GREGG COUNTY, TEXAS

FISCAL YEAR 2027 BUDGET

October 1, 2026 through September 30, 2027

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 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $854,593.

LGC §111.008(d)(2)	Budget adopted on August 25, 2026 by record vote: 5 For 0 Against
Voting For:	Ronny McKinney, Ray Bostick, Bill Soudt, Floyd Wingo, Jr,, Danny Craig II
Voting Against:	N/A
Absent / Not Voting:	N/A

LGC §111.008(d)(3) - County Property Tax Rates

Required Rate	Tax Year 2025 (FY26)	Tax Year 2026 (FY27)
(A) Property Tax Rate	0.304331	0.334331
(B) No-New-Revenue Tax Rate	0.279087	0.312552
(C) No-New-Revenue M&O Tax Rate	0.272780	0.309797
(D) Voter-Approval Tax Rate	0.457219	0.341252
(E) Debt Rate	0.010088	0.009750

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

GREGG COUNTY, TEXAS

FISCAL YEAR 2027 BUDGET

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FY2027 Proposed Budget

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

FY2027 Adopted Budget

DATE	August 25, 2026
TO	Gregg County Constituents The Honorable Commissioners Court Gregg County Officials and Department Heads
SUBJECT	FY2027 Adopted Budget

The FY2027 Adopted Budget was prepared and submitted in accordance with state statutes to provide transparency and assure public confidence. The vote to adopt the FY2027 Budget was held after the required public hearing on Tuesday, August 25, 2026, during the Commissioners Court meeting. Following adoption of the budget, the Court adopted 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 Adopted 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, was adopted at **$0.334331 per $100 valuation**. The tax rate was adopted 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 Adopted Budget for the County's fiscal year, which begins October 1 and ends September 30.

Grants often span several years and typically are not concurrent with the County's fiscal year. Therefore, they are excluded from detailed schedules in this document to avoid false assumptions and comparisons. All grant applications are approved by Commissioners Court throughout the year, and special budgets are adopted when the 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 Adopted 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 Adopted 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

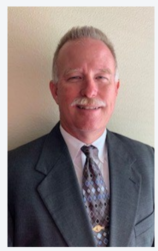
COUNTY COMMISSIONERS

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	Project Status on 10-1-2026 (Note 1)	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	in progress	192,115	
420	PR00006	7500	810		170	SC94	Road Constr	R&B Precinct 1	PR00006 Hamby Road	new	193,119	
420	PR00007	7500	820		170	SC94	Road Constr	R&B Precinct 2	PR00007 Jordan Valley Drive	new	220,292	
420	PR00008	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00008 Sinclair Road	new	254,982	
420	PR00009	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00009 Hillcrest	new	126,743	
420	PR00010	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00010 Hollybrook	new	108,293	
420	PR00011	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00011 Baker	new	201,825	
420	PR00012	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00012 Oakwood Dr.	new	93,533	
420	PR00013	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00013 Spokane	new	93,295	
420	PR00014	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00014 Meridian	new	139,284	
420	PR00015	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00015 Omaha	new	112,671	
420	PR00016	7500	830		170	SC94	Road Constr	R&B Precinct 3	PR00016 W Goforth	new	162,365	
420	PR00004	7500	840		170	SC241	Bridge Projects	R&B Precinct 4	TxDOT Bridge Project	in progress	-	
420		7500	451		170	SC94	Road Constr		Purchasing inflation & fees (note 2)		210,000	
									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	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	in progress	-	
460	PR009	7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Security Gate Improvements construction	in progress	1,353,866	
460	PR009	7500	691	P_120	170	SC260	Capital Prof Svcs	Airport	Security Gate Improvements design	in progress	326,491	
									s/t Security Gates project		1,680,357	
460	PR088	7500	691	P_122	170	SC101	Machinery & Equipment	Airport	ARFF Equipment	in progress	-	
460	PR010	7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Passenger Bridgeway (Jet Bridge)	in progress	-	
460	PR066	7500	691	P_120	170	SC100	Infrastructure	Airport	RWY 18-36 Constr in Progress (design)	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	in progress	-	
461		7500	691	P_120	170	SC99	Impr Oth than Bldg	Airport	Airport Generator Project	in progress	-	
461	PR094	7500	691	P_120	170	SC100	Infrastructure	Airport	Airfield Lighting Control & Montitoring System (ALCMS)	in progress	-	
461	PR019	7500	691	P_119	170	SC260	Capital Prof Svcs	Airport Admin	Terminal EFIS	in progress	-	
461	PR019	7500	691	P_119	170	SC95	Cap Out - Bldgs	Airport Admin	Terminal EFIS	in progress	-	
									s/t Terminal EFIS project		-	
									Sub-Total Fund 461			**0**
472 - Computer Upgrade												
472	PR017	7500	570		170	SC101	Capital F&E	Information Tech	ERP Equipment	in progress	-	
472	PR018	7500	570		170	SC262	Capital Software	Information Tech	ERP Software	in progress	-	
									Sub-Total ERP Project		**-**	
									Sub-Total Fund 472			**0**

FY27 Detail Capital Expenditures

Fund	Project code, if applicable	Ledger	Cost Center	Division	Fnct	SpCat Code	Spend Cat Name	Department	Description or Project Name	Project Status on 10-1-2026 (Note 1)	FY27 New Capital Budget Exp	New FY27 Capital Budget Total by Fund
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)	in progress	78,750	
476	PR00005	7500	691	P_120	170	SC95	Cap Out - Bldgs	Airport	PR00005 Airfield Electrical Vault Structure Upgrades	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	in progress	496,401	
476	PR081	7500	700	P_145	100	SC96	Land	AgriLife Ext	Land purchase, (incl legal , survey)	paid in FY26	-	
476	PR081	7500	700	P_145	100	SC260	Cap Out-Prof Svcs	AgriLife Ext	Engineering, architect, prof svc	in progress	212,099	
									Sub-Total AgriLife Project	**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	in progress	924,722	
476	PR033	7500	700	P_140	100	SC96	Land	P2 Svc Center	Land purchase, (incl legal , survey)	paid in FY24	-	
476	PR033	7500	700	P_140	100	SC260	Cap Out-Prof Svcs	P2 Svc Center	Engineering, architect, prof svc	in progress	294,520	
									Sub-Total P2 Svc Center Project	**in progress**	**1,392,277**	
476	PR065	7500	700	P_141	100	SC261	Capital Outlay - F&E	P3 Svc Center	FFE, Network equipment	new	168,950	
476	PR065	7500	700	P_141	100	SC95	Cap Out - Bldg	P3 Svc Center	Building Construction, bldg security	in progress	1,865,585	
476	PR065	7500	700	P_141	100	SC260	Cap Out-Prof Svcs	P3 Svc Center	Engineering, architect,	in progress	405,118	
									Sub-Total P3 Svc Center Project	**in progress**	**2,439,653**	
476	PR00017	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	PR00017 Courthouse Chiller#2 Overhaul	new	95,000	
476	PR095	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	Courthouse Chiller#3 replacement	in progress	-	
476	PR086	7500	700	P_133	170	SC95	Capital Outlay - Bldg	Courthouse Maint	Courthouse Elevator	in progress	963,618	
476	PR00003	7500	700	P_146	170	SC260	Cap Out-Prof Svcs	Airport LE	Regional LE Training Center	in progress	-	
476		7500	451		170	SC95	Capital Outlay - Bldg	Other Facility	Other Facility Improvements		250,000	
476	PR00019	7500	634		170	SC95	Capital Outlay - Bldg	Hugh Camp Park	PR00019 Hugh Camp Park - Elections Bldg	new	80,000	
476	PR082	7500	760		170	SC95	Capital Outlay - Bldg	Juvenile Facility	Roof replacement and other upgrades	in progress	-	
476	PR00018	7500	830		170	SC99	Impr Oth Than Bldg	R&B Precinct 3	PR00018 RB Precinct 3 Fuel Station Canopy	new	80,255	
476	n/a	7500	451		170	SC260	Cap Outlay - Bldg		Purchasing inflation, bonding fees (note 2)		1,411,626	
Fund 476 Capital Acquisitions												
476	n/a	7500	742	P_123	170	SC101	Mach & Equip	Sheriff	2026 Chev Tahoe PPV (5)	new	316,790	
476	n/a	7500	742	P_123	170	SC101	Mach & Equip	Sheriff	2026 Ford Police Interceptor Utility (5)	new	248,046	
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	830		170	SC101	Mach & Equip	R&B Precinct 3	Striping machine	new	140,968	
476	n/a	7500	451		170	SC101	Mach & Equip	R&B Precinct 3	Mack Dump Trucks (5) lease/purch FY27	new	805,324	
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				

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 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	(71,572,621)	$0	($9,560,000)	$607,126	$35,580,410
Road & Bridge Fund	3,794,052	5,619,020	(7,325,349)	300,000	0	2,387,723	$0
Airport Maintenance Fund	1,081,369	3,412,643	(5,583,315)	0	(50,000)	24,064	($1,163,367)
Total Operating	50,325,112	80,902,129	(84,481,285)	300,000	(9,610,000)	3,018,913	34,417,043
				Operating Reserve Ratio:			*40.74%*
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	(86,301,567)	300,000	(9,610,000)	11,066,706	34,417,043
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 (Note 3)	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	(100,626,325)	9,400,000	(9,710,000)	45,836,984	34,417,043
						Overall Reserve Ratio:	*34.20%*

NOTES:

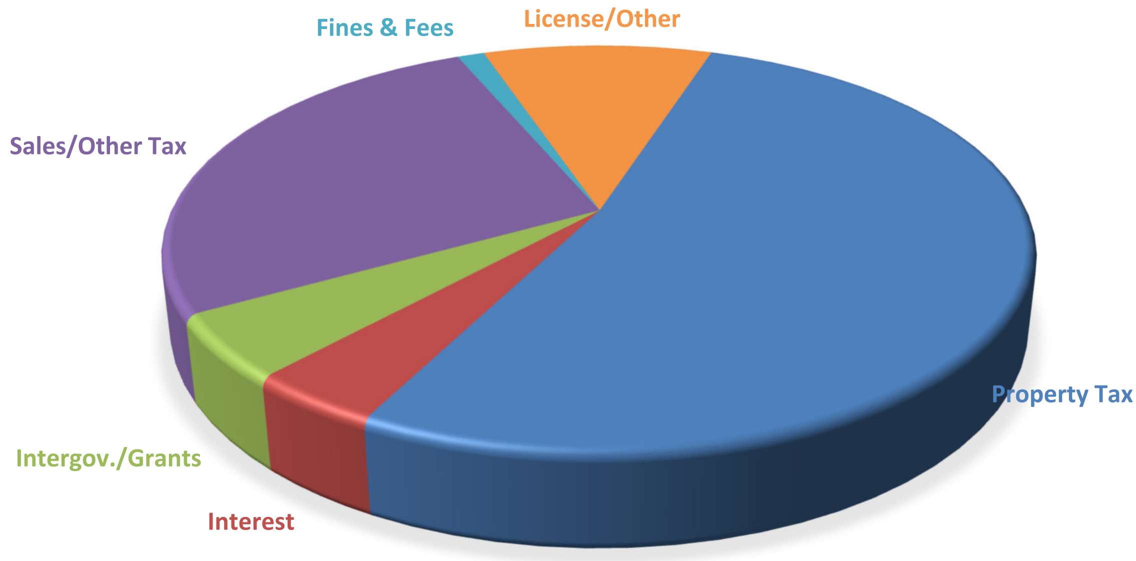
Note 1 - Capital budget for construction in progress at 9-30-2026 will roll forward until project completion.
Capital Project expenditures includes new funds required for FY27 projects.

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

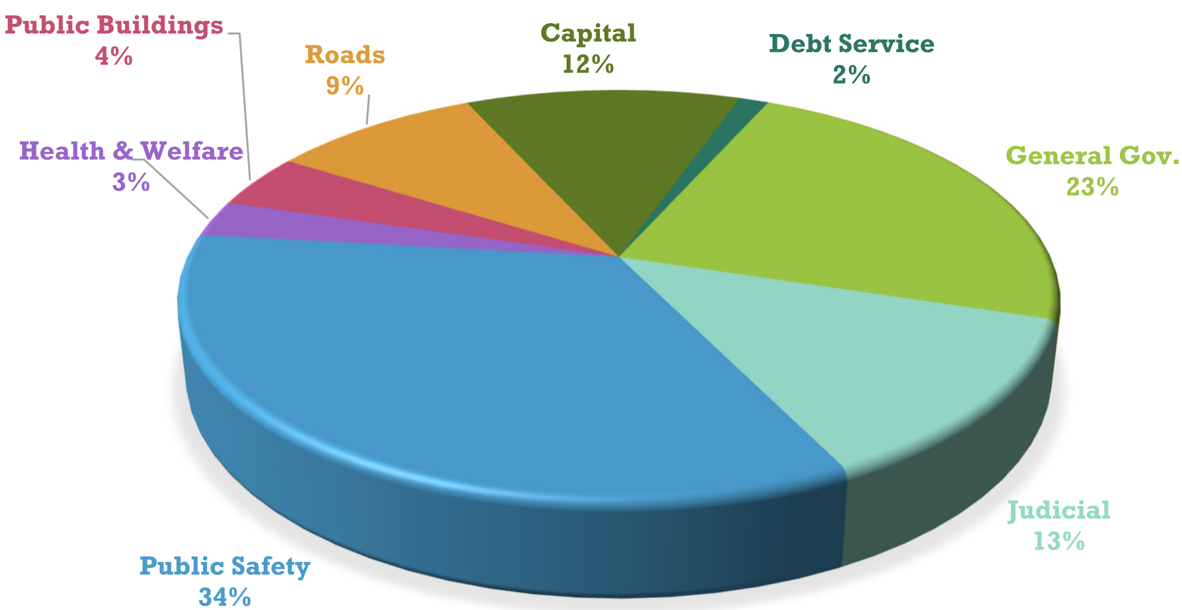
Note 3 - Parking Facility Funds are reserved for early payment of debt.

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		Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
Fund 110 General Fund									
110	100	5000	RC11	Appraisal Board Filing Fees			0	200	100
110	423	5000	RC05	Archival Fee	County Clerk		186,900	181,280	183,598
110	480	5000	RC05	Archival Fee	District Clerk		73	0	50
110	100	5000	RC123	Bail Bond Applications			1,500	5,000	1,500
110	423	5000	RC04	Bond Admin Fee	County Clerk		6,647	7,181	6,567
110	480	5000	RC04	Bond Admin Fee	District Clerk		50	100	50
110	742	5000	RC04	Bond Admin Fee	Sheriff's Office		1,163	1,163	243
110	100	5000	RC44	Child Safety Fees			2,726	2,868	2,791
110	100	5000	RC32	Community Building Rent			12,700	12,925	11,606
110	100	5000	RC49	Contract Jail Revenue			451,360	424,840	518,376
110	100	5000	RC25	Court Reporter Service Fees			68,848	65,910	65,323
110	100	5000	RC42	Defensive Driving Fee			55,498	51,179	57,661
110	100	5000	RC48	Federal - Jail Lease			1,683,024	1,839,656	1,771,007
110	731	5000	RC03	Filing Fee	Constable 1		62,366	65,763	50,449
110	732	5000	RC03	Filing Fee	Constable 2		64,235	58,540	66,833
110	733	5000	RC03	Filing Fee	Constable 3		36,415	37,352	35,523
110	734	5000	RC03	Filing Fee	Constable 4		66,899	72,901	48,762
110	423	5000	RC03	Filing Fee	County Clerk		802,902	791,476	745,651
110	500	5000	RC03	Filing Fee	District Attorney		17,133	18,403	15,365
110	480	5000	RC03	Filing Fee	District Clerk		302,127	296,969	253,707
110	491	5000	RC03	Filing Fee	JP1		32,341	32,025	35,716
110	492	5000	RC03	Filing Fee	JP2		33,856	30,083	39,584
110	493	5000	RC03	Filing Fee	JP3		17,298	15,869	21,699
110	494	5000	RC03	Filing Fee	JP4		25,267	24,699	25,565
110	742	5000	RC03	Filing Fee	Sheriff's Office		278,341	259,752	247,955
110	100	5000	RC03	Filing Fee			55	0	0
110	100	5000	RC03	Filing Fee			18,750	17,760	12,109
110	100	5000	RC53	Inmate Reimbursement			7,259	6,855	6,637
110	100	5000	RC21	Judges Fee - Probate			3,102	3,108	2,952
110	100	5000	RC13	Jury			29,585	28,513	27,950
110	100	5000	RC08	Language Access Fee			20,954	19,768	21,941
110	100	5000	RC19	Other Arrest Fees			106,517	101,155	93,369
110	100	5000	RC33	Other Rent			20,403	21,600	19,800
110	100	5000	RC41	Parking Lot Fees			5,083	0	0
110	100	5000	RC18	Probate Judge Education Fees			3,070	2,925	2,996
110	100	5000	RC28	Records Management Filing Fee			14,604	0	13,880
110	100	5000	RC31	Rent (all)			41,306	45,806	22,791
110	100	5000	RC31	Rent			0	12,000	0
110	100	5000	RC40	Royalties			772	754	1,602
110	100	5000	RC22	State Fees			67,665	66,963	30,392
110	550	5000	RC09	Tax Assessor-Collector			710,731	706,284	630,841
110	550	5000	RC10	Tax Collection Contract Fees			181,214	187,853	169,418
110	100	5000	RC43	Telephone Coin Stations			449,912	417,823	418,997
110	100	5000	RC23	Time Payment Fee-Judicial Efficiency			28,984	28,355	26,199
110	100	5000	RC45	Traffic Fees			365	340	184
110	100	5000	RC12	Transaction Fee	District Clerk		0	0	0
110	100	5000	RC52	Video Fees			5,065	4,973	5,387
					S/T Charges for Services		5,925,065	5,968,969	5,713,126
110	100	5100	RC69	ATF Task Force			7,190	6,234	8,502
110	100	5100	RC67	Drug Enforcement Task Force			27,711	27,185	20,172
110	100	5100	RC03	Filing Fee (Criminal Jury Fee)			1,054	900	1,136
110	100	5100	R66	Fiscal Service Fee			8,683	8,683	8,683
110	100	5100	RC73	Juror Reimbursement			90,678	100,000	83,326
110	100	5100	RC74	Prisoner Care			750,000	750,000	850,000
110	100	5100	RC117	Reimbursement			4,353	3,686	0
110	100	5100	RC68	Sabine ISD Resource Officer			174,603	175,000	174,603

