GREGG COUNTY, TEXAS

101 East Methvin Street | Longview, Texas

FISCAL YEAR 2027 GREGG COUNTY BUDGET

PROPOSED BUDGET

BUDGET PERIOD

OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

LGC 111.003(B) COMPLIANCE STATEMENT

This budget will raise more total property taxes than last year's budget by $3,637,489 (8.89%), and of that amount $854,593 is tax revenue to be raised from new property added to the tax roll this year.

GREGG COUNTY, TEXAS

LOCAL GOVERNMENT CODE (LGC) COMPLIANCE PAGE

FISCAL YEAR 2027 BUDGET

LGC 111.008(d)(1)(A): This budget will raise more revenue from property taxes than last year's budget by an amount of $3,637,489 which is a 8.89% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $854,593.

LGC 111.008(d)(2): On the _____ day of August, 2026, at a regular meeting of the Gregg County Commissioners' Court, the motion to adopt the FY27 Budget passed ____ votes in favor, ____ votes opposed as follows:

Voting For:	
Voting Against:	
Not Present:	

LGC 111.008(d)(3)	Tax Year 2025-26	Tax Year 2026-27
(A) Property Tax Rate	.304331	.334331
(B) No New Revenue Tax Rate	.279087	.312552
(C) No New Revenue Maintenance and Operations Tax Rate	.272780	.309797
(D) Voter Approval Tax Rate	.304331	.341252
(E) Debt Tax Rate	.010088	.009750

LGC 111.008(d)(4): Gregg County's total debt obligation is $16,390,000.

GREGG COUNTY, TEXAS

FISCAL YEAR 2027 BUDGET

TABLE OF CONTENTS

FY2027 Proposed Budget

Page numbers to be finalized upon completion of the FY2027 Budget document.

FY2027 Proposed Budget

DATE	August 14, 2026
TO	Gregg County Constituents The Honorable Commissioners Court Gregg County Officials and Department Heads
SUBJECT	FY2027 Proposed Budget

The FY2027 Proposed Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY2027 Budget will be held after the required public hearing on Tuesday, August 25, 2026, during the Commissioners Court meeting. Following adoption of the budget, the Court will adopt the 2026 tax rate to fund the FY2027 Budget.

The Commissioners Court remains committed to maintaining strong reserves while addressing the County's operational needs and investing in its workforce, public safety, facilities, and technology. Recruiting and retaining a capable workforce continues to be a priority, particularly in law enforcement. The FY2027 Proposed Budget continues targeted adjustments to law enforcement salaries to remain competitive and to recruit and retain quality candidates.

Tax Rate and Tax Revenue

The 2026 tax rate, which funds the FY2027 Budget, is proposed at **$0.334331 per $100 valuation**. The tax rate will be considered for adoption by Commissioners Court on August 25, 2026, following adoption of the FY2027 Budget.

Revenue and Expenditures

This document is itemized to provide a clear comparison of revenue and expenditures in prior years, the current budget, and the FY2027 Proposed 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 Auditor certifies the grant. Grant budgets roll forward at year end until funds are spent or returned to the granting agency.

Expenditures are approved categorically as salaries, fringe benefits, operating, capital, and debt/capital lease.

> The FY27 Budget reflects Gregg County's continued commitment to responsible financial stewardship while making strategic investments in public safety, essential infrastructure, technology, and County facilities. These investments are designed to strengthen core services, modernize operations, support law enforcement readiness, and position the County to meet the needs of a growing community.

Capital Projects

Capital projects are reviewed and approved each year as part of the annual budget. Projects are prioritized to address statutory requirements, operational needs, public safety, and the County's aging infrastructure. The detailed capital expenditures worksheet includes new projects for FY2027 and additional funds required for ongoing projects. Funds for unfinished capital projects noted on the capital project schedule will roll forward at year end until the projects are complete.

Major capital projects in the FY2027 Proposed Budget include the continuation of the Precinct 2 and Precinct 3 service centers, which will provide facilities for County offices and services in those precincts.

The County also plans construction of a new AgriLife facility to support the programs and services provided to Gregg County residents through Texas A&M AgriLife Extension.

Additional capital improvements include remodeling areas of the Gregg County Courthouse and a complete overhaul of Courthouse Chiller #2 to address facility needs, improve reliability, and support the continued operation of County facilities.

The FY2027 Proposed Budget provides for 10 new vehicles for the Gregg County Sheriff's Office to replace portions of an aging fleet and support safe, reliable law enforcement operations.

Each Road and Bridge precinct will receive new equipment to support road maintenance, infrastructure work, and the delivery of essential services throughout Gregg County.

The County will also continue work to develop a regional law enforcement training center, positioning Gregg County as a hub for hands-on law enforcement training. The facility is intended to expand access to practical regional training opportunities, including training that supports compliance with House Bill 33 requirements for local law enforcement response to active-shooter incidents at primary and secondary school facilities.

The FY2027 Budget also continues the County's investment in public safety technology through ongoing work to implement a new law enforcement dispatch and report management system. This project will modernize critical systems used by law enforcement personnel and support more efficient communication, dispatch, reporting, and records management.

Outstanding Obligations

The County continues to manage its outstanding debt and capital obligations responsibly while maintaining appropriate reserves and planning for current and future capital needs. Commissioners Court will continue to evaluate financing and available reserves to ensure County obligations are managed prudently and taxpayer resources are used effectively.

Please visit the transparency information on the County's website at **www.greggcounty.texas.gov** for disclosure of County financial data, including County budgets. The FY2027 Budget provides accountability and serves as a management control tool to ensure taxpayer dollars are secured and spent legally and wisely.

Sincerely,

Bill Stoudt

Bill Stoudt
Gregg County Judge

Linda Bailey

Linda Bailey
Budget Director

Ashleigh Armstrong

Ashleigh Armstrong
Assistant Budget Director

GREGG COUNTY
COMMISSIONERS COURT & COUNTY LEADERSHIP
FISCAL YEAR 2027 BUDGET

COUNTY JUDGE

Bill Stoudt
County Judge

COUNTY COMMISSIONERS

Ronnie McKinney
Precinct #1

E. Ray Bostick
Precinct #2

Floyd Wingo
Precinct #3

Danny E. Craig, II
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
Interim County Auditor	George Crawford
County Purchasing Agent	Kelli Davis

FY 27 Personnel Positions by Department					
Department	**FY23**	**FY24**	**FY25**	**FY26**	**FY27**
AgriLife Extension Office	1	1	1	1	1
Airport Administration & Operations	5	5	5	5	6
County Auditor	11	10.5	10.4	11	12
County Clerk (all)	23.82	23.82	23.82	23.82	24
Co-Wide Records Management	0.36	0.36	0.36	0.36	0
County Judge	3	3	4	4	4
Elections	4	4	4	4	4
Human Resources	4	3.5	3.6	4	4
Information Technology	9	10	11	12	12
Purchasing	5	5	5	5	5
Postal Service/Print Shop	1	0	0	0	0
Tax Assessor-Collector	29	29	29	29	29
Total General Government	96.18	95.18	97.18	99.18	101
Emergency Management	2	2	2	2	2
Health Department	9	9	9	9	9
Veterans Service	2	2	2	2	2
Total Health/Welfare	13	13	13	13	13
124th District Court	2	2	2	2	2
188th District Court	2	2	2	2	2
307th District Court	2	2	2	2	2
County Clerk - Collections	5	3	4	4	4
County Court-at Law #1	3.5	3	3	3	3
County Court-at-Law #2	3.5	3	3	3	3
District Attorney	33	33	33	34	35
District Clerk	20.32	17.32	17.32	17.32	17
Pre-Trial Services	1	1	1	1	1
Justice of the Peace Precinct #1	8	8	8	8	8
Justice of the Peace Precinct #2	4	4	4	4	4
Justice of the Peace Precinct #3	4	4	4	4	4
Justice of the Peace Precinct #4	4	4	4	4	4
Law Library	0.5	0.5	0.5	0.5	2
Total Judicial	92.82	86.82	87.82	88.82	91
Airport Public Safety	13	13	13	13	13
Constable Precinct #1	1	1	1	1	1
Constable Precinct #2	1	1	1	1	1
Constable Precinct #3	1	1	1	1	1
Constable Precinct #4	1	1	1	1	1
MAS Criminal Justice Center	8	8	8	0	0
Sheriff’s Office, Contract Jail	241	241	245	253	252
Total Public Safety	266	266	270	270	269
Airport Maintenance & Terminal	7	7	7	8	8
Community Buildings	0.6	0.6	0	0	0
Courthouse Maint./Housekeeping	18	18	18	22	22
Total Public Facilities	25.6	25.6	25	30	30
Road & Bridge Administration	4	4	4	0	0
Road & Bridge Precinct #1	14	14	14	15	15
Road & Bridge Precinct #2	1	1	1	2	2
Road & Bridge Precinct #3	15.4	15.4	16	17	17
Road & Bridge Precinct #4	13	13	13	14	14
Total Transportation	47.4	47.4	48	48	48
Grand Totals	541.0	534.0	541.0	549.0	552.0

County Mission, Vision and Long-Range Goals

FY2027 Budget • Gregg County, Texas

Guiding principles for service, stewardship, accountability, and the long-term quality of life of Gregg County residents.

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.

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

01 Provide quality service to the citizens of Gregg County	**06** Promote the values of every employee, treating them with respect, fairness, and diversity
02 Manage the public's resources with the highest integrity	**07** Preserve the historical culture of Gregg County
03 Strive for efficiencies in all departments	**08** Retain community communications and improve relationships with all cities in Gregg County
04 Maintain accountability in all departments	**09** Maintain a leadership role in regional issues
05 Provide an equitable justice system that is equal to all	**10** Promote and preserve the health, safety, and welfare of the citizens of Gregg County

FY27 Detail Capital Expenditures

Fund	Project code, if applicable	Ledger	Cost Center	Division	Fnct	SpCat Code	Spend Cat Name	Department	Description or Project Name	Original Project Budget	Status Projected on 10-1-2026	FY27 New Capital Budget Exp	New FY27 Capital Budget Total by Fund
410 - Capital Improvements Fund													
410	n/a	7500	451		170	SC260	Capital Prof Svcs		Professional Services		n/a	200,000	
410	n/a	7500	451		170	SC95	Capital Outlay-Bldg		Capital Buildings		n/a	350,000	
									Sub-Total Fund 410				**550,000**
420 - Capital Roads													
420	PR002	7500	810		170	SC94	Road Constr	R&B Precinct 1	Sam Page Road	208,500	in progress	162,115	
420	PR042	7500	810		170	SC94	Road Constr	R&B Precinct 1	Hamby Road		new	163,119	
420		7500	820		170	SC94	Road Constr	R&B Precinct 2	Jordan Valley Drive		new	220,292	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Sinclair Road		new	254,982	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Hilcrest		new	126,743	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Hollybrook		new	108,293	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Baker		new	201,825	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Oakwood Dr.		new	93,533	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Spokane		new	93,295	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Meridian		new	139,284	
420		7500	830		170	SC94	Road Constr	R&B Precinct 3	Omaha		new	112,671	
420	PR063	7500	830		170	SC94	Road Constr	R&B Precinct 3	W Goforth		new	162,365	
420	PR00004	7500	840		170	SC241	Bridge Projects	R&B Precinct 4	TxDOT Bridge Project	69,850	in progress	-	
420		7500	451		170	SC94	Road Constr		Purchasing inflation & fees (note 2)			270,000	
									Sub-Total Fund 420				**2,108,517**
450 - Permanent Improvements Fund													
450	n/a	7500	451		170	SC260	Capital Prof Svcs	Other Facility	Professional Services			50,000	
450	n/a	7500	451		170	SC95	Capital Outlay-Bldg	Other Facility	Capital Buildings			100,000	
450	PR00002	7500	451		170	SC95	Capital Outlay-Bldg	Courthouse	Courthouse office Remodel Project	350,000	in progress	-	
									Sub-Total Fund 450				**150,000**
460 - Airport Improvements													
460	PR023	7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Beacon Tower Replacement	224,210	in progress	-	
460	PR009	7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Security Gate Improvements construction	-	in progress	1,680,357	
460	PR009	7500	691	P_120	170	SC260	Capital Prof Svcs	Airport	Security Gate Improvements design	500,000	in progress	-	
									s/t Security Gates project	500,000		1,680,357	
460	PR088	7500	691	P_122	170	SC101	Machinery & Equipment	Airport	ARFF Equipment	1,250,000	in progress	-	
460	PR010	7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Passenger Bridgeway (Jet Bridge)	2,608,899	in progress	-	
460	PR066	7500	691	P_120	170	SC100	Infrastructure	Airport	RWY 18-36 Constr in Progress (design)	498,000	in progress	-	
									Sub-Total Fund 460				**1,680,357**
461 TxDOT Airport Improvement Grant													
461	PR076	7500	691	P_119	170	SC95	Cap Out - Bldgs	Airport Admin	HVAC Chiller	1,006,709	in progress	-	
461		7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Airport Generator Project	218,979	in progress	-	
461	PR094	7500	691	P_120	170	SC100	Infrastructure	Airport	Airfield Lighting Control & Montitoring System (ALCMS)	54,291	in progress	-	
461	PR019	7500	691	P_119	170	SC260	Capital Prof Svcs	Airport Admin	Terminal EFIS	94,000	in progress	-	
461	PR019	7500	691	P_119	170	SC95	Cap Out - Bldgs	Airport Admin	Terminal EFIS	823,719	in progress	-	
									s/t Terminal EFIS project	917,719		-	
									Sub-Total Fund 461				**0**
472 - Computer Upgrade													
472	PR017	7500	570		170	SC101	Capital F&E	Information Tech	ERP Equipment	500,000	in progress	-	
472	PR018	7500	570		170	SC262	Capital Software	Information Tech	ERP Software	3,000,000	in progress	-	
									Sub-Total ERP Project	**3,500,000**		**-**	
									Sub-Total Fund 472				**0**
476 - Renovations & Capital Acquisitions													
Fund 476 Renovations & Projects													
476	PR021	7500	691	P_119	170	SC95	Cap Out - Bldgs	Airport Admin	Airport Basement Project (design)	525,000	in progress	78,750	
476		7500	691	P_120	170	SC95	Cap Out - Bldgs	Airport	Airfield Electrical Vault re-siding, Air unit	-	new	45,759	
476	PR081	7500	700	P_145	100	SC261	Capital Outlay - F&E	AgriLife Ext	FFE, Network equipment	-	new	64,250	
476	PR081	7500	700	P_145	100	SC95	Cap Out - Bldg	AgriLife Ext	Building constr., security, landscape	1,392,974	in progress	496,401	
476	PR081	7500	700	P_145	100	SC96	Land	AgriLife Ext	Land purchase, (incl legal , survey)	94,927	paid in FY26	-	
476	PR081	7500	700	P_145	100	SC260	Cap Out-Prof Svcs	AgriLife Ext	Engineering, architect, prof svc	212,099	in progress	212,099	
									Sub-Total AgriLife Project	**1,700,000**	**in progress**	**772,750**	
476	PR033	7500	700	P_140	100	SC261	Capital Outlay - F&E	P2 Svc Center	FFE, Network equipment	-	new	173,035	
476	PR033	7500	700	P_140	100	SC95	Cap Out - Bldg	P2 Svc Center	Building Construction, bldg security	1,652,953	in progress	924,722	
476	PR033	7500	700	P_140	100	SC96	Land	P2 Svc Center	Land purchase, (incl legal , survey)	684,155	paid in FY24	-	
476	PR033	7500	700	P_140	100	SC260	Cap Out-Prof Svcs	P2 Svc Center	Engineering, architect, prof svc	294,520	in progress	294,520	
									Sub-Total P2 Svc Center Project	**2,631,628**	**in progress**	**1,392,277**	
476	PR033	7500	700	P_141	100	SC261	Capital Outlay - F&E	P3 Svc Center	FFE, Network equipment	-	new	168,950	
476	PR033	7500	700	P_141	100	SC95	Cap Out - Bldg	P3 Svc Center	Building Construction, bldg security	2,034,535	in progress	1,865,585	
476	PR033	7500	700	P_141	100	SC260	Cap Out-Prof Svcs	P3 Svc Center	Engineering, architect,	405,118	in progress	405,118	

