

Howard County

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$872, which is a 0.00 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 \$59,816.00.

The members of the governing body voted on the budget as follows:

FOR: Judge Randy Johnson Commissioner Eddilisa Ray Commissioner Doug Wagner
Commissioner Cash Berry Commissioner Jimmie Long

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.301711/100	\$0.221030/100
No-New-Revenue Tax Rate:	\$0.301711/100	\$0.203789/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.296752/100	\$0.197575/100
Voter-Approval Tax Rate:	\$0.333675/100	\$0.221030/100
Debt Rate:	\$0.017137/100	\$0.005829/100

Total debt obligation for Howard County secured by property taxes: \$725,700

Howard County, Texas Fiscal Year 2025-2026

FINAL BUDGET

CHANGES TO PROPOSED BUDGET FOR FINAL BUDGET

- Decrease transfer from General Fund to Tobacco Fund from \$1,250,000 to \$1,000,000.
- Increase budget for Courthouse Building Maintenance by \$250,000 to cover the cost of a generator to power the courthouse in the event of loss of power.
- Increase the District Attorney's Expert Witness line item from \$4,000 to \$50,000.
- Increase the District Court's Appointed Attorney line item from \$210,000 to \$325,000.
- Increase the Retiree's Health Insurance line item to ~~\$327,000~~ to cover increased premiums.
\$388,000

Changes highlighted in green.

Howard County, Texas Fiscal Year 2025-2026

TABLE OF CONTENTS

Letter from Judge Johnson	1
Elected Officials	2
Organizational Chart	3
Order Levying a Tax Rate	4
Tax Rate History	5
Current Taxes – Revenue Estimate	6
Certification of Values	7
Debt Service Schedule	8
Budget Summary	9-12
Revenues – By Fund	13-26
Expenditures – By Fund	27-52
Budget Summary – Other Funds	53
Tax Rate Calculation Worksheets	54-75
Source: Howard County Tax Assessor Collector	



Randy S. Johnson
Howard County Judge
300 S. Main St., Ste. 207
Big Spring, Texas 79720
432-264-2202

The Howard County Commissioners' Court began working on this budget in earnest during the month of May. After several budget workshops which included a review of the requests made by each department head and/or elected official, a preliminary budget began to take shape. Follow-up workshops through the summer were used to clarify and dig deeper into specific areas.

Thanks to the hard work by the various department heads and commissioners, and only with fantastic guidance from our auditor's department, this balanced budget was created. There were a number of cuts from last year's budget even while prices of goods and services have gone up. Even with those cuts, there is a tax rate increase ("No New Tax Rate") that is still necessary due to the loss of approximately \$3 Billion of lost taxable values – mostly in the minerals category.

The "circuit breaker" laws, the loss of taxable values at a historic level, inflation, fear of Federal tariffs, the apparent reduction in oil field activity, and many other influences had to come into play as the decisions were made related to the budget.

I am proud to say that the process we use, the people who choose to work for the County and the community have come together to create an efficiently run governmental organization. And, I commit that we will always seek to be better.

Thanks to the taxpayers of Howard County who fund the various services that are provided through county government. May God bless Howard County and the great State of Texas.

Randy Johnson
Howard County Judge
August 2025

Howard County, Texas Fiscal Year 2025-2026

ELECTED OFFICIALS

COMMISSIONERS' COURT

Randall Johnson, County Judge
Eddilisa Ray, Commissioner, Pct. 1
Cash Berry, Commissioner, Pct. 2
Jimmie Long, Commissioner, Pct. 3
Douglas Wagner, Commissioner, Pct 4

DISTRICT JUDGE

Shane Seaton

DISTRICT ATTORNEY

Joshua Hamby

DISTRICT CLERK

Joanna Gonzales

JUSTICES OF THE PEACE

Angela Griffin, Pct. 1-1
Mike Averette, Pct. 1-2
Kandi Campbell, Pct. 2-1

SHERIFF

Stan Parker

COUNTY CLERK

Jury Padron

TAX ASSESSOR-COLLECTOR

Tiffany Sayles

TREASURER

Sharon Adams

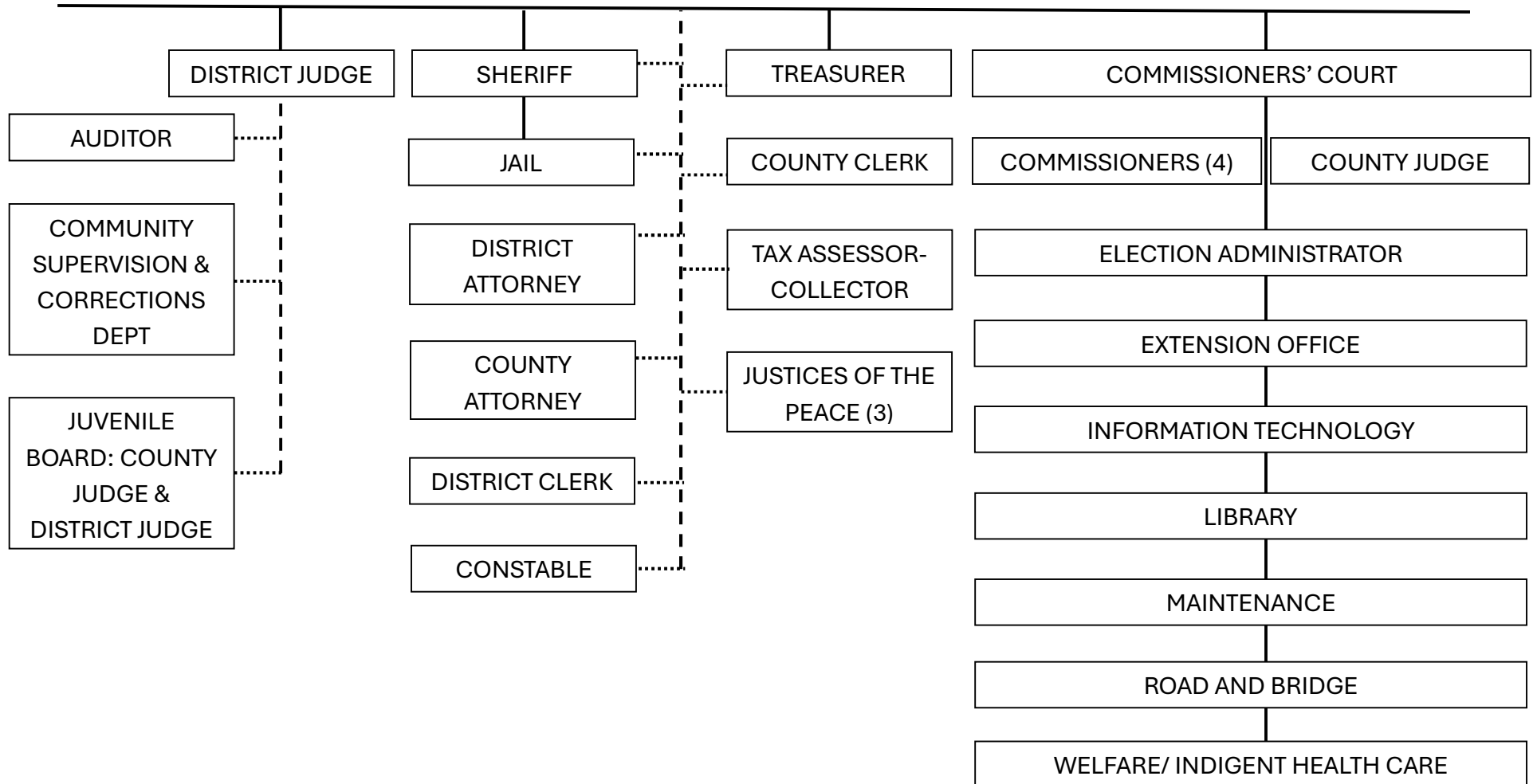
CONSTABLE

David Sousa

Howard County, Texas
Fiscal Year 2025-2026

ORGANIZATIONAL CHART

COUNTY VOTERS



AN ORDER LEVYING A TAX RATE
FOR THE COUNTY OF HOWARD
FOR THE TAX YEAR 2025

BE IT ORDAINED AND ORDERED by the Commissioners' Court of Howard County that:

We, the Commissioners of Howard County, do hereby levy or adopt the tax rate on each \$100 worth of property located within the county of Howard, made taxable by law, for the tax year 2025, as follows:

Maintenance & Operations (M&O)

General Fund	.220000
Road & Bridge	.050226
Special Road & Bridge	<u>.022996</u>
Total M&O	<u>.293222</u>

Debt Service

Interest & Sinking (I&S)	<u>.008489</u>
--------------------------	----------------

Total Tax Rate	<u>.301711</u>
----------------	----------------

WHEREAS, these funds are necessary and appropriate for the funding of the 2025-2026 Howard County budget, and

WHEREAS, said budget has been heretofore regularly adopted by the Commissioners of Howard County,

IT IS HEREBY RESOLVED, by affirmative vote of the Commissioners of Howard County, TX at a regular meeting held in Commissioners' Courtroom of Howard County Courthouse in Big Spring, Texas on the 25th day of August, 2025.

The Howard County Tax Office is hereby authorized to assess and collect the taxes of Howard County.

PASSED, ADOPTED AND APPROVED this day.

8-25-2025

DATE

Eddilisa Ray

EDDILISA RAY, COMMISSIONER, PCT 1

Randy Johnson
RANDY JOHNSON, COUNTY JUDGE

Cash Berry

CASH BERRY, COMMISSIONER, PCT. 2

Douglas Wagner

DOUGLAS WAGNER, PCT 4

Jimmie Long

JIMMIE LONG, COMMISSIONER, PCT 3

ATTEST:

Jury Padron

JURY PADRON, COUNTY CLERK

Howard County, Texas

Fiscal Year 2025-2026

TAX RATE HISTORY

YEAR	GENERAL FUND	ROAD & BRIDGE FUND	ROAD & BRIDGE SPECIAL FUND	DEBT SERVICE FUND	TOTAL (PER \$100 OF VALUE)
1987-88	0.190000	0.120000	0.000000	0.000000	0.310000
1988-89	0.220000	0.090000	0.000000	0.000000	0.310000
1989-90	0.278100	0.050000	0.000000	0.000000	0.328100
1990-91	0.232800	0.095000	0.000000	0.000000	0.327800
1991-92	0.264360	0.095000	0.000000	0.000000	0.359360
1992-93	0.321500	0.060000	0.000000	0.000000	0.381500
1993-94	0.304990	0.105000	0.000000	0.000000	0.409990
1994-95	0.353240	0.090000	0.000000	0.000000	0.443240
1995-96	0.362810	0.010000	0.090000	0.012140	0.474950
1996-97	0.413530	0.010000	0.028130	0.013050	0.464710
1997-98	0.397030	0.005000	0.045000	0.011870	0.458900
1998-99	0.377640	0.005000	0.063500	0.012760	0.458900
1999-00	0.394270	0.005000	0.045000	0.014630	0.458900
2000-01	0.384980	0.005000	0.045000	0.013920	0.448900
2001-02	0.339380	0.005000	0.065000	0.011360	0.420740
2002-03	0.416260	0.005000	0.040000	0.012320	0.473580
2003-04	0.491860	0.005000	0.040000	0.013140	0.550000
2004-05	0.496840	0.005000	0.040000	0.011530	0.553370
2005-06	0.492280	0.005000	0.040000	0.008180	0.545460
2006-07	0.403730	0.039150	0.035850	0.009140	0.487870
2007-08	0.415390	0.029150	0.035850	0.007478	0.487868
2008-09	0.396347	0.060000	0.032916	0.046991	0.536254
2009-10	0.471103	0.042526	0.037474	0.027553	0.578656
2010-11	0.404558	0.040000	0.034268	0.043580	0.522406
2011-12	0.349255	0.022200	0.028852	0.036413	0.436720
2012-13	0.244000	0.035393	0.025080	0.025527	0.330000
2013-14	0.259827	0.042320	0.027680	0.030001	0.359828
2014-15	0.206618	0.042693	0.027307	0.024069	0.300687
2015-16	0.261513	0.052171	0.033829	0.024372	0.371885
2016-17	0.317580	0.058406	0.041594	0.022420	0.440000
2017-18	0.314459	0.058925	0.041075	0.025541	0.440000
2018-19	0.226185	0.045040	0.029960	0.026839	0.328024
2019-20	0.216074	0.036923	0.028077	0.022091	0.303165
2020-21	0.218585	0.036923	0.028077	0.015977	0.299562
2021-22	0.216505	0.072619	0.027381	0.011040	0.327545
2022-23	0.150922	0.061098	0.018902	0.007994	0.238916
2023-24	0.151484	0.033284	0.016716	0.007232	0.208716
2024-25	0.168626	0.029915	0.016660	0.005829	0.221030
2025-26	0.220000	0.050226	0.022996	0.008489	0.301711

The Texas Constitution sets the following rate limits:

1. \$0.30/\$100 for farm-to-market roads or flood control (Article VIII, Section 1-a, Texas Constitution.)
2. \$0.80/\$100 for general fund, permanent improvement fund, road and bridge fund and jury fund (Article VIII, Section 9, Texas Constitution); and
3. \$0.15/\$100 for the maintenance of public roads, commonly referred to as the special road and bridge fund (Article VIII, Section 9, Texas Constitution).

Howard County, Texas

Budget/FY 2025-26
No New Revenue Rates

Total Certified Taxable Value	\$	8,643,642,826.00
18. Total Current Year Taxable Value, (B) Counties: Include railroad rolling stock...	\$	7,182,611.00
Grand Total Certified Taxable Value	\$	8,650,825,437.00
Total NNR Tax Rate		0.301711%
NNR Tax Rate <u>PER \$100 OF VALUE</u>		0.00301711%
Taxes to be Levied	\$	26,100,491.93
Uncollectable of 3%	\$	783,014.76
Estimated Collections of Current Taxes (Less the Uncollectable of 3%)	\$	25,317,477.18

Revenue by fund	Rates	100% Collection	97% Collection
General	0.220000	\$ 19,031,815.96	\$ 18,460,861.48
I&S (Debt Service)	0.008489	\$ 734,368.57	\$ 734,368.57
R&B: Special	0.022996	\$ 1,989,343.82	\$ 1,929,663.50
R&B	0.050226	\$ 4,344,963.58	\$ 4,214,614.68
TOTAL	0.301711	\$ 26,100,491.93	\$ 25,339,508.23



HOWARD CENTRAL APPRAISAL DISTRICT

Julie Duke, BA, RPA, CCA
Chief Appraiser

2025 Certified Value

Howard County

I, Julie Duke, Chief Appraiser of Howard County do hereby swear and certify that the values listed below are true and correct as the taxable values of the tax unit listed below:

Howard County

Net Taxable Value	\$ 8,643,725,975
New Value	\$ 19,825,827
Value Remaining in Protest	\$ 2,181,132

Certified on this the 23rd day of July, 2025

Julie Duke, Chief Appraiser

Howard County, Texas

DEBT SERVICE SCHEDULE

2016 - 2033

Debt Service Schedule						The Bonds					Fiscal
2016-2033			Interest	Total P+I	Total	Principal	Coupon	Interest	Total P+I	Total	Total
shaded = Paid			\$ 22,500.00	\$ 382,500.00		\$ 75,000	2.00%	\$ 120,142.78	\$ 195,142.78		
Outstanding Debt			15,300.00	15,300.00	397,800.00			158,262.50	158,262.50	353,405.28	751,205.28
Date	Principal	Coupon									
2/15/16	\$ 360,000.00	4.00%	15,300.00	390,300.00		35,000.00	2.00%	158,262.50	193,262.50		
8/15/16			7,800.00	7,800.00	398,100.00			157,912.50	157,912.50	351,175.00	749,275.00
2/15/17	375,000.00	4.00%	7,800.00	397,800.00	397,800.00	35,000.00	2.00%	157,912.50	192,912.50		
8/15/17								157,562.50	157,562.50	350,475.00	748,275.00
2/15/18	390,000.00	4.00%				440,000.00	3.00%	157,562.50	597,562.50		-
8/15/18								150,962.50	150,962.50	748,525.00	748,525.00
2/15/19						455,000.00	3.00%	150,962.50	605,962.50		-
8/15/19								144,137.50	144,137.50	750,100.00	750,100.00
2/15/20						475,000.00	3.50%	144,137.50	619,137.50		-
8/15/20								135,825.00	135,825.00	754,962.50	754,962.50
2/15/21						485,000.00	3.50%	135,825.00	620,825.00		-
8/15/21								127,337.50	127,337.50	748,162.50	748,162.50
2/15/22						505,000.00	3.50%	127,337.50	632,337.50		-
8/15/22								118,500.00	118,500.00	750,837.50	750,837.50
2/15/23						520,000.00	3.50%	118,500.00	638,500.00		-
8/15/23								109,400.00	109,400.00	747,900.00	747,900.00
2/15/24						540,000.00	3.50%	109,400.00	649,400.00		-
8/15/24								99,950.00	99,950.00	749,350.00	749,350.00
2/15/25						560,000.00	3.50%	99,950.00	659,950.00		-
8/15/25								90,150.00	90,150.00	750,100.00	750,100.00
2/15/26						580,000.00	3.50%	90,150.00	670,150.00		-
8/15/26								80,000.00	80,000.00	750,150.00	750,150.00
2/15/27						600,000.00	4.00%	80,000.00	680,000.00		-
8/15/27								68,000.00	68,000.00	748,000.00	748,000.00
2/15/28						625,000.00	4.00%	68,000.00	693,000.00		-
8/15/28								55,500.00	55,500.00	748,500.00	748,500.00
2/15/29						655,000.00	4.00%	55,500.00	710,500.00		-
8/15/29								42,400.00	42,400.00	752,900.00	752,900.00
2/15/30						680,000.00	4.00%	42,400.00	722,400.00		-
8/15/30								28,800.00	28,800.00	751,200.00	751,200.00
2/15/31						705,000.00	4.00%	28,800.00	733,800.00		-
8/15/31								14,700.00	14,700.00	748,500.00	748,500.00
2/15/32						735,000.00	4.00%	14,700.00	749,700.00	749,700.00	749,700.00
8/15/32			\$ 68,700.00	\$ 1,193,700.00	\$ 1,193,700.00	8,705,000.00		3,598,942.78	12,303,942.78	12,303,942.78	13,497,642.78
2/15/33											
	\$ 1,125,000										

Checks issued for above payments are made payable to: Amegy Bank

During 2008 the County issued \$11,570,000 in general obligation bonds to finance the construction and equipping of a new jail and the acquisition of a site thereof with interest rates of 4.0% to 5.0%. In 2015 the County issued \$8,705,000 in refunding bonds with interest rates of 2.0% to 4.0%.

