

Budget 2025



Hansford County

Filed at 2:15 P 8/26 A.D., 2025
Janet Torres, Co/Dist Court Clerk
Hansford, County, Texas

By Karri Hopkins, Deputy

Hansford County Fiscal Year 2025-2026 Budget Cover Page August 25, 2025

This budget will raise more revenue from property taxes than last year's budget by an amount of \$51,844, which is a 1.67 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$55,836.00.

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

FOR: Butch Reed Robert Whitaker
Tim Stedje Wylee Maupin
Tim Glass, County Judge

AGAINST: N/A

PRESENT and not voting: N/A

ABSENT: N/A

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.454422/100	\$0.486740/100
No-New-Revenue Tax Rate:	\$0.454422/100	\$0.481030/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.455007/100	\$0.481030/100
Voter-Approval Tax Rate:	\$0.559820/100	\$0.498178/100
Debt Rate:	\$0.000000/100	\$0.000000/100

Total debt obligation for Hansford County secured by property taxes: \$0

Hansford County 2025

Certified Tax Value 2024		2025
General Fund	\$701,539,157	\$739,935,409
Special Road	\$699,340,731	\$694,314,497

Tax Rate	2024	2025
General Fund	.358258	.338441
Special Road	.122778	.115981
Total	.481030	.4544225

Projected Collection Percentages 98%

	2024	2025
General Fund	2,463,012	2,072,563
Special Road	841,463	786,876

Precinct Distribution & Transfers

2025

Property Tax Revenue:

General Fund	Special Road
2,302,848	786,878

General Fund Transfer to Precincts

10% Transferred to precincts 230,285

General fund reduced to 2,072,563

Special Road Increased to 1,017,163

Linda Cummings

Tax Assessor-Collector
Hansford County
PO Box 367
Spearman, Tx 79081- 0367

Vehicle Inventory Tax Estimated Expenditure Budget 2025-2026

Balance as of Reconciliation July 31, 2025	\$530.89
Estimated interest earning for 10-01-25 through 09-30-26	\$ 28.80
Estimated Expenditures	\$500.00

NOTE: This is a dedicated fund created to defray the cost of administration of the Vehicle Inventory Tax process and cannot be used for any other purpose.

Robert Mahaffee
Hansford County Sheriff
10 Northwest Court St.
Spearman, Texas 79081-2025

Phone:
806-659-4140
Fax:
806-659-2025



Cities Served:
Spearman
Gruver
Morse

I do not anticipate using any asset forfeiture money for the Budget year 2025.

A handwritten signature in blue ink, appearing to read "Robert Mahaffee".

Robert Mahaffee
Hansford County Sheriff



FUND NAME	2026 REVENUE	2026 EXPENDITURES	2026 ENDING FUND BALANCE
GENERAL FUND	3,816,206.00	3,860,077.22-	43,871.22-
JURY FUND	6,500.00	15,000.00-	8,500.00-
CO JUDGE-CLERK EDUCATION	50.00	50.00-	.00
JOP TECHNOLOGY FUND	100.00	5,000.00-	4,900.00-
D.A. FORFEITURE FUND	.00	.00	.00
FAMILY PROTECTION FUND	.00	.00	.00
COURT REPORTER FUND	1,500.00	.00	1,500.00
S.O. FORFEITURE FUND	.00	.00	.00
PCT #1 FUND	615,875.00	833,921.00-	218,046.00-
PCT #2 FUND	547,843.00	531,878.00-	15,965.00
PCT #3 FUND	580,288.00	752,520.00-	172,232.00-
PCT #4 FUND	564,578.00	828,718.00-	264,140.00-
RECORDS MGMT. COUNTY	1,000.00	5,500.00-	4,500.00-
RECORDS PRESERVATION FUND	25,000.00	32,977.00-	7,977.00-
COUNTY ATTY HOT CHECK FUN	50.00	50.00-	.00
EMPLOYEE BENEFIT FUND	1,800.00	12,000.00-	10,200.00-
LAW LIBRARY	2,000.00	8,000.00-	6,000.00-
COUTHUSE SECURITY FUND	2,000.00	2,000.00-	.00
CLERKS TECHNOLOGY FUND	1,000.00	3,000.00-	2,000.00-
AMERICAN RESCUE PLAN ACT	.00	.00	.00
2024 SB22 LE GRANT PROGRA	252,000.00	252,000.00-	.00
TOTALS-ALL FUNDS	6,417,790.00	7,142,691.22-	724,901.22-

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D	PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 010-310-110	PROPERTY TAXES CURRENT	2072,563.00	2206,086.00	1992,236.52	90.31	2186,485.66	2206,478.10	2034,931.09		
2026 010-310-120	PROPERTY TAXES DELINQUENT	25,000.00	20,000.00	23,924.67	119.62	36,357.55	31,837.78	59,465.33		
2026 010-310-130	NEXTERA PLT PMT	792,660.00	790,000.00	792,660.00	100.34	792,660.00	.00	.00		
2026 010-320-100	BEVERAGE TAX	3,000.00	3,000.00	2,390.13	79.67	3,044.07	3,304.38	3,911.04		
2026 010-320-200	T.A.B.C. FEES	200.00	200.00	1,312.50	656.25	930.00	930.00	294.50		
2026 010-333-300	GRANT REVENUE	20,000.00	20,000.00	15,785.61	78.93	15,860.54	23,816.13	41,861.52		
2026 010-333-350	UNANTICIPATED GRANT REVENUE	12,000.00	100.00	.00	.00	.00	65,123.67	4,464.60		
2026 010-333-400	COUNTY JUDGE SUPPLEMENT	31,500.00	25,200.00	20,150.00	79.96	25,200.00	25,200.00	25,455.96		
2026 010-335-500	COUNTY ATTORNEY SUPPLEMENT	38,500.00	38,500.00	38,500.00	100.00	38,500.00	38,500.00	38,500.00		
2026 010-340-200	SHERIFF FEES	8,000.00	5,000.00	7,804.68	156.09	9,851.00	8,667.00	5,786.00		
2026 010-340-315	TAF-T I-TICKETS	200.00	200.00	211.62	105.81	181.68	252.42	187.45		
2026 010-340-400	CLERK FEES	40,000.00	40,000.00	30,948.83	77.37	37,068.04	37,828.52	60,866.33		
2026 010-340-401	PROBATE SUPPORT GRD/SHIP FUN	500.00	100.00	500.00	500.00	606.00	1,260.00	140.00		
2026 010-340-500	TAX A/C FEES	60,000.00	60,000.00	49,213.78	82.02	70,698.35	71,142.87	57,653.17		
2026 010-340-700	DISTRICT COURT FEES	10,000.00	10,000.00	9,759.18	97.59	10,700.51	23,042.34	11,207.61		
2026 010-340-800	TREASURER'S FEE	3,000.00	2,000.00	4,099.30	204.97	3,835.91	4,128.97	2,492.26		
2026 010-340-801	JOP FINES AND FEES	20,000.00	20,000.00	14,436.78	72.18	13,106.91	19,013.75	22,759.37		
2026 010-340-802	CO ARREST FEE - AFC (80%)	1,000.00	1,000.00	1,278.73	127.87	1,800.72	1,213.73	1,388.59		
2026 010-340-803	WFCO WARRANT FEE-COUNTY		.00	350.00	.00	150.00	.00	.00		
2026 010-350-100	COUNTY COURT FEES	5,000.00	5,000.00	8,530.04	170.60	9,224.69	5,744.18	6,421.10		
2026 010-360-100	GENERAL FUND INTEREST	150,000.00	80,000.00	136,015.19	170.02	165,321.67	125,430.83	25,035.15		
2026 010-362-000	INSURED PROPERTY PROCEEDS		.00	.00	.00	.00	.00	.00		
2026 010-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	42.27	.00		
2026 010-363-200	FSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00		
2026 010-363-300	GSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00		
2026 010-363-400	INTERSTATE INVESTMENT INTERE		.00	.00	.00	.00	.00	.00		
2026 010-363-500	PFB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00		
2026 010-364-100	SALE OF EQUIPMENT		.00	.00	.00	.00	.00	.00		
2026 010-365-100	SFD EQUIPMENT SALE		100.00	21,000.00	.00	7,800.00	.00	120.00		
2026 010-366-100	GFD EQUIPMENT SALE		.00	.00	.00	.00	.00	.00		
2026 010-367-100	DONATIONS RECEIVED	500.00	600.00	500.00	100.00	3,150.00	3,150.00	3,150.00		
2026 010-368-000	MISCELLANEOUS REVENUE	1,000.00	1,000.00	732.57	73.26	101,132.54	105,403.33	1,021.63		
2026 010-368-100	COURT COST REIMBURSEMENT	2,000.00	2,000.00	1,405.66	70.28	2,150.74	2,870.84	2,897.98		
2026 010-368-200	REFUNDS	10,000.00	10,000.00	8,269.60	82.70	12,134.33	18,466.73	17,040.09		
2026 010-368-300	JUVENILE PROB. REIMB		.00	.00	.00	.00	.00	.00		
2026 010-368-400	PRISONER HOUSING		.00	.00	.00	.00	.00	.00		
2026 010-368-453	HANSFORD HIST COMM RECEIPTS	50.00	50.00	.00	.00	.00	.00	.00		
2026 010-368-500	REIMBURSEMENTS	410,000.00	400,000.00	325,019.89	81.25	404,122.91	430,936.72	416,637.66		
2026 010-368-550	GISD SRO REIMBURSEMENT	79,381.00	88,421.00	112,555.21	127.29	23,828.96	.00	.00		
2026 010-368-555	SB22 SHERIFF SALARY BACKFILL	20,152.00	16,114.00	.00	.00	20,209.20	.00	.00		
2026 010-368-600	LOAN PROCEEDS		.00	.00	.00	.00	.00	108,008.71		
2026 010-370-100	AG BARN RENT		.00	.00	.00	.00	.00	.00		
2026 010-390-000	TRANSFER FROM RESERVE		.00	.00	.00	.00	.00	.00		
2026 010-399-999	TOTAL REVENUE	3816,206.00	3844,571.00	3619,590.49	94.15	3996,111.98	3253,784.56	2951,697.14		

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-400-101	COUNTY JUDGE SALARY	66,652.00	64,711.00	53,925.80	83.33	61,048.08	57,200.02	57,200.04
2026 010-400-103	PERSONNEL SALARIES	40,699.00	39,513.00	32,927.70	83.33	37,276.56	34,346.88	34,342.80
2026 010-400-108	PART TIME SALARY	1,600.00	1,600.00	200.00	12.50	160.00	397.50	525.00
2026 010-400-110	COURT REPORTER	3,500.00	3,500.00	2,038.94	58.26	2,126.70	326.70	1,270.20
2026 010-400-111	LONGEVITY	1,632.00	1,512.00	1,260.00	83.33	1,392.00	4,524.00	2,220.00
2026 010-400-112	SALARY SUPP. - STATE GRANT	31,500.00	25,200.00	21,000.00	83.33	25,200.00	25,200.00	25,200.00
2026 010-400-135	INTERPRETER	3,000.00	3,000.00	2,020.31	67.34	412.50	56.25	.00
2026 010-400-201	FICA	10,958.00	10,580.00	7,762.20	73.37	9,090.36	8,874.05	8,641.13
2026 010-400-202	HEALTH INSURANCE	54,429.00	52,339.00	47,977.38	91.67	40,359.52	39,314.84	40,116.32
2026 010-400-203	RETIREMENT	10,657.00	10,746.00	9,014.40	83.89	11,691.96	12,760.97	12,990.99
2026 010-400-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-400-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-400-225	TRAVEL	2,400.00	2,400.00	2,000.00	83.33	2,400.00	2,400.00	2,400.00
2026 010-400-310	OFFICE EXPENSES	3,200.00	3,200.00	2,093.69	65.43	2,678.15	3,856.24	2,467.32
2026 010-400-400	COURT APPOINTED ATTORNEYS	7,500.00	7,500.00	1,600.00	21.33	3,030.00	1,730.00	4,200.00
2026 010-400-405	MENTAL COMMITMENTS	3,500.00	3,500.00	560.00	16.00	2,040.00	1,580.00	2,605.00
2026 010-400-410	INTERPRETER HEALTH INSURANCE		.00	.00	.00	.00	.00	.00
2026 010-400-425	INTERPRETER TRAVEL		.00	.00	.00	.00	.00	.00
2026 010-400-427	DUES AND CONFERENCES	5,500.00	5,500.00	8,704.12	158.26	5,278.88	5,361.56	230.77
2026 010-400-570	CAPITAL OUTLAY	1,000.00	1,000.00	.00	.00	.00	455.53	.00
2026 010-400-998	COUNTY JUDGE DEPARTMENT	247,727.00	235,801.00	193,084.54	81.88	204,184.71	198,384.54	194,409.57