FY27 Detail Capital Expenditures

Fund	Project code, if applicable	Ledger	Cost Center	Division	Fnct	SpCat Code	Spend Cat Name	Department	Description or Project Name	Original Project Budget	Status Projected on 10-1-2026	FY27 New Capital Budget Exp	New FY27 Capital Budget Total by Fund
									Sub-Total P3 Svc Center Project	**2,439,653**	**in progress**	**2,439,653**	
476	PR087	7500	742	P_123	170	SC99	Impr Oth Than Bldg	Sheriff/CH Maint	Courthouse Security System	600,000	yes		
476	n/a	7500	742	P_123	170	SC101	Mach & Equip	Sheriff	2026 Chev Tahoe PPV (5)	-	new	316,791	
476	n/a	7500	742	P_123	170	SC101	Mach & Equip	Sheriff	2026 Ford Police Interceptor Utility (5)	-	new	248,046	
476	PR095	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	Courthouse Chiller#2 Overhaul	-	new	95,000	
476	PR095	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	Courthouse Chiller#3 replacement	800,000	in progress	-	
476	PR086	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	Courthouse Elevator	51,016	in progress	963,618	
476	PR00003	7500	700	P_146	170	SC260	Cap Out-Prof Svcs	Airport LE	Regional LE Training Center	22,500	in progress	-	
476		7500	451		170	SC95	Capital Outlay - Bldg	Other Facility	Other Facility Improvements	-		250,000	
476		7500	634		170	SC95	Capital Outlay - Bldg	Hugh Camp Park	Renovate Park-Elections Bldg	-	new	80,000	
476	PR082	7500	760		170	SC95	Capital Outlay - Bldg	Juvenile Facility	Roof replacement and other upgrades	500,000	in progress	-	
476	new	7500	830		170	SC99	Impr Oth Than Bldg	R&B Precinct 3	Project: P3 Fuel Station Canopy	-	new	80,255	
476	n/a	7500	451		170	SC260	Cap Outlay - Bldg		Purchasing inflation, bonding fees (note 2)			1,411,625	
Fund 476 Capital Acquisitions													
476	n/a	7500	810		170	SC101	Mach & Equip	R&B Precinct 1	Magnet and Magnet controller	-	new	51,100	
476	n/a	7500	810		170	SC101	Mach & Equip	R&B Precinct 1	Brush Chipper	-	new	135,564	
476	n/a	7500	840		170	SC101	Mach & Equip	R&B Precinct 4	Volvo EW180	-	new	148,980	
476	n/a	7500	451		170	SC101	Mach & Equip	R&B Precinct 3	Mack Dump Trucks (5) lease/purch FY27	-	new	946,292	
476	n/a	7500	451		170	SC101	Mach & Equip	R&B Precinct 4	Mack Dump Trucks (3) lease/purch FY27	-	new	379,424	
									Sub-Total Fund 476				9,835,884
								Total FY27 Capital Project Funds					**14,324,758**
								Note 1 - Unfinished projects balances are reconciled at year end and remaining balances will roll					
								into new capital project spend categories effective 10-1-2026.					
								Note 2 - Bonding and engineering fees, and inflation allowance are managed by Purchasing Agent					

FY27 Recapitulation by Fund Activity

	Estimated Beginning Fund Balance at 10/01/26	Revenues FY27	Expenditures FY27	Other Financing Sources FY27	Other Financing Uses FY27	Estimated Restricted Fund Balance at 9/30/27	Estimated Unrestricted Fund Balance at 9/30/27
Operating Funds							
General Fund	45,449,691	71,870,466	(72,144,780)	$0	($9,560,000)	$607,126	$35,008,251
Road & Bridge Fund	3,794,052	5,619,020	(7,238,757)	300,000	0	2,474,315	$0
Airport Maintenance Fund	1,081,369	3,412,643	(5,565,915)	0	(50,000)	24,064	($1,145,967)
Total Operating	50,325,112	80,902,129	(84,949,452)	300,000	(9,610,000)	3,105,505	33,862,284
				Operating Reserve Ratio:			*39.86%*
Discretionary Funds							
Dist. Court Technology Fund	6,926	1,845	(2,500)	0	0	6,271	
Co. Court Technology Fund	20,251	2,761	(5,154)	0	0	17,858	
Co. Court Records Preservation	43,745	14,133	(3,800)	0	0	54,078	
Dist Court Records Preservation	416,850	62,537	(11,765)	0	0	467,622	
Co. Clerk Records Management	1,102,069	223,224	(159,578)	0	0	1,165,715	
Law Library Fund	150,495	88,350	(69,365)	0	0	169,480	
Local Truancy	111,417	19,384	(2,000)	0	0	128,801	
Social Security Incentive	253,499	14,379	(60,000)	0	0	207,878	
Building Security Fund	179,844	78,824	(40,000)	0	0	218,668	
Drug Court Program Fund	197,695	22,426	0	0	0	220,121	
Court Facility Fee	221,753	47,583	(20,000)	0	0	249,336	
Opiod Abatement Trust	182,850	0	0	0	0	182,850	
Justice Court Technology Fund	182,754	18,841	(59,939)	0	0	141,656	
Justice of the Peace Security	85,534	5,774	(22,250)	0	0	69,058	
Co. Clerk Criminal Rec Mgmt	105,652	16,736	0	0	0	122,388	
Health Care Fund	4,230,501	190,071	(50,000)	0	0	4,370,572	
Sub-Total	7,491,835	806,868	(506,351)	0	0	7,792,352	0
I&S GO 2024-Parking Garage	216,376	1,352,996	(1,313,931)	0	0	255,441	0
Operating, Discretionary & Debt	58,033,323	83,061,993	(86,769,734)	300,000	(9,610,000)	11,153,298	33,862,284
Capital Projects (Note 1)							
Capital Improvement Fund	11,951,373	360,000	(550,000)	0	(100,000)	11,661,373	
Capital Road & Bridge Project Fund	3,006,275	105,000	(2,108,517)	0	0	1,002,758	
Permanent Improvement Fund	171,521	3,000	(150,000)	0	0	24,521	
Airport Improvement Fund (Note 2)	4,615,647	2,451,340	(1,680,357)	0	0	5,386,630	
TxDOT Airport Impr. (Note 2)	0	524,061	0	100,000	0	624,061	
Parking Facility	12,540,796	360,000	0	2,000,000	0	14,900,796	
Computer Upgrade Project	318,657	0	0	0	0	318,657	
Renovations & Capital Acquisitions	3,337,366	350,000	(9,835,884)	7,000,000	0	851,482	
Sub-Total	35,941,635	4,153,401	(14,324,758)	$9,100,000	($100,000)	$34,770,278	$0
Total - All Funds	93,974,958	87,215,394	(101,094,492)	9,400,000	(9,710,000)	45,923,576	33,862,284
						Overall Reserve Ratio:	*33.50%*

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 or TxDOT agreement(s) to reimburse 90-95%.

2026 Estimated Ad Valorem Tax Distribution

To Fund the FY26-27 Budget

CURRENT TAX	Account Number	Tax Rate	Estimated Revenue @ 95.51%
Maintenance & Operations			
General Fund	110-Current Tax	0.279300	37,194,054
Airport	218-Current Tax	0.021000	2,796,545
Road & Bridge	215-Current Tax	0.020242	2,696,950
FM Lateral Road*	215-Current Tax	0.004039	553,734
Total Maintenance & Operations (M&O)		0.324581	43,241,283
Debt Rate			
Debt Service - Interest & Sinking (I&S)	358-Current Tax	0.009750	1,298,396
	Total:	0.334331	44,539,679

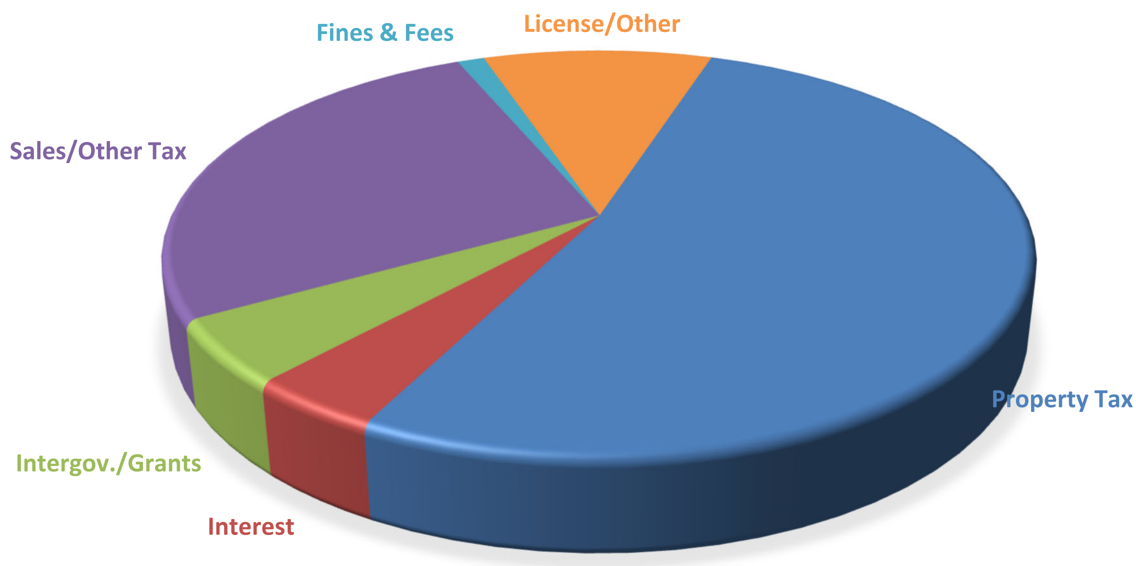
DELINQUENT TAX	Account Number	Tax Rate	Estimated Revenue @ 2.0%
Maintenance & Operations			
General Fund	110-Delinquent Tax	0.255952	704,655
Airport	218-Delinquent Tax	0.014010	38,571
Road & Bridge	215-Delinquent Tax	0.020242	55,760
FM Lateral Road*	215-Delinquent Tax	0.004039	11,384
Total Maintenance & Operations (M&O)		0.294243	810,370
Debt Service - Interest & Sinking	358-Delinquent Tax	0.010088	27,773
	Total:	0.304331	838,143

NOTE:

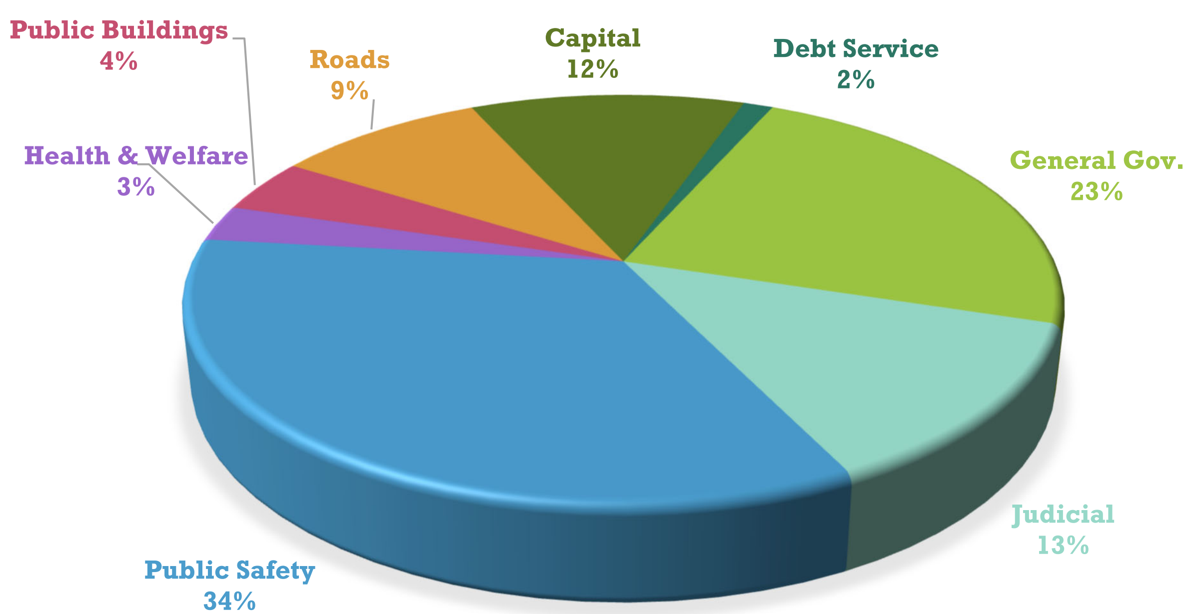
The 2026 Tax rate funds the FY26-27 Budget
2026 Certified Taxable Valuations are provided by GAD.
TAC Certified Aniticpated Collection rate is 97.51%.

FY27 Proposed Budget

Where the Money Comes From…



What the Money is Used For…



FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center		Est. Revenue FY25-26	Est. Revenue FY26-27
Fund 110 General Fund								
110	100	5000	RC11	Appraisal Board Filing Fees			200	100
110	423	5000	RC05	Archival Fee	County Clerk		181,280	183,598
110	480	5000	RC05	Archival Fee	District Clerk		0	50
110	100	5000	RC123	Bail Bond Applications			5,000	1,500
110	423	5000	RC04	Bond Admin Fee	County Clerk		7,181	6,567
110	480	5000	RC04	Bond Admin Fee	District Clerk		100	50
110	742	5000	RC04	Bond Admin Fee	Sheriff's Office		1,163	243
110	100	5000	RC44	Child Safety Fees			2,868	2,791
110	100	5000	RC32	Community Building Rent			12,925	11,606
110	100	5000	RC49	Contract Jail Revenue			424,840	518,376
110	100	5000	RC25	Court Reporter Service Fees			65,910	65,323
110	100	5000	RC42	Defensive Driving Fee			51,179	57,661
110	100	5000	RC48	Federal - Jail Lease			1,839,656	1,771,007
110	731	5000	RC03	Filing Fee	Constable 1		65,763	50,449
110	732	5000	RC03	Filing Fee	Constable 2		58,540	66,833
110	733	5000	RC03	Filing Fee	Constable 3		37,352	35,523
110	734	5000	RC03	Filing Fee	Constable 4		72,901	48,762
110	423	5000	RC03	Filing Fee	County Clerk		791,476	745,651
110	500	5000	RC03	Filing Fee	District Attorney		18,403	15,365
110	480	5000	RC03	Filing Fee	District Clerk		296,969	253,707
110	491	5000	RC03	Filing Fee	JP1		32,025	35,716
110	492	5000	RC03	Filing Fee	JP2		30,083	39,584
110	493	5000	RC03	Filing Fee	JP3		15,869	21,699
110	494	5000	RC03	Filing Fee	JP4		24,699	25,565
110	742	5000	RC03	Filing Fee	Sheriff's Office		259,752	247,955
110	100	5000	RC03	Filing Fee			0	0
110	100	5000	RC03	Filing Fee			17,760	12,109
110	100	5000	RC53	Inmate Reimbursement			6,855	6,637
110	100	5000	RC21	Judges Fee - Probate			3,108	2,952
110	100	5000	RC13	Jury			28,513	27,950
110	100	5000	RC08	Language Access Fee			19,768	21,941
110	100	5000	RC19	Other Arrest Fees			101,155	93,369
110	100	5000	RC33	Other Rent			21,600	19,800
110	100	5000	RC41	Parking Lot Fees			0	0
110	100	5000	RC18	Probate Judge Education Fees			2,925	2,996
110	100	5000	RC28	Records Management Filing Fee			0	13,880
110	100	5000	RC31	Rent (all)			45,806	22,791
110	100	5000	RC31	Rent			12,000	0
110	100	5000	RC40	Royalties			754	1,602
110	100	5000	RC22	State Fees			66,963	30,392
110	550	5000	RC09	Tax Assessor-Collector			706,284	630,841
110	550	5000	RC10	Tax Collection Contract Fees			187,853	169,418
110	100	5000	RC43	Telephone Coin Stations			417,823	418,997
110	100	5000	RC23	Time Payment Fee-Judicial Efficiency			28,355	26,199
110	100	5000	RC45	Traffic Fees			340	184
110	100	5000	RC12	Transaction Fee	District Clerk		0	0
110	100	5000	RC52	Video Fees			4,973	5,387
					S/T Charges for Services		5,968,969	5,713,126
110	100	5100	RC69	ATF Task Force			6,234	8,502
110	100	5100	RC67	Drug Enforcement Task Force			27,185	20,172