Howard County, Texas
Fiscal Year 2025-2026

BUDGET SUMMARY

HOWARD COUNTY, TX FY 2025-2026 Summary of Funds Funds p.1									Proprietary Fund Type	
	Governmental Fund Types									
	General	Special Revenue						Debt Service	Internal Service	
	100	150	170	190	220	233		601	850	
	General Fund	Road & Bridge Fund	Law Library	Indigent Healthcare	Courthouse Security	Tobacco Settlement	Other Special Revenue Funds Combined	Interest & Sinking	Equipment Operating	TOTAL ALL FUNDS
Estimated Cash Balance 10/01/25	\$ 18,250,000	\$ 5,170,000	\$ -	\$ -	\$ 6,130	\$ 5,750,000	\$ 6,649,464	\$ 36,000	\$ 1,875,000	\$ 37,736,594
Revenue:										
Taxes	18,731,861	6,221,278					-	748,569		25,701,708
License and permits	7,000	650,000					-			657,000
Intergovernmental	1,077,894	75,000				30,000	1,202,006			2,384,900
Charges for services	1,198,780		21,700		20,855		435,521			1,676,856
Fines and fees	392,500						-			392,500
Misc./Interest on Invest.	981,375	255,000	-		50	200,000	99,535	1,000	290,000	1,826,960
Total Revenue	22,389,410	7,201,278	21,700	-	20,905	230,000	1,737,062	749,569	290,000	32,639,924
Expenditures:	100	150	170	190	220	233	Other	601	850	
Judicial	(3,663,913)		(24,500)		(111,418)		(235,250)			(4,035,081)
General administration	(852,974)						-			(852,974)
Elections	(412,828)						-			(412,828)
Financial administration	(1,617,530)						-			(1,617,530)
Courthouse and other county buildings	(1,111,223)						-			(1,111,223)
Nondepartmental	(3,226,804)						-			(3,226,804)
Inter Governmental (Contributions to Others)	(1,132,608)						-			(1,132,608)
Public Safety	(8,558,826)						(583,413)			(9,142,239)
Indigent Health Care/Welfare	(11,000)			(2,070,739)			-			(2,081,739)
Conservation of Natural Resources	(141,212)						-			(141,212)
Libraries	(675,831)						-			(675,831)
Road maintenance		(6,283,792)					-			(6,283,792)
Equipment maintenance/operations							-		(2,824,973)	(2,824,973)
Debt service							-	(749,950)		(749,950)
Capital Outlay	(192,850)					(7,230,000)	(2,262,987)			(9,685,837)
Other							(5,405,784)			(5,405,784)
Total Expenditures	(21,597,598)	(6,283,792)	(24,500)	(2,070,739)	(111,418)	(7,230,000)	(8,487,434)	(749,950)	(2,824,973)	(49,380,404)
Transfers:	100	150	170	190	220	233	Other	601	850	
Transfers in/Charges to Other Departments:										
From General to Indigent Health Care	(2,070,739)									(2,070,739)
From General to Courthouse Security	(85,000)									(85,000)
From General to Equipment Operating	(554,000)									(554,000)
From General to Tobacco Settlement	(1,000,000)									(1,000,000)
From General to Law Library	(7,500)									(7,500)
From General toRoad & Bridge (1x correction)	(57,958)	57,958								
From General to Special fund	(363,051)									(363,051)
From Road & Bridge to Equipment Operating		(1,900,000)								(1,900,000)
From Court Costs to General							(30,000)			(30,000)
Transfers out/Charges by other departments:										-
To Indigent Health from General				2,070,739						2,070,739
To Courthouse Security from General					85,000					85,000
To Equipment Operating from General									554,000	554,000
To Tobacco Settlement from General						1,000,000				1,000,000
To Law Library from General			7,500							7,500
To Special Revenue from General							363,051			363,051
To Equipment Operating from R&B									1,900,000	1,900,000
To General from Court Costs	30,000									30,000
Total Transfers in/Charges	(4,108,248)	(1,842,042)	7,500	2,070,739	85,000	1,000,000	333,051	-	2,454,000	(0)
Estimated Cash Balance 9/30/2026	\$ 14,933,564	\$ 4,245,444	\$ 4,700	\$ -	\$ 617	\$ (250,000)	\$ 232,143	\$ 35,619	\$ 1,794,027	\$ 20,996,114

HOWARD COUNTY, TX
FY 2025-2026

Summary of Funds Funds p.2

Summary of Funds Funds p.2

Governmental Fund Types

Other Special Revenue Funds																				
221	222	223	224	226	227	228	229	230	231	232	234	235	236	237	238	239	241	242	245	249
Justice Court Building Security	Specialty Court (Court Cost)	Court Reporter Service Fund	Local Truancy Prevention/ Diversion	Child Abuse Prevention	Records Mgmt Dist. Clk.	Records Archive Co. Clk.	Vital Records Preserve. Co. Clk	Records Mgmt. Co. Clk. Docs.Fil.	Records Mgmt Court Fees	Juvenile Delinquency Prevention	Justice Court Technology	Dist. Court Records Technology (Archiving)	Alternative Dispute Resolution	County Court Technology	District Court Technology	District Court Archives	Dist. Court Records Preservation	Co. Court Records Preservation	County Attorney Diversionary	Library Donations

[illegible]

HOWARD COUNTY, TX FY 2025-2026 Summary of Funds Funds p.3																	
CONTINUED: Governemental Fund Types																	
Other Special Revenue Funds (con't)	CONTINUED: Other Special Revenue Funds																
	298	299	301	302	303	304	306	307	308	309	310	311	312	313	314	700	TOTAL ALL OTHER FUNDS
	Future Communication Systems	Radio Communication Maintenance	American Rescue Plan Act	Opioid Settlement Fund	SB 22 Sheriff \$350,000	SB 22 County Atty \$175,000	Elections Admin.	DA LEOSE	Sheriff LEOSE	Sheriff Donations	Cash Bonds	Court Costs OMNI	Mental Health Deputies	School Resource Officers	Scofflaw	Jail Dispatch Expansion	
Estimated Cash Balance 10/01/25	\$ 480,900	\$ 177,250		\$ 29,850	\$ -	\$ 282,140	\$ 296,950	\$ 3,970	\$ 30,000	\$ 275,000	\$ 32,900	\$ -	\$ 45,750	\$ -	\$ 18,975	\$ 2,263,420	\$ 6,649,464
Revenue:																	-
Taxes																	-
License and permits																	-
Intergovernmental	100,000	40,000		5,500	350,000	175,000		1,400	8,500			265,250	256,356				1,202,006
Charges for services							41,000							159,391	2,170		435,521
Fines and fees																	-
Interest and miscellaneous	7,500	3,500		100	3,000	3,000	3,900	4	450	7,000			75	50	650	100	99,535
Total Revenue	107,500	43,500	-	5,600	353,000	178,000	44,900	1,404	8,950	7,000	-	265,250	256,431	159,441	2,820	100	1,737,062
Expenditures:	298	299	301	302	303	304	306	307	308	309	310	311	312	313	314	700	
Judicial												(235,250)					(235,250)
General administration																	-
Elections																	-
Financial administration																	-
Courthouse and other county buildings																	-
Nondepartmental																	-
Contributions to Others																	-
Public Safety													(368,820)	(214,592)			(583,413)
Indigent Health Care/Welfare																	-
Conservation of Natural Resources																	-
Libraries																	-
Road maintenance																	-
Equipment maintenance/operations																	-
Debt service																	-
Capital Outlay																(2,262,987)	(2,262,987)
Other	(688,400)	(57,400)	-	(35,450)	(353,000)	(460,140)	(341,850)	(5,374)	(38,950)	(282,000)	(32,900)				(21,795)		(5,405,784)
Total Expenditures	(688,400)	(57,400)	-	(35,450)	(353,000)	(460,140)	(341,850)	(5,374)	(38,950)	(282,000)	(32,900)	(235,250)	(368,820)	(214,592)	(21,795)	(2,262,987)	(8,487,434)
Transfers:	298	299	301	302	303	304	306	307	308	309	310	311	312	313	314		
Transfers in/Charges to Other Departments:																	
From General to Indigent Health Care																	-
From General to Courthouse Security																	-
From General to Equipment Operating																	-
From General to Tobacco Settlement																	-
From General to Law Library																	-
From General toRoad & Bridge (1x correction)																	-
From General to Special fund																	-
From Road & Bridge to Equipment Operating																	-
From Court Costs to General												(30,000)					(30,000)
Transfers out/Charges by other departments:																	
To Indigent Health from General																	-
To Courthouse Security from General																	-
To Equipment Operating from General																	-
To Tobacco Settlement from General																	-
To Law Library from General																	-
To Special Revenue from General	100,000	40,000								22,900			72,000	55,151			363,051
To Equipment Operating from R&B																	-
To General from Court Costs																	-
Total Transfers in/Charges	100,000	40,000	-	-	-	-	-	-	-	22,900	-	(30,000)	72,000	55,151	-	-	333,051
Estimated Cash Balance 9/30/2026	\$ -	\$ 203,350	\$ -	\$ -	\$ (0)	\$ 0	\$ -	\$ -	\$ -	\$ 22,900	\$ -	\$ -	\$ 5,361	\$ (0)	\$ -	\$ 533	\$ 232,143

Howard County, Texas
Fiscal Year 2025-2026

REVENUES
by fund

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Taxes:</i>				
Current	100-315-01000	\$ 16,445,231	\$ 18,599,377	\$ 18,460,861
Delinquent	100-315-01100	202,666	165,000	\$ 150,000
Penalty and Interest	100-315-01200	149,526	130,000	\$ 121,000
Total Taxes		16,797,422	18,894,377	18,731,861
<i>License and Permits:</i>				
Alcoholic Beverage	100-325-01500	11,381	8,000	7,000
<i>Intergovernmental:</i>				
Tax Abatement Fees	100-331-02100	132,000	132,000	132,000
State- Mixed Drink	100-331-02400	68,568	60,000	67,000
Martin & Glasscock Co.-court coord.	100-331-03070	11,866	13,312	15,364
State-elections grant	100-331-03090	-	-	-
State-indigent defense	100-331-03100	27,866	31,000	28,000
State-SAVNS Grant	100-331-03101	18,056	18,057	18,600
State-Sheriff grant	100-331-03110	1,328	-	-
Out of county commitments	100-331-03121	-	-	-
Jail SSA incentive payments	100-331-03130	-	-	-
D A Employee Salary Supplement	100-331-03170	25,731	20,554	26,000
State- salary supp. (Co Judge/Attny)	100-331-03180	48,533	48,533	60,667
State-Juror Reimb	100-331-03181	30,506	12,000	17,000
State-excess contribution	100-331-03190	-	-	-
State-Interlibrary Loan Lends Grant	100-331-03201	852	700	850
State-capital credits	100-331-03202	2,244	4,500	2,000
Library Grant	100-331-03250	10,365	-	-
State-witness reimb	100-331-03390	896	100	800
City-Joint Law Enforcement Center	100-331-03401	732,689	700,000	682,000
911--Dispatchers	100-331-03410	708,368	-	-
Other Counties-DPS secretary	100-331-03421	24,528	24,602	27,613
Homeland Security HIS	100-331-03443	1,872	-	-
Gunsight Abatement (10 years): Last year will be 2026				
Total Intergovernmental		1,846,268	1,125,358	1,077,894
<i>Charges for Services:</i>				
County Judge	100-341-03000	3,660	2,180	3,000
Sheriff	100-341-03151	64,284	54,300	57,550
County Attorney	100-341-03310	5,308	3,600	4,500
County Clerk	100-341-03430	365,757	343,000	360,300
Tax Assessor-Collector	100-341-03510	773,309	742,700	652,750
District Clerk	100-341-03660	96,498	72,300	81,000
APO- attorney	100-341-03750	6,939	7,500	4,000
Elections - reimb.	100-341-03831	11,657	-	-
Subdivision Fees	100-341-03901	5,700	1,000	1,000
County Court - Jury	100-345-04000	3,029	100	2,280
District Court - Jury	100-345-04120	5,423	3,600	4,250
Justices of Peace-jury	100-345-04220	137	100	150
Library	100-365-03811	16,291	12,000	14,500
On-Site Sewage Inspection	100-365-03900	12,603	11,000	13,500
Total Charges for Services		1,370,595	1,253,380	1,198,780

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24	2024-25	2025-26
		Actual	Budget	Approved
<i>Fines:</i>				
County Court	100-351-04000	75,988	70,000	70,000
Justice of Peace 1-1	100-351-04520	99,815	83,750	108,300
Justice of Peace 1-2	100-351-04620	99,976	96,100	95,200
Justice of Peace 2-1	100-351-04720	43,945	36,200	41,500
District Court	100-351-04800	66,596	50,000	75,000
Library	100-351-04900	2,905	2,300	2,500
Justice of Peace Court Registry	100-365-05111	906	-	-
Total Fines		390,132	338,350	392,500
<i>Miscellaneous:</i>				
Notary Fees	100-365-03810	-	-	
Interest on Investments/Bank Accts.	100-365-05501	954,090	445,000	795,000
Workers Comp reimb	100-365-05550	16,286	-	-
Tax Appraisal- return of contributions	100-365-05570	-	-	-
Jail Pay Phones	100-365-05590	43,486	30,000	45,000
Miscellaneous	100-365-05600	2,515	2,500	500
Wellness Coord	100-365-05601	1,275	1,275	1,275
Health Insurance Surplus Distribution	100-365-05620	10,803	-	-
Unemployment Refund	100-365-05625	2,284	-	-
Mineral Lease	100-331-03411	152,020	60,000	52,000
Insurance claims	100-365-05630	-	-	-
Tax Appraisal rent	100-365-05660	19,200	19,200	19,200
Sale of Equipment	100-365-05670	1,633	-	-
Airport Rentals/Maintenance	100-365-05691	100,500	54,000	54,000
Echols Tower Lease (3% Annual Increase)	100-365-05692	14,771	13,680	14,400
Election Ofc	100-365-05693	-	-	-
Sale of Property	100-365-05720	7,491	-	-
Total Miscellaneous		1,326,354	565,655	981,375
Transfers In (court costs)	100-999-09998	29,341	30,000	30,000
TOTAL GENERAL FUND		\$ 21,771,493	\$ 22,215,120	\$ 22,419,410

