

**Irion County**  
**Fiscal Year 2025-2026**  
**Budget Cover Page**  
**August 26, 2025**

FILED  
THE 13 DAY OF August, 2025  
AT O'CLOCK 4:18 P.M.  
SHIRLEY GRAHAM  
COUNTY DIST. CLERK, IRION COUNTY, TX  
DEPUTY

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,536,382, which is a 24.56 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 \$4,303,495.00.

Irion County is facing a unique tax situation in 2025:

- A significant loss in last year's mineral values of \$574 million (which comes on the heels of an approximate loss of \$600 million in values the prior year, predominantly in mineral values)
- An \$8 million dollar loss from TCEQ Pollution Control laws
- A gain in new property of \$755 million, which includes \$204 million from the new Matterhorn pipeline

This has resulted in the state formula for tax rate calculations producing a Voter Approval Tax Rate of .703590/\$100 value, and an No-New-Revenue Tax Rate of .677764/\$100 value.

The Commissioners Court has decided to adopt a tax rate that is significantly lower than the No-New-Revenue Tax Rate, but still sufficient to keep the county fiscally sound in spite of the huge losses anticipated to occur as mineral values continue to plummet in the next few years.

### Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.569723/100	\$0.497389/100
No-New-Revenue Tax Rate:	\$0.623121/100	\$0.492893/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.677764/100	\$0.490129/100
Voter-Approval Tax Rate:	\$0.728781/100	\$0.514543/100
Debt Rate:	\$0.009723/100	\$0.007260/100

Total debt obligation for Irion County secured by property taxes: \$220,303

Fund Dept Line Description	Original	Amended	2025	2026
	Budget	Budget	Actual	Budget
<b>1000 GENERAL FUND</b>				
<b>0310 TAXES</b>				
1000.0310 3001 CURRENT TAXES	10,175,956.00	10,175,956.00	10,187,266.99	12,691,966.00
1000.0310 3010 DELINQUENT TAXES	28,000.00	28,000.00	19,769.78	25,000.00
1000.0310 3052 CITY SCHOOL WATER DISTRICT	7,000.00	7,000.00	0.00	7,000.00
<b>0310 TAXES</b>	<b>10,210,956.00</b>	<b>10,210,956.00</b>	<b>10,207,036.77</b>	<b>12,723,966.00</b>
<b>1000 GENERAL FUND</b>				
<b>0320 LICENSES, PERMITS, &amp; CERTIFICATES</b>				
1000.0320 3130 VEHICLE REGISTRATION	175,000.00	175,000.00	140,452.46	165,000.00
1000.0320 3131 VEHICLE REGISTRATION R&B	26,000.00	26,000.00	22,460.00	26,000.00
1000.0320 3132 TAX COLL FEES - CAR TAG RPT	46,000.00	46,000.00	45,331.27	50,000.00
<b>0320 LICENSES, PERMITS, &amp; CERTIFICATES</b>	<b>247,000.00</b>	<b>247,000.00</b>	<b>208,243.73</b>	<b>241,000.00</b>
<b>1000 GENERAL FUND</b>				
<b>0322 COUNTY SERVICES</b>				
1000.0322 3187 STERLING 911	39,000.00	39,000.00	35,750.00	39,000.00
<b>0322 COUNTY SERVICES</b>	<b>39,000.00</b>	<b>39,000.00</b>	<b>35,750.00</b>	<b>39,000.00</b>
<b>1000 GENERAL FUND</b>				
<b>0329 PAYMENTS IN LIEU OF TAXES</b>				
1000.0329 3071 TAX ABATEMENT REVENUE	403,099.00	403,099.00	403,099.20	403,099.00
<b>0329 PAYMENTS IN LIEU OF TAXES</b>	<b>403,099.00</b>	<b>403,099.00</b>	<b>403,099.20</b>	<b>403,099.00</b>
<b>1000 GENERAL FUND</b>				
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>				
1000.0330 3303 STATE - GROSS / AXLE WEIGHT FEES	13,000.00	13,000.00	13,196.08	13,000.00
1000.0330 3315 STATE - INDIGENT DEFENSE ATTORNEY	3,500.00	3,500.00	0.00	2,500.00
1000.0330 3360 STATE - TXDOT - TIF GRANT	0.00	0.00	0.00	0.00
1000.0330 3361 STATE - SALARY SUPPLEMENT (CO JUDGE)	25,200.00	25,200.00	20,150.00	34,650.00
1000.0330 3362 STATE - SALARY SUPPLEMENT (CO ATTY)	28,000.00	28,000.00	28,000.00	35,000.00
1000.0330 3365 STATE - COUNTY JUDGE EXCESS CONTRIB	25.00	25.00	0.00	0.00
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>	<b>69,725.00</b>	<b>69,725.00</b>	<b>61,346.08</b>	<b>85,150.00</b>
<b>1000 GENERAL FUND</b>				
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>				
1000.0340 3601 FEES OF OFFICE - COUNTY SHERIFF	11,000.00	11,000.00	7,576.03	10,000.00

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BUDGET REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>				
1000.0340 3605 FEES OF OFFICE - COUNTY ATTORNEY	350.00	350.00	4,040.00	4,000.00
1000.0340 3608 FEES OF OFFICE - JUSTICE OF THE PEACE	78,000.00	78,000.00	57,857.02	65,000.00
1000.0340 3637 CLERK FEES	40,000.00	40,000.00	33,628.56	40,000.00
1000.0340 3638 CIVIL FEES	200.00	200.00	0.00	0.00
1000.0340 3650 JP TIME PYMT REIMB FEE	1,000.00	1,000.00	972.00	1,000.00
1000.0340 3658 JURY FEES	200.00	200.00	0.00	0.00
1000.0340 3681 COUNTY CLERK COURT COSTS	6,500.00	6,500.00	0.00	0.00
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>	<b>137,250.00</b>	<b>137,250.00</b>	<b>104,073.61</b>	<b>120,000.00</b>
<b>1000 GENERAL FUND</b>				
<b>0390 MISCELLANEOUS REVENUE</b>				
1000.0390 3700 INTEREST INCOME	170,600.00	170,600.00	318,627.98	200,000.00
1000.0390 3706 RENTAL INCOME	4,500.00	4,500.00	3,360.00	3,500.00
1000.0390 3716 TOBACCO SETTLEMENT - INDIGENT HEALTH	700.00	700.00	75.22	500.00
1000.0390 3717 OPIOID SETTLEMENT	700.00	700.00	0.00	500.00
1000.0390 3727 REFUNDS / REIMBURSEMENTS	85,500.00	85,500.00	119,103.09	120,000.00
1000.0390 3728 REIMB FAX	0.00	0.00	0.00	25.00
1000.0390 3730 TAC HEALTHY COUNTY REWARDS	1,000.00	1,000.00	1,200.00	1,200.00
1000.0390 3735 AUCTION PROCEEDS	500.00	500.00	0.00	500.00
1000.0390 3756 COPY FEES	0.00	0.00	49.50	50.00
1000.0390 3760 RAC EMS PASS THRU MONIES	15,000.00	15,000.00	0.00	0.00
<b>0390 MISCELLANEOUS REVENUE</b>	<b>278,500.00</b>	<b>278,500.00</b>	<b>442,415.79</b>	<b>326,275.00</b>
<b>1000 GENERAL FUND</b>				
<b>0400 COUNTY JUDGE</b>				
1000.0400 4001 FULL TIME	108,850.00	108,850.00	91,934.97	112,463.00
1000.0400 4040 SUPPLEMENT - STATE	25,200.00	25,200.00	21,323.06	34,650.00
1000.0400 4050 LONGEVITY	12,800.00	12,800.00	10,830.82	9,650.00
1000.0400 4076 PAYROLL TAXES - COUNTY MATCHING	11,234.00	11,234.00	9,150.99	11,993.00
1000.0400 4080 RETIREMENT - COUNTY CONTRIBUTION	14,347.00	14,347.00	11,571.51	15,316.00
1000.0400 4081 INSURANCE - EMPLOYEE	33,437.00	33,437.00	26,146.77	36,174.00
1000.0400 4101 SUPPLIES	800.00	800.00	713.18	850.00
1000.0400 4314 SOFTWARE & SUPPORT	1,200.00	1,200.00	150.96	1,200.00
1000.0400 4325 INTERPRETER	700.00	700.00	0.00	1,000.00
1000.0400 4360 COURT REPORTER	1,200.00	1,200.00	0.00	6,000.00