FY27 Estimated Revenue

Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center		Est. Revenue FY25-26	Est. Revenue FY26-27
110	100	5100	RC03	Filing Fee			900	1,136
110	100	5100	R66	Fiscal Service Fee			8,683	8,683
110	100	5100	RC73	Juror Reimbursement			100,000	83,326
110	100	5100	RC74	Prisoner Care			750,000	850,000
110	100	5100	RC117	Reimbursement			3,686	0
110	100	5100	RC68	Sabine ISD Resource Officer			175,000	174,603
110	100	5100	RC64	Sewer Fees			1,200	1,200
110	467	5100	RC61	State Supplement	**CCL1**		210,000	105,000
110	468	5100	RC61	State Supplement	**CCL2**		210,000	105,000
110	460	5100	RC92	State Supplement	**Co Judge**		37,800	37,800
110	500	5100	RC61	State Supplement	**DA**		23,243	46,785
110	500	5100	RC61	State Supplement	**DA**		22,500	22,500
110	100	5100	RC70	Title IV-E Legal Reimb			23,090	36,795
110	100	5100	RC				60,000	69,659
110	100	5100	RC63	Waste Management Fees			286	170
					S/T Intergovernmental		1,659,807	1,571,331
110	100	5200	RC82	Alcoholic Beverage Tax			356,223	401,288
110	100	5200	RC83	Bingo Tax			96,233	100,884
110	100	5200	RC79	Current Penalty & Interest			158,463	183,758
110	100	5200	RC77	Current Property Taxes			34,390,912	37,194,054
110	100	5200	RC81	Delinquent Penalty & Interest			173,215	189,786
110	100	5200	RC80	Delinquent Property Taxes			652,218	704,655
110	100	5200	RC86	Motor Vehicle Sales Tax			2,306,764	2,498,823
110	100	5200	RC78	Property Tax Abatement			(600,000)	0
110	100	5200	RC84	Sales Tax			18,000,000	20,284,152
110	100	5200	RC85	Sales Tax Abatement			(150,000)	0
					S/T Taxes		55,384,028	61,557,400
110	100	5300	RC87	Alcoholic Beverage Licenses			64,612	34,427
110	100	5300	RC90	Sewage Disposal Systems			32,600	27,038
110	100	5300	RC88	Sexually Oriented Business			11,000	9,615
					S/T Licenses and Permits		108,212	71,080
110		5400	RC92	State Grant			5,000	0
110	742	5400	RC92	State Grant			0	0
					S/T Grants		5,000	0
110	491	5500	RC95	Justice Court Fines	JP1		87,124	84,329
110	492	5500	RC95	Justice Court Fines	JP2		170,416	141,831
110	493	5500	RC95	Justice Court Fines	JP3		140,979	139,429
110	494	5500	RC95	Justice Court Fines	JP4		268,439	269,314
					S/T Fines & Forfeitures		666,958	634,903
110	100	5600	RC190	Account Analysis Earned Credit			0	86,400
110	100	5600	RC100	Donations			0	0
110	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets			0	0
110	100	5600	RC101	K9 Services			0	0
110	100	5600	RC103	Miscellaneous			152,625	147,804
110	100	5600	RC189	Sale of Assets			0	15,000
					S/T Miscellaneous		152,625	249,204

FY27 Estimated Revenue							
Fund	**CC**	**Ledger Acct**	**Rev Cat**	**Revenue Category**	**Cost Center**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
110	100	5700	RC104	Interest		1,806,878	2,073,422
110	100	5700	RC106	Unrealized Gains/Losses			0
					S/T Interest	1,806,878	2,073,422
					Total Revenue - General Fund	**65,752,477**	**71,870,466**
General Fund - Summary of Revenues by Type						**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
110		5000		Charges for Services		5,968,969	5,713,126
110		5100		Intergovernmental		1,659,807	1,571,331
110		5200		Taxes		55,384,028	61,557,400
110		5300		Licenses & Permits		108,212	71,080
110		5400		Grants		5,000	0
110		5500		Fine & Forfeitures		666,958	634,903
110		5600		Miscellaneous		152,625	249,204
110		5700		Interest		1,806,878	2,073,422
						65,752,477	71,870,466
Fund 215 Road & Bridge Fund							
215	100	5100	RC60	Lateral Road		16,717	16,220
					S/T Intergovernmental	16,717	16,220
215	100	5200	RC79	Current Penalty & Interest		19,124	27,560
215	100	5200	RC77	Current Property Taxes		3,273,358	3,250,684
215	100	5200	RC81	Delinquent Penalty & Interest		20,343	23,116
215	100	5200	RC80	Delinquent Property Taxes		82,340	67,144
215	100	5200	RC78	Property Tax Abatement		(75,000)	0
					S/T Taxes	3,320,165	3,368,504
215	100	5300	RC89	Motor Vehicle Registration		1,688,762	1,534,274
215	100	5300	RC91	Weight Permits		24,194	32,501
					S/T Licenses & Permits	1,712,956	1,566,775
215	100	5500	RC98	Civil and BF Fines		40,502	10,342
215	100	5500	RC93	Felony Fines		211,356	185,366
215	100	5500	RC96	Misdemeanor Fines		270,563	214,527
					S/T Fines & Forfeitures	522,421	410,235
215	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets		0	0
215	100	5600	RC103	Miscellaneous		2,000	2,286
215	100	5600	RC189	Sale of Assets		0	105,000
					S/T Miscellaneous	2,000	107,286
215	100	5700	RC104	Interest		251,063	150,000
215	100	5700	RC106	Unrealized Gains/Losses		0	
					S/T Interest	251,063	150,000
					Total Revenue - Road & Bridge Fund	**5,825,322**	**5,619,020**
Road & Bridge Fund - Summary of Revenues by Type						**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
215		5000		Charges for Services		0	0

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center		Est. Revenue FY25-26	Est. Revenue FY26-27
215		5100		Intergovernmental			16,717	16,220
215		5200		Taxes			3,320,165	3,368,504
215		5300		Licenses & Permits			1,712,956	1,566,775
215		5400		Grants			0	0
215		5500		Fine & Forfeitures			522,421	410,235
215		5600		Miscellaneous			2,000	107,286
215		5700		Interest			251,063	150,000
							5,825,322	5,619,020
Fund 218 Airport Maintenance Fund								
218	100	5000	RC37	Fuel Flowage			69,017	55,211
218	100	5000	RC35	Hangar and Other Ground Rentals			236,371	259,205
218	100	5000	RC36	Rental Commissions			118,607	93,964
218	100	5000	RC39	Sewer Service			7,080	7,149
218	100	5000	RC34	Terminal Building Rental Space			7,495	9,526
218	100	5000	RC38	Water Service			7,605	10,778
					S/T Charges For Services		446,175	435,833
218	100	5100	RC57	Terminal Security Agreement			0	0
					S/T Intergovernmental		0	0
218	100	5200	RC79	Current Penalty & Interest			17,021	9,140
218	100	5200	RC77	Current Property Taxes			1,882,449	2,796,547
218	100	5200	RC81	Delinquent Penalty & Interest			12,587	20,590
218	100	5200	RC80	Delinquent Property Taxes			73,154	38,571
218	100	5200	RC78	Property Tax Abatement			(75,000)	0
					S/T Taxes		1,910,211	2,864,848
218	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets			0	0
218	100	5600	RC103	Miscellaneous			1,000	4,462
218	100	5600	RC189	Sale of Assets			0	2,500
					S/T Miscellaneous		1,000	6,962
218	100	5700	RC104	Interest			174,500	105,000
218	100	5700	RC105	Lease Interest Revenue				
218	100	5700	RC106	Unrealized Gains/Losses				
					S/T Interest		174,500	105,000
				Total Revenue - Airport Maintenance Fund			**2,531,886**	**3,412,643**
Airport Maint. Fund - Summary of Revenues by Type							**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
218		5000		Charges for Services			446,175	435,833
218		5100		Intergovernmental			0	0
218		5200		Taxes			1,910,211	2,864,848
218		5300		Licenses & Permits			0	0
218		5400		Grants			0	0
218		5500		Fine & Forfeitures			0	0
218		5600		Miscellaneous			1,000	6,962
218		5700		Interest			174,500	105,000
							2,531,886	3,412,643

FY27 Estimated Revenue							
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Est. Revenue FY25-26	Est. Revenue FY26-27
DISCRETIONARY FUNDS - Revenue by Fund							
204 District Court Technology Fund							
204		5000	RC30	Technology Filing Fee		1,855	1,845
					S/T Charges For Services	1,855	1,845
					Fund Total	1,855	1,845
205 County Court Technolgy Fund							
205		5000	RC30	Techonology Filing Fee		2,650	2,761
					S/T Charges For Services	2,650	2,761
					Fund Total	2,650	2,761
206 County Court Records Preservation							
206		5000	RC29	Records Preservation Filing Fee		14,544	14,133
					S/T Charges For Services	14,544	14,133
					Fund Total	14,544	14,133
207 District Court Records Preservation							
207		5000	RC29	Records Preservation Filing Fee		68,679	62,537
					S/T Charges For Services	68,679	62,537
					Fund Total	68,679	62,537
213 County Clerk Records Management							
213		5000	RC28	Record Management Filing Fee	County Clerk	198,765	195,558
					S/T Charges For Services	198,765	195,558
213		5700	RC104	Interest		35,250	27,666
					S/T Interest	35,250	27,666
					Fund Total	234,015	223,224
217 Law Library Fund							
217		5000	RC14	Law Library		89,839	88,170
					S/T Charges For Services	89,839	88,170
217		5600	RC103	Miscellaneous		100	180
					S/T Miscellaneous	100	180
					Fund Total	89,939	88,350
220 Local Truancy Prevention/Diversion							
220		5000	RC54	Local Truancy Prev & Diversion Fee		24,465	19,384
					S/T Charges For Services	24,465	19,384
					Fund Total	24,465	19,384
230 Social Security Incentive							
230		5100	RC62	Social Security Incentive Payments		21,000	14,379
					S/T Intergovernmental	21,000	14,379
					Fund Total	21,000	14,379
233 Security Fund							
233		5000	RC50	Security Fees		80,880	78,824
					S/T Charges For Services	80,880	78,824

FY27 Estimated Revenue							
Fund	**CC**	**Ledger Acct**	**Rev Cat**	**Revenue Category**	**Cost Center**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
					Fund Total	80,880	78,824
235 Drug Court Retained Fees							
235		5000	RC24	Drug Court Program		23,244	22,426
					S/T Charges For Services	23,244	22,426
					Fund Total	23,244	22,426
245 Court Facility Fee							
245		5000	RC07	County Facility Fee		50,863	47,583
					S/T Charges For Services	50,863	47,583
					Fund Total	50,863	47,583
246 Opiod Abatement Trust Fund							
246		5100	RC59	State-Opiod Abatement		0	0
					S/T Intergovernmental	0	0
					Fund Total	0	0
273 Justice Court Technology Fund							
273	491	5000	RC30	Techonology Filing Fee	JP1	2,748	2,556
273	492	5000	RC30	Techonology Filing Fee	JP2	6,227	4,672
273	493	5000	RC30	Techonology Filing Fee	JP3	4,515	4,570
273	494	5000	RC30	Techonology Filing Fee	JP4	7,662	7,043
					S/T Charges For Services	21,152	18,841
					Fund Total	21,152	18,841
274 District Clerk Civil Records Management Fund Closed in FY22							
274		5000	RC28	Record Management Filing Fee	District Clerk	0	0
					S/T Charges For Services	0	0
					Fund Total	0	0
275 District Clerk Criminal Records Management **Fund Closed in FY23**							
275		5000	RC28	Record Management Filing Fee	District Clerk	0	0
					S/T Charges For Services	0	0
					Fund Total	0	0
276 Justice of the Peace Security							
276	491	5000	RC50	Security Fees	JP1	810	773
276	492	5000	RC50	Security Fees	JP2	1,898	1,424
276	493	5000	RC50	Security Fees	JP3	1,363	1,396
276	494	5000	RC50	Security Fees	JP4	2,337	2,181
					S/T Charges For Services	6,408	5,774
					Fund Total	6,408	5,774
277 County Clerk Criminal Records Management							
277		5000	RC28	Record Management Filing Fee		14,902	16,736
					S/T Charges For Services	14,902	16,736
					Fund Total	14,902	16,736
282 Health Care Fund							
282		5100	RC58	State-Tobacco Settlement		60,000	40,071
					S/T Intergovernmental	60,000	40,071

FY27 Estimated Revenue							
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Est. Revenue FY25-26	Est. Revenue FY26-27
282		5700	RC104	Interest		147,674	150,000
282		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	147,674	150,000
					Fund Total	207,674	190,071
					ALL SPECIAL REVENUE FUNDS SUMMARY	862,270	806,868

All Discretionary Revenue -Summary of Revenues by Type						Est. Revenue FY25-26	Est. Revenue FY26-27
		5000		Charges for Services		598,246	574,572
		5100		Intergovernmental		81,000	54,450
		5200		Taxes		0	0
		5300		Licenses & Permits		0	0
		5400		Grants		0	0
		5500		Fine & Forfeitures		0	0
		5600		Miscellaneous		100	180
		5700		Interest		182,924	177,666
						862,270	806,868

DEBT SERVICE FUNDS							
358 I&S GO 2024-Parking Garage							
358		5200	RC79	Current Penalty & Interest		7,189	6,808
358		5200	RC77	Current Property Taxes		1,298,396	1,298,396
358		5200	RC81	Delinquent Penalty & Interest		139	5,019
358		5200	RC80	Delinquent Property Taxes		27,773	27,773
					S/T Taxes	1,333,497	1,337,996
358		5700	RC104	Interest		41,025	15,000
					S/T Interest	41,025	15,000
358		5600	RC103	Miscellanous		0	0
					S/T Miscellaneous	0	0
					Total Debt Fund	1,374,522	1,352,996

All Debt Funds -Summary of Revenues by Type						Est. Revenue FY25-26	Est. Revenue FY26-27
		5000		Charges for Services		0	0
		5100		Intergovernmental		0	0
		5200		Taxes		1,333,497	1,337,996
		5300		Licenses & Permits		0	0
		5400		Grants		0	0
		5500		Fine & Forfeitures		0	0
		5600		Miscellaneous		0	0
		5700		Interest		41,025	15,000
						1,374,522	1,352,996