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Taxes:</i>				
Current	150-315-01000	\$ 5,430,728	\$ 5,137,203	\$ 6,144,278
Delinquent	150-315-01100	66,908	75,000	\$ 41,000
Penalty and Interest	150-315-01200	49,365	49,000	\$ 36,000
Total Taxes		5,547,001	5,261,203	6,221,278
<i>License and Permits:</i>				
Motor Vehicles	150-325-02000	360,000	360,000	360,000
Motor Vehicles - \$10 fee	150-325-02050	273,120	257,000	250,000
Permits	150-325-02070	71,600	80,000	40,000
Total License and Permits		704,720	697,000	650,000
<i>Intergovernmental:</i>				
Road Grant	150-331-03110	-	-	-
NEW Road Grant	150-331-03111		160,000	-
Weight Fees	150-331-02280	76,280	53,000	55,000
Lateral Road	150-331-02600	18,475	18,000	20,000
Total Intergovernmental		94,756	231,000	75,000
<i>Miscellaneous:</i>				
Mineral Rights/Royalties (SM Energy)	150-365-03820	0	0	5,000
Interest on Investments	150-365-05500	389,490	300,000	250,000
Miscellaneous	150-365-05600	532	-	-
Total Miscellaneous		390,022	300,000	255,000
<i>Transfers in: (General Fund ONE TIME X-FER)</i>		0	0	57,958
TOTAL ROAD AND BRIDGE		\$ 6,736,498	\$ 6,489,203	\$ 7,259,236
<i>Charges for Services:</i>				
County Court	170-341-04000	\$ 10,115	\$ 10,000	\$ 7,700
District Court	170-341-04100	17,008	12,500	14,000
Interest	170-365-05500	82	100	-
Total Charges for Services		27,206	22,600	21,700
<i>Transfers in: (General Fund ONE TIME X-FER)</i>		0	0	7,500
TOTAL LAW LIBRARY FUND		\$ 27,206	\$ 22,600	\$ 29,200
<i>Miscellaneous</i>				
	190-365-05600	\$ -	\$ -	\$ -
Total Miscellaneous		-	-	-
<i>Transfers-in (General Fund)</i>		185,000	1,825,853	2,070,739
TOTAL INDIGENT HEALTH CARE FUND		\$ 185,000	\$ 1,825,853	\$ 2,070,739

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Charges for Services:</i>				
County Court	220-341-03400	\$ 9,158	\$ 10,250	\$ 5,775
District Clerk Civil	220-341-03600	9,479	6,900	7,730
District Clerk Criminal	220-341-03610	813	720	850
Justice of Peace 1-1	220-341-04500	2,872	2,700	2,700
Justice of Peace 1-2	220-341-04600	2,927	2,725	2,600
Justice of Peace 2-1	220-341-04700	1,361	1,100	1,200
Total Charges for Services		26,610	24,395	20,855
<i>Miscellaneous:</i>				
Interest on Investments	220-365-05500	289	300	50
Transfer in: Other Funds	220-365-00998	61,600	85,000	85,000
Total Miscellaneous		61,889	85,300	85,050
TOTAL COURTHOUSE SECURITY FUND		\$ 88,499	\$ 109,695	\$ 105,905

<i>Charges for Services:</i>				
Justice of Peace 1-1	221-341-04500	\$ 46	\$ 50	\$ 45
Justice of Peace 1-2	221-341-04600	51	50	45
Justice of Peace 2-1	221-341-04700	40	50	30
Total Charges for Services		137	150	120
<i>Miscellaneous:</i>				
Interest on Investments	221-365-05500	2,424	1,600	1,500
TOTAL JUSTICE COURT BUILDING SECURITY FUND		\$ 2,561	\$ 1,750	\$ 1,620

<i>Charges for Services:</i>				
Court Costs-County Clerk fees	222-341-03430	\$ 2,433	\$ 2,500	\$ 2,300
Court Costs-District Clerk fees	222-341-03670	1,677	1,500	1,500
Total Charges for Services		4,109	4,000	3,800
<i>Miscellaneous:</i>				
Interest on Investments	222-365-05500	27	15	75
TOTAL SPECIALTY COURT FUND		\$ 4,136	\$ 4,015	\$ 3,875

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Charges for Services:</i>				
Court Costs-County Clerk	223-341-03430	\$ 7,590	\$ 7,200	\$ 5,800
Court Costs-District Clerk	223-341-03670	12,189	8,500	9,500
Total Charges for Services		19,779	15,700	15,300
<i>Miscellaneous:</i>				
Interest on Investments	223-365-05500	194	165	100
Transfer from General Fund	223-999-09999	28,395	20,000	73,000
Total Miscellaneous		28,590	20,165	73,100
TOTAL COURT REPORTER SVC FUND		\$ 48,369	\$ 35,865	\$ 88,400

<i>Charges for Services:</i>				
Court Costs-JP 1-1	224-351-05030	\$ 2,760	\$ 2,500	\$ 2,500
Court Costs-JP 1-2	224-351-05040	2,810	2,500	2,500
Court Costs-JP 2	224-351-05050	1,263	950	1,000
Total Charges for Services		6,832	5,950	6,000
<i>Miscellaneous:</i>				
Interest on Investments	224-365-05500	75	50	1,000
TOTAL TRUANCY PREVENTION & DIVERSION FUND		\$ 6,908	\$ 6,000	\$ 7,000

Charges for Services--District Court	226-341-03610	\$ 464	\$ 275	\$ 400
Interest on Investments	226-365-05500	202	130	100
TOTAL CHILD ABUSE PREVENTION FUND		\$ 666	\$ 405	\$ 500

Charges for Service - District Clerk	227-341-03601	\$ 17,007	\$ 11,500	\$ 14,000
Interest on Investments	227-365-05502	886	560	900
TOTAL RECORDS MANAGEMENT (DIST CLK) FUND		\$ 17,893	\$ 12,060	\$ 14,900

Charges for Service - County Clerk	228-335-05601	\$ 85,190	\$ 82,000	\$ 80,000
Interest on Investments	228-365-05500	40,739	30,000	31,500
TOTAL RECORDS ARCHIVE FUND		\$ 125,929	\$ 112,000	\$ 111,500

Charges for Service - County Clerk	229-335-05602	\$ 3,874	\$ 3,800	\$ 3,000
Interest on Investments	229-365-05500	1,019	800	870
TOTAL VITAL RECORDS PRESERVATION FUND		\$ 4,893	\$ 4,600	\$ 3,870

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Charges for Services:</i>				
County Clerk	230-335-05603	\$ 90,530	\$ 85,000	\$ 85,000
<i>Miscellaneous:</i>				
Interest on Investments	230-365-05500	30,553	20,000	25,000
TOTAL RECORDS MANAGEMENT FUND		\$ 121,083	\$ 105,000	\$ 110,000
<i>Charges for Services:</i>				
County Clerk	231-341-03400	\$ 3,151	\$ 3,400	\$ 2,900
District Clerk Criminal	231-341-03610	2,363	125	180
District Clerk Civil	231-341-03602	240	2,000	2,000
Total Charges for Services		5,754	5,525	5,080
<i>Miscellaneous:</i>				
Interest on Investments	231-365-05500	1,505	1,000	1,400
TOTAL RECORDS MANAGEMENT FUND		\$ 7,258	\$ 6,525	\$ 6,480
<i>Charges for Service - District Clerk</i>				
Charges for Service - District Clerk	232-466-05600	\$ 3	\$ -	\$ -
Interest on Investments	232-365-05503	1	1	1
TOTAL JUVENILE DELINQUENCY PREVENTION FUND		\$ 5	\$ 1	\$ 1
<i>Intergovernmental:</i>				
State of Texas - 911 Equipment	233-331-02204	\$ -	0	0
Tobacco Settlement-St apportionment	233-331-03290	28,080	\$ 25,000	\$ 30,000
<i>Miscellaneous:</i>				
Interest on Investments	233-365-05500	261,737	200,000	200,000
Transfer from other funds	233-365-09980	250,000	2,871,276	1,250,000
TOTAL TOBACCO SETTLEMENT FUND		\$ 539,817	\$ 3,096,276	\$ 1,480,000

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Charges for Services:</i>				
Justice of Peace 1-1	234-351-04510	\$ 2,427	\$ 2,200	\$ 2,300
Justice of Peace 1-2	234-351-04610	2,479	2,300	2,200
Justice of Peace 2-1	234-351-04711	1,175	1,255	1,100
Total Charges for Services		6,081	5,755	5,600
<i>Miscellaneous:</i>				
Interest on Investments	234-365-05500	287	325	150
TOTAL JUSTICE COURT TECHNOLOGY FUND		\$ 6,368	\$ 6,080	\$ 5,750
Charges for Service - District Clerk	235-341-03603	\$ 416	\$ 250	\$ 375
Interest on Investments	235-365-05500	376	250	350
TOTAL DISTRICT COURT RECORDS TECHNOLOGY FUND		\$ 792	\$ 500	\$ 725
<i>Charges for Services:</i>				
District Court	236-341-03606	\$ 7,345	\$ 5,400	\$ 6,000
Justice of Peace 1-1	236-341-04510	1,570	1,300	1,350
Justice of Peace 1-2	236-341-04610	1,098	1,100	1,100
Justice of Peace 2-1	236-341-04710	232	200	260
County Court- Civil	236-341-05604	4,335	4,000	3,300
Total Charges for Services		14,580	12,000	12,010
<i>Miscellaneous</i>				
Interest on Investments	236-365-05500	987	600	1,000
Total Miscellaneous		987	600	1,000
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ 15,567	\$ 12,600	\$ 13,010
Charges for Service--County Court	237-341-04000	\$ 504	\$ 500	\$ 475
Interest on Investments	237-365-05500	105	100	100
TOTAL COUNTY COURT TECHNOLOGY FUND (HB 3637)		\$ 609	\$ 600	\$ 575
Charges for Service--District Court	238-341-03606	\$ 355	\$ 320	\$ 300
Interest on Investments	238-365-05500	63	50	50
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ 418	\$ 370	\$ 350
Charges for Service--District Court	239-341-03601	\$ 106	\$ 70	\$ 100
Interest on Investments	239-365-05500	923	600	750
TOTAL DISTRICT COURT RECORDS ARCHIVE FUND		\$ 1,029	\$ 670	\$ 850

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
Charges for Service--District Court	241-341-03607	\$ 436	\$ 300	\$ 400
Interest on Investments	241-365-05500	673	430	625
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ 1,109	\$ 730	\$ 1,025
Charges for Service--County Court	242-341-04001	\$ -		
Interest on Investments	242-365-05500	268	175	235
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ 268	\$ 175	\$ 235
Charges for Service--County Attorney	245-341-03300	\$ 700	\$ 700	\$ 1,000
Interest on Investments	245-365-05500	5,715	5,000	4,500
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 6,415	\$ 5,700	\$ 5,500
Donations	249-410-03202	\$ 332	\$ -	\$ -
Interest on Investments	249-365-05500	52,881	6,000	-
TOTAL COUNTY LIBRARY DONATION FUND		\$ 53,213	\$ 6,000	\$ -
<i>Intergovernmental:</i>				
Future Maint Pkg - City of B.S	298-331-03402	\$ 97,250	\$ 100,000	\$ 100,000
Total Intergovernmental		97,250	100,000	100,000
<i>Miscellaneous:</i>				
Interest on Investments	298-365-05500	4,176	3,000	7,500
Total Miscellaneous		4,176	3,000	7,500
Transfer from General	298-999-09999	100,000	100,000	100,000
TOTAL FUTURE COMMUNICATION SYSTEM FUND		\$ 201,426	\$ 203,000	\$ 207,500

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Intergovernmental:</i>				
Annual Maint Pkg - City of Big Spring	299-331-03401	\$ 42,750	\$ 40,000	\$ 40,000
Total Intergovernmental		42,750	40,000	40,000
<i>Miscellaneous:</i>				
Interest on Investments	299-365-05500	29	100	3,500
Transfer from General - Annual Maint	299-999-09998	40,000	40,000	40,000
Total Miscellaneous		40,029	40,100	43,500
TOTAL COMMUNICATION SYSTEMS FUND		\$ 82,779	\$ 80,100	\$ 83,500
Intergov't--State of Texas - NO restrictions	302-331-02203	\$ 5,455	\$ -	\$ -
Intergov't--State of Tx - Restricted	302-331-03290	-	5,000	5,500
Interest on Investments	302-365-05500	36	25	100
TOTAL OPIOID FUND		\$ 5,492	\$ 5,025	\$ 5,600
State of Texas	303-331-02204	\$ 350,000	\$ 350,000	\$ 350,000
Interest on Investments	303-365-05500	3,048	200	3,000
TOTAL SB22 STATE GRANT-- SHERIFF FUND (\$350,000)		\$ 353,048	\$ 350,200	\$ 353,000
State of Texas	304-331-03290	\$ 175,000	\$ 175,000	\$ 175,000
Interest on Investments	304-365-05500	1,548	100	3,000
TOTAL SB22 STATE GRANT-- COUNTY ATTORNEY FUND (\$175,000)		\$ 176,548	\$ 175,100	\$ 178,000
Charge for Svc--10% Election Admin. Fee	306-341-03261	\$ 7,693	\$ 10,250	\$ 8,000
Charge for Svc--Equipment Rental Fee	306-341-03270	65,273	69,000	33,000
Interest on Investments	306-365-05500	642	900	3,900
Transfer from General	306-999-00999	-	-	
TOTAL ELECTION ADMIN FUND		\$ 73,608	\$ 80,150	\$ 44,900
State of Texas	307-331-03161	\$ 1,437	\$ 550	\$ 1,400
Interest on Investments	307-365-05500	4	2	4
Transfer from General Fund	307-999-09999	-		
TOTAL LEOSE - DISTRICT ATTORNEY FUND		\$ 1,441	\$ 552	\$ 1,404
State of Texas	308-331-03161	\$ 8,642	\$ 3,200	\$ 8,500
Interest on Investments	308-365-05500	466	300	450
Transfer from General Fund	308-999-09999	-	-	-
TOTAL LEOSE - SHERIFF FUND		\$ 9,109	\$ 3,500	\$ 8,950

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
Donations	309-341-03192	\$ 210,010	\$ -	\$ -
Interest on Investments	309-365-05500	8,039	1,000	7,000
Transfer from General Fund	309-999-09999	-	-	22,900
TOTAL SHERIFF DONATIONS FUND		\$ 218,049	\$ 1,000	\$ 29,900
Cash Bonds (held for court release)	310-341-03140	\$ 15,403	\$ -	\$ -
Cash Bonds/ Registry - JPs	310-351-04520	1,219		
Transfer from General Fund	310-999-09999	-	-	-
TOTAL CASH BONDS FUND		\$ 16,622	\$ -	\$ -

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Court Costs (sent to State) Note 1</i>				
District Clerk Civil	311-351-05010	\$ 28,187	\$ 20,500	\$ 27,000
District Clerk Criminal	311-351-05020	20,037	17,500	17,000
JP 1-1 Criminal/Civil	311-351-05030	63,947	59,000	65,000
JP 1-2 Criminal/Civil	311-351-05040	74,260	71,000	58,500
JP 2 Criminal/Civil	311-351-05050	28,622	22,500	27,500
County Clerk Civil	311-351-05080	18,814	19,000	13,000
County Clerk Criminal	311-351-05081	18,712	20,000	18,000
County Clerk Recording	311-351-05095	9,038	9,000	10,500
Sheriff Bail Bonds	311-351-05090	11,400	10,500	8,750
CSCD Sexual Assault	311-351-05100	-	-	-
JP 1-1 Teen Court	311-351-04551	162	-	-
JP 1-2 Teen Court	311-351-04651	-	-	-
JP 2 Teen Court	311-351-05002	-	-	-
Juror donations	311-351-05060	40	-	-
Child Safety Fee (collected from registrations)	311-351-05062		50,000	20,000
Collection Agencies (sent to Perdue/Brandon)				
County Clerk	311-351-05120	-	-	-
JP 1-1	311-351-05130	-	-	-
JP 1-2	311-351-05140	1	-	-
JP 2	311-351-05150	-	-	-
NonAttendance of School (sent to Schools)				
JP 1-1	311-351-05160	-	-	-
JP 1-2	311-351-05170	-	-	-
JP 2	311-351-05180	-	-	-
Child Safety Seat (sent to St Comptroller)				
JP 1-1	311-351-05190	-	-	-
JP 1-2	311-351-05200	-	-	-
JP 2	311-351-05210	-	-	-
Omni (sent to Omnibase)				
District Clerk	311-351-03861	-	-	-
JP 1-1	311-351-04550	-	-	-
JP 1-2	311-351-04650	-	-	-
JP 2	311-351-05001	-	-	-
Tx Parks & Wildlife (sent to TP&W)				
JP 1-1	311-351-04540	-	-	-
JP 1-2	311-351-04640	-	-	-
JP 2	311-351-04740	-	-	-
Revenue sent to various agencies	311-351-05070	(243,880)	(269,000)	(235,250)
Revenue transferred to General Fund	311-999-99998	(29,341)	(30,000)	(30,000)

TOTAL COURT COSTS/OMNI/ COLLECTION AGENCY/ NON-ATTENDANCE OF SCHOOL FUND				
		\$	(0)	\$ - \$ -
Shaded Area Above: Revenue collected is paid out to the agencies, resulting in -0- balances				