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BUDGET REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0400 COUNTY JUDGE</b>				
1000.0400 4380 OFFICIAL & DEPUTY BOND	1,300.00	1,300.00	50.00	1,300.00
1000.0400 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	500.00	500.00	200.00	500.00
1000.0400 4406 CONFERENCE & EDUCATION	5,500.00	5,500.00	2,522.55	5,500.00
1000.0400 4410 TRAVEL	700.00	700.00	245.57	700.00
1000.0400 4459 JURORS EXPENSES	700.00	700.00	0.00	700.00
1000.0400 4526 CELL PHONE SERVICE	600.00	600.00	482.79	600.00
<b>0400 COUNTY JUDGE</b>	<b>219,068.00</b>	<b>219,068.00</b>	<b>175,323.17</b>	<b>238,596.00</b>
<b>1000 GENERAL FUND</b>				
<b>0403 COUNTY CLERK</b>				
1000.0403 4001 FULL TIME	152,245.00	152,245.00	132,422.60	161,903.00
1000.0403 4002 PART TIME	18,720.00	18,720.00	7,947.00	10,000.00
1000.0403 4008 COMP TIME PAYOUT	0.00	0.00	0.00	8,720.00
1000.0403 4050 LONGEVITY	10,650.00	10,650.00	11,511.64	17,750.00
1000.0403 4076 PAYROLL TAXES - COUNTY MATCHING	13,894.00	13,894.00	11,154.51	15,176.00
1000.0403 4080 RETIREMENT - COUNTY CONTRIBUTION	17,744.00	17,744.00	13,417.72	19,381.00
1000.0403 4081 INSURANCE - EMPLOYEE	50,155.00	50,155.00	42,447.82	54,261.00
1000.0403 4101 SUPPLIES	3,500.00	3,500.00	4,084.12	4,500.00
1000.0403 4111 SUPPLIES - ELECTION	37,500.00	37,500.00	15,646.65	37,500.00
1000.0403 4202 COMPUTER / IT	3,000.00	3,000.00	1,682.46	3,000.00
1000.0403 4314 SOFTWARE & SUPPORT	10,000.00	10,000.00	7,595.59	10,000.00
1000.0403 4342 RECORDS DIGITIZING	1,000.00	1,000.00	924.00	1,000.00
1000.0403 4380 OFFICIAL & DEPUTY BOND	1,000.00	1,000.00	532.47	1,000.00
1000.0403 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	500.00	500.00	237.78	500.00
1000.0403 4406 CONFERENCE & EDUCATION	6,500.00	6,500.00	7,497.94	7,000.00
1000.0403 4409 TRAINING - ELECTION	1,500.00	1,500.00	1,449.24	2,000.00
1000.0403 4410 TRAVEL	2,500.00	2,500.00	81.84	1,500.00
1000.0403 4526 CELL PHONE SERVICE	1,500.00	1,500.00	430.39	1,500.00
<b>0403 COUNTY CLERK</b>	<b>331,908.00</b>	<b>331,908.00</b>	<b>259,063.77</b>	<b>356,691.00</b>
<b>1000 GENERAL FUND</b>				
<b>0409 NON-DEPARTMENTAL</b>				
1000.0409 4078 WORKERS COMP INSURANCE	35,000.00	35,000.00	27,543.75	35,000.00
1000.0409 4101 SUPPLIES	0.00	0.00	34.17	0.00
1000.0409 4103 SUPPLIES - COPY MACHINE	3,000.00	3,000.00	692.91	3,000.00

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BUDGET REPORT

VERSION: 2026.01.R.A, 2026.01.E.A

IRION COUNTY

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Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0409 NON-DEPARTMENTAL</b>				
1000.0409 4107 SUPPLIES - FOOD / WATER / ICE	3,500.00	3,500.00	1,098.64	3,500.00
1000.0409 4160 EQUIPMENT - SUPPLIES & MAINTENANCE	1,500.00	1,500.00	0.00	2,000.00
1000.0409 4170 REPAIRS & MAINTENANCE	350,000.00	350,000.00	45,542.99	350,000.00
1000.0409 4202 COMPUTER / IT	10,000.00	10,000.00	0.00	0.00
1000.0409 4216 PREDATOR CONTROL	10,000.00	10,000.00	6,340.00	10,000.00
1000.0409 4217 PEST CONTROL	3,200.00	3,200.00	3,458.00	5,000.00
1000.0409 4328 AUDITING	35,000.00	35,000.00	27,520.00	35,000.00
1000.0409 4351 APPRAISAL	121,936.00	121,936.00	109,013.10	147,687.00
1000.0409 4363 ARMED/EMERG NOTIFICATION	17,000.00	17,000.00	17,119.00	19,000.00
1000.0409 4378 INSURANCE - GENERAL LIABILITY	145,000.00	145,000.00	158,434.00	165,000.00
1000.0409 4402 PHYSICALS & DRUG TESTING	2,750.00	2,750.00	592.00	2,750.00
1000.0409 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	9,000.00	9,000.00	7,278.80	10,000.00
1000.0409 4484 ADVERTISING	7,000.00	7,000.00	2,902.04	7,000.00
1000.0409 4519 UTILITIES - SOLID WASTE DISPOSAL	24,000.00	24,000.00	22,940.88	25,000.00
1000.0409 4520 TELEPHONE & FAX - LAND LINE	20,000.00	20,000.00	20,677.56	22,000.00
1000.0409 4525 INTERNET CONNECTION	80,000.00	80,000.00	64,234.19	90,000.00
1000.0409 4527 CIRA DUES & MAINTENANCE	8,000.00	8,000.00	6,435.70	10,000.00
1000.0409 4535 POSTAGE	13,000.00	13,000.00	8,844.87	13,000.00
1000.0409 4536 PO BOX RENTAL	1,200.00	1,200.00	608.00	1,200.00
1000.0409 4544 LOBBYING EXPENDITURES	2,500.00	2,500.00	0.00	2,500.00
1000.0409 4606 BANK FEES	100.00	100.00	0.00	100.00
1000.0409 4610 SAFETY AWARDS PROGRAM	1,500.00	1,500.00	199.95	1,500.00
1000.0409 4631 SOIL CONSERVATION	1,500.00	1,500.00	1,500.00	2,000.00
1000.0409 4696 CONTINGENCY	1,000,000.00	1,000,000.00	0.00	1,000,000.00
1000.0409 4719 CONCHO VALLEY DISTRICT TRANSIT	20,000.00	20,000.00	17,413.11	20,000.00
1000.0409 4727 AID TO NON-PROFIT - ARDEN CEMETERY	750.00	750.00	0.00	1,000.00
1000.0409 4728 AID TO NON-PROFIT - BARNHART CEMETERY	750.00	750.00	625.00	1,000.00
1000.0409 4729 AID TO NON-PROFIT - SHERWOOD CEMETERY	750.00	750.00	625.00	1,000.00
1000.0409 4809 COUNTY IMPROVEMENTS	2,453,546.00	2,453,546.00	1,056,463.51	4,500,000.00
1000.0409 4817 FURNISHINGS / EQUIPMENT	100,000.00	100,000.00	0.00	100,000.00
<b>0409 NON-DEPARTMENTAL</b>	<b>4,481,482.00</b>	<b>4,481,482.00</b>	<b>1,608,137.17</b>	<b>6,585,237.00</b>

**1000 GENERAL FUND**

**0441 COMMISSIONER PCT 1**

1000.0441 4001 FULL TIME

38,807.00

38,807.00

32,836.76

39,971.00

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BUDGET.REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
1000 GENERAL FUND				
0441 COMMISSIONER PCT 1				
1000.0441 4076 PAYROLL TAXES - COUNTY MATCHING	2,969.00	2,969.00	2,447.36	3,058.00
1000.0441 4080 RETIREMENT - COUNTY CONTRIBUTION	3,792.00	3,792.00	3,062.32	3,905.00
1000.0441 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	13,931.90	18,087.00
1000.0441 4101 SUPPLIES	100.00	100.00	0.00	100.00
1000.0441 4380 OFFICIAL & DEPUTY BOND	200.00	200.00	50.00	200.00
1000.0441 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	200.00	200.00	0.00	200.00
1000.0441 4406 CONFERENCE & EDUCATION	2,500.00	2,500.00	2,496.60	2,500.00
1000.0441 4410 TRAVEL	750.00	750.00	0.00	500.00
0441 COMMISSIONER PCT 1	66,036.00	66,036.00	54,824.94	68,521.00
1000 GENERAL FUND				
0442 COMMISSIONER PCT 2				
1000.0442 4001 FULL TIME	38,807.00	38,807.00	32,836.76	39,971.00
1000.0442 4076 PAYROLL TAXES - COUNTY MATCHING	2,969.00	2,969.00	2,204.94	3,058.00
1000.0442 4080 RETIREMENT - COUNTY CONTRIBUTION	3,792.00	3,792.00	3,062.32	3,905.00
1000.0442 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	13,931.90	18,087.00
1000.0442 4101 SUPPLIES	100.00	100.00	0.00	100.00
1000.0442 4380 OFFICIAL & DEPUTY BOND	200.00	200.00	135.00	200.00
1000.0442 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	200.00	200.00	0.00	200.00
1000.0442 4406 CONFERENCE & EDUCATION	2,500.00	2,500.00	1,251.92	2,500.00
1000.0442 4410 TRAVEL	750.00	750.00	0.00	500.00
0442 COMMISSIONER PCT 2	66,036.00	66,036.00	53,422.84	68,521.00
1000 GENERAL FUND				
0443 COMMISSIONER PCT 3				
1000.0443 4001 FULL TIME	38,807.00	38,807.00	32,836.76	39,971.00
1000.0443 4076 PAYROLL TAXES - COUNTY MATCHING	2,969.00	2,969.00	2,289.15	3,058.00
1000.0443 4080 RETIREMENT - COUNTY CONTRIBUTION	3,792.00	3,792.00	3,062.32	3,905.00
1000.0443 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	13,901.50	18,087.00
1000.0443 4101 SUPPLIES	100.00	100.00	0.00	100.00
1000.0443 4380 OFFICIAL & DEPUTY BOND	200.00	200.00	177.50	200.00
1000.0443 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	200.00	200.00	0.00	200.00
1000.0443 4406 CONFERENCE & EDUCATION	2,500.00	2,500.00	1,431.52	2,500.00
1000.0443 4410 TRAVEL	750.00	750.00	0.00	500.00
0443 COMMISSIONER PCT 3	66,036.00	66,036.00	53,698.75	68,521.00