FY27 Estimated Revenue

Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Est. Revenue FY25-26	Est. Revenue FY26-27
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)							
410 Capital Improvement Fund							
410		5700	RC104	Interest		674,122	360,000
410		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	674,122	360,000
					Fund Total	674,122	360,000
420 Capital Road & Bridge Project Fund							
420		5700	RC104	Interest		149,938	105,000
420		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	149,938	105,000
					Fund Total	149,938	105,000
450 Permanent Improvement Fund							
450		5600	RC102	Miscellaneous		0	0
					S/T Miscellaneous	0	0
450		5700	RC104	Interest		3,000	3,000
450		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	3,000	3,000
					Fund Total	3,000	3,000
460 Airport Improvement Fund							
460		5000	RC47	Passenger Facility Charge		100,000	109,991
					S/T Charges for Services	100,000	109,991
460		5400	RC93	Federal Grant		6,131,355	2,261,339
						0	0
					S/T Grants	6,131,355	2,261,339
460		5700	RC104	Interest		82,500	80,010
					S/T Interest	82,500	80,010
					Fund Total	6,313,855	2,451,340
461 TxDOT Airport Improvments							
461		5400	RC 92	State Grants		0	524,061
					S/T Grants	0	524,061
461		5700	RC104	Interest		0	0
461		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	0	0
					Fund Total	0	524,061
465 Parking Facility							
465		5700	RC104	Interest		390,000	360,000
465		5700	RC106	Unrealized Gains/Losses		0	0
					S/T Interest	390,000	360,000
					Fund Total	390,000	360,000

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center		Est. Revenue FY25-26	Est. Revenue FY26-27
476 Renovations and Capital Acquisitions								
476				Sale of Assets			0	50,000
476		5600	RC102	Ins Proceeds - Loss of Fixed Assets			0	0
					S/T Miscellaneous		0	50,000
476		5700	RC104	Interest			257,500	300,000
							0	0
					S/T Interest		257,500	300,000
					Fund Total		257,500	350,000
				ALL CAPITAL PROJECT FUNDS SUMMARY			**7,788,415**	**4,153,401**
All Capital Project Funds -Summary of Revenues by Type							**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
		5000		Charges for Services			100,000	109,991
		5100		Intergovernmental			0	0
		5200		Taxes			0	0
		5300		Licenses & Permits			0	0
		5400		Grants			6,131,355	2,785,400
		5500		Fine & Forfeitures			0	0
		5600		Miscellaneous			0	50,000
		5700		Interest			1,557,060	1,208,010
							7,788,415	4,153,401
				Total Revenues - All Budgeted Funds			**84,134,892**	**87,215,394**
Summary of All Estimated Revenues by Type							**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
		5000		Charges for Services			7,113,390	6,833,522
		5100		Intergovernmental			1,757,524	1,642,001
		5200		Taxes			61,947,901	69,128,748
		5300		Licenses & Permits			1,821,168	1,637,855
		5400		Grants			6,136,355	2,785,400
		5500		Fine & Forfeitures			1,189,379	1,045,138
		5600		Miscellaneous			155,725	413,632
		5700		Interest			4,013,450	3,729,098
							0	0
							84,134,892	87,215,394

Summary of Changes From FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Total Amended Budget	FY27 Total Proposed Budget	Variance Amount	Variance %	Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
			General Fund		-							
110	423		County Clerk	1,798,754	1,984,360	185,606	10%	88,876	81,249	15,481	0	0
110	423	P_132	County Clerk Archive Restoration	154,244	261,906	107,662	70%	(3,252)	1,002	109,912	0	0
110	430		Veterans Service	146,477	154,289	7,812	5%	3,084	3,928	800	0	0
110	445		Telecommunications	75,140	77,358	2,218	3%	1,860	358	0	0	0
110	446		Purchasing	526,942	538,025	11,083	2%	4,579	6,504	0	0	0
110	447		Human Resources	413,715	436,062	22,347	5%	5,991	7,856	8,500	0	0
110	448		Records Management	33,812	158,383	124,571	368%	77,620	44,951	2,000	0	0
110	451		Non -Departmental	4,666,805	5,978,560	1,311,755	28%	400,000	(308,245)	1,220,000	0	0
110	460		County Judge	508,505	558,647	50,142	10%	30,206	16,576	3,360	0	0
110	467		County Court-at-Law #1	453,364	468,263	14,899	3%	8,461	6,138	300	0	0
110	468		County Court-at-Law #2	541,159	561,650	20,491	4%	4,941	5,950	9,600	0	0
110	470		Postal Service	31,300	31,300	0	0%	0	0	0	0	0
110	471		124th District Court	272,669	275,014	2,345	1%	4,618	4,227	(6,500)	0	0
110	472		188th District Court	254,789	257,829	3,040	1%	4,618	4,222	(5,800)	0	0
110	473		307th District Court	252,474	255,824	3,350	1%	5,161	4,314	(6,125)	0	0
110	474		Judicial Expenses	3,982,933	4,025,815	42,882	1%	40,012	7,870	(5,000)	0	0
110	480		District Clerk	1,213,880	1,238,556	24,676	2%	(3,947)	27,573	1,050	0	0
110	491		Justice of the Peace #1	554,635	578,287	23,652	4%	4,331	14,690	4,631	0	0
110	492		Justice of the Peace #2	295,694	307,460	11,766	4%	3,316	7,300	1,150	0	0
110	493		Justice of the Peace #3	326,588	315,218	(11,370)	-3%	(14,597)	3,227	0	0	0
110	494		Justice of the Peace #4	299,872	315,912	16,040	5%	3,757	7,383	4,900	0	0
110	500		District Attorney	3,888,822	4,038,757	149,935	4%	73,070	56,615	20,250	0	0
110	520		Elections	789,704	780,016	(9,688)	-1%	11,625	7,717	41,470	(70,500)	0
110	530		Auditor	1,029,106	1,148,270	119,164	12%	60,941	58,775	(552)	0	0
110	550		Tax Assessor-Collector	2,209,394	2,278,602	69,208	3%	17,306	54,637	(2,735)	0	0
110	560		Information Services	3,730,408	5,264,468	1,534,060	41%	(20,506)	17,678	1,536,888	0	0
110	600		Bail Bond Board	5,328	5,361	34	1%	3	6	25	0	0
110	634		Comm. Bldg. - Hugh Camp Park	79,200	109,200	30,000	38%	0	0	30,000	0	0
110	700		Maintenance	3,095,749	3,362,639	266,890	9%	41,326	64,384	161,180	0	0
110	701	P_124	Sheriff's Buildings	698,080	788,100	90,020	13%	0	0	90,020	0	0
110	702		Judson Comm Bldg	42,900	42,900	0	0%	0	0	0	0	0
110	731		Constable #1	136,042	114,246	(21,796)	-16%	(6,501)	379	(15,674)	0	0
110	731		Constable #2	138,762	115,256	(23,506)	-17%	(6,501)	379	(17,384)	0	0
110	733		Constable #3	154,828	133,288	(21,540)	-14%	(6,501)	456	(15,495)	0	0
110	734		Constable #4	140,382	135,751	(4,631)	-3%	(6,501)	379	1,491	0	0
110	742	P_123	Sheriff - Operations	10,154,123	10,758,393	604,270	6%	293,256	226,018	84,996	0	0
110	742	P_124	Sheriff Jail Operations	19,726,056	20,686,206	960,150	5%	147,270	595,780	217,100	0	0
110	750		Juvenile Board	238,263	242,890	4,627	2%	0	4,627	0	0	0
110	771	P_107	Pre-Trial Officer	62,105	64,648	2,543	4%	750	1,793	0	0	0
110	772		Other Law Enforcment	12,271	6,755	(5,516)	-45%	0	0	(5,516)	0	0
110	810		Purchasing Surplus Building	5,700	5,700	0	0%	0	0	0	0	0
110	870	P_131	Civil Defense	42,000	40,000	(2,000)	-5%	0	0	(2,000)	0	0
110	870		Emergency Management	375,182	395,838	20,656	6%	12,940	5,716	2,000	0	0
110	880		Health Department	1,644,494	1,741,457	96,963	6%	10,884	7,079	79,000	0	0
110	900		Extension Service	156,434	166,976	10,542	7%	1,005	8,787	750	0	0
110	936		Historical Commission	13,300	13,300	0	0%	0	0	0	0	0
110	950		Contract Service Organizations	852,878	458,878	(394,000)	-46%	0	0	(394,000)	0	0
			Total General Fund (110)	66,225,262	71,676,613	5,451,352	8%	1,293,501	1,058,278	3,170,073	(70,500)	0
			Road & Bridge Fund									
215	451		Non-Dept	25,377	120,000	94,623	373%	0	0	94,623	0	0
215	810		Precinct #1	2,011,646	2,273,884	262,238	13%	55,913	44,870	167,155	(5,700)	0
215	820		Precinct #2	339,562	347,776	8,214	2%	2,442	3,839	1,933	0	0
215	830		Precinct #3	2,409,546	2,786,924	377,378	16%	38,544	43,334	295,500	0	0
215	840		Precinct #4	1,696,550	1,710,173	13,623	1%	(7,501)	24,724	(3,600)	0	0
			Total Road & Bridge Fund (215)	6,482,681	7,238,757	756,076	12%	89,398	116,767	555,611	(5,700)	0
			Airport Fund									
218	691	P_119	Administration	1,070,644	1,167,976	97,332	9%	7,052	6,703	83,577	0	0
218	691	P_120	Operations	558,512	1,441,981	883,469	158%	44,443	10,526	828,500	0	0
218	691	P_121	Maintenance Shop	923,435	975,651	52,216	6%	28,640	18,576	5,000	0	0
218	451		Non-Departmental	0	60,000	60,000		0	0	60,000	0	0
218	697	P_125	Security	1,771,786	1,920,307	148,521	8%	44,152	30,909	73,460	0	0
			Total Airport Fund (218)	4,324,377	5,565,915	1,241,538	29%	124,287	66,714	1,050,537	0	0
			Total Operations	**77,032,320**	**84,481,285**	**7,448,966**	**10%**	**1,507,186**	**1,241,759**	**4,776,221**	**(76,200)**	**0**
			Discretionary Funds									
202	500		Oilfield Prosecution Fund	0	0	0		0	0	0	0	0
204	various		District Court Technology Fund	2,500	2,500	0	0%	0	0	0	0	0
205	various		Co. Court Technology Fund	25,416	5,154	(20,262)	-80%	0	0	(20,262)	0	0
206	various		Co. Court Records Preservation	25,472	3,800	(21,672)	-85%	(14,627)	(8,045)	1,000	0	0
207	various		Dist Court Records Preservation	34,437	11,765	(22,672)	-66%	(14,627)	(8,045)	0	0	0
213	448		County Clerk Rec Mgmt	191,306	159,578	(31,728)	-17%	(26,677)	(13,367)	8,316	0	0
217	510		Law Library Fund	96,638	69,365	(27,273)	-28%	(19,403)	(11,870)	4,000	0	0
220	474		Local Truancy Fund	2,000	2,000	0	0%	0	0	0	0	0
230	742	P_123	Social Security Incentive	60,000	60,000	0	0%	0	0	8,000	(8,000)	0
233	742		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	various		Justice Court Technology Fund	56,097	59,939	3,842	7%	0	0	3,842	0	0

Summary of Changes From FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Total Amended Budget	FY27 Total Proposed Budget	Variance Amount	Variance %	Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
276	various		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	50,000	50,000	0	0%	0	0	0	0	0
			Total Discretionary Funds	626,116	506,351	(119,765)	-19%	(75,334)	(41,327)	4,896	(8,000)	0
			Debt Service									
358			I&S GO 2024-Parking Garage	1,311,932	1,313,931	1,999	0%	0	0	0	0	1,999
			Capital & Interagency Project Funds									
410	451		Capital Improvements Funds	600,000	550,000	(50,000)	-8%	0	0	0	(50,000)	0
420	various	Note (1)	Capital Road and Bridge Projects	2,233,094	2,108,517	(124,577)	-6%	0	0	0	(124,577)	0
450	451		Permanent Improvement Fund	599,238	150,000	(449,238)	-75%	0	0	0	(449,238)	0
460	691	Note (1)	Airport Improvements	8,738,914	1,680,357	(7,058,557)	-81%	0	0	0	(7,058,557)	0
461	691	Note (1)	TxDOT Airport Improvements	218,979	0	(218,979)	-100%	0	0	0	(218,979)	0
465	700	Note (1)	Parking Facility	3,609,998	0	(3,609,998)	-100%	0	0	0	(3,609,998)	0
472	560	Note (1)	Computer Upgrade Project	3,482,387	0	(3,482,387)	-100%	0	0	0	(3,482,387)	0
476	various	Note (1)	Renovations & Capital Acquisitions	16,682,131	9,835,884	(6,846,247)	-41%	0	0	0	(6,846,247)	0
			Total Capital/Interagency Proj Funds	36,164,741	14,324,758	(21,839,983)	-60%	0	0	0	(21,839,983)	0
			Total All Funds	**115,135,109**	**100,626,325**	**(14,508,784)**	**-13%**	**1,431,852**	**1,200,432**	**4,781,117**	**(21,924,183)**	**1,999**

