500.00	
<b>5720 Dues &amp; Memberships</b>	404.00	0.00	450.00	450.00	
<b>5722 Equipment</b>	-7,131.05	489.99	2,500.00	2,500.00	
<b>5724 Equipment Maintenance</b>	34,013.53	14,704.98	35,000.00	20,000.00	
<b>5726 Equipment Rental</b>	97.90	39.83	1,000.00	500.00	
<b>5728 Equipment Supplies</b>	5,231.49	6,332.81	5,000.00	5,000.00	
<b>5732 Office Supplies/Equipment</b>	1,651.17	718.85	1,750.00	1,500.00	
<b>5734 Communications</b>	4,394.86	2,836.05	3,800.00	4,500.00	
<b>5738 Training</b>	815.00	760.00	800.00	850.00	
<b>5740 Travel Expense</b>	28.15	1,195.16	2,000.00	2,000.00	
<b>5742 Uniforms</b>	1,997.38	3,575.39	2,800.00	2,500.00	
<b>5748 Landscaping Services</b>	69,735.03	67,460.69	90,000.00	90,000.00	
<b>Total Public Works Department</b>	<b>212,646.58</b>	<b>166,720.17</b>	<b>332,100.00</b>	<b>411,902.00</b>	<b>24.03%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

<b>Services Expense</b>	<b>2023-24 FY Actuals</b>	<b>2024-25 FY Actuals as of 6/30/2025</b>	<b>2024-25 FY Adopted Budget 8/26/24</b>	<b>2025-26 FY Proposed Budget</b>	<b>Variations from 2024-25 FY Adopted Budget</b>
<b>5802 Appraisal District</b>	16,514.64	13,829.64	17,500.00	19,220.00	
<b>5804 Attorney Fees</b>	93,542.56	123,822.26	100,000.00	150,000.00	
<b>5806 Audit</b>	15,500.00	17,500.00	15,500.00	17,500.00	
<b>5808 Codification</b>	2,641.19	0.00	2,000.00	2,000.00	
<b>5812 Document Management</b>	0.00	0.00	750.00	750.00	
<b>5814 Engineering</b>	174,388.49	213,982.26	95,000.00	150,000.00	
<b>5816 General Insurance</b>	51,906.86	62,303.72	60,014.00	65,000.00	
<b>5818 Inspections</b>	60,141.00	32,217.50	42,000.00	42,000.00	
<b>5820 Fire Service</b>	970,692.00	728,020.00	970,692.00	970,692.00	
<b>5822 Legal Notices/Advertising</b>	1,827.90	3,160.58	2,000.00	4,000.00	
<b>5824 Library Services</b>	1,504.40	1,404.40	1,200.00	1,200.00	
<b>5826 Municipal Judge</b>	13,675.00	10,425.00	13,800.00	15,000.00	
<b>5828 Printing</b>	1,543.03	909.29	2,500.00	2,500.00	
<b>5830 Tax Collection</b>	2,979.00	3,056.00	3,500.00	4,000.00	
<b>5832 Computer Technical Support</b>	44,615.46	45,953.92	45,000.00	46,000.00	
<b>5838 Denton County Children's Advocacy</b>	0.00	0.00	3,780.00	2,400.00	
<b>5840 Denton County Dispatch</b>	38,508.00	0.00	45,183.00	40,382.00	
<b>5842 Denton County MHMR</b>	25-26 Addition	25-26 Addition	25-26 Addition	3,200.00	
<b>5844 Helping Hands</b>	0.00	0.00	200.00	25-26 Deletion	
<b>5846 Span Transit Services</b>	4,574.24	7,617.60	20,000.00	10,000.00	
<b>5848 Recording Fees</b>	470.00	95.00	500.00	500.00	
<b>Total Services</b>	<b>1,495,023.77</b>	<b>1,264,297.17</b>	<b>1,441,119.00</b>	<b>1,546,344.00</b>	<b>7.30%</b>
<b>Special Events</b>					
<b>6012 Special Events</b>	10,019.50	14,192.73	25,000.00	25,000.00	
<b>Total Special Events</b>	<b>10,019.50</b>	<b>14,192.73</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>

