

# **GREGG COUNTY, TEXAS**

## **FY26 Adopted Budget**



**For the Period of  
October 1, 2025 through September 30, 2026**

### **LGC 111.003(b) Compliance Statement**

This budget will raise more revenue from property taxes than last year's budget by \$3,364,505, which is a 8.96 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$657,059.

## **GREGG COUNTY, TEXAS: Local Government Code (LGC) Compliance Page**

LGC 111.008 (d)(1) (A): This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,364,505 which is a 8.96 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$657,059.

**LGC 111.008(d)(2):** On the 26th day of August, 2025, at a regular meeting of the Gregg County Commissioners' Court, the motion to adopt the FY26 Budget passed 4 votes in favor, 0 votes opposed as follows:

Voting For: Ronnie McKinney, Ray Bostick, Bill Stoudt, Danny Craig, Sr.

Voting Against: n/a

Not Present: Floyd Wingo, Jr.

**LGC 111.008(d)(3):**

	<b><u>Tax Year</u></b> <b><u>2024-25</u></b>	<b><u>Tax Year</u></b> <b><u>2025-26</u></b>
(A) Property Tax Rate:	0.298066	0.304331
(B) No New Revenue Tax Rate:	0.270206	0.279087
(C) No New Revenue Maintenance & Operations Tax Rate:	0.273582	0.272780
(D) Voter Approval Tax Rate:	0.474346	0.457219
(E) Debt Tax Rate:	0.011078	0.010088

**LGC 111.008(d)(4), LGC:** Gregg County's total debt obligations is \$16,970,000.



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**Bill Stoudt**  
**Gregg County Judge**

**101 East Methvin, Suite 300**  
**Longview, Texas 75601**

**903/236-8420**

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DATE: August 26, 2025

TO: Gregg County Constituents  
The Honorable Commissioners Court  
Gregg County Officials and Department Heads

SUBJECT: FY26 Adopted Budget

The FY26 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY26 Budget was held after the required public hearing on Tuesday, August 26, 2025, during the 10:00 a.m. Commissioners' Court meeting. After the budget was adopted, the Court adopted the 2025 tax rate to fund the FY26 Budget.

The Commissioners' Court decision to maintain strong reserves continues despite the residual effects of last year's pandemic and economic downturns. The largest setback is the ability to hire and maintain a capable workforce, particularly law enforcement and prosecutor positions. Solutions to this dilemma include increasing pay for law enforcement staff and assistant district attorneys to compete with surrounding agencies.

#### Tax Rate and Tax Revenue

The 2025 tax rate, which funds the FY26 budget, was adopted at the rate of \$0.304331 per \$100 valuation, an increase of \$.006, two-thirds of a penny, from last year, which includes the debt rate of \$0.010088 approved by the citizens for building the parking facility, and does not exceed the voter-approval tax rate.

#### Revenue and Expenditures

This document is itemized to provide a clear comparison of actual revenue and expenditures in prior years, the current budget, and the FY26 adopted budget for the county's fiscal year which begins October 1 and ends September 30.

Grants often span several years and typically are not concurrent with the County's fiscal year. Therefore, they are excluded from detailed schedules in this document to avoid false assumptions and comparisons. All grant applications are approved by Commissioners' Court throughout the year and special budgets are adopted when the Court certifies the grant. Grant budgets roll forward at year end until funds are spent or returned to the granting agency. Notations have been made throughout this document concerning major COVID-19 grants.

Revenue is estimated at \$83,864,953. Revenue sources include 49.3% property tax; 24.6% sales and other tax; 9.2% intergovernmental revenue and 16.9% fines, fees, licenses, interest and miscellaneous revenue. Adopted expenditures are \$112,661,636, which includes major capital projects, the parking facility and major airport projects. Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease.

The FY26 Adopted Budget includes a four percent cost-of-living adjustment for County employees and elected officers. Law enforcement salary adjusts were restructured to recruit qualified officers and promote retention of long-time public servants.

#### Capital Projects

Capital projects are reviewed and approved each year as part of the annual budget. Projects are prioritized to address statutory compliance and the safety concerns of the County's aging infrastructure. The detailed capital expenditures worksheet includes estimates of the unfinished FY25 project budgets and the new projects for FY26. Funds for all unfinished capital projects roll forward at year end until the project is complete.

Strategic planning for the move to the new parking facility began as the capital project nears completion. The facility will house the downtown tax-assessor collector, the veterans service officers, and the election department, just in time for the November election cycle. The capital project to rehabilitate runway 13/31 at the airport is also near completion.

New facilities are planned for Precinct 2 offices (commissioner, tax office, justice of the peace and constable) and Precinct 3 offices for justice of the peace and constable. Several 'behind-the-scenes' projects are scheduled for FY26, including modifications to four courthouse elevators and chiller system upgrades and replacement of the airport terminal HVAC system and basement upgrades. More visible projects include replacing the airport terminal building exterior finish, sealing and painting taxiways and replacing the airport rescue and firefighting (ARFF) truck.

On October 1, 2024, the implementation process of the Enterprise Resources Planning (ERP) software began. This county-wide software change impacts every department and every employee and replaces 28-year-old software for payroll, human resources, accounts payable, accounts receivable, budget, general ledger and procurement. The departmental and employee training schedule will be finalized soon. Other software upgrades are scheduled for law enforcement dispatch, security systems and a county-wide phone system.

#### Outstanding Obligation (Debt & Capital Lease)

In November 2024, Commissioners' Court asked the citizens of Gregg County to vote on a \$19M bond to build a parking facility. The bond election passed and the court opted to secure bonds for only \$17,355,000 and use reserves for remaining project costs. The grand opening for the parking facility is scheduled for September 8, 2025. Funds are set aside to recall the bond at the earliest option.

Please visit our transparency page on the County's website at <https://greggcounty.texas.gov/> for disclosure of county financial data, including county budgets. The FY26 Budget provides accountability and serves as a management control tool to ensure taxpayer dollars are secured and spent legally and wisely.

Sincerely,

*Bill Stoudt*

County Judge

*Linda Bailey*

Budget Director

## GREGG COUNTY COMMISSIONERS COURT



**Bill Stoudt**  
County Judge



**Ronnie McKinney**  
Precinct #1



**E. Ray Bostick**  
Precinct #2



**Floyd Wingo**  
Precinct #3



**Danny E. Craig, Sr.**  
Precinct #4

## COUNTY LEADERSHIP

County Clerk .....	Michelle Gilley
County Sheriff .....	Maxey Cerliano
County Tax Assessor-Collector .....	Michelle Terry
District Clerk .....	Trey Hattaway
District Attorney .....	John Moore
County Auditor .....	Rebekah Acres
County Purchasing Agent .....	Kelli Davis

# **OPERATIONS AND PROCEDURES**

## **BUDGET OPERATIONS**

As in most Texas counties, the annual budget process is the core planning process for Gregg County. Planning processes for budget operations continue year-round in the form of five-year plans, capital needs assessments, and monitoring increased operational costs.

Texas statutes require strict enforcement of the law governing county finances, including adherence to the budget; however, statutes do allow for transfers within the existing budget. When unplanned projects are proposed during the year and a transfer within the existing budget is not possible, issues are noted and addressed during the next annual budget process. If the situation constitutes an emergency or unforeseen circumstance, the statutes provide the means to amend the budget.

### **Budget Calculations**

Revenue calculations are based on several factors. Historical appraisal data is gathered to determine annual percentage of increase to property values and ultimately determine property tax collections. State Comptroller information is reviewed for various tax collections patterns for sales, motor vehicle, and mixed beverage taxes. Licensing and fees of office are reviewed after each state Legislative session and changes are incorporated into the revenue planning process. Other sources of revenue are evaluated to determine stability as a viable source of income. The Auditor's office provides revenue estimates during the budget process.

The primary function of county government is to provide state mandated services to the constituents. Like most service-driven organizations, salaries and fringe benefits form the majority of the expenses. County officials and department heads submit budget requests each year, and the requested amounts are evaluated based on historical trends and investigation of variances from year to year. After all other expenditures are considered, scenarios are created for providing no raises as well as various cost of living adjustments.

### **Capital Expenditures**

Accounting practices and policies are used to classify projects as capital or operating expense. Capital projects are proposed by department officials, other governmental agencies, citizens' groups, or originate due to emergencies. Capital projects are listed and adopted with the annual budget.

Building improvements and improvements other than buildings costing over \$25,000 and all equipment costing over \$5,000 is capitalized and depreciated at year end to conform to Generally Accepted Accounting Principles (GAAP). Equipment costing over \$25,000.00 is budgeted in Fund 476 Renovations and Acquisitions. Equipment costing between \$5,000 and \$24,999.99 is budgeted at the department level.

The FY26 budget includes a detailed list of approved equipment purchases. During the year unplanned capital requests are individually approved by Commissioners Court prior to making the purchase.

For the benefit of our constituents, Gregg County partners with other governmental entities on regional capital projects such as safety upgrades to roads, assisting with city street improvement programs, or purchasing rights-of-way. These interagency projects are listed in Fund 208 and



shown with the capital project section of the budget. Interagency projects are presented individually to Commissioners' Court for approval.

Capital improvements at the East Texas Regional Airport are required by the Federal Aviation Administration (FAA), who funds 90-95 % of each project. Due to the high security nature of all airport matters, the County relies heavily on FAA recommendations.

The airport follows a master plan approved by the FAA first, then approved by Commissioners' Court. The auditor and purchasing agent work with the airport director to ensure compliance with appropriate accounting principles and budget and purchasing statutes.

### **Debt Reduction Plan**

The FY26 Budget includes a reserve of \$5,000,000 in the parking facility fund to be reserved for early debt pay off based on the 5-year option.

## **The Budget Process**

The formal budget process begins in April with the formulation of the budget packet. The packet includes a tentative calendar of budget activity for the year and serves as a guide for county departments in the budget process. The annual budget process is based on requirements outlined by the Texas State Legislature in the Local Government Code (LGC), Tax Code, Election Code, and Government Code (GC).

Budget requests are due in May or early June. These are reviewed by the budget office on an individual basis and analyzed in terms of input, output, outcomes, objectives, and historical trends.

Revenue estimates and estimated beginning fund balances are received throughout the budget process from the county auditor. These estimates provide the necessary parameters for evaluating budgetary requests. Meetings are conducted between the budget office and the department officials by appointment.

The budget process is governed by several statutes in the Local Government Code and the Tax Code. The County Judge serves as the budget officer for the Commissioners' Court of the county. Duties of the budget officer include gathering and compiling information from all county offices and proposing an annual budget that meets all statutory criteria. Budget workshops with the Commissioners' Court are held, as needed, to discuss funding levels, requests, and policy issues. By August 15th, the proposed budget must be filed with the county clerk and posted to the county website. The Court must hold a public hearing on the budget and adopt the budget not later than the 25<sup>th</sup> day after the budget is filed, but before the court adopts the county's ad valorem tax rate. The adopted budget is filed with the county clerk and placed on the county website.

## **Budgetary Accounting and Reporting**

By statute, the County Judge is the budget officer of the county and proposes the annual budget. The County Auditor serves as the county's accountant, audits all financial activity (including grant funds), and provides financial reports. Both offices work closely together to maintain integrity in financial reporting.



Gregg County adheres to Governmental Accounting Standards Board (GASB) and Generally Accepted Accounting Principles (GAAP). Continued grant funding from both federal and state agencies is contingent on the County adhering to GASB and GAAP.

The auditor's office prepares an Annual Comprehensive Financial Report (ACFR) that is audited by an external audit firm annually for compliance. All governmental fund types are accounted for using the modified accrual basis of accounting in both the budgetary process and accounting process. Under the modified accrual basis of accounting, revenues are recognized for budgetary purposes when they are received and become measurable, and expenditures are recognized when the related fund liability is incurred, such as with a purchase order.

The FY26 Budget is legally adopted as a fixed budget, which sets a specific estimate for revenues and expenditures. A fixed budget establishes a maximum spending cap that cannot be exceeded without special authorization from Commissioners' Court.

### **Comparison of the Budget and Financial Reports**

#### *Similarities include:*

- Revenue is recognized as soon as it is both measurable and available and is available when it is collected within the current period (within 60 days of the end of the current fiscal period). Property taxes and interest associated with the current fiscal period are susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are measurable and available only when cash is received by the County.
- Expenditures generally are recorded when liability is incurred in the form of a purchase order. Debt service expenditures (if any) and expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.
- Both the budget and financial reports use the same fiscal year. To ensure congruity with the financial statements, other financing sources and uses are shown in the budget.
- The same chart of accounts structure is used for both reports.

#### *Differences include:*

- The budget documents and financial reports serve two corresponding purposes. The budget relates to planning for future operations, provides the means to fund those operations, and establishes maximum spending levels.
  - Financial statements report on the County's adherence to the budget plan and its financial stability.
- The budget only includes annual operating, discretionary and capital funds under the direct oversight of Commissioners' Court.
  - Financial statements include all budgeted funds and all other fund types: internal service, trust and agency, enterprise, grants and component units, including pass-through funding.
- The budget focus is estimated revenue and appropriations and beginning and ending fund balances.
  - Financial statements focus on a broader picture including cash, assets, depreciation, liabilities and fund balance accounts.

## **Budget Administration**

State law forbids overall spending above the amount specified in the adopted budget. Gregg County defines a balanced budget as one in which the total expenditures do not exceed the total resources (total estimated revenues plus reserves).

### **Level of Control**

The Gregg County budget is adopted in categorical format with total budget amounts for salaries, fringes, operating and capital expenses. Departments are required to adhere to purchasing and accounting policies for all categories. Operating budget line items provide transparency so taxpayers can understand where their tax dollars are spent; these ‘pooled’ line items are limited by the total operating budget. This allows department heads flexibility to manage their operations at an efficient and effective level according to approved policies.

The county maintains the encumbrance accounting system as a method of budgetary control. Departments must enter requisitions and obtain purchase orders before making purchases. The financial software system suspends encumbrances if the cost exceeds a departmental/project budget, and the purchase order is not created until funds are transferred to cover the purchase. Commissioners’ Court approval is required for non-budgeted capital items and transfers that cross categories, organization, or funds. All operating encumbrances are closed at the fiscal year end by county policy.

Gregg County uses a positions budget system to control payroll-related spending. Budgets are adopted for each job/position during the annual budget process. The County Auditor manages the positions budget and all payroll-related fringe benefits with payroll software and enforces the Compensation Pay Plan Policy for new hires and position transfers. The Commissioners Court must individually approve any position-related change outside established policies.

Capital expenditures items are budgeted by account and listed in detail in the budget. The Commissioners’ Court approves the purchase of capital items listed when adopting the budget. Controls are in place through the purchasing agent and auditor’s offices to ensure adherence to the approved purchases. All mid-year changes to capital accounts must be approved individually by Commissioners’ Court.

### **Budget Changes**

Changes to the budget are submitted to the County Judge’s office in the form of budget transfers or budget amendments. Budget transfers are changes that have corresponding budget reductions and increases between categories, departments, or funds. Budget amendments are changes that will increase the ‘bottom line,’ or total budget expenditures and/or revenue. Budget amendments that draw from reserves are considered only in emergency situations as allowed by Local Government Code 111.010 (c).

## **Special Budgets**

Throughout the course of the year, departments seek grants and other funding sources for specific programs or departmental functions. The Commissioners’ Court reviews and approves or denies these grants or special funding that are external to the county’s operating budget. Upon court approval, individual budgets are adopted for each grant.

Grants are usually funded on different fiscal year cycles and often span several years. Therefore, detailed grant information is not included in this document. The Annual Comprehensive Financial Report includes financial reporting for all grants and detailed grant information can be obtained in the County Auditor's office.

## FY26 Budget Calendar

Date	Activity
April 25, 2025	Deadline for Chief Appraiser to deliver certified estimated taxable valuations
May 5, 2025	Budget Instruction Packet sent to departments
May 5-May 23, 2025	Departments contact Information Technology, Purchasing, and Human Resources to discuss FY26 budget requests.
May 30, 2025	Deadline for departments to return all completed budget forms
June, July 2025	Budget workshops <u>may</u> be held immediately after Commissioners' Court or scheduled as needed; please see agenda posting on <a href="https://greggcounty.texas.gov/">https://greggcounty.texas.gov/</a> for meeting info
July 25, 2025	Deadline for Chief Appraiser to deliver certified appraisal rolls due
After certified appraisals	County Auditor provides revised revenue estimates – based on certified taxable values
August 7, 2025	Deadline for Tax Assessor-Collector to calculate, publish and present to Commissioners Court required schedules, statements and notices of effective and rollback tax rates.
August 5, 2025	Commissioners Court vote to propose tax rate and set public hearing date
August 15, 2025	FY26 Proposed Budget filed with County Clerk and notice to departments of proposed departmental budgets
August 26, 2025	Commissioners' Court holds public hearings on budget and tax rate. After public hearings, Commissioners' Court will vote on the budget and tax rate as per statutory requirements.

### OUTSTANDING DEBT OBLIGATIONS

In November 2024, Commissioners' Court asked the citizens of Gregg County to vote on a \$19-million-dollar bond to build a parking facility. The bond election passed, and the court opted to secure bonds for only \$17,355,000 and fund the remaining \$7 million from reserves.

Short-term obligations and leases are paid from current revenue and are recorded according to GAAP on all documentation. The adopted FY26 Budget includes a new debt rate of \$0.010088 to fund the bond payments for the parking facility.

### CASH MANAGEMENT

The Commissioners' Court established strong financial policies to avoid dependency on economic fluctuation. The fund balance policy is to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for anticipated needs approved by the Court. Estimates for ending fund balance are based on the assumption that 100% of revenues are received and 100% of appropriations are spent for both FY25 and FY26.

The current operating ratio is 41.02%, while the combined adopted reserve ratio for FY26 is estimated at 28.08%.

Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and as well as for emergencies.

## **FUND BALANCE PROJECTIONS**

Fund balance projections are provided throughout the course of the budget process by the County Auditor's office. Projections in this document are based on internal reports, historical trends, proration and sensitivity analysis. FY25 audited figures are expected to be provided in spring of calendar year 2026, well into the new budget year.

The capital project budget appears to be significantly higher than previous years due to the inclusion of work-in-progress estimates for unfinished FY25 capital projects. Previously, the budget only included capital projects for the current fiscal year.

The estimated FY6 beginning balance for all funds is \$100,785,507; estimated revenue is \$83,864,953; appropriations are \$112,661,636; other financing sources and uses are (\$220,000). Ending reserved fund balance is estimated at \$40,136,619, and unrestricted fund balance is estimated at \$31,632,205.

## **2025 TAX DATA**

**Tax Base** - The 2025 tax base valuations used for the FY26 Budget are \$14,700,407,748, a 5.7% increase from 2024 valuations. Fluctuations in the tax base have primarily been due to rising cost of home sales, mineral valuations, and other economic changes.

<b><u>Tax Year</u></b>	<b><u>General / Constitutional</u></b>	<b><u>Road &amp; Bridge</u></b>
2010	8,093,971,573	8,048,237,756
2011	8,274,304,580	8,228,881,990
2012	8,531,427,424	8,487,523,138
2013	8,551,471,159	8,508,856,500
2014	8,668,365,415	8,626,111,231
2015	8,651,079,813	8,609,094,772
2016	8,508,354,050	8,467,519,618
2017	8,613,348,448	8,573,394,404
2018	8,807,335,194	8,768,016,612
2019	9,271,817,888	9,232,777,913
2020	9,326,166,678	9,292,529,775
2021	9,490,451,166	9,452,407,020
2022	10,938,185,854	10,900,200,187
2023	13,088,917,234	13,050,941,111
2024	13,648,097,342	13,610,466,290
2025	14,700,407,748	14,662,464,598

**Tax Freezes** – On January 12, 2004, the Commissioners Court adopted Proposition 13, a constitution amendment to Article VIII, Section 1-b(h) of the Texas Constitution. This Proposition authorizes a county to establish an ad valorem tax freeze on residence homesteads

of the disabled and of the elderly and their spouses. Simply put, the total amount taxed to qualifying residents is fixed from the point of eligibility until certain criterion affects the eligibility. *This Commissioners' Court action resulted in sending \$11.1 million dollars back to the disabled and elderly residents of the County.*

**Mineral Values** - Overall mineral values have significantly declined over the last 32 years. In 1992, mineral taxable valuations were \$1.9 billion, today the valuations are \$201,844,441, a 3.8% decrease from last year's value of \$209,684,155. Production levels in the East Texas oilfield will continue to vary due to legislative policies and companies migrating to oil and gas fields in West and Southwest Texas. Past experience reveals that decreased production adversely affects other areas of economy and ultimately the local tax base.

**Average Home Values** - Since 1996, the sustained increase in home values have helped stabilize the overall tax base by substantially offsetting the mineral value decreases. Economic diversification and growth, population increases and rising property values are crucial to the recovery and stabilization of Gregg County's tax base.

As the nation's housing trends fluctuate, the East Texas region is experiencing growth spurts with baby boomers leaving major metropolis areas to retire in the area. As the area continues to grow, the quality of life improves, and people can afford better housing. The average home value increased 5.7% from \$ \$244,421 to \$258,390.

**Property Tax Rate** - For the FY26 budget the 2025 tax rate was adopted at 0.304331 per \$100 valuation, an increase of \$0.006 two-thirds of a penny which includes \$0.010088 for debt service on the parking facility voted and approved by the voters.

The adopted property tax rate disbursement for FY2025-26 follows:

<b><u>Fund</u></b>	<b><u>Rate</u></b>	<b><u>Tax Revenue</u></b>
General Fund	.255952	\$ 34,390,912
Airport Maintenance Fund	.014010	1,882,449
Road and Bridge	.020242	2,721,374
FM Lateral Road	.004039	551,984
Debt Rate	<u>.010088</u>	<u>1,355,471</u>
Total Tax Rate & Distribution	<u>.304331</u>	<u>\$ 40,902,190</u>

The 2025 tax distribution includes maintenance and operations (M&O) and interest and sinking (I&S).

## **PERSONNEL ISSUES**

Human resources are the most valuable assets of all service organizations. The Court's number one goal is to provide quality service to the citizens of Gregg County. Employees are the 'public face' of the County. They are the sheriff's deputy who works 24/7 to protect and serve, the clerical worker who maintains records and the blue-collar worker who maintains the roads and county facilities. The Commissioners' Court uses several administrative policies to fulfill the task of balancing the demands of public service and exercising control of taxpayer dollars.

The positions budget is a tool used to maintain a level of control over payroll changes that occur throughout the year. By adopting the FY26 Budget, the Court adopts the positions budget schedule that corresponds with the payroll line items for each department.

The FY26 budgeted positions are based on the new FY24 Compensation Pay Plan Policy. This policy requires vacancies to be filled at the levels approved in the policy. Starting salaries may not exceed the current position budget for the vacant position.

Another administrative tool used for human resource matters is the personnel policy. An appointed committee reviewed and evaluated the personnel policy manual to ensure compliance with laws and fairness of policy issues. Since Commissioners' Court adopted the policy in FY24, several modifications have been submitted for Court approval, thus maintaining a living document addressing employee issues and ever-changing laws.

### **Merit, COLAs, and Longevity Pay**

The FY26 adopted budget includes a four percent cost-of-living adjustment for County employees and elected officers. Law enforcement salary adjustments were restructured to recruit qualified officers and promote retention of long-time public servants. Eligibility requirements and funding for HB 4264 are pending for the life-time state reimbursement of \$6,500 for master peace officers.

Full-time employees are eligible for longevity pay of \$8 per month of service and is awarded at 5, 10, 15, and 20 years of service. Longevity is paid annually as follows: \$480 for employees with 5-9 years of service, \$960 for 10-14 years, \$1,440 for 15-19 years, and \$1,920 for employees with 20+ years of service.

### **Fringe Benefits**

The County's medical insurance is a self-insured plan administered by a third-party administrator. The county established an internal service fund to properly account for the fund's activity. As an accounting practice, internal service funds are not budgeted. The court contracts with a consultant to assist with bid preparations and evaluation of stop loss, health, dental, life, long term disability and other payroll-related insurance. The consultant also evaluates and advises the county regarding the management of the self-insurance funds. Data concerning this fund's activities is available to the public as analysis is provided on an ongoing basis. In addition to health and dental insurance, the county provides group life, accidental death and dismemberment and long-term disability insurance.

Gregg County participates in the Texas District and County Retirement System (TCDRS) and the federal Social Security System. The TCDRS performs actuarial studies each year and presents minimum required contribution rates to participating entities. The Commissioner's Court is required to annually review these schedules and approve at least the minimum contribution rate required for all employees of the County. The 2026 employer contribution rate is budgeted at 12.20%. The employee contribution rate remained at 7%. The retirement system operates on a calendar year.

### **Positions Budget**

A chart of all full-time positions is shown on the next page. The chart reflects full-time positions only, and decimals represent full-time positions with duties spanning two

departments. Part-time positions are not shown. Grant funds are not included in the operating budget and are not reflected on this schedule.

All changes to positions are approved by Commissioners' Court, preferably during the budget process. Department heads are not required to fill positions, and they can hire employees below the recommended minimum base pay for the job grade. Department heads cannot fill positions at a level higher than the policies approved in the base pay plan. Once a position becomes vacant, it is the responsibility of the department head to justify the need for the position to be filled.

### **New Positions**

Requests for new employees must be supported by data indicating the new position is mandated by state or federal regulations, or that a department's workload has increased significantly. The request is considered more favorably when outside sources will fund the new position. Grant positions are evaluated at the end of the grant term to determine if the position is viable for future funding in the operating budget.

Mid-year FY25, the County Clerk requested one full-time employee be added to the collections division to better assist clients and facilitate reporting requirements and the County Judge added a budget position to train for retiring employee. A part-time position in the Human Resources department was converted to full-time. One maintenance technician was added at the airport and one helpdesk position was added in the information technology department. The District Attorney's office added a full-time investigator with grant funds, with the County matching all related benefits.