Note (1) Capital projects are identified by project name

Comparison of FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Amended						Budget Inc. or	FY27 Proposed					
Fund	Cost Center	Division	Department	Salary	Fringes	Operating	Capital	Debt Svc	Total	(Decrease)	Salary	Fringes	Operating	Capital	Debt Svc	Total
			General Fund													
110	423	P_132	Co Clk Archive Restoration	64,344	28,800	61,100	0	0	154,244	107,662	61,092	29,802	171,012	0	0	261,906
110	423		County Clerk	1,080,533	629,570	88,651	0	0	1,798,754	185,606	1,169,409	710,819	104,132	0	0	1,984,360
110	430		Veterans Service	88,257	49,520	8,700	0	0	146,477	7,812	91,341	53,448	9,500	0	0	154,289
110	445		Telecommunications	62,500	12,540	100	0	0	75,140	2,218	64,360	12,898	100	0	0	77,358
110	446		Purchasing	345,927	146,700	34,315	0	0	526,942	11,083	350,506	153,204	34,315	0	0	538,025
110	447		Human Resources	218,500	108,215	87,000	0	0	413,715	22,347	224,491	116,071	95,500	0	0	436,062
110	448		Records Management	16,457	9,050	8,305	0	0	33,812	124,571	94,077	54,001	10,305	0	0	158,383
110	451		Non -Departmental	0	308,245	4,358,560	0	0	4,666,805	1,311,755	400,000	0	5,578,560	0	0	5,978,560
110	460		County Judge	352,335	134,770	21,400	0	0	508,505	50,142	382,541	151,346	24,760	0	0	558,647
110	467		County Court-at-Law #1	326,564	113,975	12,825	0	0	453,364	14,899	335,025	120,113	13,125	0	0	468,263
110	468		County Court-at-Law #2	399,624	125,055	16,480	0	0	541,159	20,491	404,565	131,005	26,080	0	0	561,650
110	470		Postal Service	0	0	31,300	0	0	31,300	0	0	0	31,300	0	0	31,300
110	471		124th District Court	180,834	65,255	26,580	0	0	272,669	2,345	185,452	69,482	20,080	0	0	275,014
110	472		188th District Court	155,834	63,330	35,625	0	0	254,789	3,040	160,452	67,552	29,825	0	0	257,829
110	473		307th District Court	158,904	63,970	29,600	0	0	252,474	3,350	164,065	68,284	23,475	0	0	255,824
110	474		Judicial Expenses	30,508	2,425	3,950,000	0	0	3,982,933	42,882	70,520	10,295	3,945,000	0	0	4,025,815
110	480		District Clerk	728,303	416,077	69,500	0	0	1,213,880	24,676	724,356	443,650	70,550	0	0	1,238,556
110	491		Justice of the Peace #1	321,104	202,650	30,881	0	0	554,635	23,652	325,435	217,340	35,512	0	0	578,287
110	492		Justice of the Peace #2	174,974	110,410	10,310	0	0	295,694	11,766	178,290	117,710	11,460	0	0	307,460
110	493		Justice of the Peace #3	198,208	115,080	13,300	0	0	326,588	(11,370)	183,611	118,307	13,300	0	0	315,218
110	494		Justice of the Peace #4	173,217	110,055	16,600	0	0	299,872	16,040	176,974	117,438	21,500	0	0	315,912
110	500		District Attorney	2,581,957	1,054,765	252,100	0	0	3,888,822	149,935	2,655,027	1,111,380	272,350	0	0	4,038,757
110	520		Elections	326,659	117,615	274,930	70,500	0	789,704	(9,688)	338,284	125,332	316,400	0	0	780,016
110	530		Auditor	694,897	304,184	30,025	0	0	1,029,106	119,164	755,838	362,959	29,473	0	0	1,148,270
110	550		Tax Assessor-Collector	1,246,194	707,865	255,335	0	0	2,209,394	69,208	1,263,500	762,502	252,600	0	0	2,278,602
110	560		Information Services	705,617	335,615	2,689,176	0	0	3,730,408	1,534,060	685,111	353,293	4,226,064	0	0	5,264,468
110	600		Bail Bond Board	3,308	665	1,355	0	0	5,328	34	3,310	671	1,380	0	0	5,361
110	634		Hugh Camp Park	0	0	79,200	0	0	79,200	30,000	0	0	109,200	0	0	109,200
110	700		Maintenance	888,829	539,570	1,667,350	0	0	3,095,749	266,890	930,155	603,954	1,828,530	0	0	3,362,639
110	701	P_124	Sheriff's Buildings	0	0	698,080	0	0	698,080	90,020	0	0	788,100	0	0	788,100
110	702		Judson Comm. Bldg	0	0	42,900	0	0	42,900	0	0	0	42,900	0	0	42,900
110	731		Constable #1	75,008	32,600	28,434	0	0	136,042	(21,796)	68,507	32,979	12,760	0	0	114,246
110	731		Constable #2	75,008	32,600	31,154	0	0	138,762	(23,506)	68,507	32,979	13,770	0	0	115,256
110	733		Constable #3	80,008	33,035	41,785	0	0	154,828	(21,540)	73,507	33,491	26,290	0	0	133,288
110	734		Constable #4	75,008	32,600	32,774	0	0	140,382	(4,631)	68,507	32,979	34,265	0	0	135,751
110	742	P_123	Sheriff - Operations	6,390,959	2,680,670	1,082,494	0	0	10,154,123	604,270	6,684,215	2,906,688	1,167,490	0	0	10,758,393
110	742	P_124	Contract Jail Operations	11,301,266	4,855,290	3,569,500	0	0	19,726,056	960,150	11,448,536	5,451,070	3,786,600	0	0	20,686,206
110	750		Juvenile Board	158,613	79,650	0	0	0	238,263	4,627	158,613	84,277	0	0	0	242,890
110	771	P_107	Pre-Trial Officer	36,750	23,265	2,090	0	0	62,105	2,543	37,500	25,058	2,090	0	0	64,648
110	772		Other Law Enforcement	0	0	12,271	0	0	12,271	(5,516)	0	0	6,755	0	0	6,755
110	810		Purchasing Surplus Buildin	0	0	5,700	0	0	5,700	0	0	0	5,700	0	0	5,700
110	870	P_131	Civil Defense	0	0	42,000	0	0	42,000	(2,000)	0	0	40,000	0	0	40,000
110	870		Emergency Management	204,647	77,535	93,000	0	0	375,182	20,656	217,587	83,251	95,000	0	0	395,838
110	880		Health Department	421,709	241,885	980,900	0	0	1,644,494	96,963	432,593	248,964	1,059,900	0	0	1,741,457
110	900		AgriLife Extension Services	88,854	26,880	40,700	0	0	156,434	10,542	89,859	35,667	41,450	0	0	166,976
110	936		Historical Commission	0	0	13,300	0	0	13,300	0	0	0	13,300	0	0	13,300
110	950		Contract Service Organizat	0	0	852,878	0	0	852,878	(394,000)	0	0	458,878	0	0	458,878
			Total General Fund 110	30,432,218	13,991,981	21,730,563	70,500	0	66,225,262	5,451,352	31,725,718	15,050,259	24,900,636	0	0	71,676,613
			Road & Bridge Fund													
215	451		General	0	0	25,377	0	0	25,377	94,623	0	0	120,000	0	0	120,000
215	810		Precinct #1	994,576	456,225	555,145	5,700	0	2,011,646	262,238	1,050,489	501,095	722,300	0	0	2,273,884
215	820		Precinct #2	127,387	57,575	154,600	0	0	339,562	8,214	129,829	61,414	156,533	0	0	347,776
215	830		Precinct #3	1,016,396	502,650	890,500	0	0	2,409,546	377,378	1,054,940	545,984	1,186,000	0	0	2,786,924
215	840		Precinct #4	820,615	408,485	467,450	0	0	1,696,550	13,623	813,114	433,209	463,850	0	0	1,710,173
			Total Road & Bridge Fund 2	2,958,974	1,424,935	2,093,072	5,700	0	6,482,681	756,076	3,048,372	1,541,702	2,648,683	0	0	7,238,757

Comparison of FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Amended						Budget Inc. or	FY27 Proposed					
				Salary	Fringes	Operating	Capital	Debt Svc	Total	(Decrease)	Salary	Fringes	Operating	Capital	Debt Svc	Total
			Airport Fund													
218	691	P_119	Administration	205,200	93,955	771,489	0	0	1,070,644	97,332	212,252	100,658	855,066	0	0	1,167,976
218	691	P_120	Operations	184,139	74,685	299,688	0	0	558,512	883,469	228,582	85,211	1,128,188	0	0	1,441,981
218	691	P_121	Maintenance Shop	388,617	222,435	312,383	0	0	923,435	52,216	417,257	241,011	317,383	0	0	975,651
218	451		Non-Departmental	0	0	0	0	0	0	60,000	0	0	60,000	0	0	60,000
218	742	P_125	Airport Public Safety	1,152,551	456,035	163,200	0	0	1,771,786	148,521	1,196,703	486,944	236,660	0	0	1,920,307
			Total Airport Maint. Fund 2	1,930,507	847,110	1,546,760	0	0	4,324,377	1,241,538	2,054,794	913,824	2,597,297	0	0	5,565,915
			Other Funds													
202	500		Oilfield Prosecution	0	0	0	0	0	0	0	0	0	0	0	0	0
204	various		District Court Technology F	0	0	2,500	0	0	2,500	0	0	0	2,500	0	0	2,500
205	various		Co. Court Technology Fund	0	0	25,416	0	0	25,416	(20,262)	0	0	5,154	0	0	5,154
206	various		Co. Court Records Preserva	14,627	8,045	2,800	0	0	25,472	(21,672)	0	0	3,800	0	0	3,800
207	various		Dist Court Records Preserv	16,427	8,410	9,600	0	0	34,437	(22,672)	1,800	365	9,600	0	0	11,765
213	448		County Clerk Rec Mgmt	52,901	17,365	121,040	0	0	191,306	(31,728)	26,224	3,998	129,356	0	0	159,578
217	510		Law Library Fund	19,403	11,870	65,365	0	0	96,638	(27,273)	0	0	69,365	0	0	69,365
220	474		Local Truancy Fund	0	0	2,000	0	0	2,000	0	0	0	2,000	0	0	2,000
230	742	P_123	Social Security Incentive	0	0	52,000	8,000	0	60,000	0	0	0	60,000	0	0	60,000
233	701	P_123	Building Security	0	0	40,000	0	0	40,000	0	0	0	40,000	0	0	40,000
235	474		Drug Court Program	0	0	0	0	0	0	0	0	0	0	0	0	0
245	700		Court Facility Fund	0	0	20,000	0	0	20,000	0	0	0	20,000	0	0	20,000
246	451		Opiod Abatement Trust	0	0	0	0	0	0	0	0	0	0	0	0	0
273	various		Justice Court Technology F	0	0	56,097	0	0	56,097	3,842	0	0	59,939	0	0	59,939
276	various		Justice of the Peace Securi	0	0	22,250	0	0	22,250	0	0	0	22,250	0	0	22,250
277	423		Co. Clerk Criminal Rec Mgn	0	0	0	0	0	0	0	0	0	0	0	0	0
282	950		Health Care Fund	0	0	50,000	0	0	50,000	0	0	0	50,000	0	0	50,000
			Total Discretionary Funds	103,358	45,690	469,068	8,000	0	626,116	(119,765)	28,024	4,363	473,964	0	0	506,351
358			I&S GO 2024-Parking Gara	0	0	0	0	1,311,932	1,311,932	1,999	0	0	0	0	1,313,931	1,313,931
410	451		Capital Improvement Fund	0	0	0	600,000	0	600,000	(50,000)	0	0	0	550,000	0	550,000
420	various	Note (1)	Capital Road Projects	0	0	0	2,233,094	0	2,233,094	(124,577)	0	0	0	2,108,517	0	2,108,517
450	451		Permanent Impr. Fund	0	0	0	599,238	0	599,238	(449,238)	0	0	0	150,000	0	150,000
460	691	Note (1)	Airport Improvements	0	0	0	8,738,914	0	8,738,914	(7,058,557)	0	0	0	1,680,357	0	1,680,357
461	691	Note (1)	TxDOT Airport Improveme	0	0	0	218,979	0	218,979	(218,979)	0	0	0	0	0	0
465	700	Note (1)	Parking Facility	0	0	0	3,609,998	0	3,609,998	(3,609,998)	0	0	0	0	0	0
472	560	Note (1)	Computer Upgrade Project	0	0	0	3,482,387	0	3,482,387	(3,482,387)	0	0	0	0	0	0
476	various	Note (1)	Renovations & Capital Acq	0	0	0	16,682,131	0	16,682,131	(6,846,247)	0	0	0	9,835,884	0	9,835,884
			Total Other Funds	0	0	0	36,164,741	0	36,164,741	(21,839,983)	0	0	0	14,324,758	0	14,324,758
			Total All Funds	35,425,057	16,309,716	25,839,463	36,248,941	1,311,932	115,135,109	(14,508,784)	36,856,908	17,510,148	30,620,580	14,324,758	1,313,931	100,626,325
		Note (1) Capital projects are identified by project name in a separate project tracking module.														
			Depart foldout	35,425,057	16,309,716	25,839,463	36,248,941	1,311,932	115,135,109	(14,508,784)	36,856,908	17,510,148	30,620,580	14,324,758	1,313,931	100,626,325
									0	0						0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
GENERAL FUND (by Department)							
110	100	423		LOC_006	**County Clerk**		
					Total Salaries	1,080,533	1,169,409
					Total Fringe Benefits	629,570	710,819
					Total Operating Expenses	88,651	104,132
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,798,754	1,984,360
110	100	423	P_132	LOC_006	**County Clerk Archive Restoration**		
					Total Salaries	64,344	61,092
					Total Fringe Benefits	28,800	29,802
					Total Operating Expenses	61,100	171,012
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	154,244	261,906
110	140	430		LOC_023	**Veterans Services**		
					Total Salaries	88,257	91,341
					Total Fringe Benefits	49,520	53,448
					Total Operating Expenses	8,700	9,500
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	146,477	154,289
110	100	445		LOC_020	**Telecommunications**		
					Total Salaries	62,500	64,360
					Total Fringe Benefits	12,540	12,898
					Total Operating Expenses	100	100
					Total Capital Outlay	0	0
					Total Debt Lease	0	0
					Departmental Total	75,140	77,358
110	100	446		LOC_057	**Purchasing Agent**		
					Total Salaries	345,927	350,506
					Total Fringe Benefits	146,700	153,204
					Total Operating Expenses	34,315	34,315
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	526,942	538,025
110	100	447		LOC_058	**Human Resources**		
					Total Salaries	218,500	224,491
					Total Fringe Benefits	108,215	116,071
					Total Operating Expenses	87,000	95,500
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	413,715	436,062
110	100	448		LOC_017	**Records Management**		
					Total Salaries	16,457	94,077
					Total Fringe Benefits	9,050	54,001

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Operating Expenses	8,305	10,305
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	33,812	158,383
110	**100**	**451**			**Non-Departmental**		
					Total Salaries	0	400,000
					Total Fringe Benefits	308,245	0
					Total Operating Expenses	4,358,560	5,578,560
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	4,666,805	5,978,560
110	**100**	**460**		**LOC_009**	**County Judge**		
					Total Salaries	352,335	382,541
					Total Fringe Benefits	134,770	151,346
					Total Operating Expenses	21,400	24,760
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	508,505	558,647
110	**110**	**467**		**LOC_007**	**County Court at Law #1**		
					Total Salaries	326,564	335,025
					Total Fringe Benefits	113,975	120,113
					Total Operating Expenses	12,825	13,125
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	453,364	468,263
110	**110**	**468**		**LOC_008**	**County Court at Law #2**		
					Total Salaries	399,624	404,565
					Total Fringe Benefits	125,055	131,005
					Total Operating Expenses	16,480	26,080
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	541,159	561,650
110	**100**	**470**			**Postal Services**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	31,300	31,300
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	31,300	31,300
110	**110**	**471**		**LOC_012**	**124th District Court**		
					Total Salaries	180,834	185,452
					Total Fringe Benefits	65,255	69,482
					Total Operating Expenses	26,580	20,080
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	272,669	275,014

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
110	**110**	**472**		**LOC_013**	**188th District Court**		
					Total Salaries	155,834	160,452
					Total Fringe Benefits	63,330	67,552
					Total Operating Expenses	35,625	29,825
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	254,789	257,829
110	**110**	**473**		**LOC_014**	**307th District Court**		
					Total Salaries	158,904	164,065
					Total Fringe Benefits	63,970	68,284
					Total Operating Expenses	29,600	23,475
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	252,474	255,824
110	**110**	**474**			**Judicial Expenses**		
					Total Salaries	30,508	70,520
					Total Fringe Benefits	2,425	10,295
					Total Operating Expenses	3,950,000	3,945,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	3,982,933	4,025,815
110	**110**	**480**		**LOC_011**	**District Clerk**		
					Total Salaries	728,303	724,356
					Total Fringe Benefits	416,077	443,650
					Total Operating Expenses	69,500	70,550
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,213,880	1,238,556
110	**110**	**491**		**LOC_015**	**Justice of the Peace - Precinct #1**		
					Total Salaries	321,104	325,435
					Total Fringe Benefits	202,650	217,340
					Total Operating Expenses	30,881	35,512
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	554,635	578,287
110	**110**	**492**		**LOC_030**	**Justice of the Peace - Precinct #2**		
					Total Salaries	174,974	178,290
					Total Fringe Benefits	110,410	117,710
					Total Operating Expenses	10,310	11,460
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	295,694	307,460
110	**110**	**493**		**LOC_048**	**Justice of the Peace - Precinct #3**		
					Total Salaries	198,208	183,611
					Total Fringe Benefits	115,080	118,307

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Operating Expenses	13,300	13,300
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	326,588	315,218
110	**110**	**494**		**LOC_047**	**Justice of the Peace - Precinct #4**		
					Total Salaries	173,217	176,974
					Total Fringe Benefits	110,055	117,438
					Total Operating Expenses	16,600	21,500
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	299,872	315,912
110	**110**	**500**		**LOC_010**	**District Attorney**		
					Total Salaries	2,581,957	2,655,027
					Total Fringe Benefits	1,054,765	1,111,380
					Total Operating Expenses	252,100	272,350
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	3,888,822	4,038,757
110	**100**	**520**		**LOC_022**	**Elections**		
					Total Salaries	326,659	338,284
					Total Fringe Benefits	117,615	125,332
					Total Operating Expenses	274,930	316,400
					Total Capital Outlay	70,500	0
					Total Debt/Lease	0	0
					Departmental Total	789,704	780,016
110	**100**	**530**		**LOC_002**	**County Auditor**		
					Total Salaries	694,897	755,838
					Total Fringe Benefits	304,184	362,959
					Total Operating Expenses	30,025	29,473
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,029,106	1,148,270
110	**100**	**550**			**Tax Assessor / Collector**		
					Total Salaries	1,246,194	1,263,500
					Total Fringe Benefits	707,865	762,502
					Total Operating Expenses	255,335	252,600
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	2,209,394	2,278,602
110	**100**	**560**		**LOC_016**	**Information Technology**		
					Total Salaries	705,617	685,111
					Total Fringe Benefits	335,615	353,293
					Total Operating Expenses	2,689,176	4,226,064
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	3,730,408	5,264,468