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	[**** ACTUAL ****]		2025 Y-T-D	PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 010-409-204	WORKER COMP		.00	.00	.00			.00	.00	.00
2026 010-409-206	UNEMPLOYMENT		.00	.00	.00			.00	.00	.00
2026 010-409-310	COMM. COURT EXPENSES	7,000.00	5,000.00	6,413.18	128.26	5,450.50		4,891.90	5,761.65	
2026 010-409-311	POSTAGE	6,000.00	6,000.00	1,388.16	23.14	5,000.00		5,524.99	4,880.98	
2026 010-409-331	COPIER EXPENSE	3,000.00	1,500.00	1,614.67	107.64	1,467.00		1,467.00	1,467.00	
2026 010-409-335	ADULT PROBATION EXPENSE	4,000.00	4,000.00	274.87	6.87	3,106.61		2,119.45	3,316.25	
2026 010-409-336	JUVENILE PROBATION EXPENSE	28,946.00	21,500.00	21,347.00	99.29	21,347.00		21,347.00	21,903.00	
2026 010-409-337	PH COMMUNITY CRISIS	1,200.00	1,200.00	1,200.00	100.00	1,200.00		1,200.00	1,200.00	
2026 010-409-338	PH COMMUNITY SERVICES	3,300.00	3,000.00	3,300.00	110.00	3,000.00		3,000.00	3,000.00	
2026 010-409-339	CHARITY EXPENSE	2,000.00	2,000.00	.00	.00	.00		.00	650.00	
2026 010-409-340	M H M R	4,000.00	4,000.00	4,000.00	100.00	4,000.00		4,000.00	4,000.00	
2026 010-409-341	COUNTY AND GRUVER LIBRARIES	45,120.00	45,120.00	41,360.00	91.67	45,120.00		45,120.00	45,120.00	
2026 010-409-342	INDIGENT DEFENSE TASK FORCE		.00	.00	.00	.00		.00	.00	
2026 010-409-343	REGIONAL FOOD BANK	1,500.00	1,500.00	1,500.00	100.00	1,500.00		.00	1,500.00	
2026 010-409-350	DONATION EXPENDITURE	500.00	500.00	.00	.00	1,458.32		3,157.45	3,952.37	
2026 010-409-355	SOFTWARE SUPPORT	60,000.00	50,000.00	60,925.56	121.85	51,689.08		50,706.32	48,287.28	
2026 010-409-356	SPEARMAN FIRE DEPT. EXP.	25,000.00	25,000.00	25,000.00	100.00	25,000.00		25,000.00	25,000.00	
2026 010-409-357	GRUVER FIRE DEPT. EXP.	53,200.00	25,000.00	25,000.00	100.00	25,000.00		25,000.00	25,000.00	
2026 010-409-358	MORSE FIRE DEPT.		.00	.00	.00	.00		.00	.00	
2026 010-409-359	CIVIL DEFENSE EXPENSES	5,000.00	5,000.00	2,501.04	50.02	311.36		5,320.17	4,142.52	
2026 010-409-360	TRANSFER TO ROAD FUND		.00	.00	.00	.00		.00	.00	
2026 010-409-370	DISASTER MANAGEMENT	52,000.00	29,200.00	22,730.88	77.85	8,397.50		5,697.50	7,200.00	
2026 010-409-371	EMERGENCY MGMT CONFERENCE	1,500.00	.00	.00	.00	.00		.00	.00	
2026 010-409-372	EMERGENCY MGMT COORDINATOR	7,200.00	.00	.00	.00	.00		.00	.00	
2026 010-409-380	VETERAN SERVICE OFFICER	2,400.00	2,400.00	2,200.00	91.67	2,300.00		.00	.00	
2026 010-409-381	VSO OFFICE EXPENSE	500.00	500.00	.00	.00	.00		.00	.00	
2026 010-409-382	VSO EQUIPMENT MAINTENANCE	1,000.00	1,000.00	.00	.00	799.99		.00	.00	
2026 010-409-383	VSO CONFERENCES/TRAINING	1,500.00	1,500.00	.00	.00	848.98		.00	.00	
2026 010-409-392	MISC. EXPENSE	10,000.00	15,000.00	3,554.75	23.70	3,267.32		17,000.41	209,169.47	
2026 010-409-393	EMPLOYEE AWARDS/MEAL	5,000.00	.00	.00	.00	.00		.00	.00	
2026 010-409-401	OUTSIDE AUDIT	28,500.00	28,000.00	27,000.00	96.43	25,700.00		24,500.00	22,600.00	
2026 010-409-402	V.I.N.E. MAINTENANCE FEE		.00	.00	.00	.00		.00	.00	
2026 010-409-403	INSURED PROPERTY EXPENSE		.00	.00	.00	.00		.00	.00	
2026 010-409-404	AMBULANCE EXPENSES		.00	.00	.00	.00		.00	.00	
2026 010-409-405	PATHOLOGY EXPENSE	7,500.00	7,500.00	.00	.00	9,970.00		6,269.00	6,665.00	
2026 010-409-406	APPRAISAL DISTRICT CONTRACT	86,334.00	101,000.00	58,429.75	57.85	80,057.25		108,543.00	71,312.25	
2026 010-409-407	VETERAN VAN EXPENSE	10,000.00	10,000.00	9,182.86	91.83	8,337.10		6,501.96	9,202.54	
2026 010-409-420	TELEPHONE EQUIPMENT		100.00	.00	.00	.00		.00	.00	
2026 010-409-421	GRUVER DIRECT PHONE LINE		.00	.00	.00	.00		.00	.00	
2026 010-409-423	UNANTICIPATED GRANT EXPENDIT	52,000.00	100.00	103,350.87	350.87	.00		40,000.00	40,159.60	
2026 010-409-450	STATIONMASTERS HOUSE MUSEUM	10,000.00	10,000.00	10,000.00	100.00	10,000.00		10,000.00	.00	
2026 010-409-452	COUNTYWIDE ELECTRONICS	9,000.00	9,000.00	1,583.32	17.59	1,448.97		6,372.81	975.93	
2026 010-409-453	HANSFORD HISTORICAL COMMISSI	500.00	500.00	.00	.00	.00		.00	1,500.00	
2026 010-409-456	SOLID WASTE DISPOSAL		.00	.00	.00	.00		.00	.00	
2026 010-409-457	AG BARN MAINTENANCE	15,000.00	15,000.00	26,582.11	177.21	11,660.99		9,382.34	7,604.76	
2026 010-409-482	GENERAL INSURANCE EXPENSE	50,000.00	45,000.00	48,495.66	107.77	33,129.07		30,511.45	28,564.51	
2026 010-409-489	CAPITAL OFFENSE CASES	3,192.00	3,192.00	3,192.00	100.00	3,192.00		2,528.00	2,528.00	
2026 010-409-570	COURTHOUSE CAPITAL OUTLAY	5,000.00	.00	.00	.00	4,521.28		.00	.00	
2026 010-409-571	AMBULANCE CAPITAL OUTLAY		.00	.00	.00	.00		.00	.00	
2026 010-409-572	FIXED ASSET INVENTORY	500.00	500.00	500.00	100.00	500.00		500.00	500.00	
2026 010-409-574	STOCK SHOW BARN/EXPO CENTER	30,000.00	30,000.00	2,192.04	7.31	875,998.65		.00	.00	
2026 010-409-590	LAW BOOKS		.00	.00	.00	.00		.00	.00	
2026 010-409-600	EQUIPMENT LOAN		.00	.00	.00	.00		.00	.00	
2026 010-409-998	NON DEPARTMENTAL DEPARTMENT	638,392.00	509,812.00	514,818.72	100.98	1274,778.97		465,660.75	607,163.11	

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-435-103	COURT ADMIN. SALARY	11,030.00	7,302.00	8,924.10	122.21	11,266.46	10,115.16	9,820.56
2026 010-435-108	PART TIME SECRETARY	500.00	750.00	41.57	5.54	.00	244.22	755.83
2026 010-435-110	DIST COURT REPORTER SALARY	17,478.00	16,909.00	14,140.50	83.63	16,258.20	15,632.88	15,177.60
2026 010-435-111	LONGEVITY	1,140.00	1,356.00	750.00	55.31	918.00	936.00	840.00
2026 010-435-112	DISTRICT JUDGE SUPP. SALARY		.00	.00	.00	.00	840.00	840.00
2026 010-435-113	SPECIAL COURT REPORTER	2,500.00	2,500.00	1,184.52	47.38	1,317.80	2,103.97	2,348.20
2026 010-435-130	BAILIFF	11,728.00	11,340.00	9,659.70	85.18	10,903.20	10,509.72	9,871.92
2026 010-435-135	INTERPRETER	5,000.00	5,000.00	.00	.00	.00	360.00	4,628.75
2026 010-435-201	FICA	3,268.00	3,328.00	2,601.20	78.16	3,074.54	2,909.64	2,839.55
2026 010-435-203	RETIREMENT	3,141.00	3,034.00	2,671.92	88.07	3,576.28	3,804.03	3,790.53
2026 010-435-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-435-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-435-225	DIST JUDGE TRAVEL ALLOWANCE	840.00	840.00	700.00	83.33	840.00	.00	.00
2026 010-435-226	CRT REPORTER TRAVEL REIMB		.00	.00	.00	.00	.00	.00
2026 010-435-310	OFFICE EXPENSE	500.00	500.00	325.28	65.06	322.30	479.42	283.60
2026 010-435-311	POSTAGE AND P O BOX		.00	.00	.00	.00	16.76	.00
2026 010-435-335	ADULT PROBATION		.00	.00	.00	.00	.00	.00
2026 010-435-336	JUVENILE PROBATION		.00	.00	.00	.00	.00	.00
2026 010-435-352	EQUIPMENT & MAINTENANCE	2,000.00	2,000.00	608.04	30.40	.00	3,669.01	313.94
2026 010-435-400	APPOINTED COUNSEL	25,000.00	30,000.00	19,000.00	63.33	13,870.00	22,948.46	37,140.00
2026 010-435-410	INTERPRETER HEALTH INSURANCE		.00	.00	.00	.00	.00	.00
2026 010-435-411	REPORTER'S RECORD	4,000.00	4,000.00	.00	.00	1,291.68	5,333.50	1,665.83
2026 010-435-412	VISITING JUDGE EXPENSES	500.00	500.00	52.50	10.50	.00	.00	49.14
2026 010-435-420	TELEPHONE	750.00	750.00	650.05	86.67	622.87	576.88	749.00
2026 010-435-422	MEDICAL EXPENSES		.00	.00	.00	.00	.00	.00
2026 010-435-423	CRIMINAL TRIAL EXPENSE	5,000.00	5,000.00	.00	.00	.00	.00	17.97
2026 010-435-425	INTERPRETER TRAVEL		.00	.00	.00	.00	.00	.00
2026 010-435-426	COURT ADMIN. TRAVEL	250.00	500.00	233.46	46.69	40.20	130.11	277.36
2026 010-435-427	CONFERENCES	1,000.00	1,000.00	62.51	6.25	472.06	64.63	635.28
2026 010-435-428	BAILIFF TRAINING	1,000.00	1,000.00	755.79	75.58	975.39	1,336.63	1,402.14
2026 010-435-430	INTERPRETER TRAINING		.00	.00	.00	.00	.00	.00
2026 010-435-481	9TH ADMIN. DUES	1,180.00	1,082.00	.00	.00	1,081.60	1,066.81	992.40
2026 010-435-499	MISCELLANEOUS EXPENSE	1,000.00	1,000.00	2.21	.22	141.92	292.58	73.89
2026 010-435-570	COURTROOM IMPROVEMENTS	2,500.00	1,500.00	678.00	45.20	3,816.72	269.50	.00
2026 010-435-590	LAW BOOKS	500.00	500.00	57.43	11.49	648.73	234.15	126.90
2026 010-435-998	DISTRICT JUDGE DEPARTMENT	101,805.00	101,691.00	63,098.78	62.05	71,437.95	83,874.06	94,640.39