**Town of Hickory Creek  
2025-2026 Fiscal Year  
Proposed Budget**

<b>Utilities &amp; Maintenance Expense</b>	<b>2023-24 FY Actuals</b>	<b>2024-25 FY Actuals as of 6/30/2025</b>	<b>2024-25 FY Adopted Budget 8/26/24</b>	<b>2025-26 FY Proposed Budget</b>	<b>Variations from 2024-25 FY Adopted Budget</b>
<b>5902 Bldg. Maintenance/Supplies</b>	135,297.29	92,046.55	185,000.00	200,586.00	
<b>5904 Electric</b>	27,409.70	20,502.04	27,000.00	25,000.00	
<b>5906 Gas</b>	2,711.05	2,878.43	3,000.00	3,000.00	
<b>5908 Street Lighting</b>	48,799.79	37,313.88	45,000.00	42,000.00	
<b>5910 Telecom</b>	42,751.66	14,607.53	25,000.00	17,800.00	
<b>5912 Water</b>	27,696.27	12,529.55	25,000.00	25,000.00	
<b>Total Utilities &amp; Maintenance</b>	<b>284,665.76</b>	<b>179,877.98</b>	<b>310,000.00</b>	<b>313,386.00</b>	<b>1.09%</b>
<b>Total Expense</b>	<b>7,603,884.82</b>	<b>9,146,782.49</b>	<b>12,375,607.00</b>	<b>11,665,549.00</b>	<b>-5.74%</b>
<b>Net Ordinary Income</b>	<b>879,899.18</b>	<b>(2,269,808.12)</b>	<b>0.00</b>	<b>0.00</b>	

**TOWN OF HICKORY CREEK, TEXAS**  
**RESOLUTION NO. 2025-0804-\_\_\_**

**A RESOLUTION OF THE TOWN COUNCIL OF THE TOWN OF HICKORY CREEK, TEXAS SETTING A DATE, TIME AND PLACE FOR A PUBLIC HEARING ON THE 2025-2026 FISCAL YEAR PROPOSED BUDGET; SETTING A DATE, TIME AND PLACE TO ADOPT THE BUDGET.**

**WHEREAS**, the Town of Hickory Creek, Texas is a Type “A” General Law Municipality located in Denton County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

**WHEREAS**, the Town Council shall hold a public hearing on the 2025-2026 Fiscal Year Budget in accordance with Texas Local Government Code § 102.006 (a); and

**WHEREAS**, at the conclusion of the public hearing the Town Council shall take action on the proposed budget in accordance with Texas Local Government Code § 102.007 (a.)

**NOW, THEREFORE, BE IT RESOLVED** by the Town Council of the Town of Hickory Creek, Texas:

**Section 1:** On the 25<sup>th</sup> day of August 2025, at 6:00 p.m. the Town Council will hold a public hearing giving all interested persons the right to appear and be heard on the 2025-2026 Fiscal Year Proposed Budget in the Town Council Chambers of the Town Hall of the Town of Hickory Creek, Texas.

**Section 2:** The Mayor of the Town of Hickory Creek, Texas, or designee is hereby authorized and directed to cause notice of such public hearing to be published once in a newspaper having general circulation within the Town not earlier than the 30<sup>th</sup> or later than the 10<sup>th</sup> day before the hearing.

**Section 3:** The Town Council hereby approves the placement of an item on the August 25, 2025 Town Council regular meeting agenda to vote to adopt the 2025-2026 Fiscal Year Budget.

**Section 4:** This Resolution shall take effect immediately upon its passage.

**PASSED AND APPROVED** by the Town Council of the Town of Hickory Creek, Texas this 4<sup>th</sup> day of August, 2025.

ATTEST:

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Lynn C. Clark, Mayor  
Town of Hickory Creek, Texas

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Kristi Rogers, Town Secretary  
Town of Hickory Creek, Texas