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
110	**110**	**600**			**Bail Bond Board**		
					Total Salaries	3,308	3,310
					Total Fringe Benefits	665	671
					Total Operating Expenses	1,355	1,380
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	5,328	5,361
110	**150**	**634**		**LOC_038**	**Hugh Camp Memorial Park**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	79,200	109,200
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	79,200	109,200
110	**150**	**700**		**LOC_001**	**Maintenance**		
					Total Salaries	888,829	930,155
					Total Fringe Benefits	539,570	603,954
					Total Operating Expenses	1,667,350	1,828,530
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	3,095,749	3,362,639
110	**150**	**701**	**P_124**	**LOC_053**	**Sheriff's Buildings**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	698,080	788,100
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	698,080	788,100
110	**150**	**702**		**LOC_039**	**Judson Community Building**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	42,900	42,900
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	42,900	42,900
110	**130**	**731**		**LOC_005**	**Constable - Precinct #1**		
					Total Salaries	75,008	68,507
					Total Fringe Benefits	32,600	32,979
					Total Operating Expenses	28,434	12,760
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	136,042	114,246
110	**130**	**732**		**LOC_029**	**Constable - Precinct #2**		

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Salaries	75,008	68,507
					Total Fringe Benefits	32,600	32,979
					Total Operating Expenses	31,154	13,770
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	138,762	115,256
110	**130**	**733**		**LOC_044**	**Constable - Precinct #3**		
					Total Salaries	80,008	73,507
					Total Fringe Benefits	33,035	33,491
					Total Operating Expenses	41,785	26,290
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	154,828	133,288
110	**130**	**734**		**LOC_046**	**Constable - Precinct #4**		
					Total Salaries	75,008	68,507
					Total Fringe Benefits	32,600	32,979
					Total Operating Expenses	32,774	34,265
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	140,382	135,751
110	**130**	**742**	**P_133**	**LOC_019**	**Sheriff's Office**		
					Total Salaries	6,390,959	6,684,215
					Total Fringe Benefits	2,680,670	2,906,688
					Total Operating Expenses	1,082,494	1,167,490
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	10,154,123	10,758,393
110	**130**	**742**	**P_124**	**LOC_019**	**Sheriff's Office Jail Operations**		
					Total Salaries	11,301,266	11,448,536
					Total Fringe Benefits	4,855,290	5,451,070
					Total Operating Expenses	3,569,500	3,786,600
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	19,726,056	20,686,206
110	**130**	**750**			**Juvenile Board**		
					Total Salaries	158,613	158,613
					Total Fringe Benefits	79,650	84,277
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	238,263	242,890
110	**130**	**771**	**P-107**	**LOC_043**	**Pre-Trial Services**		
					Total Salaries	36,750	37,500
					Total Fringe Benefits	23,265	25,058
					Total Operating Expenses	2,090	2,090
					Total Capital Outlay	0	0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Debt/Lease	0	0
					Departmental Total	62,105	64,648
110	**130**	**772**	**various**		**All Oth LE: DPS, TPWD, TABC**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	12,271	6,755
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	12,271	6,755
110	**150**	**810**		**LOC_060**	**Purchasing Surplus Building**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	5,700	5,700
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	5,700	5,700
110	**140**	**870**	**P_131**		**Civil Defense**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	42,000	40,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	42,000	40,000
110	**140**	**870**		**LOC_019**	**Emergency Management**		
					Total Salaries	204,647	217,587
					Total Fringe Benefits	77,535	83,251
					Total Operating Expenses	93,000	95,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	375,182	395,838
110	**140**	**880**		**LOC_036**	**Health Department**		
					Total Salaries	421,709	432,593
					Total Fringe Benefits	241,885	248,964
					Total Operating Expenses	980,900	1,059,900
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,644,494	1,741,457
110	**100**	**900**		**LOC_035**	**AgriLife Extension Service**		
					Total Salaries	88,854	89,859
					Total Fringe Benefits	26,880	35,667
					Total Operating Expenses	40,700	41,450
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	156,434	166,976
110	**140**	**936**			**Historical Commission**		

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	13,300	13,300
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	13,300	13,300
110	**140**	**950**			**Contract Service Organizations**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	852,878	458,878
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	852,878	458,878
GENERAL FUND TOTAL EXPENSES							
					Total Salaries	30,432,218	31,725,718
					Total Fringe Benefits	13,991,981	15,050,259
					Total Operating Expenses	21,730,563	24,900,636
					Total Capital Outlay	70,500	0
					Total Debt Service/Capital Lease	0	0
					General Fund Total Expenses	66,225,262	71,676,613
ROAD AND BRIDGE FUND (by Department)							
215					**Road & Bridge - Administration - moved to precincts**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	0	0
215	**160**	**451**			**Road & Bridge - General**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	25,377	120,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	25,377	120,000
215	**160**	**810**		**LOC-025**	**Road & Bridge - Precinct #1**		
					Total Salaries	994,576	1,050,489
					Total Fringe Benefits	456,225	501,095
					Total Operating Expenses	555,145	722,300
					Total Capital Outlay	5,700	0
					Total Debt/Lease	0	0
					Departmental Total	2,011,646	2,273,884
215	**160**	**820**		**LOC_028**	**Road & Bridge - Precinct #2**		
					Total Salaries	127,387	129,829
					Total Fringe Benefits	57,575	61,414
					Total Operating Expenses	154,600	156,533
					Total Capital Outlay	0	0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Debt/Lease	0	0
					Departmental Total	339,562	347,776
215	**160**	**830**		**LOC_032**	**Road & Bridge - Precinct #3**		
					Total Salaries	1,016,396	1,054,940
					Total Fringe Benefits	502,650	545,984
					Total Operating Expenses	890,500	1,186,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	2,409,546	2,786,924
215	**160**	**840**		**LOC_033**	**Road & Bridge - Precinct #4**		
					Total Salaries	820,615	813,114
					Total Fringe Benefits	408,485	433,209
					Total Operating Expenses	467,450	463,850
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,696,550	1,710,173
ROAD & BRIDGE FUND TOTALS							
					Total Salaries	2,958,974	3,048,372
					Total Fringe Benefits	1,424,935	1,541,702
					Total Operating Expenses	2,093,072	2,648,683
					Total Capital Outlay	5,700	0
					Total Debt Service/Capital Lease	0	0
					Road & Bridge Fund Total	6,482,681	7,238,757
AIRPORT MAINTENANCE FUND (by Department)							
218	**100**	**691**	**P_119**	**LOC_034**	**Airport - Administration**		
					Total Salaries	205,200	212,252
					Total Fringe Benefits	93,955	100,658
					Total Operating Expenses	771,489	855,066
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,070,644	1,167,976
218	**100**	**691**	**P_120**	**LOC_034**	**Airport Operations**		
					Total Salaries	184,139	228,582
					Total Fringe Benefits	74,685	85,211
					Total Operating Expenses	299,688	1,128,188
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	558,512	1,441,981
218	**100**	**691**	**P_121**	**LOC_034**	**Airport - Maintenance Shop**		
					Total Salaries	388,617	417,257
					Total Fringe Benefits	222,435	241,011
					Total Operating Expenses	312,383	317,383
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	923,435	975,651

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
218	100	691	P_122	LOC_034	**Airport - Fire Protection**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	60,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	0	60,000
218	130	742	P_125	LOC_034	**Airport - Security**		
					Total Salaries	1,152,551	1,196,703
					Total Fringe Benefits	456,035	486,944
					Total Operating Expenses	163,200	236,660
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Departmental Total	1,771,786	1,920,307
AIRPORT MAINTENANCE FUND TOTALS							
					Total Salaries	1,930,507	2,054,794
					Total Fringe Benefits	847,110	913,824
					Total Operating Expenses	1,546,760	2,597,297
					Total Capital Outlay	0	0
					Total Debt Service/Capital Lease	0	0
					Airport Maintenance FundTotal Exp.	4,324,377	5,565,915
DISCRETIONARY FUNDS (by Fund)							
202	110	500			**Oilfield Theft Prosecution**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Oilfield Theft Prosecution Fund	0	0
204	110	474			**District Court Technology Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	2,500	2,500
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					District Court Technology Fund Total	2,500	2,500
205	110	474			**County Court Technology Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	25,416	5,154
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					County Court Technology Fund Total	25,416	5,154
206	100	448		LOC_006	**County Court Records Preservation**		
					Total Salaries	14,627	0
					Total Fringe Benefits	8,045	0
					Total Operating Expenses	2,800	3,800

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Co Court Records Preservation Total	25,472	3,800
207	**110**	**485**		**LOC_011**	**District Court Records Preservation**		
					Total Salaries	16,427	1,800
					Total Fringe Benefits	8,410	365
					Total Operating Expenses	9,600	9,600
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Dist Court Records Preservation Total	34,437	11,765
213	**100**	**448**		**LOC_006**	**County Clerk Records Mgmt**		
					Total Salaries	52,901	26,224
					Total Fringe Benefits	17,365	3,998
					Total Operating Expenses	121,040	129,356
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					County Clerk Rec Mgmt Total Exp.	191,306	159,578
217	**110**	**510**		**LOC_017**	**Law Library Fund**		
					Total Salaries	19,403	0
					Total Fringe Benefits	11,870	0
					Total Operating Expenses	65,365	69,365
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Law Library Fund Total	96,638	69,365
220	**110**	**474**			**Local Truancy Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	2,000	2,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Local Truancy Fund	2,000	2,000
230	**130**	**742**	**P_124**	**LOC_019**	**Social Security Incentive**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	52,000	60,000
					Total Capital Outlay	8,000	0
					Total Debt/Lease	0	0
					Social Security Incentive	60,000	60,000
233	**130**	**742**	**P_123**	**LOC_019**	**Building Security Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	40,000	40,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Building Security FundTotal	40,000	40,000
235	**110**	**474**			**Drug Court -County Retained Fees**		

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Drug Court Program Fund Total	0	0
245	**150**	**700**			**Court Facility Fee Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	20,000	20,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Court Facility Fee Fund Total	20,000	20,000
245	**140**	**451**			**Opiod Abatement Trust Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Opiod Abatement Trust Fund Total	0	0
273	**110**				**Justice Technology Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	56,097	59,939
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Justice Technology Fund Total	56,097	59,939
476	**110**				**Justice of the Peace Security**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	22,250	22,250
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					JP Security Total	22,250	22,250
277	**110**	**448**		**LOC_006**	**Co Clerk Criminal Rec Mgmt**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	0	0
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0
					Co Clerk Criminal RM Total Exp.	0	0
282	**140**	**950**			**Health Care Fund**		
					Total Salaries	0	0
					Total Fringe Benefits	0	0
					Total Operating Expenses	50,000	50,000
					Total Capital Outlay	0	0
					Total Debt/Lease	0	0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Amended 25/26	Proposed 26/27
					Health Care Fund Total	50,000	50,000
TOTAL DISCRETIONARY FUNDS							
					Total Salaries	103,358	28,024
					Total Fringe Benefits	45,690	4,363
					Total Operating Expenses	469,068	473,964
					Total Capital Outlay	8,000	0
					Total Debt Service/Capital Lease	0	0
					Total Expenditures Other Funds	626,116	506,351
DEBT SERVICE FUNDS							
					I&S GO 2024 Parking Facility		
358		910	180		Principal	580,000	610,000
358		910	180		Interest and Fees	731,932	703,931
					Total Expenditures	1,311,932	1,313,931
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS							
Note: Unexpended Capital Project budgets roll forward each year until project completion.							
410					**Capital Improvement Project Fund**	600,000	550,000
420					**Capital Road & Bridge Project Fund**	2,233,094	2,108,517
450					**Permanent Improvement Fund**	599,238	150,000
460					**Airport Improvements Fund**	8,738,914	1,680,357
461					**TxDOT Airport Improvement Fund**	218,979	0
465					**Parking Facility**	3,609,998	0
472					**Computer Upgrade Project**	3,482,387	0
476					**Renovations & Acquisitions**	16,682,131	9,835,884
ALL CAPITAL & INTERAGENCY PROJECTS						36,164,741	14,324,758
Total Categorical Expenditures - All Budgeted Funds:							
					Total Salaries	35,425,057	36,856,908
					Total Fringe Benefits	16,309,716	17,510,148
					Total Operating Expenses	25,839,463	30,620,580
					Total Capital /Highway Projects	36,248,941	14,324,758
					Total Debt Service/Capital Lease	1,311,932	1,313,931
					Grand Total Expenditures	**115,135,109**	**100,626,325**

FY27 Elected Officers' Compensation

Position	Elected Officer	FY27 Proposed Salary	FY27 Co supp & other	State suppl (g) + Juvenile Board (h)	FY27 Travel All.	FY27 Cell Phone	FY27 Proposed Supplement (all)	Note Supp*	Total Supp. /Allow.	FY27 Total Proposed Compensation*
CC0015	County Clerk	82,441	0		0	0	0		0	82,441
CJ0001	County Judge	73,503		37,800	0	0	37,800	g	37,800	111,303
TX0001	Tax Assessor/Collector	88,876	1,950		0	0	1,950	b	1,950	90,826
CCL001	County Court at Law #1	175,000			0	0	0	h	0	175,000
CL2001	County Court at Law #2	219,500			0	0	0	h	0	219,500
DC0001	District Clerk	82,441			0	0	0		0	82,441
JP1001	Justice of Peace #1	64,336			9,300	480	9,300	e,f	9,300	73,636
JP2001	Justice of Peace #2	62,963			9,300	480	9,780	e,f	9,780	72,743
JP3001	Justice of Peace #3	62,963			9,300		9,300	e,f	9,300	72,263
JP4001	Justice of Peace #4	62,963			9,300	480	9,780	e,f	9,780	72,743
DA0001	District Attorney	25,000		0	0	0	0	h	0	25,000
CN0001	Constable #1	63,108	5,400		0	600	6,000	d,f	6,000	69,108
CN0002	Constable #2	63,108	5,400		0	600	6,000	d,f	6,000	69,108
CN0003	Constable #3	63,108	5,400		0	600	6,000	d,f	6,000	69,108
CN0004	Constable #4	63,108	5,400		0	600	6,000	d,f	6,000	69,108
SH0010	Sheriff	102,176	5,400		0	0	5,400	d	5,400	107,576
SH0010	Sheriff - Jail Administrator	0	11,100		0	0	11,100	c	11,100	11,100
JB0001	Co Judge-Juv Bd Chairman	0		33,613	0	0	33,613	h	33,613	33,613
JB0002	124th Judge-Juv Bd	0		25,000	0	0	25,000	h	25,000	25,000
JB0003	188th Judge-Juv Bd	0		25,000	0	0	25,000	h	25,000	25,000
JB0004	307th Judge-Juv Bd	0		25,000	0	0	25,000	h	25,000	25,000
JB0005	CCL #1 - Juv Bd	0		25,000	0	0	25,000	h	25,000	25,000
JB0006	CCL #2 - Juv Bd	0		25,000	0	0	25,000	h	25,000	25,000
	General Fund Subtotals	1,354,594	40,050	196,413	37,200	3,840	277,023		277,023	1,631,617
ADM001	Commissioner Pct#1	76,619	0	0	0	0	0		0	76,619
ADM002	Commissioner Pct#2	76,619	0	0	0	0	0		0	76,619
ADM003	Commissioner Pct#3	76,619	0	0	0	0	0		0	76,619
ADM004	Commissioner Pct#4	76,619	0	0	0	0	0		0	76,619
	Road & Bridge Fund S/T	306,476	0	0	0	0	0		0	306,476
	Grand Total	1,661,070	40,050	196,413	37,200	3,840	277,023		277,023	1,938,093

All figures are rounded.