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-450-101	COUNTY & DIST. CLERK SALARY	60,385.00	58,626.00	48,855.10	83.33	55,307.64	51,680.40	51,680.40
2026 010-450-103	PERSONEL SALARIES	80,378.00	78,037.00	64,031.20	82.05	66,922.62	60,586.68	62,284.74
2026 010-450-108	PART TIME SALARY	1,200.00	1,200.00	.00	.00	.00	307.50	1,462.50
2026 010-450-111	LONGEVITY	1,740.00	1,560.00	1,300.00	83.33	1,425.00	5,528.00	1,291.15
2026 010-450-201	FICA	11,131.00	10,804.00	8,932.91	82.68	9,579.83	8,742.92	8,349.97
2026 010-450-202	HEALTH INSURANCE	42,384.00	57,069.00	37,674.78	66.02	41,433.34	45,280.30	52,480.66
2026 010-450-203	RETIREMENT	10,736.00	11,883.00	9,475.80	79.74	11,506.26	12,310.17	12,484.50
2026 010-450-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-450-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-450-225	TRAVEL	1,800.00	1,800.00	1,500.00	83.33	1,800.00	1,800.00	1,800.00
2026 010-450-310	OFFICE EXPENSE	4,000.00	3,500.00	1,800.47	51.44	2,310.86	2,302.37	2,938.94
2026 010-450-331	COPIER EXPENSE	4,000.00	4,000.00	1,451.66	36.29	2,281.18	.00	2,129.27
2026 010-450-332	RECORDING SUPPLIES	9,000.00	8,500.00	6,386.73	75.14	3,825.97	6,358.32	5,855.54
2026 010-450-352	SOFTWARE CONTRACTS	23,880.00	22,960.00	22,960.00	100.00	22,180.00	20,491.29	20,079.83
2026 010-450-420	TELEPHONE	1,500.00	1,500.00	1,005.51	67.03	950.98	1,219.03	1,412.80
2026 010-450-427	CONFERENCES	2,500.00	2,000.00	1,798.07	89.90	845.85	479.96	.00
2026 010-450-484	ELECTION EXPENSE	15,000.00	25,000.00	9,613.24	38.45	7,839.95	16,409.40	12,743.78
2026 010-450-570	CAPITAL OUTLAY		.00	.00	.00	990.18	.00	.00
2026 010-450-998	DISTRICT/CO CLERK DEPARTMENT	269,634.00	288,439.00	216,785.47	75.16	229,199.66	233,496.34	236,994.08

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-455-101	JUSTICE OF THE PEACE SALARY	60,385.00	58,626.00	48,855.10	83.33	55,307.64	51,680.40	51,680.40
2026 010-455-108	PART TIME SALARY		.00	.00	.00	.00	.00	.00
2026 010-455-111	LONGEVITY	1,080.00	1,020.00	850.00	83.33	960.00	2,475.00	1,200.00
2026 010-455-201	FICA	4,886.00	4,774.00	3,972.70	83.22	4,510.30	4,321.53	4,169.56
2026 010-455-202	HEALTH INSURANCE	14,128.00	13,400.00	12,558.26	93.72	13,437.84	12,580.80	12,008.88
2026 010-455-203	RETIREMENT	4,752.00	5,016.00	4,207.65	83.88	5,405.49	5,855.61	5,938.20
2026 010-455-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-455-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-455-225	TRAVEL	2,400.00	2,400.00	2,000.00	83.33	2,400.00	2,400.00	2,400.00
2026 010-455-310	OFFICE EXPENSE	4,100.00	4,100.00	1,093.94	26.68	2,787.81	2,448.51	1,815.61
2026 010-455-315	TAF-T I-TICKETS	500.00	500.00	100.00	20.00	72.00	218.00	170.00
2026 010-455-352	SOFTWARE CONTRACTS	6,820.00	6,555.00	6,555.00	100.00	6,240.00	5,740.50	4,948.57
2026 010-455-405	PATHOLOGY		.00	.00	.00	.00	.00	.00
2026 010-455-427	CONFERENCES	5,000.00	5,000.00	1,972.59	39.45	850.98	4,241.86	3,311.90
2026 010-455-570	CAPITAL OUTLAY	5,000.00	5,000.00	3,157.94	63.16	.00	.00	.00
2026 010-455-998	JUSTICE OF PEACE DEPARTMENT	109,051.00	106,391.00	85,323.18	80.20	91,972.06	91,962.21	87,643.12

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-475-101	COUNTY ATTORNEY SALARY	48,602.00	47,187.00	39,322.20	83.33	44,515.68	41,303.52	41,303.52
2026 010-475-103	ADMINISTRATIVE ASSISTANT	35,767.00	34,726.00	28,938.00	83.33	32,760.00	27,383.46	.00
2026 010-475-108	PART TIME SALARY		.00	2,662.50	.00	2,195.00	3,397.50	17,701.50
2026 010-475-111	LONGEVITY	660.00	540.00	450.00	83.33	420.00	3,300.00	240.00
2026 010-475-112	SALARY SUPPLEMENT-STATE	38,500.00	38,500.00	32,083.30	83.33	38,499.96	38,499.96	38,499.92
2026 010-475-201	FICA	9,450.00	9,253.00	7,853.49	84.88	8,954.30	8,479.89	7,421.52
2026 010-475-202	HEALTH INSURANCE	28,256.00	27,400.00	24,866.52	90.75	28,114.70	27,286.20	12,008.88
2026 010-475-203	RETIREMENT	9,191.00	9,722.00	8,155.25	83.88	10,640.55	11,363.46	8,599.38
2026 010-475-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-475-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-475-303	PROSECUTORIAL EXPENSE	375.00	375.00	.00	.00	.00	.00	.00
2026 010-475-310	OFFICE EXPENSE	3,500.00	3,500.00	2,324.29	66.41	2,741.20	2,902.35	2,936.10
2026 010-475-314	COPIER EXPENSE	2,500.00	2,500.00	992.80	39.71	1,143.93	1,471.15	1,881.95
2026 010-475-352	SOFTWARE CONTRACTS		6,550.00	6,550.00	100.00	6,235.00	5,756.30	5,624.99
2026 010-475-353	TECHSHARE	7,500.00	7,500.00	6,616.00	88.21	.00	.00	.00
2026 010-475-427	CONFERENCES	3,500.00	3,500.00	275.00	7.86	465.00	1,581.38	585.61
2026 010-475-570	CAPITAL OUTLAY		.00	.00	.00	.00	.00	.00
2026 010-475-998	COUNTY ATTORNEY DEPARTMENT	187,801.00	191,253.00	161,089.35	84.23	176,685.32	172,725.17	136,803.37

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	[**** ACTUAL ****]		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-476-101	DISTRICT ATTORNEY SALARY		.00	.00	.00	.00	.00	.00
2026 010-476-103	PERSONNEL SALARIES	48,409.00	46,999.00	39,165.60	83.33	44,338.56	42,633.12	41,804.04
2026 010-476-105	ASST. D A COUNTY SUPPLEMENT	5,000.00	5,000.00	5,000.00	100.00	5,000.00	5,000.00	5,000.00
2026 010-476-107	D.A. STATE SUPPLEMENT		.00	.00	.00	.00	.00	.00
2026 010-476-111	LONGEVITY	2,244.00	1,944.00	1,620.00	83.33	1,644.00	1,362.00	1,320.00
2026 010-476-112	ASST. D A SALARY SUPP-STATE		.00	.00	.00	.00	.00	.00
2026 010-476-201	FICA	4,123.00	3,992.00	3,326.60	83.33	3,765.36	3,613.50	3,546.84
2026 010-476-203	RETIREMENT	4,010.00	4,194.00	3,350.20	79.88	4,284.48	4,615.05	4,694.58
2026 010-476-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-476-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-476-225	TRAVEL ALLOWANCE	1,800.00	1,800.00	1,500.00	83.33	1,800.00	1,800.00	1,800.00
2026 010-476-226	ASST. D A TRAVEL	432.00	432.00	360.00	83.33	432.00	432.00	432.00
2026 010-476-227	INVESTIGATOR TRAVEL	1,008.00	1,008.00	840.00	83.33	1,008.00	1,008.00	1,008.00
2026 010-476-310	OFFICE EXPENSE	350.00	500.00	625.19	125.04	34.90	187.39	260.49
2026 010-476-311	POSTAGE AND P O BOX		.00	.00	.00	.00	.00	.00
2026 010-476-352	EQUIPMENT AND MAINTENANCE	3,600.00	3,600.00	1,708.08	47.45	1,090.88	1,715.75	2,034.16
2026 010-476-400	PART TIME INVESTIGATOR	1,000.00	1,000.00	.00	.00	.00	.00	.00
2026 010-476-401	INVESTIGATOR EXPENSE		.00	.00	.00	.00	.00	.00
2026 010-476-402	TRIAL EXPENSE	3,000.00	3,000.00	.00	.00	.00	.00	.00
2026 010-476-408	VICTIM ASSISTANCE		.00	.00	.00	.00	.00	.00
2026 010-476-409	CRIME VICTIM INFORMATION	7,055.00	7,055.00	4,451.29	63.09	5,762.25	8,391.64	7,028.38
2026 010-476-420	TELEPHONE	650.00	500.00	650.25	130.05	626.38	454.51	473.50
2026 010-476-427	TRAINING AND EDUCATION	1,000.00	1,000.00	823.01	82.30	1,196.30	466.24	834.70
2026 010-476-481	DISTRICT ATTORNEY DUES	200.00	200.00	176.92	88.46	188.72	59.21	153.56
2026 010-476-485	GRAND JURY TESTIMONY	500.00	500.00	.00	.00	.00	.00	488.08
2026 010-476-499	MISCELLANEOUS EXPENSE	300.00	300.00	37.10	12.37	60.01	63.13	73.09
2026 010-476-570	CAPITAL OUTLAY		.00	.00	.00	.00	.00	.00
2026 010-476-590	LAW BOOKS	2,800.00	2,800.00	2,002.27	71.51	2,192.65	2,100.36	2,681.32
2026 010-476-998	DISTRICT ATTORNEY EXPENSES	87,481.00	85,824.00	65,636.51	76.48	73,424.49	73,901.90	73,632.74

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-495-102	COUNTY AUDITOR SALARY	42,334.00	41,101.00	34,250.60	83.33	39,520.08	40,444.74	46,387.44
2026 010-495-111	LONGEVITY	360.00	300.00	250.00	83.33	240.00	153.00	48.00
2026 010-495-201	FICA	3,266.00	3,167.00	2,639.30	83.34	3,041.64	3,106.54	3,552.36
2026 010-495-202	HEALTH INSURANCE		.00	.00	.00	.00	.00	.00
2026 010-495-203	RETIREMENT	3,176.00	3,328.00	2,791.46	83.88	3,641.04	4,189.41	4,955.79
2026 010-495-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-495-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-495-225	TRAVEL		.00	.00	.00	.00	.00	.00
2026 010-495-310	OFFICE EXPENSE	2,500.00	2,500.00	678.77	27.15	1,729.43	2,206.72	1,211.84
2026 010-495-352	SOFTWARE CONTRACTS	6,770.00	6,503.00	6,502.50	99.99	6,135.00	5,768.76	5,712.41
2026 010-495-401	CONTRACT SERVICES		.00	.00	.00	.00	.00	.00
2026 010-495-427	CONFERENCES	4,000.00	4,000.00	5,029.14	125.73	3,750.07	4,389.20	.00
2026 010-495-570	CAPITAL OUTLAY	24,000.00	.00	.00	.00	.00	.00	.00
2026 010-495-998	COUNTY AUDITOR DEPARTMENT	86,406.00	60,899.00	52,141.77	85.62	58,057.26	60,258.37	61,867.84

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-497-101	TREASURER SALARY	60,385.00	58,626.00	48,855.10	83.33	55,307.64	49,527.01	51,680.40
2026 010-497-108	PART TIME SECRETARY	3,000.00	3,000.00	.00	.00	.00	1,501.20	.00
2026 010-497-111	LONGEVITY	540.00	480.00	400.00	83.33	420.00	1,707.50	120.00
2026 010-497-201	FICA	5,028.00	4,889.00	3,366.90	68.87	3,794.04	3,818.64	4,091.16
2026 010-497-202	HEALTH INSURANCE	30,744.00	29,669.00	27,196.84	91.67	29,098.80	17,804.12	12,008.88
2026 010-497-203	RETIREMENT	4,667.00	4,895.00	4,106.63	83.89	5,268.12	4,988.80	5,720.49
2026 010-497-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-497-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-497-225	TRAVEL	1,800.00	1,800.00	1,500.00	83.33	1,800.00	1,725.00	1,800.00
2026 010-497-310	OFFICE EXPENSE	4,000.00	3,500.00	2,897.26	82.78	3,200.27	2,998.94	2,319.60
2026 010-497-352	SOFTWARE CONTRACTS	6,770.00	6,503.00	6,502.50	99.99	6,135.00	5,768.76	5,641.41
2026 010-497-427	CONFERENCES	5,000.00	5,000.00	3,148.46	62.97	4,990.18	3,500.04	3,503.72
2026 010-497-570	CAPITAL OUTLAY	2,500.00	2,500.00	.00	.00	278.52	.00	.00
2026 010-497-998	TREASURER DEPARTMENT	124,434.00	120,862.00	97,973.69	81.06	110,292.57	93,340.01	86,885.66