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0444 COMMISSIONER PCT 4</b>				
1000.0444 4001 FULL TIME	38,807.00	38,807.00	32,836.76	39,971.00
1000.0444 4076 PAYROLL TAXES - COUNTY MATCHING	2,969.00	2,969.00	1,293.33	3,058.00
1000.0444 4080 RETIREMENT - COUNTY CONTRIBUTION	3,792.00	3,792.00	3,062.32	3,905.00
1000.0444 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	13,931.90	18,087.00
1000.0444 4101 SUPPLIES	100.00	100.00	0.00	100.00
1000.0444 4380 OFFICIAL & DEPUTY BOND	200.00	200.00	0.00	200.00
1000.0444 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	200.00	200.00	0.00	200.00
1000.0444 4406 CONFERENCE & EDUCATION	2,500.00	2,500.00	1,410.69	2,500.00
1000.0444 4410 TRAVEL	750.00	750.00	0.00	500.00
<b>0444 COMMISSIONER PCT 4</b>	<b>66,036.00</b>	<b>66,036.00</b>	<b>52,535.00</b>	<b>68,521.00</b>
<b>1000 GENERAL FUND</b>				
<b>0451 JUSTICE OF THE PEACE</b>				
1000.0451 4001 FULL TIME	106,716.00	106,716.00	90,300.19	112,463.00
1000.0451 4050 LONGEVITY	9,050.00	9,050.00	7,657.76	9,650.00
1000.0451 4076 PAYROLL TAXES - COUNTY MATCHING	8,856.00	8,856.00	7,486.72	9,342.00
1000.0451 4080 RETIREMENT - COUNTY CONTRIBUTION	11,310.00	11,310.00	9,135.63	11,930.00
1000.0451 4081 INSURANCE - EMPLOYEE	33,437.00	33,437.00	27,811.80	36,174.00
1000.0451 4101 SUPPLIES	2,000.00	2,000.00	1,566.85	2,000.00
1000.0451 4314 SOFTWARE & SUPPORT	5,500.00	5,500.00	3,750.00	5,500.00
1000.0451 4380 OFFICIAL & DEPUTY BOND	300.00	300.00	50.00	200.00
1000.0451 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	300.00	300.00	130.00	200.00
1000.0451 4406 CONFERENCE & EDUCATION	3,000.00	3,000.00	1,005.20	3,000.00
1000.0451 4410 TRAVEL	200.00	200.00	0.00	100.00
1000.0451 4457 AUTOPRIES	25,000.00	25,000.00	6,500.00	25,000.00
1000.0451 4459 JURORS EXPENSES	1,100.00	1,100.00	0.00	1,000.00
1000.0451 4526 CELL PHONE SERVICE	700.00	700.00	630.00	720.00
<b>0451 JUSTICE OF THE PEACE</b>	<b>207,469.00</b>	<b>207,469.00</b>	<b>156,024.15</b>	<b>217,279.00</b>
<b>1000 GENERAL FUND</b>				
<b>0465 COURT RELATED</b>				
1000.0465 4001 FULL TIME	2,749.00	2,749.00	2,186.30	4,938.00
1000.0465 4076 PAYROLL TAXES - COUNTY MATCHING	196.00	196.00	167.10	378.00
1000.0465 4080 RETIREMENT - COUNTY CONTRIBUTION	250.00	250.00	177.90	428.00

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BUDGET.REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0465 COURT RELATED</b>				
1000.0465 4104 SUPPLIES - BOOKS & PERIODICALS	22,000.00	22,000.00	21,407.52	25,000.00
1000.0465 4325 INTERPRETER	700.00	700.00	0.00	1,000.00
1000.0465 4356 COURT APPOINTED ATTORNEYS - CIVIL	2,500.00	2,500.00	0.00	2,500.00
1000.0465 4357 COURT APPOINTED ATTORNEYS	25,000.00	25,000.00	3,972.00	20,000.00
1000.0465 4408 TRAINING & REGISTRATION	500.00	500.00	0.00	500.00
1000.0465 4459 MISC COURT EXPENSES	15,000.00	15,000.00	6,387.00	15,000.00
1000.0465 4460 JURORS - GRAND	3,500.00	3,500.00	2,800.00	3,500.00
1000.0465 4464 JURORS - PETIT	12,000.00	12,000.00	1,400.00	12,000.00
1000.0465 4613 CHILD WELFARE SUPPORT	1,500.00	1,500.00	1,500.00	1,500.00
1000.0465 4714 INDIGENT DEFENSE COORD	688.00	688.00	0.00	700.00
1000.0465 4715 SUPPORT SERVICES DIST ATTY	5,000.00	5,000.00	5,000.00	5,000.00
1000.0465 4716 7TH ADM JUDICIAL	270.00	270.00	469.64	235.00
<b>0465 COURT RELATED</b>	<b>91,853.00</b>	<b>91,853.00</b>	<b>45,467.46</b>	<b>92,679.00</b>
<b>1000 GENERAL FUND</b>				
<b>0475 COUNTY ATTORNEY</b>				
1000.0475 4001 FULL TIME	108,850.00	108,850.00	58,171.38	112,463.00
1000.0475 4040 SUPPLEMENT - STATE	28,000.00	28,000.00	23,692.24	35,000.00
1000.0475 4050 LONGEVITY	4,650.00	4,650.00	3,934.70	8,400.00
1000.0475 4076 PAYROLL TAXES - COUNTY MATCHING	10,825.00	10,825.00	6,516.34	11,924.00
1000.0475 4080 RETIREMENT - COUNTY CONTRIBUTION	13,825.00	13,825.00	8,001.42	15,228.00
1000.0475 4081 INSURANCE - EMPLOYEE	33,437.00	33,437.00	15,648.93	36,174.00
1000.0475 4101 SUPPLIES	900.00	900.00	290.63	900.00
1000.0475 4314 SOFTWARE & SUPPORT	1,200.00	1,200.00	478.01	2,000.00
1000.0475 4377 PUBLIC OFFICIALS LIABILITY INSURANCE	3,750.00	3,750.00	0.00	3,750.00
1000.0475 4380 OFFICIAL & DEPUTY BOND	300.00	300.00	177.50	300.00
1000.0475 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	600.00	600.00	588.00	700.00
1000.0475 4406 CONFERENCE & EDUCATION	1,000.00	1,000.00	395.00	1,000.00
1000.0475 4410 TRAVEL	500.00	500.00	0.00	500.00
<b>0475 COUNTY ATTORNEY</b>	<b>207,837.00</b>	<b>207,837.00</b>	<b>117,894.15</b>	<b>228,339.00</b>
<b>1000 GENERAL FUND</b>				
<b>0497 TREASURER</b>				
1000.0497 4001 FULL TIME	108,139.00	108,139.00	89,793.01	112,463.00
1000.0497 4050 LONGEVITY	13,000.00	13,000.00	11,000.00	13,000.00

Prepared by Carolyn Huelster

BUDGET REPORT



Fund Dept Line Description		Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>					
<b>0497 TREASURER</b>					
1000.0497 4076 PAYROLL TAXES - COUNTY MATCHING	9,267.00	9,267.00	7,389.68	9,598.00	
1000.0497 4080 RETIREMENT - COUNTY CONTRIBUTION	11,835.00	11,835.00	9,400.93	12,258.00	
1000.0497 4081 INSURANCE - EMPLOYEE	33,437.00	33,437.00	27,863.80	36,174.00	
1000.0497 4101 SUPPLIES	1,250.00	1,250.00	837.75	1,200.00	
1000.0497 4314 SOFTWARE & SUPPORT	25,000.00	25,000.00	20,949.99	25,000.00	
1000.0497 4380 OFFICIAL & DEPUTY BOND	300.00	300.00	120.00	300.00	
1000.0497 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	400.00	400.00	555.00	600.00	
1000.0497 4406 CONFERENCE & EDUCATION	5,000.00	5,000.00	4,478.24	5,500.00	
1000.0497 4410 TRAVEL	200.00	200.00	0.00	100.00	
<b>0497 TREASURER</b>	<b>207,828.00</b>	<b>207,828.00</b>	<b>172,388.40</b>	<b>216,193.00</b>	
<b>1000 GENERAL FUND</b>					
<b>0499 TAX COLLECTOR</b>					
1000.0499 4001 FULL TIME	156,513.00	156,513.00	131,507.41	161,903.00	
1000.0499 4002 PART TIME	18,720.00	18,720.00	14,360.00	18,720.00	
1000.0499 4050 LONGEVITY	19,100.00	19,100.00	13,661.64	12,600.00	
1000.0499 4076 PAYROLL TAXES - COUNTY MATCHING	14,866.00	14,866.00	11,800.50	14,782.00	
1000.0499 4080 RETIREMENT - COUNTY CONTRIBUTION	18,986.00	18,986.00	14,897.66	18,878.00	
1000.0499 4081 INSURANCE - EMPLOYEE	50,155.00	50,155.00	44,255.50	54,261.00	
1000.0499 4101 SUPPLIES	9,000.00	9,000.00	7,596.99	9,500.00	
1000.0499 4314 SOFTWARE & SUPPORT	33,400.00	33,400.00	30,977.94	38,000.00	
1000.0499 4380 OFFICIAL & DEPUTY BOND	800.00	800.00	3,865.35	400.00	
1000.0499 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	450.00	450.00	681.00	700.00	
1000.0499 4406 CONFERENCE & EDUCATION	1,900.00	1,900.00	3,229.08	3,500.00	
1000.0499 4410 TRAVEL	100.00	100.00	0.00	0.00	
<b>0499 TAX COLLECTOR</b>	<b>323,990.00</b>	<b>323,990.00</b>	<b>276,833.07</b>	<b>333,244.00</b>	
<b>1000 GENERAL FUND</b>					
<b>0510 COURTHOUSE</b>					
1000.0510 4001 FULL TIME	85,525.00	85,525.00	36,238.40	88,091.00	
1000.0510 4002 PART TIME	7,500.00	7,500.00	982.50	7,500.00	
1000.0510 4050 LONGEVITY	6,300.00	6,300.00	5,330.82	6,300.00	
1000.0510 4076 PAYROLL TAXES - COUNTY MATCHING	7,598.00	7,598.00	3,255.28	7,795.00	
1000.0510 4080 RETIREMENT - COUNTY CONTRIBUTION	9,704.00	9,704.00	3,895.12	9,955.00	
1000.0510 4081 INSURANCE - EMPLOYEE	33,437.00	33,437.00	13,901.50	36,174.00	

