



FRANKLIN COUNTY, TEXAS
2027
ADOPTED
BUDGET

ADOPTED ON THIS THE 14th DAY OF SEPTEMBER, 2026.

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FRANKLIN COUNTY, TEXAS



2027 ADOPTED BUDGET

This budget will raise more revenue from property taxes than last year's budget by \$1,100,207 effectively a 12.83% revenue increase over last year's budget, and of that total, \$245,898 is revenue to be raised from new property added to the tax roll this year. [LGC 111.008(d)] The ad valorem tax rate required to fund this budget is proposed to be set at .38697, which is above the No New Revenue Rate (NNR) of .34624, but below the Voter Approval Rate of .45401.

Tax Rate Year	2024	2025	2026
Calendar Budget Year	<u>2025</u>	<u>2026</u>	<u>2027</u>
Total Property Tax Rate	.35228	.36386	.38697
No New Revenue Rate	.35228	.32604	.34624



Circa 1912

Franklin County Judge

Scott Lee

200 N. Kaufman St.
Mt. Vernon, TX 75457
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The Home of Beautiful Lake Cypress Springs



**Franklin County, Texas
Taxpayer Impact Statement For
Median-Valued Homestead Property
Section 551.043©, Texas Government Code**

The following comparison is provided for the Median-Valued Homestead Property:

Rate Scenario	Median Homestead Taxable Value	Tax Rate (per \$100 of value)	Estimated Property Tax Bill
FY 2025 Tax Rate (Current Year)	\$250,000	.36386	\$909.65
FY 2026 Proposed Tax Rate	\$250,000	.38697	\$967.43
FY 2026 No New Revenue Tax Rate	\$250,000	.34624	\$865.60

Scott Lee - Franklin County Judge

BUDGET CERTIFICATE

Budget year January 1, 2027 through December 31, 2027

STATE OF TEXAS **

COUNTY OF FRANKLIN **

We, Scott Lee, County Judge; Marla White, County Auditor; and Brook Bussell, County Clerk of Franklin County, Texas, do hereby certify the attached budget is a true and correct copy of the budget of Franklin County, Texas, for the period January 1, 2027 through December 31, 2027, as passed and approved by the Commissioners' Court of Franklin County, Texas, on the 14th day of September, 2026, as the same appears on file in the office of the County Clerk of Franklin County, Texas.



Scott Lee, County Judge

Marla White, County Auditor

STATE OF TEXAS **

COUNTY OF FRANKLIN **

I, Brook Bussell, County Clerk of Franklin County, Texas, and Ex-Officio Clerk of the Commissioners' Court, do hereby certify that the above and foregoing is true and correct as reflected by the records in my office.

Given under my hand and seal of office in Mt. Vernon, Texas, this the 14th day of September, 2026.



Brook Bussell, County Clerk

FRANKLIN COUNTY
COMMISSIONERS COURT

August 10, 2026

Commissioners Court reviewed the following items and took the following action regarding the proposal of the 2026 tax rates for the Franklin County FY 2027 calendar budget year:

1) Review and determine the level of funding required for the FY 2027 budget.

2) The No New Revenue Rate is as follows: General Fund .23219 RBS .01249
Lateral Road .07945 I&S .02211

Total 2026 No New Revenue Rate: .34624

3) After review of the expenses presented, it is determined that the level of the proposed 2026 tax rates needed to fund FY 2027 budget are as follows:

General Fund .26889 RBS .01302
Lateral Road .08295 I&S .02211

Total Proposed 2026 Tax Rate For FY2027 Budget .38697

4) Take a record vote on the proposed 2026 tax rate increase for the FY2027 budget.

2026 Proposed Tax Rate (~~Voter Approval Rate~~) .38697

2026 No New Revenue Rate .34624

Increase over No New Revenue Rate .0407

5) Public hearing set for August 24, 2026 at 9 a.m.

6) Schedule of meeting to set the FY2027 budget and adopt the 2026 tax rate.

Date: Monday, August 24, 2026 Time: 9 a.m.

Motion by Scott Newsome

Seconded by Joe D Stanley

County Judge – Scott Lee

Yes

Abstain

No

Absent

Commissioner Pct. 1 – Joe D. Stanley

Yes

Abstain

No

Absent

Commissioner Pct. 2 – Toby Godfrey

Yes

Abstain

No

Absent

Commissioner Pct. 3 – Scott Newsome

Yes

Abstain

No

Absent

Commissioner Pct. 4 – Scott Smith

Yes

Abstain

No

Absent

MOTION:

3

CARRIED

2

FAILED

APPROVED BY ORDER OF THE COMMISSIONER'S COURT on this the 10th day of August, 2026.

Scott Lee

Scott Lee, County Judge

ATTEST:

Brook Bussell

Brook Bussell, County Clerk



FRANKLIN COUNTY, TEXAS
ORDER ADOPTING
THE 2027 BUDGET

WHEREAS, the Court met on September 14, 2026 to consider the proposed budget of estimated revenues and expenditures for FY 2027, covering January 1 through December 31, 2027;

WHEREAS, the proposed Budget was duly filed for inspection; public notice was given for public hearing on the adoption of said Budget; and said Budget having been duly considered by the Court;

IT IS HEREBY ORDERED by the Commissioners' Court of Franklin County, State of Texas, on September 14, 2026; that the proposed budget be and the same is hereby adopted as the annual budget for FY 2027 for Franklin County.

Commissioner Scott Newsome moved for adoption of order.

Commissioner Joe D. Stanley seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 1 – Joe D. Stanley	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 2 – Toby Godfrey	Yes	Abstain	<u>No</u>	Absent
Commissioner Pct 3 – Scott Newsome	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 4 – Scott Smith	Yes	Abstain	<u>No</u>	Absent

Motion

3 Carried

2 Failed

APPROVED and ADOPTED by the Franklin County Commissioner's Court on this the 14th day of September, 2026.

Joe D. Stanley, Commissioner Pct. #1

Scott Newsome, Commissioner Pct. #3

ATTEST: Brook Bussell Noble
Brook Bussell, County Clerk

Scott Lee
Scott Lee-County Judge

Toby Godfrey, Commissioner Pct #2

Scott Smith, Commissioner Pct. #4

09/14/2026
Date



FRANKLIN COUNTY, TEXAS

ORDER FOR ADOPTION OF 2026 TAX RATE FOR 2027 BUDGET

WHEREAS, the Franklin County Commissioners' Court has voted to adopt the proposed FY 2027 budget requiring a funding tax rate of .38697 which is above the No New Revenue tax rate of .34624, but less than the Voter Approval Rate of .45401.

THIS TAX RATE WILL RAISE MORE TAXES THAN LAST YEAR'S TAX RATE.

The No new Revenue tax rate will effectively be raised by 12.83% and will raise the property taxes on a \$250,000 home by approximately \$102.

IT IS HEREBY ORDERED BY AFFIRMATIVE VOTE OF THE COMMISSIONERS' COURT OF FRANKLIN COUNTY, on this the 14th day of September, 2026:

That the property tax rate for Tax Year 2026 / Budget Year 2027 is \$.38697 per \$100 assessed valuation on all taxable property within the county.

The proposed tax rate for Franklin County contains the following components:

General Fund	.26889
Lateral Road Fund	.08295
Special Road & Bridge Fund	.01302
Interest & Sinking Fund	<u>.02211</u>
TOTAL TAX RATE	.38697

Commissioner Scott Newsome moved for adoption of order.
Commissioner Joe D Stanley seconded the motion.

Adopted by the following vote:

County Judge – Scott Lee	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 1 – Joe D. Stanley	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 2 – Toby Godfrey	Yes	Abstain	<u>No</u>	Absent
Commissioner Pct 3 – Scott Newsome	<u>Yes</u>	Abstain	No	Absent
Commissioner Pct 4 – Scott Smith	Yes	Abstain	<u>No</u>	Absent

Motion 3 Carried 2 Failed

This year's adopted tax rate is over the calculated No New Revenue (effective) tax rate. This budget will raise more revenue from property taxes than last year's budget by \$1,100,207, and of that total \$245,898 is tax revenue to be raised from new property added to the tax roll this year.

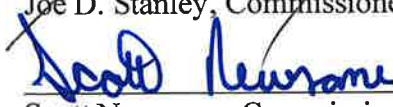
APPROVED AND ADOPTED by the Franklin County Commissioners' Court on this the 14th day of September, 2026.



Scott Lee, County Judge



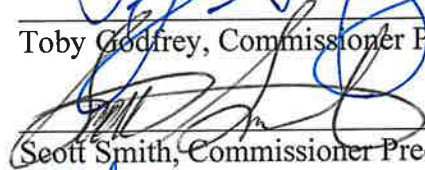
Joe D. Stanley, Commissioner Precinct #1



Scott Newsome, Commissioner Precinct #3



Toby Godfrey, Commissioner Precinct #2



Scott Smith, Commissioner Precinct #4

ATTEST:



Brook Bussell, County Clerk

CALCULATE INCREASE IN TAX DOLLARS

<u>Tax Fund</u>	<u>2027</u>	<u>2026</u>	<u>2027</u>
General Fund	\$ 6,713,295.00	\$ 5,904,575.00	\$ 808,720.00
R&B Special	\$ 366,075.00	\$ 345,958.00	\$ 20,117.00
Lateral Road	\$ 2,086,191.00	\$ 1,977,652.00	\$ 108,539.00
Debt Service	\$ 509,833.00	\$ 347,002.00	\$ 162,831.00
Total Taxes	\$ 9,675,394.00	\$ 8,575,187.00	<u>\$ 1,100,207.00</u> <u>\$ 1,100,207.00</u>

CALCULATE % INCREASE IN TAX \$s OVER LAST YEAR

Proposed Increase in Tax \$s over Prior Year	\$ 1,100,207.00
Prior Year Total Tax \$s	<u>\$ 8,575,187.00</u>
% Increase in Proposed Tax \$s	<u><u>12.83%</u></u>

**FRANKLIN COUNTY, TEXAS
COUNTY OFFICIALS
January 1, 2027**

County Judge.....Scott Lee
Commissioner Precinct 1.....Joe D Stanley
Commissioner Precinct 2.....Toby Godfrey
Commissioner Precinct 3.....Scott Newsome
Commissioner Precinct 4.....Scott Smith
County Clerk.....Brook Bussell
District Clerk.....Kathy Johnson
County Treasurer.....Paris Tillery
Tax Assessor-Collector.....Melissa McSwain-Clawson
County Auditor.....Marla White
Sheriff.....Ricky Jones
County Attorney.....Landon Ramsay
Justice of the Peace.....Robert Zinn
Constable.....Brantin Carr

STATISTICAL DATA

In presenting this budget to the Commissioner's Court of Franklin County, and to the taxpayers of Franklin County, Texas, the following statistics are set out:

VALUATION-GENERAL FUND/DEBT SERVICE \$2,352,954,906

VALUATION-LATERAL ROAD/FLOOD \$2,348,242,369

VALUATION-ROAD & BRIDGE SPECIAL \$2,869,016,616

The Franklin County levy per \$100 valuation in this budget is as follows:

RATES

.26889 X 2,352,954,906	=	\$6,326,860	General Ad Valorem Operating
.02211 X 2,352,954,906	=	\$ 520,238	Debt Service
.08295 X 2,348,242,369	=	\$1,947,867	Lateral Road/Flood
.01302 X 2,869,016,616	=	\$ 373,546	Road & Bridge Special

PROPERTY TAXES

Gross Taxes-General M&O	\$ 6,326,860
Over 65/Disabled	+ 523,441.
Less 2% delinquent	<u>(137,006)</u>
Net Taxes-General M&O	\$ 6,713,295
Lateral/Road Flood	\$ 1,947,867
Over 65/Disabled	180,900
Less 2% Delinquent	<u>(42,575)</u>
Net Taxes-Lateral/Road Flood	\$2,086,192
Road & Bridge Special	\$ 373,546
Less 2% Delinquent	<u>(7,470)</u>
Net Taxes-Road & Bridge Special	\$ 366,075

STATEMENT OF INDEBTEDNESS

As of August 1, 2026

County Limited Tax Notes- as of August 1, 2026

<u>Financer / Description</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Issued Amount</u>	<u>Retired Amount</u>	<u>Balance 8/1/2026</u>
Alliance Bank-Equip R&B #8005696	8/1/2024	8/1/2029	5.55%	\$ 582,645	\$ 233,058	\$ 349,587
Alliance Bank-Equip-R&B #136076	3/15/2020	3/15/2027	2.00%	\$ 800,000	\$ 685,714	\$ 114,286
Alliance Bank-Fire Truck #8008119	7/1/2026	1/5/2033	4.50%	\$ 950,100	\$ -	\$ 950,100
Alliance Bank-Equip-R&B #8004270	9/1/2023	9/1/2028	5.25%	\$ 463,955	\$ 185,582	\$ 278,373

Financing agreements as of August 1, 2026

None

Debt Service Requirements for 2027

Classification	Principal	Interest	Total
Alliance Bank-Equipment-#8005696	\$ 116,529	\$ 16,169	\$ 132,698
Alliance Bank-Equipment-#136076	\$ 114,286	\$1,143	\$ 115,429
Alliance Bank-Equipment-#8004270	\$ 92,791	\$9,880	\$ 102,671
Alliance Bank-Fire Truck-#8008119	\$ 135,729	\$40,889	\$ 176,618

FRANKLIN COUNTY
APPROVED PERSONNEL POSITIONS FOR FY 2027

<u>DEPARTMENT</u>	<u>JOB TITLE</u>	<u>QTY</u>	<u>Full Time / Part Time</u>
County Judge	Emergency Mgmt. Coordinator &		
	Fire Marshall	1	FT
	Maintenance	1	FT
	Clerk/Asst to Judge	1	FT
	Clerk-EMC	1	PT .
County Clerk	Clerk	2	FT
District Clerk	Clerk	2	FT
Justice of the Peace	Clerk	2	FT
County Attorney	Court Coordinator	1	FT
	Investigator	1	FT
	Asst Prosecutor	1	PT .
Auditor	Clerk	0	FT
Treasurer	Clerk	2	FT
Tax Assessor / Collector	Clerk	3	FT
	Clerk	1	PT .
Sheriff's Department	Chief Deputy	1	FT
	CID	3	FT
	Deputy	11	FT
Dispatch	Dispatcher	5	FT
Jail	Chief Jailer	1	FT
	Administrative Assistant	1	FT
	Jailer	13	FT
	Jail Nurse	1	FT
Elections Administrator	Administrator	1	FT
	Assistant	1	FT
Constable	Deputy	0	FT
Library	Librarian	1	FT
	Assistant Librarian	2	FT
	Clerks	1	PT .
	Janitor	1	PT .
Extension	Agent	1	PT .
The Hub	Cook/Manager	1	PT .
Recreation Facility	Sports Complex Manager	1	PT .
Road & Bridge Mtnce - Pct #1	Maintenance / Road Crew	4	FT
Road & Bridge Mtnce - Pct #2	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #3	Maintenance / Road Crew	3	FT
Road & Bridge Mtnce - Pct #4	Maintenance / Road Crew	3	FT
Total Positions	Full-time:	70	
	Part-time:	8	

Road and Bridge Allocation

2027 Budget

Franklin County has a total of 282 miles. The budgeted allocation was changed January 1, 2006, from a base with remaining funds split by percentage to all road funds being divided by the percentages noted below:

Precinct #1-88 miles of road - 31.20%

Precinct #2-60 miles of road - 21.28%

Precinct #3-70 miles of road - 24.82%

Precinct #4-64 miles of road - 22.70%

	BUDGET SUMMARY - FRANKLIN COUNTY									
	ACTUAL 2025									
	ESTIMATED - 2026-2027									
	2025 ACTUAL BEGIN FUND BALANCE	2025 ACTUAL REVENUE	2025 ACTUAL EXPENSES	2025 ACTUAL ENDING FUND BALANCE	2026 BUDGETED REVENUE	2026 BUDGETED EXPENSES	2026 ESTIMATED ENDING FUND BALANCE	2027 BUDGETED REVENUE	2027 BUDGETED EXPENSES	2027 ESTIMATED ENDING FUND BALANCE
GENERAL	\$ 3,781,054	\$ 7,962,811	\$ 8,588,252	\$ 3,155,613	\$ 8,350,847	\$ 8,574,189	\$ 2,932,271	\$ 9,185,300	\$ 9,208,782	\$ 2,908,789
ROAD & BRIDGE #1	886,625	973,937	1,129,298	731,264	892,590	1,058,233	565,621	934,187	1,079,369	420,439
ROAD & BRIDGE #2	324,251	718,977	584,983	458,245	610,444	749,263	319,426	638,814	769,918	188,322
ROAD & BRIDGE #3	434,156	726,616	633,368	527,404	708,156	785,577	449,983	741,246	797,858	393,371
ROAD & BRIDGE #4	236,097	654,079	612,620	277,556	649,256	776,031	150,781	679,520	792,713	37,588
COUNTY WIDE R&B	87,286	2,268,979	2,224,124	132,141	2,340,046	2,340,046	132,141	2,453,191	2,453,191	132,141
HEALTHCARE	211,931	20,000	19,758	212,173	30,000	40,000	202,173	30,000	40,000	192,173
INDIGENT HEALTH	14,074	55,055	50,770	18,359	89,000	89,000	18,359	89,000	89,000	18,359
THE HUB	11,547	59,893	71,278	162	74,600	78,720	(3,958)	78,500	78,770	(4,228)
SPORTS COMPLEX	6,116	89,038	91,221	3,933	56,300	60,945	(712)	60,300	60,795	(1,207)
CO FREE LIBRARY	31,795	263,061	263,016	31,840	280,900	283,277	29,463	326,400	327,394	28,469
DEBT SERVICE	58,662	418,081	376,690	100,053	356,110	364,510	91,653	531,348	528,560	94,441
TRANSFERS		(2,692,493)	(2,692,493)		(2,832,046)	(2,832,046)		(2,993,691)	(2,993,691)	
TOTAL TAX FUNDS	6,083,594	11,518,034	11,952,885	2,493,130	11,606,203	12,367,745	4,887,201	12,754,115	13,232,659	4,408,657
BRUCE ENDOWMENT	272,859	8,297	4,000	277,156	5,000	5,000	277,156	8,000	8,000	277,156
RECORDS RETENTION	271,265	58,259	34,305	295,219	48,000	140,000	203,219	48,000	140,000	111,219
CO RECORD RETENT.	74,234	10,936		85,170	7,800	45,000	47,970	7,800	45,000	10,770
ARCHIVAL FUND	242,836	47,909		290,745	33,500	171,000	153,245	33,500	171,000	15,745
RECORD MGMT-DCLK	10,397	547		10,944	800	7,000	4,744	800	7,000	(1,456)
C/DCLK TECHNOLOGY	7,851	743		8,594	400	6,000	2,994	400	6,000	(2,606)
C/HOUSE SECURITY	113,420	13,089	63,467	63,042	14,500	36,100	41,442	14,500	39,600	16,342
JP TECHNOLOGY	15,715	4,590	557	19,748	3,500	10,000	13,248	3,500	10,000	6,748
REVOLVING LOAN FUND	374,979	15,828		390,807	11,150	10,000	401,957	15,000	10,000	416,957
HOTEL/MOTEL TAX	181,033	109,754	155,427	135,360	80,000	90,000	125,360	80,000	145,014	60,346
COUNTY LAW LIBRARY	58,702	9,373	9,543	58,532	6,500	10,200	54,832	6,500	15,200	46,132
AIRPORT	769,713	7,627	29,307	748,033	14,000	11,500	750,533	14,000	11,500	753,033
CAPITAL PROJECT FUND	306,757	-	306,757	-	-	-	-	-	-	-
SHERIFF COMMISSARY	62,702	128,136	117,532	73,306	102,000	107,300	68,006	102,000	107,300	62,706
INMATE HOUSING	535,852	693,693	715,638	513,907	530,000	956,759	87,148	512,000	584,575	14,573
TOTAL OTHER FUNDS	3,298,315	1,108,781	1,436,533	2,970,563	857,150	1,595,859	2,231,854	846,000	1,290,189	1,787,665
TOTAL ALL FUNDS	\$ 9,381,909	\$ 12,626,815	\$ 13,389,418	8,619,306	\$ 12,463,353	\$ 13,963,604	\$ 7,119,055	\$ 13,600,115	\$ 14,522,848	\$ 6,196,322



Franklin County, TX

2027 Franklin County Budget

Account Summary

ADOPTED BUDGET 2027 Period Ending: 09/30/2026

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 010 - GENERAL FUND						
Revenue						
010-310-110	AD VALOREM CURRENT	4,999,229.00	5,083,722.23	5,904,575.00	5,975,509.85	6,713,295.00
010-310-120	AD VALOREM-DELINQUENT	117,000.00	-6,496.66	76,752.00	7,415.74	15,000.00
010-318-300	COUNTY SALES/USE TAX	746,900.00	766,185.98	710,274.00	522,796.74	762,820.00
010-319-100	PENALTY/INT-CURRENT/DELTQ	52,000.00	54,622.63	52,500.00	47,630.01	52,500.00
010-319-150	ATTORNEY FEES-DELINQ TAX	18,000.00	26,048.54	22,000.00	7,354.58	18,000.00
010-320-321	DMV REG FEES-NETCAG	0.00	0.00	0.00	1,386.00	0.00
010-321-200	FEES-AUTO REGISTRATION	60,000.00	56,690.44	68,000.00	51,438.14	68,000.00
010-321-201	FEES-CERTIFICATE OF TITLE	7,500.00	8,230.00	7,500.00	5,770.00	7,500.00
010-321-900	FEES-SEPTIC PERMIT	30,000.00	33,860.00	30,000.00	26,835.00	30,000.00
010-333-100	GRANT-INDIGENT DEFENSE	18,000.00	18,924.00	12,000.00	0.00	12,000.00
010-333-200	GRANT-HOMELAND SECURITY	0.00	0.00	23,548.00	0.00	0.00
010-333-225	GRANT - HAVA	0.00	6,722.00	0.00	0.00	0.00
010-333-240	GRANT-BYRNE MEMORIAL JUST...	10,192.00	10,191.61	0.00	0.00	0.00
010-333-300	GRANT-VINE FUNDS	7,000.00	5,236.42	8,000.00	1,935.96	7,500.00
010-333-510	GRANT-STEP	7,870.00	8,857.47	5,000.00	1,707.79	7,000.00
010-334-200	MIXED BEVERAGE TAX	35,000.00	33,328.73	30,000.00	20,485.11	30,000.00
010-339-001	DISPATCHER REVENUE-CITY	112,500.00	109,418.41	125,400.00	94,055.22	153,270.00
010-339-002	SHERIFF/ADMIN/CHIEF-CITY	21,230.00	19,460.76	21,230.00	15,922.44	21,230.00
010-339-006	OPIOID SETTLEMENT PROCEEDS	2,000.00	7,681.85	2,000.00	1,991.59	2,000.00
010-339-020	CITY TRANSFER-FOREST GRANT...	0.00	0.00	0.00	300,000.00	0.00
010-340-100	FEES-COUNTY JUDGE	200.00	210.00	200.00	138.00	200.00
010-340-200	FEES-SHERIFF	2,000.00	2,160.18	2,000.00	1,473.84	2,000.00
010-340-300	FEES-COUNTY ATTORNEY	1,000.00	1,273.42	1,000.00	760.44	1,000.00
010-340-400	FEES-COUNTY CLERK	85,000.00	97,905.15	85,000.00	63,746.67	85,000.00
010-340-401	FEES-COURT REPORTER-CCLK	0.00	190.99	500.00	114.10	500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
010-340-405	ELECTION FEES	0.00	0.00	0.00	1.00	0.00
010-340-500	FEES-TAX ASSESSOR	240,000.00	181,920.66	245,000.00	220,634.54	230,000.00
010-340-700	FEES-DISTRICT CLERK	35,000.00	31,109.96	30,000.00	16,827.31	30,000.00
010-340-701	FEES-CHILD ABUSE PREVENTION	100.00	63.30	100.00	38.75	100.00
010-340-702	FEES-TAX SALE AD LITEM	0.00	436.85	0.00	-936.85	0.00
010-340-800	FEES-JUSTICE COURT	30,000.00	33,363.56	30,000.00	22,229.16	30,000.00
010-340-802	FEES-TRUANCY PREVENTION F...	4,000.00	4,416.82	4,000.00	2,608.80	3,000.00
010-340-808	FEES-TIME PAYMENT 1/2020	3,000.00	1,980.79	3,000.00	1,134.44	1,500.00
010-340-900	FEES-COUNTY TREASURER	25,000.00	23,224.39	25,000.00	16,523.09	25,000.00
010-340-950	FEES-CONSTABLE	22,000.00	19,769.14	22,000.00	15,565.09	22,000.00
010-340-951	FEES-CO SPECIALTY COURT-1/20	1,500.00	2,068.82	2,000.00	1,414.02	1,500.00
010-340-952	FEE-CO JURY FUND	2,000.00	2,123.67	2,000.00	1,375.88	2,000.00
010-340-953	FEES-LANGUAGE ACCESS	1,500.00	1,323.00	1,500.00	1,074.00	1,200.00
010-340-955	FEES-TRAFFIC	2,000.00	1,694.61	2,000.00	862.78	1,000.00
010-340-957	FEES-GRAFFITI ERADICATION	0.00	0.02	0.00	0.02	0.00
010-340-958	FEES-COURT FACILITY	4,000.00	3,880.00	4,000.00	2,520.00	3,000.00
010-342-500	FEES-TAX CERTIFICATE	9,500.00	6,520.00	9,000.00	3,630.00	7,000.00
010-344-000	FEES-WASTE MGMT	7,000.00	7,211.00	7,000.00	7,095.50	7,000.00
010-348-000	FEES-JUDICIAL EDUCATION	350.00	265.00	350.00	165.00	350.00
010-350-100	FINES-COUNTY COURT	25,000.00	36,267.85	28,000.00	23,270.25	28,000.00
010-350-101	REMOTE ACCESS (BC 1.83)	0.00	-89.67	0.00	-16.47	0.00
010-350-200	FINES-DISTRICT COURT	30,000.00	36,766.44	30,000.00	31,244.03	30,000.00
010-350-300	FINES-JUSTICE COURT	100,000.00	118,015.39	125,000.00	71,958.06	125,000.00
010-360-000	INTEREST EARNED-TREASURER	140,000.00	264,326.30	140,000.00	143,319.19	140,000.00
010-360-200	INTEREST EARNED-ELECTION A...	0.00	18.77	0.00	0.00	0.00
010-360-500	INTEREST EARNED-TAX	38,000.00	33,708.35	38,000.00	24,656.41	38,000.00
010-360-800	INTEREST EARNED-COUNTY CL...	1,500.00	593.61	1,500.00	332.17	1,000.00
010-364-000	SALE OF FIXED ASSETS	10,000.00	0.00	10,000.00	0.00	10,000.00
010-370-400	OTHER INCOME	20,000.00	4,711.03	10,000.00	15,818.09	10,000.00
010-370-450	OTHER INCOME-PAYROLL	2,000.00	-6,450.69	2,000.00	6,240.80	500.00
010-370-451	CO ATTNY STATE SUPPLEMENT	25,666.00	32,083.33	25,666.00	0.00	25,666.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
010-370-452	CO JUDGE STATE SUPPLEMENT	25,200.00	33,400.00	37,800.00	24,600.00	37,800.00
010-370-475	OTHER INCOME DONATIONS	1,250.00	1,250.00	0.00	0.00	0.00
010-370-600	FEES-PHONE COMMISSION	23,000.00	18,382.01	23,000.00	8,401.03	12,000.00
010-370-605	FEES - TOWER LEASE	2,000.00	1,800.00	2,000.00	1,200.00	2,000.00
010-370-610	CAPITAL CREDIT FUNDS	2,000.00	4,008.43	2,000.00	6,897.38	2,000.00
010-390-010	INS PROCEEDS-CLAIMS	417,910.00	436,673.86	118,367.00	168,365.03	0.00
010-390-020	LOAN PROCEEDS	0.00	0.00	0.00	950,100.92	0.00
010-390-070	TRANSFER FROM ARPA	0.00	-120,551.35	0.00	0.00	0.00
010-390-082	TRANSFER FROM INMATE HOU...	437,500.00	437,500.00	325,000.00	100,000.00	300,000.00
	Revenue Total:	8,020,597.00	7,998,209.40	8,492,762.00	9,037,616.64	9,115,431.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 400 - COUNTY JUDGE						
Expense						
010-400-101	ELECTED SALARIES	71,227.00	71,227.00	71,227.00	49,311.00	73,364.00
010-400-102	SALARY-JUV PROBATION	2,000.00	1,999.92	2,000.00	1,384.56	2,000.00
010-400-103	STATE SALARY SUPPLEMENT	25,200.00	29,076.86	37,800.00	26,169.12	37,800.00
010-400-104	SALARIES-EMPLOYEE	37,440.00	36,607.50	38,584.00	25,668.58	40,394.00
010-400-105	SALARY-WEBSITE ADMIN	0.00	0.00	3,000.00	2,076.84	3,000.00
010-400-106	LONGEVITY PAY	1,000.00	1,000.00	1,100.00	1,100.00	1,200.00
010-400-200	FICA	10,350.00	10,495.27	11,530.00	7,931.15	11,950.00
010-400-202	HEALTH/LIFE INSURANCE	11,670.00	9,623.82	11,928.00	7,835.20	24,000.00
010-400-203	RETIREMENT & DEATH	18,000.00	18,355.88	20,100.00	13,885.67	18,700.00
010-400-204	WORKERS COMP INSURANCE	200.00	161.84	200.00	160.05	350.00
010-400-206	UNEMPLOYMENT INSURANCE	0.00	41.74	0.00	171.00	400.00
010-400-330	SUPPLIES	4,000.00	3,902.74	4,000.00	1,436.50	4,000.00
010-400-403	PER DIEM	3,000.00	886.02	3,000.00	2,142.52	4,500.00
Department: 400 - COUNTY JUDGE Total:		184,087.00	183,378.59	204,469.00	139,272.19	221,658.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 403 - COUNTY CLERK						
010-403-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-403-104	EMPLOYEE SALARIES	91,520.00	89,280.01	98,072.00	67,942.88	101,234.00
010-403-106	LONGEVITY PAY	3,100.00	3,100.00	3,200.00	3,200.00	3,300.00
010-403-200	FICA	12,300.00	11,674.18	12,960.00	8,620.43	13,400.00
010-403-202	HEALTH/LIFE INSURANCE	33,660.00	33,267.77	34,560.00	22,663.69	36,000.00
010-403-203	RETIREMENT & DEATH	21,400.00	21,093.67	22,600.00	15,742.60	23,300.00
010-403-204	WORKERS COMP INSURANCE	300.00	242.76	300.00	177.60	300.00
010-403-206	UNEMPLOYMENT INSURANCE	500.00	126.00	500.00	342.00	500.00
010-403-330	SUPPLIES	5,000.00	4,760.73	5,000.00	561.86	5,000.00
010-403-403	PER DIEM	3,000.00	2,925.96	4,000.00	3,982.92	4,000.00
Department: 403 - COUNTY CLERK Total:		236,880.00	232,570.88	249,275.00	170,368.24	257,500.00

	2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Department: 405 - ELECTIONS					
010-405-102 ELECTION ADMIN SALARIES	48,360.00	49,290.00	49,816.00	34,488.00	51,500.00
010-405-103 ELECT ADMIN ASST SALARIES	37,440.00	38,828.25	38,584.00	27,210.77	40,394.00
010-405-104 ELECTION WORKER SALARIES	28,000.00	13,167.76	32,000.00	18,933.13	40,000.00
010-405-106 LONGEVITY PAY	0.00	0.00	500.00	500.00	600.00
010-405-200 FICA	6,575.00	6,903.30	9,250.00	5,632.56	10,200.00
010-405-202 HEALTH/LIFE INSURANCE	22,440.00	22,273.33	23,040.00	15,243.51	24,000.00
010-405-203 RETIREMENT & DEATH	11,450.00	11,770.53	11,800.00	8,707.06	12,250.00
010-405-204 WORKERS COMP INSURANCE	300.00	145.36	300.00	140.31	400.00
010-405-206 UNEMPLOYMENT INSURANCE	500.00	270.58	500.00	819.31	1,000.00
010-405-329 SUPPLIES-ELECTIONS	15,000.00	17,047.67	12,000.00	4,274.93	12,000.00
010-405-330 OFFICE SUPPLIES	5,000.00	-2,841.19	5,000.00	2,618.93	5,000.00
010-405-403 PER DIEM	3,000.00	4,172.33	4,500.00	6,018.70	4,500.00
010-405-573 CAPITAL PURCHASES	36,032.00	36,032.00	0.00	0.00	0.00
Department: 405 - ELECTIONS Total:	214,097.00	197,059.92	187,290.00	124,587.21	201,844.00