REVENUE
FY 2025-2026

		2023-24	2024-25	2025-26
Types of Revenue	Acct Number	Actual	Budget	Approved
Office of MHMR	312-331-03161	\$ 256,356	\$ 256,356	\$ 256,356
Interest on Investments	312-365-05500	85	103	75
Transfer from General Fund	312-999-09999	-	95,700	72,000
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 256,441	\$ 352,159	\$ 328,431
School Districts	313-331-03441	\$ 142,307	\$ 160,500	\$ 159,391
Interest on Investments	313-365-05500	60	59	50
Transfer from General Fund	313-999-09999	23,460	24,845	55,151
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 165,827	\$ 185,404	\$ 214,592
JP 1-1	314-351-05030	\$ 1,339	\$ 1,300	\$ 1,300
JP 1-2	314-351-05040	269	300	250
JP 2	314-351-05050	601	700	600
County Clerk	314-351-05081	20	30	20
Interest on Investments	314-365-05500	694	500	650
TOTAL SCOFFLAW FUND		\$ 2,923	\$ 2,830	\$ 2,820
Taxes:				
Current	601-315-01000	\$ 785,200	\$ 662,821	\$ 734,369
Delinquent	601-315-01100	12,787	14,000	\$ 8,000
Penalty and Interest	601-315-01200	9,180	7,500	\$ 6,200
Total Taxes		807,166	684,321	748,569
Miscellaneous:				
Interest on Investments	601-365-05500	2,122	200	1,000
Miscellaneous	601-601-00998	-	-	
Total Miscellaneous			200	1,000
TOTAL DEBT SERVICE FUND		\$ 809,288	\$ 684,521	\$ 749,569
Transfer from other funds	700-700-09990	\$ -	\$ -	\$ -
Interest on Investments	700-365-05500	-	-	100
TOTAL JAIL DISPATCH EXPANSION FUND		\$ -	\$ -	\$ 100

REVENUE
FY 2025-2026

Types of Revenue	Acct Number	2023-24 Actual	2024-25 Budget	2025-26 Approved
<i>Miscellaneous:</i>				
Interest on Investments	850-365-05500	\$ 82,798	\$ 60,000	\$ 74,000
Miscellaneous	850-365-05600	7	-	-
Insurance Claims	850-365-05630	23,469	-	-
Sale of Equipment	850-365-05670	68,687	-	175,000
School Resource Officers vehicle	850-365-05675	14,307	10,730	-
Commissary Fund	850-391-06310	32,802	-	41,000
Total Miscellaneous		222,069	70,730	290,000
<i>Transfers-in/Charges to Other Departments:</i>				
Road and Bridge fund	850-391-06100	1,900,000	1,900,000	1,900,000
General Fund-Fire Dept.	850-391-06150	100,000	100,000	100,000
General Fund-Sheriff's Dept.	850-391-06200	310,000	310,000	310,000
General Fund-Jail	850-391-06210	80,000	80,000	80,000
General Fund-Maintenance Dept.	850-391-06250	53,000	53,000	53,000
General Fund-Extension Office	850-391-06300	11,000	11,000	11,000
Total Transfers-in/Charges to Other Depts.		2,454,000	2,454,000	2,454,000
TOTAL EQUIPMENT OPERATING FUND		\$ 2,676,069	\$ 2,524,730	\$ 2,744,000

Howard County, Texas
Fiscal Year 2025-2026

EXPENDITURES
by fund

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
JUDICIAL:				
<u>DISTRICT JUDGE</u>				
Salary	100-100-10000	\$ 164,231	\$ 171,416	\$ 174,895
Longevity	100-100-10020	1,500	1,800	2,700
Overtime Pay	100-100-10080	218	-	
FICA/Medicare	100-100-15010	12,323	12,135	13,586
Retirement	100-100-15020	28,575	29,135	29,872
Health Insurance	100-100-15030	9,467	20,398	22,377
Dental Insurance	100-100-15040	482	488	531
BC Life Insurance	100-100-15050	63	63	63
TCDRS Life Insurance	100-100-15060	466	442	444
Unemployment	100-100-15070	267	264	271
Workers' Compensation	100-100-15080	285	309	317
Office Supplies	100-100-20000	348	600	600
Travel and Professional Dues	100-100-31015	2,518	2,500	2,500
Machine Maintenance	100-100-32500	-	600	600
Telecommunications	100-100-33005	-	-	-
Telecommunications-Court Reporter	100-100-33050	-	-	-
Books	100-100-34000	-	750	750
Court Reporter (See Fund 223)	100-100-37000	-	-	-
Miscellaneous	100-100-80500	-	200	200
Benefits				
Total District Judge		\$ 220,743	\$ 241,099	\$ 249,707
<u>DISTRICT COURT</u>				
Court Reporter-CPS (See Fund 223)		\$ -	\$ -	\$ -
FICA & Unemployment (See Fund 223)		-	-	-
Witness Expense	100-110-37500	1,119	1,000	1,500
Expert Witness & Investigator	100-110-37510	3,614	7,500	10,000
Appointed Attorneys	100-110-38000	224,007	200,000	325,000
Public Defender	100-110-38001		25,000	25,000
CPA Attorneys, C/Rept/ Mediators	100-110-38010	62,899	85,000	70,000
Mediators	100-110-38020	-	4,000	-
Visiting Judges	100-110-38050	3,177	3,500	4,000
Seventh Judicial Admin. Region	100-110-38060	5,486	5,500	5,500
DNA/Psych/Medical testing	100-110-38070	9,640	7,500	9,000
Meals for Jurors	100-110-38500	520	1,500	1,500
Jury: Petit	100-110-39500	31,670	22,500	25,000
Grand	100-110-40000	10,402	10,000	10,000
Interpreters	100-110-52000	1,083	3,000	3,000
Capital Murder Insurance	100-110-80470	12,154	12,200	12,200
Miscellaneous	100-110-80500	1,650	1,000	1,500
Courtroom Renovations	100-110-90157	-	2,500	8,500
Total District Court		\$ 367,421	\$ 391,700	\$ 511,700

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>COUNTY COURT</u>				
Salary (Court Reporter)(See Fund 223)	100-120-10000	\$ -	\$ -	
FICA/Medicare	100-120-15010	-	-	
Software (Civic plus &zoom)	100-120-35552		10,600	10,600
Court Reporter Transcripts (See Fund 223)	100-120-37000	-	-	-
Appointed Attorneys	100-120-38000	82,700	110,000	110,000
Appt Attorneys-State Hospital	100-120-38011	22,900	45,500	45,500
Guardianship	100-120-38020	500	4,000	4,000
Out of County commitments	100-120-38030	18,356	22,000	22,000
Visiting Judges	100-120-38050	2,597	5,000	5,000
DNA/Psych/Medical Testing	100-120-38070	-	6,000	6,000
Jury	100-120-39500	12	1,200	1,200
Miscellaneous	100-120-80500	-	500	500
Total County Court		\$ 127,065	\$ 204,800	\$ 204,800
<u>JUSTICE OF PEACE COURT</u>				
Court Reporter Transcripts	100-130-37000	\$ -	\$ 1,000	\$ 1,000
Jury	100-130-39500	1,980	3,000	3,000
Miscellaneous	100-130-80500	-	460	460
Total Justice of Peace Court		\$ 1,980	\$ 4,460	\$ 4,460
<u>JUSTICE OF PEACE 1-1</u>				
Salary	100-140-10001	\$ 134,695	\$ 141,463	\$ 144,073
Longevity	100-140-10020	6,300	6,900	7,950
Overtime Pay	100-140-10070	-	-	-
Benefits				
FICA/Medicare	100-140-15010	10,693	11,396	11,676
Retirement	100-140-15020	23,715	24,955	25,570
Health Insurance	100-140-15030	23,601	25,498	27,971
Dental Insurance	100-140-15040	603	610	664
BC Life Insurance	100-140-15050	79	79	79
TCDRS Life Insurance	100-140-15060	387	378	380
Unemployment	100-140-15070	115	114	120
Workers' Compensation	100-140-15080	272	295	302
Office Supplies	100-140-20000	502	500	500
Travel and Professional Dues	100-140-31000	-	3,000	3,000
Printing	100-140-32000	-	300	300
Machine Maintenance	100-140-32500	-	300	300
Telecommunications	100-140-33004	-	-	-
Bonds	100-140-33500	-	180	-
Miscellaneous	100-140-80500	180	250	250
Total Justice of Peace 1-1		\$ 201,142	\$ 216,218	\$ 223,136

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>JUSTICE OF PEACE 1-2</u>				
Salary	100-150-10001	\$ 134,684	\$ 141,463	\$ 144,073
Longevity	100-150-10020	10,800	11,400	12,450
Overtime Pay	100-150-10070	-	-	-
Benefits				
FICA/Medicare	100-150-15010	11,187	11,740	12,020
Retirement	100-150-15020	24,470	25,712	26,327
Health Insurance	100-150-15030	23,666	25,498	27,971
Dental Insurance	100-150-15040	603	610	664
BC Life Insurance	100-150-15050	79	79	79
TCDRS Life Insurance	100-150-15060	399	390	391
Unemployment	100-150-15070	120	119	125
Workers' Compensation	100-150-15080	281	304	311
Office Supplies	100-150-20000	140	400	400
Travel and Professional Dues	100-150-31000	-	2,000	2,000
Printing	100-150-32000	-	350	350
Machine Maintenance	100-150-32500	-	250	250
Telecommunications	100-150-33004	-	-	-
Bonds	100-150-33500	-	75	-
Miscellaneous	100-150-80500	-	150	150
Total Justice of Peace 1-2		\$ 206,429	\$ 220,539	\$ 227,561
<u>JUSTICE OF PEACE 2-1</u>				
Salary	100-160-10001	\$ 111,438	\$ 119,713	\$ 121,453
Longevity	100-160-10020	-	-	1,350
Overtime pay	100-160-10070	40	-	-
Benefits				
FICA/Medicare	100-160-15010	8,067	9,204	9,440
Retirement	100-160-15020	18,751	20,136	20,655
Health Insurance	100-160-15030	18,867	20,398	22,377
Dental Insurance	100-160-15040	482	488	531
BC Life Insurance	100-160-15050	63	63	63
TCDRS Life Insurance	100-160-15060	306	305	307
Unemployment	100-160-15070	70	74	78
Workers' Compensation	100-160-15080	220	238	244
Office Supplies	100-160-20000	356	300	300
Travel and Professional Dues	100-160-31000	-	1,500	1,500
Printing	100-160-32000	-	500	500
Machine Maintenance	100-160-32500	-	200	200
Telecommunications	100-160-33004	2,528	2,700	3,900
Bonds	100-160-33500	-	178	-
Building Maintenance	100-160-41000	5,714	2,500	2,500
Utilities	100-160-46500	4,402	3,750	3,750
Miscellaneous	100-160-80500	-	250	250
Total Justice of Peace 2		\$ 171,303	\$ 182,498	\$ 189,399

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>DISTRICT ATTORNEY</u>				
Salary	100-170-10000	\$ 277,915	\$ 302,256	\$ 310,955
Supplemental Salary	100-170-10010	20,555	20,555	20,555
Longevity	100-170-10020	8,400	9,300	10,350
Overtime Pay	100-170-10070	492	-	-
Benefits				
FICA/Medicare	100-170-15010	23,260	25,406	26,152
Retirement	100-170-15020	48,321	55,861	57,501
Health Insurance	100-170-15030	37,867	50,995	55,942
Dental Insurance	100-170-15040	965	1,220	1,328
BC Life Insurance	100-170-15050	126	157	158
TCDRS Life Insurance	100-170-15060	788	847	855
Unemployment	100-170-15070	516	529	545
Workers' Compensation	100-170-15080	571	619	638
Office Supplies	100-170-20000	1,565	1,600	1,600
Travel and Professional Dues	100-170-31015	3,632	1,500	1,500
Printing	100-170-32000	259	-	-
Machine Maintenance	100-170-32500	-	300	300
Telecommunications	100-170-33000	-	-	-
Bonds	100-170-33500	-	100	-
Expert Witness	100-170-37510	-	4,000	50,000
Document Shredding	100-170-37515	-	6,000	6,000
Miscellaneous	100-170-80500	-	150	150
Total District Attorney		\$ 425,232	\$ 481,395	\$ 544,529
<u>DISTRICT CLERK</u>				
Salary	100-180-10000	\$ 224,391	\$ 259,013	\$ 265,972
Longevity	100-180-10020	8,400	9,150	7,425
Overtime Pay	100-180-10070	-	-	-
Benefits				
FICA/Medicare	100-180-15010	17,189	20,514	20,915
Retirement	100-180-15020	39,158	45,105	45,985
Health Insurance	100-180-15030	41,425	50,995	55,942
Dental Insurance	100-180-15040	1,055	1,220	1,328
BC Life Insurance	100-180-15050	138	158	158
TCDRS Life Insurance	100-180-15060	639	684	683
Unemployment	100-180-15070	281	321	329
Workers' Compensation	100-180-15080	506	533	544
Office Supplies	100-180-20000	1,227	2,000	3,000
Travel & Professional Dues	100-180-31015	2,949	4,500	4,500
Printing	100-180-32000	1,935	3,300	3,300
Machine Maintenance	100-180-32500	-	1,000	1,000
Telecommunications	100-180-33000	-	-	-
Bonds	100-180-33500	735	175	-
Magnetic Imaging	100-180-80400	3,630	4,000	4,000
Miscellaneous	100-180-80500	-	250	250
Records Preservation	100-180-90196	-	30,000	30,000
Total District Clerk		\$ 343,659	\$ 432,919	\$ 445,332

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>COUNTY ATTORNEY</u>				
Salary	100-190-10000	\$ 257,939	\$ 271,262	\$ 276,482
Salary Supplement	100-190-10010	23,333	23,333	29,167
Longevity	100-190-10020	8,400	9,600	10,800
Overtime Pay	100-190-10070	-	-	-
Benefits				
FICA/Medicare	100-190-15010	21,762	23,271	24,208
Retirement	100-190-15020	48,723	51,166	53,227
Health Insurance	100-190-15030	37,867	40,796	44,753
Dental Insurance	100-190-15040	965	976	1,063
BC Life Insurance	100-190-15050	126	126	126
TCDRS Life Insurance	100-190-15060	795	776	791
Unemployment	100-190-15070	520	254	265
Workers' Compensation	100-190-15080	560	605	629
Office Supplies	100-190-20000	2,644	2,800	1,300
Travel (inactive - see fund 245 Diversionary)	100-190-31015	-	-	-
Printing	100-190-32000	492	1,000	1,000
Machine Maintenance	100-190-32500	-	800	800
Telecommunications	100-190-33000	-	-	-
Bonds	100-190-33500	-	500	-
Miscellaneous	100-190-80500	-	250	250
Total County Attorney		\$ 404,125	\$ 427,515	\$ 444,861
<u>COUNTY CLERK</u>				
Salary	100-200-10000	\$ 316,793	\$ 346,630	\$ 357,069
Longevity	100-200-10020	24,000	25,200	13,800
Overtime pay	100-200-10070	22	200	
Benefits				
FICA/Medicare	100-200-15010	25,342	28,445	28,371
Retirement	100-200-15020	57,325	62,542	62,380
Health Insurance	100-200-15030	64,028	70,417	78,318
Dental Insurance	100-200-15040	1,618	1,709	1,860
BC Life Insurance	100-200-15050	212	221	221
TCDRS Life Insurance	100-200-15060	935	948	927
Unemployment	100-200-15070	469	489	494
Workers' Compensation	100-200-15080	675	740	738
Office Supplies	100-200-20000	2,333	4,000	5,500
Travel and Professional Dues	100-200-31015	3,013	3,500	3,500
Education-Judge/Staff of Probate Court	100-200-31080	1,819	5,000	5,000
Printing	100-200-32000	-	7,000	7,000
Machine Maintenance	100-200-32500	-	1,000	1,000
Telecommunications	100-200-33000	-	-	-
Bonds	100-200-33500	-	1,665	-
Indexing	100-200-35000	35,000	35,000	35,000
Magnetic Imaging	100-200-80400	-	15,000	15,000
Miscellaneous	100-200-80500	-	250	250
Remote Certification	100-200-90500	1,596	2,000	2,000
Total County Clerk		\$ 535,181	\$ 611,956	\$ 618,428
TOTAL JUDICIAL		\$ 3,004,279	\$ 3,415,099	\$ 3,663,913