Prepared by Carolyn Huelster

BUDGET.REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0510 COURTHOUSE</b>				
1000.0510 4101 SUPPLIES	25,000.00	25,000.00	13,139.95	25,000.00
1000.0510 4110 SUPPLIES - EMPLOYEE UNIFORM	600.00	600.00	523.20	600.00
1000.0510 4154 VEHICLE - FUELS / OILS / LUBRICANTS	1,000.00	1,000.00	411.37	1,000.00
1000.0510 4170 REPAIRS & MAINTENANCE	100,000.00	100,000.00	23,762.54	150,000.00
1000.0510 4173 BUILDING - REPAIRS & MAINTENANCE	0.00	0.00	8,672.24	0.00
1000.0510 4177 MAINTENANCE AND REPAIRS - GENERATOR	10,000.00	10,000.00	6,377.55	10,000.00
1000.0510 4208 ELEVATOR SERVICE	5,000.00	5,000.00	4,402.12	5,000.00
1000.0510 4362 SECURITY MAINTENANCE / MONITORING	20,000.00	20,000.00	10,211.15	20,000.00
1000.0510 4500 UTILITIES	30,000.00	30,000.00	19,957.80	30,000.00
<b>0510 COURTHOUSE</b>	<b>341,664.00</b>	<b>341,664.00</b>	<b>151,061.54</b>	<b>397,415.00</b>
<b>1000 GENERAL FUND</b>				
<b>0513 ANNEX</b>				
1000.0513 4179 MAINTENANCE AND REPAIRS ANNEX	5,000.00	5,000.00	6,374.44	6,500.00
1000.0513 4500 UTILITIES	10,000.00	10,000.00	9,346.12	12,000.00
<b>0513 ANNEX</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,720.56</b>	<b>18,500.00</b>
<b>1000 GENERAL FUND</b>				
<b>0542 EMERGENCY SERVICES (EMS)</b>				
1000.0542 4101 SUPPLIES	0.00	0.00	3,273.08	0.00
1000.0542 4151 VEHICLE - PARTS & REPAIRS	10,000.00	10,000.00	463.00	12,000.00
1000.0542 4154 VEHICLE - FUELS / OILS / LUBRICANTS	2,500.00	2,500.00	663.72	2,500.00
1000.0542 4173 BUILDING - REPAIRS & MAINTENANCE	10,500.00	10,500.00	4,156.08	10,500.00
1000.0542 4201 CONTRACT SERVICES - VITAL CARE	285,000.00	285,000.00	213,750.00	300,000.00
1000.0542 4314 SOFTWARE & SUPPORT	5,000.00	5,000.00	429.78	5,000.00
1000.0542 4406 CONFERENCE & EDUCATION	20,000.00	20,000.00	0.00	0.00
1000.0542 4500 UTILITIES	7,000.00	7,000.00	1,243.73	7,000.00
1000.0542 4600 PERSONAL PROTECTION EQUIPMENT	0.00	0.00	0.00	0.00
1000.0542 4601 AMBULANCE CALLS	30,000.00	30,000.00	0.00	0.00
<b>0542 EMERGENCY SERVICES (EMS)</b>	<b>370,000.00</b>	<b>370,000.00</b>	<b>223,979.39</b>	<b>337,000.00</b>
<b>1000 GENERAL FUND</b>				
<b>0543 VFD BARNHART</b>				
1000.0543 4101 SUPPLIES	5,000.00	5,000.00	187.50	5,000.00
1000.0543 4154 VEHICLE - FUELS / OILS / LUBRICANTS	6,500.00	6,500.00	970.39	6,500.00

Prepared by Carolyn Huelster

BUDGET REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
1000 GENERAL FUND				
0543 VFD BARNHART				
1000.0543 4178 MAINTENANCE AND REPAIRS - FIRETRUCKS	10,000.00	10,000.00	15.00	10,000.00
1000.0543 4406 CONFERENCE & EDUCATION	1,000.00	1,000.00	0.00	1,000.00
1000.0543 4524 TELEPHONE SERVICES	0.00	0.00	1,384.88	0.00
1000.0543 4529 COMMUNICATIONS	2,000.00	2,000.00	0.00	2,000.00
1000.0543 4600 PERSONAL PROTECTION EQUIPMENT	3,500.00	3,500.00	0.00	3,500.00
0543 VFD BARNHART	28,000.00	28,000.00	2,557.77	28,000.00
1000 GENERAL FUND				
0544 VFD MERTZON				
1000.0544 4101 SUPPLIES	6,500.00	6,500.00	1,756.21	6,500.00
1000.0544 4154 VEHICLE - FUELS / OILS / LUBRICANTS	6,500.00	6,500.00	2,509.65	6,500.00
1000.0544 4173 BUILDING - REPAIRS & MAINTENANCE	2,500.00	2,500.00	2,822.41	3,000.00
1000.0544 4178 MAINTENANCE AND REPAIRS - FIRETRUCKS	15,000.00	15,000.00	3,467.60	15,000.00
1000.0544 4406 CONFERENCE & EDUCATION	3,500.00	3,500.00	0.00	3,500.00
1000.0544 4500 UTILITIES	10,000.00	10,000.00	6,639.37	10,000.00
1000.0544 4529 COMMUNICATIONS	5,000.00	5,000.00	1,690.54	5,000.00
1000.0544 4600 PERSONAL PROTECTION EQUIPMENT	8,000.00	8,000.00	447.16	8,000.00
0544 VFD MERTZON	57,000.00	57,000.00	19,332.94	57,500.00
1000 GENERAL FUND				
0545 EMERGENCY MANAGEMENT				
1000.0545 4001 FULL TIME	5,250.00	5,250.00	0.00	6,000.00
1000.0545 4076 PAYROLL TAXES - COUNTY MATCHING	402.00	402.00	0.00	459.00
1000.0545 4080 RETIREMENT - COUNTY CONTRIBUTION	513.00	513.00	0.00	586.00
1000.0545 4101 SUPPLIES	3,500.00	3,500.00	58.44	3,500.00
1000.0545 4151 VEHICLE - PARTS & REPAIRS	3,000.00	3,000.00	7.50	3,000.00
1000.0545 4152 VEHICLE - EXPENSE	600.00	600.00	149.77	600.00
1000.0545 4154 VEHICLE - FUELS / OILS / LUBRICANTS	500.00	500.00	0.00	500.00
1000.0545 4314 SOFTWARE & SUPPORT	1,000.00	1,000.00	0.00	1,000.00
1000.0545 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	100.00	100.00	0.00	100.00
1000.0545 4406 CONFERENCE & EDUCATION	1,500.00	1,500.00	0.00	1,500.00
1000.0545 4410 TRAVEL	500.00	500.00	0.00	500.00
1000.0545 4526 CELL PHONE SERVICE	500.00	500.00	0.00	500.00
1000.0545 4529 COMMUNICATIONS	500.00	500.00	1,026.60	1,200.00
1000.0545 4531 DISH SATELLITE	1,200.00	1,200.00	239.91	1,200.00

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BUDGET REPORT

Page 10

Fund Dept Line Description	Original		Amended		2025		2026	
	Budget		Budget		Actual		Budget	
<b>1000 GENERAL FUND</b>								
<b>0545 EMERGENCY MANAGEMENT</b>								
<b>0545 EMERGENCY MANAGEMENT</b>	19,065.00		19,065.00		1,482.22		20,645.00	
<b>1000 GENERAL FUND</b>								
<b>0560 COUNTY SHERIFF</b>								
1000.0560 4001 FULL TIME	620,507.00		620,507.00		517,648.30		686,134.00	
1000.0560 4002 PART TIME	31,000.00		31,000.00		4,675.00		31,000.00	
1000.0560 4008 COMP TIME PAYOUT	50,000.00		50,000.00		0.00		50,000.00	
1000.0560 4047 SUPPLEMENT - 911	39,000.00		39,000.00		33,000.44		0.00	
1000.0560 4050 LONGEVITY	47,450.00		47,450.00		40,150.00		54,050.00	
1000.0560 4076 PAYROLL TAXES - COUNTY MATCHING	60,279.00		60,279.00		44,813.31		62,523.00	
1000.0560 4080 RETIREMENT - COUNTY CONTRIBUTION	76,984.00		76,984.00		55,357.58		79,850.00	
1000.0560 4081 INSURANCE - EMPLOYEE	200,620.00		200,620.00		166,851.60		198,957.00	
1000.0560 4101 SUPPLIES	15,000.00		15,000.00		7,466.80		15,000.00	
1000.0560 4110 SUPPLIES - EMPLOYEE UNIFORM	5,000.00		5,000.00		3,139.10		5,000.00	
1000.0560 4150 VEHICLE - SUPPLIES & MAINTENANCE	20,000.00		20,000.00		8,236.61		20,000.00	
1000.0560 4154 VEHICLE - FUELS / OILS / LUBRICANTS	36,000.00		36,000.00		20,809.44		36,000.00	
1000.0560 4173 BUILDING - REPAIRS & MAINTENANCE	10,000.00		10,000.00		12,198.33		12,000.00	
1000.0560 4218 COPSYNC	15,000.00		15,000.00		9,554.79		15,000.00	
1000.0560 4314 SOFTWARE & SUPPORT	8,500.00		8,500.00		4,323.74		15,000.00	
1000.0560 4315 RMS	15,000.00		15,000.00		16,353.50		17,000.00	
1000.0560 4380 OFFICIAL & DEPUTY BOND	1,000.00		1,000.00		817.50		1,092.00	
1000.0560 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	12,000.00		12,000.00		3,538.87		10,000.00	
1000.0560 4406 CONFERENCE & EDUCATION	10,000.00		10,000.00		2,700.00		10,000.00	
1000.0560 4407 TELET	1,000.00		1,000.00		503.53		1,000.00	
1000.0560 4410 TRAVEL	10,000.00		10,000.00		6,755.97		10,000.00	
1000.0560 4500 UTILITIES	8,000.00		8,000.00		2,998.43		8,000.00	
1000.0560 4526 CELL PHONE SERVICE	7,000.00		7,000.00		4,401.98		7,000.00	
1000.0560 4529 COMMUNICATIONS	10,000.00		10,000.00		10,500.00		11,000.00	
1000.0560 4576 LEASE - SHERIFF TOWER	60,000.00		60,000.00		19,136.00		92,320.00	
1000.0560 4702 TOM GREEN CO / PRISONER CARE	3,000.00		3,000.00		1,840.00		3,000.00	
1000.0560 4709 REGIONAL JUV PROBATION	108,000.00		108,000.00		60,283.90		108,000.00	
1000.0560 4818 VEHICLES	1,480,790.00		1,480,790.00		1,058,379.72		1,559,376.00	
<b>0560 COUNTY SHERIFF</b>								
<b>1000 GENERAL FUND</b>								