		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 409 - NON-DEPARTMENTAL						
010-409-420	TELEPHONE/CO WIDE INTERNET	47,000.00	38,168.65	47,000.00	26,701.14	47,000.00
010-409-421	POSTAGE EXPENSE	25,000.00	26,707.43	25,000.00	26,451.71	34,000.00
010-409-422	COPIER SUPPLIES	10,000.00	12,033.12	12,000.00	9,326.84	15,000.00
010-409-428	DOCUMENT SHRED FEES	2,000.00	1,155.00	2,500.00	308.00	2,500.00
010-409-429	CHRISTMAS LIGHTS/COMMUNI...	20,000.00	8,385.33	20,000.00	1,042.15	20,000.00
010-409-471	MEMBERSHIPS & DUES	6,000.00	8,704.00	7,500.00	2,605.00	6,000.00
010-409-473	COUNTY WEBSITE EXPENSE	0.00	0.00	0.00	0.00	20,000.00
010-409-480	INSURANCE & BONDS	160,000.00	178,622.54	185,000.00	195,093.14	220,000.00
010-409-500	CONTINGENCY	7,200.00	0.00	25,000.00	0.00	35,000.00
Department: 409 - NON-DEPARTMENTAL Total:		277,200.00	273,776.07	324,000.00	261,527.98	399,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 411 - OTHER CONTRACTS						
010-411-104	EMPLOYEE SALARIES-VSO	6,656.00	6,064.00	7,000.00	4,504.50	7,200.00
010-411-200	FICA/MED-VSO	520.00	463.80	540.00	344.65	551.00
010-411-203	RETIREMENT-VSO	830.00	807.06	932.00	599.57	975.00
010-411-204	WORKERS COMP-INSURANCE	2,500.00	1,130.00	2,500.00	1,533.75	2,500.00
010-411-206	UNEMPLOYMENT-VSO	0.00	42.42	150.00	85.62	150.00
010-411-405	APPRAISAL DISTRICT EXPENSE	225,000.00	221,920.50	233,000.00	113,230.00	295,000.00
010-411-407	CDL TRAINING-CO EMPLOYEES	10,000.00	98.00	10,000.00	98.00	10,000.00
010-411-408	AUTOPSY/INVESTIGATION	35,000.00	26,845.00	35,000.00	11,985.00	35,000.00
010-411-409	AUDIT FEE/ATTY FEE-DELQ TAX	60,000.00	66,665.12	65,000.00	35,341.93	68,000.00
010-411-410	PRE-EMPLOYMENT FEES	750.00	418.90	750.00	187.50	1,000.00
010-411-412	GROUND WATER CONSERVE E...	0.00	0.00	0.00	0.00	20,000.00
010-411-430	PUBLICATIONS	1,000.00	943.64	1,000.00	1,412.75	2,000.00
010-411-431	PAWS-CITY OF MV INTERLOCAL	51,210.00	51,210.00	60,000.00	28,029.83	60,000.00
010-411-435	VINE GRANT-EXPENSE	7,000.00	6,097.30	8,000.00	1,075.08	7,000.00
010-411-470	SULPHUR RIVER BASIN-CO PORT	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
010-411-473	DA-JUV/ADULT PROB-8TH	249,000.00	247,538.70	250,000.00	160,447.20	265,000.00
010-411-477	GRANT EXPENSE-HAVA	8,728.00	8,728.00	0.00	0.00	0.00
010-411-478	BYRNE JUSTICE GRANT EXP-SO	10,192.00	10,191.61	0.00	0.00	0.00
010-411-479	HOMELAND SEC GRANT EXP-SO	0.00	0.00	23,548.00	10,767.52	0.00
010-411-480	CHILD ADVOCACY	7,000.00	7,000.00	0.00	0.00	7,000.00
010-411-482	MHMR EXPENSE	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
010-411-483	SAFE T SHELTER	5,000.00	5,000.00	5,000.00	4,000.00	5,000.00
010-411-488	PAUPER BURIAL	1,000.00	0.00	1,000.00	1,000.00	1,000.00
010-411-490	FIRE PROTECTION	95,760.00	95,759.64	0.00	0.00	0.00
010-411-491	AMBULANCE SERVICE	130,000.00	129,900.00	130,000.00	86,600.00	154,000.00
010-411-493	CHILD WELFARE	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
010-411-494	NORTH/SOUTH TOWER REPAIR-...	0.00	0.00	0.00	51,108.68	0.00
010-411-495	HISTORICAL SOCIETY EXPENSE	7,000.00	7,000.00	7,000.00	4,342.98	7,000.00
010-411-496	SFVFD/PCT 4 STORM REPAIR-I...	408,071.00	430,450.42	116,221.00	46,752.17	0.00
010-411-497	CH-LIGHTNING STRIKE-INSURA...	0.00	0.00	0.00	36,991.04	0.00
010-411-571	D COURTROOM REPAIR-INS CLA...	38,323.00	32,799.00	0.00	0.00	0.00
010-411-577	ESTRAY	1,000.00	0.00	1,000.00	0.00	1,000.00
Department: 411 - OTHER CONTRACTS Total:		1,376,540.00	1,372,073.11	972,641.00	615,437.77	964,376.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 450 - DISTRICT CLERK						
010-450-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-450-104	EMPLOYEE SALARIES	76,960.00	73,387.63	79,352.00	45,161.04	80,788.00
010-450-106	LONGEVITY PAY	1,900.00	1,900.00	2,000.00	2,000.00	2,000.00
010-450-200	FICA	11,100.00	10,348.18	11,450.00	6,489.58	11,750.00
010-450-202	HEALTH/LIFE INSURANCE	33,660.00	33,324.66	34,560.00	19,874.82	36,000.00
010-450-203	RETIREMENT & DEATH	19,300.00	18,818.57	19,900.00	12,550.65	20,400.00
010-450-204	WORKERS COMP INSURANCE	350.00	222.56	350.00	160.05	350.00
010-450-206	UNEMPLOYMENT INSURANCE	500.00	126.00	500.00	342.00	500.00
010-450-330	SUPPLIES	3,500.00	2,148.56	3,800.00	711.62	4,500.00
010-450-403	PER DIEM	2,500.00	2,689.07	3,000.00	2,570.61	4,500.00
Department: 450 - DISTRICT CLERK Total:		215,870.00	209,065.03	222,995.00	136,994.63	231,254.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 455 - JUSTICE OF THE PEACE						
010-455-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.44	70,466.00
010-455-104	EMPLOYEE SALARIES	91,520.00	93,754.02	94,330.00	63,156.82	91,707.00
010-455-106	LONGEVITY PAY	3,500.00	3,500.00	3,700.00	4,800.00	3,300.00
010-455-200	FICA	12,625.00	11,685.02	13,000.00	8,128.42	12,950.00
010-455-202	HEALTH/LIFE INSURANCE	33,660.00	33,324.66	34,560.00	22,663.68	36,000.00
010-455-203	RETIREMENT & DEATH	21,450.00	21,742.33	22,150.00	15,315.40	22,238.00
010-455-204	WORKERS COMP INSURANCE	400.00	242.76	400.00	160.05	400.00
010-455-206	UNEMPLOYMENT INSURANCE	500.00	126.00	500.00	462.13	600.00
010-455-330	SUPPLIES	5,000.00	3,998.33	5,000.00	3,684.41	5,000.00
010-455-403	PER DIEM	3,000.00	1,985.29	3,000.00	-230.00	3,000.00
010-455-426	TRAVEL ALLOWANCE	3,600.00	3,599.96	3,600.00	2,492.28	3,600.00
Department: 455 - JUSTICE OF THE PEACE Total:		241,355.00	240,058.17	248,323.00	167,767.63	249,261.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 465 - COURTS						
010-465-104	EMPLOYEE SALARIES	18,000.00	15,945.12	21,000.00	11,291.76	23,000.00
010-465-105	COURT REPORTER-TEMPORARY	1,500.00	0.00	1,500.00	0.00	1,000.00
010-465-200	FICA	1,400.00	1,219.74	1,650.00	863.82	1,850.00
010-465-203	RETIREMENT & DEATH	2,500.00	2,122.34	2,800.00	1,502.82	3,200.00
010-465-204	WORKERS COMP INSURANCE	100.00	20.24	100.00	21.84	200.00
010-465-206	UNEMPLOYMENT INSURANCE	100.00	62.97	100.00	171.00	250.00
010-465-330	SUPPLIES	2,000.00	1,282.74	2,000.00	572.69	2,000.00
010-465-403	COURT REPORTER-TRAVEL REI...	0.00	0.00	0.00	0.00	1,500.00
010-465-409	REG PUBLIC DEF - APPOINTED	12,000.00	0.00	0.00	0.00	0.00
010-465-414	ATTORNEY - 8TH DIST APPOINT...	42,000.00	26,258.36	42,000.00	20,862.41	42,000.00
010-465-416	ATTORNEY - COUNTY APPOINT...	4,000.00	4,500.00	5,500.00	3,750.00	7,000.00
010-465-418	ATTNY-CHILD/PARENT APPOIN...	7,000.00	7,250.00	7,000.00	7,000.00	8,500.00
010-465-461	COMPENSATION-GRAND JURO...	3,500.00	3,904.00	3,500.00	2,692.00	5,000.00
010-465-463	COMPENSATION-ALL OTHER J...	2,000.00	0.00	2,000.00	0.00	2,000.00
010-465-464	OTHER TRIAL EXP-COUNTY CO...	2,000.00	250.00	2,000.00	3,545.00	2,000.00
010-465-465	OTHER TRIAL EXPENSE-JP	500.00	0.00	500.00	0.00	500.00
010-465-469	OTHER EXPENSE-DISTRICT COU...	7,000.00	10,620.28	8,000.00	6,034.18	8,000.00
010-465-470	OTHER TRIAL EXP-CAPITAL MU...	0.00	33,233.03	1,000.00	13,158.93	1,000.00
010-465-480	STATUTORY PROBATE JUDGE	750.00	0.00	750.00	0.00	750.00
010-465-481	STATUTORY PROB JUDGE MILE...	250.00	0.00	250.00	0.00	250.00
010-465-485	10TH ADMIN JUDICIAL REGION	1,500.00	1,180.63	1,500.00	0.00	1,500.00
Department: 465 - COURTS Total:		108,100.00	107,849.45	103,150.00	71,466.45	111,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 475 - COUNTY ATTORNEY						
010-475-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-475-102	STATE SUPPLEMENTS-ATTORN...	25,666.00	26,025.32	25,666.00	22,211.46	25,700.00
010-475-104	EMPLOYEE SALARIES	50,440.00	48,880.17	52,000.00	37,384.56	53,560.00
010-475-106	LONGEVITY PAY	2,200.00	1,700.00	2,300.00	2,300.00	2,500.00
010-475-200	FICA	11,200.00	8,814.33	11,500.00	7,048.13	11,800.00
010-475-202	HEALTH/LIFE INSURANCE	22,440.00	22,216.44	23,040.00	15,142.72	24,000.00
010-475-203	RETIREMENT & DEATH	19,500.00	18,993.80	20,000.00	14,511.91	20,600.00
010-475-204	WORKERS COMP INSURANCE	400.00	263.00	400.00	160.05	400.00
010-475-206	UNEMPLOYMENT INSURANCE	250.00	63.00	250.00	171.00	250.00
010-475-330	SUPPLIES	5,000.00	2,810.98	6,500.00	2,736.55	6,500.00
010-475-403	PER DIEM	2,000.00	2,483.68	4,500.00	2,287.70	4,500.00
Department: 475 - COUNTY ATTORNEY Total:		205,196.00	198,350.52	214,239.00	151,088.34	220,276.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 495 - AUDITOR						
010-495-101	AUDITOR-SALARY	71,000.00	70,999.76	73,840.00	51,120.00	77,600.00
010-495-106	LONGEVITY PAY	600.00	600.00	700.00	700.00	800.00
010-495-200	FICA	5,485.00	4,785.28	5,710.00	3,488.87	6,000.00
010-495-202	HEALTH/LIFE INSURANCE	11,220.00	11,108.22	11,520.00	7,571.36	12,000.00
010-495-203	RETIREMENT & DEATH	9,550.00	9,530.08	10,000.00	6,897.17	10,450.00
010-495-204	WORKERS COMP INSURANCE	200.00	121.40	200.00	80.04	200.00
010-495-206	UNEMPLOYMENT INSURANCE	250.00	63.00	250.00	171.00	250.00
010-495-330	SUPPLIES	2,500.00	2,993.46	2,500.00	1,045.84	2,500.00
010-495-403	PER DIEM	2,500.00	655.00	2,500.00	255.00	3,000.00
Department: 495 - AUDITOR Total:		103,305.00	100,856.20	107,220.00	71,329.28	112,800.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 497 - COUNTY TREASURER						
010-497-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-497-104	EMPLOYEE SALARIES	95,380.00	96,930.01	101,820.00	70,413.00	104,874.00
010-497-106	LONGEVITY PAY	1,500.00	1,500.00	1,700.00	1,700.00	1,900.00
010-497-200	FICA	12,200.00	12,447.19	13,150.00	9,006.82	13,600.00
010-497-202	HEALTH/LIFE INSURANCE	33,660.00	33,324.66	34,560.00	22,714.08	36,000.00
010-497-203	RETIREMENT & DEATH	21,185.00	21,898.96	22,900.00	15,871.78	23,600.00
010-497-204	WORKERS COMP INSURANCE	350.00	240.76	350.00	189.45	400.00
010-497-206	UNEMPLOYMENT INSURANCE	500.00	126.00	500.00	342.00	500.00
010-497-330	SUPPLIES	6,000.00	3,293.55	6,000.00	2,590.53	6,000.00
010-497-403	PER DIEM	4,500.00	5,511.96	4,500.00	3,065.68	5,500.00
Department: 497 - COUNTY TREASURER Total:		241,375.00	241,372.89	253,563.00	173,027.60	262,840.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 499 - TAX ASSESSOR/COLLECTOR						
010-499-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-499-104	EMPLOYEE SALARIES	125,320.00	125,057.13	139,912.00	86,832.00	134,347.00
010-499-105	PARTTIME SALARIES	20,000.00	13,112.00	20,625.00	12,078.00	21,250.00
010-499-106	LONGEVITY PAY	3,500.00	3,500.00	3,700.00	3,100.00	3,200.00
010-499-200	FICA	16,450.00	15,230.03	17,275.00	10,981.94	17,600.00
010-499-202	HEALTH/LIFE INSURANCE	44,880.00	42,585.28	46,080.00	28,392.60	48,000.00
010-499-203	RETIREMENT & DEATH	28,625.00	27,654.00	30,000.00	19,851.00	30,575.00
010-499-204	WORKERS COMP INSURANCE	500.00	343.92	500.00	213.00	500.00
010-499-206	UNEMPLOYMENT INSURANCE	750.00	320.05	750.00	653.15	750.00
010-499-330	SUPPLIES	7,700.00	7,023.54	7,700.00	6,624.95	7,700.00
010-499-403	PER DIEM	3,000.00	2,002.71	3,000.00	466.42	3,000.00
010-499-426	TRAVEL ALLOWANCE	500.00	449.40	500.00	375.71	500.00
Department: 499 - TAX ASSESSOR/COLLECTOR Total:		317,325.00	303,377.86	338,125.00	216,703.03	337,888.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 503 - DATA PROCESS						
010-503-330	SUPPLIES	5,000.00	2,747.00	5,000.00	249.00	5,000.00
010-503-412	TECH SUPPORT	225,870.00	225,869.94	215,000.00	178,956.09	240,000.00
010-503-573	CAPITAL PURCHASES	3,940.00	6,176.00	6,000.00	0.00	10,000.00
Department: 503 - DATA PROCESS Total:		234,810.00	234,792.94	226,000.00	179,205.09	255,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 510 - C/HOUSE MAINT/UTILITIES						
010-510-104	EMPLOYEE SALARIES	41,600.00	42,400.00	46,600.00	31,823.93	44,500.00
010-510-105	EMPLOYEE SALARY-MAINT/D...	38,480.00	38,480.00	43,370.00	25,225.91	0.00
010-510-200	FICA	6,135.00	6,135.58	6,900.00	4,333.40	3,500.00
010-510-202	HEALTH/LIFE INSURANCE	22,440.00	20,359.44	23,040.00	6,930.34	12,000.00
010-510-203	RETIREMENT & DEATH	10,675.00	10,765.18	12,000.00	7,593.39	6,000.00
010-510-204	WORKERS COMP INSURANCE	2,500.00	1,431.00	2,500.00	1,265.34	1,400.00
010-510-206	UNEMPLOYMENT INSURANCE	500.00	126.00	500.00	344.85	375.00
010-510-330	SUPPLIES	15,000.00	12,396.43	18,000.00	9,420.79	18,000.00
010-510-424	VEHICLE/EQMT REPAIRS	3,500.00	2,624.96	3,500.00	514.35	3,500.00
010-510-425	FUEL/OIL	3,000.00	2,090.84	3,000.00	1,753.84	3,000.00
010-510-428	CLEANING FEES-COUNTY BLDGS	0.00	0.00	0.00	700.00	35,000.00
010-510-440	UTILITIES-COURTHOUSE/JAIL	135,000.00	121,564.16	135,000.00	80,448.76	140,000.00
010-510-441	UTILITIES-HUB/LIBR/W ANNEX	12,000.00	25,730.45	16,000.00	18,363.79	30,000.00
010-510-443	UTILITIES-EMS BUILDING	6,000.00	4,413.90	6,000.00	2,836.96	6,000.00
010-510-450	C/HOUSE-REPAIRS/MAINT	43,600.00	46,037.48	25,000.00	17,933.54	25,000.00
010-510-453	OTHER BLDGS-REPAIRS	65,000.00	66,057.87	15,000.00	8,781.09	15,000.00
010-510-454	EMS RESIDENCE-REPAIR/MAINT	0.00	220.00	0.00	0.00	0.00
010-510-573	CAPITAL PURCHASES	125,975.00	125,972.89	10,000.00	0.00	10,000.00
Department: 510 - C/HOUSE MAINT/UTILITIES Total:		531,405.00	526,806.18	366,410.00	218,270.28	353,275.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 540 - VOLUNTEER FIRE						
010-540-106	CONTRACT PAY,VFIRE	125,000.00	86,720.00	0.00	0.00	0.00
010-540-330	SOFTWARE LEASE-VFD	25,000.00	7,827.00	5,000.00	3,600.00	8,000.00
010-540-418	CW FIRE-INTERLOCAL	112,500.00	162,500.00	450,000.00	225,000.00	470,000.00
010-540-419	SOUTH FRANKLIN VFD	0.00	28,426.21	35,000.00	35,000.00	35,000.00
010-540-420	WINNSBORO VFD	0.00	0.00	10,000.00	10,000.00	10,000.00
010-540-421	NORTH FRANKLIN VFD	0.00	50,000.00	35,000.00	35,000.00	35,000.00
010-540-422	PURLEY VFD	0.00	50,000.00	30,000.00	30,000.00	30,000.00
010-540-573	CAPITAL PURCHASE	200,000.00	0.00	0.00	1,415,100.98	0.00
Department: 540 - VOLUNTEER FIRE Total:		462,500.00	385,473.21	565,000.00	1,753,700.98	588,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 550 - CONSTABLE						
010-550-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
010-550-106	LONGEVITY PAY	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
010-550-109	CONSTABLE-CERTIFICATE PAY	3,900.00	3,900.00	3,900.00	2,700.00	5,000.00
010-550-200	FICA	5,525.00	5,327.96	5,875.00	3,812.14	6,100.00
010-550-202	HEALTH/LIFE INSURANCE	11,220.00	10,757.09	11,520.00	7,317.28	12,000.00
010-550-203	RETIREMENT & DEATH	9,600.00	9,583.05	10,200.00	6,899.02	10,600.00
010-550-204	WORKERS COMP INSURANCE	1,600.00	999.68	1,600.00	754.14	1,600.00
010-550-330	SUPPLIES	2,000.00	2,086.33	2,000.00	173.10	2,000.00
010-550-403	PER DIEM	3,500.00	3,700.18	2,800.00	2,167.88	3,500.00
010-550-404	PER DIEM - LEOSE	0.00	0.00	700.00	969.13	0.00
010-550-425	FUEL	3,000.00	1,125.22	3,000.00	1,136.42	3,000.00
010-550-450	REPAIRS-CAR/RADIO	1,000.00	957.86	1,000.00	354.02	1,000.00
Department: 550 - CONSTABLE Total:		109,445.00	106,537.17	112,678.00	75,417.39	117,266.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 555 - DEPT OF PUBLIC SAFETY						
010-555-330	SUPPLIES	2,000.00	1,655.78	2,000.00	1,537.50	2,000.00
	SAFETY Total:	2,000.00	1,655.78	2,000.00	1,537.50	2,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 560 - LAW ENFORCEMENT						
010-560-101	ELECTED SALARIES	79,000.00	78,999.96	81,370.00	56,332.98	84,218.00
010-560-102	SALARY-CITY PORTION	17,450.00	17,417.66	17,450.00	12,058.38	17,450.00
010-560-103	DEPUTY SALARIES-STEP GRANT	7,870.00	7,619.69	7,000.00	1,956.07	7,000.00
010-560-104	SALARIES - DEPUTIES	617,526.00	595,245.27	677,500.00	408,576.28	682,547.00
010-560-105	OVERTIME-DEPUTIES	35,000.00	78,534.74	50,000.00	52,339.97	72,000.00
010-560-106	LONGEVITY PAY	9,600.00	9,600.00	10,700.00	9,600.00	13,900.00
010-560-107	GRANT ADMIN SALARY	5,000.00	4,807.50	5,000.00	3,461.40	5,000.00
010-560-108	SALARY - STEP GRANT	0.00	79.32	0.00	0.00	0.00
010-560-109	DEPUTIES-CERTIFICATE PAY	45,500.00	43,175.00	49,000.00	30,825.00	55,000.00
010-560-200	FICA	61,900.00	62,021.90	69,100.00	42,775.20	72,500.00
010-560-202	HEALTH/LIFE INSURANCE	145,860.00	144,420.05	149,760.00	79,836.06	156,000.00
010-560-203	RETIREMENT & DEATH	107,690.00	111,243.97	120,200.00	76,552.78	125,800.00
010-560-204	WORKERS COMP INSURANCE	14,000.00	13,263.76	14,500.00	10,051.38	15,000.00
010-560-206	UNEMPLOYMENT INSURANCE	3,300.00	886.13	2,500.00	2,567.53	3,500.00
010-560-330	SUPPLIES	51,250.00	61,376.27	50,000.00	48,727.64	50,000.00
010-560-331	DATA PROCESSING	0.00	0.00	0.00	0.00	25,000.00
010-560-403	PER DIEM	15,000.00	23,340.20	14,000.00	14,894.42	14,000.00
010-560-404	PER DIEM - LEOSE	0.00	0.00	1,000.00	950.40	1,000.00
010-560-420	CELL PHONE EXPENSE-OFFICERS	8,000.00	21,114.63	18,500.00	15,241.41	18,500.00
010-560-425	FUEL/OIL	85,000.00	75,116.51	85,000.00	56,288.94	92,000.00
010-560-450	CAR/RADIO-REPAIRS	18,000.00	39,932.72	20,146.00	30,338.57	18,000.00
010-560-486	UNIFORMS-OFFICERS	12,000.00	6,157.30	12,000.00	10,863.44	12,000.00
010-560-573	CAPITAL PURCHASES	120,000.00	114,751.85	130,000.00	64,571.33	145,000.00
Department: 560 - LAW ENFORCEMENT Total:		1,458,946.00	1,509,104.43	1,584,726.00	1,028,809.18	1,685,415.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 570- JAIL						
010-570-102	CHIEF JAIL ADMINISTRATOR	49,868.00	20,352.13	51,400.00	34,880.06	52,500.00
010-570-103	SALARY-JAILERS	555,672.00	492,416.64	575,860.00	368,212.56	601,325.00
010-570-104	SALARY-ADMIN ASST	46,280.00	46,814.00	47,800.00	52,516.02	51,841.00
010-570-105	SALARY-DISPATCH	229,064.00	212,203.84	239,350.00	146,874.46	250,430.00
010-570-106	LONGEVITY PAY	4,100.00	4,100.00	4,900.00	4,900.00	5,800.00
010-570-108	OVERTIME-JAILERS	17,500.00	74,935.86	25,000.00	51,309.46	32,000.00
010-570-109	OVERTIME-DISPATCHERS	10,000.00	41,182.74	17,500.00	25,661.76	25,000.00
010-570-110	SALARY-JAIL NURSE	60,320.00	54,080.00	65,475.00	43,012.80	67,375.00
010-570-111	OVERTIME-JAIL NURSE	1,000.00	0.00	0.00	0.00	0.00
010-570-112	JAILERS-CERTIFICATE PAY	3,200.00	5,350.00	6,400.00	6,300.00	15,000.00
010-570-113	DISPATCHERS-CERTIFICATE PAY	3,900.00	11,225.00	11,700.00	9,900.00	17,000.00
010-570-200	FICA	74,300.00	72,027.87	79,800.00	55,336.88	85,600.00
010-570-202	HEALTH/LIFE INSURANCE	235,000.00	193,466.97	241,920.00	139,979.05	250,000.00
010-570-203	RETIREMENT & DEATH	119,975.00	128,124.94	138,755.00	98,968.61	148,850.00
010-570-204	WORKERS COMP INSURANCE	16,500.00	14,995.36	16,500.00	11,563.71	17,000.00
010-570-206	UNEMPLOYMENT INSURANCE	6,000.00	1,735.89	5,000.00	4,007.70	5,000.00
010-570-330	SUPPLIES	55,000.00	55,326.00	55,000.00	28,685.52	55,000.00
010-570-335	SUPPLIES - JAIL NURSE	3,000.00	71.59	2,000.00	895.79	2,000.00
010-570-402	PER DIEM - JAIL NURSE	2,000.00	1,323.80	2,000.00	595.00	2,000.00
010-570-403	PER DIEM	12,000.00	8,437.50	12,000.00	6,931.49	12,000.00
010-570-405	MEALS-INMATES	85,000.00	71,717.03	85,000.00	59,353.32	100,000.00
010-570-406	MEDICAL-INMATES	30,000.00	26,697.91	30,000.00	25,770.96	30,000.00
010-570-428	TRANSPORT-INMATE EXPENSE	5,000.00	2,927.65	5,000.00	6,572.66	7,000.00
010-570-450	REPAIRS-JAIL	30,000.00	89,016.62	30,000.00	27,839.23	30,000.00
010-570-486	UNIFORMS-JAILERS/DISPATCH	5,000.00	6,751.56	5,000.00	4,690.56	5,000.00
010-570-573	CAPITAL PURCHASES	20,000.00	-6,652.52	20,000.00	5,819.31	20,000.00
Department: 570 - JAIL Total:		1,679,679.00	1,628,628.38	1,773,360.00	1,220,576.91	1,887,721.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 580 - EMERGENCY MGMT						
010-580-104	EMPLOYEE SALARIES	59,009.00	58,999.98	60,770.00	42,071.40	63,683.00
010-580-107	PART TIME SALARIES	20,000.00	19,264.00	20,625.00	15,460.50	25,500.00
010-580-109	EMC.F/MARSHALL-CERTIFICATE...	3,900.00	3,900.00	3,900.00	2,700.00	5,000.00
010-580-200	FICA	6,350.00	5,880.20	6,575.00	4,604.92	7,250.00
010-580-202	HEALTH/LIFE INSURANCE	11,220.00	11,108.22	11,520.00	7,571.36	12,000.00
010-580-203	RETIREMENT & DEATH	11,050.00	10,936.05	11,400.00	8,016.85	12,600.00
010-580-204	WORKERS COMP INSURANCE	1,000.00	1,019.88	1,000.00	775.95	1,500.00
010-580-206	UNEMPLOYMENT INSURANCE	250.00	126.00	250.00	342.01	400.00
010-580-330	SUPPLIES	4,500.00	4,405.77	4,500.00	662.35	4,500.00
010-580-403	PER DIEM	4,500.00	2,086.13	4,500.00	320.17	4,500.00
010-580-425	FUEL	2,500.00	1,780.40	2,500.00	614.34	2,500.00
010-580-450	REPAIRS-CAR/RADIO	1,500.00	1,753.26	1,500.00	188.81	1,500.00
010-580-460	911-1ST RESPONDER S/SCRIPTI...	1,500.00	1,562.00	1,500.00	0.00	2,500.00
010-580-465	CODE RED	7,500.00	7,930.79	7,500.00	5,280.00	7,500.00
Department: 580 - EMERGENCY MGMT Total:		134,779.00	130,752.68	138,040.00	88,608.66	150,933.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 595 - WASTE MANAGEMENT						
010-595-104	EMPLOYEE SALARIES	500.00	0.00	0.00	0.00	10,000.00
010-595-200	FICA	40.00	0.00	0.00	0.00	100.00
010-595-203	RETIREMENT & DEATH	0.00	0.00	0.00	0.00	1,400.00
010-595-204	WORKERS COMP INSURANCE	0.00	0.00	0.00	0.00	250.00
010-595-206	UNEMPLOYMENT INSURANCE	0.00	0.00	0.00	0.00	150.00
010-595-330	SUPPLIES	1,000.00	345.64	1,000.00	480.32	1,000.00
010-595-354	HAULING	11,000.00	6,264.40	10,000.00	6,456.00	10,000.00
010-595-450	REPAIRS/MAINT	1,000.00	400.73	1,000.00	619.42	1,000.00
Department: 595 - WASTE MANAGEMENT Total:		13,540.00	7,010.77	12,000.00	7,555.74	23,900.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 665 - EXTENSION						
010-665-102	SALARY-COUNTY AGENT	15,000.00	14,999.92	15,000.00	10,384.56	15,000.00
010-665-200	FICA	1,200.00	1,147.64	1,200.00	794.52	1,200.00
010-665-204	WORKERS COMP INSURANCE	0.00	20.20	100.00	7.50	175.00
010-665-206	UNEMPLOYMENT INSURANCE	200.00	63.01	200.00	170.99	200.00
010-665-330	SUPPLIES	4,000.00	1,581.62	4,000.00	1,231.41	4,000.00
010-665-403	PER DIEM - COUNTY AGENT	500.00	4,093.29	500.00	3,484.34	500.00
010-665-426	TRAVEL ALLOWANCE	3,600.00	2,100.00	3,600.00	2,400.00	3,600.00
Department: 665 - EXTENSION Total:		24,500.00	24,005.68	24,600.00	18,473.32	24,675.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 700 - TRANSFERS						
010-700-018	TRANSFER TO HEALTH REIMB	30,000.00	20,000.00	30,000.00	0.00	30,000.00
010-700-019	TRANSFER TO INDIGENT HEAL...	80,000.00	50,000.00	85,000.00	15,000.00	85,000.00
010-700-025	TRANSFER TO CO LIBRARY	244,000.00	232,700.00	255,000.00	120,000.00	300,500.00
010-700-038	TRANSFER TO THE HUB	56,000.00	40,000.00	56,000.00	35,000.00	63,000.00
010-700-043	TRANSFER TO REC	75,850.00	74,500.00	53,000.00	35,000.00	57,000.00
010-700-080	TRANSFER TO AIRPORT	7,000.00	0.00	7,000.00	0.00	7,000.00
Department: 700 - TRANSFERS Total:		492,850.00	417,200.00	486,000.00	205,000.00	542,500.00
Expense Total:		8,865,784.00	8,631,755.91	8,716,104.00	7,096,725.40	9,201,382.00
Fund: 010 - GENERAL FUND Surplus (Deficit):		-845,187.00	-633,546.51	-223,342.00	1,940,891.24	-85,951.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 012 - BAIL BOND						
Revenue						
012-339-005	BAIL BOND APPLICATION FEE	500.00	1,050.00	500.00	0.00	500.00
012-340-400	FEES	200.00	0.00	200.00	0.00	200.00
Revenue Total:		700.00	1,050.00	700.00	0.00	700.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 512 - BAIL BOND						
Expense						
012-512-330	SUPPLIES	500.00	0.00	500.00	0.00	500.00
	Expense Total:	500.00	0.00	500.00	0.00	500.00
	Fund: 012 - BAIL BOND Surplus (Deficit):	200.00	1,050.00	200.00	0.00	200.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 014 - BRUCE ENDOWMENT						
Revenue						
014-360-000	INTEREST EARNED	4,000.00	8,296.84	5,000.00	6,222.02	5,000.00
Revenue Total:		4,000.00	8,296.84	5,000.00	6,222.02	5,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 650 - BRUCE ENDOWMENT						
Expense						
014-650-330	MATERIALS/SUPPLIES	4,000.00	4,000.00	5,000.00	4,000.00	5,000.00
Expense Total:		4,000.00	4,000.00	5,000.00	4,000.00	5,000.00
Fund: 014 - BRUCE		0.00	4,296.84	0.00	2,222.02	0.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 016 - RECORD RETENTION						
Revenue						
016-340-400	FEES-RECORD RETENTION	40,000.00	46,512.92	40,000.00	25,905.40	40,000.00
016-360-000	INTEREST EARNED	8,000.00	11,746.35	8,000.00	5,963.61	8,000.00
Revenue Total:		48,000.00	58,259.27	48,000.00	31,869.01	48,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 403 - COUNTY CLERK						
Expense						
016-403-330	SUPPLIES	10,000.00	4,434.25	10,000.00	1,744.00	10,000.00
016-403-331	SOFTWARE-DISASTER RECOVER...	30,000.00	26,082.87	30,000.00	27,549.97	30,000.00
016-403-573	CAPITAL PURCHASE	100,000.00	3,787.50	100,000.00	61,605.86	100,000.00
Expense Total:		140,000.00	34,304.62	140,000.00	90,899.83	140,000.00
Fund: 016 - RECORD RETENTION Surplus (Deficit):		-92,000.00	23,954.65	-92,000.00	-59,030.82	-92,000.00