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
GENERAL ADMINISTRATION:				
COUNTY JUDGE				
Salary (includes Emer. Mgmt)	100-210-10000	\$ 131,530	\$ 138,107	\$ 139,847
Salary Supplement	100-210-10010	25,200	25,200	31,500
Longevity	100-210-10020	1,200	1,500	2,475
Overtime Pay	100-210-10070	-	-	-
Cell Phone Allowance (Emer Mgmt)	100-210-10090	435	435	435
FICA/Medicare	100-210-15010	11,583	12,641	13,331
Retirement	100-210-15020	26,564	27,794	29,310
Health Insurance	100-210-15030	18,933	20,398	22,377
Dental Insurance	100-210-15040	482	488	531
BC Life Insurance	100-210-15050	63	63	63
TCDRS Life Insurance	100-210-15060	433	411	436
Unemployment	100-210-15070	108	109	112
Workers' Compensation	100-210-15080	306	329	347
Office Supplies	100-210-20000	170	750	750
Office Supplies Emg	100-210-20001	34	1,000	1,000
Travel and Pro Dues- Emer Mgmt	100-210-31015	1,197	2,000	2,000
Travel and Pro Dues- Co Judge	100-210-31016	3,782	6,000	6,000
Printing- Emer Mgmt	100-210-32000	-	100	100
Hazard Mitigation Plan	100-210-	-	-	7,000
Machine Maintenance	100-210-32500	-	350	350
Telecommunications	100-210-33000	-	-	-
Bonds	100-210-33500	71	100	-
Miscellaneous	100-210-80500	-	250	250
Benefits				
Total County Judge		\$ 222,093	\$ 238,024	\$ 258,213
COMMISSIONERS COURT				
Salary	100-220-10000	\$ 195,148	\$ 204,905	\$ 204,905
Longevity	100-220-10020	5,325	6,000	7,950
Cell Phone Allowance	100-220-10090	-	2,400	2,400
Benefits				
FICA/Medicare	100-220-15010	13,649	16,318	16,467
Retirement	100-220-15020	33,719	35,878	36,206
Health Insurance	100-220-15030	37,867	40,796	44,753
Dental Insurance	100-220-15040	965	976	1,063
BC Life Insurance	100-220-15050	126	126	126
TCDRS Life Insurance	100-220-15060	550	544	538
Unemployment	100-220-15070	-	-	-
Workers' Compensation	100-220-15080	387	424	428
Office Supplies	100-220-20000	298	150	150
Travel - Commissioner Precinct 1	100-220-31011	1,425	3,000	3,000
Travel - Commissioner Precinct 2	100-220-31020	1,850	3,000	3,000
Travel - Commissioner Precinct 3	100-220-31030	1,376	3,000	3,000
Travel - Commissioner Precinct 4	100-220-31040	1,077	3,000	3,000
Telecommunications	100-220-33000	593	-	-
Bonds	100-220-33500	-	360	-
Miscellaneous	100-220-80500	-	100	100
Total Commissioners Court		\$ 294,354	\$ 320,978	\$ 327,087

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>INFORMATION TECHNOLOGY (IT)</u>				
Salary	100-322-10001	\$ 94,918	\$ 99,664	\$ 101,403
Longevity	100-322-10020	-	-	675
Overtime Pay	100-322-10080	-	-	
Benefits				
FICA/Medicare	100-322-15010	6,534	7,624	7,809
Retirement	100-322-15020	15,965	16,763	17,170
Health Insurance	100-322-15030	9,467	10,199	11,188
Dental Insurance	100-322-15040	-	244	266
BC Life Insurance	100-322-15050	32	32	32
TCDRS Life Insurance	100-322-15060	260	254	255
Unemployment	100-322-15070	171	169	174
Workers' Compensation	100-322-15080	588	198	203
Hot Spots (for General Fund Depts)	100-322-	-	-	500
Office Supplies	100-322-20000	3,296	5,000	5,000
Education/Professional Dues	100-322-31000	4,428	10,000	10,000
Machine Maintenance	100-322-32500	1,085	1,000	1,000
Telecommunication & Cyber securities	100-322-33004	26,111	25,000	25,000
Miscellaneous	100-322-80500	1,806	2,000	2,000
Network Equipment	100-322-90149	10,079	10,000	10,000
Equipment (less than \$5k)	100-322-90150	75,560	75,000	75,000
Total Information Technology		\$ 250,298	\$ 263,148	\$ 267,674
TOTAL GENERAL ADMINISTRATION		\$ 766,745	\$ 822,149	\$ 852,974

ELECTIONS:

ELECTIONS

Salary	100-230-10000	\$ 153,777	\$ 160,695	\$ 165,915
Longevity	100-230-10020	5,400	6,900	7,800
Salary-Judges and Clerks	100-230-10011	27,038	35,000	35,000
Overtime	100-230-10080	24,034	16,000	24,000
Benefits				
FICA/Medicare	100-230-15010	14,941	12,821	17,803
Retirement	100-230-15020	30,816	28,190	29,219
Health Insurance	100-230-15030	28,400	30,597	33,565
Dental Insurance	100-230-15040	724	732	797
Life Insurance	100-230-15050	95	95	95
Life (TCDRS) Insurance	100-230-15060	502	427	434
Unemployment	100-230-15070	397	285	295
Workers' Compensation	100-230-15080	385	333	346
Judges & Clerks	100-230-15100	1,808	2,000	3,000
Office Supplies	100-230-20000	6,244	5,000	11,000
Election Supplies/Programing	100-230-21001	4,782	10,000	11,500
Travel and Professional Dues	100-230-31015	2,817	5,700	6,700
Printing	100-230-32000	11,970	6,000	12,000
Machine Maintenance	100-230-32500	35,251	52,860	52,860
Telecommunications	100-230-33004	-	-	-
Bonds	100-230-33500	50	50	-
Miscellaneous	100-230-80500	596	500	500
TOTAL ELECTIONS		\$ 350,028	\$ 374,186	\$ 412,828

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
FINANCIAL ADMINISTRATION:				
<u>COUNTY AUDITOR</u>				
Salary	100-240-10000	\$ 288,418	\$ 305,852	\$ 314,551
Longevity	100-240-10020	20,250	22,425	24,300
Overtime Pay	100-240-10070	482	-	-
Benefits				
FICA/Medicare	100-240-15010	22,561	25,113	25,922
Retirement	100-240-15020	51,999	55,216	56,995
Health Insurance	100-240-15030	47,333	50,995	55,942
Dental Insurance	100-240-15040	1,206	1,220	1,328
BC Life Insurance	100-240-15050	147	158	158
TCDRS Life Insurance	100-240-15060	848	837	847
Unemployment	100-240-15070	554	558	576
Workers' Compensation	100-240-15080	601	653	674
Office Supplies	100-240-20000	1,334	1,300	1,300
Travel and Professional Dues	100-240-31015	2,103	4,725	4,725
Printing	100-240-32000	-	250	250
Machine Maintenance	100-240-32500	-	430	430
Telecommunications	100-240-33000	-	-	-
Bonds	100-240-33500	-	200	-
Miscellaneous	100-240-80500	-	250	250
Total County Auditor		\$ 437,836	\$ 470,183	\$ 488,248
<u>COUNTY TREASURER</u>				
Salary (+Wellness Stipend)	100-250-10000	\$ 161,653	\$ 169,943	\$ 173,423
Longevity	100-250-10020	9,825	11,400	12,300
Overtime Pay	100-250-10070	-		
Benefits				
FICA/Medicare	100-250-15010	13,086	13,873	14,208
Retirement	100-250-15020	28,628	30,502	31,239
Health Insurance	100-250-15030	28,400	30,597	33,565
Dental Insurance	100-250-15040	724	732	797
BC Life Insurance	100-250-15050	95	95	95
TCDRS Life Insurance	100-250-15060	467	462	464
Unemployment	100-250-15070	164	167	174
Workers' Compensation	100-250-15080	332	361	369
Office Supplies	100-250-20000	2,360	4,000	4,000
Travel and Professional Dues	100-250-31015	2,484	4,750	4,750
Printing	100-250-32000	296	1,000	1,000
Machine Maintenance	100-250-32500	40	300	300
Telecommunications	100-250-33000	-	-	-
Bonds	100-250-33500	500	700	-
Miscellaneous	100-250-80500	-	250	250
Total County Treasurer		\$ 249,051	\$ 269,132	\$ 276,933

**EXPENDITURES
FY 2025-2026**

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
COUNTY TAX ASSESSOR COLLECTOR				
Salary	100-260-10000	\$ 393,585	\$ 433,013	\$ 494,899
Longevity	100-260-10020	9,625	12,975	15,750
Overtime Pay	100-260-10070	1,267		
Benefits				
FICA/Medicare	100-260-15010	29,692	34,118	39,065
Retirement	100-260-15020	68,033	75,015	85,891
Health Insurance	100-260-15030	81,283	91,791	111,883
Dental Insurance	100-260-15040	2,071	2,197	2,657
BC Life Insurance	100-260-15050	271	284	316
TCDRS Life Insurance	100-260-15060	1,110	1,137	1,277
Unemployment	100-260-15070	589	624	733
Workers' Compensation	100-260-15080	817	887	1,016
Office Supplies	100-260-20000	5,392	5,600	5,600
Travel and Professional Dues	100-260-31015	700	1,200	1,200
Printing	100-260-32000	24,980	24,000	55,000
Machine Maintenance	100-260-32500	73	1,000	1,000
Telecommunications	100-260-33000	-	-	-
Bonds	100-260-33500	51	1,250	-
Software/Hardware Maintenance	100-260-35551	2,595	5,000	5,000
Miscellaneous	100-260-80500	-	-	-
Expenses for going above VAR	100-260-35552	-	-	-
Software	100-260-90150	102,247	31,063	31,063
Total County Tax Assessor Collector		\$ 724,380	\$ 721,155	\$ 852,349
TOTAL FINANCIAL ADMINISTRATION		\$ 1,411,267	\$ 1,460,469	\$ 1,617,530

GENERAL:

COURTHOUSE AND OTHER BUILDINGS

Salary	100-280-10000	\$ 275,271	\$ 296,458	\$ 306,897
Longevity	100-280-10020	9,300	10,800	13,800
Overtime Pay	100-280-10070	1,330	2,000	2,000
Benefits				
FICA/Medicare	100-280-15010	20,447	23,505	24,533
Retirement	100-280-15020	48,089	51,681	53,941
Health Insurance	100-280-15030	56,800	61,194	67,130
Dental Insurance	100-280-15040	1,447	1,464	1,594
BC Life Insurance	100-280-15050	189	189	189
TCDRS Life Insurance	100-280-15060	784	784	802
Unemployment	100-280-15070	514	522	545
Workers' Compensation	100-280-15080	7,434	7,992	8,341
Travel and Professional Dues	100-280-31000	-	-	-
Maint/Elevator Telephone	100-280-33003	5,370	4,800	4,800
Uniform Expense	100-280-43601	920	1,600	1,600
Bldg Maintenance: Courthouse	100-280-41000	89,026	150,000	400,000
Annex	100-280-41100	29,693	30,000	30,000
Airport	100-280-41149	-	500	500
Dist. Court	100-280-41150	6,815	30,000	30,000
Elections	100-280-41152	15,109	9,000	9,000
Echols Tower Utilities	100-280-41148	4,506	-	-
So Mountain Tower Utilities	100-280-41147	3,707	-	-
Tower (3) Maintenance	100-280-41146	35,656	10,000	10,000
Yard Maintenance - All Buildings	100-280-41500	15,872	18,000	18,000
Utilities - Courthouse	100-280-46501	59,021	50,000	50,000
Elections	100-280-46502	1,087	15,000	15,000
Annex	100-280-46550	17,635	20,000	20,000
Dist. Court	100-280-46530	14,787	14,500	14,500
Elevator Service	100-280-42000	14,663	20,000	20,000
Janitorial Supplies	100-280-43500	6,066	8,000	8,000
Miscellaneous	100-280-80500	330	50	50
Total Courthouse and Other Buildings		\$ 741,868	\$ 838,039	\$ 1,111,223

**EXPENDITURES
FY 2025-2026**

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
NONDEPARTMENTAL				
Salary (vacation help)	100-290-10000	\$ -	\$ 75,000	\$ 75,000
Benefits - Unemploment and				
Workers' Compensation Deficit billing	100-290-15001	-	15,000	15,000
FICA/Medicare	100-290-15010	640	5,738	5,738
Retirement	100-290-15020	300,003	312,615	312,615
Office Supplies	100-290-20000	24,840	42,000	42,000
JPO & APO (Reimb)	100-290-33001	-	-	-
E-mail, Internet & Fax	100-290-33010	31,601	27,000	27,000
Emergency Management/Info Notification	100-290-33020	3,600	3,600	3,635
Cloud Seeding	100-290-33025	-	36,000	36,000
Website Maintenance	100-290-33030	4,050	3,750	3,750
Copy Machine Maintenance	100-290-35501	22,611	31,500	31,500
Public Official Bonds / Notary Bonds	100-290-			2,500
CSCD * see 100-340-90150	100-290-35510	68,000	68,000	70,000
DPS Lab	100-290-35515	-	10	10
Computer Software Maintenance	100-290-35550	250,693	300,000	312,500
Postage	100-290-36000	105,914	100,000	100,000
Accountant	100-290-42500	30,670	32,000	33,000
Professional Services	100-290-42550	6,550	50,000	25,000
Subdivision Contract Specialist	100-290-42551	6,390	14,400	14,400
Septic Inspector	100-290-42850	8,350	12,000	12,000
SAVNS/VINES Grant	100-290-42851	18,056	18,616	18,616
Autopsies/Funeral Homes	100-290-44000	200,454	200,000	250,000
Advertising	100-290-44500	-	2,000	-
Advertising Required by Law	100-290-44501	5,365	6,000	6,000
Association Dues	100-290-45000	10,624	11,500	11,500
Chemical Breath Test	100-290-45500	12,540	13,250	12,540
Insurance Claims/Deductibles	100-290-48010	-	100,000	100,000
Insurance - All Liability Insurances	100-290-49000	488,283	680,000	525,000
Insurance - Retirees Health	100-290-51000	290,409	318,200	388,000
Insurance - COBRA	100-290-51100	-	-	-
Interpreter Fee	100-290-52000	660	1,500	1,500
Legal Defense	100-290-52001	-	100,000	100,000
Refunds	100-290-64200	-	3,000	3,000
Unclaimed funds to Comptroller	100-290-64201	-	-	-
Reserve Contingency	100-290-64500	-	600,000	600,000
Redistricting	100-290-64550	-	-	-
Telephone Service	100-290-73460	-	80,000	80,000
Physicals	100-290-73500	4,051	7,500	7,500
Miscellaneous	100-290-80500	3,233	1,500	1,500
Covid 19	100-290-80501	-	-	-
Past Yr Expend for Legislative/Admin Activities			-	-
Proposed Expend for Legislative/Admin Activities			-	-
Total Nondepartmental		\$ 1,897,587	\$ 3,271,679	\$ 3,226,804
TOTAL GENERAL		\$ 2,639,455	\$ 4,109,718	\$ 4,338,026

*Comm Svc Coord 21,000/ Counselor 17,000/ GPS monitoring 7,000/ Bond Supervision Officer 25,000

*Insurance (100-290-49000):Total insurance \$745,145 + Broker Fee \$28,250 + DJ Liab \$1,200 + Drones \$750 = \$775,645>>

Back out Auto Liab \$45,800 and Auto Physical Damage \$55,399 and WC \$165,370

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
INTERGOVERNMENTAL:				
CONTRIBUTIONS TO OTHER AGENCIES				
Appraisal District	100-300-43000	\$ 188,502	\$ 200,853	\$ 215,308
Museum	100-300-54500	10,000	10,000	10,000
Historical Society	100-300-55500	-	1,000	-
Civil Defense	100-300-56500	1,500	1,500	1,500
Delinquent Attorney Fee	100-300-56550	110,323	75,000	75,000
Victim Services	100-300-57850	15,000	15,000	15,000
Vol Fire Dep.	100-300-57855	60,000.00	60,000	60,000
Council on Aging	100-300-57870	2,800	2,800	2,800
Juvenile Probation	100-300-63200	141,785	269,000	269,000
Mental Health/Mental Retardation	100-300-63210	25,500	25,500	25,500
City of Big Spring - Ambulance	100-300-71000	450,000	526,543	450,000
Big Country RC&D	100-300-71020	-	-	-
Chaplain Corp	100-300-71030	2,500	2,500	2,500
Howard College for Cnty Agent	100-300-81040	6,000	6,000	6,000
TOTAL CONTRIBUTIONS TO OTHER AGENCIES		\$ 1,013,910	\$ 1,195,696	\$ 1,132,608
TOTAL INTERGOVERNMENTAL		\$ 1,013,910	\$ 1,195,696	\$ 1,132,608
PUBLIC SAFETY:				
<u>SHERIFF</u>				
Salary	100-310-10000	\$ 1,522,357	\$ 1,798,072	\$ 1,857,161
Longevity	100-310-10020	61,750	68,250	68,625
Certificate Pay	100-310-10030	4,525	4,140	4,500
Holiday Pay	100-310-10060	54,844	44,575	45,912
Overtime Pay	100-310-10070	16,600	35,000	36,050
Cell Phone Allowance	100-310-10090	4,200	4,200	4,500
Benefits				
FICA/Medicare	100-310-15010	122,928	149,499	154,281
Retirement	100-310-15020	279,225	328,703	339,217
Health Insurance	100-310-15030	200,367	265,175	290,896
Dental Insurance	100-310-15040	5,106	6,346	6,908
BC Life Insurance	100-310-15050	673	821	821
TCDRS Life Insurance	100-310-15060	4,557	4,983	5,042
Unemployment	100-310-15070	2,767	3,149	3,255
Workers' Compensation	100-310-15080	44,772	42,940	44,247
Office Supplies	100-310-20000	2,597	3,500	3,500
Law Enforcement Supplies	100-310-22000	7,879	15,000	15,000
Travel and Professional Dues	100-310-31015	31,783	30,000	30,000
Investigative Websites	100-310-31103	6,059	28,300	46,250
Printing	100-310-32000	-	2,000	2,000
Machine Maintenance	100-310-32500	1,339	3,050	3,050
Telecommunications	100-310-33000	8,111	7,900	7,900
Bonds	100-310-33500	100	600	-
Uniform Expense	100-310-43600	19,589	15,000	15,000
Digital Video Equip Rental (CopSync)	100-310-53510	30,166	50,000	50,000
Software for cell phones/computers analysis	100-310-53511	-	-	-
Abandoned Animal Expense	100-310-80490	1,131	3,000	3,000
Grant/donations	100-310-80990	-	-	-
Miscellaneous	100-310-80500	171	1,950	1,950
Vehicle computer upgrades	100-310-80514	9,565	10,000	10,000
Total Sheriff		\$ 2,443,160	\$ 2,926,152	\$ 3,049,064