Fund Dept Line Description	Original	Amended	2025	2026
	Budget	Budget	Actual	Budget
<b>1000 GENERAL FUND</b>				
<b>0593 LANDFILL</b>				
1000.0593 4176 MAINTENANCE AND REPAIRS	3,000.00	3,000.00	0.00	3,000.00
<b>0593 LANDFILL</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>1000 GENERAL FUND</b>				
<b>0610 ROAD DEPARTMENT</b>				
1000.0610 4001 FULL TIME	192,444.00	192,444.00	161,365.48	198,218.00
1000.0610 4010 OVERTIME	20,000.00	20,000.00	0.00	20,000.00
1000.0610 4050 LONGEVITY	20,700.00	20,700.00	17,515.30	22,500.00
1000.0610 4076 PAYROLL TAXES - COUNTY MATCHING	17,836.00	17,836.00	12,158.53	18,415.00
1000.0610 4080 RETIREMENT - COUNTY CONTRIBUTION	22,778.00	22,778.00	16,675.91	23,518.00
1000.0610 4081 INSURANCE - EMPLOYEE	66,873.00	66,873.00	55,727.60	72,348.00
1000.0610 4101 SUPPLIES	18,000.00	18,000.00	7,104.74	18,000.00
1000.0610 4110 SUPPLIES - EMPLOYEE UNIFORM	6,500.00	6,500.00	4,088.50	6,500.00
1000.0610 4134 SUPPLIES - ROAD MATERIALS PCT 1	225,000.00	225,000.00	22,968.39	225,000.00
1000.0610 4135 SUPPLIES - ROAD MATERIALS PCT 2	225,000.00	225,000.00	50,217.44	225,000.00
1000.0610 4136 SUPPLIES - ROAD MATERIALS PCT 3	225,000.00	225,000.00	8,387.47	225,000.00
1000.0610 4137 SUPPLIES - ROAD MATERIALS PCT 4	225,000.00	225,000.00	53,332.06	225,000.00
1000.0610 4154 VEHICLE - FUELS / OILS / LUBRICANTS	50,000.00	50,000.00	21,205.88	50,000.00
1000.0610 4160 EQUIPMENT - SUPPLIES & MAINTENANCE	0.00	0.00	689.45	0.00
1000.0610 4161 EQUIPMENT - PARTS & REPAIRS	100,000.00	100,000.00	88,420.35	100,000.00
1000.0610 4170 REPAIRS & MAINTENANCE	50,000.00	50,000.00	23,759.81	50,000.00
1000.0610 4175 REPAIRS & MAINTENANCE - WATERWELL	12,500.00	12,500.00	649.76	12,500.00
1000.0610 4190 FUEL TAX	650.00	650.00	277.70	500.00
1000.0610 4309 ENGINEERING	25,000.00	25,000.00	47,474.90	40,000.00
1000.0610 4406 CONFERENCE & EDUCATION	3,000.00	3,000.00	0.00	2,000.00
1000.0610 4500 UTILITIES	2,000.00	2,000.00	1,464.89	2,000.00
1000.0610 4526 CELL PHONE SERVICE	600.00	600.00	402.29	600.00
1000.0610 4529 COMMUNICATIONS	1,000.00	1,000.00	0.00	1,000.00
1000.0610 4818 VEHICLES	60,000.00	60,000.00	0.00	60,000.00
<b>0610 ROAD DEPARTMENT</b>	<b>1,569,881.00</b>	<b>1,569,881.00</b>	<b>593,886.45</b>	<b>1,598,099.00</b>
<b>1000 GENERAL FUND</b>				
<b>0635 INDIGENT HEALTH</b>				
1000.0635 4192 INDIGENT - PRESCRIPTION DRUGS	175,000.00	175,000.00	0.00	200,000.00
1000.0635 4193 INDIGENT - X-RAY/LAB	155,000.00	155,000.00	0.00	200,000.00

Prepared by Carolyn Huelster

BUDGET.REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>1000 GENERAL FUND</b>				
<b>0635 INDIGENT HEALTH</b>				
1000.0635 4194 INDIGENT - HOSPITAL INPATIENT	155,000.00	155,000.00	0.00	200,000.00
1000.0635 4195 INDIGENT - HOSPITAL OUTPATIENT	155,000.00	155,000.00	0.00	200,000.00
1000.0635 4476 INDIGENT - HEALTH CARE	174,076.00	174,076.00	0.00	215,357.00
<b>0635 INDIGENT HEALTH</b>	<b>814,076.00</b>	<b>814,076.00</b>	<b>0.00</b>	<b>1,015,357.00</b>
<b>1000 GENERAL FUND</b>				
<b>0644 HUMAN SERVICES</b>				
1000.0644 4001 FULL TIME	1,654.00	1,654.00	1,408.00	1,704.00
1000.0644 4076 PAYROLL TAXES - COUNTY MATCHING	127.00	127.00	107.58	131.00
1000.0644 4080 RETIREMENT - COUNTY CONTRIBUTION	162.00	162.00	131.25	167.00
1000.0644 4081 INSURANCE - EMPLOYEE	0.00	0.00	3.30	0.00
1000.0644 4101 SUPPLIES	500.00	500.00	29.38	500.00
1000.0644 4314 SOFTWARE & SUPPORT	6,000.00	6,000.00	5,027.00	6,000.00
1000.0644 4406 CONFERENCE & EDUCATION	1,000.00	1,000.00	0.00	1,000.00
1000.0644 4410 TRAVEL	250.00	250.00	0.00	250.00
1000.0644 4717 NON-PROFIT AID	1,700.00	1,700.00	715.38	1,700.00
1000.0644 4730 IRION CO FOOD BANK	3,000.00	3,000.00	3,000.00	3,500.00
<b>0644 HUMAN SERVICES</b>	<b>14,393.00</b>	<b>14,393.00</b>	<b>10,421.89</b>	<b>14,952.00</b>
<b>1000 GENERAL FUND</b>				
<b>0650 LIBRARY</b>				
1000.0650 4002 PART TIME	18,200.00	18,200.00	15,531.25	19,240.00
1000.0650 4050 LONGEVITY	0.00	0.00	0.00	960.00
1000.0650 4076 PAYROLL TAXES - COUNTY MATCHING	1,392.00	1,392.00	1,188.15	1,545.00
1000.0650 4080 RETIREMENT - COUNTY CONTRIBUTION	1,778.00	1,778.00	1,449.06	1,974.00
1000.0650 4101 SUPPLIES	2,500.00	2,500.00	992.00	2,500.00
1000.0650 4104 SUPPLIES - BOOKS & PERIODICALS	6,000.00	6,000.00	5,237.45	6,000.00
1000.0650 4173 BUILDING - REPAIRS & MAINTENANCE	10,000.00	10,000.00	5,720.81	10,000.00
1000.0650 4208 ELEVATOR SERVICE	3,000.00	3,000.00	0.00	3,000.00
1000.0650 4215 ALARM MONITORING SERVICE	3,000.00	3,000.00	2,752.02	3,500.00
1000.0650 4314 SOFTWARE & SUPPORT	3,500.00	3,500.00	0.00	3,500.00
1000.0650 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	150.00	150.00	274.19	500.00
1000.0650 4406 CONFERENCE & EDUCATION	500.00	500.00	0.00	500.00
1000.0650 4500 UTILITIES	9,000.00	9,000.00	6,727.72	9,000.00
<b>0650 LIBRARY</b>	<b>59,020.00</b>	<b>59,020.00</b>	<b>39,872.65</b>	<b>62,219.00</b>

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BUDGET.REPORT

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
1000 GENERAL FUND				
0652 MUSEUM				
1000.0652 4002 PART TIME	8,600.00	8,600.00	7,125.00	9,152.00
1000.0652 4076 PAYROLL TAXES - COUNTY MATCHING	658.00	658.00	545.08	700.00
1000.0652 4080 RETIREMENT - COUNTY CONTRIBUTION	840.00	840.00	660.95	894.00
1000.0652 4101 SUPPLIES	1,600.00	1,600.00	494.11	1,600.00
1000.0652 4173 BUILDING - REPAIRS & MAINTENANCE	6,500.00	6,500.00	1,200.00	9,500.00
1000.0652 4500 UTILITIES	3,000.00	3,000.00	2,299.48	3,000.00
0652 MUSEUM	21,198.00	21,198.00	12,324.62	24,846.00
1000 GENERAL FUND				
0657 COMMUNITY CENTER / BARNHART				
1000.0657 4101 SUPPLIES	1,000.00	1,000.00	0.00	1,000.00
1000.0657 4176 MAINTENANCE AND REPAIRS	2,500.00	2,500.00	0.00	2,500.00
1000.0657 4200 CONTRACT LABOR	8,753.00	8,753.00	2,600.00	4,000.00
1000.0657 4500 UTILITIES	10,000.00	10,000.00	8,924.00	10,000.00
1000.0657 4817 FURNISHINGS / EQUIPMENT	800.00	800.00	0.00	800.00
0657 COMMUNITY CENTER / BARNHART	23,053.00	23,053.00	11,524.00	18,300.00
1000 GENERAL FUND				
0658 COMMUNITY CENTER / MERTZON				
1000.0658 4101 SUPPLIES	3,500.00	3,500.00	1,675.54	3,500.00
1000.0658 4176 MAINTENANCE AND REPAIRS	18,000.00	18,000.00	9,565.53	18,000.00
1000.0658 4500 UTILITIES	15,000.00	15,000.00	11,721.43	15,000.00
1000.0658 4817 FURNISHINGS / EQUIPMENT	2,500.00	2,500.00	0.00	2,500.00
0658 COMMUNITY CENTER / MERTZON	39,000.00	39,000.00	22,962.50	39,000.00
1000 GENERAL FUND				
0659 SWIMMING POOL				
1000.0659 4002 PART TIME	35,500.00	35,500.00	35,118.51	36,000.00
1000.0659 4010 OVERTIME	0.00	0.00	120.00	0.00
1000.0659 4076 PAYROLL TAXES - COUNTY MATCHING	2,716.00	2,716.00	2,695.78	2,754.00
1000.0659 4101 SUPPLIES	5,000.00	5,000.00	5,388.62	6,000.00
1000.0659 4181 MAINTENANCE AND REPAIRS - BUILDING & POO	20,000.00	20,000.00	17,793.79	20,000.00
1000.0659 4406 CONFERENCE & EDUCATION	3,000.00	3,000.00	2,607.00	3,200.00
1000.0659 4500 UTILITIES	4,000.00	4,000.00	3,011.39	4,000.00