		2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Fund: 018 - HEALTHCARE						
Revenue						
018-390-010	TRANSFER FROM GENERAL	30,000.00	20,000.00	30,000.00	0.00	30,000.00
Revenue Total:		30,000.00	20,000.00	30,000.00	0.00	30,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 518 - HEALTHCARE						
Expense						
018-518-320	HRA REIMBURSEMENTS	35,000.00	19,758.20	40,000.00	9,916.95	40,000.00
	Expense Total:	35,000.00	19,758.20	40,000.00	9,916.95	40,000.00
	Fund: 018 - HEALTHCARE Surplus (Deficit):	-5,000.00	241.80	-10,000.00	-9,916.95	-10,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 019 - INDIGENT HEALTH CARE						
Revenue						
019-342-000	GRANT-STATE REVENUE	4,000.00	5,054.78	4,000.00	4,862.49	4,000.00
019-390-010	TRANSFER FROM GENERAL	80,000.00	50,000.00	85,000.00	15,000.00	85,000.00
	Revenue Total:	84,000.00	55,054.78	89,000.00	19,862.49	89,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 630 - INDIGENT HEALTH CARE						
Expense						
019-630-406	MEDICAL-IHC	71,000.00	38,022.94	76,000.00	2,996.89	76,000.00
019-630-412	IHC SOFTWARE-MONTHLY FEE	13,000.00	12,747.50	13,000.00	9,567.00	13,000.00
Expense Total:		84,000.00	50,770.44	89,000.00	12,563.89	89,000.00
Fund: 019 - INDIGENT HEALTH CARE Surplus (Deficit):		0.00	4,284.34	0.00	7,298.60	0.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 020 - COUNTY RECORD RETENTION						
Revenue						
020-340-900	FEES-CCLK RECORD PRESERVAT...	1,000.00	2,161.88	2,000.00	1,220.56	2,000.00
020-340-901	FEES-DCLK RECORD PRESERVAT...	4,000.00	5,271.40	4,000.00	3,699.40	4,000.00
020-360-000	INTEREST EARNED	1,500.00	3,502.92	1,800.00	1,835.13	1,800.00
Revenue Total:		6,500.00	10,936.20	7,800.00	6,755.09	7,800.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 403 - COUNTY RECORD RETENTION						
Expense						
020-403-330	SUPPLIES	10,000.00	0.00	10,000.00	0.00	10,000.00
020-403-573	CAPITAL PURCHASE	25,000.00	0.00	35,000.00	8,380.00	35,000.00
Expense Total:		35,000.00	0.00	45,000.00	8,380.00	45,000.00
Fund: 020 - COUNTY RECORD RETENTION Surplus (Deficit):		-28,500.00	10,936.20	-37,200.00	-1,624.91	-37,200.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 021 - ROAD & BRIDGE #1						
Revenue						
021-310-110	R&B SPECIAL-CURRENT	101,917.00	104,022.98	107,920.00	108,654.81	114,215.00
021-310-120	R&B SPECIAL-DELINQUENT	2,000.00	244.35	1,500.00	151.27	1,500.00
021-319-100	PENALTY & INTEREST/CURRENT	1,200.00	1,142.16	1,200.00	888.54	1,200.00
021-321-202	FEES-AUTO R&B	39,000.00	44,531.35	39,000.00	28,962.47	39,000.00
021-334-300	LATERAL ROAD-STATE	3,500.00	4,381.76	3,500.00	0.00	3,500.00
021-360-000	INTEREST EARNED	9,000.00	41,356.35	9,000.00	17,285.09	9,000.00
021-364-000	SALE OF FIXED ASSETS	84,793.00	84,792.50	0.00	0.00	0.00
021-370-400	OTHER INCOME	1,000.00	895.00	1,000.00	1,079.00	1,000.00
021-390-042	TRANSFER FROM CO WIDE	693,417.00	693,417.00	729,470.00	400,000.00	764,772.00
Revenue Total:		935,827.00	974,783.45	892,590.00	557,021.18	934,187.00