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
110	100	5100	RC64	Sewer Fees		1,200	1,200	1,200
110	467	5100	RC61	State Supplement	CCL1	84,000	105,000	105,000
110	468	5100	RC61	State Supplement	CCL2	84,000	105,000	105,000
110	460	5100	RC92	State Supplement	Co Judge	30,200	37,800	37,800
110	500	5100	RC61	State Supplement	DA (Longevity)	23,934	23,243	46,785
110	500	5100	RC61	State Supplement	DA (Apportionment)	22,500	22,500	22,500
110	100	5100	RC70	Title IV-E Legal Reimb		37,915	23,090	36,795
110	100	5100	RC71	Indigent Defense Funding		71,813	60,000	69,659
110	100	5100	RC63	Waste Management Fees		262	286	170
					S/T Intergovernmental	1,420,096	1,449,807	1,571,331
110	100	5200	RC82	Alcoholic Beverage Tax		394,096	356,223	401,288
110	100	5200	RC83	Bingo Tax		94,396	96,233	100,884
110	100	5200	RC79	Current Penalty & Interest		159,954	158,463	183,758
110	100	5200	RC77	Current Property Taxes		29,022,639	34,390,912	37,194,054
110	100	5200	RC81	Delinquent Penalty & Interest		180,424	173,215	189,786
110	100	5200	RC80	Delinquent Property Taxes		522,366	652,218	704,655
110	100	5200	RC86	Motor Vehicle Sales Tax		2,306,764	2,306,764	2,498,823
110	100	5200	RC78	Property Tax Abatement		(510,028)	(600,000)	0
110	100	5200	RC84	Sales Tax		21,084,933	18,000,000	20,284,152
110	100	5200	RC85	Sales Tax Abatement		(100,003)	(150,000)	0
					S/T Taxes	53,155,541	55,384,028	61,557,400
110	100	5300	RC87	Alcoholic Beverage Licenses		29,610	64,612	34,427
110	100	5300	RC90	Sewage Disposal Systems		35,000	32,600	27,038
110	100	5300	RC88	Sexually Oriented Business		11,200	11,000	9,615
					S/T Licenses and Permits	75,810	108,212	71,080
110		5400	RC92	State Grant		0	5,000	0
110	742	5400	RC92	State Grant		500,000	0	0
					S/T Grants	500,000	5,000	0
110	491	5500	RC95	Justice Court Fines	JP1	90,882	87,124	84,329
110	492	5500	RC95	Justice Court Fines	JP2	171,982	170,416	141,831
110	493	5500	RC95	Justice Court Fines	JP3	152,563	140,979	139,429
110	494	5500	RC95	Justice Court Fines	JP4	271,872	268,439	269,314
					S/T Fines & Forfeitures	687,299	666,958	634,903
110	100	5600	RC190	Account Analysis Earned Credit		38,441	0	86,400
110	100	5600	RC100	Donations		0	0	0
110	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets		33,314	0	0
110	100	5600	RC101	K9 Services		0	0	0
110	100	5600	RC103	Miscellaneous		158,926	152,625	147,804
110	100	5600	RC189	Sale of Assets		56,274	0	15,000
					S/T Miscellaneous	286,955	152,625	249,204
110	100	5700	RC104	Interest		2,858,958	1,806,878	2,073,422
110	100	5700	RC106	Unrealized Gains/Losses		(229,574)		0
					S/T Interest	2,629,384	1,806,878	2,073,422
					Total Revenue - General Fund	**64,680,150**	**65,542,477**	**71,870,466**
General Fund - Summary of Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
110		5000		Charges for Services		5,925,065	5,968,969	5,713,126
110		5100		Intergovernmental		1,420,096	1,449,807	1,571,331
110		5200		Taxes		53,155,541	55,384,028	61,557,400
110		5300		Licenses & Permits		75,810	108,212	71,080

FY27 Estimated Revenue								
Fund	**CC**	**Ledger Acct**	**Rev Cat**	**Revenue Category**	**Cost Center**	**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
110		5400		Grants		500,000	5,000	0
110		5500		Fine & Forfeitures		687,299	666,958	634,903
110		5600		Miscellaneous		286,955	152,625	249,204
110		5700		Interest		2,629,384	1,806,878	2,073,422
						64,680,150	65,542,477	71,870,466
Fund 215 Road & Bridge Fund								
215	100	5100	RC60	Lateral Road		16,717	16,717	16,220
					S/T Intergovernmental	16,717	16,717	16,220
215	100	5200	RC79	Current Penalty & Interest		19,238	19,124	27,560
215	100	5200	RC77	Current Property Taxes		3,468,510	3,273,358	3,250,684
215	100	5200	RC81	Delinquent Penalty & Interest		23,564	20,343	23,116
215	100	5200	RC80	Delinquent Property Taxes		67,953	82,340	67,144
215	100	5200	RC78	Property Tax Abatement		(64,205)	(75,000)	0
					S/T Taxes	3,515,060	3,320,165	3,368,504
215	100	5300	RC89	Motor Vehicle Registration		1,725,833	1,688,762	1,534,274
215	100	5300	RC91	Weight Permits		24,675	24,194	32,501
					S/T Licenses & Permits	1,750,508	1,712,956	1,566,775
215	100	5500	RC98	Civil and BF Fines		32,800	40,502	10,342
215	100	5500	RC93	Felony Fines		200,749	211,356	185,366
215	100	5500	RC96	Misdemeanor Fines		265,301	270,563	214,527
					S/T Fines & Forfeitures	498,850	522,421	410,235
215	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets		0	0	0
215	100	5600	RC103	Miscellaneous		16,867	2,000	2,286
215	100	5600	RC189	Sale of Assets		408,640	0	105,000
					S/T Miscellaneous	425,507	2,000	107,286
215	100	5700	RC104	Interest		282,616	251,063	150,000
215	100	5700	RC106	Unrealized Gains/Losses		16,304	0	
					S/T Interest	298,920	251,063	150,000
				Total Revenue - Road & Bridge Fund		**6,505,562**	**5,825,322**	**5,619,020**
Road & Bridge Fund - Summary of Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
215		5000		Charges for Services		0	0	0
215		5100		Intergovernmental		16,717	16,717	16,220
215		5200		Taxes		3,515,060	3,320,165	3,368,504
215		5300		Licenses & Permits		1,750,508	1,712,956	1,566,775
215		5400		Grants		0	0	0
215		5500		Fine & Forfeitures		498,850	522,421	410,235
215		5600		Miscellaneous		425,507	2,000	107,286
215		5700		Interest		298,920	251,063	150,000
						6,505,562	5,825,322	5,619,020
Fund 218 Airport Maintenance Fund								
218	100	5000	RC37	Fuel Flowage		67,691	69,017	55,211
218	100	5000	RC35	Hangar and Other Ground Rentals		234,383	236,371	259,205
218	100	5000	RC36	Rental Commissions		114,249	118,607	93,964
218	100	5000	RC39	Sewer Service		7,080	7,080	7,149
218	100	5000	RC34	Terminal Building Rental Space		7,495	7,495	9,526
218	100	5000	RC38	Water Service		7,605	7,605	10,778
					S/T Charges For Services	438,503	446,175	435,833

FY27 Estimated Revenue								
Fund	**CC**	**Ledger Acct**	**Rev Cat**	**Revenue Category**	**Cost Center**	**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
218	100	5100	RC57	Terminal Security Agreement		0	0	0
					S/T Intergovernmental	0	0	0
218	100	5200	RC79	Current Penalty & Interest		17,118	17,021	9,140
218	100	5200	RC77	Current Property Taxes		3,065,754	1,882,449	2,796,547
218	100	5200	RC81	Delinquent Penalty & Interest		21,328	12,587	20,590
218	100	5200	RC80	Delinquent Property Taxes		60,891	73,154	38,571
218	100	5200	RC78	Property Tax Abatement		(57,206)	(75,000)	0
					S/T Taxes	3,107,885	1,910,211	2,864,848
218	100	5600	RC102	Ins Proceeds - Loss of Fixed Assets		2,817	0	0
218	100	5600	RC103	Miscellaneous		360	1,000	4,462
218	100	5600	RC189	Sale of Assets			0	2,500
					S/T Miscellaneous	3,177	1,000	6,962
218	100	5700	RC104	Interest		181,095	174,500	105,000
218	100	5700	RC105	Lease Interest Revenue		39,570		
218	100	5700	RC106	Unrealized Gains/Losses		9,253		
					S/T Interest	229,918	174,500	105,000
				Total Revenue - Airport Maintenance Fund		**3,779,483**	**2,531,886**	**3,412,643**
Airport Maint. Fund - Summary of Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
218		5000		Charges for Services		438,503	446,175	435,833
218		5100		Intergovernmental		0	0	0
218		5200		Taxes		3,107,885	1,910,211	2,864,848
218		5300		Licenses & Permits		0	0	0
218		5400		Grants		0	0	0
218		5500		Fine & Forfeitures		0	0	0
218		5600		Miscellaneous		3,177	1,000	6,962
218		5700		Interest		229,918	174,500	105,000
						3,779,483	2,531,886	3,412,643
DISCRETIONARY FUNDS - Revenue by Fund								
204 District Court Technology Fund								
204		5000	RC30	Technology Filing Fee		1,932	1,855	1,845
					S/T Charges For Services	1,932	1,855	1,845
					Fund Total	1,932	1,855	1,845
205 County Court Technolgy Fund								
205		5000	RC30	Techonology Filing Fee		2,610	2,650	2,761
					S/T Charges For Services	2,610	2,650	2,761
					Fund Total	2,610	2,650	2,761
206 County Court Records Preservation								
206		5000	RC29	Records Preservation Filing Fee		15,059	14,544	14,133
					S/T Charges For Services	15,059	14,544	14,133
					Fund Total	15,059	14,544	14,133
207 District Court Records Preservation								
207		5000	RC29	Records Preservation Filing Fee		70,625	68,679	62,537
					S/T Charges For Services	70,625	68,679	62,537
					Fund Total	70,625	68,679	62,537
213 County Clerk Records Management								

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
213		5000	RC28	Record Management Filing Fee	County Clerk	204,432	198,765	195,558
					S/T Charges For Services	204,432	198,765	195,558
213		5700	RC104	Interest		48,127	35,250	27,666
					S/T Interest	48,127	35,250	27,666
					Fund Total	252,559	234,015	223,224
217 Law Library Fund								
217		5000	RC14	Law Library		93,920	89,839	88,170
					S/T Charges For Services	93,920	89,839	88,170
217		5600	RC103	Miscellaneous		225	100	180
					S/T Miscellaneous	225	100	180
					Fund Total	94,145	89,939	88,350
220 Local Truancy Prevention/Diversion								
220		5000	RC54	Local Truancy Prev & Diversion Fee		23,749	24,465	19,384
					S/T Charges For Services	23,749	24,465	19,384
					Fund Total	23,749	24,465	19,384
230 Social Security Incentive								
230		5100	RC62	Social Security Incentive Payments		23,600	21,000	14,379
					S/T Intergovernmental	23,600	21,000	14,379
					Fund Total	23,600	21,000	14,379
233 Security Fund								
233		5000	RC50	Security Fees		82,911	80,880	78,824
					S/T Charges For Services	82,911	80,880	78,824
					Fund Total	82,911	80,880	78,824
235 Drug Court Retained Fees								
235		5000	RC24	Drug Court Program		23,553	23,244	22,426
					S/T Charges For Services	23,553	23,244	22,426
					Fund Total	23,553	23,244	22,426
245 Court Facility Fee								
245		5000	RC07	County Facility Fee		53,313	50,863	47,583
					S/T Charges For Services	53,313	50,863	47,583
					Fund Total	53,313	50,863	47,583
246 Opiod Abatement Trust Fund								
246		5100	RC59	State-Opiod Abatement		72,620	0	0
					S/T Intergovernmental	72,620	0	0
					Fund Total	72,620	0	0
273 Justice Court Technology Fund								
273	491	5000	RC30	Techonology Filing Fee	JP1	2,710	2,748	2,556
273	492	5000	RC30	Techonology Filing Fee	JP2	5,995	6,227	4,672
273	493	5000	RC30	Techonology Filing Fee	JP3	4,687	4,515	4,570
273	494	5000	RC30	Techonology Filing Fee	JP4	7,257	7,662	7,043
					S/T Charges For Services	20,649	21,152	18,841
					Fund Total	20,649	21,152	18,841
274 District Clerk Civil Records Management Fund Closed in FY22								
274		5000	RC28	Record Management Filing Fee	District Clerk	226	0	0
					S/T Charges For Services	226	0	0
					Fund Total	226	0	0