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BUDGET REPORT

Fund Dept Line Description	Original	Amended	Actual	2026
	Budget	Budget	2025	Budget
1000 GENERAL FUND				
0659 SWIMMING POOL				
0659 SWIMMING POOL	70,216.00	70,216.00	66,735.09	71,954.00
1000 GENERAL FUND				
0665 COUNTY EXTENSION SERVICE				
1000.0665 4001 FULL TIME	64,496.00	64,496.00	54,579.36	66,431.00
1000.0665 4050 LONGEVITY	0.00	0.00	0.00	1,800.00
1000.0665 4076 PAYROLL TAXES - COUNTY MATCHING	4,934.00	4,934.00	4,175.38	5,220.00
1000.0665 4080 RETIREMENT - COUNTY CONTRIBUTION	4,147.00	4,147.00	3,350.23	4,447.00
1000.0665 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	83.40	18,087.00
1000.0665 4101 SUPPLIES	2,500.00	2,500.00	1,306.82	2,500.00
1000.0665 4149 PROGRAM SUPPLIES	1,500.00	1,500.00	1,754.18	2,000.00
1000.0665 4151 VEHICLE - PARTS & REPAIRS	5,500.00	5,500.00	14,480.36	5,000.00
1000.0665 4154 VEHICLE - FUELS / OILS / LUBRICANTS	6,000.00	6,000.00	3,455.97	6,000.00
1000.0665 4314 SOFTWARE & SUPPORT	1,000.00	1,000.00	0.00	1,000.00
1000.0665 4406 CONFERENCE & EDUCATION	2,500.00	2,500.00	160.00	2,000.00
1000.0665 4410 TRAVEL	500.00	500.00	0.00	500.00
1000.0665 4411 TRAVEL - AGENT	8,000.00	8,000.00	6,238.18	8,000.00
1000.0665 4526 CELL PHONE SERVICE	800.00	800.00	637.50	800.00
0665 COUNTY EXTENSION SERVICE	118,595.00	118,595.00	90,221.38	123,785.00
1000 GENERAL FUND				
0673 SHOWBARN / ARENA				
1000.0673 4173 BUILDING - REPAIRS & MAINTENANCE	3,500.00	3,500.00	3,182.55	3,500.00
1000.0673 4197 ARENA MAINTENANCE	1,500.00	1,500.00	460.00	1,500.00
1000.0673 4500 UTILITIES	1,000.00	1,000.00	659.73	1,200.00
0673 SHOWBARN / ARENA	6,000.00	6,000.00	4,302.28	6,200.00
Revenue Total	11,385,530.00	11,385,530.00	11,461,965.18	13,938,490.00
Expense Total	11,385,530.00	11,385,530.00	5,350,377.87	13,938,490.00
1000 GENERAL FUND	0.00	0.00	6,111,587.31	0.00
1601 COUNTY CLERK RECORD MGMT ARCHIVES				
0340 FINES , FEES, COSTS, & FORFEITURES				
1601.0340 3632 BVS ARCHIVES FEES	25.00	25.00	11.00	25.00
Prepared by Carolyn Huelster				
BUDGET REPORT				
				Page 15



Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
1601 COUNTY CLERK RECORD MGMT ARCHIVES				
0340 FINES , FEES, COSTS, & FORFEITURES				
1601.0340 3633 RMF ARCHIVES FEES	7,000.00	7,000.00	0.00	1,000.00
0340 FINES , FEES, COSTS, & FORFEITURES	7,025.00	7,025.00	11.00	1,025.00
1601 COUNTY CLERK RECORD MGMT ARCHIVES				
0436 COUNTY & DISTRICT CLERK				
1601.0436 4101 SUPPLIES	7,025.00	7,025.00	0.00	1,025.00
0436 COUNTY & DISTRICT CLERK	7,025.00	7,025.00	0.00	1,025.00
Revenue Total	7,025.00	7,025.00	11.00	1,025.00
Expense Total	7,025.00	7,025.00	0.00	1,025.00
1601 COUNTY CLERK RECORD MGMT ARCHIVES	0.00	0.00	11.00	0.00
1604 COUNTY CLERK'S RECORD'S MANAGEMENT				
0340 FINES , FEES, COSTS, & FORFEITURES				
1604.0340 3640 CLERK RECORDS MGT FEES	7,200.00	7,200.00	5,786.75	7,000.00
1604.0340 3641 COURT RECORDS MGT FEES	700.00	700.00	305.00	500.00
0340 FINES , FEES, COSTS, & FORFEITURES	7,900.00	7,900.00	6,091.75	7,500.00
1604 COUNTY CLERK'S RECORD'S MANAGEMENT				
0426 COUNTY COURT				
1604.0426 4101 SUPPLIES	1,200.00	1,200.00	0.00	1,200.00
0426 COUNTY COURT	1,200.00	1,200.00	0.00	1,200.00
1604 COUNTY CLERK'S RECORD'S MANAGEMENT				
0436 COUNTY & DISTRICT CLERK				
1604.0436 4340 RECORDS MAINTENANCE	6,700.00	6,700.00	0.00	6,300.00
0436 COUNTY & DISTRICT CLERK	6,700.00	6,700.00	0.00	6,300.00
Revenue Total	7,900.00	7,900.00	6,091.75	7,500.00
Expense Total	7,900.00	7,900.00	0.00	7,500.00
1604 COUNTY CLERK'S RECORD'S MANAGEMENT	0.00	0.00	6,091.75	0.00
2020 F/M MAINT & OPER FUND				

Fund Dept Line Description	Original	Amended	2025	2026
	Budget	Budget	Actual	Budget
2020 F/M MAINT & OPER FUND				
0310 TAXES				
2020.0310 3010 DELINQUENT TAXES	750.00	750.00	3,865.78	4,500.00
0310 TAXES	750.00	750.00	3,865.78	4,500.00
2020 F/M MAINT & OPER FUND				
0330 GRANTS & AID / REVENUE SHARING				
2020.0330 3311 STATE - LATERAL ROAD FUNDING	9,000.00	9,000.00	8,771.07	9,000.00
0330 GRANTS & AID / REVENUE SHARING	9,000.00	9,000.00	8,771.07	9,000.00
2020 F/M MAINT & OPER FUND				
0610 ROAD DEPARTMENT				
2020.0610 4166 EQUIPMENT - FUEL	9,750.00	9,750.00	4,225.64	13,500.00
0610 ROAD DEPARTMENT	9,750.00	9,750.00	4,225.64	13,500.00
Revenue Total	9,750.00	9,750.00	12,636.85	13,500.00
Expense Total	9,750.00	9,750.00	4,225.64	13,500.00
2020 F/M MAINT & OPER FUND	0.00	0.00	8,411.21	0.00
2325 JP TECH FUND				
0340 FINES , FEES, COSTS, & FORFEITURES				
2325.0340 3608 FEES OF OFFICE - JUSTICE OF THE PEACE	350.00	350.00	224.00	350.00
0340 FINES , FEES, COSTS, & FORFEITURES	350.00	350.00	224.00	350.00
2325 JP TECH FUND				
0451 JUSTICE OF THE PEACE				
2325.0451 4202 COMPUTER / IT	350.00	350.00	0.00	350.00
0451 JUSTICE OF THE PEACE	350.00	350.00	0.00	350.00
Revenue Total	350.00	350.00	224.00	350.00
Expense Total	350.00	350.00	0.00	350.00
2325 JP TECH FUND	0.00	0.00	224.00	0.00
2450 SB 22 SO GRANT FUND				
0330 GRANTS & AID / REVENUE SHARING				

Fund,Dept Line Description	Original	Amended	2025	2026
	Budget	Budget	Actual	Budget
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>				
2450.0330 3370 STATE - SB22	250,000.00	250,000.00	250,000.00	250,000.00
<b>0330 GRANTS &amp; AID / REVENUE SHARING</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
<b>2450 SB 22 SO GRANT FUND</b>				
<b>0560 SHERIFF'S OFFICE</b>				
2450.0560 4001 FULL TIME	92,709.00	92,709.00	44,104.90	99,533.00
2450.0560 4076 PAYROLL TAXES - COUNTY MATCHING	7,092.00	7,092.00	3,348.38	7,614.00
2450.0560 4080 RETIREMENT - COUNTY CONTRIBUTION	9,058.00	9,058.00	3,942.18	9,725.00
2450.0560 4081 INSURANCE - EMPLOYEE	16,718.00	16,718.00	1,393.19	18,087.00
2450.0560 4167 EQUIPMENT - FIREARMS	9,423.00	9,423.00	1,991.66	5,000.00
2450.0560 4168 EQUIPMENT - SAFETY & PROTECTION	50,000.00	50,000.00	18,634.64	40,000.00
2450.0560 4818 VEHICLES	65,000.00	65,000.00	67,160.50	70,041.00
<b>0560 SHERIFF'S OFFICE</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>140,575.45</b>	<b>250,000.00</b>
<b>Revenue Total</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>
<b>Expense Total</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>140,575.45</b>	<b>250,000.00</b>
<b>2450 SB 22 SO GRANT FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>109,424.55</b>	<b>0.00</b>
<b>2500 COURTHOUSE SECURITY FUND</b>				
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>				
2500.0340 3636 COURTHOUSE SEC FUND INCOME	1,500.00	1,500.00	740.10	1,200.00
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>740.10</b>	<b>1,200.00</b>
<b>2500 COURTHOUSE SECURITY FUND</b>				
<b>0459 COURTHOUSE SECURITY</b>				
2500.0459 4173 BUILDING - REPAIRS & MAINTENANCE	1,500.00	1,500.00	0.00	1,200.00
<b>0459 COURTHOUSE SECURITY</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,200.00</b>
<b>Revenue Total</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>740.10</b>	<b>1,200.00</b>
<b>Expense Total</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>	<b>1,200.00</b>
<b>2500 COURTHOUSE SECURITY FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>740.10</b>	<b>0.00</b>
<b>2800 COUNTY/DISTRICT TECH INCOME FUND</b>				
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>				