		2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Department: 611 - R & B #1						
Expense						
021-611-101	ELECTED SALARIES	66,100.00	64,828.65	68,083.00	47,134.25	70,466.00
021-611-104	EMPLOYEE SALARIES	177,840.00	169,951.88	189,100.00	99,014.37	204,028.00
021-611-106	LONGEVITY PAY	1,300.00	1,300.00	2,000.00	1,100.00	1,300.00
021-611-200	FICA	18,775.00	17,555.34	19,900.00	11,249.51	21,100.00
021-611-202	HEALTH/LIFE INSURANCE	56,100.00	49,953.06	57,600.00	26,533.98	60,000.00
021-611-203	RETIREMENT & DEATH	32,650.00	31,422.06	34,500.00	19,598.80	36,725.00
021-611-204	WORKERS COMP INSURANCE	6,800.00	3,058.76	6,800.00	2,595.90	5,500.00
021-611-206	UNEMPLOYMENT INSURANCE	850.00	252.00	850.00	513.00	850.00
021-611-330	SUPPLIES	11,000.00	9,657.08	6,000.00	1,125.40	6,000.00
021-611-350	MATERIALS-ROAD/CULVERTS	459,793.00	456,587.32	425,000.00	104,725.32	425,000.00
021-611-403	PER DIEM	1,500.00	785.70	1,200.00	432.00	1,200.00
021-611-420	TELEPHONE	1,200.00	0.00	800.00	0.00	800.00
021-611-425	FUEL/OIL	30,000.00	27,189.10	30,000.00	20,906.64	30,000.00
021-611-426	TRAVEL ALLOWANCE	14,400.00	12,000.00	14,400.00	9,600.00	14,400.00
021-611-440	UTILITIES	1,500.00	1,347.79	2,000.00	991.77	2,000.00
021-611-450	EQUIP/TRUCKS-REPAIRS/MAINT	40,000.00	46,744.03	50,000.00	88,496.92	50,000.00
021-611-486	UNIFORMS	0.00	3,976.58	0.00	2,978.69	0.00
021-611-573	CAPITAL PURCHASES	175,000.00	233,535.38	150,000.00	38,000.00	150,000.00
Expense Total:		1,094,808.00	1,130,144.73	1,058,233.00	474,996.55	1,079,369.00
Fund: 021 - ROAD & BRIDGE #1 Surplus (Deficit):		-158,981.00	-155,361.28	-165,643.00	82,024.63	-145,182.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 022 - ROAD & BRIDGE #2						
Revenue						
022-310-110	R&B SPECIAL-CURRENT	69,512.00	70,949.05	73,608.00	74,108.17	77,901.00
022-310-120	R&B SPECIAL-DELINQUENT	1,500.00	166.64	1,000.00	103.17	1,000.00
022-319-100	PENALTY & INTEREST/CURRENT	1,000.00	779.02	1,000.00	606.04	1,000.00
022-321-202	FEES-AUTO R&B	28,000.00	30,372.68	28,000.00	19,753.86	28,000.00
022-334-300	LATERAL ROAD-STATE	2,800.00	2,988.59	2,800.00	0.00	2,800.00
022-360-000	INTEREST EARNED	4,500.00	24,389.29	4,500.00	14,078.37	4,500.00
022-370-400	OTHER INCOME	115,855.00	116,963.00	2,000.00	62,465.12	2,000.00
022-390-042	TRANSFER FROM CO WIDE	472,946.00	472,946.00	497,536.00	400,000.00	521,613.00
Revenue Total:		696,113.00	719,554.27	610,444.00	571,114.73	638,814.00