(a) Proposed salary same as FY26

(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 supplements per SB293 for County Court, County Courts at Law, District Attorney, and Juvenile Board

FY27 Summary of Positions -Adaptive

Fund	Cost Center	Division/ Grant	Loc	Department	SC137 Salaries	SC137 Salary Supp. (2)	SC129 Overtime	SC136 Part-Time	SC118 & SC143 Temp	SC127 Longevity	SC164 Accr Leave	Total Wage Expenses	SC115 Cell Allow.	SC Auto Allowance	SC144 Uniform	SC123 Group Health	SC124 Group Life	SC128 LTD	SC133 Retirement	SC139 SS	SC141 St Unemp	SC147 W/C	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	423		LOC_006	Co Clerk	1,130,489	0	5,000	0	0	13,920	20,000	1,169,409	0		0	469,800	1,544	2,807	145,108	89,460	595	1,505	710,819	1,880,228
110	423	P_132	LOC_006	Co Clerk - Archives Pres.	38,216	0	0	20,956	0	1,920	0	61,092	0		0	17,400	53	96	7,453	4,674	31	95	29,802	90,894
110	430		LOC_023	Veterans Service Ofc.	89,421	0	0	0	0	1,920	0	91,341	0		0	34,800	121	219	11,144	6,988	46	130	53,448	144,789
110	445		LOC_020	Telecommunications	0	0	500	63,860	0	0	0	64,360	0		0	0	0	0	7,852	4,924	32	90	12,898	77,258
110	446		LOC_057	Purchasing	305,506	0	0	0	42,600	2,400	0	350,506	0		0	87,000	406	739	37,565	26,814	175	505	153,204	503,710
110	447		LOC_058	Human Resources	222,011	0	2,000	0	0	480	0	224,491	600		0	69,600	296	539	27,389	17,219	113	315	116,071	340,562
110	448		LOC_017	Records Management	91,677	0	0	0	0	2,400	0	94,077	0		0	34,800	124	226	11,477	7,197	47	130	54,001	148,078
110	451			Non Dept	250,000	0	0	0	0	0	150,000	400,000	0	0	0	0	0	0	0	0	0	0	0	400,000
110	460		LOC_009	Co Judge	312,821	37,800	0	0	0	1,920	30,000	382,541	0		0	69,600	505	910	50,330	29,265	206	530	151,345	533,886
110	467		LOC_007	CCL #1	328,145	0	0	0	4,000	2,880	0	335,025	0		0	52,200	437	794	40,385	25,629	168	500	120,113	455,138
110	468		LOC_008	CCL #2	372,645	0	0	0	30,000	1,920	0	404,565	0		0	52,200	494	899	45,696	30,949	202	565	131,005	535,570
110	471		LOC_012	Dist Ct 124th	158,532	0	0	0	25,000	1,920	0	185,452	0		0	34,800	212	385	19,575	14,187	93	230	69,482	254,934
110	472		LOC_013	Dist Ct 188th	158,532	0	0	0	0	1,920	0	160,452	0		0	34,800	212	385	19,575	12,275	80	225	67,552	228,004
110	473		LOC_014	Dist Ct 307th	160,705	0	0	0	0	3,360	0	164,065	0		0	34,800	217	394	20,015	12,551	82	225	68,284	232,349
110	474		LOC_001	Judicial/Court of Appeals	0	0	0	40,000	0	0	0	40,000	0		0	0	0	0	4,880	2,335	20	0	7,235	47,235
110	474		LOC_002	Judicial/Court of Appeals	0	20,520	0	0	10,000	0	0	30,520	0		0	0	0	0	0	3,060	0	0	3,060	33,580
110	480		LOC_011	Dist Clerk	719,076	0	0	0	0	5,280	0	724,356	0		0	295,800	956	1,738	88,371	55,413	362	1,010	443,650	1,168,006
110	491		LOC_015	JP #1	320,635		0	0	0	4,800	0	325,435	480	9,300	0	139,200	442	803	40,838	25,644	168	465	217,340	542,775
110	492		LOC_030	JP #2	176,850		0	0	0	1,440	0	178,290	480	9,300	0	69,600	248	450	22,886	14,387	94	265	117,710	296,000
110	493		LOC_048	JP #3	181,211		0	0	0	2,400	0	183,611	0	9,300	0	69,600	255	463	23,535	14,758	96	300	118,307	301,918
110	494		LOC_047	JP #4	175,534		0	0	0	1,440	0	176,974	480	9,300	0	69,600	246	447	22,725	14,287	93	260	117,438	294,412
110	500		LOC_010	Dist Atty	2,582,507	38,920	0	0	24,000	9,600	0	2,655,027	0		0	574,200	3,473	6,314	320,985	203,110	1,328	1,970	1,111,380	3,766,407
110	520		LOC_022	Elections	201,904	0	6,500	23,000	104,000	2,880	0	338,284	0		0	69,600	279	507	28,583	25,879	169	315	125,332	463,616
110	530		LOC_002	Auditor	751,998	0	0	0	0	3,840	0	755,838	0		0	208,800	998	1,814	92,212	57,822	378	935	362,959	1,118,797
110	550		LOC_024	Tax A/C	1,235,590	14,950	0	0	0	12,960	0	1,263,500	0		0	504,600	1,668	3,032	154,147	96,658	632	1,765	762,502	2,026,002
110	560		LOC_016	Inf Tech	677,431	0	0	0	0	7,680	0	685,111	4,320		0	208,800	904	1,644	83,584	52,741	345	955	353,293	1,038,404
110	600		LOC_012	Bail Bond Board	0	3,310	0	0	0	0	0	3,310	0		0	0	4	8	404	253	2	0	671	3,981
110	700		LOC_018	Maintenance	583,900	0	6,500	16,900	0	1,920	0	609,220	0		0	226,200	782	1,422	74,325	46,605	305	9,365	359,004	968,224
110	700	P_144	LOC_018	Maint. Housekeeping	319,495	0	0	0	0	1,440	0	320,935	0		0	174,000	424	770	39,154	24,552	160	5,890	244,950	565,885
110	731		LOC_005	Const #1	63,107	5,400	0	0	0	0	0	68,507	600		0	17,400	90	164	8,358	5,287	0	1,080	32,979	101,486
110	731		LOC_029	Const #2	63,107	5,400	0	0	0	0	0	68,507	600		0	17,400	90	164	8,358	5,287	0	1,080	32,979	101,486
110	733		LOC_044	Const #3	63,107	5,400	0	0	5,000	0	0	73,507	600		0	17,400	90	164	8,358	5,669	0	1,210	33,491	106,998
110	734		LOC_046	Const #4	63,107	5,400	0	0	0	0	0	68,507	600		0	17,400	90	164	8,358	5,287	0	1,080	32,979	101,486
110	742	P_123	LOC_019	Sheriff	6,066,255	404,400	110,000	0	0	58,560	45,000	6,684,215	23,140		0	1,426,800	8,823	16,042	820,964	513,113	3,376	94,430	2,906,688	9,590,903
110	742	P_124	LOC_019	Sheriff Jail Operations	10,919,036	164,700	300,000	0	0	52,800	12,000	11,448,536	9,460		0	2,958,000	15,112	27,476	1,398,185	876,537	5,735	160,565	5,451,070	16,899,606
110	750		LOC_007	Juv Board CCL1	0	25,000	0	0	0	0	0	25,000	0		0	0	33	60	3,050	1,913	0	0	5,056	30,056
110	750		LOC_008	Juv Board CCL2	0	25,000	0	0	0	0	0	25,000	0		0	0	33	60	3,050	1,913	0	0	5,056	30,056
110	750		LOC_009	Juv Board Chairman	0	33,610	0	0	0	0	0	33,610	0		0	0	44	81	4,100	2,571	0	0	6,796	40,406
110	750		LOC_012	Juv Board 124th Ct	0	25,000	0	0	0	0	0	25,000	0		0	17,400	33	60	3,050	1,913	0	0	22,456	47,456
110	750		LOC_013	Juv Board 188th Ct	0	25,000	0	0	0	0	0	25,000	0		0	17,400	33	60	3,050	1,913	0	0	22,456	47,456
110	750		LOC_014	Juv Board 307th Ct	0	25,000	0	0	0	0	0	25,000	0		0	17,400	33	60	3,050	1,913	0	0	22,456	47,456
110	771	P_107	LOC_063	Pre-Trial Services	37,500	0	0	0	0	0	0	37,500	0		0	17,400	50	90	4,575	2,869	19	55	25,058	62,558
110	870		LOC_019	Emergency Management	192,147	24,000	0	0	0	1,440	0	217,587	1,200		0	34,800	287	522	26,546	16,737	109	3,050	83,251	300,838
110	880		LOC_036	Health	429,233	0	0	0	0	3,360	0	432,593	960		0	156,600	571	1,038	52,776	33,167	217	3,635	248,964	681,557
110	900		LOC_035	AgriLife Extension Svc	34,639	55,220	0	0	0	0	0	89,859	0		0	17,400	119	216	10,963	6,874	45	50	35,667	125,526
				General Fund	29,476,069	944,030	430,500	164,716	244,600	208,800.00	257,000	31,725,715	43,520	37,200	0	8,334,600	40,831	74,226	3,806,984	2,402,599	15,523	294,775	15,050,257	46,775,972
215	810		LOC_025	R & B #1	865,309	1,500	86,000	0	60,000	7,680	30,000	1,050,489	1,320		13,500	261,000	1,307	2,377	126,147	81,496	548	13,400	501,095	1,551,584
215	820		LOC_028	R & B #2	127,909	0	0	0	0	1,920	0	129,829	0		0	34,800	172	312	15,839	9,932	64	295	61,414	191,243
215	830		LOC_032	R & B #3	997,200	1,500	50,000	0	0	6,240	0	1,054,940	3,120		15,000	295,800	1,393	2,532	130,533	82,089	537	14,980	545,984	1,600,924
215	840		LOC_033	R & B #4	766,314	1,500	20,000	0	20,500	4,800	0	813,114	720		12,750	243,600	1,046	1,902	98,254	63,234	413	11,290	433,209	1,246,323
				Road & Bridge	2,756,732	4,500	156,000	0	80,500	20,640	30,000	3,048,372	5,160	0	41,250	835,200	3,918	7,123	370,773	236,751	1,562	39,965	1,541,702	4,590,074
218	691	P_119	LOC_034	Airport Administration	207,812	0	3,000	0	0	1,440	0	212,252	1,800		2,250	52,200	280	509	26,169	16,547	108	795	100,658	312,910
218	691	P_120	LOC_034	Airport Operations	153,254	0	5,000	34,684	34,684	960	0	228,582	1,800		2,250	34,800	210	383	26,689	17,796	128	1,155	85,211	313,793
218	691	P_121	LOC_034	Airport Maintenance	378,317	0	12,000	22,620	0	4,320	0	417,257	5,400		6,000	139,200	521	947	48,878	32,792	203	7,070	241,011	658,268
218	742	P_125	LOC_019	Airport Public Safety	1,022,443	104,300	57,000	0	0	12,960	0	1,196,703	1,800		0	226,200	1,580	2,872	145,998	91,685	599	16,210	486,944	1,683,647
				Airport	1,761,826	104,300	77,000	57,304	34,684	19,680	0	2,054,794	10,800	0	10,500	452,400	2,591	4,711	247,734	158,820	1,038	25,230	913,824	2,968,618
207	485		LOC_011	Dist Clerk Rec Mgmt	0	1,800	0	0	0	0	0	1,800	0		0	0	2	4	220	138	1	0	365	2,165
213	448		LOC_005	Co Clk Rec Mgmt	0	0	0	16,224	10,000	0	0	26,224	0		0	0	0	0	1,979	2,006	13	0	3,998	30,222
				Other Funds	0	1,800	0	16,224	10,000	0.00	0	28,024	0	0	0	0	2	4	2,199	2,144	14	0	4,363	32,387
Total All Cost Centers					33,994,627	1,054,630	663,500	238,244	369,784	249,120	287,000	36,856,905	59,480	37,200	51,750	9,622,200	47,342	86,064	4,427,690	2,800,314	18,137	359,970	17,510,146	54,367,051

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 720.00
employee's level of certification, transfer to another position, and/or change in employement status.

FY27 Summary of Positions -Adaptive

Fund	Cost Center	Division/ Grant	Loc	Department	SC137 Salaries	SC137 Salary Supp. (2)	SC129 Overtime	SC136 Part-Time	SC118 & SC143 Temp	SC127 Longevity	SC164 Accr Leave	Total Wage Expenses	SC115 Cell Allow.	SC Auto Allowance	SC144 Uniform	SC123 Group Health	SC124 Group Life	SC128 LTD	SC133 Retirement	SC139 SS	SC141 St Unemp	SC147 W/C	TOTAL BENEFITS	TOTAL SAL+ BENEFITS

FY26 Supplementary Positions Summary

Supplemental postions are under Commissioners Court or Board of Judges oversight and are funded with other sources.

Fund	Cost Center			Cost Center Title	SC137 Salaries	Employee Suppl. (2)	SC129 Overtime	SC136 Part-Time	SC118 & SC143 Temp	SC127 Longevity	?? Accr Leave	Total Wage Expenses	SC115 Cell Allow.	auto allowance	SC144 Uniform	SC123 Health	SC124 Group Life	SC128 LTD	SC133 Retirement	SC139 SS	SC141 St Unemp	SC147 W/C	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
Supplementary Data for Grants																								
800	500	GR144		Dist Atty VOCA	41,597	0	0	0	0	960	0	42,557	0		0	17,400	56	102	5,192	3,256	21	30	26,057	68,614
800	500	GR145		Dist Atty VAWA	134,184	0	0	0	0	0	0	134,184	0		0	34,800	178	323	16,370	10,265	67	45	62,048	196,232
800	500	GR155		SB22 Rural DA grant	63,900	0	0	0	0	0	0	63,900	0		0	17,400	84	153	7,796	4,888	32	70	30,423	94,323
				sub-total	239,681	0	0	0	0	960	0	240,641	0	0	0	69,600	318	578	29,358	18,409	120	145	118,528	359,169
				subtotal	34,234,308	1,054,630	663,500	238,244	369,784	250,080	287,000	37,097,546	59,480	37,200	51,750	9,691,800	47,660	86,642	4,457,048	2,818,723	18,257	360,115	17,628,674	54,726,220
Supplementary Data for Juvenile:																								
800	760	all		Juvenile Detention	864,444	0	0	0	0	0	0	864,444	0		0	0	0	0	0	0	0	0	488,000	1,352,444
800	760	all		Juvenile Probation	1,006,184	0	0	0	0	0	0	1,006,184	0		0	0	0	0	0	0	0	0	490,000	1,496,184
				sub-total	1,870,628	0	0	0	0	0	0	1,870,628	0	0	0	0	0	0	0	0	0	0	978,000	2,848,628
				Total Court Approved	36,104,936	1,054,630	663,500	238,244	369,784	250,080	287,000	38,968,174	59,480	37,200	51,750	9,691,800	47,660	86,642	4,457,048	2,818,723	18,257	360,115	18,606,674	57,574,848

FY27 Road and Bridge Projects

FY27 Capital Road Projects - Fund 420

Fund	Cost Center	Spend Cat	Function	Location	FY26 Budget Unfinished Projects*	FY27 Budget New Projects
420	810	SC94	170	Sam Page Road	208,500	162,115
420	810	SC94	170	Hamby Road		163,119
420	820	SC94	170	Jordan Valley Drive		220,292
420	830	SC94	170	Sinclair Road		254,982
420	830	SC94	170	Hilcrest		126,743
420	830	SC94	170	Hollybrook		108,293
420	830	SC94	170	Baker		201,825
420	830	SC94	170	Oakwood Dr.		93,533
420	830	SC94	170	Spokane		93,295
420	830	SC94	170	Meridian		139,284
420	830	SC94	170	Omaha		112,671
420	830	SC94	170	W Goforth		162,365
420	840	SC241	170	TxDOT Bridge Project	69,850	-
				Materials Budgeted for Fund 420 Capital Road Projects	278,350	1,838,517

FY27 Non-Capital Road Projects - Fund 215

Fund	Cost Center	Spend Cat	Function	Location	FY27 Budget
215	810	SC53	160	P1: Pipe Culverts	5,000
215	810	SC30	160	P1: Gravel, Sand, and Cement	12,000
215	810	SC66	160	P1: Road Materials	200,000
				S/T Precinct #1	$217,000
215	820	SC53	160	P2: Pipe & Culverts	9,500
215	820	SC30	160	P2: Gravel, Sand, and Cement	3,450
215	820	SC66	160	P2: Road Materials	10,900
				S/T Precinct #2	$23,850
215	830	SC53	160	P3: Pipe & Culverts	20,000
215	830	SC30	160	P3: Gravel, Sand, and Cement	35,000
215	830	SC66	160	P3: Road Materials	550,000
				S/T Precinct #3	$605,000
215	840	SC53	160	P4: Pipe & Culverts	15,000
215	840	SC30	160	P4: Gravel, Sand, and Cement	12,500
215	840	SC66	160	P4: Road Materials	100,000
				S/T Precinct #4	$127,500
				Materials Budgeted for Fund 215 Road Projects	$973,350

FILED
JUL [illegible] 2026
Michelle [illegible]
Gregg County Clerk

FY27 Juvenile Budget

Beginning Fund Balance (estimated)	$120,000
REVENUE	
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	$1,615,000
Total Resources	**$3,959,193**
EXPENDITURES	
Probation Operations	
Salaries	$1,031,144
Fringe Benefits	$490,000
Operations	$652,700
Capital-non-capital	$0
Detention Operations	
Salaries	$1,145,204
Fringe Benefits	$488,000
Operations	$152,000
Capital-non-capital	$0
Total Expenditures	**$3,959,048**
Ending Fund Balance (estimated)	$145

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 FY27 budget, expenditures remain consistent with state guidelines and there are no new positions.