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-499-101	TAX A/C SALARY	60,385.00	58,626.00	48,855.10	83.33	55,307.64	51,680.40	51,680.40
2026 010-499-103	PERSONNEL SALARIES	80,378.00	78,037.00	64,349.60	82.46	72,442.84	64,564.72	67,620.27
2026 010-499-108	PART TIME HELP	1,000.00	1,000.00	.00	.00	.00	.00	.00
2026 010-499-111	LONGEVITY	2,940.00	2,760.00	2,300.00	83.33	2,580.00	6,847.50	2,608.85
2026 010-499-201	FICA	11,207.00	10,880.00	8,777.80	80.68	9,916.16	9,147.68	8,647.45
2026 010-499-202	HEALTH INSURANCE	42,384.00	41,100.00	37,660.46	91.63	40,313.52	44,000.89	51,144.88
2026 010-499-203	RETIREMENT	10,825.00	11,989.00	9,464.64	78.94	12,101.98	12,854.70	13,202.63
2026 010-499-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-499-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-499-225	TRAVEL ALLOWANCE	1,800.00	1,800.00	1,500.00	83.33	1,800.00	1,800.00	1,800.00
2026 010-499-310	OFFICE EXPENSE	23,500.00	12,500.00	7,538.75	60.31	8,772.98	10,850.55	11,397.80
2026 010-499-311	POSTAGE	13,000.00	13,000.00	7,909.59	60.84	11,748.06	4,455.27	9,028.54
2026 010-499-331	COPIER EXPENSE	2,400.00	2,400.00	2,023.97	84.33	2,080.92	2,020.92	2,080.92
2026 010-499-350	DATA CONVERSION	4,000.00	4,000.00	1,000.00	25.00	2,900.00	2,900.00	2,900.00
2026 010-499-352	SOFTWARE CONTRACTS	45,000.00	85,825.00	60,949.00	71.02	11,260.00	11,223.53	11,260.00
2026 010-499-360	TAX SUIT SERVICE FEES	2,000.00	2,000.00	282.00	14.10	778.19	270.00	960.42
2026 010-499-427	CONFERENCES	4,500.00	4,500.00	2,097.21	46.60	3,228.95	3,424.17	1,609.69
2026 010-499-484	VOTER REG. PKG.	12,350.00	12,350.00	4,016.00	32.52	3,412.36	3,026.68	4,614.79
2026 010-499-570	CAPITAL OUTLAY		7,000.00	7,253.23	103.62	409.31	.00	.00
2026 010-499-998	TAX A/C DEPARTMENT	317,669.00	349,767.00	265,977.35	76.04	239,052.91	229,067.01	240,556.64

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-510-103	MAINTENANCE FOREMAN SALARY	47,201.00	45,826.00	38,188.60	83.33	43,232.28	40,069.44	40,069.44
2026 010-510-108	PART TIME CUSTODIAN	1,000.00	1,000.00	.00	.00	.00	.00	.00
2026 010-510-111	LONGEVITY	960.00	840.00	700.00	83.33	720.00	3,600.00	480.00
2026 010-510-115	CUSTODIAN SALARY	34,064.00	33,072.00	27,560.00	83.33	31,200.00	26,227.92	26,391.00
2026 010-510-201	FICA	6,394.00	6,204.00	5,094.70	82.12	5,764.44	5,355.85	5,135.40
2026 010-510-202	HEALTH INSURANCE	28,256.00	27,400.00	25,116.52	91.67	26,875.68	25,161.60	24,017.76
2026 010-510-203	RETIREMENT	6,144.00	6,438.00	5,400.66	83.89	6,915.00	7,228.01	7,182.51
2026 010-510-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-510-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-510-350	COURTHOUSE REPAIR & MAINT	27,500.00	27,500.00	15,596.72	56.72	50,026.44	18,419.90	13,846.10
2026 010-510-352	ANNEX UTILITIES	7,500.00	7,500.00	6,502.03	86.69	7,699.02	8,764.93	7,439.36
2026 010-510-354	PICKUP TRUCK MAINT	5,000.00	5,000.00	1,713.81	34.28	1,544.73	1,504.93	2,997.94
2026 010-510-355	ANNEX REPAIRS & MAINTENANCE	10,000.00	10,000.00	3,939.53	39.40	32,904.01	2,408.82	4,266.08
2026 010-510-420	TELEPHONE EXPENSE	360.00	360.00	300.00	83.33	360.00	360.00	360.00
2026 010-510-440	COURTHOUSE UTILITIES	26,000.00	26,000.00	14,551.87	55.97	19,959.70	27,796.67	24,456.27
2026 010-510-998	PUBLIC FACILITIES DEPARTMENT	200,379.00	197,140.00	144,664.44	73.38	227,201.30	166,898.07	156,641.86

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D	PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 010-560-101	SHERIFF SALARY	62,867.00	61,036.00	47,984.20	78.62	57,581.04		55,366.56	55,366.56	
2026 010-560-102	SB22 SHERIFF SALARY	12,133.00	13,964.00	14,515.80	103.95	17,418.96		.00	.00	
2026 010-560-104	DEPUTIES SALARIES	331,116.00	322,920.00	244,685.35	75.77	273,551.19		277,186.00	278,159.92	
2026 010-560-105	DEPUTIES HOLIDAY/OVERTIME PA	15,000.00	12,230.00	13,934.72	113.94	9,940.96		11,660.95	6,236.28	
2026 010-560-108	PART TIME AND SUBS	16,500.00	16,500.00	.00	.00	.00		.00	.00	
2026 010-560-111	LONGEVITY	3,840.00	3,960.00	2,940.00	74.24	2,980.00		21,835.00	4,760.00	
2026 010-560-120	DISPATCHERS SALARIES	226,580.00	237,968.00	187,082.10	78.62	234,516.61		202,171.21	213,072.46	
2026 010-560-121	DISPATCHERS HOLIDAY/OVERTIME	12,000.00	10,040.00	9,652.96	96.15	9,859.50		12,637.35	11,530.59	
2026 010-560-135	INTERPRETER		.00	.00	.00	.00		.00	.00	
2026 010-560-201	FICA	48,867.00	52,107.00	38,745.47	74.36	45,193.86		42,837.58	42,356.97	
2026 010-560-202	HEALTH INSURANCE	244,140.00	184,007.00	174,988.96	95.10	178,703.64		192,065.07	167,272.38	
2026 010-560-203	RETIREMENT	46,298.00	53,420.00	42,327.46	79.24	54,202.81		59,820.20	61,006.11	
2026 010-560-204	WORKER COMP		.00	.00	.00	.00		.00	.00	
2026 010-560-205	UNIFORMS	3,000.00	3,000.00	1,931.35	64.38	2,938.01		2,780.89	1,829.57	
2026 010-560-206	UNEMPLOYMENT		.00	.00	.00	.00		.00	.00	
2026 010-560-207	APARTMENT ALLOWANCE		.00	.00	.00	.00		.00	.00	
2026 010-560-310	OFFICE EXPENSE-SHERIFF	11,000.00	11,000.00	4,132.27	37.57	5,903.91		5,086.33	5,680.91	
2026 010-560-312	OFFICE EXP CENTRAL DISPATCH	5,000.00	5,000.00	3,667.73	73.35	2,726.37		3,523.42	3,703.47	
2026 010-560-333	PRISONER MEALS	23,000.00	22,000.00	7,145.25	32.48	9,513.00		2,321.00	20,863.00	
2026 010-560-343	PRISONER MAINTENANCE	10,000.00	10,000.00	1,503.31	15.03	1,387.19		6,866.05	10,553.82	
2026 010-560-344	INVESTIGATION EXPENSE	3,000.00	3,000.00	507.55	16.92	668.26		3,028.31	2,482.51	
2026 010-560-350	LEOSE TRAINING EXPENSE	2,300.00	1,300.00	1,300.00	100.00	1,760.56		270.00	1,085.59	
2026 010-560-352	SOFTWARE CONTRACTS	32,000.00	25,000.00	30,097.35	120.39	20,527.26		18,496.61	17,533.17	
2026 010-560-354	AUTO EXPENSE	57,000.00	56,000.00	37,416.55	66.82	56,870.71		50,138.32	47,056.61	
2026 010-560-391	EMPLOYEE TESTING	1,000.00	1,000.00	.00	.00	697.00		1,317.21	682.97	
2026 010-560-392	DRUG DOG EXPENSES		.00	.00	.00	.00		.00	.00	
2026 010-560-420	TELEPHONE	9,500.00	9,500.00	7,854.95	82.68	9,268.78		9,517.43	10,100.70	
2026 010-560-421	TECHNOLOGY MAINTENANCE	1,800.00	1,800.00	.00	.00	.00		.00	208.00	
2026 010-560-422	RADIO MAINTENANCE	1,000.00	1,000.00	.00	.00	703.05		.00	235.00	
2026 010-560-423	FAX EXPENSE	100.00	100.00	.00	.00	.00		.00	.00	
2026 010-560-427	CONFERENCES	2,500.00	2,500.00	.00	.00	.00		922.72	2,389.32	
2026 010-560-428	SHERIFF OFFICE TRAINING	9,500.00	9,500.00	3,314.59	34.89	22,520.65		11,855.04	6,032.56	
2026 010-560-429	PRISONER TRANSPORTATION	2,200.00	2,000.00	1,991.62	99.58	1,135.32		293.32	1,854.38	
2026 010-560-435	SHERIFF SALE - PRINT FEES	500.00	500.00	.00	.00	.00		447.48	.00	
2026 010-560-450	JAIL MAINTENANCE	5,000.00	5,000.00	3,332.24	66.64	1,730.11		1,415.43	4,388.11	
2026 010-560-482	LIABILITY INSURANCE	12,000.00	12,000.00	.00	.00	11,479.16		9,415.00	9,537.18	
2026 010-560-570	CAPITAL OUTLAY	25,000.00	62,553.00	.00	.00	71,754.99		58,406.78	57,571.49	
2026 010-560-998	SHERIFF DEPARTMENT	1235,741.00	1211,905.00	881,051.78	72.70	1105,532.90		1061,681.26	1043,549.63	