		2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Department: 612 - R & B #2						
Expense						
022-612-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
022-612-104	EMPLOYEE SALARIES	144,560.00	112,860.00	135,600.00	75,212.25	147,202.00
022-612-106	LONGEVITY PAY	2,100.00	1,000.00	1,200.00	1,200.00	1,400.00
022-612-200	FICA	16,300.00	13,025.58	15,700.00	9,285.67	16,800.00
022-612-202	HEALTH/LIFE INSURANCE	44,880.00	38,844.84	46,080.00	21,686.54	48,000.00
022-612-203	RETIREMENT & DEATH	28,325.00	23,952.66	27,300.00	16,443.98	29,000.00
022-612-204	WORKERS COMP INSURANCE	4,000.00	2,470.76	3,000.00	1,862.43	3,500.00
022-612-206	UNEMPLOYMENT INSURANCE	700.00	228.90	500.00	684.00	750.00
022-612-330	SUPPLIES	10,000.00	7,834.53	12,000.00	10,841.49	12,000.00
022-612-350	MATERIALS-ROAD/CULVERTS	300,000.00	206,928.35	300,000.00	191,507.51	300,000.00
022-612-403	PER DIEM	2,500.00	88.17	1,500.00	1,035.69	1,500.00
022-612-420	TELEPHONE	1,200.00	947.28	1,200.00	631.52	1,200.00
022-612-425	FUEL/OIL	20,000.00	12,615.60	20,000.00	13,640.60	20,000.00
022-612-426	TRAVEL ALLOWANCE	13,200.00	13,200.00	13,200.00	8,800.00	13,200.00
022-612-440	UTILITIES	1,400.00	1,624.16	1,400.00	1,080.07	1,400.00
022-612-450	EQUIPMENT/TRUCKS-REPAIRS...	20,000.00	33,125.33	20,000.00	13,106.84	20,000.00
022-612-486	UNIFORMS	2,500.00	1,930.28	2,500.00	1,295.75	2,500.00
022-612-496	OTHER CONTRACTS	3,000.00	0.00	3,000.00	0.00	3,000.00
022-612-500	NOTE PAYMENT	28,340.00	25,612.67	27,000.00	26,135.57	27,000.00
022-612-501	NOTE-INTEREST	0.00	1,374.55	0.00	0.00	0.00
022-612-573	CAPITAL PURCHASES	50,000.00	21,797.42	50,000.00	114,615.30	50,000.00
Expense Total:		759,105.00	585,560.88	749,263.00	556,199.47	768,918.00
Fund: 022 - ROAD & BRIDGE #2 Surplus (Deficit):		-62,992.00	133,993.39	-138,819.00	14,915.26	-130,104.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 023 - ROAD & BRIDGE #3						
Revenue						
023-310-110	R&B SPECIAL-CURRENT	81,076.00	82,751.60	85,853.00	86,436.29	90,860.00
023-310-120	R&B SPECIAL-DELINQUENT	1,650.00	194.34	1,000.00	120.33	1,000.00
023-319-100	PENALTY & INTEREST/CURRENT	1,000.00	908.62	1,000.00	706.84	1,000.00
023-321-202	FEES-AUTO R&B	31,500.00	35,425.24	31,500.00	23,040.04	31,500.00
023-334-300	LATERAL ROAD-STATE	6,000.00	3,485.75	6,000.00	0.00	6,000.00
023-360-000	INTEREST EARNED	1,500.00	28,528.30	1,500.00	16,626.18	1,500.00
023-370-400	OTHER INCOME	20,461.00	24,372.17	1,000.00	1,974.78	1,000.00
023-390-042	TRANSFER FROM CO WIDE	551,623.00	551,623.00	580,303.00	400,000.00	608,386.00
	Revenue Total:	694,810.00	727,289.02	708,156.00	528,904.46	741,246.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 613 - R & B #3						
Expense						
023-613-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.44	70,466.00
023-613-104	EMPLOYEE SALARIES	133,640.00	126,145.81	145,164.00	98,534.84	150,842.00
023-613-106	LONGEVITY PAY	3,000.00	3,000.00	700.00	700.00	800.00
023-613-200	FICA	15,525.00	14,894.15	16,400.00	11,167.25	17,000.00
023-613-202	HEALTH/LIFE INSURANCE	44,880.00	38,890.08	46,080.00	30,251.22	48,000.00
023-613-203	RETIREMENT & DEATH	27,000.00	25,987.23	28,500.00	19,482.00	29,600.00
023-613-204	WORKERS COMP INSURANCE	4,000.00	2,274.72	3,000.00	1,944.00	3,500.00
023-613-206	UNEMPLOYMENT INSURANCE	750.00	177.89	750.00	513.00	750.00
023-613-330	SUPPLIES	8,000.00	5,508.58	6,800.00	2,946.81	8,000.00
023-613-350	MATERIALS-ROADS/CULVERTS	450,000.00	220,454.04	300,000.00	74,513.95	475,000.00
023-613-403	PER DIEM	3,500.00	1,561.92	2,000.00	796.97	2,000.00
023-613-420	TELEPHONE	1,300.00	1,213.32	1,300.00	808.88	1,500.00
023-613-425	FUEL/OIL	35,000.00	21,755.76	30,000.00	8,796.45	45,000.00
023-613-426	TRAVEL ALLOWANCE	14,400.00	13,500.00	13,200.00	8,800.00	13,200.00
023-613-440	UTILITIES	4,000.00	1,872.78	3,000.00	1,106.84	3,000.00
023-613-450	EQUIPMENT/TRUCKS-REPAIRS	40,000.00	29,978.28	40,000.00	21,630.89	45,000.00
023-613-486	UNIFORMS	0.00	4,226.21	5,600.00	5,731.79	6,000.00
023-613-573	CAPITAL PURCHASES	75,000.00	56,500.00	75,000.00	15,453.20	75,000.00
Expense Total:		926,095.00	634,040.57	785,577.00	350,312.53	994,658.00
Fund: 023 - ROAD & BRIDGE #3 Surplus (Deficit):		-231,285.00	93,248.45	-77,421.00	178,591.93	-56,612.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 024 - ROAD & BRIDGE #4						
Revenue						
024-310-110	R&B SPECIAL-CURRENT	74,151.00	75,683.40	78,519.00	79,053.34	83,099.00
024-310-120	R&B SPECIAL-DELINQUENT	1,500.00	177.76	1,000.00	110.06	1,000.00
024-319-100	PENALTY & INTEREST/CURRENT	1,000.00	831.00	1,000.00	646.46	1,000.00
024-321-202	FEES-AUTO R&B	28,000.00	32,399.41	28,000.00	21,072.05	28,000.00
024-334-300	LATERAL ROAD-STATE	2,500.00	3,188.01	2,500.00	0.00	2,500.00
024-360-000	INTEREST EARNED	5,000.00	17,464.58	5,000.00	11,142.90	5,000.00
024-364-000	SALE OF FIXED ASSETS	0.00	7,000.00	0.00	0.00	0.00
024-370-400	OTHER INCOME	2,500.00	12,828.30	2,500.00	5,649.94	2,500.00
024-390-042	TRANSFER FROM CO WIDE	504,507.00	504,507.00	530,737.00	400,000.00	556,421.00
Revenue Total:		619,158.00	654,079.46	649,256.00	517,674.75	679,520.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 614 - R & B #4						
Expense						
024-614-101	ELECTED SALARIES	66,100.00	66,099.80	68,083.00	47,134.26	70,466.00
024-614-104	EMPLOYEE SALARIES	140,920.00	140,989.27	148,908.00	98,496.26	158,122.00
024-614-106	LONGEVITY PAY	1,300.00	1,300.00	1,400.00	1,400.00	1,500.00
024-614-200	FICA	15,950.00	15,079.31	16,710.00	10,660.00	17,700.00
024-614-202	HEALTH/LIFE INSURANCE	44,880.00	44,426.28	46,080.00	29,334.62	48,000.00
024-614-203	RETIREMENT & DEATH	27,750.00	27,736.41	29,100.00	19,569.78	30,675.00
024-614-204	WORKERS COMP INSURANCE	3,500.00	2,470.76	3,000.00	2,025.36	3,500.00
024-614-206	UNEMPLOYMENT INSURANCE	750.00	189.00	750.00	513.00	750.00
024-614-330	SUPPLIES	18,000.00	16,404.80	18,000.00	3,284.03	18,000.00
024-614-350	MATERIALS-ROAD/CULVERTS	305,000.00	227,595.52	305,000.00	102,154.36	305,000.00
024-614-403	PER DIEM	3,000.00	1,656.98	3,000.00	1,613.28	3,000.00
024-614-420	TELEPHONE	1,600.00	1,207.38	1,600.00	804.88	1,600.00
024-614-425	FUEL/OIL	35,000.00	16,993.25	35,000.00	9,385.18	35,000.00
024-614-426	TRAVEL ALLOWANCE	12,000.00	12,000.00	12,000.00	8,000.00	12,000.00
024-614-440	UTILITIES	3,000.00	2,058.11	3,000.00	1,212.52	3,000.00
024-614-450	EQUIPMENT/TRUCKS-REPAIRS	28,000.00	32,968.87	31,000.00	15,492.97	31,000.00
024-614-486	UNIFORMS	3,400.00	3,444.37	3,400.00	2,233.18	3,400.00
024-614-573	CAPITAL PURCHASES	50,000.00	0.00	50,000.00	0.00	50,000.00
Expense Total:		760,150.00	612,620.11	776,031.00	353,313.68	792,713.00
Fund: 024 - ROAD & BRIDGE #4 Surplus (Deficit):		-140,992.00	41,459.35	-126,775.00	164,361.07	-113,193.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 025 - COUNTY FREE LIBRARY						
Revenue						
025-330-100	GRANT REVENUE-TOCKER	2,005.00	2,005.00	0.00	0.00	0.00
025-339-000	CITY REVENUE	20,300.00	18,608.37	20,300.00	15,225.03	20,300.00
025-340-025	FEES-LIBRARY	3,000.00	4,361.18	3,000.00	2,795.10	3,000.00
025-340-035	FINES-LIBRARY	1,000.00	1,738.46	1,000.00	1,438.73	1,000.00
025-360-000	INTEREST EARNED	100.00	1,448.15	100.00	462.61	100.00
025-364-001	BOOK SALES	1,000.00	1,096.33	1,000.00	875.18	1,000.00
025-367-905	DONATIONS-PRIVATE/MEMOR...	500.00	1,103.06	500.00	705.06	500.00
025-370-400	OTHER INCOME	900.00	0.00	0.00	0.00	0.00
025-390-010	TRANSFER FROM GENERAL	244,000.00	232,700.00	255,000.00	120,000.00	300,500.00
Revenue Total:		272,805.00	263,060.55	280,900.00	141,501.71	326,400.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 650 - CO LIBRARY						
Expense						
025-650-101	SALARY-LIBRARIAN	54,080.00	54,080.00	55,703.00	38,563.20	57,400.00
025-650-102	SALARIES-SUMMER TEMP WO...	5,500.00	3,936.00	5,500.00	4,323.00	5,500.00
025-650-104	SALARY-ASST LIBRARIAN	48,360.00	48,360.01	49,816.00	34,488.01	99,239.00
025-650-105	SALARIES - ASSISTANTS	56,052.00	52,313.00	61,363.00	40,545.67	36,100.00
025-650-106	LONGEVITY PAY	3,100.00	3,100.00	3,200.00	3,200.00	3,300.00
025-650-150	SALARY-SUMMER READING	2,250.00	2,250.00	2,250.00	2,250.00	2,250.00
025-650-200	FICA	12,790.00	12,262.52	13,500.00	9,189.47	15,500.00
025-650-202	HEALTH/LIFE	22,440.00	22,216.44	23,040.00	15,142.72	36,000.00
025-650-203	RETIREMENT/DEATH	22,250.00	20,904.92	23,400.00	15,545.77	26,100.00
025-650-204	WORKERS COMP INSURANCE	700.00	412.00	700.00	344.16	700.00
025-650-206	UNEMPLOYMENT INSURANCE	1,500.00	275.76	1,500.00	890.07	1,000.00
025-650-330	SUPPLIES	11,500.00	12,316.54	11,500.00	2,417.97	11,500.00
025-650-332	DATA PROCESS-TECH SUPPORT	2,000.00	2,660.71	2,000.00	318.41	2,500.00
025-650-337	TOCKER GRANT FUND EXPENSES	2,005.00	1,742.64	2,005.00	0.00	2,005.00
025-650-403	PER DIEM	3,000.00	2,976.98	3,000.00	660.00	3,000.00
025-650-450	BUILDING-REPAIR/MAINTENA...	1,500.00	769.00	1,500.00	873.02	1,500.00
025-650-572	WILKINSON ESTATE LIB EXPENSE	0.00	0.00	0.00	7,456.52	0.00
025-650-589	E-BOOK EXPENSE	3,500.00	3,500.00	3,500.00	2,000.00	3,500.00
025-650-590	BOOKS	14,000.00	14,247.39	14,000.00	9,122.78	14,500.00
025-650-591	PERIODICALS	1,300.00	906.94	1,300.00	1,088.52	1,300.00
025-650-592	AUDIO /VISUAL	4,500.00	3,784.40	4,500.00	1,248.83	4,500.00
Expense Total:		272,327.00	263,015.25	283,277.00	189,668.12	327,394.00
Fund: 025 - COUNTY FREE LIBRARY Surplus (Deficit):		478.00	45.30	-2,377.00	-48,166.41	-994.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 026 - ARCHIVAL FUND						
Revenue						
026-340-400	FEES-ARCHIVAL	25,000.00	35,780.00	25,000.00	21,520.00	25,000.00
026-340-401	FEES-VISUAL	500.00	451.00	500.00	227.00	500.00
026-360-000	INTEREST EARNED	8,000.00	11,677.76	8,000.00	5,974.02	8,000.00
Revenue Total:		33,500.00	47,908.76	33,500.00	27,721.02	33,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 403 - ARCHIVAL						
Expense						
026-403-330	SUPPLIES	20,000.00	0.00	20,000.00	0.00	20,000.00
026-403-412	TECH SERVICES/RECORD ARCHI...	30,000.00	0.00	30,000.00	0.00	30,000.00
026-403-413	VSP - VITAL STAT PRESVN FUND	1,000.00	0.00	1,000.00	0.00	1,000.00
026-403-573	CAPITAL PURCHASE	50,000.00	0.00	120,000.00	130,305.85	120,000.00
Expense Total:		101,000.00	0.00	171,000.00	130,305.85	171,000.00
Fund: 026 - ARCHIVAL FUND Surplus (Deficit):		-67,500.00	47,908.76	-137,500.00	-102,584.83	-137,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 027 - RECORD MGMT-DISTRICT COURT						
Revenue						
027-340-700	FEES-REC PRESERVE-CRIMINAL	300.00	79.32	300.00	93.10	300.00
027-340-701	FEES-RECORD PRESERVE-CIVIL	300.00	0.00	300.00	0.10	300.00
027-360-000	INTEREST EARNED	200.00	468.00	200.00	250.70	200.00
Revenue Total:		800.00	547.32	800.00	343.90	800.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 450 - DISTRICT CLERK RECORD MANAGEMENT						
Expense						
027-450-330	SUPPLIES	7,000.00	0.00	7,000.00	0.00	7,000.00
Expense Total:		7,000.00	0.00	7,000.00	0.00	7,000.00
Fund: 027-RECORD MGMT-DISTRICT COUR Surplus (Deficit):		-6,200.00	547.32	-6,200.00	343.90	-6,200.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 028 - CO/DIST CLK TECHNOLOGY						
Revenue						
028-340-700	TECHNOLOGY FEES-DCLK	150.00	127.31	150.00	104.37	150.00
028-340-701	TECHNOLOGY FEES-CCLK	150.00	254.67	150.00	152.08	150.00
028-360-000	INTEREST EARNED	100.00	360.61	100.00	198.95	100.00
	Revenue Total:	400.00	742.59	400.00	455.40	400.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
		Total Budget	Total Activity	Total Budget	Total Activity	
Department: 450 - CO / DIST CLERK TECH						
Expense						
028-450-330	SUPPLIES - DIST CLERK	6,000.00	0.00	6,000.00	0.00	6,000.00
Expense Total:		6,000.00	0.00	6,000.00	0.00	6,000.00
Fund: 028 - CO/DIST CLK TECHNOLOGY Surplus (Deficit):		-5,600.00	742.59	-5,600.00	455.40	-5,600.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 029 - COURTHOUSE SECURITY						
Revenue						
029-340-956	FEES-C/HOUSE SECURITY	10,000.00	9,885.71	12,000.00	6,054.98	12,000.00
029-360-000	INTEREST EARNED	2,000.00	3,202.80	2,500.00	1,094.55	2,500.00
Revenue Total:		12,000.00	13,088.51	14,500.00	7,149.53	14,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 560 - COURTHOUSE SECURITY						
Expense						
029-560-104	SALARY - BAILIFF	0.00	1,575.00	0.00	0.00	0.00
029-560-200	FICA	0.00	121.00	0.00	0.00	0.00
029-560-203	RETIREMENT/DEATH	0.00	210.00	0.00	0.00	0.00
Department Total:		0.00	1,906.00	0.00	0.00	0.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 580 - COURTHOUSE SECURITY						
Expense						
029-580-104	SALARY-BAILIFF	10,000.00	0.00	5,000.00	0.00	5,000.00
029-580-200	FICA	1,000.00	0.00	400.00	0.00	400.00
029-580-203	RETIREMENT/DEATH	1,250.00	0.00	700.00	0.00	700.00
029-580-330	SUPPLIES	10,000.00	4,098.70	5,000.00	3,183.21	5,000.00
029-580-335	ALARM MONITORING	0.00	0.00	0.00	0.00	3,500.00
029-580-573	CAPITAL PURCHASE	20,000.00	57,462.24	25,000.00	28,527.88	25,000.00
Expense Total:		42,250.00	63,466.94	36,100.00	31,711.09	39,600.00
Fund: 029 - COURTHOUSE SECURITY Surplus (Deficit):		-30,250.00	-50,378.43	-21,600.00	-24,561.56	-25,100.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 030 - JUSTICE COURT TECHNOLOGY						
Revenue						
<u>030-340-801</u>	FEES-TECHNOLOGY	3,000.00	3,818.07	3,000.00	2,213.59	3,000.00
<u>030-360-000</u>	INTEREST EARNED	500.00	772.34	500.00	341.41	500.00
Revenue Total:		3,500.00	4,590.41	3,500.00	2,555.00	3,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 455 - JP TECHNOLOGY						
Expense						
030-455-330	SUPPLIES	5,000.00	556.97	5,000.00	8,148.00	5,000.00
030-455-573	CAPITAL PURCHASE/SOFTWARE	5,000.00	0.00	5,000.00	0.00	5,000.00
Expense Total:		10,000.00	556.97	10,000.00	8,148.00	10,000.00
Fund: 030 - JUSTICE COURT TECHNOLOGY Surplus (Deficit):		-6,500.00	4,033.44	-6,500.00	-5,593.00	-6,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 035 - REVOLVING LOAN FUND						
Revenue						
035-360-000	INTEREST EARNED	10,000.00	15,827.87	10,000.00	9,512.43	10,000.00
035-360-126	INTEREST-LOAN REC-IMPACT P...	400.00	0.00	400.00	0.00	400.00
035-360-127	INT REC-FAM HEALTHCLINIC	700.00	0.00	700.00	0.00	700.00
035-360-130	REVOLVING LOAN LATE PAYM...	50.00	0.00	50.00	0.00	50.00
Revenue Total:		11,150.00	15,827.87	11,150.00	9,512.43	11,150.00
Fund: 035 - REVOLVING LOAN FUND Total:		11,150.00	15,827.87	11,150.00	9,512.43	11,150.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 038 - THE HUB MEAL CENTER						
Revenue						
038-360-000	INTEREST EARNED	600.00	161.90	600.00	225.62	500.00
038-365-100	DONATIONS/CONTRIBUTIONS	18,000.00	19,731.28	18,000.00	11,060.17	15,000.00
038-390-010	TRANSFER FROM GENERAL	56,000.00	40,000.00	56,000.00	35,000.00	63,000.00
	Revenue Total:	74,600.00	59,893.18	74,600.00	46,285.79	78,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 516 - HUB						
Expense						
038-516-104	SALARY-COOK	23,400.00	21,687.50	24,120.00	15,509.75	25,320.00
038-516-200	FICA	1,800.00	1,659.07	1,850.00	1,186.51	1,950.00
038-516-203	RETIREMENT/DEATH	3,125.00	2,886.72	3,250.00	2,064.36	3,400.00
038-516-204	WORKERS COMP INSURANCE	350.00	189.00	350.00	155.31	350.00
038-516-206	UNEMPLOYMENT	150.00	40.84	150.00	186.01	250.00
038-516-330	SUPPLIES	10,000.00	5,731.57	10,000.00	5,797.06	10,000.00
038-516-331	MEAL EXPENSE	30,000.00	31,347.49	35,000.00	18,118.42	33,500.00
038-516-450	REPAIRS/MAINT	3,500.00	7,735.94	4,000.00	3,479.15	4,000.00
Expense Total:		72,325.00	71,278.13	78,720.00	46,496.57	78,770.00
Fund: 038 - THE HUB MEAL CENTER Surplus (Deficit):		2,275.00	-11,384.95	-4,120.00	-210.78	-270.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 042 - COUNTY WIDE ROAD & BRIDGE						
Revenue						
042-310-110	LATERAL RD/FLOOD-CURRENT	1,846,493.00	1,912,220.24	1,977,652.00	2,010,978.20	2,086,191.00
042-310-120	LATERAL RD/FLOOD-DELINQU...	42,000.00	-4,015.55	25,394.00	2,834.55	15,000.00
042-319-100	P&I-Current/Delinquent	20,000.00	20,617.33	21,000.00	16,393.28	22,000.00
042-319-150	Attorney Fees-Current/Delq	6,000.00	9,152.18	6,000.00	2,559.83	8,000.00
042-321-200	FEES-AUTO REGISTRATION	285,000.00	296,076.14	285,000.00	295,676.63	297,000.00
042-360-000	INTEREST EARNED	25,000.00	34,929.27	25,000.00	23,396.33	25,000.00
Revenue Total:		2,224,493.00	2,268,979.61	2,340,046.00	2,351,838.82	2,453,191.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 670 - DRUG TESTING						
Expense						
042-670-490	FEE-DRUG TEST AND PHYSICALS	2,000.00	1,631.00	2,000.00	918.33	2,000.00
Department: 670 - DRUG TESTING Total:		2,000.00	1,631.00	2,000.00	918.33	2,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 700 - TRANSFERS						
042-700-021	TRANSFER TO R&B #1	693,417.00	693,417.00	729,470.00	400,000.00	764,772.00
042-700-022	TRANSFER TO R&B #2	472,946.00	472,946.00	497,536.00	400,000.00	521,613.00
042-700-023	TRANSFER TO R&B #3	551,623.00	551,623.00	580,303.00	400,000.00	608,386.00
042-700-024	TRANSFER TO R&B #4	504,507.00	504,507.00	530,737.00	400,000.00	556,420.00
Expense Total:		2,224,493.00	2,224,124.00	2,340,046.00	1,600,918.33	2,453,191.00
Fund: 042 - COUNTY WIDE ROAD & BRIDGE Surplus (Deficit):		0.00	44,855.61	0.00	750,920.49	0.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 043 - RECREATION FACILITY						
Revenue						
043-360-000	INTEREST EARNED	200.00	100.13	200.00	212.65	200.00
043-365-410	LEAGUE FEES	3,000.00	1,730.00	3,000.00	1,925.00	3,000.00
043-370-000	RENTAL FEES	100.00	4,307.72	100.00	0.00	100.00
043-370-400	OTHER INCOME	0.00	8,400.00	0.00	0.00	0.00
043-390-010	TRANSFER FROM GENERAL	75,850.00	74,500.00	53,000.00	35,000.00	57,000.00
Revenue Total:		79,150.00	89,037.85	56,300.00	37,137.65	60,300.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 516 - SPORTS COMPLEX						
Expense						
043-516-104	SALARY-PROJECT MANAGER	19,200.00	18,552.00	25,575.00	14,949.00	27,125.00
043-516-200	FICA	1,475.00	1,419.08	2,000.00	1,143.63	2,100.00
043-516-203	RETIREMENT & DEATH	2,575.00	2,469.33	3,450.00	1,989.85	3,650.00
043-516-204	WORKERS COMP INSURANCE	650.00	150.00	650.00	303.75	650.00
043-516-206	UNEMPLOYMENT INSURANCE	270.00	23.53	270.00	171.00	270.00
043-516-330	SUPPLIES	7,000.00	2,772.15	7,000.00	5,215.01	7,000.00
043-516-425	FUEL/OIL	2,000.00	989.89	2,000.00	1,317.66	2,000.00
043-516-440	UTILITIES	12,000.00	11,802.19	12,000.00	7,937.42	10,000.00
043-516-450	REPAIRS/MAINT	30,850.00	56,041.98	8,000.00	4,356.48	8,000.00
Expense Total:		76,020.00	94,220.15	60,945.00	37,383.80	60,795.00
Fund: 043 - RECREATION FACILITY Surplus (Deficit):		3,130.00	-5,182.30	-4,645.00	-246.15	-495.00