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
275 District Clerk Criminal Records Management Fund Closed in FY23								
275		5000	RC28	Record Management Filing Fee	District Clerk	289	0	0
					S/T Charges For Services	289	0	0
					Fund Total	289	0	0
276 Justice of the Peace Security								
276	491	5000	RC50	Security Fees	JP1	801	810	773
276	492	5000	RC50	Security Fees	JP2	1,824	1,898	1,424
276	493	5000	RC50	Security Fees	JP3	1,420	1,363	1,396
276	494	5000	RC50	Security Fees	JP4	2,209	2,337	2,181
					S/T Charges For Services	6,254	6,408	5,774
					Fund Total	6,254	6,408	5,774
277 County Clerk Criminal Records Management								
277		5000	RC28	Record Management Filing Fee		14,663	14,902	16,736
					S/T Charges For Services	14,663	14,902	16,736
					Fund Total	14,663	14,902	16,736
282 Health Care Fund								
282		5100	RC58	State-Tobacco Settlement		70,816	60,000	40,071
					S/T Intergovernmental	70,816	60,000	40,071
282		5700	RC104	Interest		394,707	147,674	150,000
282		5700	RC106	Unrealized Gains/Losses		(9,698)	0	0
					S/T Interest	385,009	147,674	150,000
					Fund Total	455,825	207,674	190,071
				ALL SPECIAL REVENUE FUNDS SUMMARY		1,214,582	862,270	806,868
All Discretionary Revenue -Summary of Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
		5000		Charges for Services		614,185	598,246	574,572
		5100		Intergovernmental		167,036	81,000	54,450
		5200		Taxes		0	0	0
		5300		Licenses & Permits		0	0	0
		5400		Grants		0	0	0
		5500		Fine & Forfeitures		0	0	0
		5600		Miscellaneous		225	100	180
		5700		Interest		433,136	182,924	177,666
						1,214,582	862,270	806,868
DEBT SERVICE FUNDS								
358 I&S GO 2024-Parking Garage								
358		5200	RC79	Current Penalty & Interest		7,572	7,189	6,808
358		5200	RC77	Current Property Taxes		1,376,464	1,298,396	1,298,396
358		5200	RC81	Delinquent Penalty & Interest		2,592	139	5,019
358		5200	RC80	Delinquent Property Taxes		12,322	27,773	27,773
					S/T Taxes	1,398,950	1,333,497	1,337,996
358		5700	RC104	Interest		35,151	41,025	15,000
					S/T Interest	35,151	41,025	15,000
358		5600	RC103	Miscellanous		(24,374)	0	0
					S/T Miscellaneous	(24,374)	0	0

FY27 Estimated Revenue								
Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
					Total Debt Fund	1,409,727	1,374,522	1,352,996
All Debt Funds -Summary of Revenues by Type						Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
		5000		Charges for Services		0	0	0
		5100		Intergovernmental		0	0	0
		5200		Taxes		1,398,950	1,333,497	1,337,996
		5300		Licenses & Permits		0	0	0
		5400		Grants		0	0	0
		5500		Fine & Forfeitures		0	0	0
		5600		Miscellaneous		(24,374)	0	0
		5700		Interest		35,151	41,025	15,000
						1,409,727	1,374,522	1,352,996
CAPITAL PROJECTS / ROAD IMPROVEMENT FUNDS (by fund)								
410 Capital Improvement Fund								
410		5700	RC104	Interest		749,319	674,122	360,000
410		5700	RC106	Unrealized Gains/Losses		(23,416)	0	0
					S/T Interest	725,903	674,122	360,000
					Fund Total	725,903	674,122	360,000
420 Capital Road & Bridge Project Fund								
420		5700	RC104	Interest		137,274	149,938	105,000
420		5700	RC106	Unrealized Gains/Losses		0	0	0
					S/T Interest	137,274	149,938	105,000
					Fund Total	137,274	149,938	105,000
450 Permanent Improvement Fund								
450		5600	RC102	Miscellaneous		0	0	0
					S/T Miscellaneous	0	0	0
450		5700	RC104	Interest		41,209	3,000	3,000
450		5700	RC106	Unrealized Gains/Losses		1,278	0	0
					S/T Interest	42,487	3,000	3,000
					Fund Total	42,487	3,000	3,000
460 Airport Improvement Fund								
460		5000	RC47	Passenger Facility Charge		89,794	100,000	109,991
					S/T Charges for Services	89,794	100,000	109,991
460		5400	RC93	Federal Grant		15,339,105	6,131,355	2,261,339
							0	0
					S/T Grants	15,339,105	6,131,355	2,261,339
460		5700	RC104	Interest		235,309	82,500	80,010
					S/T Interest	235,309	82,500	80,010
					Fund Total	15,664,208	6,313,855	2,451,340
461 TxDOT Airport Improvments								
461		5400	RC 92	State Grants		0	0	524,061
					S/T Grants	0	0	524,061

FY27 Estimated Revenue

Fund	CC	Ledger Acct	Rev Cat	Revenue Category	Cost Center	Audited FY24/25	Est. Revenue FY25-26	Est. Revenue FY26-27
461		5700	RC104	Interest		0	0	0
461		5700	RC106	Unrealized Gains/Losses		0	0	0
					S/T Interest	0	0	0
					Fund Total	0	0	524,061
465 Parking Facility								
465		5700	RC104	Interest		903,930	390,000	360,000
465		5700	RC106	Unrealized Gains/Losses		0	0	0
					S/T Interest	903,930	390,000	360,000
					Fund Total	903,930	390,000	360,000
476 Renovations and Capital Acquisitions								
476				Sale of Assets		103,790	0	50,000
476		5600	RC102	Ins Proceeds - Loss of Fixed Assets		0	0	0
					S/T Miscellaneous	103,790	0	50,000
476		5700	RC104	Interest		542,747	257,500	300,000
						0	0	0
					S/T Interest	542,747	257,500	300,000
					Fund Total	646,537	257,500	350,000
					ALL CAPITAL PROJECT FUNDS SUMMARY	**18,120,339**	**7,788,415**	**4,153,401**
All Capital Project Funds -Summary of Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
		5000		Charges for Services		89,794	100,000	109,991
		5100		Intergovernmental		0	0	0
		5200		Taxes		0	0	0
		5300		Licenses & Permits		0	0	0
		5400		Grants		15,339,105	6,131,355	2,785,400
		5500		Fine & Forfeitures		0	0	0
		5600		Miscellaneous		103,790	0	50,000
		5700		Interest		2,587,650	1,557,060	1,208,010
						18,120,339	7,788,415	4,153,401
					Total Revenues - All Budgeted Funds	**95,709,843**	**83,924,892**	**87,215,394**
Summary of All Estimated Revenues by Type						**Audited FY24/25**	**Est. Revenue FY25-26**	**Est. Revenue FY26-27**
		5000		Charges for Services		7,067,547	7,113,390	6,833,522
		5100		Intergovernmental		1,603,849	1,547,524	1,642,001
		5200		Taxes		61,177,436	61,947,901	69,128,748
		5300		Licenses & Permits		1,826,318	1,821,168	1,637,855
		5400		Grants		15,839,105	6,136,355	2,785,400
		5500		Fine & Forfeitures		1,186,149	1,189,379	1,045,138
		5600		Miscellaneous		795,280	155,725	413,632
		5700		Interest		6,214,159	4,013,450	3,729,098
						0	0	0
						95,709,843	83,924,892	87,215,394

Summary of Changes From FY26 to FY27

				FY26 Total	FY27 Total	Variance		Changes to	Changes to	Changes in	Changes in	Changes in
Fund	Cost Center	Division	Department	Amended Budget	Adopted Budget	Amount	%	Salaries	Fringe Ben.	Operating	Capital	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	5,874,568	1,207,763	26%	360,368	(308,245)	1,155,640	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	(29,030)	0	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

Summary of Changes From FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Total Amended Budget	FY27 Total Adopted Budget	Variance Amount	Variance %	Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
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	71,572,621	5,347,360	8%	1,253,869	1,058,278	3,035,213	0	0
20												
			Road & Bridge Fund									
215	451		Non-Dept	25,377	120,000	94,623	373%	0	0	94,623	0	0
215	810		Precinct #1	2,044,688	2,273,884	229,196	11%	55,913	44,870	134,113	(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	1,796,765	100,215	6%	(7,501)	24,724	82,992	0	0
			Total Road & Bridge Fund (215)	6,515,723	7,325,349	809,626	12%	89,398	116,767	609,161	(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	1,396,333	837,821	150%	8,793	528	828,500	0	0
218	691	P_121	Maintenance Shop	923,435	1,038,699	115,264	12%	64,290	45,974	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	5,583,315	1,258,938	29%	124,287	84,114	1,050,537	0	0
			Total Operations	**77,065,362**	**84,481,285**	**7,415,924**	**10%**	**1,467,554**	**1,259,159**	**4,694,911**	**(5,700)**	**0**