****See also Fund #303: SB22****

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
JOINT LAW ENFORCEMENT CENTER (1)				
Salary	100-311-10001	\$ 573,556	\$ 747,865	\$ 770,301
Longevity	100-311-10020	17,700	19,350	25,050
Holiday Pay	100-311-10060	23,096	24,562	25,299
Overtime Pay	100-311-10070	56,110	60,672	62,492
FICA/Medicare	100-311-15010	46,960	65,212	67,560
Retirement	100-311-15020	112,772	143,382	148,545
Health Insurance	100-311-15030	108,900	132,588	145,448
Dental Insurance	100-311-15040	2,774	3,173	3,454
BC Life Insurance	100-311-15050	363	410	410
TCDRS Insurance	100-311-15060	1,839	2,174	2,208
Unemployment	100-311-15070	1,201	1,449	1,501
Workers' Comp	100-311-15080	2,010	1,696	1,757
Supplies/Equipment	100-311-20001	1,406	3,000	3,000
Education/Professional Dues	100-311-31000	2,774	4,000	4,000
Copier Lease/Maintenance	100-311-35500			3,000
Building Maintenance	100-311-41000	21,391	65,000	65,000
Uniform Expense	100-311-43600	1,253	2,000	2,000
Utilities	100-311-46500	62,784	60,000	75,000
Insurance/Property	100-311-49000	33,012	13,500	13,500
Capital Expenditures	100-311-90150	-	-	-
Equipment (less than \$5k)	100-311-90152	1,956	2,500	2,500
Equipment Repairs	100-311-66000	86	500	500
Physicals	100-311-73500	1,970	1,500	1,500
Miscellaneous	100-311-80500	-	500	500
Total Joint Law Enforcement Center		\$ 1,073,912	\$ 1,355,033	\$ 1,424,526

(1) Reimbursed: by City of Big Spring
Salary/Benefits 60%
All Other 55%

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>JAIL</u>				
Salary	100-320-10000	\$ 1,306,190	\$ 1,712,768	\$ 1,747,748
Longevity	100-320-10020	18,750	20,775	26,850
On Call Pager Pay	100-320-10040	5,615	-	
Holiday Pay	100-320-10060	56,533	46,786	48,189
Overtime Pay	100-320-10070	67,328	60,000	61,800
Cell Phone Allowance	100-320-10090	2,700	3,000	3,000
Benefits				
FICA/Medicare	100-320-15010	107,085	141,015	144,400
Retirement	100-320-15020	244,633	310,048	317,492
Health Insurance	100-320-15030	215,516	295,772	324,461
Dental Insurance	100-320-15040	5,448	7,078	7,705
BC Life Insurance	100-320-15050	716	915	915
TCDRS Life Insurance	100-320-15060	3,993	4,700	4,719
Unemployment	100-320-15070	2,534	3,134	3,209
Workers' Compensation	100-320-15080	41,351	42,118	44,242
Inmate Boarding	100-320-12500	287,530	322,200	322,200
Office Supplies	100-320-20000	4,464	5,000	5,000
Cleaning Supplies	100-320-20500	12,387	16,000	16,000
Jail Supplies	100-320-24000	13,168	25,000	25,000
Medical Supplies	100-320-24500	6,610	8,000	8,000
Education/Professional Dues	100-320-31000	3,733	14,000	14,000
Travel/Prisoner	100-320-31100	4,580	8,000	8,000
Machine Maintenance	100-320-32500	-	7,500	7,500
Telecommunications	100-320-33004	3,138	3,400	3,400
Copy Machine Lease	100-320-35500	6,155	6,000	6,000
Building Maintenance	100-320-41000	105,827	130,000	130,000
Security Electronics	100-320-41010	31,507	50,000	50,000
Yard Maintenance	100-320-41501	111	2,000	2,000
Uniform Expense	100-320-43600	2,448	10,000	10,000
Relief Nurse	100-320-43800	52,732	38,000	38,000
Utilities	100-320-46500	71,570	60,000	60,000
Inmate Medical (Doctor/Hosp)	100-320-60500	91,725	174,880	174,880
Inmate Medical - ER Visits	100-320-60501	90,575	25,500	25,500
Inmate Medical - MHMR Evaluations	100-320-60502	51,515	42,000	42,000
Inmate Medical - Prescription Drugs	100-320-60503	99,392	55,000	55,000
Inmate Supplies	100-320-60550	10,795	10,000	10,000
Groceries	100-320-61000	263,110	240,000	240,000
Medical/Ambulance	100-320-70010	-	3,000	3,000
Equipment less than \$5K - SEE CAP OUTLAY	100-320-90150		-	-
Miscellaneous	100-320-80500	-	750	750
Total Jail		\$ 3,291,467	\$ 3,904,339	\$ 3,990,960
<u>CONSTABLE</u>				
Salary	100-330-10000	\$ 388	\$ 407	\$ 407
Benefits				
FICA/Medicare	100-330-15010	30	31	31
Workers' Compensation	100-330-15080	10	10	10
Office Supplies	100-330-20000	-	50	50
Travel	100-330-31015	-	1,000	1,000
Bonds	100-330-33500	-	100	-
Total Constable		\$ 427	\$ 1,599	\$ 1,499

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>COMMUNITY SUPERVISION AND CORRECTIONS</u>				
Machine Maintenance	100-340-32500	\$ 548	\$ 1,800	\$ 1,800
Telecommunications	100-340-33000	-	1,500	-
Equipment (less than \$5k)	100-340-90150	276	400	400
Total Community Supervision and Corrections		\$ 823	\$ 3,700	\$ 2,200
See also alary Contributions: See 100-290-35510				
<u>STATE AGENCIES</u>				
Salary	100-360-10000	\$ 41,434	\$ 43,500	\$ 45,240
Longevity	100-360-10020	-	675	1,200
Benefits				
FICA/Medicare	100-360-15010	3,145	3,379	3,553
Retirement	100-360-15020	6,969	7,430	7,811
Health Insurance	100-360-15030	9,467	10,199	11,188
Dental Insurance	100-360-15040	241	244	266
BC Life Insurance	100-360-15050	32	32	32
TCDRS Life Insurance	100-360-15060	114	113	116
Unemployment	100-360-15070	75	75	79
Workers' Compensation	100-360-15080	80	88	92
Bonds	100-360-33500	-	71	-
Radar Repairs	100-360-52500	-	1,000	1,000
Weight Tickets (DPS & S.O.)	100-360-80200	172	300	300
Total State Agencies		\$ 61,728	\$ 67,106	\$ 70,877
<u>VOLUNTEER FIRE DEPARTMENT</u>				
Workers' Compensation	100-370-15080	\$ 2,016	\$ 2,700	\$ 2,700
Education and Certification	100-370-31000	-	-	-
Telecommunications	100-370-33000	-	-	-
Utilities	100-370-46500	15,025	17,000	17,000
Fire Fighter Incentive	100-370-80496	-	-	-
Miscellaneous	100-370-80500	-	-	-
Fire Fighting Equipment	100-370-90450	-	-	-
Fire Fighting Supplies	100-370-90600	-	-	-
Total Volunteer Fire Department		\$ 17,041	\$ 19,700	\$ 19,700
TOTAL PUBLIC SAFETY		\$ 6,888,558	\$ 8,277,629	\$ 8,558,826
<u>WELFARE</u>				
Investigative Website	100-380-31103	\$ -	\$ -	\$ -
Indigent Travel	100-380-31200	-	-	-
Indigent Medicine	100-380-60501	-	1,040	-
Indigent Burials	100-380-64000	10,406	10,000	10,000
Miscellaneous	100-380-80500	600	1,000	1,000
TOTAL WELFARE		\$ 11,006	\$ 12,040	\$ 11,000
**See also Fund #190: Indigent Health Care				

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
CONSERVATION OF NATURAL RESOURCES:				
EXTENSION OFFICE				
Salary	100-390-10000	\$ 78,985	\$ 88,029	\$ 93,248
Longevity	100-390-10020	2,100	2,400	2,700
Overtime Pay	100-390-10070	31	-	-
Cell Phone Allowance	100-390-10090	1,100	1,100	1,100
Benefits				
FICA/Medicare	100-390-15010	6,202	7,002	7,424
Retirement	100-390-15020	7,325	7,720	8,063
Health Insurance	100-390-15030	9,467	10,199	11,188
Dental Insurance	100-390-15040	241	244	266
BC Life Insurance	100-390-15050	32	32	32
TCDRS Life Insurance	100-390-15060	119	117	120
Unemployment	100-390-15070	146	156	165
Workers' Compensation	100-390-15080	764	1,634	1,756
Office Supplies	100-390-20000	382	700	700
HE Agent Supplies	100-390-25000	953	1,750	1,750
Travel for Ag Agent	100-390-31001	7,421	8,000	8,000
Travel for HE Agent	100-390-31050	3,453	4,500	4,500
Machine Maintenance	100-390-32500	-	-	-
Telecommunications	100-390-33000	-	-	-
Ginning Expense	100-390-60300	-	150	150
Miscellaneous	100-390-80500	50	50	50
TOTAL EXTENSION OFFICE		\$ 118,772	\$ 133,783	\$ 141,212

TOTAL CONSERVATION OF NATURAL RESOURCES	\$ 118,772	\$ 133,783	\$ 141,212
--	-------------------	-------------------	-------------------

LIBRARY				
Salary	100-410-10000	\$ 299,037	\$ 325,708	\$ 337,887
Longevity	100-410-10020	13,300	13,800	15,600
Overtime Pay	100-410-10070	-	-	-
Benefits				
FICA/Medicare	100-410-15010	22,977	25,972	27,042
Retirement	100-410-15020	52,535	57,105	59,456
Health Insurance	100-410-15030	55,233	61,194	67,130
Dental Insurance	100-410-15040	1,407	1,464	1,594
BC Life Insurance	100-410-15050	173	189	189
TCDRS Life Insurance	100-410-15060	857	866	884
Unemployment	100-410-15070	552	577	601
Workers' Compensation	100-410-15080	1,156	1,337	1,298
Howard College--Shared Librarian	100-410-16000	-	-	-
Office Supplies	100-410-20000	6,189	6,200	6,200
Travel & Professional Dues	100-410-31015	4,180	5,000	5,000
Printing and Bindery	100-410-32000	-	100	100
Machine Maintenance	100-410-32500	-	600	600
Telecommunications	100-410-33000	1,496	1,800	1,800
Books	100-410-34000	18,996	19,000	19,000
Copy Machine Lease	100-410-35501	2,078	2,200	2,200
Software Maintenance	100-410-35551	6,829	8,000	8,000
Building Maintenance	100-410-41000	5,757	43,000	43,000
Elevator Service	100-410-42001	2,614	2,850	2,850
Utilities	100-410-46500	20,825	27,000	27,000
Audio and CD	100-410-58000	7,930	7,000	7,000
Subscriptions	100-410-59500	3,206	4,400	4,400
Electronic Resources	100-410-59551	25,587	26,000	26,000
Educational Programs/Services	100-410-59552	8,197	8,500	8,500
Miscellaneous	100-410-80500	-	500	500
Advertising	100-410-44500	1,944	2,000	2,000
Grant	100-410-80990	10,373	-	-
TOTAL LIBRARY		\$ 573,427	\$ 652,364	\$ 675,831

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
CAPITAL OUTLAY				
Equipment (less than \$5k)	100-415-20000	\$ 16,551	\$ 20,000	\$ 20,000
Capital Expenditures (ARPA)**	100-415-90151	1,008,679	-	-
Capital Outlay - Capital Expenditures	100-415-90152	8,955	111,850	111,850
Capital Expenditures - Sheriff	100-310-90150	37,992	51,000	51,000
Capital Expenditures - Jail	100-320-90150	3,808	10,000	10,000
TOTAL CAPITAL OUTLAY		\$ 1,075,985	\$ 192,850	\$ 192,850
TRANSFERS				
<i>Transfers to Other Funds/Depts:</i>				
Transfer to Tobacco Fund #233	100-999-99960	\$ 250,000	\$ 2,871,276	\$ 1,000,000
Transfer to Elections Fund	100-999-99979	-	-	-
Transfer to Courthouse Security Fund #220	100-999-99980	61,600	85,000	85,000
Transfer to Law Library Fund #170 ONE TIME CORRECTION				7,500
Transfer to Indigent Health Care Fund #190	100-999-99992	185,000	1,825,853	2,070,739
Transfer to Mental Health Deputies Fund #312			97,500	72,000
Transfer to School Res. Officer Fund #313	100-999-99991	23,460	24,845	55,151
Transfer to Comm. Syst Maint Fund #298/299	100-999-99994	140,000	140,000	140,000
Transfer to Court Reporter Service Fund	100-999-99995	28,395	20,000	73,000
Transfer to Sheriff Donation #309 ONE TIME CORRECTION				22,900
Transfer to R&B Mineral Rights #150 ONE TIME CORRECTION				57,958
Total Transfer to Other Funds/Depts		688,455	5,064,474	3,584,248
<i>Transfers to Equipment Operating: Fund #850</i>				
Maintenance	100-280-53500	\$ 53,000	\$ 53,000	\$ 53,000
Sheriff	100-310-53500	310,000	310,000	310,000
Jail	100-320-53500	80,000	80,000	80,000
Vol. Fire Department	100-370-53500	100,000	100,000	100,000
Extension Office	100-390-53500	11,000	11,000	11,000
Total Transfer to Equipment Operating: Fund #850		554,000	554,000	554,000
TOTAL TRANSFERS		\$ 1,242,455	\$ 5,618,474	\$ 4,138,248
TOTAL GENERAL FUND		\$ 19,095,889	\$ 26,264,457	\$ 25,735,846

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
ROAD AND BRIDGE FUND				
Salary	150-420-10001	\$ 1,130,998	\$ 1,221,596	\$ 1,231,692
Longevity	150-420-10020	41,250	48,300	52,425
Overtime Pay	150-420-10070	3,296	4,675	
Benefits				
FICA/Medicare	150-420-15010	87,162	97,147	98,235
Retirement	150-420-15020	197,726	213,596	215,988
Health Insurance	150-420-15030	189,267	203,981	223,766
Dental Insurance	150-420-15040	4,824	4,882	5,314
BC Life Insurance	150-420-15050	631	631	631
TCDRS Life Insurance	150-420-15060	3,224	3,238	3,210
Unemployment	150-420-15070	2,114	2,159	2,183
Workers' Compensation	150-420-15080	49,377	54,910	55,426
Office Supplies	150-420-20004	1,091	3,300	3,300
Design Software and License	150-420-35550	13,730	15,000	15,000
Sign Supplies	150-420-26000	9,853	17,000	17,000
Education/Professional dues	150-420-31000	1,529	2,000	2,000
Safety Program	150-420-31001	1,221	750	750
Professional Services	151-420-31150	-	6,000	6,000
Contractual Services	150-420-31151	80,113	350,000	350,000
Telecommunications	150-420-33000	1,517	1,736	1,736
Bonds	150-420-33500	100	200	200
Uniform Rentals	150-420-43600	13,661	11,000	11,500
Utilities	150-420-46500	12,382	11,500	11,500
Reserve Contingency	150-420-64500	-	30,000	30,000
Paving/Sealcoating	150-420-73000	1,382,512	2,499,878	2,133,878
Road Edge Repairs	150-420-73010	579,872	400,000	400,000
Inverted Prime	150-420-73020	273,582	500,000	866,000
Physicals and Drug Testing	150-420-73500	875	2,000	2,000
Caliche and Water	150-420-74500	170,796	200,000	200,000
Patching Material	150-420-75000	28,009	80,000	80,000
Posts, Wire, and Fence Material	150-420-75500	-	200	200
Bridge Material	150-420-75600	-	200	200
Lateral Road Expense	150-420-80000	16,701	21,157	21,157
Facility Maintenance and Repairs	150-420-90300	27,193	42,000	42,000
Miscellaneous	150-420-80500	149	500	500
Road Grant-County (20%)	150-420-80501	-	-	-
Road Grant-State (80%)	150-420-80502	-	-	-
SS4A Grant-County 20%	150-420-80503	-	40,000	40,000
SS4A Grant-State 80%	150-420-80504	-	160,000	160,000
Capital Expenditures	150-420-90150	-	-	-
Charges for Services: Auto Operation	150-420-53500	1,900,000	1,900,000	1,900,000
TOTAL ROAD & BRIDGE FUND		\$ 6,224,756	\$ 8,149,536	\$ 8,183,792
LAW LIBRARY FUND				
Online Books	170-430-34001	\$ 31,945	\$ 24,000	\$ 24,500
Capital Expenditures	170-430-90150	-	-	-
TOTAL LAW LIBRARY FUND		\$ 31,945	\$ 24,000	\$ 24,500