Revenue

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 045 - HOTEL/MOTEL TAX FUND						
Revenue						
045-318-110	OCCUPANCY TAX REVENUE	80,000.00	109,754.10	80,000.00	70,276.84	80,000.00
Revenue Total:		80,000.00	109,754.10	80,000.00	70,276.84	80,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 430 - HOTEL/MOTEL TAX						
Expense						
045-430-318	MV/SALTILLO YOUNG FARMERS	33,000.00	32,114.54	5,000.00	5,000.00	12,000.00
045-430-319	MV ROTARY-TOUR DE CYPRESS	7,900.00	7,900.00	5,000.00	5,000.00	4,000.00
045-430-320	FC SHERIFF POSSE-RODEO	81,000.00	81,000.00	5,000.00	5,000.00	20,000.00
045-430-321	FC ARTS ALLIANCE	10,000.00	10,000.00	5,000.00	5,000.00	8,000.00
045-430-322	FC HISTORICAL SOCIETY	3,000.00	3,000.00	5,000.00	5,000.00	7,500.00
045-430-323	FC ALAMO MUSEUM	4,600.00	4,167.63	5,000.00	3,658.56	6,513.00
045-430-324	FC GENEALOGICAL SOCIETY	0.00	0.00	5,000.00	4,917.31	5,000.00
045-430-325	MV KEY CLUB	5,000.00	3,265.50	5,000.00	0.00	5,000.00
045-430-326	FC BASEBALL/SOFTBALL ASSN	0.00	0.00	5,000.00	4,558.31	19,000.00
045-430-327	FC CHAMBER-DISC GOLF	6,000.00	4,985.00	5,000.00	0.00	25,000.00
045-430-328	SULPHUR RIVER SADDLE-AUCT...	6,000.00	5,993.88	5,000.00	0.00	0.00
045-430-332	MT VERNON MUSIC	0.00	3,000.00	0.00	2,000.00	3,000.00
045-430-335	2D SPORTS	0.00	0.00	5,000.00	0.00	0.00
045-430-336	BIG DAWG SPORTS	0.00	0.00	5,000.00	5,000.00	5,001.00
045-430-573	CAPITAL OUTLAY	0.00	0.00	25,000.00	0.00	25,000.00
Expense Total:		156,500.00	155,426.55	90,000.00	45,134.18	145,014.00
Fund: 045 - HOTEL/MOTEL TAX FUND Surplus (Deficit):		-76,500.00	-45,672.45	-10,000.00	25,142.66	-65,014.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 047 - PRE-TRIAL DIVERSION						
Revenue						
<u>047-340-400</u>	FEES- PRE-TRIAL DIVERSION	1,000.00	6,302.85	1,000.00	2,110.32	1,000.00
<u>047-360-000</u>	INTEREST EARNED	200.00	529.52	200.00	322.71	200.00
Revenue Total:		1,200.00	6,832.37	1,200.00	2,433.03	1,200.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 475 - PRE TRIAL DIVERSION						
Expense						
047-475-104	SALARIES	2,000.00	1,999.84	2,000.00	0.00	2,000.00
047-475-200	FICA	155.00	153.77	155.00	0.00	155.00
047-475-203	RETIREMENT/DEATH	251.00	266.48	251.00	0.00	251.00
047-475-330	SUPPLIES	3,000.00	0.00	3,000.00	0.00	3,000.00
Expense Total:		5,406.00	2,420.09	5,406.00	0.00	5,406.00
Fund: 047 - PRE-TRIAL DIVERSION Surplus (Deficit):		-4,206.00	4,412.28	-4,206.00	2,433.03	-4,206.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 051 - COUNTY LAW LIBRARY						
Revenue						
051-340-050	FEES-LAW LIBRARY	5,000.00	6,790.00	5,000.00	4,410.73	5,000.00
051-360-000	INTEREST EARNED	1,500.00	2,583.12	1,500.00	1,291.79	1,500.00
Revenue Total:		6,500.00	9,373.12	6,500.00	5,702.52	6,500.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 650 - CO LAW LIBRARY						
Expense						
051-650-330	SUPPLIES	200.00	0.00	200.00	0.00	200.00
051-650-590	LAW BOOKS/PAMPHLETS	10,000.00	9,542.60	10,000.00	8,252.82	15,000.00
Expense Total:		10,200.00	9,542.60	10,200.00	8,252.82	15,200.00
Fund: 051 - COUNTY LAW LIBRARY Surplus (Deficit):		-3,700.00	-169.48	-3,700.00	-2,550.30	-8,700.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 052 - SB22 GRANT-SHERIFF						
Revenue						
052-330-200	GRANT FUNDS	350,000.00	380,779.75	350,000.00	350,000.00	350,000.00
052-360-000	INTEREST EARNED	30,000.00	9,799.39	30,000.00	5,700.32	30,000.00
Revenue Total:		380,000.00	390,579.14	380,000.00	355,700.32	380,000.00

		2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Department: 560 - LAW ENFORCEMENT						
Expense						
052-560-104	DEPUTY SALARIES	155,000.00	116,770.00	155,000.00	80,220.50	155,000.00
052-560-200	FICA/MED	11,900.00	8,971.59	11,900.00	5,984.20	11,900.00
052-560-202	HEALTH/LIFE INSURANCE	0.00	0.00	0.00	11,206.17	0.00
052-560-203	RETIRE/DEATH	20,631.00	15,500.16	20,631.00	10,677.08	20,631.00
052-560-204	WORKER'S COMP	0.00	0.00	0.00	628.47	0.00
052-560-206	Unemployment	0.00	0.00	0.00	19.87	0.00
052-560-330	SUPPLIES	0.00	156,771.63	0.00	46,935.94	0.00
052-560-573	CAPITAL PURCHASE	100,000.00	48,130.25	100,000.00	52,582.00	100,000.00
Department: 560 - LAW ENFORCEMENT Total:		287,531.00	346,143.63	287,531.00	208,254.23	287,531.00

		2025 Total Budget	2025 Total Activity	Budget 2026 Total Budget	Budget 2026 Total Activity	ADOPTED BUDGET 2027
Department: 570 - JAIL						
Expense						
052-570-102	CHIEF JAIL ADMINISTRATOR	7,500.00	2,323.75	7,500.00	4,229.00	7,500.00
052-570-103	SALARY JAILERS	40,000.00	28,650.45	40,000.00	21,656.00	40,000.00
052-570-105	SALARY-DISPATCH	22,000.00	13,438.00	22,000.00	10,252.19	22,000.00
052-570-110	SALARY-JAIL NURSE	8,000.00	1,200.00	8,000.00	0.00	8,000.00
052-570-200	FICA/MED	6,000.00	3,426.73	6,000.00	2,698.57	6,000.00
052-570-202	HEALTH/LIFE INSURANCE	0.00	0.00	0.00	6,870.79	0.00
052-570-203	RETIRE/DEATH	10,350.00	6,071.43	10,350.00	4,809.83	10,350.00
052-570-206	Unemployment	0.00	0.00	0.00	11.89	0.00
Department: 570 - JAIL Total:		93,850.00	55,110.36	93,850.00	50,528.27	93,850.00
Expense Total:		381,381.00	401,253.99	381,381.00	258,782.50	381,381.00
Fund: 052 - SB22 GRANT-SHERIFF Surplus (Deficit):		-1,381.00	-10,674.85	-1,381.00	96,917.82	-1,381.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 053 - SB22 GRANT-CO ATTY						
Revenue						
053-330-200	GRANT FUNDS	175,000.00	159,628.82	175,000.00	175,000.00	175,000.00
053-360-000	INTEREST EARNED	10,000.00	8,763.58	10,000.00	4,029.61	10,000.00
Revenue Total:		185,000.00	168,392.40	185,000.00	179,029.61	185,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 475 - COUNTY ATTORNEY						
Expense						
053-475-104	EMPLOYEE SALARY	138,000.00	140,003.38	138,000.00	94,502.34	138,000.00
053-475-109	CERTIFICATE PAY	3,900.00	3,750.00	3,900.00	2,700.00	3,900.00
053-475-200	FICA/MED	11,000.00	10,997.01	11,000.00	7,435.98	11,000.00
053-475-202	HEALTH/DENTAL/LIFE	11,220.00	18.72	11,520.00	12.48	11,520.00
053-475-203	RETIRE/DEATH	18,900.00	19,133.52	18,900.00	12,937.68	18,900.00
053-475-204	WORKER'S COMP	1,600.00	999.68	1,600.00	251.40	1,600.00
053-475-206	UNEMPLOYMENT	250.00	234.00	250.00	342.00	250.00
053-475-500	STATE COMPT-REIMB REMAIN ...	0.00	0.00	0.00	121,174.43	0.00
Expense Total:		184,870.00	175,136.31	185,170.00	239,356.31	185,170.00
Fund: 053 - SB22 GRANT-CO ATTY Surplus (Deficit):		130.00	-6,743.91	-170.00	-60,326.70	-170.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 060 - DEBT SERVICE						
Revenue						
060-310-110	AD VALOREM-CURRENT	370,133.00	407,717.24	345,000.00	375,313.44	520,238.00
060-310-120	AD VALOREM-DELINQUENT	2,500.00	-2,008.52	2,310.00	182.68	2,310.00
060-319-100	P&I-Current/Delq	1,800.00	3,565.79	3,000.00	2,922.94	3,000.00
060-319-150	Attorney Fees-Current/Delq	300.00	1,464.40	800.00	427.52	800.00
060-360-000	INTEREST EARNED	2,000.00	7,342.49	5,000.00	5,462.58	5,000.00
Revenue Total:		376,733.00	418,081.40	356,110.00	384,309.16	531,348.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 680 - DEBT SERVICE						
Expense						
060-680-614	I&S-CERT OBL-PCT EQUIP-PRIN...	323,618.00	323,605.80	323,610.00	230,814.69	460,479.00
060-680-654	I&S-PCT EQUIPMENT-INTEREST	53,301.00	53,083.50	40,900.00	32,228.21	68,081.00
	Expense Total:	376,919.00	376,689.30	364,510.00	263,042.90	528,560.00
	Fund: 060 - DEBT SERVICE Surplus (Deficit):	-186.00	41,392.10	-8,400.00	121,266.26	2,788.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 080 - AIRPORT						
Revenue						
<u>080-321-900</u>	SALES-LOT GROUND LEASE	4000	3627	4000	4179	4000
<u>080-321-950</u>	FEES-COMM HALL RENTAL	3000	4000	3000	2600	3000
<u>080-390-010</u>	TRANSFER FROM GENERAL	7000	0	7000	0	7000
	Revenue Total:	14000	7627	14000	6779	14000

Expense		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
<u>080-516-330</u>	SUPPLIES	2500	2733.58	2500	2692.29	2500
<u>080-516-440</u>	UTILITIES	6000	5220.74	6000	3071.63	6000
<u>080-516-450</u>	EQUIPMENT-REPAIRS	3000	4361.68	3000	1453.25	3000
<u>080-516-468</u>	DEPRECIATION EXPENSE	0	16991.35	0	0	0
	Expense Total:	11500	29307.35	11500	7217.17	11500