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-570-101	SCHOOL RESOURCE OFFICER SALA	60,049.00	58,300.00	48,263.43	82.78	31,444.50	.00	.00
2026 010-570-111	LONGEVITY	120.00	60.00	50.00	83.33	.00	.00	.00
2026 010-570-201	FICA	4,244.22	4,492.00	3,432.81	76.42	2,214.99	.00	.00
2026 010-570-202	HEALTH INSURANCE	19,442.00	18,851.00	15,709.00	83.33	10,787.00	.00	.00
2026 010-570-203	RETIREMENT	4,128.00	4,720.00	3,927.89	83.22	2,798.25	.00	.00
2026 010-570-205	UNIFORMS	300.00	300.00	.00	.00	822.22	.00	.00
2026 010-570-310	BOND	50.00	50.00	.00	.00	50.00	.00	.00
2026 010-570-352	RADIO/LICENSES	2,576.00	2,576.00	.00	.00	2,119.50	.00	.00
2026 010-570-354	SRO VEHICLE	1,000.00	1,000.00	887.43	88.74	579.85	.00	.00
2026 010-570-420	TELEPHONE	360.00	360.00	300.00	83.33	210.00	.00	.00
2026 010-570-422	BODY CAMERA	731.00	731.00	.00	.00	621.35	.00	.00
2026 010-570-427	CONFERENCES/TRAINING	1,250.00	1,250.00	.00	.00	326.00	.00	.00
2026 010-570-998	RESOURCE OFFICER DEPARTMENT	94,250.22	92,690.00	72,570.56	78.29	51,973.66	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	***** ACTUAL *****	2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 010-580-310	OFFICE EXPENSE	_____	.00	.00	.00	.00	.00	.00
2026 010-580-420	TELEPHONE	_____	.00	.00	.00	.00	.00	.00
2026 010-580-570	CAPITAL OUTLAY	_____	.00	.00	.00	.00	.00	.00
2026 010-580-998	DEPT. OF PUBLIC SAFETY DEPT	_____	.00	.00	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 010-665-102	AG AGENT SALARY	21,456.00	20,831.00	17,359.20	83.33	19,651.92	18,896.04	18,345.72
2026 010-665-103	PERSONNEL SALARIES	36,144.00	35,091.00	26,396.40	75.22	35,578.35	30,331.20	30,331.20
2026 010-665-104	FCH AGENT SALARY	18,197.00	17,667.00	.00	.00	5,555.56	16,025.64	6,482.90
2026 010-665-108	PART TIME	2,000.00	2,000.00	1,135.00	56.75	472.50	.00	.00
2026 010-665-111	LONGEVITY	288.00	288.00	185.00	64.24	346.00	1,824.00	240.00
2026 010-665-201	FICA	6,249.00	5,988.00	3,524.19	58.85	4,766.33	5,269.15	4,014.37
2026 010-665-202	HEALTH INSURANCE	30,744.00	13,700.00	11,416.60	83.33	14,552.86	12,580.80	19,798.94
2026 010-665-203	RETIREMENT	5,929.00	2,830.00	2,148.50	75.92	3,269.94	3,305.55	3,262.71
2026 010-665-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 010-665-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 010-665-225	FCH AGENT VEHICLE ALLOWANCE	3,600.00	2,400.00	.00	.00	800.00	1,800.00	750.00
2026 010-665-310	OFFICE EXPENSE	3,000.00	3,000.00	1,042.11	34.74	2,119.11	1,818.66	3,522.39
2026 010-665-312	STOCK SHOW SUPPLIES	1,500.00	1,500.00	324.89	21.66	729.16	1,080.98	971.96
2026 010-665-313	FCH PROGRAM SUPPLIES	2,000.00	2,000.00	330.82	16.54	1,934.04	883.90	300.90
2026 010-665-331	COPIER	2,500.00	2,500.00	1,731.88	69.28	2,980.98	2,210.90	2,123.98
2026 010-665-352	COMPUTER SUPPLIES/MAINT	1,500.00	1,500.00	.00	.00	672.53	.00	1,438.00
2026 010-665-354	AG AGENT VEHICLE EXPENSE	10,000.00	9,000.00	12,294.69	136.61	9,791.88	7,440.04	7,961.37
2026 010-665-420	TELEPHONE	800.00	800.00	979.21	122.40	939.57	710.60	756.10
2026 010-665-425	EXTENSION SECRETARY TRAVEL E	400.00	400.00	210.00	52.50	253.51	64.26	228.81
2026 010-665-426	FCH AGENT TRIPS	5,000.00	4,700.00	.00	.00	321.14	3,098.47	3,088.34
2026 010-665-427	AG AGENT TRIPS	7,500.00	6,000.00	5,228.50	87.14	7,504.08	5,845.41	6,074.17
2026 010-665-460	BUILDING USE	500.00	500.00	.00	.00	400.00	400.00	499.99
2026 010-665-463	STOCK SHOW TENT		.00	.00	.00	.00	.00	.00
2026 010-665-470	NATIONAL COMPETITION		.00	.00	.00	.00	.00	.00
2026 010-665-570	CAPITAL OUTLAY		.00	.00	.00	.00	53,158.52	.00
2026 010-665-998	COUNTY AGENT DEPARTMENT	159,307.00	132,695.00	84,306.99	63.53	112,639.46	166,744.12	110,191.85

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 010-700-000	TRANSFERS TO OTHER FUNDS	<u> </u>	.00	.00	.00	.00	.00	.00	.00
2026 010-700-998	TRANSFERS DEPARTMENT	<u> </u>	.00	.00	.00	.00	.00	.00	.00
2026 010-999-999	TOTAL EXPENDITURES	3860,077.22	3685,169.00	2898,523.13	78.65	4026,433.22	3097,993.81	3130,979.86	

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	***** ACTUAL *****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 011-310-110	GENERAL PROPERTY TAXES-C		.00	.00	.00	.00	.00	.00
2026 011-310-120	GENERAL PROPERTY TAXES-D		.00	.13	.00	.00	.11	.56
2026 011-360-100	INTEREST	1,500.00	2,000.00	448.29	22.41	1,958.24	1,696.37	365.37
2026 011-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	.00	.00
2026 011-368-000	MISC. REVENUE		.00	.00	.00	.00	.00	.00
2026 011-368-200	REFUNDS	5,000.00	15,000.00	6,510.00	43.40	3,838.00	.00	.00
2026 011-399-999	TOTAL REVENUES	6,500.00	17,000.00	6,958.42	40.93	5,796.24	1,696.48	365.93

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 011-465-485	JURY EXPENSES	5,000.00	5,000.00	34.95	.70	9,312.93	2,040.00	7,707.37
2026 011-465-487	TRIAL EXPENSE		.00	.00	.00	250.99	.00	.00
2026 011-465-488	JURY FEES	10,000.00	15,000.00	1,020.00	6.80	3,180.00	8,814.00	3,218.22
2026 011-465-998	JURY EXPENSES	15,000.00	20,000.00	1,054.95	5.27	12,743.92	10,854.00	10,925.59
2026 011-999-999	TOTAL EXPENSES	15,000.00	20,000.00	1,054.95	5.27	12,743.92	10,854.00	10,925.59

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D PERCENT				
2026 015-340-400	CLERK'S FEES	50.00	50.00	.00	.00	.00	.00	85.00
2026 015-399-999	TOTAL REVENUE	50.00	50.00	.00	.00	.00	.00	85.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 015-400-427	EDUCATION EXPENSE	50.00	50.00	.00	.00	.00	.00	.00
2026 015-400-998	CO JUDGE/CLERK EDUCATION DEP	50.00	50.00	.00	.00	.00	.00	.00
2026 015-999-999	TOTAL EXPENDITURES	50.00	50.00	.00	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 016-340-801	JOP FINES	100.00	100.00	62.50	62.50	26.41	60.00	36.00
2026 016-360-100	INTEREST		3,000.00	.00	.00	.00	.00	.00
2026 016-399-999	TOTAL REVENUE	100.00	3,100.00	62.50	2.02	26.41	60.00	36.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 016-455-353	TECHNOLOGY EXPENSE	1,000.00	1,000.00	379.90	37.99	555.88	1,504.84	1,359.99
2026 016-455-570	CAPITAL OUTLAY	4,000.00	4,000.00	.00	.00	.00	.00	.00
2026 016-455-998	JOP TECHNOLOGY DEPARTMENT	5,000.00	5,000.00	379.90	7.60	555.88	1,504.84	1,359.99
2026 016-999-999	TOTAL EXPENDITURES	5,000.00	5,000.00	379.90	7.60	555.88	1,504.84	1,359.99

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 019-341-000	COURT REPORTER FEES	1,500.00	1,000.00	1,796.00	179.60	1,621.00	3,458.00	804.00
2026 019-399-999	TOTAL REVENUE	1,500.00	1,000.00	1,796.00	179.60	1,621.00	3,458.00	804.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL **** 2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 019-465-310	COURT REPORTER SUPPLIES	_____	.00	.00 .00	.00	.00	.00
2026 019-465-334	COURT REPORTER EXPENSE	_____	.00	.00 .00	.00	.00	.00
2026 019-465-998	COURT REPORTER DEPARTMENT	_____	.00	.00 .00	.00	.00	.00
2026 019-999-999	TOTAL EXPENDITURES	_____	.00	.00 .00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	***** ACTUAL *****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 021-310-110	PROPERTY TAXES	91,193.00	95,127.00	92,951.11	97.71	102,036.34	85,666.61	97,360.41
2026 021-310-120	PROPERTY TAXES DELINQUENT	1,500.00	1,500.00	1,105.52	73.70	1,553.90	1,423.20	2,810.33
2026 021-311-110	SPECIAL ROAD TAX CURRENT	196,719.00	209,364.00	187,920.87	89.76	207,351.68	208,390.68	195,501.03
2026 021-311-120	SPECIAL ROAD TAX DELINQUENT	3,000.00	3,000.00	3,366.33	112.21	3,591.74	5,794.59	5,962.66
2026 021-313-000	LATERAL ROAD TAX	4,300.00	4,000.00	4,321.02	108.03	4,328.17	3,957.69	3,971.94
2026 021-321-200	LICENSE REPORTS	75,000.00	75,000.00	72,979.77	97.31	76,051.09	82,028.22	79,280.91
2026 021-321-300	LICENSE REPORT R & B	15,000.00	14,000.00	16,424.56	117.32	17,486.07	13,730.00	13,250.00
2026 021-333-300	GRANT REVENUE		.00	.00	.00	.00	.00	6,677.18
2026 021-360-100	INTEREST	15,000.00	.00	15,477.65	.00	20,737.05	15,906.74	2,867.47
2026 021-363-100	NOW ACCT INTEREST		7,500.00	.00	.00	.00	.00	.00
2026 021-363-200	FSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 021-363-300	GSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 021-363-400	INTERSTATE INVESTMENT INTERE		.00	.00	.00	.00	.00	.00
2026 021-363-500	FNB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 021-364-100	EQUIPMENT SALE		.00	3,932.50	.00	26,302.50	.00	3,693.75
2026 021-368-000	MISCELLANEOUS REVENUE		.00	15,290.00	.00	.00	.00	.00
2026 021-368-200	REFUNDS		.00	.00	.00	.00	.00	.00
2026 021-368-300	NEXTERA PLT PMT	203,663.00	203,000.00	203,662.50	100.33	203,662.50	.00	.00
2026 021-368-600	COUNTY R & B FUND	10,500.00	10,500.00	10,217.53	97.31	10,501.30	10,035.93	9,569.83
2026 021-368-700	HEALTH INS. PARTICIPATION		.00	.00	.00	.00	.00	.00
2026 021-368-800	NOTE PROCEEDS		.00	.00	.00	.00	.00	.00
2026 021-390-000	TRANSFERS FROM RESERVES		.00	.00	.00	.00	.00	.00
2026 021-399-999	TOTAL REVENUE	615,875.00	622,991.00	627,649.36	100.75	673,602.34	426,933.66	420,945.51

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	***** ACTUAL *****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 021-621-101	COMMISSIONER SALARY	33,541.00	32,564.00	27,136.90	83.33	30,720.96	28,039.32	28,039.32
2026 021-621-103	PERSONNEL SALARIES	110,223.00	107,013.00	84,757.55	79.20	95,581.96	63,734.08	93,908.00
2026 021-621-104	OVERTIME	4,500.00	4,500.00	533.39	11.85	.00	74.43	.00
2026 021-621-108	PART TIME HELP	10,000.00	10,000.00	11,290.00	112.90	11,362.50	19,417.50	5,602.50
2026 021-621-111	LONGEVITY	1,500.00	2,760.00	1,890.00	68.48	2,520.00	5,900.00	2,400.00
2026 021-621-201	FICA	12,552.00	12,329.00	9,346.72	75.81	10,181.17	8,372.03	9,113.58
2026 021-621-202	EMPLOYEE HEALTH INSURANCE	51,941.00	55,521.00	44,939.32	80.94	56,135.40	58,604.18	66,204.28
2026 021-621-203	RETIREMENT	11,464.00	12,149.00	9,552.87	78.63	12,135.64	10,531.47	13,731.83
2026 021-621-204	WORKERS COMP/LIAB. INSURANCE	8,000.00	8,000.00	10,632.30	132.90	8,757.87	7,364.59	7,571.19
2026 021-621-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 021-621-225	TRAVEL ALLOWANCE	3,600.00	3,600.00	3,000.00	83.33	3,600.00	3,600.00	3,600.00
2026 021-621-310	OFFICE SUPPLIES	400.00	400.00	.00	.00	78.99	268.25	280.02
2026 021-621-330	FUEL EXPENSE	55,000.00	55,000.00	36,882.64	67.06	41,801.79	41,265.81	49,581.54
2026 021-621-440	UTILITIES	2,700.00	2,700.00	1,847.53	68.43	2,262.92	2,103.29	2,491.67
2026 021-621-449	CULVERTS	4,000.00	4,000.00	9,242.80	231.07	.00	.00	8,997.20
2026 021-621-453	REPAIRS AND MAINTENANCE	55,000.00	55,000.00	62,574.66	113.77	45,782.02	36,783.56	87,395.14
2026 021-621-459	ROAD MATERIALS	75,000.00	75,000.00	65,925.74	87.90	67,094.16	62,151.99	52,750.64
2026 021-621-499	ADMINISTRATIVE EXPENSE	4,500.00	4,500.00	1,148.62	25.52	4,531.95	1,569.44	17,386.56
2026 021-621-570	CAPITAL OUTLAY	20,000.00	40,000.00	17,065.00	42.66	.00	.00	.00
2026 021-621-571	VEHICLE PURCHASES		.00	.00	.00	.00	.00	.00
2026 021-621-573	EQUIPMENT PURCHASES	370,000.00	70,000.00	48,430.40	69.19	266,250.05	20,000.00	.00
2026 021-621-580	DEBT SERVICE PRINCIPAL		.00	.00	.00	.00	.00	.00
2026 021-621-588	DEBT SERVICE INTEREST		.00	.00	.00	.00	.00	.00
2026 021-621-998	PCT #1 DEPARTMENT	833,921.00	555,036.00	443,899.20	79.98	658,797.38	369,779.94	449,053.47