The maintenance department added one technician and one housekeeper position for the new parking facility and restructured three part-time positions into full-time positions – one in housekeeping and one in the snack bar. These four positions are directly related to added responsibilities for maintenance and cleaning at additional county facilities

### **Deleted or Restructured Positions**

Positions can be restructured within a department to maximize productivity and efficiency and reduce costs. Positions can also be deleted through attrition, restructuring, workforce reduction, or a combination of these processes. Employees affected by restructured or workforce reduction are allowed to apply for vacancies in other departments.

No positions were deleted in the FY26 budget. To streamline operations for the ERP software, eight positions at the Marvin A. Smith (MAS) Criminal Justice Center were moved to the Jail budget and four Commissioners in the Road & Bridge Administration department were moved into the respective precinct budgets.



### FY26 Personnel Positions by Department

Department	FY23	FY24	FY25	FY26
AgriLife Extension Office	1	1	1	1
Airport Administration & Operations	5	5	5	5
County Auditor	11	10.5	10.4	11
County Clerk- incl. discretionary funds	23.82	23.82	23.82	23.82
Co-Wide Records Management	0.36	0.36	0.36	0.36
County Judge	3	3	4	4
Elections	4	4	4	4
Human Resources	4	3.5	3.6	4
Information Technology	9	10	11	12
Postal Service/Print Shop	1	0	0	0
Purchasing	5	5	5	5
Tax Assessor-Collector	29	29	29	29
<b>Total General Government</b>	<b>96.18</b>	<b>95.18</b>	<b>97.18</b>	<b>99.18</b>
Emergency Management	2	2	2	2
Health Department	9	9	9	9
Veterans Service	2	2	2	2
<b>Total Health/Welfare</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>
124 <sup>th</sup> District Court	2	2	2	2
188 <sup>th</sup> District Court	2	2	2	2
307 <sup>th</sup> District Court	2	2	2	2
Collections	5	3	4	4
County Court-at Law #1	3.5	3	3	3
County Court-at-Law #2	3.5	3	3	3
District Attorney	33	32	32	32
District Clerk	20.32	17.32	17.32	17.32
Pre-Trial Services	1	1	1	1
Justice of the Peace Precinct #1	8	8	8	8
Justice of the Peace Precinct #2	4	4	4	4
Justice of the Peace Precinct #3	4	4	4	4
Justice of the Peace Precinct #4	4	4	4	4
Law Library	0.5	0.5	0.5	0.5
<b>Total Judicial</b>	<b>92.82</b>	<b>86.82</b>	<b>87.82</b>	<b>87.82</b>
Airport Public Safety	13	13	13	13
Constable Precinct #1	1	1	1	1
Constable Precinct #2	1	1	1	1
Constable Precinct #3	1	1	1	1
Constable Precinct #4	1	1	1	1
MAS Criminal Justice Center	8	8	8	0
Sheriff's Office, Contract Jail	241	241	245	253
<b>Total Public Safety</b>	<b>266</b>	<b>266</b>	<b>270</b>	<b>270</b>
Airport Maintenance & Terminal	7	7	7	8
Community Buildings	.6	.6	0	0
Courthouse Maintenance/Housekeeping	18	18	18	22
<b>Total Public Facilities</b>	<b>25.6</b>	<b>25.6</b>	<b>25</b>	<b>30</b>
Road & Bridge Administration	4	4	4	0
Road & Bridge Precinct #1	14	14	14	15
Road & Bridge Precinct #2	1	1	1	2
Road & Bridge Precinct #3	15.4	15.4	16	17
Road & Bridge Precinct #4	13	13	13	14
<b>Total Transportation</b>	<b>47.4</b>	<b>47.4</b>	<b>48</b>	<b>48</b>
<b>Grand Totals</b>	<b>541</b>	<b>534</b>	<b>541</b>	<b>548</b>

# COUNTY POLICY AND LONG RANGE GOALS

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## **Mission Statement**

Our mission is to provide quality services that are responsive, respectful, and effective in a fair and equitable manner that will enhance the quality of life for Gregg County residents.

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## **Vision**

- We will treat the residents of Gregg County with dignity and respect;
  - We will continually strive to maintain the trust and credibility that the residents of Gregg County expect and deserve;
  - We will be accountable to our citizens of Gregg County and responsive to their needs;
  - We will embrace our historical heritages;
  - We will continually explore new ways of innovation and service capabilities.
- 

## **Gregg County Goals**

- 1) Provide quality service to the citizens of Gregg County
- 2) Manage the public's resources with the highest integrity
- 3) Strive for efficiencies in all departments
- 4) Maintain accountability in all departments
- 5) Provide an equitable justice system that is equal to all
- 6) Promote the values of every employee, treating them with respect, fairness, and diversity
- 7) Preserve the historical culture of Gregg County
- 8) Retain community communications and improve relationships with all cities in Gregg County
- 9) Maintain a leadership role in regional issues
- 10) Promote and preserve the health, safety, and welfare of the citizens of Gregg County

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## **Budget Policies**

- ◆ **Gregg County shall maintain a balanced budget.**
  - Accordingly, a balanced budget is one in which the total expenditures do not exceed the total resources, or total estimated revenues plus unrestricted reserves. Optimally, the goal in balanced budgeting is for expenditures not to exceed revenues, while maintaining a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.
- ◆ **A comprehensive budget shall be prepared on an annual basis covering all proposed expenditures for the succeeding fiscal year.**
  - Texas Local Government Code Section 111 establishes the rules for all county budgets. It provides the Commissioners' Court and the general public with the necessary financial information to evaluate the overall financial condition of the county.
- ◆ **The budget shall be prepared in such a manner as to facilitate its understanding by the general public and the Commissioners' Court.**
  - The County Judge, as the statutory budget officer, strives to provide the general public and the court with an informative and comprehensive budget document that not only provides financial data, but addresses policy statements and issues pertinent to the decisions of the county. This budget document is designed to give a more complete understanding of the facts and circumstances supporting the decisions being made by county officials.
- ◆ **The Commissioners' Court shall hold public hearings on the budget and tax rate as required by statutes.**
  - Texas Local Government Code Section 111.007 requires a public hearing on the proposed budget, subject to the Texas Open Meetings Act. Texas Tax Code Section 26 establishes the rules for setting the tax rate. In the event of a tax revenue increase, counties are required to have a separate vote on the proposed tax increase, a public hearing on the tax rate, and public notification in budget documents, local newspapers, and on the County's website. If the proposed tax rate exceeds the allowable tax increase limits, an election to approve or reject the proposed tax rate is required.
- ◆ **The budget shall be prepared in such a manner to support GASB reporting requirements.**
  - The goal of the budget department is to corroborate the financial reporting requirements of GASB by coordinating budget documentation with financial reports provided through the County Auditor's office.
- ◆ **Gregg County shall maintain a budgetary control system for adherence to the adopted budget.**
  - The county maintains an encumbrance accounting system as a method of budgetary control of expenditures. Appropriations in the annual budget are expended through the issuance and approval of purchase orders. Purchase orders are cancelled at year end according to county policy. Additionally, payroll software ties to the financial system to maintain budgetary compliance with the adopted positions budget.
- ◆ **Capital Project Fund budget(s) for ongoing capital projects will be rolled forward into the new fiscal year until completion of the project.**

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## **Accounting Policies**

(Including Revenue & Expenditures)

- ◆ **Financial statements will be prepared and maintained in conformity with GAAP and GASB standards.**
  - Gregg County prepares its financial statements in conformity with Generally Accepted Accounting Principles (GAAP) for local governmental units and the Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.
- ◆ **Revenue policies are as follows:**
  - Funding sources are sought for various programs throughout the County to offset the loss of state and federal funding and to compensate increased expenditures due to mandates.
  - State laws predominantly mandate flat rates or minimum/maximum amounts for fees and charges for service, leaving some discretion to the Commissioners' Court. Justification is required by departments before Commissioners' Court increases a fee, unless the change is mandated. The statutory fees collected by the County rarely, if ever, cover the cost of services provided.
  - One-time revenues are not considered for ongoing expenditures.
- ◆ **Expenditures policies are as follows:**
  - Local Government Code 111.010 provides that once the budget is approved by the Commissioners' Court, the county may spend funds only in strict compliance with the budget, except in the case of an emergency.
  - The goal of the Commissioners' Court is to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.
  - The county maintains accountability for actual expenditures to budget comparison with financial reports, which are compiled by the county auditor's office and acknowledged by Commissioners' Court monthly. Additionally, the financial software is set to restrict spending from insufficient funds at the requisition level.
  - Capital items (\$5,000.00 and up) not shown in the adopted budget detail schedule must be approved individually by Commissioners' Court prior to encumbering funds for the purchase.
  - Positions budget changes must be approved individually by Commissioners' Court prior to submitting changes to the payroll department.

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## **Cash Management: Investments and Reserves Policies**

- ◆ **The County's most recent bond rating with S&P Global Rating was A+ and, should the County seek debt obligations, it is the county's goal to maintain this rating or improve it.**
- ◆ **The Commissioners' Court established an Investment Committee comprised of the County Judge, one Commissioner, the County Auditor, a Lead Internal Auditor and two citizens involved in the financial market. The County Auditor and Lead Internal Auditor serve as Co-Investment Officers for the County. This committee recommends policy for adoption by the Commissioners' Court.**
- ◆ **Commissioners' Court contracted with a professional investment firm to evaluate and assist with investment strategies resulting in higher yields in an ever-fluctuating market.**

### **Investment Strategy Objectives**

Gregg County's investment strategy objectives are to:

- 1) Understanding of the suitability of the investment to the financial requirements of the entity.
- 2) Preservation and safety of principal.
- 3) Liquidity.
- 4) Marketability of the investment if the need arises to liquidate the investment before maturity.
- 5) Diversification of the investment portfolio.
- 6) Yield; and
- 7) Maturity restrictions.

### **Fund Balance / Reserve Policy**

- ◆ **Gregg County defines fund balance as the excess of the assets of a fund over its liabilities, reserves and carryover.**
  - Allocated reserves are designated for a specified future use. Unallocated reserves are available for future budget allocation and are available for emergencies.
- ◆ **It is the goal of the Gregg County Commissioners' Court to maintain a minimum unassigned fund balance in General Fund of 25% of budgeted expenditures for the fiscal year, to be used for unanticipated needs approved by the Court.**

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### **Debt Policies**

- ◆ **The county shall adhere to all laws regarding debt issuance, including tax limitations.**
  - ◆ Article III, Section 52 of the Texas Constitution authorizes counties, upon a vote of two-thirds majority of the voting qualified voters in the county, to issue bonds or otherwise lend its credit in any amount not to exceed one-fourth of the assessed valuation of the real property in the County as long as it doesn't exceed the limits imposed by other provisions of the Constitution.
  - ◆ The Constitutional limit for debt is stipulated in Article VIII, Section 9 of the Texas Constitution stating that no county shall levy an ad valorem tax rate in excess of \$.80 per \$100 of assessed valuation for any one year for general, permanent improvement, road & bridge and jury fund purposes.
- ◆ **The county adheres to its goals of early retirement of all its callable bonds and plans to continue this policy for future debt service.**
- ◆ **Gregg County maintains a level of indebtedness within available resources.**

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## **Capital Acquisition and Capital Improvement Policies**

- ◆ **The county will adhere to the Capital Asset Guide as approved by Commissioners' Court in October 2016.**
- ◆ **The Commissioners' Court will attempt to pay all capital improvement project costs on a cash basis.**
- ◆ **The Capital Improvement Plan (CIP) will be annually reviewed during the budget process for modifications to the plan and to approve specific projects.**
  - Capital improvement projects approved for funding will be evaluated according to community impact and service needs, total costs, and short-term and long-term financial impact on operating funds.
- ◆ **The Commissioners' Court desires transparency when accounting for capital assets.**
  - All capital equipment over \$25,000, capital road projects over \$100,000 with \$50,000 in materials, bridge projects costing \$25,000 or more, and all capital building renovation projects exceeding the capitalization threshold are moved to a capital project fund for tracking purposes.

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## **Economic Development Policies**

- ◆ **The Commissioners' Court is committed to the development and maintenance of a high quality, modern infrastructure.**
  - The Court recognizes that economic development is vital to the health, wealth, and stability of Gregg County.
  - The Commissioners' Court is committed to building and maintaining a strong infrastructure which includes maintaining roads and bridges to provide high quality services for the residents of Gregg County and to provide an incentive to business and industry seeking to relocate or expand.
- ◆ **The County is dedicated to development at the Gregg County Industrial Airpark.**
  - The Gregg County Industrial Airpark is a 300-acre site located at the East Texas Regional Airport, formerly called the Gregg County Airport. The Commissioners' Court developed and funded an airport economic development board to oversee the development of this industrial airpark which was designated as a foreign trade zone in 1998. To continue economic growth, sub-trade zones were established in the cities of Kilgore and Longview. The long-range goal of the Commissioners' Court is to develop a thriving industrial region capable of bringing economic growth and jobs to the community. In addition to the foreign trade zone designation, tenants include the LeTourneau University aeronautics school and many other private aviation departments of companies located in East Texas.
- ◆ **The County will continue to support regional economic development to attract and maintain business and industry.**
  - The Commissioners' Court continues to support area regional economic development corporations and assists in their efforts to attract and maintain business and industry. The Commissioners' Court also executes interlocal agreements with the incorporated cities within the county to continue to provide additional services to taxpayers.
  - Gregg County provides property tax abatements, when appropriate, to encourage business and industry to locate new facilities in the county and to encourage the expansion of existing business property, plant, and equipment.

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## **Community Involvement Policies**

- ◆ **Gregg County reduces duplication of facilities and personnel through interlocal agreements.**
  - Section 251.015 of the Transportation Code allows the use of road equipment, other construction equipment, including trucks, and employees necessary to operate the equipment to assist another governmental entity on any project so long as the cost does not exceed \$15,000; and 1) the use of the equipment or employees does not interfere with the county's work schedule; and 2) the county does not pay any costs related to the use of the equipment or employees that the county would not pay if the assistance were not given to the other governmental entity.
  - Mutual aid agreements help to avoid the unnecessary duplication of services by allowing the county to assist the other governmental entities with roadwork in turn for their assistance in ambulance and fire protection within the jurisdictional limits of the unincorporated areas of Gregg County. Additionally, Section 251.012 of the Transportation Code allows counties to assist cities with street repair projects via reimbursement or in-kind services.
- ◆ **Gregg County has continued to fund qualifying community organizations to assist with the development and maintenance of preventive, informative, and special needs programs for the citizens of the county.**
  - These programs and organizations, such as literacy programs, drug and alcohol programs, and health organizations, offer many long-term benefits to the community and help to reduce the costs associated with the judicial processes and indigent costs through preventive measures and enhanced earning capacities of individuals being served.
- ◆ **The County continues to explore ways and concepts to enhance the quality of life and meet the needs of its citizens.**



## CAPITAL ASSETS AND IMPROVEMENTS

### **Overview**

To conform to Generally Accepted Accounting Practices (GAAP), the capital project section of the budget includes capital equipment, capital road projects and infrastructure projects.

Capital projects spanning several years are budgeted in separate funds and remaining budget balances are carried forward each year end, until the project is completed. Capital expenses that will not span several years are budgeted in the Renovation and Acquisition Fund.

**Impact of Capital Projects on County Labor Force** - Projects scheduled for FY26 will not impact the county's labor force through either reduction or addition of job positions. Payroll and operating expenses may increase slightly when inmate labor or road and bridge resources are utilized, but the cost impact is negligible when compared to outside contractors performing the work. The impact on regional labor force has not been recorded when the project is overseen by engineers and/or architects.

Projects completed during the past few years include courtroom renovations; upgrades for computer software and hardware; upgrades for elevators; ADA compliance modifications; energy efficiency at the courthouse; projects at the airport; and numerous county, state and municipal road projects.

Through its prudent management of funds, Gregg County annually dedicates reserves to Capital Improvement Funds and was able to pay for all capital projects for 20 years without incurring debt. Reductions to revenues and unfunded state mandates affected the ability to plan for additional capital projects and in FY24 the County sold bonds to build a parking facility with voter approval.

### **Summary of Capital Asset Guide**

The most recent revisions to the Capital Asset Guide were approved by Commissioners' Court in October 2016. The guide was compiled to comply with new reporting requirements of the Governmental Accounting Standards Board (GASB), and Generally Accepted Accounting Procedures (GAAP).

Copies of the Capital Asset Guide can be obtained from the County Auditor's office. Copies of the Gregg County Purchasing Policies and Procedure Manual can be obtained in the County Purchasing Agent's office. Both copies are on file in the County Clerk's Office. These two policies describe the responsibilities of all employees, department heads, the County Auditor and the Purchasing agent and their staff and encompass purchasing, tagging, inventorying, accounting and capitalization of assets. *The following summarization is not intended to replace these guides.*

### **Comparison of Inventory vs. Capitalization**

Property inventory requirements and capitalization thresholds are different subjects that are commonly confused because of their overlapping terminology.

- An **inventory** is an itemized list for tracking and controlling property.
- **Capitalization** is an accounting rule used to recognize a cash outlay as an asset on the balance sheet, rather than as an expense on the income statement.

- **Capital assets** are those assets that meet the estimated useful life and monetary cost criteria and warrant capitalization in the financial statements. All items owned by an organization can rightfully be considered assets, but as a practical matter, organizations do not capitalize all of them.

The Gregg County Purchasing department is responsible for all procurement processes and county inventory, including disposition of county assets. Beginning FY24, the inventory threshold for inventory consists of all county property valued over \$5,000.00 with a useful life of at least two years. Certain controlled assets will also be tagged and recorded to protect the County's investment (for example: laptops, weapons, iPads, and similar items).

### **Capital Asset Definitions and Guidelines**

- (a) Capital assets are real or personal property that have a value equal to or greater than the capitalization threshold for the category of the asset and have an estimated useful life of greater than one year.
- (b) The County has invested in a broad range of capital assets that are used in the County's operations. Major categories and capitalization thresholds are:

<b>Class of Asset</b>	<b>Account</b>	<b>Threshold</b>
Land/Land improvements	751000	Capitalize all
Building/building improvements	752000	\$ 25,000
Improvements other than buildings	752500	\$ 25,000
Machinery, Equipment and Other Assets	753000	\$5,000
Leasehold improvements & Construction in Progress	755000	\$ 25,000
Infrastructure – incl. road & bridge construction	756000	\$100,000

The County Auditor sets the uniform life and residual value standards for each class of assets, determines appropriate depreciation methods, and advises the Commissioners' Court and county offices about the capitalization process. Routine capital expenditures are defined as ongoing projects with phases for completion but no final project completion date. Non-routine capital expenditures are defined as projects that are scheduled for a specific completion date.

FY26 Detail Capital Expenditures					
Fund / Org	Item Description	FY25 Estimated Unfinished Project Budget (Note 1)	FY26 New Capital Expense	G/L Account	Total FY26 Expense Budget
Elections	Digital Ballot Scanners (Qty 10)	-	70,500	110-100520-753000-100	70,500
RB Precinct 1	2026 Bush Hog mower	-	5,700	218-100696-753000-100	5,700
Airport Maint	Dump Spreader - 6 x 10	-	7,998	218-100696-753000-100	7,998
Sub-Total FY26 Capital Budget(\$5,000 to \$25,000)			84,198		84,198
<b>410 - Capital Improvements Fund</b>					
Other Facility	Professional Services	-	50,000	410-100451-731516-170	50,000
Other Facility	Capital Buildings	-	550,000	410-100451-752000-170	550,000
Other Facility	Purchasing inflation & fees (note 2)	-		410-100451-752000-170	0
Sub-Total Fund 410		-	600,000		600,000
<b>420 - Capital Roads</b>					
Precinct 1	Tryon Road	-	98,271	420-160930-756000-170	98,271
Precinct 1	Williams Road	-	161,648	420-160810-756000-170	161,648
Precinct 1	Sam Page Road	-	208,500	420-160902-756000-170	208,500
Precinct 2	Cherokee Street	232,502	17,498	420-160915-756000-170	250,000
Precinct 3	Rice Rd	19,235	0	420-160949-756000-170	19,235
Precinct 3	Merrills Lake Road	140,473	0	420-160951-756000-170	140,473
Precinct 3	Oakwood Rd	-	62,675	420-160830-756000-170	62,675
Precinct 3	W Goforth Rd	-	356,685	420-160907-756000-170	356,685
Precinct 3	Peavine Rd	-	151,882	420-160952-756000-170	151,882
Precinct 3	Fritz-Swanson Rd	-	275,764	420-160935-756000-170	275,764
Precinct 4	P4 Fritz-Swanson Rd	-	150,000	420-160937-756000-170	150,000
	Purchasing inflation & fees (note 2)	-	150,000	420-100451-756000-170	150,000
		392,210	1,632,923		2,025,133
<b>450 - Permanent Improvements Fund</b>					
Other Facility	Professional Services	-	-	450-100451-731516-170	50,000
Other Facility	Capital Buildings	-	250,000	450-100451-752000-170	50,000
Airport Airfield	Tree/Land Clearing project	105,875	-	450-100691-752500-170	105,875
Sub-Total Fund 450		105,875	250,000		205,875
<b>460 - Airport Improvements</b>					
Airport Impr	Beacon Replacement	33,305	190,905	460-100692-756907-170	224,210
Airport Impr	Airfield Lighting Rehabilitation	-	750,000	460-100692-756955-170	750,000
Airport Impr	Security Gate Improvements	500,000	-	460-100692-756953-170	500,000
Airport Impr	ARFF Truck	1,000,000	250,000	460-100692-756916-170	1,250,000
Airport Impr	Passenger Bridgeway Replacement	1,273,122	1,356,725	460-100692-756919-170	2,629,847
Airport Impr	Airfield Drainage Improvements	-	1,000,000	460-100692-756944-170	1,000,000
Airport Impr	RWY 18-36 and Taxiways Rehab (PER)	-	100,000	460-100692-756954-170	100,000
Sub-Total Fund 460		2,806,427	3,647,630		6,454,057
<b>465 and 250 - Parking Facility Funds</b>					
Parking Facility	Parking facility	2,200,986	-	465-150465-731516-170	2,200,986
Parking Facility	Parking Facility - Contract services	229,167	-	465-150465-736617-170	229,167
S/T Parking Garage (both funds)		2,430,153	-		2,430,153
<b>472 - Computer Upgrade</b>					
Inf Tech	MFA badge scan/software	-	118,657	472-100560-732801-170	118,657
Inf Tech	Recon InfoSec-Security	-	63,000	472-100560-732801-170	63,000
Inf Tech	Network rewiring	-	32,768	472-100560-752500-170	32,768
Inf Tech	Communications system (Co-wide)	-	100,000	472-100560-732801-170	100,000
Sheriff Office	ComputerAided Dispatch CAD software	-	584,743	472-120742-732801-170	584,743
Computer	ERP Equipment	565,516	-	472-100570-753000-170	565,516
Computer	ERP Software	2,494,865	-	472-100570-732801-170	2,494,865
Sub-Total Fund 472		3,060,381	899,168		3,959,549

FY26 Detail Capital Expenditures					
Fund / Org		FY25 Estimated Unfinished Project Budget (Note 1)	FY26 New Capital Expense	G/L Account	Total FY26 Expense Budget
<b>476 - Renovations &amp; Capital Acquisitions</b>					
Airport Admin	Terminal EIFS (exterior insulation finishing system)	791,375	126,334	476-100691-752000-170	917,709
Airport Admin	Airport Basement Project	239,103	285,897	476-100691-752000-170	525,000
Airport Admin	HVAC Chiller	979,430	150,738	476-100691-752000-170	1,130,168
Airport Ops	Crack Seal, Seal Coat RWY 13/31	97,854	-	476-100694-756900-170	97,854
Airport Ops	Crackseal 6 taxiways	-	64,875	476-100694-756900-170	64,875
Airport Ops	Marking/paint 8 areas	-	214,590	476-100694-756900-170	214,590
Airport Admin	Water Fountain system upgrade	-	40,104	476-100691-752000-170	40,104
Airport Ops	PHI Hangar	9,444	-	476-100694-752500-170	9,444
Airport Maint Shop	New storage shop with canopy	127,528	74,655	476-100696-752000-170	202,183
Airport Maint Shop	John Deere Gator	-	32,442	476-100696-753000-170	32,442
Airport Maint Shop	John Deere 6120 E Cab Tractor	-	89,463	476-100696-753000-170	89,463
Airport Maint Shop	John Deere FC20M Flex wing mower	-	34,805	476-100696-753000-170	34,805
AgriLife Ext	Land & Building	-	1,700,000	476-100900-751000-170	1,700,000
Constable Prct 1	2026 Silverado Truck	-	56,204	476-120731-753000-170	56,204
Constable Prct 2	2026 Silverado Truck	-	56,204	476-120732-753000-170	56,204
Constable Prct 3	2026 Tahoe	-	56,893	476-120733-753000-170	56,893
Constable Prct 4	2026 Silverado Truck	-	56,204	470-120733-753000-170	56,204
Sheriff/CH Maint	Courthouse Security System	-	600,000	476-150570-752000-170	600,000
Courthouse Maint	Courthouse Elevator	200,000	651,016	476-150570-752000-170	851,016
Courthouse Maint	Chiller	-	767,633	476-150570-752000-170	767,633
Courthouse Maint	Courthouse IT Data Center HVAC	468,437	0	476-150570-752000-170	468,437
Courthouse Maint	2025 Van	-	44,923	476-150570-753000-170	44,923
Courthouse Maint	2025 Van	-	56,851	476-150570-753000-170	56,851
Courthouse Maint	2025 Chevrolet 2500 WT	-	60,417	476-150570-753000-170	60,417
Jail Building	HVAC Chiller	33,101	0	476-150585-752000-170	33,101
Pct 2 Justice Center	Pct 2 Justice Center Facility	2,631,628	-	476-150621-752000-170	2,631,628
Other Facility	Other Facility Improvements	-	400,000	476-100451-752000-170	400,000
Hugh Camp Park	Playground upgrades, equipment	17,545	-	476-150634-740400-170	17,545
Juvenile Facility	Roof replacement and other upgrades	-	500,000	476-150750-752000-170	500,000
Other Facility	Precinct 3 JP / Constable	1,991,247	640,381	476-150636-752000-170	2,631,628
Precinct 1	New Holland 4x4 WorkMaster 75 Tractor	-	67,275	476-160810-753000-170	67,275
Precinct 1	New Holland 4x4 Powerstar 75 Tractor	-	74,675	476-160810-753000-170	74,675
Precinct 1	2026 Chevrolet Pickup	-	54,711	476-160810-753000-170	54,711
Precinct 1	Shop Roof Repairs	-	42,781	476-160810-752000-170	42,781
Precinct 3	Mack Dump Trucks (3) lease/purch FY26	540,000	350,553	476-160830-753000-170	890,553
Precinct 3	Laymor SM450-ST Sweeper	90,750	-	476-160830-753000-170	90,750
Precinct 3	Shop office repairs	-	40,000	476-160830-752000-170	40,000
Precinct 4	Fuel Station upgrades	-	29,923	476-160840-752500-170	29,923
Precinct 4	Mack Dump Trucks (3) lease/purch FY26	-	350,553	476-160840-753000-170	350,553
	Purchasing inflation, bonding fees (note 2)	-	1,948,378	476-100451-753000-170	1,948,378
	Sub-Total Fund 476	8,217,442	9,719,477		17,936,919
Sub-Total FY26 Capital Budget (over \$25,000)		17,012,488	16,749,198		33,611,686
<b>Total Detail Capital Expense</b>		<b>17,012,488</b>	<b>16,833,396</b>		<b>33,695,884</b>
Note 1 - Unfinished projects balances are reconciled at year end and corrected remaining budget amounts will be entered to adhere to budget statutes.					
Note 2 - Bonding and engineering fees, and inflation allowance are managed by Purchasing Agent					

## **Capital Improvements**

The FY26 proposed budget includes major infrastructure projects, major road projects and major equipment. During the fiscal year and after reviewing for legal compliance and adherence to purchasing statutes, each project is approved individually by Commissioners' Court. Approved capital project and capital equipment items are procured through the county purchasing agent who ensures all purchases are legally compliant.