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 081 - INMATE COMMISSARY						
Revenue						
081-360-000	INTEREST EARNED	2,000.00	5,919.86	3,000.00	1,114.99	3,000.00
081-367-000	SALES-INMATE COMMISSARY	70,000.00	85,342.91	70,000.00	64,189.50	70,000.00
081-367-001	SALES TAX-INMATE COMMISSA...	7,000.00	7,042.17	7,000.00	5,320.81	7,000.00
081-367-002	COMMISSION-PHONE/COMMI...	22,000.00	28,040.24	22,000.00	18,113.98	22,000.00
081-370-400	OTHER INCOME	0.00	1,791.00	0.00	5,000.00	0.00
Revenue Total:		101,000.00	128,136.18	102,000.00	93,739.28	102,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 512 - INMATE COMMISSARY						
Expense						
081-512-104	EMPLOYEE SALARIES	10,000.00	3,120.00	10,000.00	0.00	10,000.00
081-512-200	FICA/MED	500.00	239.00	500.00	0.00	500.00
081-512-203	RETIREMENT/DEATH	1,250.00	420.00	1,250.00	0.00	1,250.00
081-512-206	UNEMPLOYMENT INSURANCE	50.00	0.00	50.00	0.00	50.00
081-512-330	SUPPLIES	20,000.00	50,858.34	20,000.00	27,505.12	20,000.00
081-512-331	HOG MAINTENANCE	12,000.00	18,859.43	12,000.00	3,342.08	12,000.00
081-512-332	GARDEN EXPENSE	7,000.00	6,306.73	7,000.00	6,090.88	7,000.00
081-512-391	SALES TAX	7,000.00	7,006.01	7,000.00	5,269.20	7,000.00
081-512-425	FUEL/DYED DIESEL	1,500.00	2,016.65	1,500.00	1,906.04	1,500.00
081-512-451	REPAIRS/MAINT - VEHICLE/RAD...	3,000.00	6,411.47	3,000.00	4,740.25	3,000.00
081-512-466	COST-INVENTORY PURCHASE	10,000.00	15,844.58	10,000.00	20,093.74	10,000.00
081-512-467	COST - CALLING CARDS	10,000.00	6,450.00	10,000.00	13,675.00	10,000.00
081-512-486	UNIFORMS - JAILERS	5,000.00	0.00	5,000.00	0.00	5,000.00
081-512-573	CAPITAL PURCHASE	20,000.00	0.00	20,000.00	25,883.75	20,000.00
Expense Total:		107,300.00	117,532.21	107,300.00	108,506.06	107,300.00
Fund: 081 - INMATE COMMISSARY Surplus (Deficit):		-6,300.00	10,603.97	-5,300.00	-14,766.78	-5,300.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Fund: 082 - JAIL HOUSING/EXPANSION						
Revenue						
<u>082-339-000</u>	HOUSING-INMATES	579,935.00	658,160.00	500,000.00	540,365.00	500,000.00
<u>082-360-000</u>	INTEREST EARNED	15,000.00	35,533.10	30,000.00	9,801.21	12,000.00
Revenue Total:		594,935.00	693,693.10	530,000.00	550,166.21	512,000.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 560 - LAW ENFORCEMENT						
Expense						
082-560-104	SALARIES - DEPUTIES	168,784.00	90,776.25	160,824.00	98,792.39	155,875.00
082-560-105	OVERTIME-DEPUTIES	18,000.00	15,765.34	12,000.00	19,687.86	15,000.00
082-560-106	CONSTABLE-ADDTL SALARY	2,500.00	2,499.90	2,500.00	1,730.70	2,500.00
082-560-107	GRANT ADMIN SALARY	11,700.00	0.00	0.00	0.00	0.00
082-560-109	DEPUTY-CERTIFICATE PAY	0.00	75.00	11,700.00	5,400.00	15,000.00
082-560-200	FICA	15,400.00	8,323.40	13,600.00	9,601.75	14,200.00
082-560-202	HEALTH/LIFE INSURANCE	33,660.00	9,416.19	34,560.00	13,712.13	36,000.00
082-560-203	RETIREMENT & DEATH	26,775.00	14,523.56	23,200.00	16,718.84	25,500.00
082-560-204	WORKERS COMP INSURANCE	3,000.00	2,671.84	4,000.00	1,634.01	3,000.00
082-560-206	UNEMPLOYMENT INSURANCE	250.00	0.00	250.00	0.00	500.00
082-560-330	SUPPLIES	0.00	41,386.77	2,000.00	26,465.47	2,000.00
082-560-450	VEHICLE/EQUIP REPAIRS	0.00	3,323.54	0.00	0.00	0.00
082-560-486	UNIFORMS	0.00	8,020.65	5,000.00	436.50	5,000.00
082-560-500	NOTE PAYMENT	59,162.00	116,289.13	60,000.00	44,371.14	60,000.00
082-560-501	INTEREST-NOTE PAY	0.00	13,677.26	0.00	0.00	0.00
082-560-573	CAPITAL PURCHASE	138,745.00	138,744.15	100,000.00	71,851.12	100,000.00
Department: 560 - LAW ENFORCEMENT Total:		477,976.00	465,492.98	429,634.00	310,401.91	434,575.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 570 - JAIL						
082-570-103	SALARY-JAILERS	5,000.00	0.00	5,000.00	0.00	5,000.00
082-570-104	EMPLOYEE SALARIES	5,000.00	3,156.00	5,000.00	2,178.00	5,000.00
082-570-200	FICA	775.00	218.77	775.00	150.51	775.00
082-570-202	HEALTH/LIFE INSURANCE	0.00	461.10	0.00	410.08	0.00
082-570-203	RETIREMENT & DEATH	1,350.00	420.02	1,350.00	289.86	1,350.00
082-570-330	SUPPLIES	0.00	0.00	40,000.00	25,000.00	35,000.00
082-570-405	MEALS-INMATE	50,000.00	59,246.02	50,000.00	46,067.64	55,000.00
082-570-450	BUILDING-REPAIR/MAINT	50,000.00	47,004.40	50,000.00	42,102.93	50,000.00
082-570-573	CAPITAL PURCHASES	145,000.00	139,638.57	50,000.00	5,605.53	50,000.00
	Department: 570 - JAIL Total:	257,125.00	250,144.88	202,125.00	121,804.55	202,125.00

		2025	2025	Budget 2026	Budget 2026	ADOPTED
		Total Budget	Total Activity	Total Budget	Total Activity	BUDGET 2027
Department: 700 - TRANSFERS						
<u>082-700-010</u>	TRANSFER TO GENERAL FUND	437,500.00	437,500.00	325,000.00	150,000.00	300,000.00
Department: 700 - TRANSFERS Total:		437,500.00	437,500.00	325,000.00	150,000.00	300,000.00
Expense Total:		1,172,601.00	1,153,137.86	956,759.00	582,206.46	936,700.00
Fund: 082 - JAIL HOUSING/EXPANSION	Surplus (Deficit):	-577,666.00	-459,444.76	-426,759.00	-32,040.25	-424,700.00
Report Surplus (Deficit):		-2,341,163.00	-894,104.07	-1,515,908.00	3,057,831.56	-1,355,734.00



Ricky S. Jones
SHERIFF

COUNTY OF FRANKLIN



"Home of Beautiful Lake Cypress Springs"



208 TX HWY 37
MOUNT VERNON, TX 75457
Ph 903-537-4539 FAX 903-537-2632

2027 Forfeiture Budget

Beginning Balance: 10,530.93

Red Ribbon – 400.00
CountryFest – 70.00
TX SAT - 1425.00
Drug Procedures – 1000.00

Ending Balance – 7635.00



8/12/26

Jacquelyn Mendez
Administrative Asst
Franklin County Sheriff's Office
208 Highway 37
Mount Vernon, Texas 75487
903-537-4539
903-537-2632
jmendez@co.franklin.tx.us

RECEIVED

AUG 17 2026

FRANKLIN COUNTY
TREASURER

2027 PROPOSED BUDGET FOR
VECHICLE INVENTORY TAX
FRANKLIN COUNTY

SUBMITTED BY:


TAX ASSESSOR-COLLECTOR

Franklin County, Texas

Tax Assessor/Collector Vehicle Inventory Tax Account

Department Expenses	Current Budget	Proposed Budget 2027
VIT Income	15.00	15.00
Supplies	15.00	15.00

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

903-537-2358

Taxing Unit Name

Phone (area code and number)

204 Hwy 37 South

www.franklin.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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

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

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

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

Insert hyperlink:

<https://www.co.franklin.tx.us/page/franklin.Truthintaxation>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 2,483,831,818
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 287,829,010
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,196,002,808
4.	Prior year total adopted tax rate.	\$ 0.26715 /\$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. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 2,299,450 B. Prior year disputed value: - \$ 1,500,000 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 799,450
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 799,450
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,196,802,258
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 46,110 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 19,463,570 C. Value loss. Add A and B. ⁷	\$ 19,509,680
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 19,509,680
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,177,292,578
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 5,816,637
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 5,460
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 5,822,097

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 2,682,632,036 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 777,597 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 2,683,409,633	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 330,454,727
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 2,352,954,906
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 63,544,361

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 63,544,361
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,289,410,545
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.25430 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.34624 /\$100

Voter Approval Tax Rate

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

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

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

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

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.25139 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,196,802,258
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 5,522,541
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + \$ 5,112 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. \$ 5,112 E. Add Line 31 to 32D.	\$ 5,527,653
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,289,410,545
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.24144 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate.²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 29,272 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ 95,178 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.00288 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00000 /\$100
37.	Rate adjustment for county indigent defense compensation.³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 36,641 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 43,767 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.00032 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.00009 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures.³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.00000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.00000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.24144 /\$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 \$ 762,821 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.03331 /\$100 C. Add Line 41B to Line 40. \$ 0.27475 /\$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.	\$ 0.28436 /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42. \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ _____ /\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 528,560 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 528,560	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 18,590
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 509,970
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 86.00 % B. Enter the prior year actual collection rate. 103.00 % C. Enter the 2024 actual collection rate. 101.00 % D. Enter the 2023 actual collection rate. 98.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 98.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 520,377
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.02211 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.30647 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.00000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.40244 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 785,438
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.03338 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.34624 /\$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.	\$ 0.34624 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.40244 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.36906 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.36906 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.39879 /\$100
	B. Unused increment rate (Line 68)	\$ 0.10083 /\$100
	C. Subtract B from A	\$ 0.29796 /\$100
	D. Adopted Tax Rate	\$ 0.36386 /\$100
	E. Subtract D from C	\$ -0.06590 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 2,201,788,714
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.44525 /\$100
	B. Unused increment rate (Line 67)	\$ -0.00786 /\$100
	C. Subtract B from A	\$ 0.45311 /\$100
	D. Adopted Tax Rate	\$ 0.35228 /\$100
	E. Subtract D from C	\$ 0.10083 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,982,500,190
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,998,954
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.38336 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00786 /\$100
	C. Subtract B from A	\$ 0.37550 /\$100
	D. Adopted Tax Rate	\$ 0.38336 /\$100
	E. Subtract D from C	\$ -0.00786 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,763,472,660
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,998,954
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.08495 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.45401 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.33417 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.02124 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.02211 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.37752 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36386 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.00000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,177,292,578
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,289,410,545
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.45401 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.34624 /\$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.** \$ 0.45401 /\$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.** \$ 0.37752 /\$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 SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ▶

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

Date

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Farm to Market/Flood Control

903-537-2358

Taxing Unit Name

Phone (area code and number)

204 Hwy 37 South

www.franklin.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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

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

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

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

Insert hyperlink:

<https://www.co.franklin.tx.us/page/franklin.Truthintaxation>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 2,479,722,648
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 287,829,010
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,191,893,638
4.	Prior year total adopted tax rate.	\$ 0.08343 /\$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. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 2,299,450 B. Prior year disputed value: - \$ 1,500,000 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 799,450
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 799,450
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,192,693,088
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 46,110 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 19,215,330 C. Value loss. Add A and B. ⁷	\$ 19,261,440
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 19,261,440
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,173,431,648
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,813,294
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 1,942
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 1,815,236

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 2,678,697,096 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D, ... \$ 2,678,697,096	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸ \$ 330,454,727	
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0. \$ 0	
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²² \$ 2,348,242,369	
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³ \$ 0	
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴ \$ 63,528,921	

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 63,528,921
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,284,713,448
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.07945 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.34624 /\$100

Voter Approval Tax Rate

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

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

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

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

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.08343 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,192,693,088
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,829,363
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 1,942 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..... \$ 1,942 E. Add Line 31 to 32D.	\$ 1,831,305
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,284,713,448
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.08015 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00000 /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00000 /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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. \$ <u> </u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u> </u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.00000</u>/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.08015</u> /\$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. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.00000</u>/\$100 C. Add Line 41B to Line 40. \$ <u>0.08015</u>/\$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.	\$ <u>0.08295</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u> </u>/\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ <u> </u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u> </u>/\$100 c. Add Line D42(B)(b) to Line 42. \$ <u> </u>/\$100 d. Enter the current year unused increment rate from Line 68 \$ <u> </u>/\$100 e. Add Line D42(c) to Line D42(d). \$ <u> </u>/\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u> </u>/\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 0.00 % B. Enter the prior year actual collection rate. 0.00 % C. Enter the 2024 actual collection rate. 0.00 % D. Enter the 2023 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 0.00 %	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,348,242,369
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.08295 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.00000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.40244 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 785,438
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.03338 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.34624 /\$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.	\$ 0.34624 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.40244 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.36906 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.36906 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69)	\$ 0.39879 /\$100
	B. Unused increment rate (Line 68)	\$ 0.10083 /\$100
	C. Subtract B from A	\$ 0.29796 /\$100
	D. Adopted Tax Rate	\$ 0.36386 /\$100
	E. Subtract D from C	\$ -0.06590 /\$100
	F. 2025 Total Taxable Value (Line 61)	\$ 2,201,788,714
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.44525 /\$100
	B. Unused increment rate (Line 67)	\$ -0.00786 /\$100
	C. Subtract B from A	\$ 0.45311 /\$100
	D. Adopted Tax Rate	\$ 0.35228 /\$100
	E. Subtract D from C	\$ 0.10083 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 1,982,500,190
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 1,998,954
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.38336 /\$100
	B. Unused increment rate (Line 66)	\$ 0.00786 /\$100
	C. Subtract B from A	\$ 0.37550 /\$100
	D. Adopted Tax Rate	\$ 0.38336 /\$100
	E. Subtract D from C	\$ -0.00786 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 1,763,472,660
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,998,954
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.08495 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.45401 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.33417 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.02124 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.02211 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.37752 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36386 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.00000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,177,292,578
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,289,410,545
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.45401 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.34624 /\$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. \$ 0.45401 /\$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. \$ 0.37752 /\$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 SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ▶

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign
here** ▶

Taxing Unit Representative

Date

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

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Franklin County

Special Road & Bridge

903-537-2358

Taxing Unit Name

Phone (area code and number)

204 Hwy 37 South

www.franklin.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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI Agreements*.

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

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

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

Insert hyperlink:

<https://www.co.franklin.tx.us/page/franklin.Truthintaxation>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 2,655,114,858
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,655,114,858
4.	Prior year total adopted tax rate.	\$ 0.01328 /\$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. ⁴	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 2,299,450 B. Prior year disputed value: - \$ 1,500,000 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 799,450
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 799,450
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,655,914,308
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 46,110 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 18,222,960 C. Value loss. Add A and B. ⁷	\$ 18,269,070
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: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁸	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,269,070
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,637,645,238
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 350,279
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 36
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 350,315

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹² A. Certified values: \$ 2,869,016,616 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D. \$ 2,869,016,616	
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 0 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9. ²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²²	\$ 2,869,016,616
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²⁴	\$ 66,262,441

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 66,262,441
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 2,802,754,175
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.01249 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.34624 /\$100

Voter Approval Tax Rate

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

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

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

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

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.01328 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,655,914,308
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 352,705
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 36 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..... \$ 36 E. Add Line 31 to 32D.	\$ 352,741
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,802,754,175
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.01258 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ /\$100	
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ /\$100	
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.00000 /\$100	
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.00000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.00000 /\$100	

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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. \$ <u> </u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u> </u>/\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ <u>0.00000</u>/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.01258</u> /\$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. \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.00000</u>/\$100 C. Add Line 41B to Line 40. \$ <u>0.01258</u>/\$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.	\$ <u>0.01302</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ <u> </u>/\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost \$ <u> </u> b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ <u> </u>/\$100 c. Add Line D42(B)(b) to Line 42 \$ <u> </u>/\$100 d. Enter the current year unused increment rate from Line 68 \$ <u> </u>/\$100 e. Add Line D42(c) to Line D42(d). \$ <u> </u>/\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ \$ <u> </u>/\$100 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 0.00 % B. Enter the prior year actual collection rate. 0.00 % C. Enter the 2024 actual collection rate. 0.00 % D. Enter the 2023 actual collection rate. 0.00 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹	0.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,869,016,616
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.01302 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.00000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.40244 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 785,438
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.03338 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.34624 /\$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.	\$ 0.34624 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.40244 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.36906 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.36906 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.39879 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.10083 /\$100
	C. Subtract B from A.....	\$ 0.29796 /\$100
	D. Adopted Tax Rate.....	\$ 0.36386 /\$100
	E. Subtract D from C.....	\$ -0.06590 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 2,201,788,714
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.44525 /\$100
	B. Unused increment rate (Line 67).....	\$ -0.00786 /\$100
	C. Subtract B from A.....	\$ 0.45311 /\$100
	D. Adopted Tax Rate.....	\$ 0.35228 /\$100
	E. Subtract D from C.....	\$ 0.10083 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,982,500,190
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 1,998,954
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.38336 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.00786 /\$100
	C. Subtract B from A.....	\$ 0.37550 /\$100
	D. Adopted Tax Rate.....	\$ 0.38336 /\$100
	E. Subtract D from C.....	\$ -0.00786 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,763,472,660
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 1,998,954
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i>. Multiply the result by 100	\$ 0.08495 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.45401 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1)-(a), (1)-(b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁵³ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁵⁴

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.33417 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,352,954,906
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.02124 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.02211 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.37752 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.36386 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.00000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,177,292,578
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,289,410,545
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.00000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.45401 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.34624 /\$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. \$ 0.45401 /\$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. \$ 0.37752 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹

**print
here**

Melissa McSwain Clawson Tax Assessor Collector

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

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