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 021-700-000	TRANSFER TO OTHER ACCTS		.00	.00	.00	.00	.00	.00
2026 021-999-999	TOTAL EXPENDITURES	833,921.00	555,036.00	443,899.20	79.98	658,797.38	369,779.94	449,053.47

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 022-310-110	PROPERTY TAXES CURRENT	33,161.00	34,592.00	37,622.58	108.76	41,299.62	39,262.92	36,146.81
2026 022-310-120	PROPERTY TAXES DELINQUENT	500.00	500.00	459.83	91.97	646.70	581.77	1,155.68
2026 022-311-110	SPECIAL ROAD TAX CURRENT	196,719.00	209,364.00	187,920.87	89.76	207,351.69	208,628.47	195,263.52
2026 022-311-120	SPECIAL ROAD TAX DELINQUENT	3,000.00	3,000.00	3,366.37	112.21	3,591.77	6,429.44	5,327.88
2026 022-313-000	LATERAL ROAD TAX	4,300.00	4,000.00	4,321.02	108.03	4,328.17	3,957.69	3,971.95
2026 022-321-200	LICENSE REPORTS	75,000.00	75,000.00	72,979.79	97.31	76,051.07	82,028.34	79,281.32
2026 022-321-300	LICENSE REPORTS R & B	15,000.00	14,000.00	16,424.56	117.32	17,486.08	13,730.00	13,250.00
2026 022-333-300	GRANT REVENUE		.00	.00	.00	.00	.00	6,677.19
2026 022-360-100	INTEREST	6,000.00	4,500.00	6,347.55	141.06	7,553.36	10,145.65	1,940.52
2026 022-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	.00	.00
2026 022-363-200	FSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 022-363-300	GSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 022-363-400	INTERSTATE INVESTMENT INTERE		.00	.00	.00	.00	.00	.00
2026 022-363-500	FNB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 022-364-100	EQUIPMENT SALE		.00	3,302.50	.00	11,402.50	.00	5,418.75
2026 022-368-000	MISCELLANEOUS REVENUE		.00	66,120.00	.00	3,850.00	2,120.00	199.00
2026 022-368-300	NEXTERA PLT PMT	203,663.00	203,000.00	203,662.50	100.33	203,662.50	.00	.00
2026 022-368-600	COUNTY R & B FUND	10,500.00	10,500.00	10,217.53	97.31	10,501.30	10,035.95	9,569.85
2026 022-368-700	HEALTH INSURANCE PARTICIPATI		.00	.00	.00	.00	.00	.00
2026 022-368-800	NOTE PROCEEDS		.00	.00	.00	.00	.00	.00
2026 022-390-000	TRANSFERS FROM RESERVES		.00	.00	.00	.00	.00	.00
2026 022-399-999	TOTAL REVENUE	547,843.00	558,456.00	612,745.10	109.72	587,724.76	376,920.23	358,202.47

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 022-622-101	COMMISSIONER SALARY	33,541.00	32,564.00	27,136.90	83.33	30,720.96	28,039.32	28,039.32
2026 022-622-103	PERSONNEL SALARIES	110,223.00	107,013.00	89,177.80	83.33	88,818.78	83,902.75	94,072.80
2026 022-622-104	OVERTIME	3,000.00	3,000.00	.00	.00	.00	288.69	564.98
2026 022-622-108	PART TIME HELP	10,000.00	10,000.00	11,201.25	112.01	8,527.50	14,557.50	.00
2026 022-622-111	LONGEVITY	480.00	360.00	250.00	69.44	135.00	5,490.00	3,000.00
2026 022-622-201	FICA	12,360.00	12,030.00	9,366.77	77.86	9,474.74	9,924.37	9,282.72
2026 022-622-202	EMPLOYEE HEALTH INSURANCE	61,498.00	50,370.00	54,669.34	108.54	53,580.80	47,685.00	52,237.68
2026 022-622-203	RETIREMENT	11,276.00	11,836.00	9,722.48	82.14	11,363.43	12,567.08	13,874.40
2026 022-622-204	WORKERS COMP/LIAB INSURANCES	8,000.00	.00	10,632.30	.00	8,757.87	7,364.59	7,571.19
2026 022-622-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 022-622-225	TRAVEL ALLOWANCE	3,600.00	3,600.00	3,000.00	83.33	3,600.00	3,600.00	3,600.00
2026 022-622-310	OFFICE SUPPLIES	400.00	400.00	.00	.00	78.98	256.27	436.87
2026 022-622-330	FUEL EXPENSE	48,500.00	48,500.00	30,484.97	62.86	35,595.69	32,237.89	39,989.76
2026 022-622-440	UTILITIES	2,500.00	2,500.00	1,836.52	73.46	2,135.05	2,284.75	2,415.55
2026 022-622-449	CULVERTS	7,000.00	7,000.00	.00	.00	.00	.00	5,818.75
2026 022-622-453	REPAIRS AND MAINTENANCE	65,000.00	48,500.00	54,958.73	113.32	44,524.16	28,663.70	30,084.17
2026 022-622-458	MOWING EXPENSE		.00	.00	.00	.00	.00	.00
2026 022-622-459	ROAD MATERIALS	90,000.00	80,000.00	67,813.58	84.77	54,301.07	57,302.75	87,031.85
2026 022-622-499	ADMINISTRATIVE EXPENSE	7,500.00	7,500.00	2,004.50	26.73	6,200.39	2,588.86	17,136.55
2026 022-622-570	PURCHASE MAINT. BARN		.00	17,065.00	.00	.00	.00	.00
2026 022-622-571	VEHICLE PURCHASES		.00	.00	.00	.00	49,974.37	.00
2026 022-622-572	CAPITAL OUTLAY		60,000.00	2,212.50	3.69	.00	.00	.00
2026 022-622-573	EQUIPMENT PURCHASES	57,000.00	70,000.00	61,408.89	87.73	295,261.02	.00	79,619.51
2026 022-622-580	DEBT SERVICE PRINCIPAL		.00	.00	.00	.00	.00	.00
2026 022-622-588	DEBT SERVICE INTEREST		.00	.00	.00	.00	.00	.00
2026 022-622-998	PCT #2 DEPARTMENT	531,878.00	555,173.00	452,941.53	81.59	653,075.44	386,727.89	474,776.10

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D	PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 022-700-000	TRANSFER TO OTHER ACCTS		.00	.00	.00	.00		.00	.00	.00
2026 022-999-999	TOTAL EXPENDITURES	531,878.00	555,173.00	452,941.53	81.59	653,075.44		386,727.89	474,776.10	

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	[**** ACTUAL ****]		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 023-310-110	PROPERTY TAXES CURRENT	37,306.00	38,916.00	42,057.88	108.07	46,173.37	73,611.89	42,924.20
2026 023-310-120	PROPERTY TAXES DELINQUENT	800.00	800.00	603.11	75.39	1,030.36	826.23	1,650.48
2026 023-311-110	SPECIAL ROAD TAX CURRENT	196,719.00	209,364.00	187,920.87	89.76	207,351.73	208,628.39	195,263.45
2026 023-311-120	SPECIAL ROAD TAX DELINQUENT	3,000.00	3,000.00	3,366.37	112.21	3,591.75	6,429.50	5,327.91
2026 023-313-000	LATERAL ROAD TAX	4,300.00	4,000.00	4,321.02	108.03	4,328.17	3,957.69	3,971.94
2026 023-321-200	LICENSE REPORTS	75,000.00	75,000.00	72,979.81	97.31	76,600.04	82,028.28	79,281.15
2026 023-321-300	LICENSE REPORTS R & B	15,000.00	14,000.00	16,424.55	117.32	16,937.10	13,730.00	13,250.00
2026 023-333-300	GRANT REVENUE		.00	.00	.00	.00	.00	6,677.18
2026 023-360-100	INTEREST	25,000.00	25,000.00	22,077.76	88.31	48,050.20	39,110.84	3,621.02
2026 023-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	.00	.00
2026 023-363-200	FSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 023-363-300	GSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 023-363-400	INTERSTATE INVESTMENT INTERE		.00	.00	.00	.00	.00	.00
2026 023-363-500	FNB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 023-364-100	EQUIPMENT SALE	9,000.00	.00	33,810.00	.00	6,662.50	.00	15,693.75
2026 023-368-000	MISCELLANEOUS REVENUE		.00	.00	.00	.00	643,989.44	1,198.24
2026 023-368-300	NEXTERA PLT PMT	203,663.00	203,000.00	203,662.50	100.33	203,662.50	.00	.00
2026 023-368-600	COUNTY R & B FUND	10,500.00	10,500.00	10,217.53	97.31	10,501.30	10,035.95	9,569.85
2026 023-368-700	HEALTH INSURANCE PARTICIPATI		.00	.00	.00	.00	.00	.00
2026 023-368-800	NOTE PROCEEDS		.00	.00	.00	.00	.00	.00
2026 023-390-000	TRANSFERS FROM RESERVES		.00	.00	.00	.00	.00	.00
2026 023-399-999	TOTAL REVENUE	580,288.00	583,580.00	597,441.40	102.38	624,889.02	1082,348.21	378,429.17

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	[**** ACTUAL ****]		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 023-623-101	COMMISSIONER SALARY	33,541.00	32,564.00	27,136.90	83.33	30,720.96	28,039.32	28,039.32
2026 023-623-103	PERSONNEL SALARIES	110,223.00	107,013.00	89,177.80	83.33	100,955.88	94,031.78	94,072.80
2026 023-623-104	OVERTIME	3,000.00	3,000.00	.00	.00	415.42	.00	.00
2026 023-623-108	PART TIME HELP	10,000.00	13,000.00	9,825.00	75.58	8,827.50	6,350.00	3,302.50
2026 023-623-111	LONGEVITY	3,060.00	2,880.00	2,400.00	83.33	2,700.00	7,020.00	2,400.00
2026 023-623-201	FICA	12,557.00	12,452.00	8,979.85	72.12	9,988.12	9,418.33	8,887.37
2026 023-623-202	EMPLOYEE HEALTH INSURANCE	73,871.00	71,490.00	65,532.28	91.67	70,116.00	65,607.84	62,599.20
2026 023-623-203	RETIREMENT	11,468.00	12,038.00	9,896.41	82.21	12,737.90	13,724.37	13,749.63
2026 023-623-204	WORKERS COMP/LIAB INSURANCES	8,000.00	.00	10,632.30	.00	8,757.87	7,364.59	7,571.19
2026 023-623-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 023-623-225	TRAVEL ALLOWANCE	3,600.00	3,600.00	3,000.00	83.33	3,600.00	3,600.00	3,600.00
2026 023-623-310	OFFICE EXPENSE	200.00	200.00	.00	.00	.00	91.78	198.32
2026 023-623-330	FUEL EXPENSE	33,000.00	35,000.00	23,744.48	67.84	32,405.16	32,275.22	26,065.69
2026 023-623-440	UTILITIES	2,500.00	2,500.00	2,064.83	82.59	1,565.58	1,631.32	1,614.74
2026 023-623-448	BRIDGE REPAIR		.00	.00	.00	.00	.00	.00
2026 023-623-449	CULVERTS		.00	.00	.00	.00	.00	.00
2026 023-623-453	REPAIRS AND MAINTENANCE	50,000.00	50,000.00	54,800.28	109.60	58,221.42	38,709.21	47,118.35
2026 023-623-459	ROAD MATERIALS	75,000.00	85,000.00	41,217.66	48.49	53,947.36	94,210.68	23,040.03
2026 023-623-499	ADMINISTRATIVE EXPENSE	4,500.00	4,500.00	366.00	8.13	88.75	1,424.64	16,895.55
2026 023-623-570	PURCHASE MAINT. BARN		.00	318.75	.00	170,153.45	1,875.00	.00
2026 023-623-571	VEHICLE PURCHASES		.00	.00	.00	.00	.00	.00
2026 023-623-573	EQUIPMENT PURCHASES	318,000.00	315,000.00	291,316.89	92.48	33,712.50	246,560.88	.00
2026 023-623-580	DEBT SERVICE PRINCIPAL		.00	.00	.00	.00	.00	58,008.71
2026 023-623-588	DEBT SERVICE INTEREST		.00	.00	.00	.00	.00	.00
2026 023-623-998	PCT #3 DEPARTMENT	752,520.00	750,237.00	640,409.43	85.36	598,913.87	651,934.96	397,163.40