Fund,Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES , FEES, COSTS, & FORFEITURES				
2800.0340 3616 FEES OF OFFICE - COUNTY & DISTRICT CLERK	45.00	45.00	20.96	45.00
0340 FINES , FEES, COSTS, & FORFEITURES	45.00	45.00	20.96	45.00
2800 COUNTY/DISTRICT TECH INCOME FUND				
0436 COUNTY & DISTRICT CLERK				
2800.0436 4101 SUPPLIES	45.00	45.00	0.00	45.00
0436 COUNTY & DISTRICT CLERK	45.00	45.00	0.00	45.00
Revenue Total	45.00	45.00	20.96	45.00
Expense Total	45.00	45.00	0.00	45.00
2800 COUNTY/DISTRICT TECH INCOME FUND	0.00	0.00	20.96	0.00
2808 DISTRICT COURT ARCHIVES				
0340 FINES , FEES, COSTS, & FORFEITURES				
2808.0340 3602 FEES OF OFFICE - COUNTY CLERK	0.00	0.00	5,217.00	6,000.00
2808.0340 3603 FEES OF OFFICE - DISTRICT CLERK	25.00	25.00	0.00	0.00
0340 FINES , FEES, COSTS, & FORFEITURES	25.00	25.00	5,217.00	6,000.00
2808 DISTRICT COURT ARCHIVES				
0426 COUNTY COURT				
2808.0426 4101 SUPPLIES	0.00	0.00	0.00	6,000.00
0426 COUNTY COURT	0.00	0.00	0.00	6,000.00
2808 DISTRICT COURT ARCHIVES				
0436 COUNTY & DISTRICT CLERK				
2808.0436 4101 SUPPLIES	25.00	25.00	0.00	0.00
0436 COUNTY & DISTRICT CLERK	25.00	25.00	0.00	0.00
Revenue Total	25.00	25.00	5,217.00	6,000.00
Expense Total	25.00	25.00	0.00	6,000.00
2808 DISTRICT COURT ARCHIVES	0.00	0.00	5,217.00	0.00
2914 JUDICIAL FUND				
0340 FINES , FEES, COSTS, & FORFEITURES				

Fund Dept Line Description	Original	Amended	2025	2026
	Budget	Budget	Actual	Budget
0340 FINES , FEES, COSTS, & FORFEITURES				
2914.0340 3635 FEES DUE	0.00	0.00	10.00	15.00
0340 FINES , FEES, COSTS, & FORFEITURES	0.00	0.00	10.00	15.00
2914 JUDICIAL FUND				
0426 COUNTY COURT	0.00	0.00	0.00	15.00
2914.0426 4406 CONFERENCE & EDUCATION	0.00	0.00	0.00	15.00
0426 COUNTY COURT	0.00	0.00	0.00	15.00
Revenue Total	0.00	0.00	10.00	15.00
Expense Total	0.00	0.00	0.00	15.00
2914 JUDICIAL FUND	0.00	0.00	10.00	0.00
3810 ARPA GRANT				
0409 NON-DEPARTMENTAL				
3810.0409 4614 EMS EXPENSES	0.00	0.00	8,277.41	0.00
0409 NON-DEPARTMENTAL	0.00	0.00	8,277.41	0.00
Revenue Total	0.00	0.00	0.00	0.00
Expense Total	0.00	0.00	8,277.41	0.00
3810 ARPA GRANT	0.00	0.00	-8,277.41	0.00
4000 PUBLIC LIBRARY FUND				
0390 MISCELLANEOUS REVENUE				
4000.0390 3729 LIBRARY FEES	200.00	200.00	69.05	100.00
4000.0390 4208 ELEVATOR SERVICE	200.00	200.00	0.00	100.00
0390 MISCELLANEOUS REVENUE	0.00	0.00	69.05	0.00
Revenue Total	200.00	200.00	69.05	100.00
Expense Total	200.00	200.00	0.00	100.00
4000 PUBLIC LIBRARY FUND	0.00	0.00	69.05	0.00
4002 RECREATIONAL FACILITIES FUND				
0390 MISCELLANEOUS REVENUE				

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>0390 MISCELLANEOUS REVENUE</b>				
4002.0390 3736 RENTAL DEPOSITS	100.00	100.00	550.00	600.00
4002.0390 3737 SWIMMING POOL INCOME	4,000.00	4,000.00	2,259.00	3,200.00
4002.0390 3743 MERTZON COMMUNITY CTR RENTAL	6,500.00	6,500.00	6,175.00	6,500.00
4002.0390 3745 SHOWBARN INCOME	100.00	100.00	0.00	50.00
4002.0390 3746 ARENA INCOME	100.00	100.00	0.00	50.00
<b>0390 MISCELLANEOUS REVENUE</b>	<b>10,800.00</b>	<b>10,800.00</b>	<b>8,984.00</b>	<b>10,400.00</b>
<b>4002 RECREATIONAL FACILITIES FUND</b>				
<b>0658 COMMUNITY CENTER / MERTZON</b>				
4002.0658 4101 SUPPLIES	500.00	500.00	0.00	500.00
4002.0658 4173 BUILDING - REPAIRS & MAINTENANCE	2,000.00	2,000.00	0.00	2,000.00
4002.0658 4604 DEPOSIT REFUNDS	3,500.00	3,500.00	2,200.00	3,500.00
4002.0658 4817 FURNISHINGS / EQUIPMENT	500.00	500.00	0.00	500.00
<b>0658 COMMUNITY CENTER / MERTZON</b>	<b>6,500.00</b>	<b>6,500.00</b>	<b>2,200.00</b>	<b>6,500.00</b>
<b>4002 RECREATIONAL FACILITIES FUND</b>				
<b>0659 SWIMMING POOL</b>				
4002.0659 4181 MAINTENANCE AND REPAIRS - BUILDING & POOL	2,000.00	2,000.00	0.00	2,000.00
4002.0659 4817 FURNISHINGS / EQUIPMENT	2,000.00	2,000.00	0.00	1,500.00
<b>0659 SWIMMING POOL</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>4002 RECREATIONAL FACILITIES FUND</b>				
<b>0673 SHOWBARN / ARENA</b>				
4002.0673 4173 BUILDING - REPAIRS & MAINTENANCE	300.00	300.00	0.00	400.00
<b>0673 SHOWBARN / ARENA</b>	<b>300.00</b>	<b>300.00</b>	<b>0.00</b>	<b>400.00</b>
Revenue Total	10,800.00	10,800.00	8,984.00	10,400.00
Expense Total	10,800.00	10,800.00	2,200.00	10,400.00
<b>4002 RECREATIONAL FACILITIES FUND</b>	<b>0.00</b>	<b>0.00</b>	<b>6,784.00</b>	<b>0.00</b>
<b>4010 LAW LIBRARY FUND</b>				
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>				
4010.0340 3616 FEES OF OFFICE - COUNTY & DISTRICT CLERK	1,000.00	1,000.00	875.00	1,000.00
<b>0340 FINES , FEES, COSTS, &amp; FORFEITURES</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>875.00</b>	<b>1,000.00</b>

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
<b>4010 LAW LIBRARY FUND</b>				
0455 GENERAL JUDICIAL EXPENSE				
4010.0455 4104 SUPPLIES - BOOKS & PERIODICALS	1,000.00	1,000.00	0.00	1,000.00
0455 GENERAL JUDICIAL EXPENSE	1,000.00	1,000.00	0.00	1,000.00
Revenue Total	1,000.00	1,000.00	875.00	1,000.00
Expense Total	1,000.00	1,000.00	0.00	1,000.00
<b>4010 LAW LIBRARY FUND</b>	0.00	0.00	875.00	0.00
<b>4110 EMERGENCY SERVICES INCOME FUND</b>				
0322 COUNTY SERVICES				
4110.0322 3165 INSURANCE PAYMENTS	7,500.00	7,500.00	18,625.10	0.00
0322 COUNTY SERVICES	7,500.00	7,500.00	18,625.10	0.00
<b>4110 EMERGENCY SERVICES INCOME FUND</b>				
0390 MISCELLANEOUS REVENUE				
4110.0390 3732 VFD DONATIONS MERTZON	500.00	500.00	500.00	500.00
4110.0390 3747 DONATIONS	500.00	500.00	500.00	500.00
0390 MISCELLANEOUS REVENUE	1,000.00	1,000.00	1,000.00	1,000.00
<b>4110 EMERGENCY SERVICES INCOME FUND</b>				
0541 FIRE PROTECTION				
4110.0541 4101 SUPPLIES	1,500.00	1,500.00	0.00	1,000.00
0541 FIRE PROTECTION	1,500.00	1,500.00	0.00	1,000.00
<b>4110 EMERGENCY SERVICES INCOME FUND</b>				
0542 EMERGENCY SERVICES				
4110.0542 4101 SUPPLIES	500.00	500.00	0.00	0.00
4110.0542 4406 CONFERENCE & EDUCATION	3,000.00	3,000.00	0.00	0.00
4110.0542 4600 PERSONAL PROTECTION EQUIPMENT	3,500.00	3,500.00	0.00	0.00
4110.0542 4602 CONSULTING/BILLING	0.00	0.00	75.26	0.00
0542 EMERGENCY SERVICES	7,000.00	7,000.00	75.26	0.00
Revenue Total	8,500.00	8,500.00	19,625.10	1,000.00
Expense Total	8,500.00	8,500.00	75.26	1,000.00