Remaining capital project funds at year end are rolled into the next fiscal year until the capital project is complete. Due to the time lapse between obtaining quotes (in May or June) and the earliest date to procure (October 1), an inflation allowance account was established with estimated inflation cost was budgeted to cover inflation, if the October 1 price exceeds the original quote. Any excess in the inflation allowance account will revert to fund balance at year end.

### **Capital Equipment Replacement Plan**

Capital equipment purchases exceeding \$25,000 are accounted for in capital project funds; listed on a detailed schedule in the annual budget; and are capitalized at year end. Departmental budgets are charged when the cost of equipment is between \$5,000 and \$25,000.

Most major equipment purchases are budgeted as acquisitions in Fund 476 the Renovations and Acquisitions Fund. The FY26 budget includes funds to replace aging, defective equipment and infrastructure improvements.

### **Enterprise Resource Planning (ERP) Software**

Major technological purchases (i.e. computer hardware, software, etc.) are recorded in Fund 472 the Computer Upgrade Projects Fund. Recent purchases include upgrades to financial software and network servers and storage equipment. Per policy, the auditor's office decides when these items are capitalized. Items that are not capitalized are typically expensed in the Information Technology department.

In FY24, Commissioners' Court formed a 10-member ERP committee to search for software to replace the current financial software. The committee's goal was to find an end-to-end solution where employees in the field could submit their time and access paycheck data; department heads could view high-end summaries, then drill down to detail data; and the flow between payroll, human resources, general ledger, budgeting, accounts payable, and purchasing was seamless. Formal requests for proposals (RFP) were received, evaluated and the committee narrowed the options to three top vendors. Demonstrations, reference checks and site visits followed. To present the final selection to Commissioners' Court several steps must take place, including adopting budget to pay for the project. In FY25 Commissioners' Court approved the committee selection and contracted with Precision Task Group for implementation of Workday software. Designated personnel participated in the set-up and training during the initial implementation. The departmental and employee training schedule will be finalized soon.

### **Airport Projects**

Gregg County is committed to an ongoing airport improvement program to further advance economic development in the East Texas region. The airport is a portal to our community and the first thing that many business and leisure travelers experience when they arrive and it is very important to make that visit a safe and pleasant one.

Airport projects are initially funded by Gregg County, with expected reimbursements from the Federal Aviation Administration (FAA) at a rate of 80-95%. The airport master plan serves as a guideline for airport projects based on the priority decided by the FAA. The County and the FAA work together to ensure our airport facility and grounds are maintained in excellent condition. The FY26 Budget includes the

continuation of improvement projects for security gates, the passenger bridgeway, beacon replacement and replacement of the Airport Rescue and Fire Fighting (ARFF) truck. New projects for FY26 include airfield lighting rehabilitation, airfield drainage improvements, RWY 18-36 and Taxiways Rehab. The FAA has the final determination on airport project timelines.

The County retains an engineering firm to oversee the construction projects and assist with coordinating the FAA grant documentation. The FAA approved project schedule for the airport is available in the airport manager's office.

Airport capital improvement projects are vital to maintaining compliance with required FAA regulations. Upgrades allow safe operations of commercial and general aviation, as well as stimulate the local economy. Development of the airport property brings new and expanded business opportunities, which benefit the community through potential employment and tax revenue.

Several non-FAA airport projects have been ongoing since FY25. At the terminal building the HVAC system and exterior insulation finishing system (EFIS) will be replaced and the basement and airport water fountains will be upgraded. The maintenance shop storage shed will be replaced. New projects include upgrades to the PHI Hangar, crack seal and seal coat and marking/painting airfield areas.

### **Interagency Transportation Projects**

Gregg County participates in interagency transportation and other projects by providing matching funds and in-kind services through contractual and/or interlocal agreements with other agencies such as the North East Texas Regional Mobility Authority (NETRMA), Texas Department of Transportation (TxDOT), and various cities and economic development corporations within Gregg County.

In keeping with its community policy, the County seeks to minimize duplication to taxpayers by assisting in various state highway projects. Projects approved in recent years include:

- SH135 from IH20 to US271
- SH42 between I20 and SH31
- George Richey Road / FM2275 project
- Improvements to FM349 in Kilgore
- Improvements at SH 149 and SH322
- Safety improvements in White Oak and Gladewater
- Safety upgrades at Loop 281/Pine Tree Parkway
- Safety upgrades at Smelley Road/FM2208
- Sabine ISD elementary school crossings zones
- Safety upgrades at Hawkins Parkway and SH259
- Improvements to FM2206 Harrison Road

The TxDOT project to widen SH42 is currently underway, with a projected cost of \$60 million. Texas state highway projects require counties to pay 10% of the cost for right-of-way/utility relocation. Gregg County's portion of \$2,841,944 was paid in FY22 and FY23.

In FY24 the County paid \$199,000 for the required right-of-way contribution for State Highway 31 from .09 miles West of FM 2767 (at the Smith County line), East to FM 1639 (where the four lanes begin).

As the northern areas of the County continue to grow, the County may participate in the expansion of Spring Hill Parkway. County involvement may be in the form of like-kind services and/or project funding. Estimated costs for these projects are unknown at this time.



Because state highway projects are for state roads, and the roads do not belong to the county at the end of the project, the County does not capitalize these roads. The County continues to partner with TxDOT and other government agencies for other transportation improvements on a cash basis, pay-as-we-go approach.

## **Other County Projects**

**Major County Road and Bridge Projects** are capitalized at year end to conform with GAAP. Road projects that cost over \$100,000 with at least \$50,000 in materials, and bridge projects costing \$25,000 or more are capitalized at year end. Road and bridge projects costing under the capital thresholds are considered operating expense. Statutes require the County to classify the condition of each county road and develop a multi-year plan for road repairs and major road projects. The appendix includes a list of capital road projects funded in the FY25 budget.

**Parking Facility and Courthouse Facility** - A parking facility has been widely discussed. Parking spaces surrounding the Courthouse are always filled, and on days with high volume court dockets, juror summons, and Attorney General child support court, people are parking and walking several blocks to the Courthouse, often in inclement weather. A new parking facility would be available to employees and the public.

In FY18 the County purchased property at the corner of Methvin and Center streets, across from the Courthouse square. In FY21 Commissioners' Court contracted with an engineering firm to design a parking facility including much needed office space for the elections, veteran's services and tax assessor offices. With rising inflation costs, construction bids exceeded initial estimated costs by several million dollars. In FY23, Commissioners' Court voted to move forward with a \$19-million-dollar parking facility. On August 14, 2023, Commissioners' Court met with bond counsel for guidance on a bond election on the November 2023 ballot. The FY26 budget includes final construction cost. The grand opening is scheduled on September 8, 2025.

**Juvenile Facility Renovations** – The Juvenile facility was originally constructed in 1978, and additions were added in 1986 and 1992. In FY17, it was discovered that commercial properties constructed near the facility inadvertently created major drainage issues on the County's property and under the juvenile building. Road & Bridge Precinct 1 replaced a 30-year-old damaged culvert and alleviated most of the drainage issues. The drainage project materials cost \$88,138, and Precinct 1 saved the County \$166,839 in labor and equipment overhead costs. The drainage project also uncovered structural issues to the facility, and the County hired an engineering firm for renovations and upgrades to the facility. The project cost was \$1.2 million. The design and construction spanned three years (from 2017-20) because the facility had continued juvenile detention operations which required strict compliance with Texas Juvenile Justice Department (TJJD) regulations.

**Other Improvements** –The Commissioners' Court contracted with Trane Corporation to perform an energy study at the courthouse, and, after presentation of their findings, the County contracted with Trane to perform a \$3.2 million project to update the courthouse heating/cooling system. The final phase of this two-year project was completed in 2016. Scarcity of replacement parts and state mandates for energy cost controls were two major factors necessitating the replacement of aging HVAC systems at the courthouse and jail facilities.

In conjunction with the Trane project, the work performed in the county's ceilings uncovered other pressing needs including a variable frequency controller for air handler units, asbestos abatement before installing the heating and cooling handlers, replacement of ceiling tiles and a fire security alarm system. These projects were addressed in FY16.



Alternating seasons of drought, then abundant rain impacted the integrity of the aging Courthouse roof and building envelope. The Courthouse roof project was divided into two phases. Phase 1 was completed in FY17; Phase 2 was completed in FY18. Additionally, the outside envelope of the Courthouse building was cleaned, and sealants were applied windows and damaged mortar to preserve and extend the life of the building.

When building renovations are performed, compliance with the Americans with Disability Act (ADA) is mandatory. Over 60% of the County's buildings/facilities were built prior to 1990, when the ADA was enacted by Congress. Renovations began several years ago in high traffic areas at the Courthouse: restrooms, countertops in all offices, doorways, devices for the hearing impaired, braille wall plaques, etc. The County owns six (6) community buildings and one park; all were built prior to 1990. Due to structural issues and major ADA compliance requirements, these facilities are being evaluated for feasibility of continued operations. The maintenance director oversees repairs and modification for ADA compliance, and expenditures are recorded in General Fund operations instead of the capital fund.

Over the last 15 years, five of six courtrooms have been renovated for better efficiency and ADA compliance. When drawing the plans, ADA compliance was addressed in courtroom jury boxes, jury rooms, and jury restrooms; at the judge's bench and witness stands, and in the judicial office space. Additionally, modern media was incorporated to assist people with hearing and visually disabilities. The renovation of the County Courtroom and County Judge's office was completed in the summer of 2022.

Other considerations for capital improvements include a facility for Precinct 3 Justice of the Peace and Constable offices and courtroom. Currently, the Justice of the Peace offices and courtroom are renting offices from the City of Kilgore. Gregg County and the City negotiated an agreement for land for a new facility.

In FY24, an existing bank building was located in Precinct 2 and negotiations led to the County purchasing the facility for the Precinct 2 Commissioner, Constable, Justice of the Peace (and courtroom) and the Tax Office, which are currently located at the Greggton Facility. The budget includes funding for renovating this facility to meet the needs of these offices as they serve the citizens of Precinct 2. Bids were let for renovations and will be brought to Court for approval soon.

The FY26 budget also includes funding for upgrades to the Courthouse elevators and chiller.

In the past separate capital project funds and organization numbers were created for each project. To simplify accounting for capital projects, Fund 476 the Renovations & Acquisitions Fund was created to account for both equipment acquisitions and renovations. Existing organization numbers are used to classify departmental purchases. Renovations are labeled by specific project.

## FY26 Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/25	Revenues FY26	Expenditures FY26	Other Financing Sources FY26	Other Financing Uses FY26	Estimated Restricted Fund Balance at 9/30/26	Estimated Unrestricted Fund Balance at 9/30/26
<b>Operating Funds</b>							
General Fund	43,626,476	65,434,466	(66,381,593)	\$0	(\$11,186,000)	\$607,126	\$30,886,224
Road & Bridge Fund	3,751,387	5,819,862	(6,406,236)	100,000	(999,537)	2,265,476	\$0
Airport Maintenance Fund	2,617,098	2,527,020	(4,324,073)	0	(50,000)	24,064	\$745,981
Total Operating	49,994,961	73,781,348	(77,111,902)	100,000	(12,235,537)	2,896,666	31,632,205
Operating Reserve Ratio:							41.02%
<b>Discretionary Funds</b>							
Dist. Court Technology Fund	4,629	1,855	(2,500)	0	0	3,984	
Co. Court Technology Fund	40,000	2,650	(25,416)	0	0	17,234	
Co. Court Records Preservation	51,796	14,544	(25,472)	0	0	40,868	
Dist Court Records Preservation	371,739	68,679	(34,437)	0	0	405,981	
Co. Clerk Records Management	1,005,906	234,015	(191,306)	0	0	1,048,615	
Law Library Fund	149,043	89,939	(96,638)	0	0	142,344	
Local Truancy	82,223	24,465	(2,000)	0	0	104,688	
Social Security Incentive	284,358	21,000	(60,000)	0	0	245,358	
Co-Wide Records Management	77,412	0	0	0	0	77,412	
Building Security Fund	537,194	80,880	(40,000)	0	(400,000)	178,074	
Drug Court Program Fund	168,655	23,244	0	0	0	191,899	
Court Facility Fee	189,106	50,863	(20,000)	0	0	219,969	
Opiod Abatement Trust	164,022	0	0	0	0	164,022	
Justice Court Technology Fund	181,889	21,152	(56,097)	0	0	146,944	
Justice of the Peace Security	86,805	6,408	(22,250)	0	0	70,963	
Co. Clerk Criminal Rec Mgmt	88,146	14,902	0	0	0	103,048	
Health Care Fund	3,589,076	207,674	(50,000)	0	0	3,746,750	
Sub-Total	7,071,999	862,270	(626,116)	0	(400,000)	6,908,153	0
I&S GO 2024-Parking Garage	3,380	1,432,920	(1,311,932)	0	0	124,368	0
Operating, Discretionary & Debt	57,070,340	76,076,538	(79,049,950)	100,000	(12,635,537)	9,929,186	31,632,205
<b>Capital Projects (Note 1)</b>							
Capital Improvement Fund	15,790,691	674,122	(600,000)	5,000,000	(9,702,477)	11,162,336	
Capital Road & Bridge Project Fund	1,981,816	149,938	(2,025,133)	2,702,014	0	2,808,635	
Permanent Improvement Fund	529,362	3,000	(205,875)	0	0	326,487	
Airport Improvement Fund (Note 2)	4,779,936	6,313,855	(6,454,057)	0	0	4,639,734	
Parking Facility	7,589,821	390,000	(2,430,153)	5,000,000	0	10,549,668	
Computer Upgrade Project	3,362,206	0	(3,959,549)	916,000	0	318,657	
Renovations & Capital Acquisitions	9,681,335	257,500	(17,936,919)	8,400,000	0	401,916	
Sub-Total	43,715,167	7,788,415	(33,611,686)	\$22,018,014	(\$9,702,477)	\$30,207,433	\$0
Total - All Funds	100,785,507	83,864,953	(112,661,636)	22,118,014	(22,338,014)	40,136,619	31,632,205
Overall Reserve Ratio:							28.08%

**NOTES:**

Note 1 - All Capital Project data is based on estimated completion of each project on 9-30-2025.

Capital Project expenditures includes new FY26 projects and completion estimates for unfinished projects.

Note 2 - County budgets and pays 100% of airport project(s) cost with FAA agreement(s) to reimburse 90-95%.

## 2025 Estimated Ad Valorem Tax Distribution

*To Fund the FY25-26 Budget*

<b>CURRENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 95.51%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531100	0.255952	34,390,912
Airport	218-531100	0.014010	1,882,449
Road & Bridge	215-531100	0.020242	2,721,374
FM Lateral Road*	215-531100	0.004039	551,984
Total Maintenance & Operations (M&O)		0.294243	39,546,719
<b><i>Debt Rate</i></b>			
Debt Service - Interest & Sinking (I&S)	358-531100	0.010088	1,355,471
Total:		0.304331	40,902,190

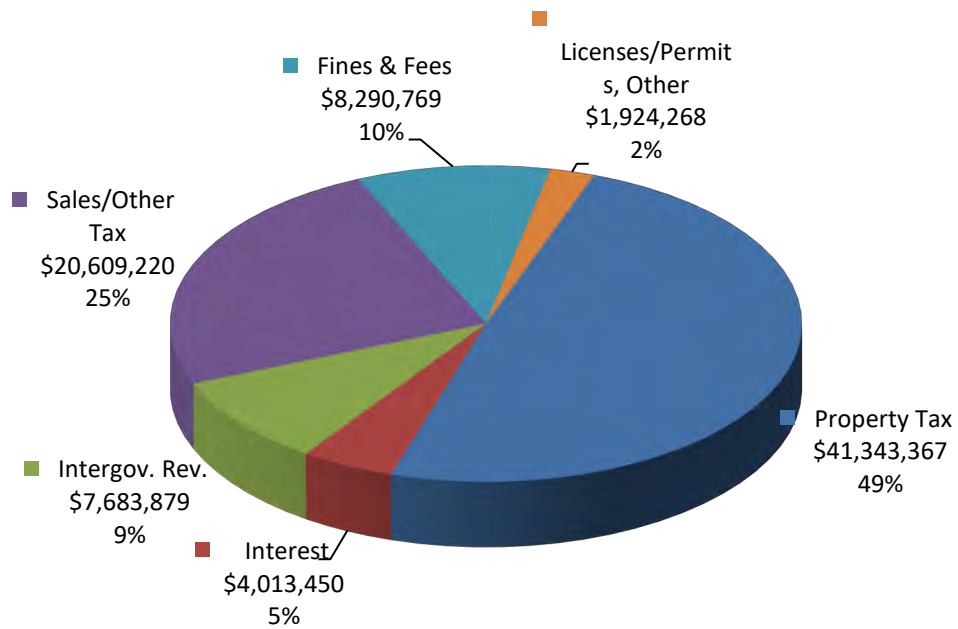
<b>DELINQUENT TAX</b>	Account Number	Tax Rate	Estimated Revenue @ 2.0%
<b><i>Maintenance &amp; Operations</i></b>			
General Fund	110-531200	0.231807	608,832
Airport	218-531200	0.026000	68,288
Road & Bridge	215-531200	0.025142	66,068
FM Lateral Road*	215-531200	0.004039	10,812
Total Maintenance & Operations (M&O)		0.286988	754,000
Debt Service - Interest & Sinking	358-531200	0.011078	29,096
Total:		0.298066	783,096

**NOTE:**

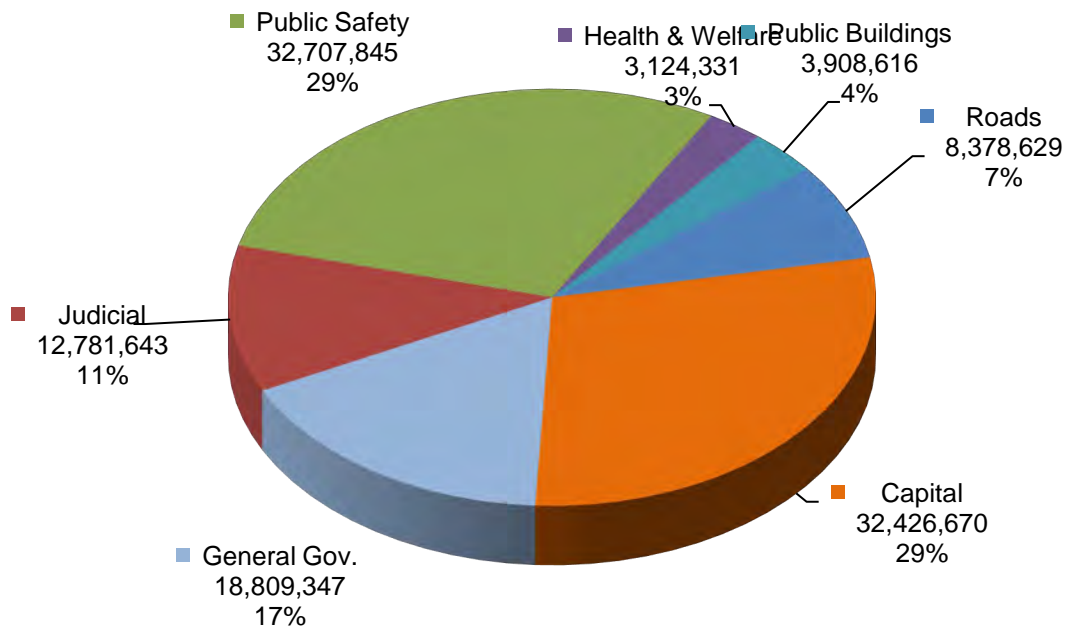
The 2025 Tax rate funds the FY25-26 Budget  
 2025 Certified Taxable Valuations are provided by GAD.  
 TAC Certified Anticipated Collection rate is 97.51%.