JOHN W. MOORE
CRIMINAL DISTRICT ATTORNEY
GREGG COUNTY, TEXAS

August 13, 2026

The Honorable Bill Stoudt
County Judge
Gregg County, Texas

Re: FY 2027 Criminal District Attorney Drug Forfeiture Fund Budget

Dear Judge Stoudt:

I have enclosed herein the Forfeiture Fund budget of this office for the 2027 fiscal year to be included in the FY 2027 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

101 E. METHVIN, STE. 333, LONGVIEW, TEXAS 75601
TELEPHONE (903) 236-8440 FACSIMILE (903) 236-8490
101 E. METHVIN, STE. 333, LONGVIEW, TEXAS 75601
TELEPHONE (903) 236-8440 FACSIMILE (903) 236-8490

John W. Moore

Criminal District Attorney
Seized Assets Forfeiture Fund
Budget FY 2027

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

Fund Balance as of 09-30-2026	$36,545.40
Anticipated Income FY 2027	$10,000.00
Anticipated Expenses FY 2027 **Anticipated expenditures are for law enforcement training and equipment**	$10,000.00
Balance Anticipated on 09-30-2027	$36,545.40

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 18, 2026

To: Ashleigh Armstrong

From: Michelle Terry, Tax Assessor-Collector MT

FY27 Tax Office Budget for Special Inventory Operating Account

Salaries and Fringe Benefits	$33,356.18
Supplies and Other	$ 1,000.00
Total SIT Budget	$34,356.18

2026 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)*
100 E. Methvin, Longview, Texas 75601	greggcounty.texas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://greggcountytexas.sharepoint.com/:b:/s/GreggCounty-TaxOffice/IQB3C-ea7tejQJmup5oUiEMeAb8Yh4rQmQMeX-tE_kp0RjA?e=gfE3gv

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 14,648,630,772
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,938,304,206
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 12,710,326,566
4.	**Prior year total adopted tax rate.**	$ 0.280050 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** **A. Original prior year ARB values:** $ 375,034,120 **B. Prior year values resulting from final court decisions:** - $ 329,172,890 **C. Prior year value loss.** Subtract B from A.[4]	$ 45,861,230

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 527,665,452 **B. Prior year disputed value:** .... - $ 165,032,262 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 362,633,190
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 408,494,420
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 13,118,820,986
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 4,267,178 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 58,592,024 **C. Value loss.** Add A and B. [7]	$ 62,859,202
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 16,413,789 **B. Current year productivity or special appraised value:** .... - $ 785,653 **C. Value loss.** Subtract B from A. [8]	$ 15,628,136
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 78,487,338
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 6,283,792
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 13,034,049,856
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 36,501,856
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 274,808
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 36,776,664

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]	
	A. Certified values: .... $ 15,073,212,233	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 8,014,298	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 6,929,961	
	E. Total current year value. Add A and B, then subtract C and D.	$ 15,074,296,570
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 1,818,770	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 1,818,770
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 1,952,362,191
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 13,123,753,149
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 255,612,741

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 255,612,741
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 12,868,140,408
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.285796 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.312552 /$100

Voter Approval Tax Rate

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

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

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

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

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.269962 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,118,820,986
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 35,415,831
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 268,077	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 16,333	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 251,744	
	E. Add Line 31 to 32D.	$ 35,667,575
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,868,140,408
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.277177 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose**.**	$ 1,080,065	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 649,827	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.003343 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.003343 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 3,218,293	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 2,958,580	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.002018 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.002018 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 1,203,930	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 1,048,725	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.001206 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000407 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000407 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.282945/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 20,984,930 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.163076/$100 **C.** Add Line 41B to Line 40.	$ 0.446021/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.461631/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ ______/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ ______ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ ______/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ ______/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ ______/$100 e Add Line D42(c) to Line D42(d). . . . . $ ______/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ______/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 1,313,481 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 1,313,481
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 59,714
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 1,253,767
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 97.98 % **B.** Enter the prior year actual collection rate. .... 98.10 % **C.** Enter the 2024 actual collection rate. .... 97.61 % **D.** Enter the 2023 actual collection rate. .... 97.90 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	97.98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 1,279,615
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.009750 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.471381 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.499172 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 21,513,512
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.163928 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.312552 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.312552 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.499172 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.335244 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.335244 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.304331/$100
	B. Unused increment rate (Line 68)	$ 0.006088/$100
	C. Subtract B from A	$ 0.298243/$100
	D. Adopted Tax Rate	$ 0.304331/$100
	E. Subtract D from C	$ -0.006088/$100
	F. 2025 Total Taxable Value (Line 61)	$ 12,951,177,759
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.306653/$100
	B. Unused increment rate (Line 67)	$ 0.002078/$100
	C. Subtract B from A	$ 0.304575/$100
	D. Adopted Tax Rate	$ 0.298066/$100
	E. Subtract D from C	$ 0.006509/$100
	F. 2024 Total Taxable Value (Line 60)	$ 12,115,001,475
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 788,565
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.278066/$100
	B. Unused increment rate (Line 66)	$ 0.029510/$100
	C. Subtract B from A	$ 0.248556/$100
	D. Adopted Tax Rate	$ 0.278066/$100
	E. Subtract D from C	$ -0.029510/$100
	F. 2023 Total Taxable Value (Line 60)	$ 11,771,553,040
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 788,565
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006008/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.341252/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.309797 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.003809 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.009750 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.323356 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.304331 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,034,049,856
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,868,140,408
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.341252 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.312552 /$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 .... $ 0.341252 /$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. .... $ 0.323356 /$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. [59]

print here Michelle Terry, PCAC
Printed Name of Taxing Unit Representative

sign here Michelle Terry
Taxing Unit Representative

August 5, 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

2026 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)*
100 E. Methvin, Longview, Texas 75601		greggcounty.texas.gov
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://greggcountytexas.sharepoint.com/:b:/s/GreggCounty-TaxOffice/IQB3C-ea7tejQJmup5oUiEMeAb8Yh4rQmQMeX-tE_kp0RjA?e=gfE3gv

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 14,609,334,293
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,938,237,508
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 12,671,096,785
4.	**Prior year total adopted tax rate.**	$ 0.004039 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.** A. **Original prior year ARB values:** .... $ 375,034,120 B. **Prior year values resulting from final court decisions:** .... - $ 329,172,890 C. **Prior year value loss.** Subtract B from A.[4]	$ 45,861,230

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 527,665,452 **B. Prior year disputed value:** .... - $ 165,032,262 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 362,633,190
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 408,494,420
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 13,079,591,205
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 4,267,178 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 60,430,064 **C. Value loss.** Add A and B. [7]	$ 64,697,242
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 16,413,789 **B. Current year productivity or special appraised value:** .... - $ 785,653 **C. Value loss.** Subtract B from A. [8]	$ 15,628,136
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 80,325,378
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 12,999,265,827
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 525,040
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 3,910
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 528,950

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 15,034,279,228 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 8,014,298 **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ 0 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 15,042,293,526
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 1,818,770 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 1,818,770
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 1,952,271,820
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 13,091,840,476
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 255,367,627

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 255,367,627
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 12,836,472,849
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.004120 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.312552 /$100

Voter Approval Tax Rate

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

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

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

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

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.004039 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,079,591,205
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 528,284
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 3,910	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 3,910	
	E. Add Line 31 to 32D.	$ 532,194
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,836,472,849
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.004145 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . $ ______ **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . $ ______/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.004145/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.004145/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.004290/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . $ ______/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . $ ______ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . $ ______/$100 c. Add Line D42(B)(b) to Line 42. . . . $ ______/$100 d. Enter the **current year unused increment rate** from Line 68 . . . $ ______/$100 e Add Line D42(c) to Line D42(d). . . . $ ______/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ______/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 97.98 % **B.** Enter the prior year actual collection rate. .... 98.33 % **C.** Enter the 2024 actual collection rate. .... 97.98 % **D.** Enter the 2023 actual collection rate. .... 98.28 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	97.98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,091,840,476
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.004290 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.499172 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 21,513,512
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.163928 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.312552 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.312552 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.499172 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.335244 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.335244 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.304331 /$100
	B. Unused increment rate (Line 68)	$ 0.006088 /$100
	C. Subtract B from A	$ 0.298243 /$100
	D. Adopted Tax Rate	$ 0.304331 /$100
	E. Subtract D from C	$ -0.006088 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 12,951,177,759
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.306653 /$100
	B. Unused increment rate (Line 67)	$ 0.002078 /$100
	C. Subtract B from A	$ 0.304575 /$100
	D. Adopted Tax Rate	$ 0.298066 /$100
	E. Subtract D from C	$ 0.006509 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 12,115,001,475
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 788,565
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.278066 /$100
	B. Unused increment rate (Line 66)	$ 0.029510 /$100
	C. Subtract B from A	$ 0.248556 /$100
	D. Adopted Tax Rate	$ 0.278066 /$100
	E. Subtract D from C	$ -0.029510 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 11,771,553,040
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 788,565
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006008 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.341252 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.309797 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.003809 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.009750 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.323356 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.304331 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,034,049,856
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,868,140,408
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.341252 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.312552 /$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 .... $ 0.341252 /$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. .... $ 0.323356 /$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. [59]

print here Michelle Terry, PCAC
Printed Name of Taxing Unit Representative

sign here Michelle Terry
Taxing Unit Representative

August 5, 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Gregg County	Special Road & Bridge	903-237-2552
Taxing Unit Name		Phone *(area code and number)*
100 E. Methvin, Longview, Texas 75601		greggcounty.texas.gov
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

https://greggcountytexas.sharepoint.com/:b:/s/GreggCounty-TaxOffice/IQB3C-ea7tejQJmup5oUiEMeAb8Yh4rQmQMeX-tE_kp0RjA?e=gfE3gv

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 14,648,630,772
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 1,938,304,206
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 12,710,326,566
4.	**Prior year total adopted tax rate.**	$ 0.020242 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. Original prior year ARB values: .... $ 375,034,120	
	B. Prior year values resulting from final court decisions: .... - $ 329,172,890	
	C. Prior year value loss. Subtract B from A.[4]	$ 45,861,230

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 527,665,452 **B. Prior year disputed value:** .... - $ 165,032,262 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 362,633,190
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 408,494,420
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 13,118,820,986
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 4,267,178 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 58,592,024 **C. Value loss.** Add A and B. [7]	$ 62,859,202
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 16,413,789 **B. Current year productivity or special appraised value:** .... - $ 785,653 **C. Value loss.** Subtract B from A. [8]	$ 15,628,136
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 78,487,338
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 13,040,333,648
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 2,639,624
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 274,808
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 2,914,432

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12]		
	A. Certified values:	$ 15,073,212,233	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ $ 8,014,298	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110	- $ 0	
	E. Total current year value. Add A and B, then subtract C and D.		$ 15,081,226,531
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]		
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16]	$ 1,818,770	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17]	+ $ 0	
	C. Total value under protest or not certified. Add A and B.		$ 1,818,770
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]		$ 1,952,362,191
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.		$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]		$ 13,130,683,110
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]		$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]		$ 255,612,741

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 255,612,741
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 12,875,070,369
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.022636 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ 0.312552 /$100

Voter Approval Tax Rate

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

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

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

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

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.020242 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,118,820,986
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 2,655,511
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 268,077	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 268,077	
	E. Add Line 31 to 32D.	$ 2,923,588
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,875,070,369
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.022707 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

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

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ ______ **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ ______/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.022707/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.022707/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.023501/$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ ______/$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ ______ b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ ______/$100 c. Add Line D42(B)(b) to Line 42. . . . . $ ______/$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ ______/$100 e Add Line D42(c) to Line D42(d). . . . . $ ______/$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ ______/$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount . . . . . $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . . . – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . . . 97.98 % **B.** Enter the prior year actual collection rate. . . . . . 98.10 % **C.** Enter the 2024 actual collection rate. . . . . . 97.61 % **D.** Enter the 2023 actual collection rate. . . . . . 97.90 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	97.98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,130,683,110
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.023501 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.499172 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 21,513,512
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.163928 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.312552 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ 0.312552 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.499172 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.335244 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ 0.335244 /$100

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

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.304331/$100
	B. Unused increment rate (Line 68)	$ 0.006088/$100
	C. Subtract B from A	$ 0.298243/$100
	D. Adopted Tax Rate	$ 0.304331/$100
	E. Subtract D from C	$ -0.006088/$100
	F. 2025 Total Taxable Value (Line 61)	$ 12,951,177,759
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ 0.306653/$100
	B. Unused increment rate (Line 67)	$ 0.002078/$100
	C. Subtract B from A	$ 0.304575/$100
	D. Adopted Tax Rate	$ 0.298066/$100
	E. Subtract D from C	$ 0.006509/$100
	F. 2024 Total Taxable Value (Line 60)	$ 12,115,001,475
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 788,565
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ 0.278066/$100
	B. Unused increment rate (Line 66)	$ 0.029510/$100
	C. Subtract B from A	$ 0.248556/$100
	D. Adopted Tax Rate	$ 0.278066/$100
	E. Subtract D from C	$ -0.029510/$100
	F. 2023 Total Taxable Value (Line 60)	$ 11,771,553,040
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 788,565
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006008/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.341252/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.309797 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,123,753,149
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.003809 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.009750 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.323356 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.304331 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 13,034,049,856
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 12,868,140,408
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ 0.341252 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ 0.312552 /$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 .... $ 0.341252 /$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. .... $ 0.323356 /$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. [59]

print here Michelle Terry, PCAC
Printed Name of Taxing Unit Representative

sign here Michelle Terry
Taxing Unit Representative

August 5, 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)