Fund Dept Line Description	Original Budget	Amended Budget	2025 Actual	2026 Budget
4110 EMERGENCY SERVICES INCOME FUND	0.00	0.00	19,549.84	0.00
6100 INTEREST & SINKING FUND				
0310 TAXES				
6100.0310 3001 CURRENT TAXES	51,593.00	51,593.00	51,405.68	47,708.00
0310 TAXES	51,593.00	51,593.00	51,405.68	47,708.00
6100 INTEREST & SINKING FUND				
0680 DEBT SERVICE				
6100.0680 4564 RENT - EQUIPMENT - POSTAGE MACHINE	3,565.00	3,565.00	1,534.20	3,565.00
6100.0680 4565 RENT - EQUIPMENT - COPY MACHINE	35,695.00	35,695.00	33,194.48	34,228.00
6100.0680 4575 LEASE - EQUIPMENT - RADAR	6,905.00	6,905.00	6,111.34	7,043.00
6100.0680 4577 LEASE - ELECTION POLL PADS	5,428.00	5,428.00	3,032.00	2,872.00
0680 DEBT SERVICE	51,593.00	51,593.00	43,872.02	47,708.00
Revenue Total	51,593.00	51,593.00	51,405.68	47,708.00
Expense Total	51,593.00	51,593.00	43,872.02	47,708.00
6100 INTEREST & SINKING FUND	0.00	0.00	7,533.66	0.00
6102 F/M INTEREST & SINKING FUND				
0310 TAXES				
6102.0310 3001 CURRENT TAXES	99,105.00	99,105.00	95,778.27	172,606.00
0310 TAXES	99,105.00	99,105.00	95,778.27	172,606.00
6102 F/M INTEREST & SINKING FUND				
0680 DEBT SERVICE				
6102.0680 4590 NOTE PAYABLE - MACHINERY & EQUIPMENT	99,105.00	99,105.00	99,122.50	172,606.00
0680 DEBT SERVICE	99,105.00	99,105.00	99,122.50	172,606.00
Revenue Total	99,105.00	99,105.00	95,778.27	172,606.00
Expense Total	99,105.00	99,105.00	99,122.50	172,606.00
6102 F/M INTEREST & SINKING FUND	0.00	0.00	-3,344.23	0.00
Revenue Total	11,833,323.00	11,833,323.00	11,913,653.94	14,450,939.00



Fund Dept Line Description	Original		Amended		2025	2026
	Budget		Budget		Actual	Budget
Expense Total	11,833,323.00		11,833,323.00		5,648,726.15	14,450,939.00
GRAND TOTAL	0.00		0.00		6,264,927.79	0.00

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Irion County

325-835-7771

Taxing Unit Name

209 N Park View Mertzon TX 76941

Phone (area code and number)

https://www.co.irion.tx.us

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

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 2,076,331,320
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,076,331,320
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.492614 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,076,331,320
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 155,520</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 192,827,670</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 192,983,190
11.	<p>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.</p> <p>A. Prior year market value: ..... \$ 991,740</p> <p>B. Current year productivity or special appraised value: ..... - \$ 10,430</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 981,310
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 193,964,500
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. <sup>8</sup> 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.	\$ 1,882,366,820
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,272,802
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. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 9,272,802
18.	<p>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.<sup>11</sup></p> <p>A. Certified values: ..... \$ 2,225,571,760</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 341,696</p> <p>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: ..... - \$ 8,511,109</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,217,402,347

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 40,509,090 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 40,509,090
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 2,257,911,437
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 755,366,257
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 755,366,257
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 1,502,545,180
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.617139 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.623121 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.490129 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,076,331,320
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 10,176,701
32.	Adjusted prior year levy for calculating NNR M&O rate. <p>A. M&amp;O taxes refunded for years preceding the prior tax year. Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0</p> <p>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</p> <p>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</p> <p>D. Prior year M&amp;O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0</p> <p>E. Add Line 31 to 32D.</p>	\$ 10,176,701
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,502,545,180
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.677297 /\$100
35.	Rate adjustment for state criminal justice mandate. <sup>26</sup> <p>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. \$ 7,540</p> <p>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..... - \$ 520</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000467 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000467 /\$100
36.	Rate adjustment for indigent health care expenditures. <sup>27</sup> <p>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</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100

<sup>25</sup> (Reserved for expansion)<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.<sup>28</sup></b> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.<sup>29</sup></b> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.677764 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 0 <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ 0.677764 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.701485 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup></b>  Enter debt amount ..... \$ 47,421 <b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... – \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... – \$ 0 <b>D. Subtract amount paid from other resources</b> ..... – \$ 0 <b>E. Adjusted debt. Subtract B, C and D from A.</b>	\$ 47,421
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 47,421
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 99.77 % <b>B.</b> Enter the prior year actual collection rate ..... 99.81 % <b>C.</b> Enter the 2023 actual collection rate ..... 99.83 % <b>D.</b> Enter the 2022 actual collection rate ..... 99.77 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup>	99.77 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 47,530
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.002105 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.703590 /\$100
D50.	<b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.711259 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  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. <sup>37</sup> - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.623121 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> 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.	\$ 0.623121 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.711259 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.711259 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

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

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



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.711259 /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. <sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. <sup>43</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; <sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.509768 /\$100 \$ 0.000000 /\$100 \$ 0.509768 /\$100 \$ 0.497369 /\$100 \$ 0.012379 /\$100 \$ 2,076,179,139 \$ 257,010
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.341691 /\$100 \$ 0.000000 /\$100 \$ 0.341691 /\$100 \$ 0.336536 /\$100 \$ 0.005155 /\$100 \$ 2,689,359,747 \$ 138,636
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.359066 /\$100 \$ 0.000000 /\$100 \$ 0.359066 /\$100 \$ 0.359066 /\$100 \$ 0.000000 /\$100 \$ 2,399,591,357 \$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 395,646 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.017522 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>	\$ 0.728781 /\$100

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

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

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

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

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

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup> This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.677764 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.022144 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.009774 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.709682 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.497389 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,882,366,820
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,502,545,180
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(b-a)<sup>49</sup> Tex. Tax Code §26.063(a)(1)<sup>50</sup> Tex. Tax Code §26.042(b)<sup>51</sup> Tex. Tax Code §26.042(f)<sup>52</sup> Tex. Tax Code §26.042(c)<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.728781</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.623121 /\$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.** ..... \$ 0.728781 /\$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.** ..... \$ 0.709682 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>**print  
here** ▶

Joyce Gray, Irland County Tax Assessor-Collector  
 Printed Name of Taxing Unit Representative

**sign  
here** ▶

Joyce Gray  
 Taxing Unit Representative

8-7-2025  
 Date

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

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Irion County Farm to Market/Flood Control 325-835-7771  
 Taxing Unit Name Phone (area code and number)  
 209 N Park View Mertzon TX 76941 https://www.co.irion.tx.us  
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 2,075,643,027
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,075,643,027
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.004775 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... - \$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,075,643,027
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 155,520</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 192,779,670</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 192,935,190
11.	<p>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.</p> <p>A. Prior year market value: ..... \$ 991,740</p> <p>B. Current year productivity or special appraised value: ..... - \$ 10,430</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 981,310
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 193,916,500
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. <sup>8</sup> 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.	\$ 1,881,726,527
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 89,852
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. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 89,852
18.	<p>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.<sup>11</sup></p> <p>A. Certified values: ..... \$ 2,224,920,000</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 341,696</p> <p>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: ..... - \$ 8,511,109</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,216,750,587

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 40,509,090 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 40,509,090
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 2,257,259,677
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 755,363,317
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 755,363,317
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 1,501,896,360
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.005982 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.623121 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.000000 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,075,643,027
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 0
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 0 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ 0 <b>E. Add Line 31 to 32D.</b>	\$ 0
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,501,896,360
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.000000 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.<sup>26</sup></b> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ _____/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____/\$100
36.	<b>Rate adjustment for indigent health care expenditures.<sup>27</sup></b> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ _____/\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ _____/\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.<sup>28</sup></b> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.<sup>29</sup></b> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <b>C. Subtract B from A and divide by Line 33 and multiply by \$100 .....</b> \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.000000 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</b> \$ 0 <b>B. Divide Line 41A by Line 33 and multiply by \$100 .....</b> \$ 0.000000 /\$100 <b>C. Add Line 41B to Line 40.</b>	\$ 0.000000 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.000000 /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></b>  Enter debt amount ..... \$ 172,595 <b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... – \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... – \$ 0 <b>D. Subtract amount paid from other resources</b> ..... – \$ 0 <b>E. Adjusted debt. Subtract B, C and D from A.</b>	\$ 172,595
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 172,595
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 99.69 % <b>B.</b> Enter the prior year actual collection rate..... 99.22 % <b>C.</b> Enter the 2023 actual collection rate. .... 99.87 % <b>D.</b> Enter the 2022 actual collection rate. .... 99.78 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup>	99.69 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 173,131
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,259,677
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.007669 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.007669 /\$100
D50.	<b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.711259 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.623121 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.623121 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.711259 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.711259 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.711259 /\$100

**SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. <sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. <sup>43</sup>

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; <sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); <sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. <sup>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.509768 /\$100 \$ 0.000000 /\$100 \$ 0.509768 /\$100 \$ 0.497389 /\$100 \$ 0.012379 /\$100 \$ 2,076,179,139 \$ 257,010
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.341691 /\$100 \$ 0.000000 /\$100 \$ 0.341691 /\$100 \$ 0.336536 /\$100 \$ 0.005155 /\$100 \$ 2,689,359,747 \$ 138,636
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.359066 /\$100 \$ 0.000000 /\$100 \$ 0.359066 /\$100 \$ 0.359066 /\$100 \$ 0.000000 /\$100 \$ 2,399,591,357 \$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 395,646 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.017522 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>	\$ 0.728781 /\$100

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

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

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

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

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

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. <sup>48</sup>  
This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. <sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.677764 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,257,911,437
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.022144 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.009774 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.709682 /\$100

**SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. <sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. <sup>51</sup>

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.497389 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,882,366,820
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,502,545,180
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.728781 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.623121 /\$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.** ..... \$ 0.728781 /\$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: 89

**De minimis rate.** ..... \$ 0.709682 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

**SECTION 10: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Joyce Gray Irion County Tax Assessor - Collector  
 Printed Name of Taxing Unit Representative

**sign here** ▶ Joyce Gray 8-7-2025  
 Taxing Unit Representative Date

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