Summary of Changes From FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Total Amended Budget	FY27 Total Adopted Budget	Variance Amount	Variance %	Changes to Salaries	Changes to Fringe Ben.	Changes in Operating	Changes in Capital	Changes in Debt/Lease
			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
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	**115,168,151**	**100,626,325**	**(14,541,826)**	**-13%**	**1,392,220**	**1,217,832**	**4,699,807**	**(21,853,683)**	**1,999**

Note (1) Capital projects are identified by project name

Comparison of FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Amended Salary	Fringes	Operating	Capital	Debt Svc	Total	Budget Inc. or (Decrease)	FY27 Adopted 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	1,207,763	360,368	0	5,514,200	0	0	5,874,568
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	345,430	0	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	21,801,063	0	0	66,225,262	5,347,360	31,686,086	15,050,259	24,836,276	0	0	71,572,621
			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	588,187	5,700	0	2,044,688	229,196	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	100,215	813,114	433,209	550,442	0	0	1,796,765
			Total Road & Bridge Fund	2,958,974	1,424,935	2,126,114	5,700	0	6,515,723	809,626	3,048,372	1,541,702	2,735,275	0	0	7,325,349

Comparison of FY26 to FY27

Fund	Cost Center	Division	Department	FY26 Amended Salary	FY26 Amended Fringes	FY26 Amended Operating	FY26 Amended Capital	FY26 Amended Debt Svc	FY26 Amended Total	Budget Inc. or (Decrease)	FY27 Adopted Salary	FY27 Adopted Fringes	FY27 Adopted Operating	FY27 Adopted Capital	FY27 Adopted Debt Svc	FY27 Adopted 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	837,821	192,932	75,213	1,128,188	0	0	1,396,333
218	691	P_121	Maintenance Shop	388,617	222,435	312,383	0	0	923,435	115,264	452,907	268,409	317,383	0	0	1,038,699
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	1,930,507	847,110	1,546,760	0	0	4,324,377	1,258,938	2,054,794	931,224	2,597,297	0	0	5,583,315
			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 Mgr	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	25,943,005	36,178,441	1,311,932	115,168,151	(14,541,826)	36,817,276	17,527,548	30,642,812	14,324,758	1,313,931	100,626,325

Note (1) Capital projects are identified by project name in a separate project tracking module.

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
GENERAL FUND (by Department)								
110	**100**	**423**		**LOC_006**	**County Clerk**			
					Total Salaries	980,628	1,080,533	1,169,409
					Total Fringe Benefits	516,401	629,570	710,819
					Total Operating Expenses	69,796	88,651	104,132
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,566,825	1,798,754	1,984,360
110	**100**	**423**	**P_132**	**LOC_006**	**County Clerk Archive Restoration**			
					Total Salaries	57,480	64,344	61,092
					Total Fringe Benefits	25,287	28,800	29,802
					Total Operating Expenses	87,124	61,100	171,012
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	169,891	154,244	261,906
110	**140**	**430**		**LOC_023**	**Veterans Services**			
					Total Salaries	83,979	88,257	91,341
					Total Fringe Benefits	44,844	49,520	53,448
					Total Operating Expenses	17,897	8,700	9,500
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	146,720	146,477	154,289
110	**100**	**445**		**LOC_020**	**Telecommunications**			
					Total Salaries	58,767	62,500	64,360
					Total Fringe Benefits	11,770	12,540	12,898
					Total Operating Expenses	0	100	100
					Total Capital Outlay	0	0	0
					Total Debt Lease	0	0	0
					Departmental Total	70,537	75,140	77,358
110	**100**	**446**		**LOC_057**	**Purchasing Agent**			
					Total Salaries	292,287	345,927	350,506
					Total Fringe Benefits	121,943	146,700	153,204
					Total Operating Expenses	26,440	34,315	34,315
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	440,670	526,942	538,025
110	**100**	**447**		**LOC_058**	**Human Resources**			
					Total Salaries	183,731	218,500	224,491
					Total Fringe Benefits	67,648	108,215	116,071
					Total Operating Expenses	47,766	87,000	95,500
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	299,145	413,715	436,062
110	**100**	**448**		**LOC_017**	**Records Management**			
					Total Salaries	15,812	16,457	94,077
					Total Fringe Benefits	8,022	9,050	54,001
					Total Operating Expenses	3,690	8,305	10,305
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	27,524	33,812	158,383
110	**100**	**451**			**Non-Departmental**			

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Salaries	0	0	360,368
					Total Fringe Benefits	4,562	308,245	0
					Total Operating Expenses	2,916,868	4,358,560	5,514,200
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	2,921,430	4,666,805	5,874,568
110	**100**	**460**		**LOC_009**	**County Judge**			
					Total Salaries	272,403	352,335	382,541
					Total Fringe Benefits	98,575	134,770	151,346
					Total Operating Expenses	5,307	21,400	24,760
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	376,285	508,505	558,647
110	**110**	**467**		**LOC_007**	**County Court at Law #1**			
					Total Salaries	285,567	326,564	335,025
					Total Fringe Benefits	96,062	113,975	120,113
					Total Operating Expenses	10,228	12,825	13,125
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	391,857	453,364	468,263
110	**110**	**468**		**LOC_008**	**County Court at Law #2**			
					Total Salaries	334,060	399,624	404,565
					Total Fringe Benefits	103,741	125,055	131,005
					Total Operating Expenses	22,721	16,480	26,080
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	460,522	541,159	561,650
110	**100**	**470**			**Postal Services**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	9,603	31,300	31,300
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	9,603	31,300	31,300
110	**110**	**471**		**LOC_012**	**124th District Court**			
					Total Salaries	149,416	180,834	185,452
					Total Fringe Benefits	56,936	65,255	69,482
					Total Operating Expenses	18,085	26,580	20,080
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	224,437	272,669	275,014
110	**110**	**472**		**LOC_013**	**188th District Court**			
					Total Salaries	149,068	155,834	160,452
					Total Fringe Benefits	58,002	63,330	67,552
					Total Operating Expenses	8,062	35,625	29,825
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	215,132	254,789	257,829
110	**110**	**473**		**LOC_014**	**307th District Court**			
					Total Salaries	152,044	158,904	164,065
					Total Fringe Benefits	57,895	63,970	68,284
					Total Operating Expenses	12,303	29,600	23,475

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	222,242	252,474	255,824
110	**110**	**474**			**Judicial Expenses**			
					Total Salaries	16,451	30,508	70,520
					Total Fringe Benefits	1,259	2,425	10,295
					Total Operating Expenses	1,896,002	3,950,000	3,945,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,913,712	3,982,933	4,025,815
110	**110**	**480**		**LOC_011**	**District Clerk**			
					Total Salaries	648,354	728,303	724,356
					Total Fringe Benefits	293,898	416,077	443,650
					Total Operating Expenses	58,356	69,500	70,550
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,000,608	1,213,880	1,238,556
110	**110**	**491**		**LOC_015**	**Justice of the Peace - Precinct #1**			
					Total Salaries	290,574	321,104	325,435
					Total Fringe Benefits	162,408	202,650	217,340
					Total Operating Expenses	11,502	30,881	35,512
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	464,484	554,635	578,287
110	**110**	**492**		**LOC_030**	**Justice of the Peace - Precinct #2**			
					Total Salaries	167,243	174,974	178,290
					Total Fringe Benefits	75,057	110,410	117,710
					Total Operating Expenses	9,921	10,310	11,460
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	252,221	295,694	307,460
110	**110**	**493**		**LOC_048**	**Justice of the Peace - Precinct #3**			
					Total Salaries	173,027	198,208	183,611
					Total Fringe Benefits	87,977	115,080	118,307
					Total Operating Expenses	6,617	13,300	13,300
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	267,621	326,588	315,218
110	**110**	**494**		**LOC_047**	**Justice of the Peace - Precinct #4**			
					Total Salaries	166,258	173,217	176,974
					Total Fringe Benefits	72,782	110,055	117,438
					Total Operating Expenses	7,611	16,600	21,500
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	246,651	299,872	315,912
110	**110**	**500**		**LOC_010**	**District Attorney**			
					Total Salaries	2,113,520	2,581,957	2,655,027
					Total Fringe Benefits	773,584	1,054,765	1,111,380
					Total Operating Expenses	150,669	252,100	272,350
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	3,037,773	3,888,822	4,038,757

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
110	**100**	**520**		**LOC_022**	**Elections**			
					Total Salaries	325,387	326,659	338,284
					Total Fringe Benefits	100,286	117,615	125,332
					Total Operating Expenses	243,122	345,430	316,400
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	668,795	789,704	780,016
110	**100**	**530**		**LOC_002**	**County Auditor**			
					Total Salaries	592,745	694,897	755,838
					Total Fringe Benefits	224,354	304,184	362,959
					Total Operating Expenses	50,476	30,025	29,473
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	867,575	1,029,106	1,148,270
110	**100**	**550**		**LOC_024**	**Tax Assessor / Collector**			
					Total Salaries	1,153,525	1,246,194	1,263,500
					Total Fringe Benefits	598,048	707,865	762,502
					Total Operating Expenses	210,355	255,335	252,600
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,961,928	2,209,394	2,278,602
110	**100**	**560**		**LOC_016**	**Information Technology**			
					Total Salaries	586,279	705,617	685,111
					Total Fringe Benefits	257,575	335,615	353,293
					Total Operating Expenses	1,669,474	2,689,176	4,226,064
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	2,513,328	3,730,408	5,264,468
110	**110**	**600**			**Bail Bond Board**			
					Total Salaries	3,157	3,308	3,310
					Total Fringe Benefits	626	665	671
					Total Operating Expenses	40	1,355	1,380
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	3,823	5,328	5,361
110	**150**	**634**		**LOC_038**	**Hugh Camp Memorial Park**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	75,485	79,200	109,200
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	75,485	79,200	109,200
110	**150**	**700**		**LOC_001**	**Maintenance**			
					Total Salaries	680,218	888,829	930,155
					Total Fringe Benefits	356,432	539,570	603,954
					Total Operating Expenses	1,409,529	1,667,350	1,828,530
					Total Capital Outlay	15,096	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	2,461,275	3,095,749	3,362,639
110	**150**	**701**	**P_124**	**LOC_053**	**Sheriff's Buildings**			