## FY26 ADOPTED BUDGET

### WHERE THE MONEY COMES FROM...



### WHAT THE MONEY IS USED FOR...



FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>Fund 110 General Fund</b>									
110	100120	535200	120	County Sheriff		271,335	256,385	249,289	259,752
110	100120	535301	120	Constable Fees - Pct #1		66,327	55,966	57,023	65,763
110	100120	535302	120	Constable Fees - Pct #2		76,220	65,185	78,540	58,540
110	100120	535303	120	Constable Fees - Pct #3		48,309	43,603	42,134	37,352
110	100120	535304	120	Constable Fees - Pct #4		66,877	69,308	65,317	72,901
110	100100	535400	100	County Clerk		776,646	766,948	766,765	791,476
110	100110	535401	110	County Clerk - Bond Adm Fee		6,051	6,529	5,277	7,181
110	100110	535402	110	Sheriff - Bond Admin Fee		657	1,288	1,288	1,163
110	100110	535403	110	District Clerk - Bond Admin Fee		130	150	100	100
110	100100	535425	100	County Clerk Archival Fees		178,040	180,660	179,850	181,280
110	100110	535426	110	District Clerk - Archival Fee		130	146	0	0
110	100110	535450	110	Bail Bond Applications		5,000	3,500	2,000	5,000
110	100110	535470	110	Lanuage Access Fee		18,539	19,423	19,130	19,768
110	100100	535500	100	Tax Assessor / Collector		708,090	697,140	699,027	706,284
110	100100	535502	100	Tax Collection Contract Fees		209,509	195,793	189,054	187,853
110	100100	535503	100	Appraisal Boad Filing Fees		0	600	400	200
110	100110	535600	110	District Attorney		13,706	16,956	15,158	18,403
110	100110	535700	110	District Clerk		311,169	311,551	319,732	296,969
298	100110	535710	110	District Clerk Electronic Trans Fee		66	0	0	0
110	100110	535801	110	Justice of the Peace #1		27,743	27,283	25,324	32,025
110	100110	535802	110	Justice of the Peace #2		28,622	30,052	30,615	30,083
110	100110	535803	110	Justice of the Peace #3		16,415	18,478	17,318	15,869
110	100110	535804	110	Justice of the Peace #4		19,820	24,108	22,771	24,699
110	100110	536200	110	Jury		29,253	28,578	28,961	28,513
110	100110	536500	110	Probate Judges Education Fees		2,660	3,115	2,925	2,925
110	100110	536600	110	Other Arrest fees		49,410	58,696	48,055	101,155
110	100110	536820	110	Judges Fee - Probate		3,261	3,216	3,216	3,108
110	100110	536850	110	State Fees - County Clerk		54,693	50,093	47,141	66,963
110	100110	536851	110	State Fee -TP - Judicial Efficiency		18,814	21,974	19,652	28,355
110	100110	536900	110	Court Reporter Service Fees		68,591	66,992	68,456	65,910
110	100110	537402	110	DRO - filing fees		135	15	45	0
110	100110	537670	110	Guardianship Fee		16,440	18,840	18,060	17,760
110	100100	537900	100	County-Wide Records Management Fees		14,489	13,497	0	0
110	100100	538202	100	Rent J-W Admin Co (former Borg Warner)		36,793	30,989	30,989	33,806
110	100100	538205	100	A&M Tower, Inc.		17,555	17,775	17,640	12,000
110	100150	538206	150	Rent-Community Buildings		13,000	15,125	16,225	12,925
110	100100	538209	100	Other rent		13,200	14,400	17,100	21,600
110	100100	539102	100	Royalties		1,553	1,854	2,035	754
110	100150	539104	150	Parking Lot Fees		4,988	5,225	5,238	0
110	100110	539107	110	Defensive Driving Fees		47,524	41,705	40,851	51,179
110	100150	539108	150	Telephone coin stations		353,521	422,033	384,818	417,823
110	100110	539110	110	Child Safety Fees		1,868	2,295	2,191	2,868
110	100110	539111	110	Traffic Fees		143	146	117	340
110	100150	539122	150	Federal - Jail Lease		1,648,192	1,680,056	1,508,976	1,839,656
110	100150	539123	150	Contract Jail Revenue		344,590	354,720	423,895	424,840
110	100110	550600	110	Video Fees		4,473	4,757	4,308	4,973
110	100120	550750	120	Inmate Reimbursement		7,606	6,726	7,680	6,855
				S/T Charges for Services		5,602,153	5,653,874	5,484,686	5,956,969
110	100110	534900	110	State Supplement - County Courts at Law		168,000	168,000	168,000	210,000
110	100110	535000	110	State Supplement - County Judge		25,200	25,200	25,200	37,800
110	100110	535999	110	State Supplement - Assistant Prosecutors		15,896	19,800	20,652	23,243
110	100110	536610	110	State - DA Comptroller Apportionment		0	22,500	22,500	22,500
110	100140	537550	140	State - Commercial Waste Management		236	280	226	286
110	100140	537551	140	City of Lakeport - Sewer Fees		1,200	1,200	1,200	1,200
110	100100	537554	100	Fiscal Service Fee		3,882	9,541	0	8,683

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
110	100120	537556	120	Drug Enforcement Task Force		17,563	9,009	13,520	27,185
110	100120	537559	120	Sabine ISD Resource Officer		116,402	116,402	170,800	175,000
110	100120	537561	120	ATF Task Force		438	4,053	1,474	6,234
110	100110	537640	110	State - Title IV-E Legal Reimb.		51,100	24,542	60,361	23,090
110	100110	537650	110	State - Indigent Defense Funding		64,936	87,381	60,000	60,000
110	100110	537660	110	Criminal Jury Fees		863	937	900	900
110	100110	537665	110	State - Juror Reimbursement		31,150	72,902	100,000	100,000
110	100120	537800	120	City of Longview - Prisoner Care		650,000	700,000	750,000	750,000
110	100100	537960	100	Child Welfare Board Reimbursement		4,295	6,657	7,672	3,686
				S/T Intergovernmental		1,151,161	1,268,404	1,402,505	1,449,807
110	100000	531100	999	Current Property Tax		26,020,089	27,023,042	29,184,342	34,390,912
110	100000	531150	999	Property Tax Abatement		(104,866)	(526,925)	(600,000)	(600,000)
110	100000	531199	999	Current Penalty & Interest		123,144	138,578	133,544	158,463
110	100000	531200	999	Delinquent Property Tax		361,836	388,018	567,362	608,832
110	100000	531299	999	Delinquent Penalty & Interest		132,528	151,922	139,563	173,215
110	100000	534400	999	Alcoholic Beverage tax		370,504	351,149	376,088	356,223
110	100000	537700	999	Bingo Tax		111,133	105,752	110,930	96,233
110	100000	539800	999	Sales Tax		21,161,456	20,409,194	18,000,000	18,000,000
110	100000	539850	999	Sales Tax Abatement		(428,043)	(130,583)	(150,000)	(150,000)
110	100000	550400	999	Motor Vehicle Sales Tax		2,231,387	2,332,973	2,332,973	2,306,764
				S/T Taxes		49,979,168	50,243,120	50,094,802	55,340,642
110	100100	532100	100	Alcoholic Beverage Licenses		24,765	83,192	46,610	64,612
110	100120	532200	120	Sexually oriented businesses		17,200	13,400	16,400	11,000
110	100140	533200	140	Sewage disposal systems		35,400	31,800	35,800	32,600
				S/T Licenses and Permits		77,365	128,392	98,810	108,212
110	100110	533700	110	Juvenile Salary Reimbursement		10,000	5,000	5,000	5,000
110	100120	534910	120	Rural Law Enforcment Grant - Sheriff		0	500,000	500,000	0
				S/T Grants		10,000	505,000	505,000	5,000
110	100110	537101	110	Justice of the Peace #1		40,820	56,103	49,734	87,124
110	100110	537102	110	Justice of the Peace #2		85,380	111,795	86,070	170,416
110	100110	537103	110	Justice of the Peace #3		163,256	90,350	100,417	140,979
110	100110	537104	110	Justice of the Peace #4		109,629	176,151	141,368	268,439
				S/T Fines & Forfeitures		399,085	434,399	377,589	666,958
110	100120	539112	120	Donations		17,000	0	0	0
110	various	539200	various	Sales of Assets		171,328	77,176	3,004	0
110	200000	539300	200	Ins Proceeds - Loss of Fixed Assets		332,122	275,658	22,639	0
110	100120	539126	120	Sheriff-K9		13,000	0	0	0
110	100100	599000	100	Miscellaneous		251,711	140,229	200,000	100,000
				S/T Miscellaneous		785,161	493,063	225,643	100,000
110	100000	538100	999	Interest Income		2,318,480	3,215,059	3,434,956	1,806,878
110	100000	538150	999	Unrealized gains/losses		(579,682)	942,948		
				S/T Interest		1,738,798	4,158,007	3,434,956	1,806,878
				Total Revenue - General Fund		59,742,891	62,884,259	61,623,991	65,434,466

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>General Fund - Summary of Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		5,602,153	5,653,874	5,484,686	5,956,969
				Intergovernmental		1,151,161	1,268,404	1,402,505	1,449,807
				Taxes		49,979,168	50,243,120	50,094,802	55,340,642
				Licenses & Permits		77,365	128,392	98,810	108,212
				Grants		10,000	505,000	505,000	5,000
				Fine & Forfeitures		399,085	434,399	377,589	666,958
				Miscellaneous		785,161	493,063	225,643	100,000
				Interest		1,738,798	4,158,007	3,434,956	1,806,878
						59,742,891	62,884,259	61,623,991	65,434,466
<b>Fund 215 Road &amp; Bridge Fund</b>									
215	100160	534800	160	State - Lateral Road		18,816	16,748	16,748	16,717
				S/T Intergovernmental		18,816	16,748	16,748	16,717
215	100000	531100	999	Current Property Tax		2,513,180	3,513,053	3,685,248	3,273,358
215	100000	531199	999	Current Penalty & Interest		11,878	18,037	17,330	19,124
215	100000	531299	999	Delinquent Penalty & Interest		13,798	14,644	13,869	20,343
215	100000	531200	999	Delinquent Property Tax		37,678	37,439	74,068	76,880
215	100000	531150	999	Property Tax Abatement		(10,707)	(68,538)	(100,000)	(75,000)
				S/T Taxes		2,565,827	3,514,635	3,690,515	3,314,705
215	100160	533100	160	Motor Vehicle Registration		1,544,925	1,535,198	1,546,106	1,688,762
215	100160	534200	160	State Weight Permits		36,964	25,098	25,725	24,194
				S/T Licenses & Permits		1,581,889	1,560,296	1,571,831	1,712,956
215	100160	537203	160	Civil / BF Fines		3,470	28,780	22,098	40,502
215	100160	537202	160	Felony Fines		221,629	241,981	232,743	211,356
215	100160	537201	160	Misdemeanor Fines		204,834	254,852	248,821	270,563
				S/T Fines & Forfeitures		429,933	525,613	503,662	522,421
215	100160	599000	160	Miscellaneous		6,636	4,447	2,000	2,000
215		539200		Sales of Assets		117,852	198,875	372,122	0
215	200000	539300	200	Ins Proceeds - Loss of Fixed Assets		0	39,299	0	0
				S/T Miscellaneous		124,488	242,621	374,122	2,000
215	100000	538100	999	Interest Income		126,161	237,893	168,215	251,063
215	100000	538150	999	Unrealized gains/losses		1,127	0	0	0
				S/T Interest		127,288	237,893	168,215	251,063
				<b>Total Revenue - Road &amp; Bridge Fund</b>		<b>4,848,241</b>	<b>6,097,806</b>	<b>6,325,093</b>	<b>5,819,862</b>
<b>Road &amp; Bridge Fund - Summary of Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		0	0	0	0
				Intergovernmental		18,816	16,748	16,748	16,717
				Taxes		2,565,827	3,514,635	3,690,515	3,314,705
				Licenses & Permits		1,581,889	1,560,296	1,571,831	1,712,956
				Grants		0	0	0	0
				Fine & Forfeitures		429,933	525,613	503,662	522,421
				Miscellaneous		124,488	242,621	374,122	2,000
				Interest		127,288	237,893	168,215	251,063
						4,848,241	6,097,806	6,325,093	5,819,862



FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description	Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26	
<b>Fund 218 Airport Maintenance Fund</b>									
218	100100	538600	100	Fuel Flowage	68,977	89,606	86,495	69,017	
218	100100	538400	100	Hangar & Other Ground Rentals	186,605	302,119	285,759	236,371	
218	100100	538500	100	Rent/Commissions	122,372	130,866	134,231	118,607	
218	100100	539000	100	Sewer service	7,080	7,080	7,080	7,080	
218	100100	538300	100	Terminal Building Rental Space	7,495	7,495	7,495	7,495	
218	100100	538900	100	Water service	11,685	10,740	10,775	7,605	
				S/T Charges For Services	404,214	547,906	531,835	446,175	
218	100100	534150	100	Terminal Security Agreement	20,100	15,372	24,552	0	
				S/T Intergovernmental	20,100	15,372	24,552	0	
218	100000	531199	999	Current Penalty & Interest	0	16,154	15,386	17,021	
218	100000	531100	999	Current Property Tax	5,796	3,144,163	3,273,382	1,882,449	
218	100000	531299	999	Delinquent Penalty & Interest	14,052	(199)	5,677	12,587	
218	100000	531200	999	Delinquent Property Tax	32,573	0	66,134	68,288	
218	100000	531150	999	Property Tax Abatement	(5,796)	(61,421)	(100,000)	(75,000)	
				S/T Taxes	46,625	3,098,697	3,260,579	1,905,345	
218	200000	539200	200	Sale of Assets	0	24,500	0	0	
218	200000	539300	200	Ins Proceeds - Loss of Fixed Assets	0	20,213	0	0	
218	100100	599000	100	Miscellaneous	462	4,539	1,000	1,000	
				S/T Miscellaneous	462	49,252	1,000	1,000	
218	100000	538100	999	Interest Income	43,356	160,231	133,950	174,500	
218	100000	538101	999	Lease Interest Revenue	60,597	24,055			
218	100000	538150	999	Unrealized gains/losses	(10,325)	0			
				S/T Interest	93,628	184,286	133,950	174,500	
				<b>Total Revenue - Airport Maintenance Fund</b>	<b>565,029</b>	<b>3,895,513</b>	<b>3,951,916</b>	<b>2,527,020</b>	
<b>Airport Maint. Fund - Summary of Revenues by Type</b>					<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>	
				Charges for Services	404,214	547,906	531,835	446,175	
				Intergovernmental	20,100	15,372	24,552	0	
				Taxes	46,625	3,098,697	3,260,579	1,905,345	
				Licenses & Permits	0	0	0	0	
				Grants	0	0	0	0	
				Fine & Forfeitures	0	0	0	0	
				Miscellaneous	462	49,252	1,000	1,000	
				Interest	93,628	184,286	133,950	174,500	
					565,029	3,895,513	3,951,916	2,527,020	
<b>DISCRETIONARY FUNDS - Revenue by Fund</b>									
<b>204 District Court Technology Fund</b>									
204	100110	537856	110	District Court Technology Fee	1,771	1,640	1,634	1,855	
				S/T Charges For Services	1,771	1,640	1,634	1,855	
				Fund Total	1,771	1,640	1,634	1,855	
<b>205 County Court Technolgy Fund</b>									
205	100100	537857	100	County Court Technology Fee	2,579	2,612	2,436	2,650	
				S/T Charges For Services	2,579	2,612	2,436	2,650	
				Fund Total	2,579	2,612	2,436	2,650	

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>206 County Court Records Preservation</b>									
206	100100	537301	100	County Court Records Preservation Fee		12,180	14,994	14,323	14,544
				S/T Charges For Services		12,180	14,994	14,323	14,544
				Fund Total		12,180	14,994	14,323	14,544
<b>207 District Court Records Preservation</b>									
207	100110	537951	110	District Court Records Pres. Fee		64,826	64,755	65,723	68,679
				S/T Charges For Services		64,826	64,755	65,723	68,679
				Fund Total		64,826	64,755	65,723	68,679
<b>213 County Clerk Records Management</b>									
213	100100	537300	100	County Clerk Records Management		191,870	198,878	196,550	198,765
				S/T Charges For Services		191,870	198,878	196,550	198,765
213	100000	538100	999	Interest Income		38,817	47,414	34,138	35,250
				S/T Interest		38,817	47,414	34,138	35,250
				Fund Total		230,687	246,292	230,688	234,015
<b>217 Law Library Fund</b>									
217	100110	536300	110	Law Library Fees		81,000	91,595	93,603	89,839
				S/T Charges For Services		81,000	91,595	93,603	89,839
217	100110	599000	110	Miscellaneous		120	202	100	100
				S/T Miscellaneous		120	202	100	100
				Fund Total		81,120	91,797	93,703	89,939
<b>220 Local Truancy Prevention/Diversion</b>									
220	100110	560100	110	Local Truancy Prev & Diversion Fee		15,108	17,756	14,844	24,465
				S/T Charges For Services		15,108	17,756	14,844	24,465
				Fund Total		15,108	17,756	14,844	24,465
<b>224 Family Protection Fund</b>									
224	100140	536950	140	Family Protection Fees		15	0	0	0
				S/T Charges For Services		15	0	0	0
				Fund Total		15	0	0	0
<b>230 Social Security Incentive</b>									
230	100120	536000	120	Social Security Incentive Payments		10,600	11,600	11,200	21,000
				S/T Intergovernmental		10,600	11,600	11,200	21,000
				Fund Total		10,600	11,600	11,200	21,000
<b>233 Security Fund</b>									
233	100120	550100	120	Security fees		94,213	80,401	84,204	80,880
				S/T Charges For Services		94,213	80,401	84,204	80,880
				Fund Total		94,213	80,401	84,204	80,880
<b>235 Drug Court Retained Fees</b>									
235	100110	536852	110	State Fee-Drug Court Program		4,161	15,768	13,454	23,244
				S/T Charges For Services		4,161	15,768	13,454	23,244
				Fund Total		4,161	15,768	13,454	23,244
<b>245 Court Facility Fee</b>									
245	100150	535460	150	Court Facility Fee		52,154	51,632	52,855	50,863
				S/T Charges For Services		52,154	51,632	52,855	50,863
				Fund Total		52,154	51,632	52,855	50,863

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>246 Opiod Abatement Trust Fund</b>									
246	100140	534501	140	State-Opiod Abatement		76,516	90,402	0	0
				S/T Intergovernmental		76,516	90,402	0	0
				Fund Total		76,516	90,402	0	0
<b>273 Justice Court Technology Fund</b>									
273	100110	537851	110	JP 1 - Justice Court Technology		1,091	1,767	1,422	2,748
273	100110	537852	110	JP 2 - Justice Court Technology		3,405	4,307	3,273	6,227
273	100110	537853	110	JP 3 - Justice Court Technology		5,267	3,150	3,335	4,515
273	100110	537854	110	JP 4 - Justice Court Technology		3,186	5,918	4,603	7,662
				S/T Charges For Services		12,949	15,142	12,633	21,152
				Fund Total		12,949	15,142	12,633	21,152
<b>274 District Clerk Civil Records Management Fund Closed in FY22</b>									
274	100110	537950	110	District Clerk Records Mgmt Fees		686	351	0	0
				S/T Charges For Services		686	351	0	0
				Fund Total		686	351	0	0
<b>275 District Clerk Criminal Records Management Fund Closed in FY23</b>									
275	100110	537950	110	District Clerk Records Mgmt Fees		389	322	0	0
				S/T Charges For Services		389	322	0	0
				Fund Total		389	322	0	0
<b>276 Justice of the Peace Security</b>									
276	100110	550151	110	JP Security Fees - Pct 1		330	524	425	810
276	100110	550152	110	JP Security Fees - Pct 2		1,039	1,316	998	1,898
276	100110	550153	110	JP Security Fees - Pct 3		1,597	968	1,026	1,363
276	100110	550154	110	JP Security Fees - Pct 4		968	1,809	1,406	2,337
				S/T Charges For Services		3,934	4,617	3,855	6,408
				Fund Total		3,934	4,617	3,855	6,408
<b>277 County Clerk Criminal Records Management</b>									
277	100100	537300	100	County Clerk Records Mgmt Fees		14,272	14,746	13,610	14,902
				S/T Charges For Services		14,272	14,746	13,610	14,902
				Fund Total		14,272	14,746	13,610	14,902
<b>282 Health Care Fund</b>									
282	100140	534500	140	State - Tobacco Settlement		63,246	56,681	55,000	60,000
				S/T Intergovernmental		63,246	56,681	55,000	60,000
282	100000	538100	999	Interest Income		58,116	115,852	111,228	147,674
282	100000	538150	999	Unrealized gains/losses		(55,121)	66,136	0	0
				S/T Interest		2,995	181,988	111,228	147,674
				Fund Total		66,241	238,669	166,228	207,674
				<b>ALL SPECIAL REVENUE FUNDS SUMMARY</b>		<b>744,401</b>	<b>963,496</b>	<b>781,390</b>	<b>862,270</b>

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>All Discretionary Revenue -Summary of Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		552,107	575,209	569,724	598,246
				Intergovernmental		150,362	158,683	66,200	81,000
				Taxes		0	0	0	0
				Licenses & Permits		0	0	0	0
				Grants		0	0	0	0
				Fine & Forfeitures		0	0	0	0
				Miscellaneous		120	202	100	100
				Interest		41,812	229,402	145,366	182,924
						744,401	963,496	781,390	862,270
<b>DEBT SERVICE FUNDS</b>									
<b>358 I&amp;S GO 2024-Parking Garage</b>									
358	100000	531100	999	Current Property Tax		0	0	1,394,713	1,355,471
358	100000	531199	999	Current Penalty & Interest		0	0	5,000	7,189
358	100000	531200	999	Delinquent Property Tax		0	0	0	29,096
358	100000	531299	999	Delinquent Penalty & Interest		0	0	0	139
				S/T Taxes		0	0	1,399,713	1,391,895
358	100000	538100	999	Interest Income		0	38	0	41,025
				S/T Interest		0	38	0	41,025
358	100000	599000	999	Miscellaneous		0	3,358	0	0
				S/T Miscellaneous		0	3,358	0	0
				<b>Total Debt Fund</b>		<b>0</b>	<b>3,396</b>	<b>1,399,713</b>	<b>1,432,920</b>
<b>All Debt Funds -Summary of Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		0	0	0	0
				Intergovernmental		0	0	0	0
				Taxes		0	0	1,399,713	1,391,895
				Licenses & Permits		0	0	0	0
				Grants		0	0	0	0
				Fine & Forfeitures		0	0	0	0
				Miscellaneous		0	3,358	0	0
				Interest		0	38	0	41,025
						0	3,396	1,399,713	1,432,920
<b>CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)</b>									
<b>410 Capital Improvement Fund</b>									
410	100000	538100	999	Interest Income		202,327	748,394	698,850	674,122
410	100000	538150	999	Unrealized gains/losses		(10,117)	64,110	0	0
				S/T Interest		192,210	812,504	698,850	674,122
				<b>Fund Total</b>		<b>192,210</b>	<b>812,504</b>	<b>698,850</b>	<b>674,122</b>

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>420 Capital Road &amp; Bridge Project Fund</b>									
420	100000	538100	999	Interest Income		135,757	119,260	68,972	149,938
420	100000	538150	999	Unrealized gains/losses		0	0	0	0
				S/T Interest		135,757	119,260	68,972	149,938
				Fund Total		135,757	119,260	68,972	149,938
<b>450 Permanent Improvement Fund</b>									
450	200000	539300	200	Ins Proceeds - Loss of Fixed Assets		0	48,414	0	0
				S/T Miscellaneous		0	48,414	0	0
450	100000	538100	999	Interest Income		90,779	18,934	34,496	3,000
450	100000	538150	999	Unrealized gains/losses		(11,391)	0	0	0
				S/T Interest		79,388	18,934	34,496	3,000
				Fund Total		79,388	67,348	34,496	3,000
<b>460 Airport Improvement Fund</b>									
460	100170	539120	170	Passenger facility charge		112,483	12,602	36,125	100,000
				S/T Charges for Services		112,483	12,602	36,125	100,000
460	100170	534100	170	Federal grant - airport projects		119,901	33,420	19,196,179	0
				Security Gate Improvements 95% of \$500,000					475,000
				Airfield Lighting Improvements 95% of \$750,000					712,500
				Jet Bridge Replacement 95% of \$2,629,847					2,498,355
				ARFF Truck 95% of \$1,250,000					1,187,500
				Airfield Drainage Impr 95% of \$1,000,000					950,000
				RWY 18-36/Taxiways 95% of \$100,000					95,000
				Beacon Project 95% of \$224,210					213,000
									0
				S/T Grants		119,901	33,420	19,196,179	6,131,355
460	100000	538100	999	Interest Income		0	211,538	124,823	82,500
				S/T Interest		0	211,538	124,823	82,500
				Fund Total		232,384	257,560	19,357,127	6,313,855
<b>465 Parking Facility</b>									
465	100000	538100	999	Interest Income		106,286	562,442	600,000	390,000
465	100000	538150	999	Unrealized gains/losses		0	0	0	0
				S/T Interest		106,286	562,442	600,000	390,000
				Fund Total		106,286	562,442	600,000	390,000
<b>476 Renovations and Capital Acquisitions</b>									
476	100000	539200	999	Sale of Assets		94,295	0	0	0
476	200000	539300	200	Ins Proceeds - Loss of Fixed Assets		46,618	88,797	156,093	0
				S/T Miscellaneous		140,913	88,797	156,093	0
476	100000	538100	999	Interest Income		37,991	254,205	234,289	257,500
476	100000	538150	999	Unrealized gains/losses		0	0	0	0
				S/T Interest		37,991	254,205	234,289	257,500
				Fund Total		178,904	343,002	390,382	257,500
				<b>ALL CAPITAL PROJECT FUNDS SUMMARY</b>		<b>924,929</b>	<b>2,162,116</b>	<b>21,149,827</b>	<b>7,788,415</b>

FY26 Estimated Revenue									
Legacy Fund	Legacy Org.	Legacy Account	Legacy Program	Legacy Revenue Description		Audited FY22/23	Audited FY23/24	Est. Revenue FY24/25	Est. Revenue FY25/26
<b>All Capital Project Funds -Summary of Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		112,483	12,602	36,125	100,000
				Intergovernmental		0	0	0	0
				Taxes		0	0	0	0
				Licenses & Permits		0	0	0	0
				Grants		119,901	33,420	19,196,179	6,131,355
				Fine & Forfeitures		0	0	0	0
				Miscellaneous		0	48,414	0	0
				Interest		692,545	2,067,680	1,917,523	1,557,060
						924,929	2,162,116	21,149,827	7,788,415
				<b>Total Revenues - All Budgeted Funds</b>		<b>66,825,491</b>	<b>76,006,586</b>	<b>95,231,930</b>	<b>83,864,953</b>
<b>Summary of All Estimated Revenues by Type</b>						<b>Audited FY22/23</b>	<b>Audited FY23/24</b>	<b>Est. Revenue FY24/25</b>	<b>Est. Revenue FY25/26</b>
				Charges for Services		6,670,957	6,789,591	6,622,370	7,101,390
				Intergovernmental		1,340,439	1,459,207	1,510,005	1,547,524
				Taxes		52,591,620	56,856,452	58,445,609	61,952,587
				Licenses & Permits		1,659,254	1,688,688	1,670,641	1,821,168
				Grants		129,901	538,420	19,701,179	6,136,355
				Fine & Forfeitures		829,018	960,012	881,251	1,189,379
				Miscellaneous		910,231	836,910	600,865	103,100
				Interest		2,694,071	6,877,306	5,800,010	4,013,450
						0	0	0	0
						66,825,491	76,006,586	95,231,930	83,864,953