		**** ACTUAL ****						
ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	2025 Y-T-D PERCENT		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 023-700-000	TRANSFER TO OTHER ACCOUNTS		.00	.00	.00	.00	.00	.00
2026 023-999-999	TOTAL EXPENDITURES	752,520.00	750,237.00	640,409.43	85.36	598,913.87	651,934.96	397,163.40

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 024-310-110	PROPERTY TAXES CURRENT	45,596.00	47,564.00	48,690.72	102.37	53,447.58	46,629.14	49,698.56
2026 024-310-120	PROPERTY TAXES DELINQUENT	800.00	800.00	589.39	73.67	841.35	786.50	1,561.21
2026 024-311-110	SPECIAL ROAD TAX CURRENT	196,719.00	209,364.00	187,920.89	89.76	207,351.71	208,571.59	195,263.43
2026 024-311-120	SPECIAL ROAD TAX DELINQUENT	3,000.00	3,000.00	3,366.39	112.21	3,591.82	6,486.28	5,327.86
2026 024-313-000	LATERAL ROAD TAX	4,300.00	4,000.00	4,321.02	108.03	4,328.17	3,957.69	3,971.94
2026 024-321-200	LICENSE REPORTS	75,000.00	75,000.00	72,979.82	97.31	76,600.04	82,028.30	79,281.17
2026 024-321-300	LICENSE REPORTS R & B	15,000.00	14,000.00	16,424.55	117.32	16,937.10	13,730.00	13,250.00
2026 024-333-300	GRANT REVENUE		.00	.00	.00	.00	.00	6,677.18
2026 024-360-100	INTEREST	10,000.00	10,000.00	9,840.36	98.40	18,245.70	14,969.48	3,052.70
2026 024-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	.00	.00
2026 024-363-200	FSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 024-363-300	GSB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 024-363-400	INTERSTATE INVESTMENT INTERE		.00	.00	.00	.00	.00	.00
2026 024-363-500	FNB INVESTMENT INTEREST		.00	.00	.00	.00	.00	.00
2026 024-364-100	EQUIPMENT SALE		.00	8,330.00	.00	10,347.50	.00	718.75
2026 024-368-000	MISCELLANEOUS REVENUE		.00	.00	.00	.00	55,575.68	.00
2026 024-368-300	NEXTERA PLT PMT	203,663.00	203,000.00	203,662.50	100.33	203,662.50	.00	.00
2026 024-368-600	COUNTY R & B FUND	10,500.00	10,500.00	10,217.53	97.31	10,501.30	10,035.95	9,569.83
2026 024-368-700	HEALTH INSURANCE PARTICIPATI		.00	.00	.00	.00	.00	.00
2026 024-368-800	NOTE PROCEEDS		.00	.00	.00	.00	.00	.00
2026 024-390-000	TRANSFERS FROM RESERVES		.00	.00	.00	.00	.00	.00
2026 024-399-999	TOTAL REVENUE	564,578.00	577,228.00	566,343.17	98.11	605,854.77	442,770.61	368,372.63

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 024-624-101	COMMISSIONER SALARY	33,541.00	32,564.00	27,136.90	83.33	30,720.96	28,039.32	28,039.32
2026 024-624-103	PERSONNEL SALARIES	110,223.00	107,013.00	89,177.80	83.33	100,955.88	94,072.80	81,685.21
2026 024-624-104	OVERTIME	4,000.00	4,000.00	.00	.00	.00	.00	.00
2026 024-624-108	PART TIME HELP	15,000.00	15,000.00	8,347.50	55.65	6,895.00	4,983.75	9,675.00
2026 024-624-111	LONGEVITY	1,080.00	900.00	750.00	83.33	720.00	5,340.00	1,800.00
2026 024-624-201	FICA	12,865.00	12,530.00	8,925.12	71.23	10,074.77	9,653.52	8,855.49
2026 024-624-202	EMPLOYEE HEALTH INSURANCE	64,314.00	62,220.00	66,951.94	107.61	61,029.00	55,062.16	45,664.40
2026 024-624-203	RETIREMENT	11,395.00	11,960.00	9,762.90	81.63	12,519.84	13,557.72	12,333.93
2026 024-624-204	WORKERS COMP/LIAB. INSURANCE	8,000.00	8,000.00	10,632.30	132.90	8,757.87	7,363.59	7,572.19
2026 024-624-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 024-624-225	TRAVEL ALLOWANCE	3,600.00	3,600.00	3,000.00	83.33	3,600.00	3,600.00	3,600.00
2026 024-624-310	OFFICE SUPPLIES	200.00	200.00	.00	.00	.00	106.77	186.86
2026 024-624-330	FUEL EXPENSE	40,000.00	45,000.00	22,507.18	50.02	32,688.78	33,827.64	29,936.66
2026 024-624-440	UTILITIES	2,000.00	2,000.00	2,004.54	100.23	1,565.55	1,599.76	1,635.68
2026 024-624-449	CULVERTS	7,500.00	4,000.00	3,672.00	91.80	3,724.00	.00	.00
2026 024-624-453	REPAIRS AND MAINTENANCE	60,000.00	65,000.00	68,401.15	105.23	61,061.89	88,449.21	55,533.53
2026 024-624-459	ROAD MATERIALS	85,000.00	90,000.00	59,130.31	65.70	87,694.15	74,477.29	8,590.00
2026 024-624-499	ADMINISTRATIVE EXPENSE	4,000.00	4,000.00	138.50	3.46	684.95	2,173.36	17,922.84
2026 024-624-570	PURCHASE MAINT BARN		.00	318.75	.00	170,153.43	1,875.00	.00
2026 024-624-571	VEHICLE PURCHASES		.00	.00	.00	42,966.14	.00	.00
2026 024-624-572	EQUIPMENT PURCHASES	366,000.00	105,000.00	73,402.89	69.91	21,176.40	.00	108,690.00
2026 024-624-580	DEBT SERVICE PRINCIPAL		.00	.00	.00	.00	.00	50,000.00
2026 024-624-588	DEBT SERVICE INTEREST		.00	.00	.00	.00	.00	.00
2026 024-624-998	PCT #4 EXPENSES	828,718.00	572,987.00	454,259.78	79.28	656,988.61	424,181.89	471,721.11

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D	PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 024-700-000	TRANSFER TO OTHER ACCTS		.00	.00	.00			.00	.00	.00
2026 024-999-999	TOTAL EXPENDITURES	828,718.00	572,987.00	454,259.78	79.28	656,988.61		424,181.89		471,721.11

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 025-340-400	CLERK'S FEES	1,000.00	1,000.00	959.15	95.92	846.56	1,901.33	828.21
2026 025-360-100	INTEREST INCOME		.00	1,431.05	.00	7,356.96	129.94	.00
2026 025-399-999	TOTAL REVENUE	<u>1,000.00</u>	1,000.00	2,390.20	239.02	8,203.52	2,031.27	828.21

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 025-410-460	STORAGE EXPENSE	5,000.00	5,000.00	500.24	10.00	512.72	617.76	439.76
2026 025-410-499	MISCELLANEOUS EXPENSE	500.00	500.00	.00	.00	.00	.00	.00
2026 025-410-570	CAPITAL OUTLAY		.00	.00	.00	.00	.00	.00
2026 025-410-998	RECORDS MGMT DEPARTMENT	5,500.00	5,500.00	500.24	9.10	512.72	617.76	439.76
2026 025-999-999	TOTAL EXPENDITURES	5,500.00	5,500.00	500.24	9.10	512.72	617.76	439.76

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 026-340-400	RMP FEES	15,000.00	20,000.00	17,828.23	89.14	18,840.72	21,878.36	27,608.38
2026 026-360-100	INTEREST	10,000.00	10,000.00	11,236.11	112.36	13,694.61	15,502.66	3,573.41
2026 026-363-100	NOW ACCT INTEREST		.00	.00	.00	.00	.00	.00
2026 026-399-999	TOTAL REVENUE	25,000.00	30,000.00	29,064.34	96.88	32,535.33	37,381.02	31,181.79

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 026-403-108	PART TIME SALARY	1,000.00	1,000.00	.00	.00	.00	.00	.00
2026 026-403-201	FICA	77.00	77.00	.00	.00	.00	.00	.00
2026 026-403-203	RETIREMENT		.00	.00	.00	.00	.00	.00
2026 026-403-204	WORKER COMP		.00	.00	.00	.00	.00	.00
2026 026-403-206	UNEMPLOYMENT		.00	.00	.00	.00	.00	.00
2026 026-403-310	OFFICE EXPENSE	4,500.00	3,000.00	3,778.47	125.95	2,777.07	2,037.59	1,440.00
2026 026-403-427	TRAINING & EDUCATION		.00	.00	.00	.00	.00	.00
2026 026-403-460	STORAGE EXPENSE		4,000.00	.00	.00	.00	1,455.65	359.35
2026 026-403-462	BOOK RESTORE/PRESERVATION	25,000.00	25,000.00	.00	.00	.00	.00	1,234.33
2026 026-403-463	COMPUTER EXPENSE		2,200.00	.00	.00	1,064.96	.00	1,799.98
2026 026-403-570	OFFICE EQUIPMENT	2,400.00	.00	.00	.00	.00	.00	.00
2026 026-403-998	RECORDS PRESERVATION DEPT	32,977.00	35,277.00	3,778.47	10.71	3,842.03	3,493.24	4,833.66
2026 026-999-999	TOTAL EXPENDITURES	32,977.00	35,277.00	3,778.47	10.71	3,842.03	3,493.24	4,833.66

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 027-340-300	HOT CHECK FEES	50.00	50.00	.00	.00		30.00	300.00	380.00
2026 027-340-801	HOT CHECK FEES-J O P		.00	.00	.00		.00	.00	.00
2026 027-360-100	INTEREST		.00	.00	.00		.00	.00	.00
2026 027-399-999	TOTAL REVENUE	50.00	50.00	.00	.00		30.00	300.00	380.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 027-476-310	OFFICE EXPENSES	50.00	50.00	.00	.00		.00	100.00	.00
2026 027-476-570	CAPITAL OUTLAY		.00	.00	.00		.00	.00	.00
2026 027-476-998	CO ATTY HOT CHECK DEPARTMENT	50.00	50.00	.00	.00		.00	100.00	.00
2026 027-999-999	TOTAL EXPENDITURES	50.00	50.00	.00	.00		.00	100.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 028-335-400	INSURANCE PREMIUMS		.00	.00	.00		.00	.00	.00
2026 028-335-401	REINSURANCE CONTRIBUTIONS		.00	.00	.00		.00	.00	.00
2026 028-335-402	P R P FUNDING		.00	.00	.00		.00	.00	.00
2026 028-360-100	INTEREST	1,800.00	1,800.00	1,628.64	90.48		2,825.32	2,716.78	565.43
2026 028-363-100	NOW ACCT INTEREST		.00	.00	.00		.00	44.17	.00
2026 028-368-000	MISCELLANEOUS REVENUE		.00	.00	.00		7,744.96	.00	19,713.00
2026 028-399-999	TOTAL REVENUE	1,800.00	1,800.00	1,628.64	90.48		10,570.28	2,760.95	20,278.43

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	[**** ACTUAL ****]		2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 028-695-202	PREMIUM EXPENSE		.00	.00	.00		.00	.00	.00
2026 028-695-310	OFFICE EXPENSE		.00	.00	.00		.00	.00	.00
2026 028-695-405	CLAIMS EXPENSE	12,000.00	12,000.00	6,183.99	51.53		8,375.55	9,465.34	6,541.16
2026 028-695-570	LITERCY ED/EQUIPMENT		.00	.00	.00		.00	.00	.00
2026 028-695-998	EMPLOYEE BENEFIT DEPARTMENT	12,000.00	12,000.00	6,183.99	51.53		8,375.55	9,465.34	6,541.16
2026 028-999-999	TOTAL EXPENDITURES	12,000.00	12,000.00	6,183.99	51.53		8,375.55	9,465.34	6,541.16