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>INDIGENT HEALTH CARE FUND</u>				
Salary	190-440-10000	\$ 122,544	\$ 129,204	\$ 133,553
Longevity	190-440-10020	4,800	5,400	6,000
Overtime Pay	190-440-10070	56		
Benefits				
FICA/Medicare	190-440-15010	9,701	10,297	10,676
Retirement	190-440-15020	21,387	22,640	23,473
Health Insurance	190-440-15030	18,933	20,398	22,377
Dental Insurance	190-440-15040	482	488	531
BC Life Insurance	190-440-15050	63	63	63
TCDRS Life Insurance	190-440-15060	349	343	349
Unemployment	190-440-15070	224	229	237
Workers' Compensation	190-440-15080	247	268	278
Office Supplies	190-440-20000	239	1,000	1,000
Medical Supplies	190-440-22500	-	-	-
Travel and Professional Dues	190-440-31015	200	1,250	-
Machine Maintenance	190-440-32500	-	400	400
Telecommunications	190-440-33004	-	-	-
County Nurse	190-440-43801	-	-	-
Physician, Non-emergency	190-440-70011	1,658	30,000	45,000
Prescription Medicine	190-440-70020	-	30,000	45,000
Hospital - inpatient	190-440-70030	-	1,513,872	1,691,802
Hospital - outpatient	190-440-70040	1,599	50,000	65,000
Lab, X-ray	190-440-70050	630	10,000	25,000
TOTAL INDIGENT HEALTH CARE FUND		\$ 183,112	\$ 1,825,853	\$ 2,070,739
<u>COURTHOUSE SECURITY FUND</u>				
Salary (Bailiff)	220-455-10001	\$ 67,579	\$ 70,949	\$ 72,689
Longevity	220-455-10020	450	1,200	1,500
Certificate	220-455-10030	290	300	300
Overtime	220-455-10080	325	-	-
Benefits				
FICA/Medicare	220-455-15010	4,654	5,542	5,698
Retirement	220-455-15020	11,546	12,186	12,529
Health Insurance	220-455-15030	9,467	10,199	11,188
Dental Insurance	220-455-15040	241	244	266
BC Life Insurance	220-455-15050	32	32	32
TCDRS Life Insurance	220-455-15060	188	185	186
Unemployment	220-455-15070	124	123	127
Workers' Compensation	220-455-15080	1,697	1,851	1,903
Office Supplies	220-455-20000	-	-	-
Equipment (less than \$5k)	220-455-90153	4,854	5,000	5,000
TOTAL COURTHOUSE SECURITY FUND		\$ 101,446	\$ 107,811	\$ 111,418
<u>JUSTICE COURT BLDG SECURITY FUND</u>				
Court Security	221-450-80493	\$ -	\$ 40,000	\$ 41,620
Miscellaneous	221-450-80500	-	9,456	10,000
TOTAL JUST CRT BLDG SECURITY FUND		\$ -	\$ 49,456	\$ 51,620

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>SPECIALTY COURT FUND</u>				
Miscellaneous	222-290-80500	\$ -	\$ 19,152	\$ 23,075
TOTAL SPECIALTY COURT FUND		\$ -	\$ 19,152	\$ 23,075
<u>COURT REPORTER SERVICE FUND</u>				
Salary- CPS Hearings	223-110-10000	\$ 6,054	\$ 12,000	\$ 19,000
Salary - Dist Crt Substitute Court Reporter	223-110-	-	-	12,500
FICA	223-110-15010	1,374	920	4,100
Retirement	223-110-15020	2,109	-	3,700
Life Insurance (TCDRS)	223-110-15060	35		
Dist Crt Statement of Fact (Transcripts)	223-110-37000	16,480	11,000	22,000
Salary- State Hospiat & Co Court	223-120-10000	17,100	12,000	22,000
FICA	223-120-15010	1,308	850	1,700
Cnty Crt Statement of Fact (Transcripts)	223-120-37000	-	12,031	3,400
TOTAL COURT REPORTER SVC FUND		\$ 44,460	\$ 48,801	\$ 88,400
<u>LOCAL TRUANCY PREVENTION & DIVERSION</u>				
Juvenile Case Manager	224-290-80500	\$ -	\$ 44,652	\$ 54,100
TOTAL LOCAL TRUANCY PREVENTION & DIVERSION FUND		\$ -	\$ 44,652	\$ 54,100
<u>CHILD ABUSE PREVENTION FUND</u>				
Child Abuse Prevention Programs	226-365-80500	\$ -	\$ 6,833	\$ 7,800
TOTAL CHILD ABUSE PREVENTION FUND		\$ -	\$ 6,833	\$ 7,800
<u>RECORDS MANAGEMENT--DISTRICT CLERK FUND</u>				
Automation/Preservation	227-460-90197	\$ 4,620	\$ 60,950	\$ 90,700
TOTAL RECORDS MANAGEMENT FUND		\$ 4,620	\$ 60,950	\$ 90,700
<u>COUNTY CLERK RECORDS ARCHIVE</u>				
Records Archive	228-458-90196	\$ 237,302	\$ 887,000	\$ 525,500
TOTAL RECORDS ARCHIVE FUND		\$ 237,302	\$ 887,000	\$ 525,500
<u>VITAL RECORDS PRESERVATION</u>				
Education/professional dues	229-459-31014	\$ 300	\$ 5,000	\$ 6,000
Records	229-459-90192	4,537	26,881	27,670
TOTAL VITAL RECORD PRESERVATION FUND		\$ 4,837	\$ 31,881	\$ 33,670
<u>RECORDS MANAGEMENT (DOCUMENT FILING) FUND</u>				
Equipment less than \$5K	230-460-20000	\$ 689	\$ 75,000	\$ 75,000
Doc Preservation Svc (Indexing)	230-460-35001	862	795,000	653,000
Disaster Rec/Website Hosting	230-460-90198	-	50,000	50,000
Software Support	230-460-35550	-	30,000	30,000
TOTAL RECORDS MANAGEMENT FUND		\$ 1,551	\$ 950,000	\$ 808,000

**EXPENDITURES
FY 2025-2026**

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>RECORDS MANAGEMENT (COURT FEE) FUND</u>				
Capital Expenditures	231-465-90150	\$ -	\$ 44,321	\$ 51,380
Copier Lease	231-465-35501	-	5,000	5,000
Office Supplies	231-465-20000	-	1,000	1,000
Automation/Preservation	231-465-90193	-	3,500	3,500
TOTAL RECORDS MANAGEMENT FUND		\$ -	\$ 53,821	\$ 60,880

JUVENILE DELINQUENCY FUND

Damage Repair	232-466-80520	\$ -	\$ 10	\$ 12
Educational/Intervention Programs	232-466-80570	-	10	12
Public Rewards	232-466-80581	-	9	11
TOTAL JUVENILE DELINQUENCY FUND		\$ -	\$ 29	\$ 35

TOBACCO SETTLEMENT FUND

Capital Expenditures	233-466-90150	\$ -	\$ 8,596,276	\$ 7,230,000
Election Equipment	233-466-90151	-	-	-
Computers	233-466-90152	-	-	-
911 Tech Equipment		-	-	-
Transfer to Radio System	233-999-99993	-	-	-
TOTAL TOBACCO SETTLEMENT FUND		\$ -	\$ 8,596,276	\$ 7,230,000

JUSTICE COURT TECHNOLOGY FUND

Cell Phone Allowance	234-130-10090	\$ 1,800	\$ 1,800	\$ 1,800
FICA/Medicare	234-130-15010	-	-	-
Office Supplies	234-130-20000	-	-	-
Technology Education/Training	234-130-31005	1,860	2,835	3,950
Miscellaneous	234-130-80500	-	-	-
Technological expense	234-130-90191	-	-	-
Cop Sync (ticket writing)	234-130-53510	8,000	8,000	8,000
TOTAL JUSTICE COURT TECHNOLOGY		\$ 11,660	\$ 12,635	\$ 13,750

DISTRICT COURT RECORDS TECHNOLOGY FUND

Automation/Preservation	235-460-90195	\$ -	\$ 14,537	\$ 15,725
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 14,537	\$ 15,725

ALTERNATIVE DISPUTE RESOLUTION FUND

Court Mediators	236-236-38020	\$ -	\$ 59,517	\$ 75,710
TOTAL ALTERNATIVE DISPUTE RESOLUTION FUND		\$ -	\$ 59,517	\$ 75,710

COUNTY COURT TECHNOLOGY FUND (HB 3637)

Education/Training for Court Judge	237-460-31003	\$ -	\$ 3,520	\$ 1,065
Maint. of Technological Enhancements	237-460-32501	-	750	450
Purchase of Techn. Enhancements	237-460-90156	-	750	450
TOTAL COUNTY COURT TECHNOLOGY FUND		\$ -	\$ 5,020	\$ 1,965

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>DISTRICT COURT TECHNOLOGY FUND (HB 3637)</u>				
Education/Professional Dues	238-460-31000	\$ -	\$ 1,144	\$ 1,500
Machine Maintenance	238-460-32500	-	100	210
Equipment- Less than \$5K	238-460-90150	-	1,700	1,500
TOTAL DISTRICT COURT TECHNOLOGY FUND		\$ -	\$ 2,944	\$ 3,210

DISTRICT COURT RECORDS ARCHIVE FUND

Preservation/Restoration Services	239-458-90196	\$ -	\$ 20,265	\$ 21,350
TOTAL DISTRICT COURT RECORD ARCHIVE FUND		\$ -	\$ 20,265	\$ 21,350

DISTRICT COURT RECORD PRESERVATION FUND

Digitize Court Records	241-460-32510	\$ -	\$ 24,429	\$ 26,025
TOTAL DISTRICT COURT RECORD PRESERVATION FUND		\$ -	\$ 24,429	\$ 26,025

COUNTY COURT RECORD PRESERVATION FUND

Digitize Court Records	242-460-32510	\$ -	\$ 9,296	\$ 9,585
TOTAL COUNTY COURT RECORD PRESERVATION FUND		\$ -	\$ 9,296	\$ 9,585

COUNTY ATTORNEY DIVERSIONARY FUND

Salaries		\$ -	\$ -	
FICA/Medicare		-	-	
Retirement		-	-	
TCDRS Insurance		-	-	
Miscellaneous	245-190-80500	379	500	500
Office Supplies/Furniture	245-190-20000	16,016	93,509	81,380
Travel/Professional Dues	245-190-31000	1,145	10,000	10,000
Law Books	245-190-34000	-	26,400	25,000
TOTAL COUNTY ATTORNEY DIVERSIONARY FUND		\$ 17,540	\$ 130,409	\$ 116,880

COUNTY LIBRARY DONATION FUND

Equipment / Kiosks	249-409-10190	\$ -	\$ 150,000	\$ -
Capital Expenditures	249-409-90150	-	906,853	1,060,545
Library Operations	249-410-80500	-	50,000	-
TOTAL COUNTY LIBRARY DONATION FUND		\$ -	\$ 1,106,853	\$ 1,060,545

CITY/COUNTY FUTURE COMMUNICATION FUND

Maintenance expense	298-290-35502	\$ -	\$ 168,000	\$ 170,000
Equipment Replacement	298-290-80500		\$ 226,706	\$ 518,400
CITY/COUNTY FUTURE COMMUNICATION FUND		\$ -	\$ 394,706	\$ 688,400

COMMUNICATION SYSTEMS FUND

Annual Maint Pkg Expense	299-290-35501	\$ 54,954	\$ 56,160	\$ 57,400
TOTAL COMMUNICATION SYSTEMS FUND		\$ 54,954	\$ 56,160	\$ 57,400

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
AMERICAN RESCUE PLAN FUND				
Capital Expenditures	301-111-90152	\$ -	\$ -	\$ -
Contributions to other agencies (VFD)	301-111-43001	-	-	-
Architect Fees	301-111-42550		-	-
Other	301-111-80500	-	-	-
TOTAL AMERICAN RESCUE PLAN FUND		\$ -	\$ -	\$ -

OPIOID FUND				
Opioid - Not Restricted	302-111-80500	\$ 17,500	\$ 21,193	\$ 8,717
Opioid - Restricted	302-302-80505			\$ 26,733
TOTAL OPIOID FUND		\$ 17,500	\$ 21,193	\$ 35,450

STATE GRANT (SB 22) \$350,000- SHERIFF				
Salary (Gross)	303-111-10001		\$ 258,247	\$ 273,617
Benefits				
FICA	303-111-15010		\$ 19,756	\$ 21,012
Retirement	303-111-15020		\$ 43,434	\$ 46,199
Life (TCDRS) Insurance	303-111-15060		\$ 658	\$ 687
Unemployment	303-111-15070		\$ 430	\$ 460
Workers Compensation	303-111-15080		\$ 6,365	\$ 7,018
Capital Expenditures		-		
New Vehicles	303-530-90010	350,000	21,310	4,007
Return of Funds	303-		-	
TOTAL STATE GRANT \$350,000 FUND		\$ 350,000	\$ 350,200	\$ 353,000

STATE GRANT (SB22) \$175,000- COUNTY ATTORNEY				
Salary (Gross)	304-111-10001	\$ 4,695	\$ 139,766	\$ 134,938
Benefits				
FICA	304-111-15010	359.18	\$ 10,692	\$ 10,323
Retirement	304-111-15020	0	\$ 23,509	\$ 22,697
Life (TCDRS) Insurance	304-111-15060	0	\$ 517	\$ 337
Unemployment	304-111-15070	7.98	\$ 238	\$ 229
Workers Compensation	304-111-15080	0	\$ 278	\$ 6,476
Capital Expenditures			\$ 100	\$ 3,000
Return of Funds				\$ 282,140
TOTAL STATE GRANT \$175,000 FUND		\$ 5,062	\$ 175,100	\$ 460,140

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
<u>ELECTION ADMINISTRATION FUND</u>				
Equipment- Less than \$5K	306-230-90152	\$ 5,538	\$ 319,150	\$ 341,850
Election Operations	306-230-20010	\$ 81,460	-	-
TOTAL ELECTION ADMINISTRATION FUND		\$ 86,998	\$ 319,150	\$ 341,850
<u>LEOSE - DISTRICT ATTORNEY FUND</u>				
Training/Travel	307-170-31070	\$ -	\$ 3,051	\$ 5,374
TOADISTRICT ATTORNEY FUND		\$ -	\$ 3,051	\$ 5,374
Accounted for in General Fund in prior years				
<u>LEOSE - SHERIFF FUND</u>				
Training/Travel	308-310-31070	\$ 2,295	\$ 23,500	\$ 38,950
TOTAL LOESE - SHERIFF FUND		\$ 2,295	\$ 23,500	\$ 38,950
Accounted for in General Fund in prior years				
<u>SHERIFF DONATIONS FUND</u>				
LE Equipment/Supplies	309-310-80990	\$ 36,819	\$ 251,000	\$ 282,000
TOTAL SHERIFF DONATIONS FUND		\$ 36,819	\$ 251,000	\$ 282,000
<u>CASH BONDS FUND</u>				
Return of Cash Bonds	310-341-80500	\$ 8,903	\$ 48,000	\$ 32,900
TOTAL CASH BONDS FUND		\$ 8,903	\$ 48,000	\$ 32,900
Accounted for in General Fund in previous years				
<u>COURT COSTS FUND</u>				
Revenue sent to various agencies (See Revenue)	311-351-05070		\$ 269,000	\$ 235,250
Transfer to General Fund	311-999-99998	29,341	30,000	30,000
TOTAL COURT COSTS FUND		\$ 29,341	\$ 299,000	\$ 265,250
<u>MENTAL HEALTH OFFICERS FUND (1)</u>				
Salary (3 deputies)	312-310-10000	\$ 181,111	\$ 200,121	\$ 206,626
Longevity	312-310-10020	8,100	9,000	9,900
Certificate Pay	312-310-10030	900	900	900
Holiday Pay	312-310-10060	9,493	8,421	8,674
Overtime Pay	312-310-10070	-	15,205	15,662
Cell Phone Allowance	312-310-10090	900	900	900
Benefits				
FICA/Medicare	312-310-15010	\$ 14,528	\$ 17,943	\$ 18,564
Retirement	312-310-15020	\$ 33,573	\$ 39,451	\$ 40,816
Health Insurance	312-310-15030	28,400	30,597	33,565
Dental Insurance	312-310-15040	724	732	797
BC Life Insurance	312-310-15050	95	95	95
TCDRS Life Insurance	312-310-15060	\$ 547	\$ 598	\$ 607
Unemployment	312-310-15070	\$ 359	\$ 399	\$ 413
Workers' Compensation	312-310-15080	\$ 4,965	\$ 5,993	\$ 6,200
Office Supplies	312-310-20000	-	500	500
Fuel	312-310-65000	9,470	10,650	10,650
Training/Travel	312-310-31015	489	780	780
Uniform expense	312-310-43600	-	500	500
CopSync	312-310-53510	1,935	1,935	1,935
Miscellaneous	312-310-80500	-	10,739	10,739
TOTAL MENTAL HEALTH OFFICERS FUND		\$ 295,590	\$ 355,459	\$ 368,820