Summary of Changes From FY25 to FY26											
			FY25 Total	FY26 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
Fund	Cost Center	Department	Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease
		<b>General Fund</b>									
110	423	County Clerk	1,654,509	1,798,755	144,246	9%	66,820	63,467	13,959	0	0
110	423	County Clerk Archive Restoration	187,559	154,244	(33,315)	-18%	3,228	2,250	(38,793)	0	0
110	445	Telecommunications	74,890	75,140	250	0%	0	250	0	0	0
110	446	Purchasing	514,434	496,977	(17,457)	-3%	(25,642)	7,425	760	0	0
110	447	Human Resources	353,247	413,715	60,468	17%	24,088	17,030	19,350	0	0
110	448	Records Management	32,438	33,812	1,374	4%	704	450	220	0	0
110	451	Non -Departmental	4,131,208	4,711,785	580,577	14%	0	274,884	305,693	0	0
110	460	County Judge	419,560	508,505	88,945	21%	61,089	25,456	2,400	0	0
110	470	Postal Service	31,300	31,300	0	0%	0	0	0	0	0
110	520	Elections	697,100	789,704	92,604	13%	794	8,090	40,220	43,500	0
110	530	Auditor	940,275	1,029,106	88,831	9%	80,006	36,825	(28,000)	0	0
110	550	Tax Assessor-Collector	2,120,637	2,194,994	74,357	4%	17,611	50,026	6,720	0	0
110	560	Information Services	2,881,594	3,730,408	848,814	29%	38,004	55,685	755,125	0	0
110	900	Extension Service	145,021	156,434	11,413	8%	3,418	2,045	5,950	0	0
110	467	County Court-at-Law #1	403,062	453,364	50,302	12%	38,081	12,221	0	0	0
110	468	County Court-at-Law #2	475,662	541,159	65,497	14%	58,581	15,716	(8,800)	0	0
110		Attorney General Master	500	0	(500)	-100%	0	0	(500)	0	0
110	471	124th District Court	229,769	272,669	42,900	19%	28,530	6,420	7,950	0	0
110	472	188th District Court	237,939	254,789	16,850	7%	6,330	4,720	5,800	0	0
110	473	307th District Court	234,773	252,474	17,701	8%	6,431	4,770	6,500	0	0
110	474	Judicial Expenses	3,386,733	3,982,933	596,200	18%	14,500	1,200	580,500	0	0
110	480	District Clerk	1,140,632	1,214,018	73,386	6%	32,610	33,626	7,150	0	0
110	491	Justice of the Peace #1	530,370	554,635	24,265	5%	9,016	14,321	928	0	0
110	492	Justice of the Peace #2	281,128	295,694	14,566	5%	7,155	7,411	0	0	0
110	493	Justice of the Peace #3	312,413	326,588	14,175	5%	6,839	7,336	0	0	0
110	494	Justice of the Peace #4	285,339	299,872	14,533	5%	6,627	7,306	600	0	0
110	500	District Attorney	3,781,510	3,888,822	107,312	3%	48,566	50,646	8,100	0	0
110	600	Bail Bond Board	5,142	5,328	186	4%	158	28	0	0	0
110	731	Constable #1	106,249	136,042	29,793	28%	10,128	3,291	16,374	0	0
110	731	Constable #2	105,599	135,432	29,833	28%	8,928	3,041	17,864	0	0
110	733	Constable #3	122,902	154,823	31,921	26%	8,928	2,833	20,160	0	0
110	734	Constable #4	118,079	140,382	22,303	19%	11,328	3,551	7,424	0	0
110	742	Sheriff - Corrections	9,214,932	10,255,645	1,040,713	11%	660,824	319,981	59,908	0	0
110	750	Sheriff Jail Operations	17,498,571	19,778,056	2,279,485	13%	1,286,625	918,860	74,000	0	0
110	760	Criminal Justice Operations	735,722	0	(735,722)	-100%	(446,232)	(194,410)	(95,080)	0	0
110	772	Department of Public Safety	10,516	10,516	0	0%	0	0	0	0	0
110	772	Texas Parks & Wildlife	1,530	1,530	0	0%	0	0	0	0	0
110	772	Texas Alcohol-Beverage Com.	225	225	0	0%	0	0	0	0	0
110	750	Juvenile Board	183,705	238,263	54,558	30%	42,000	12,558	0	0	0
110	771	Pre-Trial Officer	58,771	62,105	3,334	6%	1,414	1,920	0	0	0
110	430	Veterans Service	154,291	146,477	(7,814)	-5%	4,096	4,090	(16,000)	0	0
110	870	Civil Defense	42,000	42,000	0	0%	0	0	0	0	0
110	870	Emergency Management	379,022	375,182	(3,840)	-1%	21,435	(21,205)	(4,070)	0	0
110	880	Health Department	1,580,939	1,644,494	63,555	4%	14,420	29,635	19,500	0	0
110	936	Historical Commission	11,300	13,300	2,000	18%	0	0	2,000	0	0
110	950	Contract Service Organizations	538,378	852,878	314,500	58%	0	0	314,500	0	0
110	700	CSCD Annex	1,200	0	(1,200)	-100%	0	0	(1,200)	0	0
110	700	Records Building	15,300	29,000	13,700	90%	0	0	13,700	0	0
110	700	Parking Facility	0	241,000	241,000		0	0	241,000	0	0
110		ADA Compliance	35,000	45,000	10,000	29%	0	0	10,000	0	0
110	700	Courthouse Building	1,681,835	1,822,269	140,434	8%	53,600	58,205	28,629	0	0
110	575	CH Housekeeping	491,109	673,320	182,211	37%	60,088	57,473	64,650	0	0
110	701	Jail Building	538,000	539,000	1,000	0%	0	0	1,000	0	0
110	700	Service Center Building	69,750	70,500	750	1%	0	0	750	0	0
110	700	Comm. Bldg. - Longview Whaley St.	100,090	103,350	3,260	3%	(2,000)	(440)	5,700	0	0
110	702	Comm. Bldg. - Judson	22,400	42,900	20,500	92%	0	0	20,500	0	0
110	700	Comm. Bldg. - Greggton	37,830	34,000	(3,830)	-10%	(4,600)	(1,680)	2,450	0	0
110	700	P2 Just Ctr - Landscape Mgt	35,793	35,800	7	0%	0	0	7	0	0
110	634	Comm. Bldg. - Hugh Camp Park	76,220	79,200	2,980	4%	0	(1,220)	4,200	0	0
110		Comm. Bldg. - Kilgore	136,714	0	(136,714)	-100%	0	0	(136,714)	0	0
110	700	Comm. Bldg. - Elderville	23,090	23,500	410	2%	0	0	410	0	0
110	700	Longview Eastman Rd Offices	28,600	23,400	(5,200)	-18%	0	0	(5,200)	0	0
110	700	Purchasing Surplus Building	5,700	5,700	0	0%	0	0	0	0	0
110	701	MAS Criminal Justice Center	64,000	159,080	95,080	149%	0	0	95,080	0	0
		<b>Total General Fund (110)</b>	<b>59,714,106</b>	<b>66,381,593</b>	<b>6,667,487</b>	<b>11%</b>	<b>2,264,526</b>	<b>1,906,087</b>	<b>2,453,374</b>	<b>43,500</b>	<b>0</b>

Summary of Changes From FY25 to FY26												
			FY25 Total	FY26 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in	
Fund	Cost Center	Department	Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	Debt/Lease	
		<b>Road &amp; Bridge Fund</b>										
215		Administration	418,424	0	(418,424)	-100%	(294,688)	(123,736)	0	0	0	
215	451	General	50,100	25,752	(24,348)	-49%	0	0	(24,348)	0	0	
215	810	Precinct #1	1,700,174	1,934,826	234,652	14%	126,232	67,920	34,800	5,700	0	
215	820	Precinct #2	213,019	339,562	126,543	59%	77,478	33,450	15,615	0	0	
215	830	Precinct #3	2,257,515	2,409,546	152,031	7%	120,676	69,355	(38,000)	0	0	
215	840	Precinct #4	1,490,225	1,696,550	206,325	14%	83,440	56,285	66,600	0	0	
		Total Road & Bridge Fund (215)	6,129,457	6,406,236	276,779	5%	113,138	103,274	54,667	5,700	0	
		<b>Airport Fund</b>										
218	691	Administration	947,821	1,067,355	119,534	13%	7,790	6,350	105,394	0	0	
218	691	Operations	516,886	558,417	41,531	8%	7,893	8,500	25,138	0	0	
218	691	Maintenance Shop	789,117	926,050	136,933	17%	34,100	38,235	72,550	(7,952)	0	
218	691	Fire Protection	62,500	69,700	7,200	12%	0	0	7,200	0	0	
218	697	Security	1,490,841	1,702,551	211,710	14%	153,550	57,660	500	0	0	
		Total Airport Fund (218)	3,807,165	4,324,073	516,908	14%	203,333	110,745	210,782	(7,952)	0	
		<b>Total Operations</b>	<b>69,650,728</b>	<b>77,111,902</b>	<b>7,461,174</b>	<b>11%</b>	<b>2,580,997</b>	<b>2,120,106</b>	<b>2,718,823</b>	<b>41,248</b>	<b>0</b>	
		<b>Discretionary Funds</b>										
202	500	Oilfield Prosecution Fund	10,503	0	(10,503)	-100%	0	0	(10,503)	0	0	
204		District Court Technology Fund	2,500	2,500	0	0%	0	0	0	0	0	
205		Co. Court Technology Fund	15,900	25,416	9,516	60%	0	0	9,516	0	0	
206		Co. Court Records Preservation	29,542	25,472	(4,070)	-14%	625	605	(5,300)	0	0	
207		Dist Court Records Preservation	36,302	34,437	(1,865)	-5%	625	610	(3,100)	0	0	
213	448	County Clerk Rec Mgmt	180,712	191,306	10,594	6%	(3,416)	760	13,250	0	0	
217	510	Law Library Fund	92,645	96,638	3,993	4%	968	1,025	2,000	0	0	
220	474	Local Truancy Fund	2,000	2,000	0	0%	0	0	0	0	0	
230	742	Social Security Incentive	60,000	60,000	0	0%	0	0	0	0	0	
358		Building Security	40,000	40,000	0	0%	0	0	0	0	0	
235	474	Drug Court Program	0	0	0		0	0	0	0	0	
245	700	County Facility Improvements	20,000	20,000	0	0%	0	0	0	0	0	
246	451	Opiod Abatement Trust Fund	0	0	0		0	0	0	0	0	
273		Justice Court Technology Fund	54,700	56,097	1,397	3%	0	0	1,397	0	0	
276		Justice of the Peace Security	22,250	22,250	0	0%	0	0	0	0	0	
277	423	Co. Clerk Criminal Rec Mgmt	0	0	0		0	0	0	0	0	
282	950	Health Care Fund	60,000	50,000	(10,000)	-17%	0	0	(10,000)	0	0	
		Total Discretionary Funds	627,054	626,116	(938)	0%	(1,198)	3,000	(2,740)	0	0	
		<b>Debt Service</b>										
358		I&S GO 2024-Parking Garage	1,313,544	1,311,932	(1,612)	0%	0	0	0	0	(1,612)	
		<b>Capital &amp; Interagency Project Funds</b>										
410	451	Capital Improvements Funds	600,000	600,000	0	0%	0	0	0	0	0	
420		Capital Road and Bridge Projects	1,811,591	2,025,133	213,542	12%	0	0	0	213,542	0	
450	451	Permanent Improvement Fund	661,750	205,875	(455,875)	-69%	0	0	0	(455,875)	0	
460	691	Airport Improvements	24,321,215	6,454,057	(17,867,158)	-73%	0	0	0	(17,867,158)	0	
465	700	Parking Facility	7,368,804	2,430,153	(4,938,651)	-67%	0	0	0	(4,938,651)	0	
250	700	GO Parking Garage Proceeds 2024	13,507,565	0	(13,507,565)	-100%	0	0	0	(13,507,565)	0	
472	560	Computer Upgrade Project	3,943,399	3,959,549	16,150	0%	0	0	0	16,150	0	
476		Renovations & Capital Acquisitions	11,432,584	17,936,919	6,504,335	57%	0	0	0	6,504,335	0	
		Total Capital/Interagency Proj Funds	63,646,908	33,611,686	(30,035,222)	-47%	0	0	0	(30,035,222)	0	
		<b>Total All Funds</b>	<b>135,238,234</b>	<b>112,661,636</b>	<b>(22,576,598)</b>	<b>-17%</b>	<b>2,579,799</b>	<b>2,123,106</b>	<b>2,716,083</b>	<b>(29,993,974)</b>	<b>(1,612)</b>	



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Comparison of FY25 to FY26														
Org-Cost Center	Department	FY25 Amended						Budget Inc. or (Decrease)	FY26 Adopted					
		Salary	Fringes	Operating	Capital	Debt Svc	Total		Salary	Fringes	Operating	Capital	Debt Svc	Total
	<b>Airport Fund</b>													
691	Administration	201,460	83,555	662,806	0	0	947,821	119,534	209,250	89,905	768,200	0	0	1,067,355
691	Operations	180,296	61,290	275,300	0	0	516,886	41,531	188,189	69,790	300,438	0	0	558,417
691	Maintenance Shop	365,317	173,030	234,820	15,950	0	789,117	136,933	399,417	211,265	307,370	7,998	0	926,050
691	Fire Protection	0	0	62,500	0	0	62,500	7,200	0	0	69,700	0	0	69,700
697	Airport Public Safety	1,000,801	397,040	93,000	0	0	1,490,841	211,710	1,154,351	454,700	93,500	0	0	1,702,551
	Total Airport Maint. Fund 218	1,747,874	714,915	1,328,426	15,950	0	3,807,165	516,908	1,951,207	825,660	1,539,208	7,998	0	4,324,073
	<b>Other Funds</b>													
500	Oilfield Prosecution	0	0	10,503	0	0	10,503	(10,503)	0	0	0	0	0	0
	District Court Technology Fund	0	0	2,500	0	0	2,500	0	0	0	2,500	0	0	2,500
	Co. Court Technology Fund	0	0	15,900	0	0	15,900	9,516	0	0	25,416	0	0	25,416
	Co. Court Records Preservation	14,002	7,440	8,100	0	0	29,542	(4,070)	14,627	8,045	2,800	0	0	25,472
	Dist Court Records Preservation	15,802	7,800	12,700	0	0	36,302	(1,865)	16,427	8,410	9,600	0	0	34,437
448	County Clerk Rec Mgmt	56,317	16,605	107,790	0	0	180,712	10,594	52,901	17,365	121,040	0	0	191,306
510	Law Library Fund	18,435	10,845	63,365	0	0	92,645	3,993	19,403	11,870	65,365	0	0	96,638
474	Local Truancy Fund	0	0	2,000	0	0	2,000	0	0	0	2,000	0	0	2,000
742	Social Security Incentive	0	0	60,000	0	0	60,000	0	0	0	60,000	0	0	60,000
702	Building Security	0	0	40,000	0	0	40,000	0	0	0	40,000	0	0	40,000
474	Drug Court Program	0	0	0	0	0	0	0	0	0	0	0	0	0
700	Court Facility Fund	0	0	20,000	0	0	20,000	0	0	0	20,000	0	0	20,000
451	Opiod Abatement Trust	0	0	0	0	0	0	0	0	0	0	0	0	0
	Justice Court Technology Fund	0	0	54,700	0	0	54,700	1,397	0	0	56,097	0	0	56,097
	Justice of the Peace Security	0	0	22,250	0	0	22,250	0	0	0	22,250	0	0	22,250
423	Co. Clerk Criminal Rec Mgmt	0	0	0	0	0	0	0	0	0	0	0	0	0
950	Health Care Fund	0	0	60,000	0	0	60,000	(10,000)	0	0	50,000	0	0	50,000
	Total Discretionary Funds	104,556	42,690	479,808	0	0	627,054	(938)	103,358	45,690	477,068	0	0	626,116
	I&S GO 2024-Parking Garage	0	0	0	0	1,313,544	1,313,544	(1,612)	0	0	0	0	1,311,932	1,311,932
451	Capital Improvement Fund	0	0	0	600,000	0	600,000	0	0	0	0	600,000	0	600,000
	Capital Road Projects	0	0	0	1,811,591	0	1,811,591	213,542	0	0	0	2,025,133	0	2,025,133
451	Permanent Impr. Fund	0	0	0	661,750	0	661,750	(455,875)	0	0	0	205,875	0	205,875
691	Airport Improvements	0	0	0	24,321,215	0	24,321,215	(17,867,158)	0	0	0	6,454,057	0	6,454,057
700	Parking Facility	0	0	0	7,368,804	0	7,368,804	(4,938,651)	0	0	0	2,430,153	0	2,430,153
700	GO Parking Facility	0	0	0	13,507,565	0	13,507,565	(13,507,565)	0	0	0	0	0	0
560	Computer Upgrade Project	0	0	0	3,943,399	0	3,943,399	16,150	0	0	0	3,959,549	0	3,959,549
	Renovations & Capital Acq.	0	0	0	11,432,584	0	11,432,584	6,504,335	0	0	0	17,936,919	0	17,936,919
	Total Other Funds	0	0	0	63,646,908	0	63,646,908	(30,035,222)	0	0	0	33,611,686	0	33,611,686
	Total All Funds	32,569,228	14,772,720	22,892,884	63,689,858	1,313,544	135,238,234	(22,576,598)	35,149,027	16,895,826	25,608,967	33,695,884	1,311,932	112,661,636

FY26 Categorical Expenditures Budget										
							Audited	Audited		Adopted
		NEW	NEW Cost	NEW	NEW	Expenditures	Expenditures	Expenditures	Amended	
Fund	Org	Fund	Center	Division	Location		22/23	23/24	24/25	
GENERAL FUND (by Department)										
110	100423	110	423		LOC_006	County Clerk				
						Total Salaries	759,356	929,739	995,124	1,061,944
						Total Fringe Benefits	401,247	498,412	584,693	648,160
						Total Operating Expenses	59,330	58,250	74,692	88,651
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	3,390	2,881	0	0
						Departmental Total	1,223,323	1,489,282	1,654,509	1,798,755
110	100425	110	423	P_132	LOC_006	County Clerk Archive Restoration				
						Total Salaries	50,456	54,728	61,116	64,344
						Total Fringe Benefits	23,688	24,682	26,550	28,800
						Total Operating Expenses	26,472	173,217	99,893	61,100
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	100,616	252,627	187,559	154,244
110	100445	110	445		LOC_020	Telecommunications				
						Total Salaries	499,670	53,423	62,500	62,500
						Total Fringe Benefits	9,817	10,653	12,290	12,540
						Total Operating Expenses	0	0	100	100
						Total Capital Outlay	0	0	0	0
						Total Debt Lease	0	0	0	0
						Departmental Total	509,487	64,076	74,890	75,140
110	100446	110	446		LOC_057	Purchasing Agent				
						Total Salaries	255,999	275,550	346,569	320,927
						Total Fringe Benefits	116,906	123,174	134,310	141,735
						Total Operating Expenses	23,289	23,913	33,555	34,315
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	396,194	422,637	514,434	496,977
110	100447	110	447		LOC_058	Human Resources				
						Total Salaries	181,675	181,304	195,012	219,100
						Total Fringe Benefits	78,304	70,401	90,585	107,615
						Total Operating Expenses	21,299	30,882	67,650	87,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	1,923	1,923	0	0
						Departmental Total	283,201	284,510	353,247	413,715
110	100448	110	448		LOC_017	Records Management				
						Total Salaries	13,820	14,569	15,753	16,457
						Total Fringe Benefits	7,529	7,763	8,600	9,050
						Total Operating Expenses	941	2,505	8,085	8,305
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	22,290	24,837	32,438	33,812
110	100451	110	451			Non-Departmental				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	42	3,351	228,341	503,225
						Total Operating Expenses	2,602,459	3,072,802	3,902,867	4,208,560
						Total Capital Outlay	30,438	56,818	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	2,632,939	3,132,971	4,131,208	4,711,785
110	100460	110	460		LOC_009	County Judge				
						Total Salaries	235,939	228,467	276,246	337,335
						Total Fringe Benefits	98,677	84,659	124,314	149,770
						Total Operating Expenses	7,915	2,846	19,000	21,400
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	1,189	3,378	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted 25/26
							22/23	23/24	24/25	
						Departmental Total	343,720	319,350	419,560	508,505
110	100470	110	470			<b>Postal Services</b>				
						Total Salaries	8,057	0	0	0
						Total Fringe Benefits	5,421	0	0	0
						Total Operating Expenses	1,778	(6,934)	31,300	31,300
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	7,804	7,804	0	0
						Departmental Total	23,060	870	31,300	31,300
110	100520	110	520		LOC_022	<b>Elections</b>				
						Total Salaries	226,348	262,505	325,865	326,659
						Total Fringe Benefits	89,206	93,497	109,525	117,615
						Total Operating Expenses	199,691	204,015	234,710	274,930
						Total Capital Outlay	0	0	27,000	70,500
						Total Debt/Lease	0	0	0	0
						Departmental Total	515,245	560,017	697,100	789,704
110	100530	110	530		LOC_002	<b>County Auditor</b>				
						Total Salaries	537,684	581,474	578,190	658,196
						Total Fringe Benefits	227,947	247,966	309,060	345,885
						Total Operating Expenses	18,965	16,723	53,025	25,025
						Total Capital Outlay	2,262	0	0	0
						Total Debt/Lease	1,719	1,719	0	0
						Departmental Total	788,577	847,882	940,275	1,029,106
110	100550	110	550			<b>Tax Assessor / Collector</b>				
						Total Salaries	1,033,658	1,123,434	1,210,183	1,227,794
						Total Fringe Benefits	554,500	593,485	661,839	711,865
						Total Operating Expenses	175,682	190,046	248,615	255,335
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	7,646	9,105	0	0
						Departmental Total	1,771,486	1,916,070	2,120,637	2,194,994
110	100560	110	560		LOC_016	<b>Information Technology</b>				
						Total Salaries	497,314	549,888	634,133	672,137
						Total Fringe Benefits	222,533	248,556	313,410	369,095
						Total Operating Expenses	1,193,696	1,329,788	1,934,051	2,689,176
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	1,913,543	2,128,232	2,881,594	3,730,408
110	100900	110	900		LOC_035	<b>AgriLife Extension Service</b>				
						Total Salaries	73,032	81,147	85,436	88,854
						Total Fringe Benefits	10,197	10,789	24,835	26,880
						Total Operating Expenses	22,254	23,445	34,750	40,700
						Total Capital Outlay	0	5,998	0	0
						Total Debt/Lease	2,000	2,080	0	0
						Departmental Total	107,483	123,459	145,021	156,434
110	110467	110	467		LOC_007	<b>County Court at Law #1</b>				
						Total Salaries	287,668	271,657	288,483	326,564
						Total Fringe Benefits	100,367	92,668	101,754	113,975
						Total Operating Expenses	9,905	7,840	12,825	12,825
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	1,231	1,230	0	0
						Departmental Total	399,171	373,395	403,062	453,364
110	110468	110	468		LOC_008	<b>County Court at Law #2</b>				
						Total Salaries	303,126	305,901	341,043	399,624
						Total Fringe Benefits	102,485	95,778	109,339	125,055
						Total Operating Expenses	32,317	26,082	25,280	16,480
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
							Audited	Audited		Adopted
		NEW	NEW Cost	NEW	NEW	Expenditures	Expenditures	Expenditures	Amended	
Fund	Org	Fund	Center	Division	Location		22/23	23/24	24/25	25/26
						Departmental Total	437,928	427,761	475,662	541,159
110	110470	110	474			Atty. General Master				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	500	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	500	0
110	110471	110	471		LOC_012	124th District Court				
						Total Salaries	108,021	140,064	152,304	180,834
						Total Fringe Benefits	70,223	53,400	58,835	65,255
						Total Operating Expenses	13,223	7,063	18,630	26,580
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	1,666	1,666	0	0
						Departmental Total	193,133	202,193	229,769	272,669
110	110472	110	472		LOC_013	188th District Court				
						Total Salaries	109,104	103,530	149,504	155,834
						Total Fringe Benefits	45,135	42,330	58,610	63,330
						Total Operating Expenses	19,758	7,952	29,825	35,625
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	954	954	0	0
						Departmental Total	174,951	154,766	237,939	254,789
110	110473	110	473		LOC_014	307th District Court				
						Total Salaries	118,064	140,998	152,473	158,904
						Total Fringe Benefits	50,584	55,505	59,200	63,970
						Total Operating Expenses	10,851	14,282	23,100	29,600
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	179,499	210,785	234,773	252,474
110	110474	110	474			Judicial Expenses				
						Total Salaries	16,009	16,070	16,008	30,508
						Total Fringe Benefits	1,225	1,229	1,225	2,425
						Total Operating Expenses	1,669,827	1,759,113	3,369,500	3,950,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	1,687,061	1,776,412	3,386,733	3,982,933
110	110480	110	480		LOC_011	District Clerk				
						Total Salaries	536,176	590,012	678,693	711,303
						Total Fringe Benefits	265,473	278,657	399,589	433,215
						Total Operating Expenses	43,568	45,648	62,350	69,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	2,667	2,667	0	0
						Departmental Total	847,884	916,984	1,140,632	1,214,018
110	110491	110	491		LOC_015	Justice of the Peace - Precinct #1				
						Total Salaries	265,858	292,426	317,588	326,604
						Total Fringe Benefits	134,403	148,395	182,829	197,150
						Total Operating Expenses	94,646	17,458	29,953	30,881
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	494,907	458,279	530,370	554,635
110	110492	110	492		LOC_030	Justice of the Peace - Precinct #2				
						Total Salaries	153,652	165,251	177,599	184,754
						Total Fringe Benefits	77,443	74,687	93,219	100,630
						Total Operating Expenses	33,364	8,898	10,310	10,310
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted 25/26
							22/23	23/24	24/25	
						Departmental Total	264,459	248,836	281,128	295,694
110	110493	110	493		LOC_048	Justice of the Peace - Precinct #3				
						Total Salaries	162,909	174,114	201,149	207,988
						Total Fringe Benefits	76,842	77,116	97,964	105,300
						Total Operating Expenses	40,342	6,871	13,300	13,300
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	280,093	258,101	312,413	326,588
110	110494	110	494		LOC_047	Justice of the Peace - Precinct #4				
						Total Salaries	146,936	162,629	176,370	182,997
						Total Fringe Benefits	56,197	60,718	92,969	100,275
						Total Operating Expenses	56,466	7,053	16,000	16,600
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	259,599	230,400	285,339	299,872
110	110500	110	500		LOC_010	District Attorney				
						Total Salaries	1,715,361	2,037,058	2,523,391	2,571,957
						Total Fringe Benefits	624,634	744,062	1,014,119	1,064,765
						Total Operating Expenses	142,245	125,651	244,000	252,100
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	6,124	4,531	0	0
						Departmental Total	2,488,364	2,911,302	3,781,510	3,888,822
110	110600	110	600			Bail Bond Board				
						Total Salaries	3,000	3,011	3,150	3,308
						Total Fringe Benefits	587	595	637	665
						Total Operating Expenses	26	67	1,355	1,355
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	3,613	3,673	5,142	5,328
110	110800	110				Collections - Dept moved to Co Clerk in FY24				
						Total Salaries	148,067	0	0	0
						Total Fringe Benefits	81,831	0	0	0
						Total Operating Expenses	12,436	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	242,334	0	0	0
110	120731	110	731		LOC_005	Constable - Precinct #1				
						Total Salaries	49,943	60,712	65,480	75,608
						Total Fringe Benefits	10,558	12,909	28,709	32,000
						Total Operating Expenses	8,438	7,214	12,060	28,434
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	68,939	80,835	106,249	136,042
110	120732	110	732		LOC_029	Constable - Precinct #2				
						Total Salaries	49,943	61,917	66,680	75,608
						Total Fringe Benefits	23,944	26,801	28,959	32,000
						Total Operating Expenses	7,901	5,910	9,960	27,824
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	81,788	94,628	105,599	135,432
110	120733	110	733		LOC_044	Constable - Precinct #3				
						Total Salaries	51,140	61,917	71,680	80,608
						Total Fringe Benefits	24,376	26,787	29,597	32,430
						Total Operating Expenses	13,949	11,784	21,625	41,785
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted 25/26
							22/23	23/24	24/25	
						Departmental Total	89,465	100,488	122,902	154,823
110	120734	110	734		LOC_046	Constable - Precinct #4				
						Total Salaries	49,943	59,507	64,280	75,608
						Total Fringe Benefits	23,640	26,106	28,449	32,000
						Total Operating Expenses	9,048	24,933	25,350	32,774
						Total Capital Outlay	6,230	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	88,861	110,546	118,079	140,382
110	120742	110	742	P_133	LOC_019	Sheriff's Office				
						Total Salaries	4,559,651	4,944,216	5,762,906	6,423,730
						Total Fringe Benefits	1,835,415	2,021,059	2,431,984	2,751,965
						Total Operating Expenses	970,922	972,081	1,020,042	1,079,950
						Total Capital Outlay	11,865	14,288	0	0
						Total Debt/Lease	9,221	9,607	0	0
						Departmental Total	7,387,074	7,961,251	9,214,932	10,255,645
110	120750	110	742	P_124	LOC_019	Sheriff's Office Jail Operations				
						Total Salaries	4,924,714	8,468,244	9,818,701	11,105,326
						Total Fringe Benefits	3,129,077	3,486,155	4,184,370	5,103,230
						Total Operating Expenses	2,719,972	3,433,418	3,495,500	3,569,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	10,773,763	15,387,817	17,498,571	19,778,056
110	120760	110	742	P_126		Criminal Justice Operation - merged with Jail & Building cost centers				
						Total Salaries	382,543	410,070	446,232	0
						Total Fringe Benefits	156,485	165,572	194,410	0
						Total Operating Expenses	39,776	61,233	95,080	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	578,804	636,875	735,722	0
110	120772	110	772	P_127		Department of Public Safety				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	10,503	10,383	10,516	10,516
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	10,503	10,383	10,516	10,516
110	120774	110	772	P_128		Parks & Wildlife				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	279	0	1,530	1,530
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	279	0	1,530	1,530
110	120775	110	772	P_129		Texas Alcoholic Beverage Comm.				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	225	225
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	225	225
110	130750	110	750			Juvenile Board				
						Total Salaries	116,613	117,062	116,613	158,613
						Total Fringe Benefits	69,716	70,922	67,092	79,650
						Total Operating Expenses	0	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW	NEW	NEW	NEW	Expenditures	Audited	Audited	Amended	Adopted
		Fund	Cost Center	Division	Location		Expenditures	Expenditures		
							22/23	23/24	24/25	25/26
						Departmental Total	186,329	187,984	183,705	238,263
110	130772	110	771		LOC_043	Community Supervision				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	52,368	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	52,368	0	0
110	130774	110	771	P-107	LOC_043	Pre-Trial Services				
						Total Salaries	22,888	32,112	35,336	36,750
						Total Fringe Benefits	15,402	18,385	21,345	23,265
						Total Operating Expenses	2,055	2,088	2,090	2,090
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	40,345	52,585	58,771	62,105
110	140430	110	430		LOC_023	Veterans Services				
						Total Salaries	76,188	81,579	84,161	88,257
						Total Fringe Benefits	42,412	44,004	45,430	49,520
						Total Operating Expenses	2,093	3,231	24,700	8,700
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	13,711	13,756	0	0
						Departmental Total	134,404	142,570	154,291	146,477
110	140440	110	870	P_131		Civil Defense				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	21,685	29,128	42,000	42,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	21,685	29,128	42,000	42,000
110	140870	110	870		LOC_019	Emergency Management				
						Total Salaries	142,718	151,190	184,412	205,847
						Total Fringe Benefits	41,306	44,274	97,540	76,335
						Total Operating Expenses	81,007	93,515	97,070	93,000
						Total Capital Outlay	7,256	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	272,287	288,979	379,022	375,182
110	140880	110	880		LOC_036	Health Department				
						Total Salaries	337,995	360,580	408,249	422,669
						Total Fringe Benefits	144,062	166,753	211,290	240,925
						Total Operating Expenses	413,961	472,135	961,400	980,900
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	2,777	1,408	0	0
						Departmental Total	898,795	1,000,876	1,580,939	1,644,494
110	140936	110	936			Historical Commission				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	24	1,300	11,300	13,300
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	24	1,300	11,300	13,300
110	140950	110	950			Contract Service Organizations				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	430,778	458,062	538,378	852,878
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0