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	577,155	698,080	788,100
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	577,155	698,080	788,100
110	**150**	**702**		**LOC_039**	**Judson Community Building**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	5,583	42,900	42,900
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	5,583	42,900	42,900
110	**130**	**731**		**LOC_005**	**Constable - Precinct #1**			
					Total Salaries	65,129	75,008	68,507
					Total Fringe Benefits	14,641	32,600	32,979
					Total Operating Expenses	9,267	28,434	12,760
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	89,037	136,042	114,246
110	**130**	**732**		**LOC_029**	**Constable - Precinct #2**			
					Total Salaries	66,334	75,008	68,507
					Total Fringe Benefits	28,542	32,600	32,979
					Total Operating Expenses	7,228	31,154	13,770
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	102,104	138,762	115,256
110	**130**	**733**		**LOC_044**	**Constable - Precinct #3**			
					Total Salaries	66,334	80,008	73,507
					Total Fringe Benefits	28,526	33,035	33,491
					Total Operating Expenses	9,132	41,785	26,290
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	103,992	154,828	133,288
110	**130**	**734**		**LOC_046**	**Constable - Precinct #4**			
					Total Salaries	63,924	75,008	68,507
					Total Fringe Benefits	27,210	32,600	32,979
					Total Operating Expenses	11,389	32,774	34,265
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	102,523	140,382	135,751
110	**130**	**742**	**P_123**	**LOC_019**	**Sheriff's Office**			
					Total Salaries	5,470,410	6,390,959	6,684,215
					Total Fringe Benefits	2,177,707	2,680,670	2,906,688
					Total Operating Expenses	868,310	1,082,494	1,167,490
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	8,516,427	10,154,123	10,758,393
110	**130**	**742**	**P_124**	**LOC_019**	**Sheriff's Office Jail Operations**			
					Total Salaries	9,717,251	11,301,266	11,448,536
					Total Fringe Benefits	3,875,357	4,855,290	5,451,070

FY27 Categorical Expenditures Budget								
Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Operating Expenses	3,336,412	3,569,500	3,786,600
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	16,929,020	19,726,056	20,686,206
110	**130**	**750**			**Juvenile Board**			
					Total Salaries	117,062	158,613	158,613
					Total Fringe Benefits	66,869	79,650	84,277
					Total Operating Expenses	0	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	183,931	238,263	242,890
110	**130**	**771**	**P_107**	**LOC_043**	**Pre-Trial Services**			
					Total Salaries	35,448	36,750	37,500
					Total Fringe Benefits	18,487	23,265	25,058
					Total Operating Expenses	2,009	2,090	2,090
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	55,944	62,105	64,648
110	**130**	**772**	**various**		**All Oth LE: DPS, TPWD, TABC**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	10,431	12,271	6,755
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	10,431	12,271	6,755
110	**150**	**810**		**LOC_060**	**Purchasing Surplus Building**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	2,137	5,700	5,700
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	2,137	5,700	5,700
110	**140**	**870**	**P_131**		**Civil Defense**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	34,490	42,000	40,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	34,490	42,000	40,000
110	**140**	**870**		**LOC_019**	**Emergency Management**			
					Total Salaries	189,908	204,647	217,587
					Total Fringe Benefits	58,722	77,535	83,251
					Total Operating Expenses	109,002	93,000	95,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	357,632	375,182	395,838
110	**140**	**880**		**LOC_036**	**Health Department**			
					Total Salaries	396,661	421,709	432,593
					Total Fringe Benefits	179,911	241,885	248,964
					Total Operating Expenses	406,137	980,900	1,059,900
					Total Capital Outlay	0	0	0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Debt/Lease	0	0	0
					Departmental Total	982,709	1,644,494	1,741,457
110	**100**	**900**		**LOC_035**	**AgriLife Extension Service**			
					Total Salaries	82,447	88,854	89,859
					Total Fringe Benefits	17,370	26,880	35,667
					Total Operating Expenses	31,704	40,700	41,450
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	131,521	156,434	166,976
110	**140**	**936**			**Historical Commission**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	480	13,300	13,300
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	480	13,300	13,300
110	**140**	**950**			**Contract Service Organizations**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	519,200	852,878	458,878
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	519,200	852,878	458,878
GENERAL FUND TOTAL EXPENSES								
					Total Salaries	26,202,888	30,432,218	31,686,086
					Total Fringe Benefits	10,769,316	13,991,981	15,050,259
					Total Operating Expenses	14,995,115	21,801,063	24,836,276
					Total Capital Outlay	15,096	0	0
					Total Debt Service/Capital Lease	0	0	0
					General Fund Total Expenses	51,982,415	66,225,262	71,572,621
ROAD AND BRIDGE FUND (by Department)								
215					**Road & Bridge - Administration - moved to precincts**			
					Total Salaries	295,822	0	0
					Total Fringe Benefits	102,186	0	0
					Total Operating Expenses	67,977	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	465,985	0	0
215	**160**	**451**			**Road & Bridge - General**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	25,377	120,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	0	25,377	120,000
215	**160**	**810**		**LOC_025**	**Road & Bridge - Precinct #1**			
					Total Salaries	878,022	994,576	1,050,489
					Total Fringe Benefits	381,329	456,225	501,095
					Total Operating Expenses	686,784	588,187	722,300
					Total Capital Outlay	47,547	5,700	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,993,682	2,044,688	2,273,884

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
215	**160**	**820**		**LOC_028**	**Road & Bridge - Precinct #2**			
					Total Salaries	122,545	127,387	129,829
					Total Fringe Benefits	49,085	57,575	61,414
					Total Operating Expenses	83,608	154,600	156,533
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	255,238	339,562	347,776
215	**160**	**830**		**LOC_032**	**Road & Bridge - Precinct #3**			
					Total Salaries	871,258	1,016,396	1,054,940
					Total Fringe Benefits	404,362	502,650	545,984
					Total Operating Expenses	965,083	890,500	1,186,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	2,240,703	2,409,546	2,786,924
215	**160**	**840**		**LOC_033**	**Road & Bridge - Precinct #4**			
					Total Salaries	688,011	820,615	813,114
					Total Fringe Benefits	313,499	408,485	433,209
					Total Operating Expenses	202,861	467,450	550,442
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,204,371	1,696,550	1,796,765
ROAD & BRIDGE FUND TOTALS								
					Total Salaries	2,855,658	2,958,974	3,048,372
					Total Fringe Benefits	1,250,461	1,424,935	1,541,702
					Total Operating Expenses	2,006,313	2,126,114	2,735,275
					Total Capital Outlay	47,547	5,700	0
					Total Debt Service/Capital Lease	0	0	0
					Road & Bridge Fund Total	6,159,979	6,515,723	7,325,349
AIRPORT MAINTENANCE FUND (by Department)								
218	**100**	**691**	**P_119**	**LOC_034**	**Airport - Administration**			
					Total Salaries	196,487	205,200	212,252
					Total Fringe Benefits	72,209	93,955	100,658
					Total Operating Expenses	513,955	771,489	855,066
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	782,651	1,070,644	1,167,976
218	**100**	**691**	**P_120**	**LOC_034**	**Airport Operations**			
					Total Salaries	134,825	184,139	192,932
					Total Fringe Benefits	45,324	74,685	75,213
					Total Operating Expenses	184,244	299,688	1,128,188
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	364,393	558,512	1,396,333
218	**100**	**691**	**P_121**	**LOC_034**	**Airport - Maintenance Shop**			
					Total Salaries	291,647	388,617	452,907
					Total Fringe Benefits	137,572	222,435	268,409
					Total Operating Expenses	195,873	312,383	317,383
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	625,092	923,435	1,038,699
218	**100**	**451**			**Non-Departmental**			

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	0	60,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	0	0	60,000
218	**130**	**742**	**P_125**	**LOC_034**	**Airport - Security**			
					Total Salaries	1,037,550	1,152,551	1,196,703
					Total Fringe Benefits	384,474	456,035	486,944
					Total Operating Expenses	122,383	163,200	236,660
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Departmental Total	1,544,407	1,771,786	1,920,307
AIRPORT MAINTENANCE FUND TOTALS								
					Total Salaries	1,660,509	1,930,507	2,054,794
					Total Fringe Benefits	639,579	847,110	931,224
					Total Operating Expenses	1,016,456	1,546,760	2,597,297
					Total Capital Outlay	0	0	0
					Total Debt Service/Capital Lease	0	0	0
					Airport Maintenance FundTotal Exp.	3,316,544	4,324,377	5,583,315
DISCRETIONARY FUNDS (by Fund)								
202	**110**	**500**			**Oilfield Theft Prosecution**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	2,217	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Oilfield Theft Prosecution Fund	2,217	0	0
204	**110**	**474**			**District Court Technology Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	2,500	2,500
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					District Court Technology Fund Total	0	2,500	2,500
205	**110**	**474**			**County Court Technology Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	3,245	25,416	5,154
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					County Court Technology Fund Total	3,245	25,416	5,154
206	**100**	**448**		**LOC_006**	**County Court Records Preservation**			
					Total Salaries	14,055	14,627	0
					Total Fringe Benefits	7,131	8,045	0
					Total Operating Expenses	10,725	2,800	3,800
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Co Court Records Preservation Total	31,911	25,472	3,800
207	**110**	**485**		**LOC_011**	**District Court Records Preservation**			
					Total Salaries	15,862	16,427	1,800
					Total Fringe Benefits	7,490	8,410	365