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
SCHOOL RESOURCE OFFICER FUND				
Salary / Forsan (1)	313-310-10000	59,564	65,556	67,664
Salary / Coahoma (2)	313-311-10000	44,673	49,167	67,664
Longevity	313-310-10020	4,500	5,100	5,700
Certificate Pay	313-310-10030	720	720	720
Overtime Pay	313-310-10070	-	994	1,023
Holiday Pay	313-310-10060	5,462	2,924	3,012
Cell Phone Allowance	313-310-10090	600	600	600
Benefits				
FICA/Medicare	313-310-15010	8,065	9,567	11,198
Retirement	313-310-15020	19,329	21,035	24,622
Health Insurance	313-310-15030	18,933	20,398	22,377
Dental Insurance	313-310-15040	482	488	531
BC Life Insurance	313-310-15050	63	63	63
TCDRS Life Insurance	313-310-15060	315	319	366
Unemployment	313-310-15070	206	213	249
Workers' Compensation	313-310-15080	2,854	3,195	3,740
Office Supplies	313-310-20000	-	-	
Training/Travel	313-310-31015	-	700	700
Uniform expense	313-310-43600	-	-	
Fuel	313-310-65000	-	3,200	3,200
CopSync	313-310-53510	-	-	
Miscellaneous	313-310-80500	-	1,165	1,163
TOTAL SCHOOL RESOURCE OFFICER FUND		\$ 165,766	\$ 185,404	\$ 214,592
(1) Schools reimb. 75% of Salary/Benefits / 100% of expenses Cnty contributes 25% of salary/benefits...total salary/benefits				
SCOFFLAW LAW FUND				
Office Supplies	314-260-20000	\$ -	\$ 500	\$ 500
Equipment- Less than \$5K	314-260-90150	-	18,330	20,995
Miscellaneous	314-260-80500	-	300	300
TOTAL SCOFFLAW FUND		\$ -	\$ 19,130	\$ 21,795
DEBT SERVICE FUND, GO BONDS - SERIES 2015 (Jail)				
Bond Principal	601-601-68010	\$ 520,000	\$ 540,000	\$ 540,000
Bond Interest	601-601-68020	227,900	209,350	209,350
Agent's Fee	601-601-68030	300	600	600
TOTAL JAIL DEBT SERVICE FUND		\$ 748,200	\$ 749,950	\$ 749,950
DEBT SERVICE FUND, GO BONDS - SERIES 2018 (Radio System)				
Bond Principal	600-601-68010	\$ -	\$ -	-
Bond Interest	600-601-68020	-	-	-
Agent's Fee	600-601-68030	-	-	-
TOTAL RADIO SYSTEM DEBT SERVICE FUND		\$ -	\$ -	-
JAIL DISPATCH EXPANSION				
Capital Expenditures	700-700-90150	-	-	2,262,987
TOTAL JAIL DISPATCH EXPANSION		\$ -	\$ -	\$ 2,262,987

EXPENDITURES
FY 2025-2026

Department/Line Items	Acct Number	2023-24 Actual	2024-25 Budget	2025-2026 Approved
EQUIPMENT OPERATING FUND				
Capital Items (Software)	850-311-90150	\$ 11,300	\$ -	\$ 10,500
Salary	850-530-10001	\$ 291,340	\$ 304,097	\$ 352,005
Longevity	850-530-10020	14,400	15,900	17,400
Overtime Pay	850-530-10070	38	1,000	
FICA/Medicare	850-530-15010	22,544	24,480	28,259
Retirement	850-530-15020	49,902	53,823	62,134
Health Insurance	850-530-15030	47,333	50,995	55,942
Dental Insurance	850-530-15040	1,206	1,220	1,328
BC Life Insurance	850-530-15050	158	158	158
TCDRS Life Insurance	850-530-15060	814	816	924
Unemployment	850-530-15070	533	544	628
Workers' Compensation	850-530-15080	7,209	7,819	8,018
Shop Supplies	850-530-27000	9,868	10,000	10,000
Shop Maintenance	850-530-27500	5,061	6,000	6,000
Vehicle Insurance	850-530-51500	75,179	85,000	116,568
Reserve Contingency	850-530-64500	-	30,000	30,000
Gas and Oil	850-530-65000	369,830	600,000	600,000
Tires	850-530-65500	44,655	46,000	46,000
Equipment Repairs	850-530-66000	33,318	25,000	30,000
Equipment Parts	850-530-66500	119,655	125,000	125,000
Radio Expense - Sheriff	850-530-67000	523	6,500	6,500
Radio Expense - Jail	850-530-67250	-	2,800	2,800
Radio Expense - R&B	850-530-67500	-	2,560	2,560
Auto Expense - Sheriff	850-530-68000	47,068	51,000	51,000
Auto Expense - Jail	850-530-68011	2,800	5,750	5,750
Auto Expense - Maintenance/JP's	850-530-68250	713	1,500	1,500
Auto Expense - Detention & APO	850-530-68260	2,988	3,000	3,000
Auto Expense - Extension	850-530-68500	1,211	4,000	2,000
Auto Expense - Fire Department	850-530-68750	37,238	45,000	45,000
New Vehicles - Sheriff & Jail (1)	850-530-90000	-	678,895	426,000
New Vehicles - R&B (2)	850-530-90100	-	895,000	768,000
Equipment less than \$5k	850-530-90101	2,194	5,000	5,000
New Vehicles - Extension	850-530-90120	-	-	-
New Vehicles - Courthouse Maintenance	850-530-90131	-	-	-
New Vehicles - Fire Dept.	850-530-90180	-	-	-
New Vehicles - JP's	850-530-90190	-	-	-
Equipment Rental	850-530-90250	3,034	5,000	5,000
Facility Maintenance and Repairs	850-530-90300	-	-	-
TOTAL EQUIPMENT OPERATING FUND		\$ 1,202,114	\$ 3,093,857	\$ 2,824,973

Summary of R&B 2026 Equipment

150 M3 MOTORGRADER (AWD) CATERPILLER	470,000	Revenue
Auction/Trade Unit 40408		(150,000)
2026 PETRBUILT OR INTERNAT'L HAUL TRUCK	170,000	
AUCTION 2015 CAT HAUL TRUCK		(25,000)
SUBTOTAL	640,000	
TARIFF SURCHARGE 20%	128,000	
TOTAL	768,000	

Summary of 2026 Vehicle Requests

(4) 2026 2WD TAHOES	313,960
(1) TRAVERSE - JAIL COMMISSARY	40,800
SUBTOTAL	354,760
TARIFF SURCHARGE	70,952
TOTAL	425,712

Howard County, Texas

Fiscal Year 2025-2026

OTHER FUNDS SUMMARY

Fund Number:	910	920	925	930	935	941 Tax Assessor- Collector	950
Fund Name:	County Attorney Forfeiture	District Attorney Forfeiture	Equitable Sharing	Sheriff Foreiture	Jail Commissary	Special Inventory	Abandoned Property
Estimated Balance October 1, 2024	13,150	265,675	92	76,680	102,560	20,000	67,770
Revenue:							
Charges for Services	-	-	-	-	80,000	-	10,000
Interest	-	9,000	-	1,400	500	450	375
Total Revenue	-	9,000		1,400	80,500	450	10,375
Expenditures:							
Salary & Benefits		-		-	41,100	-	
Supplies		25,000	92	11,265	15,000	10,000	15,000
Education		25,000			-	4,500	
Machine Maintenance		2,500			-		
Postage		-			1,200		
Cable TV		-			4,400		
Inventory Items		-			66,560		
Investigations		71,125		20,000	-		
Aircraft Repairs & Hanger		-					
Vehicle Towing Costs		-					9,625
Inmate Work Program		-			3,000		
Expenditures from Abandoned Property		-					42,510
Miscellaneous		1,000		11,265		1,310	
Capital Outlay	13,150	150,050		35,550	9,800	4,640	11,010
Transfer to Equipment Operating					42,000		
Total Expenditures				-	-	-	-
	13,150	274,675	92	78,080	183,060	20,450	78,145
Estimated Balance September 30,2025							
	-	-	-	-	-	-	-

Howard County, Texas
Fiscal Year 2025-2026

TAX RATE CALCULATION
WORKSHEETS

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Howard County

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 11,784,729,222
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,784,729,222
4.	Prior year total adopted tax rate.	\$ 0.204370 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ 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.	\$ 11,784,729,222
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. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 4,496,056 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 21,967,717 C. Value loss. Add A and B. ⁶	\$ 26,463,773
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 174,666 B. Current year productivity or special appraised value: - \$ 6,829 C. Value loss. Subtract B from A. ⁷	\$ 167,837
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 26,631,610
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. ⁸ 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.	\$ 11,758,097,612
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 24,030,024
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. ⁹	\$ 25,917
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 24,055,941
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 8,641,544,843 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,182,611 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 8,648,727,454

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,097,983
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 2,097,983
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 8,650,825,437
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 19,825,827
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 19,825,827
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 8,630,999,610
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.278715 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.301711 /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ 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.	\$ 0.198541 /\$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> .	\$ 11,784,729,222
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 23,397,519
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 24,954 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 24,954 E. Add Line 31 to 32D.	\$ 23,422,473
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,630,999,610
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.271376 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ 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. \$ 380,537 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. - \$ 216,783 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.001897 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.001897 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ 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. \$ 202,137 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. - \$ 179,005 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000268 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000268 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 376,427 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 303,565 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000844 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000175 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000175 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.273716 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.273716 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.283296 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 / \$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹ Enter debt amount \$ 750,700 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 25,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 725,700
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 13,338
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 712,362
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 97.00 % B. Enter the prior year actual collection rate 97.73 % C. Enter the 2023 actual collection rate 97.34 % D. Enter the 2022 actual collection rate 94.03 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴	97.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 734,393
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.008489 / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.291785 / \$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	\$ 0.324275 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ 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. ³⁷ - 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.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.301711 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.301711 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.324275 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.324275 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.324275 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 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.....	\$ 0.221030 /\$100 \$ 0.010711 /\$100 \$ 0.210319 /\$100 \$ 0.221030 /\$100 \$ -0.010711 /\$100 \$ 11,371,090,522 \$ 0
65.	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 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.....	\$ 0.221566 /\$100 \$ 0.005066 /\$100 \$ 0.216500 /\$100 \$ 0.208716 /\$100 \$ 0.007784 /\$100 \$ 10,447,463,860 \$ 813,230
66.	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 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.....	\$ 0.238916 /\$100 \$ 0.012084 /\$100 \$ 0.226832 /\$100 \$ 0.238916 /\$100 \$ -0.012084 /\$100 \$ 8,711,325,600 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 813,230 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.009400 /\$100
69.	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)	\$ 0.333675 /\$100

⁴² Tex. Tax Code §26.013(b)

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

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸ 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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.296752 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.005779 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.017137 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.319668 /\$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.⁵⁰

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.⁵¹

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.221030 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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 <i>form 50-856-a, 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. ⁵³ 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.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,758,097,612
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,630,999,610
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)⁴⁹ Tex. Tax Code §26.063(a)(1)⁵⁰ Tex. Tax Code §26.042(b)⁵¹ Tex. Tax Code §26.042(f)⁵² Tex. Tax Code §26.042(c)⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.333675 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.301711 /\$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. \$ 0.333675 /\$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. \$ 0.319668 /\$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.⁵⁴

**print
here** ▶

Tiffany Sayles
 Printed Name of Taxing Unit Representative

**sign
here** ▶

T. Sayles
 Taxing Unit Representative

7-31-25
 Date

⁵⁴ 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

Howard County

Special Road and Bridge

432-264-2202

Taxing Unit Name

Phone (area code and number)

300 S Main Big Spring, Texas, 79720

www.co.howard.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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 11,784,729,222
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,784,729,222
4.	Prior year total adopted tax rate.	\$ 0.016660 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ 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.	\$ 11,784,729,222
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. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 4,496,056 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 21,967,717 C. Value loss. Add A and B. ⁶	\$ 26,463,773
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 174,666 B. Current year productivity or special appraised value: - \$ 6,829 C. Value loss. Subtract B from A. ⁷	\$ 167,837
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 26,631,610
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. ⁸ 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.	\$ 11,758,097,612
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,958,899
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. ⁹	\$ 25,917
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,984,816
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 8,641,544,843 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,182,611 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment 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. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 8,648,727,454

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 2,097,983
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 2,097,983
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 8,650,825,437
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 19,825,827
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 19,825,827
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 8,630,999,610
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.022996 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.301711 /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ 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.	\$ 0.016660 /\$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> .	\$ 11,784,729,222
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,963,335
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 24,954 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 24,954 E. Add Line 31 to 32D.	\$ 1,988,289
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,630,999,610
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.023036 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.023036 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.023036 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.023842 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 / \$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹ Enter debt amount \$ 750,700 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 25,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 725,700	\$ 725,700
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 725,700
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³³ 97.00 % B. Enter the prior year actual collection rate..... 97.73 % C. Enter the 2023 actual collection rate 97.34 % D. Enter the 2022 actual collection rate 94.03 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 97.00 %	97.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 748,144
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.008648 / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.032490 / \$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	\$ 0.324275 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ 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. ³⁷ - 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.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.301711 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.301711 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.324275 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.324275 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.324275 /\$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.⁴² 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.⁴³

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;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ 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.⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 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.....	 \$ 0.221030 /\$100 \$ 0.010711 /\$100 \$ 0.210319 /\$100 \$ 0.221030 /\$100 \$ -0.010711 /\$100 \$ 11,371,090,522 \$ 0
65.	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 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.....	 \$ 0.221566 /\$100 \$ 0.005066 /\$100 \$ 0.216500 /\$100 \$ 0.208716 /\$100 \$ 0.007784 /\$100 \$ 10,447,463,860 \$ 813,230
66.	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 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.....	 \$ 0.238916 /\$100 \$ 0.012084 /\$100 \$ 0.226832 /\$100 \$ 0.238916 /\$100 \$ -0.012084 /\$100 \$ 8,711,325,600 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 813,230 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.009400 /\$100
69.	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)	\$ 0.333675 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.296752 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,650,825,437
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.005779 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.017137 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.319668 /\$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.⁵⁰

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.⁵¹

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.221030 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 11,758,097,612
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,630,999,610
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.333675 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.301711 /\$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. \$ 0.333675 /\$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. \$ 0.319668 /\$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.⁵⁴

print
here ▶

Tiffany Sayles
 Printed Name of Taxing Unit Representative

sign
here ▶

T. Sayles
 Taxing Unit Representative

7-31-25
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Governing Body Summary #1A*

Benchmark 2025 Tax Rates

Howard County

Date: 07/31/2025 09:03 AM

DESCRIPTION OF TAX RATE	TAX RATE PER \$100	THIS YEAR'S TAX LEVY**	ADDITIONAL TAX LEVY
No-New-Revenue Tax Rate	\$0.301711	\$26,100,492	
One Percent \$100 Tax Increase***	\$0.304728	\$26,361,487	\$260,995
One Cent per \$100 Tax Increase***	\$0.311711	\$26,965,574	\$865,082
De Minimis Rate	\$0.319668	\$27,653,921	\$1,553,429
VAR NOT adjusted for Unused Increment Rate	\$0.324275	\$28,052,464	\$1,951,972
VAR adjusted for Unused Increment Rate	\$0.333675	\$28,865,642	\$2,765,150
Last Year's Tax Rate	\$0.221030	\$19,120,919	\$-6,979,573
Proposed Tax Rate	\$0.000000	\$0	\$-26,100,492

*These figures are provided as estimates of possible outcomes resulting from varying the tax rate. Please be aware that these are only estimates and should not be used alone in making budgetary decisions.

**Tax levies are calculated using line 21 of the No-New-Revenue Tax Rate Worksheet and this year's frozen tax levy on homesteads of the elderly or disabled.

***Tax increase compared to no-new-revenue tax rate.