### FY26 Categorical Expenditures Budget

Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted 25/26
							22/23	23/24	24/25	
						Departmental Total	430,778	458,062	538,378	852,878
110	150447	110	700		LOC_061	<b>CSCD (Pine Tree Bldg)</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	1,200	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	1,200	0
110	150448	110	700		LOC_050	<b>Records Building</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	11,057	8,022	15,300	29,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	11,057	8,022	15,300	29,000
110	150465	110	700		LOC_021	<b>Parking Facility</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	0	241,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	0	241,000
110	150466	110	700		LOC_001	<b>ADA Compliance - Use Spend Cat SC171</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	450	35,000	45,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	450	35,000	45,000
110	150570	110	700		LOC_001	<b>Courthouse Building</b>				
						Total Salaries	342,156	413,251	492,669	546,269
						Total Fringe Benefits	168,246	220,159	249,045	307,250
						Total Operating Expenses	741,251	754,493	940,121	968,750
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	1,251,653	1,387,903	1,681,835	1,822,269
110	150575	110	575		LOC_001	<b>Housekeeping</b>				
						Total Salaries	162,053	128,854	257,472	317,560
						Total Fringe Benefits	108,065	96,348	168,787	226,260
						Total Operating Expenses	37,129	43,848	64,850	129,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	307,247	269,050	491,109	673,320
110	150585	110	701	P_124	LOC_053	<b>Jail Building</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	462,638	421,683	538,000	539,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	462,638	421,683	538,000	539,000
110	150590	110	700		LOC_059	<b>Service Center Building</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	51,098	57,853	69,750	70,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted
							22/23	23/24	24/25	25/26
						Departmental Total	51,098	57,853	69,750	70,500
110	150610	110	700		LOC_042	Longview Whaley St. Community Bldg				
						Total Salaries	22,046	22,264	27,000	25,000
						Total Fringe Benefits	4,707	4,792	5,890	5,450
						Total Operating Expenses	44,686	56,086	67,200	72,900
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	71,439	83,142	100,090	103,350
110	150611	110	702		LOC_039	Judson Community Building				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	6,622	21,238	22,400	42,900
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	6,622	21,238	22,400	42,900
110	150620	110	700		LOC_026	Greggton Community Building				
						Total Salaries	236	4,140	4,600	0
						Total Fringe Benefits	31	826	1,680	0
						Total Operating Expenses	31,296	26,348	31,550	34,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	31,563	31,314	37,830	34,000
110	150621	110	700		LOC_027	Precinct 2 Justice Center				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	35,793	35,800
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	35,793	35,800
110	150632	110				Gladewater Commerce St. Bldg. - sold to State of Texas				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	2,484	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	2,484	0	0	0
110	150634	110	634		LOC_038	Hugh Camp Memorial Park				
						Total Salaries	17,586	3,132	0	0
						Total Fringe Benefits	10,183	2,220	1,220	0
						Total Operating Expenses	46,115	17,357	75,000	79,200
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	73,884	22,709	76,220	79,200
110	150636	110				Kilgore Community Building - demolished				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	20,255	16,857	136,714	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	20,255	16,857	136,714	0
110	150641	110	700		LOC_037	Elderville Community Building				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	18,360	20,107	23,090	23,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW	NEW	NEW	NEW	Expenditures	Audited	Audited	Amended	Adopted
		Fund	Cost Center	Division	Location		Expenditures	Expenditures		
							22/23	23/24	24/25	25/26
						Departmental Total	18,360	20,107	23,090	23,500
110	150643	110	700		LOC_045	Longview Eastman Rd Bldg				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	15,971	15,063	28,600	23,400
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	15,971	15,063	28,600	23,400
110	150644	110	810		LOC_060	Purchasing Surplus Building				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	2,163	1,980	5,700	5,700
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	2,163	1,980	5,700	5,700
110	150700	110	701	P_126	LOC-055	MA Smith Criminal Justice Ctr				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	45,296	60,434	64,000	159,080
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	45,296	60,434	64,000	159,080
SUB-TOTAL MAINTENANCE 150447 - 150725:										
						Total Salaries	544,077	571,641	781,741	888,829
						Total Fringe Benefits	291,232	324,345	426,622	538,960
						Total Operating Expenses	1,536,421	1,521,819	2,154,268	2,499,230
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Maintenance Dept Grand Total	2,371,730	2,417,805	3,362,631	3,927,019
GENERAL FUND TOTAL EXPENSES										
						Total Salaries	19,755,315	24,119,696	27,870,353	30,134,879
						Total Fringe Benefits	9,341,068	10,176,600	12,694,438	14,600,525
						Total Operating Expenses	12,801,557	14,316,078	19,122,315	21,575,689
						Total Capital Outlay	58,051	77,104	27,000	70,500
						Total Debt Service/Capital Lease	65,837	66,524	0	0
						General Fund Total Expenses	42,021,828	48,756,002	59,714,106	66,381,593
ROAD AND BRIDGE FUND (by Department)										
215	160790	215				Road & Bridge - Administration - moved to precincts				
						Total Salaries	274,688	275,744	294,688	0
						Total Fringe Benefits	93,871	97,374	123,736	0
						Total Operating Expenses	12,234	(9,279)	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	380,793	363,839	418,424	0
215	100451	215	451			Road & Bridge - General				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	50,100	25,752
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	0	0	50,100	25,752
215	160810	215	810		LOC-025	Road & Bridge - Precinct #1				
						Total Salaries	640,899	726,506	867,664	993,896
						Total Fringe Benefits	307,796	317,313	388,610	456,530
						Total Operating Expenses	551,496	534,470	443,900	478,700
						Total Capital Outlay	138,989	7,373	0	5,700

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended 24/25	Adopted 25/26
							22/23	23/24		
						Total Debt/Lease	1,756	1,471	0	0
						Departmental Total	1,640,936	1,587,133	1,700,174	1,934,826
215	160820	215	820		LOC_028	Road & Bridge - Precinct #2				
						Total Salaries	42,888	46,485	49,909	127,387
						Total Fringe Benefits	22,287	23,353	24,125	57,575
						Total Operating Expenses	11,700	176,337	138,985	154,600
						Total Capital Outlay	0	8,877	0	0
						Total Debt/Lease	0	2,807	0	0
						Departmental Total	76,875	257,859	213,019	339,562
215	160830	215	830		LOC_032	Road & Bridge - Precinct #3				
						Total Salaries	681,791	728,563	901,039	1,021,715
						Total Fringe Benefits	337,175	332,899	427,976	497,331
						Total Operating Expenses	909,820	873,751	928,500	890,500
						Total Capital Outlay	59,975	30,198	0	0
						Total Debt/Lease	1,988	1,624	0	0
						Departmental Total	1,990,749	1,967,035	2,257,515	2,409,546
215	160840	215	840		LOC_033	Road & Bridge - Precinct #4				
						Total Salaries	617,840	454,585	733,145	816,585
						Total Fringe Benefits	325,517	220,632	356,230	412,515
						Total Operating Expenses	225,683	194,947	400,850	467,450
						Total Capital Outlay	13,347	0	0	0
						Total Debt/Lease	1,654	1,654	0	0
						Departmental Total	1,184,041	871,818	1,490,225	1,696,550
ROAD & BRIDGE FUND TOTALS										
						Total Salaries	2,258,106	2,231,883	2,846,445	2,959,583
						Total Fringe Benefits	1,086,646	991,571	1,320,677	1,423,951
						Total Operating Expenses	1,710,933	1,770,226	1,962,335	2,017,002
						Total Capital Outlay	212,311	46,448	0	5,700
						Total Debt Service/Capital Lease	5,398	7,556	0	0
						Road & Bridge Fund Total	5,273,394	5,047,684	6,129,457	6,406,236
AIRPORT MAINTENANCE FUND (by Department)										
218	100691	218	691	P_119	LOC_034	Airport - Administration				
						Total Salaries	157,849	169,797	201,460	209,250
						Total Fringe Benefits	96,039	60,030	83,555	89,905
						Total Operating Expenses	262,925	243,787	662,806	768,200
						Total Capital Outlay	4,758	0	0	0
						Total Debt/Lease	2,195	3,173	0	0
						Departmental Total	523,766	476,787	947,821	1,067,355
218	100693					Airport - Terminal Building - merged with Administration				
						Total Salaries	60,858	67,848	0	0
						Total Fringe Benefits	40,420	42,315	0	0
						Total Operating Expenses	87,834	158,682	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	189,112	268,845	0	0
218	100694	218	691	P_120	LOC_034	Airport Operations				
						Total Salaries	114,047	130,571	180,296	188,189
						Total Fringe Benefits	37,418	40,740	61,290	69,790
						Total Operating Expenses	18,661	22,054	275,300	300,438
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	170,126	193,365	516,886	558,417
218	100695					Airport - Airfield - merged with Operations				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	57,502	107,000	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted
							22/23	23/24	24/25	25/26
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	57,502	107,000	0	0
218	100696	218	691	P_121	LOC_034	<b>Airport - Maintenance Shop</b>				
						Total Salaries	132,086	177,978	365,317	399,417
						Total Fringe Benefits	61,546	84,341	173,030	211,265
						Total Operating Expenses	69,223	165,934	234,820	307,370
						Total Capital Outlay	16,834	23,841	15,950	7,998
						Total Debt/Lease	0	0	0	0
						Departmental Total	279,689	452,094	789,117	926,050
218	100698					<b>Airport - Marketing - merged with Administration</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	3,707	5,121	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	3,707	5,121	0	0
218	100699	218	691	P_122	LOC_034	<b>Airport - Fire Protection</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	57,380	77,171	62,500	69,700
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	57,380	77,171	62,500	69,700
218	130697	218	742	P_125	LOC_034	<b>Airport - Security</b>				
						Total Salaries	733,801	905,663	1,000,801	1,154,351
						Total Fringe Benefits	296,404	365,914	397,040	454,700
						Total Operating Expenses	67,305	51,862	93,000	93,500
						Total Capital Outlay	21,826	0	0	0
						Total Debt/Lease	0	0	0	0
						Departmental Total	1,119,336	1,323,439	1,490,841	1,702,551
<b>AIRPORT MAINTENANCE FUND TOTALS</b>										
						Total Salaries	1,198,641	1,451,857	1,747,874	1,951,207
						Total Fringe Benefits	531,827	593,340	714,915	825,660
						Total Operating Expenses	624,537	831,611	1,328,426	1,539,208
						Total Capital Outlay	43,418	23,841	15,950	7,998
						Total Debt Service/Capital Lease	2,195	3,173	0	0
						<b>Airport Maintenance FundTotal Exp.</b>	<b>2,400,618</b>	<b>2,903,822</b>	<b>3,807,165</b>	<b>4,324,073</b>
<b>DISCRETIONARY FUNDS (by Fund )</b>										
202	110500	202	500			<b>Oilfield Theft Prosecution</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	10,503	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Oilfield Theft Prosecution Fund</b>	<b>0</b>	<b>0</b>	<b>10,503</b>	<b>0</b>
203	120733					<b>Constable 3 Seizured Asset Funds</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	2,998	2,087	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Constable 3 Seizured Asset Funds</b>	<b>2,998</b>	<b>2,087</b>	<b>0</b>	<b>0</b>
204	110480	204	474		*	<b>District Court Technology Fund</b>				
					*Use associated Location	Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0

# FY26 Categorical Expenditures Budget

Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended	Adopted 25/26
							22/23	23/24	24/25	
						Total Operating Expenses	0	1,193	2,500	2,500
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>District Court Technology Fund Total</b>	<b>0</b>	<b>1,193</b>	<b>2,500</b>	<b>2,500</b>
<b>205</b>	<b>100423</b>	<b>205</b>	<b>474</b>		*	<b>County Court Technology Fund</b>				
					*Use associated Location	Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	5,262	2,641	15,900	25,416
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>County Court Technology Fund Total</b>	<b>5,262</b>	<b>2,641</b>	<b>15,900</b>	<b>25,416</b>
<b>206</b>	<b>100448</b>	<b>206</b>	<b>448</b>		LOC_006	<b>County Court Records Preservation</b>				
						Total Salaries	12,284	12,950	14,002	14,627
						Total Fringe Benefits	6,696	6,902	7,440	8,045
						Total Operating Expenses	5,362	4,625	8,100	2,800
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Co Court Records Preservation Total</b>	<b>24,342</b>	<b>24,477</b>	<b>29,542</b>	<b>25,472</b>
<b>207</b>	<b>110485</b>	<b>207</b>	<b>485</b>		LOC_011	<b>District Court Records Preservation</b>				
						Total Salaries	14,084	14,756	15,802	16,427
						Total Fringe Benefits	7,053	7,261	7,800	8,410
						Total Operating Expenses	4,034	6,757	12,700	9,600
						Total Capital Outlay	1,328	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Dist Court Records Preservation Total</b>	<b>26,499</b>	<b>28,774</b>	<b>36,302</b>	<b>34,437</b>
<b>213</b>	<b>100448</b>	<b>213</b>	<b>448</b>		LOC_006	<b>County Clerk Records Mgmt</b>				
						Total Salaries	34,845	47,152	56,317	52,901
						Total Fringe Benefits	13,465	14,740	16,605	17,365
						Total Operating Expenses	73,847	79,258	107,790	121,040
						Total Capital Outlay	0	13,455	0	0
						Total Debt/Lease	0	0	0	0
						<b>County Clerk Rec Mgmt Total Exp.</b>	<b>122,157</b>	<b>154,605</b>	<b>180,712</b>	<b>191,306</b>
<b>217</b>	<b>110510</b>	<b>217</b>	<b>510</b>		LOC_017	<b>Law Library Fund</b>				
						Total Salaries	16,902	17,802	18,435	19,403
						Total Fringe Benefits	10,092	10,428	10,845	11,870
						Total Operating Expenses	55,906	56,829	63,365	65,365
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Law Library Fund Total</b>	<b>82,900</b>	<b>85,059</b>	<b>92,645</b>	<b>96,638</b>
<b>220</b>	<b>110474</b>	<b>220</b>	<b>474</b>		*	<b>Local Truancy Fund</b>				
					*Use associated Location	Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	2,000	2,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Local Truancy Fund</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>224</b>	<b>140950</b>					<b>Family Protection</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	7,200	5,416	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						<b>Family Protection Fund Total</b>	<b>7,200</b>	<b>5,416</b>	<b>0</b>	<b>0</b>
<b>230</b>	<b>120742</b>	<b>230</b>	<b>742</b>	<b>P_124</b>	<b>LOC_019</b>	<b>Social Security Incentive</b>				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW	NEW	NEW	NEW	Expenditures	Audited	Audited	Amended	Adopted
		Fund	Cost Center	Division	Location		Expenditures	Expenditures		
							22/23	23/24	24/25	25/26
						Total Operating Expenses	0	0	60,000	60,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Social Security Incentive	0	0	60,000	60,000
233	120449	233	742	P_123	LOC_019	Building Security Fund				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	6,400	26,988	40,000	40,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Building Security FundTotal	6,400	26,988	40,000	40,000
235	110475	235	474		*	Drug Court -County Retained Fees				
					*Use associated Location	Total Salaries	4,080	6,195	0	0
						Total Fringe Benefits	314	989	0	0
						Total Operating Expenses	0	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Drug Court Program Fund Total	4,394	7,184	0	0
245	150900	245	700		*	Court Facility Fee Fund				
					*Use associated Location	Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	20,000	20,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Court Facility Fee Fund Total	0	0	20,000	20,000
246	140950	245	451		*	Opiod Abatement Trust Fund				
					*Use associated Location	Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Opiod Abatement Trust Fund Total	0	0	0	0
272	100451					Workforce Investment Fund				
						Total Salaries	82,845	0	0	0
						Total Fringe Benefits	16,800	0	0	0
						Total Operating Expenses	0	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Workforce Investment Fund Total	99,645	0	0	0
273	All JPs	273	*		*	Justice Technology Fund				
			* Use associated cost center and location			Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	21,596	29,077	54,700	56,097
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	2,087	4,777	0	0
						Justice Technology Fund Total	23,683	33,854	54,700	56,097
276	All JPs	476	*		*	Justice of the Peace Security				
			* Use associated cost center and location			Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	0	0	22,250	22,250
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						JP Security Total	0	0	22,250	22,250
277	100448	277	448		LOC_006	Co Clerk Criminal Rec Mgmt				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0

FY26 Categorical Expenditures Budget										
Fund	Org	NEW Fund	NEW Cost Center	NEW Division	NEW Location	Expenditures	Audited Expenditures	Audited Expenditures	Amended 24/25	Adopted 25/26
							22/23	23/24		
						Total Operating Expenses	0	0	0	0
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Co Clerk Criminal RM Total Exp.	0	0	0	0
282	140950	282	950			Health Care Fund				
						Total Salaries	0	0	0	0
						Total Fringe Benefits	0	0	0	0
						Total Operating Expenses	40,000	33,524	60,000	50,000
						Total Capital Outlay	0	0	0	0
						Total Debt/Lease	0	0	0	0
						Health Care Fund Total	40,000	33,524	60,000	50,000
TOTAL DISCRETIONARY FUNDS										
						Total Salaries	165,040	98,855	104,556	103,358
						Total Fringe Benefits	54,420	40,320	42,690	45,690
						Total Operating Expenses	222,605	248,395	479,808	477,068
						Total Capital Outlay	1,328	13,455	0	0
						Total Debt Service/Capital Lease	2,087	4,777	0	0
						Total Expenditures Other Funds	443,393	401,025	627,054	626,116
DEBT SERVICE FUNDS										
358						I&S GO 2024 Parking Facility				
	180911	358	910	180		Principal	0	0	385,000	580,000
	180912	358	910	180		Interest and Fees	0	0	928,544	731,932
						Total Expenditures	0	0	1,313,544	1,311,932
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS										
Note: Unexpended Capital Project budgets roll forward each year until project completion.										
208	various					Interagency Projects				
						Total Operating Expenses	1,420,972	199,000	0	0
						Total Capital Outlay	0	0	0	0
						Total Expenditures	1,420,972	199,000	0	0
410	150999	410	451			Capital Improvement Project Fund				
						Capital Expenditures	0	28,773	600,000	600,000
						Total Expenditures	0	28,773	600,000	600,000
420						Capital Road & Bridge Project Fund				
	160810	420	810		LOC_025	Precinct #1 Projects	293,412	309,536	645,534	468,419
	160820	420	820		LOC_028	Precinct #2 Projects	0	106,762	323,852	250,000
	160830	420	830		LOC_032	Precinct #3 Projects	788,444	911,071	692,205	1,006,714
	160840	420	840		LOC_033	Precinct #4 Projects	0	0	0	150,000
	160800	420	451			R&B - General	0	0	150,000	150,000
		Note: Project codes required				Total Expenditures	1,081,856	1,327,369	1,811,591	2,025,133
450	150999	450	451			Permanent Improvement Fund				
						Capital Expenditures	0	115,496	661,750	205,875
						Total Expenditures	0	115,496	661,750	205,875
460	100692	460	691		LOC_034	Airport Improvements Fund				
		Note: Project codes required				Capital Projects	114,780	21,589,298	24,321,215	6,454,057
						Total Expenditures	114,780	21,589,298	24,321,215	6,454,057
465	150465	465	700		LOC_021	Parking Facility				
		Note: Project codes required				Capital Expenditures	44,023	6,350,000	7,368,804	2,430,153
						Total Expenditures	44,023	6,350,000	7,368,804	2,430,153
250	150465	250	700		LOC_021	G O Parking Garage Proceeds 2024				
		Note: Project codes required				Capital Expenditures	0	17,000,000	13,507,565	0
						Total Expenditures	0	17,000,000	13,507,565	0
						TOTAL PARKING FACILITY:	44,023	23,350,000	20,876,369	2,430,153



FY26 Categorical Expenditures Budget										
							Audited	Audited		Adopted
		NEW	NEW	NEW	NEW	Expenditures	Expenditures	Expenditures	Amended	
Fund	Org	Fund	Center	Division	Location		22/23	23/24	24/25	
472	100570	472	*		*	Computer Upgrade Project				
		* use associated cost center & location				Capital Expenditures	70,916	597,000	3,943,399	3,959,549
		Note: Project codes required				Total Expenditures	70,916	597,000	3,943,399	3,959,549
476	various	476	*		*	See Capital Schedule				
		* use associated cost center & location				Total Expenditures	2,206,332	5,841,009	11,432,584	17,936,919
		Note: Project codes required								
ALL CAPITAL & INTERAGENCY PROJECTS							4,938,879	53,047,945	63,646,908	33,611,686
Total Categorical Expenditures - All Budgeted Funds:										
						Total Salaries	23,377,102	27,902,291	32,569,228	35,149,027
						Total Fringe Benefits	11,013,961	11,801,831	14,772,720	16,895,826
						Total Operating Expenses	15,359,632	17,166,310	22,892,884	25,608,967
						Total Capital /Highway Projects	5,253,987	53,208,793	63,689,858	33,695,884
						Total Debt Service/Capital Lease	75,517	82,030	1,313,544	1,311,932
						Grand Total Expenditures	55,080,199	110,161,255	135,238,234	112,661,636