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Total Operating Expenses	10,724	9,600	9,600
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Dist Court Records Preservation Total	34,076	34,437	11,765
213	**100**	**448**		**LOC_006**	**County Clerk Records Mgmt**			
					Total Salaries	54,684	52,901	26,224
					Total Fringe Benefits	15,723	17,365	3,998
					Total Operating Expenses	81,894	121,040	129,356
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					County Clerk Rec Mgmt Total Exp.	152,301	191,306	159,578
217	**110**	**510**		**LOC_017**	**Law Library Fund**			
					Total Salaries	18,505	19,403	0
					Total Fringe Benefits	10,587	11,870	0
					Total Operating Expenses	58,643	65,365	69,365
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Law Library Fund Total	87,735	96,638	69,365
220	**110**	**474**			**Local Truancy Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	2,000	2,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Local Truancy Fund	0	2,000	2,000
230	**130**	**742**	**P_123**	**LOC_019**	**Social Security Incentive**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	52,000	60,000
					Total Capital Outlay	0	8,000	0
					Total Debt/Lease	0	0	0
					Social Security Incentive	0	60,000	60,000
233	**130**	**701**	**P_123**	**LOC_019**	**Building Security Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	35,821	40,000	40,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Building Security FundTotal	35,821	40,000	40,000
235	**110**	**474**			**Drug Court -County Retained Fees**			
					Total Salaries	0	0	0
					Total Fringe Benefits	9,783	0	0
					Total Operating Expenses	0	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Drug Court Program Fund Total	9,783	0	0
245	**150**	**700**			**Court Facility Fee Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	20,000	20,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
					Court Facility Fee Fund Total	0	20,000	20,000
245	**140**	**451**			**Opiod Abatement Trust Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Opiod Abatement Trust Fund Total	0	0	0
273	**110**				**Justice Technology Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	17,316	56,097	59,939
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Justice Technology Fund Total	17,316	56,097	59,939
476	**110**				**Justice of the Peace Security**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	450	22,250	22,250
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					JP Security Total	450	22,250	22,250
277	**110**	**448**		**LOC_006**	**Co Clerk Criminal Rec Mgmt**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	0	0	0
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Co Clerk Criminal RM Total Exp.	0	0	0
282	**140**	**950**			**Health Care Fund**			
					Total Salaries	0	0	0
					Total Fringe Benefits	0	0	0
					Total Operating Expenses	60,000	50,000	50,000
					Total Capital Outlay	0	0	0
					Total Debt/Lease	0	0	0
					Health Care Fund Total	60,000	50,000	50,000
TOTAL DISCRETIONARY FUNDS								
					Total Salaries	103,106	103,358	28,024
					Total Fringe Benefits	50,714	45,690	4,363
					Total Operating Expenses	281,035	469,068	473,964
					Total Capital Outlay	0	8,000	0
					Total Debt Service/Capital Lease	0	0	0
					Total Expenditures Other Funds	434,855	626,116	506,351
DEBT SERVICE FUNDS								
					I&S GO 2024 Parking Facility			
358		910	180		Principal	385,000	580,000	610,000
358		910	180		Interest and Fees	929,094	731,932	703,931
					Total Expenditures	1,314,094	1,311,932	1,313,931
CAPITAL PROJECTS, ACQUISITIONS, and INTERAGENCY PROJECTS								
Note: Unexpended Capital Project budgets roll forward each year until project completion.								

FY27 Categorical Expenditures Budget

Fund	Function	Cost Center	Division	Location		Audited Exp 24/25	Amended 25/26	Adopted 26/27
410					**Capital Improvement Project Fund**	0	600,000	550,000
420					**Capital Road & Bridge Project Fund**	2,233,094	2,233,094	2,108,517
450					**Permanent Improvement Fund**	146,866	599,238	150,000
460					**Airport Improvements Fund**	19,408,409	8,738,914	1,680,357
461					**TxDOT Airport Improvement Fund**	0	218,979	0
465					**Parking Facility**	16,285,444	3,609,998	0
472					**Computer Upgrade Project**	1,537,979	3,482,387	0
476					**Renovations & Acquisitions**	3,454,392	16,682,131	9,835,884
ALL CAPITAL & INTERAGENCY PROJECTS						43,066,184	36,164,741	14,324,758
Total Categorical Expenditures - All Budgeted Funds:								
					Total Salaries	30,822,161	35,425,057	36,817,276
					Total Fringe Benefits	12,710,070	16,309,716	17,527,548
					Total Operating Expenses	18,298,918	25,943,005	30,642,812
					Total Capital /Highway Projects	43,128,827	36,178,441	14,324,758
					Total Debt Service/Capital Lease	1,314,094	1,311,932	1,313,931
					Grand Total Expenditures	**106,274,070**	**115,168,151**	**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)	SC137 Sheriff's Holiday pay	SC129 Overtime	SC136 Part-Time	SC118 & SC143 Temp	SC127 Longevity	SC164 Accr Leave	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	423		LOC_006	Co Clerk	1,130,489	0	0	5,000	0	0	13,920	20,000	1,169,409	27.00	710,819	1,880,228
110	423	P_132	LOC_006	Co Clerk - Archives Pres.	38,216	0	0	0	20,956	0	1,920	0	61,092	1.00	29,802	90,894
110	430		LOC_023	Veterans Service Ofc.	89,421	0	0	0	0	0	1,920	0	91,341	2.00	53,448	144,789
110	445		LOC_020	Telecommunications	0	0	0	500	63,860	0	0	0	64,360	0.00	12,898	77,258
110	446		LOC_057	Purchasing	305,506	0	0	0	0	42,600	2,400	0	350,506	5.00	153,204	503,710
110	447		LOC_058	Human Resources	222,011	0	0	2,000	0	0	480	0	224,491	4.00	116,071	340,562
110	448		LOC_017	Records Management	91,677	0	0	0	0	0	2,400	0	94,077	2.00	54,001	148,078
110	451			Non Dept	232,600	0	0	0	0	0	0	127,768	360,368	0.00	0	360,368
110	460		LOC_009	Co Judge	312,821	37,800	0	0	0	0	1,920	30,000	382,541	4.00	151,345	533,886
110	467		LOC_007	CCL #1	328,145	0	0	0	0	4,000	2,880	0	335,025	3.00	120,113	455,138
110	468		LOC_008	CCL #2	372,645	0	0	0	0	30,000	1,920	0	404,565	3.00	131,005	535,570
110	471		LOC_012	Dist Ct 124th	158,532	0	0	0	0	25,000	1,920	0	185,452	2.00	69,482	254,934
110	472		LOC_013	Dist Ct 188th	158,532	0	0	0	0	0	1,920	0	160,452	2.00	67,552	228,004
110	473		LOC_014	Dist Ct 307th	160,705	0	0	0	0	0	3,360	0	164,065	2.00	68,284	232,349
110	474		LOC_001	Judicial/Court of Appeals	0	0	0	0	40,000	0	0	0	40,000	0.00	7,235	47,235
110	474		LOC_002	Judicial/Court of Appeals	0	20,520	0	0	0	10,000	0	0	30,520	0.00	3,060	33,580
110	480		LOC_011	Dist Clerk	719,076	0	0	0	0	0	5,280	0	724,356	17.00	443,650	1,168,006
110	491		LOC_015	JP #1	320,635		0	0	0	0	4,800	0	325,435	8.00	217,340	542,775
110	492		LOC_030	JP #2	176,850		0	0	0	0	1,440	0	178,290	4.00	117,710	296,000
110	493		LOC_048	JP #3	181,211		0	0	0	0	2,400	0	183,611	4.00	118,307	301,918
110	494		LOC_047	JP #4	175,534		0	0	0	0	1,440	0	176,974	4.00	117,438	294,412
110	500		LOC_010	Dist Atty	2,582,507	38,920	0	0	0	24,000	9,600	0	2,655,027	33.00	1,111,380	3,766,407
110	520		LOC_022	Elections	201,904	0	0	6,500	23,000	104,000	2,880	0	338,284	4.00	125,332	463,616
110	530		LOC_002	Auditor	751,998	0	0	0	0	0	3,840	0	755,838	12.00	362,959	1,118,797
110	550		LOC_024	Tax A/C	1,235,590	14,950	0	0	0	0	12,960	0	1,263,500	29.00	762,502	2,026,002
110	560		LOC_016	Inf Tech	677,431	0	0	0	0	0	7,680	0	685,111	12.00	353,293	1,038,404
110	600		LOC_012	Bail Bond Board	0	3,310	0	0	0	0	0	0	3,310	0.00	671	3,981
110	700		LOC_018	Maintenance	583,900	0	0	6,500	16,900	0	1,920	0	609,220	13.00	359,004	968,224
110	700	P_144	LOC_018	Maint. Housekeeping	319,495	0	0	0	0	0	1,440	0	320,935	10.00	244,950	565,885
110	731		LOC_005	Const #1	63,107	5,400	0	0	0	0	0	0	68,507	1.00	32,979	101,486
110	731		LOC_029	Const #2	63,107	5,400	0	0	0	0	0	0	68,507	1.00	32,979	101,486
110	733		LOC_044	Const #3	63,107	5,400	0	0	0	5,000	0	0	73,507	1.00	33,491	106,998
110	734		LOC_046	Const #4	63,107	5,400	0	0	0	0	0	0	68,507	1.00	32,979	101,486
110	742	P_123	LOC_019	Sheriff	6,066,255	404,400	0	110,000	0	0	58,560	45,000	6,684,215	82.00	2,906,688	9,590,903
110	742	P_124	LOC_019	Sheriff Jail Operations	10,919,036	164,700	0	300,000	0	0	52,800	12,000	11,448,536	170.00	5,451,070	16,899,606
110	750		LOC_007	Juv Board CCL1	0	25,000	0	0	0	0	0	0	25,000	0.00	5,056	30,056
110	750		LOC_008	Juv Board CCL2	0	25,000	0	0	0	0	0	0	25,000	0.00	5,056	30,056