**FY26 Elected Officers' Compensation**

Position	Elected Officer	FY26 Adopted Salary	FY26 Co supp & other	State suppl (g) + Juvenile Board (h)	State MPO - if funded (i)	FY26 Travel All.	FY26 Cell Phone	Note Supp *	Total Supp. /Allow.	FY26 Total Adopted Compensation*	Total Benefits	Total Salary & Benefits
CC0015	County Clerk	82,441.00	0			0	0		0	82,441	32,734	115,175
CJ0001	County Judge	73,503.00		37,800		0	0	g	37,800	111,303	38,689	149,992
TX0001	Tax Assessor/Collector	88,876.00	1,950			0	0	b	1,950	90,826	34,459	125,285
CCL001	County Court at Law #1	175,000.00				0	0	h	0	175,000	51,814	226,814
CL2001	County Court at Law #2	219,500.00				0	0	h	0	219,500	60,939	280,439
DC0001	District Clerk	82,441.00				0	0		0	82,441	32,734	115,175
JP1001	Justice of Peace #1	64,336.00				9,300	0	e,f	9,300	73,636	30,919	104,555
JP2001	Justice of Peace #2	62,963.00				9,300	480	e,f	9,780	72,743	30,739	103,482
JP3001	Justice of Peace #3	62,963.00				9,300	480	e,f	9,780	72,743	30,739	103,482
JP4001	Justice of Peace #4	62,963.00				9,300	480	e,f	9,780	72,743	30,739	103,482
DA0001	District Attorney	0.00		25,000		0	0	h	25,000	25,000	20,859	45,859
CN0001	Constable #1	63,108.00	5,400		6,500	0	600	d,f,i	12,500	75,608	32,099	107,707
CN0002	Constable #2	63,108.00	5,400		6,500	0	600	d,f,i	12,500	75,608	32,099	107,707
CN0003	Constable #3	63,108.00	5,400		6,500	0	600	d,f,i	12,500	75,608	32,099	107,707
CN0004	Constable #4	63,108.00	5,400		6,500	0	600	d,f,i	12,500	75,608	32,099	107,707
SH0010	Sheriff	67,183.00	5,400		6,500	0	0	d,i	11,900	79,083	33,559	112,642
SH0010	Sheriff - Jail Administrator	0.00	11,100			0	0	c	11,100	11,100	2,475	13,575
JB0001	Co Judge-Juv Bd Chairman	0.00		33,613		0	0	h	33,613	33,613	6,880	40,493
JB0002	124th Judge-Juv Bd	0.00		25,000		0	0	h	25,000	25,000	20,969	45,969
JB0003	188th Judge-Juv Bd	0.00		25,000		0	0	h	25,000	25,000	20,969	45,969
JB0004	307th Judge-Juv Bd	0.00		25,000		0	0	h	25,000	25,000	20,969	45,969
JB0005	CCL #1 - Juv Bd	0.00		25,000		0	0	h	25,000	25,000	5,115	30,115
JB0006	CCL #2 - Juv Bd	0.00		25,000		0	0	h	25,000	25,000	5,115	30,115
	General Fund Subtotals	1,294,601.00	40,050	221,413	32,500	37,200	3,840		335,003	1,629,604	639,811	2,269,415
ADM001	Commissioner Pct#1	76,619.00				0	0		0	76,619	31,444	108,063
ADM002	Commissioner Pct#2	76,619.00				0	0		0	76,619	31,444	108,063
ADM003	Commissioner Pct#3	76,619.00				0	0		0	76,619	31,444	108,063
ADM004	Commissioner Pct#4	76,619.00				0	0		0	76,619	31,444	108,063
	Road & Bridge Fund S/T	306,476.00	0	0	0	0	0		0	306,476	125,776	432,252
	Grand Total	1,601,077.00	40,050	221,413	32,500	37,200	3,840		335,003	1,936,080	765,587	2,701,667
	All figures are rounded.											
	(a) Proposed cost of living increase if accepted by elected officer											
	(b) Tax Assessor Collector State certification county supplement											
	(c) Sheriff jail services supplement \$11,100											
	(d) Maximum county law enforcement supplements allowed \$5,400 with required proof of TCOLE licensing											
	(e) Travel allowance for Justice of the Peace \$9,300											
	(f) Eligible cell phone allowance \$600 if accepted by elected officer											
	(g) State judicial supplement per HB2529 for County Judge											
	(h) State judicial salaries and supplement increases per SB293 for County Court, County Courts at Law, District Attorney, and Juvenile Board											
	(i) Possible State Master Peace Officer supplement \$6,500 – pending State funding and eligibility requirements											

FY26 Positions Summary Budget															
			SC137	Employee	SC129	SC140 Standby -	SC136	SC118 &	SC127	SC115	SC144	Total Wage	# FT	TOTAL	TOTAL SAL+
Fund	Cost Center	Department	Salaries	Suppl. (2)	Overtime	On-Call	Part-Time	SC143 Temp	Longevity	Cell Allow.	Uniform	Expenses	Pos.	BENEFITS	BENEFITS
110	423	Co Clerk	1,044,984	0	4,000	0	0	0	12,960	0	0	1,061,944	26.00	648,160	1,710,104
110	423	Co Clerk - Archives Pres.	37,104	0	0	0	25,800	0	1,440	0	0	64,344	1.00	28,800	93,144
110	445	Telecommunications	0	0	500	0	62,000	0	0	0	0	62,500	0.00	12,540	75,040
110	446	Purchasing	299,007	0	0	0	0	20,000	1,920	0	0	320,927	5.00	141,735	462,662
110	447	Human Resources	218,000	0	500	0	0	0	0	600	0	219,100	4.00	107,615	326,715
110	448	Records Management	16,024	0	0	0	0	0	433	0	0	16,457	0.36	9,050	25,507
110	460	Co Judge	297,615	37,800	0	0	0	0	1,920	0	0	337,335	4.00	149,770	487,105
110	520	Elections	195,339	0	11,000	0	23,000	94,920	2,400	0	0	326,659	4.00	117,615	444,274
110	530	Auditor	653,876	0	0	0	0	0	4,320	0	0	658,196	11.00	345,885	1,004,081
110	550	Tax A/C	1,212,844	14,950	0	0	0	0	0	0	0	1,227,794	29.00	711,865	1,939,659
110	560	Inf Tech	658,577	0	0	0	0	0	11,040	2,520	0	672,137	12.00	369,095	1,041,232
110	900	AgriLife Extension Svc	33,630	0	0	0	0	0	0	0	0	33,630	1.00	22,625	56,255
110	900	AgriLife Ext - Agents	55,224	0	0	0	0	0	0	0	0	55,224	0.00	4,255	59,479
110	467	CCL #1	323,684	0	0	0	0	0	2,880	0	0	326,564	3.00	113,975	440,539
110	468	CCL #2	368,184	0	0	0	0	30,000	1,440	0	0	399,624	3.00	125,055	524,679
110	471	Dist Ct 124th	153,914	0	0	0	0	25,000	1,920	0	0	180,834	2.00	65,255	246,089
110	471	Dist Ct 188th	153,914	0	0	0	0	0	1,920	0	0	155,834	2.00	63,330	219,164
110	473	Dist Ct 307th	156,024	0	0	0	0	0	2,880	0	0	158,904	2.00	63,970	222,874
110	474	Judicial/Court of Appeals	20,508	0	0	0	0	10,000	0	0	0	30,508	0.00	2,425	32,933
110	480	Dist Clerk	702,983	0	4,000	0	0	0	4,320	0	0	711,303	17.00	433,215	1,144,518
110	491	JP #1	313,464	9,300	0	0	0	0	3,840	0	0	326,604	8.00	197,150	523,754
110	492	JP #2	173,534	9,300	0	0	0	0	1,440	480	0	184,754	4.00	100,630	285,384
110	493	JP #3	177,768	9,300	0	0	19,000	0	1,440	480	0	207,988	4.00	105,300	313,288
110	494	JP #4	172,257	9,300	0	0	0	0	960	480	0	182,997	4.00	100,275	283,272
110	500	Dist Atty	2,501,277	37,560	0	0	0	24,000	9,120	0	0	2,571,957	33.00	1,064,765	3,636,722
110	600	Bail Bond Board	0	3,308	0	0	0	0	0	0	0	3,308	0.00	665	3,973
110	731	Const #1	63,108	11,900	0	0	0	0	0	600	0	75,608	1.00	32,000	107,608
110	732	Const #2	63,108	11,900	0	0	0	0	0	600	0	75,608	1.00	32,000	107,608
110	733	Const #3	63,108	11,900	0	0	0	5,000	0	600	0	80,608	1.00	32,430	113,038
110	734	Const #4	63,108	11,900	0	0	0	0	0	600	0	75,608	1.00	32,000	107,608
110	742	Sheriff	5,898,210	350,300	100,000	0	0	0	51,840	23,380	0	6,423,730	83.00	2,751,965	9,175,695
110	742	Sheriff Jail Operations	10,701,766	147,900	200,000	0	0	0	45,600	10,060	0	11,105,326	170.00	5,103,230	16,208,556
110	750	Juvenile Board	158,613	0	0	0	0	0	0	0	0	158,613	3.00	79,650	238,263
110	774	Pre-Trial Services	36,750	0	0	0	0	0	0	0	0	36,750	1.00	23,265	60,015
110	430	Veterans Service Ofc.	86,817	0	0	0	0	0	1,440	0	0	88,257	2.00	49,520	137,777
110	870	Emergency Management	174,607	18,600	10,000	0	0	0	1,440	1,200	0	205,847	2.00	76,335	282,182
110	880	Health	419,309	0	0	0	0	0	2,400	960	0	422,669	9.00	240,925	663,594
110	700	Maintenance	531,369	0	7,500	5,000	0	0	2,400	0	0	546,269	12.00	307,250	853,519
110	575	Maint. Housekeeping	312,120	0	4,000	0	0	0	1,440	0	0	317,560	10.00	226,260	543,820
110	700	Longview Comm Center	0	0	1,000	0	24,000	0	0	0	0	25,000	0.00	5,450	30,450
General Fund			28,511,728	695,218	342,500	5,000	153,800	208,920	175,153.00	42,560	0	30,134,879	475.36	14,097,300	44,232,179
215	810	R & B #1	838,796	1,500	67,000	10,000	0	58,000	5,280	1,320	12,000	993,896	15.00	456,530	1,450,426
215	820	R & B #2	125,467	0	0	0	0	0	1,920	0	0	127,387	2.00	57,575	184,962
215	830	R & B #3	964,275	1,500	20,000	0	0	15,000	4,320	3,120	13,500	1,021,715	17.00	497,331	1,519,046
215	840	R & B #4	753,315	1,000	20,000	10,000	0	15,500	4,800	720	11,250	816,585	14.00	412,515	1,229,100
Road & Bridge			2,681,853	4,000	107,000	20,000	0	88,500	16,320	5,160	36,750	2,959,583	48.00	1,423,951	4,383,534
218	691	Airport Administration	201,760	0	2,000	0	0	0	1,440	1,800	2,250	209,250	3.00	89,905	299,155
218	691	Airport Operations	114,179	0	5,000	0	64,000	0	960	1,800	2,250	188,189	2.00	69,790	257,979
218	691	Airport Maintenance	367,297	0	12,000	5,000	0	0	4,320	4,800	6,000	399,417	8.00	211,265	610,682
218	742	Airport Public Safety	990,071	97,400	55,000	0	0	0	10,080	1,800	0	1,154,351	13.00	454,700	1,609,051
Airport			1,673,307	97,400	74,000	5,000	64,000	0	16,800	10,200	10,500	1,951,207	26.00	825,660	2,776,867
206	448	Co Clerk Rec Mgmt	14,242	0	0	0	0	0	385	0	0	14,627	0.32	8,045	22,672
207	485	Dist Clerk Rec Mgmt	14,242	1,800	0	0	0	0	385	0	0	16,427	0.32	8,410	24,837
213	448	Co Clk Rec Mgmt	25,581	0	0	0	16,600	10,000	720	0	0	52,901	0.50	17,365	70,266
217	510	Law Lib	18,923	0	0	0	0	0	480	0	0	19,403	0.50	11,870	31,273
Other Funds			72,988	1,800	0	0	16,600	10,000	1,970.00	0	0	103,358	1.64	45,690	149,048
Total All Cost Centers			32,939,876	798,418	523,500	30,000	234,400	307,420	210,243	57,920	47,250	35,149,027	551.00	16,392,601	51,541,628
Notes:															
(1) Various other compensation includes accrued leave for retiring employees															
(2) Supplements are listed for budgeting purposes and are subject to change depending on employee's level of certification, transfer to another position, and/or change in employment status.															
FY26 Supplementary Positions Summary															
Supplemental positions are under Commissioners Court or Board of Judges oversight and are funded with other sources.															
Fund	Cost Center	Cost Center Title	SC137	Employee	SC129	SC140 Standby -	SC136	SC118 &	SC127	SC115	SC144	Total Wage	# FT	TOTAL	TOTAL SAL+
			Salaries	Suppl. (2)	Overtime	On-Call	Part-Time	SC143 Temp	Longevity	Cell Allow.	Uniform	Expenses	Pos.	BENEFITS	BENEFITS
Supplementary Data for Grants															
802xx	110500	Dist Atty VOCA	37,705	0	0	0	0	0	0	0	0	37,705	1.00	23,450	61,155
826xx	110500	Dist Atty VAWA	96,081	0	0	0	0	0	0	0	0	96,081	2.00	51,040	147,121
827xx	110500	SB22 Rural DA grant	60,000	0	0	0	0	0	0	0	0	60,000	1.00	28,790	88,790
sub-total			193,786	0	0	0	0	0	0	0	0	193,786	4.00	103,280	297,066
Supplementary Data for Juvenile:															
091	130726	Juvenile Detention	1,025,347	0	0	0	0	0	0	0	0	1,025,347	18.00	400,000	1,425,347
091	130760	Juvenile Probation	971,765	0	0	0	0	0	0	0	0	971,765	17.00	450,000	1,421,765
sub-total			1,997,112	0	0	0	0	0	0	0	0	1,997,112	35.00	850,000	2,847,112
Total Court Approved			35,130,774	798,418	523,500	30,000	234,400	307,420	210,243	57,920	47,250	37,339,925	590	17,345,881	54,685,806

## FY26 Road and Bridge Projects

### FY26 Capital Road Projects - Fund 420

Fund	Org.*	Acct.	Prog.	Location	FY25 Budget Unfinished Projects*	FY26 Budget New Projects
420	160902	756000	170	P1: Sam Page Road		208,500
420	new	756000	170	P1: Tryon Road		98,271
420	new	756000	170	P1: Williams Road		161,648
420	160920	756000	170	P2: Cherokee Street	232,502	17,498
420	160949	756000	170	P3: Rice Rd	19,235	
420	160951	756000	170	P3: Merrills Lake Road	140,473	
420	new	756000	170	P3: Oakwood Road		62,675
420	new	756000	170	P3: W. Goforth Road		356,685
420	new	756000	170	P3: Peavine Road		151,882
420	new	756000	170	P3: Fritz-Swanson Road		275,764
420		756000	170	P4: Fritz-Swanson Road		150,000
<i>Materials Budgeted for Fund 420 Capital Road Projects</i>					<u>392,210</u>	<u>1,482,923</u>

### FY26 Non-Capital Road Projects - Fund 215

Fund	Org	Acct	Prog.	Location	FY26 Budget
215	160810	740200	160	P1: Pipe Culverts	3,200
215	160810	740300	160	P1: Gravel, Sand, and Cement	10,500
215	160810	740400	160	P1: Road Materials	100,000
				S/T Precinct #1	<u>\$113,700</u>
215	160820	740200	160	P2: Pipe & Culverts	9,500
215	160820	740300	160	P2: Gravel, Sand, and Cement	3,450
215	160820	740400	160	P2: Road Materials	10,900
				S/T Precinct #2	<u>\$23,850</u>
215	160830	740200	160	P3: Pipe & Culverts	20,000
215	160830	740300	160	P3: Gravel, Sand, and Cement	15,000
215	160830	740400	160	P3: Road Materials	400,000
				S/T Precinct #3	<u>\$435,000</u>
215	160840	740200	160	P4: Pipe & Culverts	12,000
215	160840	740300	160	P4: Gravel, Sand, and Cement	12,500
215	160840	740400	160	P4: Road Materials	100,000
				S/T Precinct #4	<u>\$124,500</u>
<i>Materials Budgeted for Fund 215 Road Projects</i>					<u>\$697,050</u>

### FY26 Juvenile Budget

<b>Beginning Fund Balance (estimated)</b>	<b>\$320,000</b>
<b>REVENUE</b>	
Intergovernmental Revenue	
TJJD Contract Grant A	\$1,274,193
TJJD Contract Grant C	\$0
TJJD Contract Grant N	\$0
TJJD Special Placements	\$150,000
Charges for Services	
Contract services	\$800,000
Other Financing Sources	
Transfer in - General Fund	\$1,500,000
<b>Total Resources</b>	<b>\$4,044,193</b>
<b>EXPENDITURES</b>	
Probation Operations	
Salaries	\$971,765
Fringe Benefits	\$450,000
Operations	\$812,270
Capital-non-capital	\$0
Detention Operations	
Salaries	\$1,025,347
Fringe Benefits	\$400,000
Operations	\$151,000
Capital-non-capital	\$200,000
<b>Total Expenditures</b>	<b>\$4,010,382</b>
<b>Ending Fund Balance (estimated)</b>	<b>\$33,811</b>

The Gregg County Juvenile Probation Department is a Specialized Local Entity under the Local Government Code who reports directly to the Juvenile Board. The department receives funding from Gregg County as well as from state and federal grants.

The department's purpose is to facilitate the rehabilitation and reintegration of juvenile offenders back into the community; to provide protection to the community; to ensure victims of crimes are afforded their rights; and to serve the Juvenile Court by providing supervision to the juveniles who come under the Court's jurisdiction.

For the FY26 budget, expenditures remain consistent with state guidelines and there are no new positions.



**JOHN W. MOORE**  
CRIMINAL DISTRICT ATTORNEY  
GREGG COUNTY, TEXAS

September 14, 2025

The Honorable Bill Stoudt  
County Judge  
Gregg County, Texas

Re: FY 2026 Criminal District Attorney Drug Forfeiture Fund Budget

Dear Judge Stoudt:

I have enclosed herein the Forfeiture Fund budget of this office for the 2026 fiscal year to be included in the FY 2026 County Budget. In keeping with the requirements of Article 59, Code of Criminal Procedure, this budget is submitted for the Court's acknowledgment. All monies are used solely for official purposes as required by law.

Sincerely,



cc: Gregg County Auditor


Enclosure

# John W. Moore

Criminal District Attorney  
Seized Assets Forfeiture Fund  
Budget FY 2026

[Please note: All amounts listed below are estimates.]

Fund Balance as of 09-30-2025	\$35,325.40
Anticipated Income FY 2026	\$10,000.00
Anticipated Expenses FY 2026	\$10,000.00
**Anticipated expenditures are for law enforcement training and equipment**	
Balance Anticipated on 09-30-2026	\$35,325.40



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John W. Moore  
Criminal District Attorney

**MICHELLE TERRY, PCAC**  
TAX ASSESSOR-COLLECTOR



**COLLECTIONS**  
903/237-2552  
**VEHICLE REGISTRATION**  
903/236-8417

**OFFICE OF**  
**TAX ASSESSOR-COLLECTOR**  
**GREGG COUNTY**  
POST OFFICE BOX 1431  
LONGVIEW, TEXAS 75606-1431

May 16, 2025

To: Linda Bailey, Budget Director

From: Michelle Terry, Tax Assessor-Collector

*mt*

2025-2026 Tax Office Budget for Special Inventory Tax Interest

Salaries and Fringe Benefits	\$20,000
Conferences and Workshops	\$ 1,500
Supplies and Other	<u>\$ 1,000</u>
Total SIT Budget	\$23,000



## LGC140.0045 Cost of Required Public Notices

The 84th Legislature passed S.B. 622 amending Local Government Code Chapter 140 and requiring political subdivisions to itemize expenditures for notices required by law and include a line item in their budgets indicating these expenses.

The adopted budget is not published at the line item level. The following summary schedule is provided to comply with LGC 140.0045 by identifying the cost of required public notices.

Dept	Description of Public Notice	FY23 Cost	FY24 Cost	FY25 Amended Budget	FY26 Adopted Budget
Purchasing	Purchasing statutes: auctions, sealed bids, sealed proposals	\$7,018	\$17,908	\$6,500	\$6,500
Budget	Budget statutes: public hearings, tax rate, elected official compensation	\$2,164	\$3,104	\$25,000	\$25,000
Budget	Clerk's Archival statutes: public hearings	\$110	\$106	\$0	\$0
Auditor	LPPF: Hospitals public notice	\$0	\$194	\$0	\$0
Auditor	Bond Elections Notice	\$0	\$16,872		
Auditor	Local Government Code: Public hearing for auditor's budget, salaries and court reporters salaries	\$300	\$300	\$300	\$300
Elections	Election code: Election notice, machine test notice (includes grant funding)	\$1,119	\$1,441	\$2,000	\$3,600
Dist Atty	Citation notices	\$324	\$74	\$1,500	\$1,500
Tax A/C	Tax code: Tax rate	\$0	\$0	\$500	\$500
Sheriff	Agriculture Code: Notice of Estray, nuisance abatement	\$250	\$250	\$250	\$250
	<b>Total Cost</b>	<b>\$11,285</b>	<b>\$40,249</b>	<b>\$36,050</b>	<b>\$37,650</b>

Note: In FY24, increased cost for bond election and additional bids required for parking facility project.

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Gregg County

903-237-2552

Taxing Unit Name

Phone (area code and number)

101 E. Methvin, Longview, Texas 75601

www.co.gregg.tx.us

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.	<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>	\$ 12,939,527,426
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>	\$ 1,553,840,970
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,385,686,456
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.268885 /\$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> ..... \$ 346,959,475 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 324,606,210 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 22,353,265
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> ..... \$ 654,553,031 <b>B. Prior year disputed value:</b> ..... - \$ 185,669,522 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 468,883,509
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 491,236,774

<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.	\$ 11,876,923,230
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.	<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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 17,472,070 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 35,321,130 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 52,793,200
11.	<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. <b>A. Prior year market value:</b> ..... \$ 5,254,337 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 247,700 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 5,006,637
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,799,837
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.	\$ 6,714,676
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 11,812,408,717
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 31,761,795
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>	\$ 329,314
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 32,091,109
18.	<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> <b>A. Certified values:</b> ..... \$ 14,700,407,748 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,884,533 <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 <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 24 below. <sup>12</sup> ..... - \$ 8,090,852 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 14,700,201,429

<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.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>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> ..... \$ 24,839,640	
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> ..... + \$ 0	
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 24,839,640
20.	<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>	\$ 1,773,863,310
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 12,951,177,759
23.	<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>21</sup>	\$ 0
24.	<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>22</sup>	\$ 215,902,684
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 215,902,684
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 12,735,275,075
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.251985 /\$100
28.	<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>24</sup>	\$ 0.279087 /\$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.

<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)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.257807 /\$100
30.	<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> .	\$ 11,876,923,230
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 30,619,539
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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. .... + \$ 329,314 <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. .... - \$ 13,547 <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 <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. .... \$ 315,767 <b>E. Add Line 31 to 32D.</b>	\$ 30,935,306
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,735,275,075
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.242910 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <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. .... \$ 649,827 <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. .... - \$ 567,201 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000648 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000648 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <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. .... \$ 2,958,580 <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. .... - \$ 2,715,523 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.001908 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.001908 /\$100

<sup>26</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</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. .... \$ <u>1,048,725</u> <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. .... \$ <u>1,038,516</u> <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.000080</u> /\$100 <b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.000407</u> /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>	\$ <u>0.000080</u> /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</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. .... \$ <u>0</u> <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. .... \$ <u>0</u> <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100 <b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
39.	<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. .... \$ <u>0</u> <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 .... \$ <u>0</u> <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ <u>0.000000</u> /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.000000</u> /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.245546</u> /\$100
41.	<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. Enter the amount of additional sales tax collected and spent on M&amp;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.</b> .... \$ <u>20,278,611</u> <b>B. Divide Line 41A by Line 33 and multiply by \$100.</b> .... \$ <u>0.159231</u> /\$100 <b>C. Add Line 41B to Line 40.</b>	\$ <u>0.404777</u> /\$100
42.	<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 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.418944</u> /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): 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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <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>31</sup>  Enter debt amount ..... \$ 1,312,481 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 1,312,481
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 38,475
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 1,274,006
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 97.51 % <b>B.</b> Enter the prior year actual collection rate..... 97.14 % <b>C.</b> Enter the 2023 actual collection rate. .... 97.15 % <b>D.</b> Enter the 2022 actual collection rate. .... 98.08 % <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>34</sup>	97.51 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 1,308,538
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.010088 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.429032 /\$100
D50.	<b>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<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.	\$ 0.457219 /\$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.	<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>35</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
53.	<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>36</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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</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.	\$ 20,589,328
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.158976 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.279087 /\$100
57.	<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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.279087 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.457219 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.298243 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.298243</u> /\$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>42</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>43</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>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</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>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<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.....	 \$ <u>0.306653</u> /\$100 \$ <u>0.002078</u> /\$100 \$ <u>0.304575</u> /\$100 \$ <u>0.298066</u> /\$100 \$ <u>0.006509</u> /\$100 \$ <u>12,115,001,475</u> \$ <u>788,565</u>
65.	<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.....	 \$ <u>0.278066</u> /\$100 \$ <u>0.029510</u> /\$100 \$ <u>0.248556</u> /\$100 \$ <u>0.278066</u> /\$100 \$ <u>-0.029510</u> /\$100 \$ <u>11,771,553,040</u> \$ <u>0</u>
66.	<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.....	 \$ <u>0.281700</u> /\$100 \$ <u>0.002980</u> /\$100 \$ <u>0.278720</u> /\$100 \$ <u>0.281700</u> /\$100 \$ <u>-0.002980</u> /\$100 \$ <u>9,767,095,248</u> \$ <u>0</u>
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ <u>788,565</u> /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>0.006088</u> /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ <u>0.304331</u> /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

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

<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §§26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</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>48</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>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.272780 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.003860 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.010088 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.286728 /\$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>50</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>51</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
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.298066 /\$100
76.	<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>52</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>53</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
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,812,408,717
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,735,275,075
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.304331</u> /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.279087 /\$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: 28

**Voter-approval tax rate.** ..... \$ 0.304331 /\$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: 69

**De minimis rate.** ..... \$ 0.286728 /\$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.<sup>54</sup>

print  
here

Michelle Terry, PCAC

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative

Date

7/31/25

<sup>54</sup> Tex. Tax Code §526.04(c-2) and (d-2)

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Gregg County	Special Road and Bridge	903-237-2552
Taxing Unit Name		Phone (area code and number)
101 E. Methvin, Longview, Texas 75601		www.co.gregg.tx.us
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.	<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>	\$ 12,939,527,426
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>	\$ 1,553,840,970
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,385,686,456
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.025142 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <div style="margin-left: 20px;"> <b>A. Original prior year ARB values:</b> ..... \$ 346,959,475  <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 324,606,210  <b>C. Prior year value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 22,353,265
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div style="margin-left: 20px;"> <b>A. Prior year ARB certified value:</b> ..... \$ 654,553,031  <b>B. Prior year disputed value:</b> ..... - \$ 185,669,522  <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup> </div>	\$ 468,883,509
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 491,236,774

<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.	\$ 11,876,923,230
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.	<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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 17,472,070 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 35,321,130 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 52,793,200
11.	<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. <b>A. Prior year market value:</b> ..... \$ 5,254,337 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 247,700 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 5,006,637
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,799,837
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.	\$ 11,819,123,393
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,971,564
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>	\$ 0
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 2,971,564
18.	<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> <b>A. Certified values:</b> ..... \$ 14,700,407,748 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,884,533 <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 <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 24 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 14,708,292,281

<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.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<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> .....	\$ 24,839,640
	<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> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 24,839,640
20.	<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>	\$ 1,773,863,310
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 12,959,268,611
23.	<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>21</sup>	\$ 0
24.	<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>22</sup>	\$ 215,902,684
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 215,902,684
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 12,743,365,927
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.023318 /\$100
28.	<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>24</sup>	\$ 0.279087 /\$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.

<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)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.025142 /\$100
30.	<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> .	\$ 11,876,923,230
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,986,096
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 0 <b>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 <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 <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. .... \$ 0 <b>E. Add Line 31 to 32D.</b>	\$ 2,986,096
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,743,365,927
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.023432 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <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 <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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <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 <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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ /\$100

<sup>26</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</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 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 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
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</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 33 and multiply by \$100..... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 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
39.	<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 ..... \$ <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.023432 /\$100
41.	<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..... \$ 0 <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ 0.000000 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ 0.023432 /\$100
42.	<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 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.024252 /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): 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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 / \$100
43.	<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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <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>31</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 97.51 % <b>B.</b> Enter the prior year actual collection rate..... 97.14 % <b>C.</b> Enter the 2023 actual collection rate. .... 97.15 % <b>D.</b> Enter the 2022 actual collection rate. .... 98.08 % <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>34</sup>	97.51 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,959,268,611
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 / \$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.024252 / \$100
D50.	<b>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 / \$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<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.	\$ 0.457219 /\$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.	<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>35</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
53.	<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>36</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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</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.	\$ 20,589,328
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.158976 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.279087 /\$100
57.	<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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.279087 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.457219 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.298243 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(f)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.298243 /\$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>42</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>43</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>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</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>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<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.....	 \$ 0.306653 /\$100 \$ 0.002078 /\$100 \$ 0.304575 /\$100 \$ 0.298066 /\$100 \$ 0.006509 /\$100 \$ 12,115,001,475 \$ 788,565
65.	<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.....	 \$ 0.278066 /\$100 \$ 0.029510 /\$100 \$ 0.248556 /\$100 \$ 0.278066 /\$100 \$ -0.029510 /\$100 \$ 11,771,553,040 \$ 0
66.	<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.....	 \$ 0.281700 /\$100 \$ 0.002980 /\$100 \$ 0.278720 /\$100 \$ 0.281700 /\$100 \$ -0.002980 /\$100 \$ 9,767,095,248 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 788,565 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.006088 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.304331 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

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

<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</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>48</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>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.272780 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.003860 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.010088 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.286728 /\$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>50</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>51</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
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.298066 /\$100
76.	<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>52</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>53</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
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,812,408,717
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,735,275,075
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.304331 /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.279087 /\$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: 28

**Voter-approval tax rate.** ..... \$ 0.304331 /\$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: 69

**De minimis rate.** ..... \$ 0.286728 /\$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.<sup>54</sup>

print  
here

Michelle Terry, PCAC

Printed Name of Taxing Unit Representative

sign  
here

Taxing Unit Representative



7/31/25

<sup>54</sup> Tex. Tax Code §526.04(c-2) and (d-2)

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Gregg County	Farm to Market/Flood Control	903-237-2552
Taxing Unit Name		Phone (area code and number)
101 E. Methvin, Longview, Texas 75601		www.co.gregg.tx.us
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.	<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>	\$ 12,900,355,257
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>	\$ 1,553,301,909
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 11,347,053,348
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.004039 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <div style="margin-left: 20px;"> <b>A. Original prior year ARB values:</b> ..... \$ 346,959,475  <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 324,606,210  <b>C. Prior year value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 22,353,265
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <div style="margin-left: 20px;"> <b>A. Prior year ARB certified value:</b> ..... \$ 654,553,031  <b>B. Prior year disputed value:</b> ..... - \$ 185,669,522  <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup> </div>	\$ 468,883,509
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 491,236,774

<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.	\$ 11,838,290,122
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.	<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 freepport, 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. <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 17,472,070 <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 34,893,947 <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 52,366,017
11.	<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. <b>A. Prior year market value:</b> ..... \$ 5,254,337 <b>B. Current year productivity or special appraised value:</b> ..... - \$ 247,700 <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 5,006,637
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 57,372,654
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.	\$ 11,780,917,468
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 475,831
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>	\$ 4,995
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 480,826
18.	<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> <b>A. Certified values:</b> ..... \$ 14,662,464,598 <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 7,884,533 <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 <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 24 below. <sup>12</sup> ..... - \$ 0 <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 14,670,349,131

<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.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>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> .....	\$ 24,839,640
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> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 24,839,640
20.	<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>	\$ 1,773,635,395
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 12,921,553,376
23.	<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>21</sup>	\$ 0
24.	<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>22</sup>	\$ 215,846,055
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 215,846,055
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 12,705,707,321
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.003784 /\$100
28.	<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>24</sup>	\$ 0.279087 /\$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.

<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)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.004039 /\$100
30.	<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> .	\$ 11,838,290,122
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 478,148
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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. .... + \$ 4,995 <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 <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 <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. .... \$ 4,995 <b>E. Add Line 31 to 32D.</b>	\$ 483,143
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,705,707,321
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.003802 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <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 <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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <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 <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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ /\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</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 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 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
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</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 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 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
39.	<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 .... \$ <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 .... \$ /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.003802 /\$100
41.	<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 .... \$ 0 <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 .... \$ 0.000000 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ 0.003802 /\$100
42.	<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 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.003935 /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): 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: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <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>31</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 97.51 % <b>B.</b> Enter the prior year actual collection rate. .... 97.51 % <b>C.</b> Enter the 2023 actual collection rate. .... 97.52 % <b>D.</b> Enter the 2022 actual collection rate. .... 98.29 % <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>34</sup>	97.51 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,921,553,376
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.003935 /\$100
D50.	<b>Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<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.	\$ 0.457219 /\$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.	<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>35</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
53.	<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>36</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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</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.	\$ 20,589,328
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.158976 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.279087 /\$100
57.	<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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.279087 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.457219 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.298243 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.298243 /\$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>42</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>43</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>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</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>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<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.....	 \$ 0.306653 /\$100 \$ 0.002078 /\$100 \$ 0.304575 /\$100 \$ 0.298066 /\$100 \$ 0.006509 /\$100 \$ 12,115,001,475 \$ 788,565
65.	<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.....	 \$ 0.278066 /\$100 \$ 0.029510 /\$100 \$ 0.248556 /\$100 \$ 0.278066 /\$100 \$ -0.029510 /\$100 \$ 11,771,553,040 \$ 0
66.	<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.....	 \$ 0.281700 /\$100 \$ 0.002980 /\$100 \$ 0.278720 /\$100 \$ 0.281700 /\$100 \$ -0.002980 /\$100 \$ 9,767,095,248 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 788,565 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.006088 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.304331 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

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

<sup>44</sup> Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</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>48</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>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.272780 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,951,177,759
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.003860 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.010088 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.286728 /\$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>50</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>51</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
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.298066 /\$100
76.	<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>52</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> . <b>- or -</b> 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>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. <b>- or -</b> 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.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,812,408,717
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 12,735,275,075
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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).	\$ 0.304331 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.279087 /\$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: 28

**Voter-approval tax rate.** ..... \$ 0.304331 /\$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: 69

**De minimis rate.** ..... \$ 0.286728 /\$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.<sup>54</sup>

**print  
here**

Michelle Terry, PCAC

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

**GREGG COUNTY, TEXAS  
ORDER OF THE COMMISSIONERS COURT  
ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2025-26 (FY26)**

§

ON THIS the 26th day of August, 2025, at a regular meeting of Commissioners' Court of Gregg County, Texas, in a motion made by RONNIE MCKINNEY, and seconded by RAY BOSTICK, the following Court Order was adopted:

WHEREAS, Chapters 111.003 through 111.013 of the Local Government Code of the State of Texas prescribes the method by which the Gregg County Commissioners' Court shall adopt an annual budget; and

WHEREAS, a budget for the fiscal year beginning October 1, 2025 and ending September 30, 2026 has been proposed by the County Judge as the Budget Officer; and

WHEREAS, the salaries and allowances of certain elected officers have been proposed, notifications were provided to the elected officers, and proposed increases to elected officer's compensation were published in a newspaper as prescribed by law; and

WHEREAS, the proposed budget has been filed with the County Clerk as prescribed by law and posted to the County's website as prescribed by law; and


WHEREAS, notice regarding the public hearing on the proposed budget was posted and published in a newspaper of general circulation as prescribed by law; and

WHEREAS, a public hearing on the proposed budget was conducted on August 26, 2025 as prescribed by law; NOW

THEREFORE, BE IT ORDERED, ADJUDGED, AND DECREED THAT THE COMMISSIONERS' COURT OF GREGG COUNTY adopts and approves the proposed budget, including attached changes shown as Exhibit A, for the fiscal year beginning October 1, 2025 and ending September 30, 2026.

APPROVED this the 26th day of August, 2025.

  
Bill Stoudt, County Judge


  
Ronnie McKinney, R & B Precinct 1

  
Ray Bostick, R & B Precinct 2

  
Floyd Wingo, R & B Precinct 3

  
Danny E. Craig, Sr., R & B Precinct 4

Attest:

  
Michelle Gilley, County Clerk





**GREGG COUNTY, TEXAS  
ORDER OF THE COMMISSIONERS COURT  
ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2025-26 (FY26)**

**Exhibit A corrections were  
adopted and added to the  
final adopted schedules.**

**Exhibit A**

**Approval of the changes listed in this exhibit includes corrections to the affiliated schedules in the proposed budget document.**

1. Correct D12401 to comply with 124<sup>th</sup> District Judge's court order, decrease to salaries & benefits: (\$5,462).
2. Correct D18802 to comply with 188<sup>th</sup> District Judge's court order, decrease to salaries & benefits: (\$5,462).
3. Correct D30701 to comply with 307<sup>th</sup> District Judge's court order, decrease to salaries & benefits: (\$5,452).
4. Corrections to salaries in County Clerk CC0018, CC0006, CC0008, CC0009, CC0021, CC0022, CC0023, CC0024, increase to salaries & benefits: \$12,065.
5. Correct CL0003 to comply with County Court at Law 1 Judge's court order, decrease to salaries & benefits: (\$5,457).
6. Correct CL2003 to comply with County Court at Law 2 Judge's court order, decrease to salaries & benefits: (\$5,457).
7. Correct Justice of the Peace Precinct 1 positions JP1004, JP1005, JP1006, JP1007, JP1008 to comply with recent personnel and policy changes, decrease to salaries & benefits: \$3,418.
8. Correct due to spreadsheet formula errors on final proposed column on District Attorney positions DA0003, DA0005, DA0009, DA0010, DA0012, DA0017, DA0018, DA0019, DA0021, DA0032, DA0034, DA0036, DA0037, DA0042, increase in salaries & benefits: \$47,526.
9. Sheriff's Office org # 120742 payroll corrections to longevity, education expense, and/or step plan for SCDCG2, SH0062, SH0121, SH0015, increase to salaries & benefits: \$11,838.
10. Sheriff's Office org # 120750 payroll corrections to education, step plan, and/or cell allowance for SH0067, SH0135, decrease to salaries & benefits: (\$4,113).
11. Liability insurance premium estimate for parking facility, increase to expenditures: \$35,000.
12. Correct Maintenance positions MT0006, MT0012, increase to salaries & benefits: \$3,403.
13. Correct formula error on Tax Assessor-Collector position TX0001, increase to \$4,114.
14. Decrease General fund Non-Departmental to offset 1-12 : (\$79,125).
15. Correct County Clerk records management position CCR199, decrease to salaries & benefits (\$5,380), increase to supplies \$5,380 – net change \$-0-.
16. Road & Bridge Precinct 1 payroll corrections to position RB1005, RB1011, RB1019, increase to salaries & benefits: \$5,263.
17. Road & Bridge Precinct 3 corrections to positions RB3001, RB3021, increase to salaries & benefits: \$18,985.
18. Road & Bridge Precinct 4 change title on RB4009 from Operator V to Operator IV.
19. Decrease Fund 215 Non-Departmental to offset number 16-17: \$24,248.
20. Fund 460 Airport Improvements bid awards for beacon project and passenger bridgeway were higher than anticipated. Increased ARFF vehicle, beacon replacement and passenger bridgeway expense by \$1,022,315, with corresponding 95% revenue reimbursement from FAA of \$971,199.

See the attached schedule for changes to account details.

FY26 Schedule of Changes to Account Details

Item #	Fund	Org	Dept	Acct	Account name	Prog	Estimated Beginning Balance	Revenue	Expenditures	Net OFS/OFU	Estimated Restricted EFB	Estimated Unrestricted EFB
					Airport Capital & Capital Improvement schedules adjustments (note 2)			365,191	(1,862,432)		(1,497,241)	
					Incorrect proposed Proposed Recapitalalation page (note 1)		100,785,507	82,893,754	(111,586,581)	(220,000)	40,240,475	31,632,205
1	110	110471	124th Dist Court	650110	Salaries	110			4,537			4,537
1	110	110471	124th Dist Court	650510	Social Security	110			350			350
1	110	110471	124th Dist Court	650522	Group Life	110			5			5
1	110	110471	124th Dist Court	650523	LTD	110			15			15
1	110	110471	124th Dist Court	650530	Retirement	110			555			555
2	110	110472	188th Dist Court	650110	Salaries	110			4,537			4,537
2	110	110472	188th Dist Court	650510	Social Security	110			345			345
2	110	110472	188th Dist Court	650522	Group Life	110			5			5
2	110	110472	188th Dist Court	650523	LTD	110			15			15
2	110	110472	188th Dist Court	650530	Retirement	110			555			555
2	110	110472	188th Dist Court	650550	Unemployment	110			5			5
3	110	110473	307th Dist Court	650110	Salaries	110			4,537			4,537
3	110	110473	307th Dist Court	650510	Social Security	110			345			345
3	110	110473	307th Dist Court	650522	Group Life	110			5			5
3	110	110473	307th Dist Court	650523	LTD	110			10			10
3	110	110473	307th Dist Court	650530	Retirement	110			550			550
3	110	110473	307th Dist Court	650550	Unemployment	110			5			5
4	110	100423	County Clerk	650110	Salaries	100			(10,030)			(10,030)
4	110	100423	County Clerk	650510	Social Security	100			(770)			(770)
4	110	100423	County Clerk	650522	Group Life	100			(10)			(10)
4	110	100423	County Clerk	650523	LTD	100			(25)			(25)
4	110	100423	County Clerk	650530	Retirement	100			(1,225)			(1,225)
4	110	100423	County Clerk	650550	Unemployment	100			(5)			(5)
5	110	110467	CCL #1	650110	Salaries	110			4,537			4,537
5	110	110467	CCL #1	650510	Social Security	110			345			345
5	110	110467	CCL #1	650522	Group Life	110			5			5
5	110	110467	CCL #1	650523	LTD	110			15			15
5	110	110467	CCL #1	650530	Retirement	110			550			550
5	110	110467	CCL #1	650550	Unemployment	110			5			5
6	110	110468	CCL #2	650110	Salaries	110			4,537			4,537
6	110	110468	CCL #2	650510	Social Security	110			345			345
6	110	110468	CCL #2	650522	Group Life	110			5			5
6	110	110468	CCL #2	650523	LTD	110			10			10
6	110	110468	CCL #2	650530	Retirement	110			555			555
6	110	110468	CCL #2	650550	Unemployment	110			5			5
7	110	110491	JP1	650110	Salaries	110			2,358			2,358
7	110	110491	JP1	650173	Longevity	110			480			480
7	110	110491	JP1	650510	Social Security	110			215			215
7	110	110491	JP1	650522	Group Life	110			5			5
7	110	110491	JP1	650523	LTD	110			10			10
7	110	110491	JP1	650530	Retirement	110			350			350
7	110	110491	JP1	650550	Unemployment	110						
8	110	110500	District Attorney	650110	Salaries	110			(39,526)			(39,526)
8	110	110500	District Attorney	650510	Social Security	110			(3,020)			(3,020)
8	110	110500	District Attorney	650522	Group Life	110			(45)			(45)
8	110	110500	District Attorney	650523	LTD	110			(90)			(90)
8	110	110500	District Attorney	650530	Retirement	110			(4,825)			(4,825)
8	110	110500	District Attorney	650550	Unemployment	110			(20)			(20)
9	110	120742	Sheriff	650110	Salaries	130			(3,243)			(3,243)
9	110	120742	Sheriff	650150	Certification	130			(6,600)			(6,600)
9	110	120742	Sheriff	650510	Social Security	130			(755)			(755)
9	110	120742	Sheriff	650522	Group Life	130			(10)			(10)
9	110	120742	Sheriff	650523	LTD	130			(25)			(25)
9	110	120742	Sheriff	650530	Retirement	130			(1,200)			(1,200)
9	110	120742	Sheriff	650550	Unemployment	130			(5)			(5)
10	110	120750	Sheriff Jail Operations	650110	Salaries	130			3,423			3,423
10	110	120750	Sheriff Jail Operations	650510	Social Security	130			260			260
10	110	120750	Sheriff Jail Operations	650522	Group Life	130			5			5
10	110	120750	Sheriff Jail Operations	650523	LTD	130			5			5
10	110	120750	Sheriff Jail Operations	650530	Retirement	130			415			415
10	110	120750	Sheriff Jail Operations	650550	Unemployment	130			5			5
11	110	150465	Parking Facility	732000	Insurance Premiums	150			(35,000)			(35,000)
12	110	150570	Maintenance	650110	Salaries	150			(2,833)			(2,833)
12	110	150570	Maintenance	650510	Social Security	150			(215)			(215)
12	110	150570	Maintenance	650522	Group Life	150			(5)			(5)
12	110	150570	Maintenance	650523	LTD	150			(5)			(5)

FY26 Schedule of Changes to Account Details

Item #	Fund	Org	Dept	Acct	Account name	Prog	Estimated Beginning Balance	Revenue	Expenditures	Net OFS/OFU	Estimated Restricted EFB	Estimated Unrestricted EFB
12	110	150570	Maintenance	650530	Retirement	150			(345)			(345)
13	110	100550	Tax A-C	650110	Salaries	100			(3,419)			(3,419)
13	110	100550	Tax A-C	650510	Social Security	100			(260)			(260)
13	110	100550	Tax A-C	650522	Group Life	100			(5)			(5)
13	110	100550	Tax A-C	650523	LTD	100			(10)			(10)
13	110	100550	Tax A-C	650530	Retirement	100			(415)			(415)
13	110	100550	Tax A-C	650550	Unemployment	100			(5)			(5)
14	110	100451	Non-Dept	650210	Accrued Leave	100			79,125			79,125
15	213	100448	County Clerk RM	650180	Temporary Help	100			5,000		5,000	
15	213	100448	County Clerk RM	650510	Social Security	100			380		380	
15	213	100448	County Clerk RM	730100	Supplies & Other	100			(5,380)		(5,380)	
16	215	160810	R&B Precinct 1	650110	Salaries	160			(4,378)		(4,378)	
16	215	160810	R&B Precinct 1	650510	Social Security	160			(335)		(335)	
16	215	160810	R&B Precinct 1	650522	Group Life	160			(5)		(5)	
16	215	160810	R&B Precinct 1	650523	LTD	160			(10)		(10)	
16	215	160810	R&B Precinct 1	650530	Retirement	160			(535)		(535)	
17	215	160830	R&B Precinct 3	650110	Salaries	160			(18,065)		(18,065)	
17	215	160830	R&B Precinct 3	650510	Social Security	160			(1,385)		(1,385)	
17	215	160830	R&B Precinct 3	650522	Group Life	160			(20)		(20)	
17	215	160830	R&B Precinct 3	650523	LTD	160			(40)		(40)	
17	215	160830	R&B Precinct 3	650530	Retirement	160			(2,205)		(2,205)	
17	215	160830	R&B Precinct 3	650550	Unemployment	160			(10)		(10)	
18	215	160840	R&B Precinct 4	650110	Salaries				0		0	
19	215	100451	Non-Dept	710000	Contingency	160			(50,000)		(50,000)	
19	215	100451	Non-Dept	710000	Contingency	160			24,248		24,248	
19	215	100451	Non-Dept									
20	460	100692	Airport Impr	756907	Beacon Replacement	170			(41,160)		(41,160)	
20	460	100692	Airport Impr	756916	ARFF Vehicle	170			(250,000)		(250,000)	
20	460	100692	Airport Impr	756919	Passenger Bridgeway	170			(731,155)		(731,155)	
20	460	100170	Airport Impr	534100	Federal Grants	170		971,199			971,199	
			Adjustments and corrections				0	971,199	(1,075,055)	0	(103,856)	0
			Adjusted totals 8-26-2024 - All Funds				100,785,507	83,864,953	(112,661,636)	(220,000)	40,136,619	31,632,205
			Note 1 - Proposed budget Recap page did not reflect totals in detailed schedules.									
			Note 2 - Airport & capital improvement adjusts were made but not updated on budget recap page.									

**COMMISSIONERS COURT ORDER  
LEVYING A TAX RATE  
FOR TAX YEAR 2025**

**THE STATE OF TEXAS**

**COUNTY OF GREGG**

ON THIS THE 26th day of August, 2025, the Commissioners' Court convened in regular session at the regular meeting place thereof. And at said meeting, on a motion made by BILL STOUTD, and seconded by RONNIE MCKINNEY the following Court Order was adopted:

WHEREAS, at least four members of Commissioners' Court are present to consider the adoption of the 2025 tax rate for Gregg County, Texas; and

WHEREAS, the Commissioners' Court has adopted the FY26 annual budget for Gregg County, Texas; and

WHEREAS, the Commissioners' Court has been provided with estimated revenues for said year by the County Auditor; and

WHEREAS, the County does not have outstanding debt obligations that require interest and sinking tax requirements; and

WHEREAS, Chapter 26 of the Tax Code of the State of Texas provides that the Gregg County Commissioners' Court shall adopt the tax rates for the current year; and

WHEREAS, the 2025 tax levy is necessary and appropriate for the funding of the FY26 adopted budget; and

WHEREAS, the Commissioners' Court has adhered to all statutes in the Tax Code and Local Government Code pertaining to adopting a tax rate; NOW

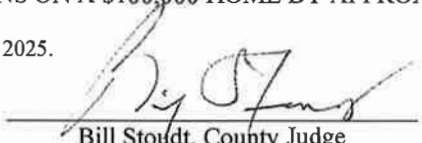
IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED BY COMMISSIONERS COURT OF GREGG COUNTY, TEXAS that the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars (\$100) assessed valuation on all taxable property located in Gregg County, Texas, for the tax year 2025:


\$ .255952	for General Fund
.014010	for Airport Maintenance Fund
.020242	for Road & Bridge Special
<u>.004039</u>	for FM Lateral Road
\$ .294243	Total Maintenance and Operations (M&O)
<u>.010088</u>	for Debt Service (I&S)
\$ .304331	

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.87 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$7.26.

APPROVED this the 26th day of August, 2025.

  
Bill Stoutd, County Judge

  
Ronnie McKinney, R & B Precinct 1

  
Ray Bostick, R & B Precinct 2

  
Floyd Wingo, R & B Precinct 3

  
Danny E. Craig, Sr., R & B Precinct 4

  
Michelle Gilley, County Clerk