FY27 Summary of Positions -Adaptive

Fund	Cost Center	Division/ Grant	Loc	Department	SC137 Salaries	SC137 Salary Supp. (2)	SC137 Sheriff's Holiday pay	SC129 Overtime	SC136 Part-Time	SC118 & SC143 Temp	SC127 Longevity	SC164 Accr Leave	Total Wage Expenses	# FT Pos.	TOTAL BENEFITS	TOTAL SAL+ BENEFITS
110	750		LOC_009	Juv Board Chairman	0	33,610	0	0	0	0	0	0	33,610	0.00	6,796	40,406
110	750		LOC_012	Juv Board 124th Ct	0	25,000	0	0	0	0	0	0	25,000	1.00	22,456	47,456
110	750		LOC_013	Juv Board 188th Ct	0	25,000	0	0	0	0	0	0	25,000	1.00	22,456	47,456
110	750		LOC_014	Juv Board 307th Ct	0	25,000	0	0	0	0	0	0	25,000	1.00	22,456	47,456
110	771	P_107	LOC_063	Pre-Trial Services	37,500	0	0	0	0	0	0	0	37,500	1.00	25,058	62,558
110	870		LOC_019	Emergency Management	192,147	24,000	0	0	0	0	1,440	0	217,587	2.00	83,251	300,838
110	880		LOC_036	Health	429,233	0	0	0	0	0	3,360	0	432,593	9.00	248,964	681,557
110	900		LOC_035	AgriLife Extension Svc	34,639	55,220	0	0	0	0	0	0	89,859	1.00	35,667	125,526
				General Fund	29,458,669	944,030	0	430,500	164,716	244,600	208,800.00	234,768	31,686,083	479.00	15,050,257	46,736,340
215	810		LOC_025	R & B #1	865,309	1,500	0	86,000	0	60,000	7,680	30,000	1,050,489	15.00	501,095	1,551,584
215	820		LOC_028	R & B #2	127,909	0	0	0	0	0	1,920	0	129,829	2.00	61,414	191,243
215	830		LOC_032	R & B #3	997,200	1,500	0	50,000	0	0	6,240	0	1,054,940	17.00	545,984	1,600,924
215	840		LOC_033	R & B #4	766,314	1,500	0	20,000	0	20,500	4,800	0	813,114	14.00	433,209	1,246,323
				Road & Bridge	2,756,732	4,500	0	156,000	0	80,500	20,640	30,000	3,048,372	48.00	1,541,702	4,590,074
218	691	P_119	LOC_034	Airport Administration	207,812	0	0	3,000	0	0	1,440	0	212,252	3.00	100,658	312,910
218	691	P_120	LOC_034	Airport Operations	117,604	0	0	5,000	34,684	34,684	960	0	192,932	2.00	75,213	268,145
218	691	P_121	LOC_034	Airport Maintenance	413,967	0	0	12,000	22,620	0	4,320	0	452,907	9.00	268,409	721,316
218	742	P_125	LOC_019	Airport Public Safety	1,022,443	104,300	0	57,000	0	0	12,960	0	1,196,703	13.00	486,944	1,683,647
				Airport	1,761,826	104,300	0	77,000	57,304	34,684	19,680	0	2,054,794	27.00	931,224	2,986,018
207	485		LOC_011	Dist Clerk Rec Mgmt	0	1,800	0	0	0	0	0	0	1,800	0.00	365	2,165
213	448		LOC_005	Co Clk Rec Mgmt	0	0	0	0	16,224	10,000	0	0	26,224	0.00	3,998	30,222
				Other Funds	0	1,800	0	0	16,224	10,000	0.00	0	28,024	0.00	4,363	32,387
Total All Cost Centers					33,977,227	1,054,630	0	663,500	238,244	369,784	249,120	264,768	36,817,273	554	17,527,546	54,344,819

Notes:

(1) Various other compensation includes accrued leave for retiring employees

(2) Supplements are listed for budgeting purposes and are subject to change depending on employee's level of certification, transfer to another position, and/or change in employement status.

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	192,115
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	1,925,109

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	260,000
				S/T Precinct #1	$277,000
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	186,592
				S/T Precinct #4	$214,092
				Materials Budgeted for Fund 215 Road Projects	$1,119,942

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

LGC140.0045 Cost of Required Public Notices

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

Gregg County created an account to itemze these expenditures by department; however, the adopted budget is not published at the line item level. The following summary schedule is provided to comply with LGC 140.0045 by identifying the cost of required public notices.

Department Publishing Notices	Description of Public Notice	FY23 Cost	FY24 Cost	FY25 Cost	FY26 Amended Budget	FY27 Adopted Budget
Purchasing	Purchasing statutes: auctions, sealed bids, sealed proposals	$7,018	$17,908	$23,821	$6,500	$6,500
Budget	Budget statutes: public hearings, tax rate, elected official compensation	$2,164	$3,104	$2,004	$25,000	$25,000
Budget	Clerk's Archival statutes: public hearings	$110	$106	$106	$0	$0
Auditor	LPPF: Hospitals public notice	$0	$194	$182	$0	$0
Auditor	Bond Elections Notice	$0	$16,872	$0	$0	$0
Auditor	Local Government Code: Public hearing for auditor's budget, salaries and court reporters salaries	$300	$300	$122	$300	$200
Elections	Election code: Election notice, machine test notice (includes grant funding)	$1,119	$1,441	$2,267	$3,600	$1,200
Dist Atty	Citation notices	$324	$74	$651	$3,000	$1,500
Tax A/C	Tax code: Tax rate	$0	$0	$0	$500	$500
Sheriff	Agriculture Code: Notice of Estray, nuisance abatement	$250	$250	$82	$250	$500
	Total Cost	$11,285	$40,249	$29,235	$39,150	$35,400

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

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
Taxing Unit Name

903-237-2552
Phone *(area code and number)*

100 E. Methvin, Longview, Texas 75601
Taxing Unit's Address, City, State, ZIP Code

greggcounty.texas.gov
Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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)

GREGG COUNTY, TEXAS
ORDER OF THE COMMISSIONERS COURT
ADOPTING THE ANNUAL BUDGET
FOR FISCAL YEAR 2026-27 (FY27)

§

ON THIS the 25th day of August, 2026, at a regular meeting of Commissioners' Court of Gregg County, Texas, in a motion made by JUDGE BILL STOUDT, and seconded by RONNIE MCKINNEY, the following Court Order was adopted:

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

WHEREAS, a budget for the fiscal year beginning October 1, 2026 and ending September 30, 2027 has been proposed by the County Judge as the Budget Officer; and

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

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

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

WHEREAS, a public hearing on the proposed budget was conducted on August 25, 2026 as prescribed by law; NOW

THEREFORE, BE IT ORDERED, ADJUDGED, AND DECREED THAT THE COMMISSIONERS' COURT OF GREGG COUNTY adopts and approves the proposed budget, including attached changes shown as Exhibit A, for the fiscal year beginning October 1, 2026 and ending September 30, 2027.

APPROVED this the 25th day of August, 2026.

Bill Stoudt, County Judge

Ronnie McKinney, R & B Precinct 1

Ray Bostick, R & B Precinct 2

Floyd Wingo, R & B Precinct 3

Danny E. Craig II, R & B Precinct 4

Attest:

Michelle Gilley, County Clerk

I, Michelle Gilley, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 1 pages, is a true and correct copy of the original now on file and/or recorded in the Commissioners' Court records. August 26, 2026 Date.
Michelle Gilley, County Clerk
Gregg County, Texas
By Jessica Hernandez Deputy

COMMISSIONERS COURT OF GREGG COUNTY, TEXAS

COMMISSIONERS COURT OF GREGG COUNTY, TEXAS

COMMISSIONERS COURT ORDER
LEVYING A TAX RATE
FOR TAX YEAR 2026

THE STATE OF TEXAS§

COUNTY OF GREGG§

ON THIS THE 25th day of August, 2026, the Commissioners' Court convened in regular session at the regular meeting place thereof. And at said meeting, on a motion made by JUDGE BILL STOUDT, and seconded by RONNIE MCKINNEY the following Court Order was adopted:

WHEREAS,	at least four members of Commissioners' Court are present to consider the adoption of the 2026 tax rate for Gregg County, Texas; and
WHEREAS,	the Commissioners' Court has adopted the FY27 annual budget for Gregg County, Texas; and
WHEREAS,	the Commissioners' Court has been provided with estimated revenues for said year by the County Auditor; and
WHEREAS,	the County does not have outstanding debt obligations that require interest and sinking tax requirements; and
WHEREAS,	Chapter 26 of the Tax Code of the State of Texas provides that the Gregg County Commissioners' Court shall adopt the tax rates for the current year; and
WHEREAS,	the 2026 tax levy is necessary and appropriate for the funding of the FY27 adopted budget; and
WHEREAS,	the Commissioners' Court has adhered to all statutes in the Tax Code and Local Government Code pertaining to adopting a tax rate; NOW

IT IS THEREFORE ORDERED, ADJUDGED, AND DECREED BY COMMISSIONERS COURT OF GREGG COUNTY, TEXAS that the following taxes shall be, and the same are hereby levied, and shall be assessed and collected on each One Hundred Dollars ($100) assessed valuation on all taxable property located in Gregg County, Texas, for the tax year 2026:

$ .279300	for General Fund
.021000	for Airport Maintenance Fund
.020242	for Road & Bridge Special
.004039	for FM Lateral Road
$ .324581	Total Maintenance and Operations (M&O)
.009750	for Debt Service (I&S)
$ .334331	

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $30.34.

APPROVED this the 25th day of August, 2026.

Bill Stoudt, County Judge

Ronnie McKinney, R & B Precinct 1

Ray Bostick, R & B Precinct 2

Floyd Wingo, R & B Precinct 3

Danny E. Craig II, R & B Precinct 4

Attest:

Michelle Gilley, County Clerk

COUNTY COURT OF GREGG COUNTY, TEXAS COMMISSIONERS

I, Michelle Gilley, County Clerk of Gregg County, Texas do hereby certify that the foregoing, consisting of 1 pages, is a true and correct copy of the original now on file and/or recorded in the Commissioners' Court records.

August 26, 2026 Date

Michelle Gilley, County Clerk
Gregg County, Texas
By Jessica Hernandez Deputy

COUNTY COURT OF GREGG COUNTY, TEXAS COMMISSIONERS