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 029-340-400	LAW LIBRARY FEES CLERK	2,000.00	2,000.00	2,483.00	124.15	2,380.00	4,795.00	1,995.00
2026 029-360-100	INTEREST INCOME		.00	.00	.00	.00	.00	.00
2026 029-390-010	TRNSFER FROM GENERAL		.00	.00	.00	.00	.00	.00
2026 029-399-999	TOTAL REVENUE	2,000.00	2,000.00	2,483.00	124.15	2,380.00	4,795.00	1,995.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	***** ACTUAL ***** 2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 029-450-590	LAW BOOKS	8,000.00	8,000.00	5,762.36 72.03	9,072.26	7,061.77	5,507.99
2026 029-450-998	LAW LIBRARY DEPARTMENT	8,000.00	8,000.00	5,762.36 72.03	9,072.26	7,061.77	5,507.99
2026 029-999-999	TOTAL EXPENDITURES	8,000.00	8,000.00	5,762.36 72.03	9,072.26	7,061.77	5,507.99

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 030-340-200	COURTHOUSE SECURITY FEES	2,000.00	2,000.00	3,004.95	150.25	2,519.02	6,775.99	2,551.13
2026 030-360-100	INTEREST		.00	.00	.00	.00	.00	.00
2026 030-399-999	TOTAL REVENUE	<u>2,000.00</u>	2,000.00	3,004.95	150.25	2,519.02	6,775.99	2,551.13

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D PERCENT				
2026 030-400-499	CO JUDGE SECURITY EXPENSE	2,000.00	8,400.00	8,919.78	106.19	.00	.00	6,400.00
2026 030-400-998	CO JUDGE DEPARTMENT	2,000.00	8,400.00	8,919.78	106.19	.00	.00	6,400.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL **** 2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 030-435-499	DIST JUDGE SECUIRTY EXPENSE	<u> </u>	.00	.00 .00	.00	.00	.00
2026 030-435-998	DIST. JUDGE DEPARTMENT	<u> </u>	.00	.00 .00	.00	.00	.00
2026 030-799-999	ACTUAL EXPENDITURES	2,000.00	8,400.00	8,919.78 106.19	.00	.00	6,400.00
2026 030-999-999	TOTAL EXPENDITURES	<u> </u>	.00	.00 .00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 031-340-400	CLERK'S FEES COUNTY	500.00	500.00	22.99	4.60	737.84	739.66	208.04
2026 031-340-420	CLERKS FEES DISTRICT	500.00	500.00	569.00	113.80	409.00	858.00	752.00
2026 031-360-100	INTEREST INCOME		.00	.00	.00	.00	.00	.00
2026 031-399-999	TOTAL REVENUE	<u>1,000.00</u>	1,000.00	591.99	59.20	1,146.84	1,597.66	960.04

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 031-410-460	COUNTY COURT TECHNOLOGY EXP.		.00	.00	.00	.00	.00	.00
2026 031-410-499	MISCELLANEOUS EXPENSE	3,000.00	3,000.00	.00	.00	.00	.00	.00
2026 031-410-570	CAPITAL OUTLAY		.00	.00	.00	.00	.00	.00
2026 031-410-998	RECORDS MGMT DEPARTMENT	3,000.00	3,000.00	.00	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL **** 2025 Y-T-D PERCENT	2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
2026 031-420-400	DIST. COURT TECHNOLOGY EXPEN		.00	.00 .00	.00	.00	.00
2026 031-420-998	DIST. COURT TECH DEPARTMENT		.00	.00 .00	.00	.00	.00
2026 031-999-999	TOTAL EXPENDITURES	3,000.00	3,000.00	.00 .00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 033-330-100	SB22 GRANT REVENUE	250,000.00	250,000.00	.00	.00	500,000.00	.00	.00
2026 033-360-100	SB22 FUND INTEREST	2,000.00	.00	2,310.96	.00	2,280.40	.00	.00
2026 033-399-999	TOTAL REVENUE	252,000.00	250,000.00	2,310.96	.92	502,280.40	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 033-560-104	DEPUTY SALARIES	25,000.00	12,500.00	17,576.32	140.61	.00	.00	.00
2026 033-560-120	DISPATCHER/JAILER SALARIES	60,000.00	25,000.00	47,917.90	191.67	21,432.24	.00	.00
2026 033-560-201	FICA	7,800.00	4,070.00	4,893.21	120.23	2,885.17	.00	.00
2026 033-560-203	RETIREMENT	7,798.00	4,256.00	5,294.74	124.41	3,434.34	.00	.00
2026 033-560-355	FIREARMS		8,060.00	1,213.11	15.05	.00	.00	.00
2026 033-560-382	SAFETY EQUIPMENT		30,000.00	30,087.20	100.29	53,959.20	.00	.00
2026 033-560-493	MISC EXPENSE		.00	408.99	.00	.00	.00	.00
2026 033-560-570	VEHICLES	131,250.00	150,000.00	125,256.75	83.50	112,929.62	.00	.00
2026 033-560-998	SB22 LE GRANT EXPENSES	231,848.00	233,886.00	232,648.22	99.47	194,640.57	.00	.00

ACCOUNT #	ACCOUNT NAME	2026 BUDGET	2025 BUDGET	**** ACTUAL ****		2024 ACTUAL	2023 ACTUAL	2022 ACTUAL
				2025 Y-T-D	PERCENT			
2026 033-700-000	GF TRNSFR SHERIFF SALARY BCK	20,152.00	16,114.00	.00	.00	17,418.96	.00	.00
2026 033-999-999	TOTAL EXPENDITURES	252,000.00	250,000.00	232,648.22	93.06	212,059.53	.00	.00

Appendix

2025 TAX RATE CALCULATIONS

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-156

Hansford County Special Road and Bridge 806-659-4120
 Taxing Unit Name Phone (area code and number)
 221 Main, Spearman, Tx 79081 www.co.hansford.tx.us
 Taxing Unit's Address, City, State, ZIP Code Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 636,504,120
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 636,504,120
4.	Prior year total adopted tax rate.	\$ 0.124256 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No. New Revenue Tax Rate Worksheet	Amount/Dollars
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 635,504,120
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 157,581 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 609,518 C. Value loss. Add A and B. ⁶	\$ 767,099
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. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 767,099
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 634,737,021
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 788,698
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 788,698
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 692,299,884 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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 692,299,884

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹⁴	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 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. ¹⁵	+ \$ 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. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 692,289,884
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 12,277,923
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 12,277,923
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 680,021,961
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.115981 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.454422 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹⁴ Tex. Tax Code §26.01(c) and (d)¹⁵ Tex. Tax Code §26.01(c)¹⁶ Tex. Tax Code §26.01(d)¹⁷ Tex. Tax Code §26.012(1)(B)¹⁸ Tex. Tax Code §26.012(6)(C) and 26.012(1)-(b)¹⁹ Tex. Tax Code §26.012(1-a)²⁰ Tex. Tax Code §26.04(d-3)²¹ Tex. Tax Code §26.012(6)²² Tex. Tax Code §26.012(17)²³ Tex. Tax Code §26.012(17)²⁴ Tex. Tax Code §26.04(c)²⁵ Tex. Tax Code §26.04(d)

Line	Vote Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.124256 /\$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> .	\$ 635,504,120
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 789,651
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 0 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. \$ 0 E. Add Line 31 to 32D.	\$ 789,651
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 680,021,961
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.116121 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

²⁶ [Reserved for expansion]²⁷ Tex. Tax Code §26.044²⁸ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation.²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures.²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.116121 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.116121 /\$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.	\$ 0.120185 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹ Enter debt amount \$ 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	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector.³³ 98.00 % B. Enter the prior year actual collection rate. 98.29 % C. Enter the 2023 actual collection rate. 98.58 % D. Enter the 2022 actual collection rate. 98.43 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 98.29 %	98.29 %
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> .	\$ 692,299,884
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.120185 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.470932 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³³ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.484422 /\$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.	\$ 0.484422 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.470932 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.470932 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³³ Tex. Tax Code §26.041(e)³⁴ Tex. Tax Code §26.041(f)³⁵ Tex. Tax Code §26.041(d)³⁶ Tex. Tax Code §26.04(c)³⁷ Tex. Tax Code §26.04(c)³⁸ Tex. Tax Code §26.045(d)³⁹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.470932 /\$100

SECTION 5 – Unused Increment Rate Adjustment for the Current Year

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴¹

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; ⁴³
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.599535 /\$100
	B. Unused increment rate (Line 67)	\$ 0.053872 /\$100
	C. Subtract B from A	\$ 0.545663 /\$100
	D. Adopted Tax Rate	\$ 0.486740 /\$100
	E. Subtract D from C	\$ 0.058923 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 637,625,108
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 375,707
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.498178 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.498178 /\$100
	D. Adopted Tax Rate	\$ 0.481030 /\$100
	E. Subtract D from C	\$ 0.017148 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 701,539,167
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 120,299
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.476930 /\$100
	B. Unused increment rate (Line 66)	\$ 0.015270 /\$100
	C. Subtract B from A	\$ 0.461660 /\$100
	D. Adopted Tax Rate	\$ 0.445796 /\$100
	E. Subtract D from C	\$ 0.015864 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 760,881,266
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 121,162
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 617,168 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.086888 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.559820 /\$100

⁴¹ Tex. Tax Code §26.013(b)

⁴² Tex. Tax Code §526.013(a)(1)-(a), (1)-(b), and (2)

⁴³ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁴ Tex. Tax Code §526.0501(a) and (c)

⁴⁵ Tex. Local Gov't Code §120.007(d)

⁴⁶ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.465007 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.072013 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.527020 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustments for Emergency Revenue Rate

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.486740 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,788,328
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 682,024,074
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(b-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(h)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.559820 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.454422 /\$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. \$ 0.559820 /\$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. \$ 0.527020 /\$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.⁵⁴**print
here** ➔

Linda Cummings

Printed Name of Taxing Unit Representative

**sign
here** ➔

Taxing Unit Representative

Date

8-4-2025

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Hansford County

806-659-4120

Taxing Unit Name

Phone (area code and number)

221 Main, Spearman, Tx 79081

www.co.hansford.tx.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 637,624,427
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 637,624,427
4.	Prior year total adopted tax rate.	\$ 0.362484 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:.....	\$ 0
	B. Prior year values resulting from final court decisions:.....	-\$ 0
	C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 0
	B. Prior year disputed value:.....	-\$ 0
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 637,824,427
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 157,581 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 678,518 C. Value loss. Add A and B. ⁶	\$ 836,099
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. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 836,099
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 636,788,328
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,308,255
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,308,255
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 694,314,497 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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 694,314,497

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 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. ¹⁵	+ \$ 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. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 694,314,497
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 12,290,423
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 12,290,423
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 682,024,074
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.338441 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.454422 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(a)(9)¹⁷ Tex. Tax Code §26.012(a)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(a)²¹ Tex. Tax Code §26.012(1)²² Tex. Tax Code §26.012(1)²³ Tex. Tax Code §26.04(c)²⁴ Tex. Tax Code §26.04(d)

Line	2025 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.362484 /\$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> .	\$ 637,624,427
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,311,286
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 0 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. \$ 0 E. Add Line 31 to 32D.	\$ 2,311,286
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 682,024,074
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.338886 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 4,282 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 13,930 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ -0.001415 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000102 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.000000 /\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.000000 /\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.338886 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.000000 /\$100 C. Add Line 41B to Line 40. \$ 0.338886 /\$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.	\$ 0.350747 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 / \$100
43.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 98.00 %</p> <p>B. Enter the prior year actual collection rate 98.88 %</p> <p>C. Enter the 2023 actual collection rate 98.61 %</p> <p>D. Enter the 2022 actual collection rate 99.49 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	98.61 %
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> .	\$ 694,314,497
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 / \$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.350747 / \$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 / \$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.470932 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.454422 /\$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.	\$ 0.454422 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.470932 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.470932 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.470932 /\$100

SECTION 3: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.599535 /\$100
	B. Unused increment rate (Line 67)	\$ 0.053872 /\$100
	C. Subtract B from A	\$ 0.545663 /\$100
	D. Adopted Tax Rate	\$ 0.486740 /\$100
	E. Subtract D from C	\$ 0.058923 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 837,625,108
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 375,707
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.498178 /\$100
	B. Unused increment rate (Line 66)	\$ 0.000000 /\$100
	C. Subtract B from A	\$ 0.498178 /\$100
	D. Adopted Tax Rate	\$ 0.481030 /\$100
	E. Subtract D from C	\$ 0.017148 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 781,539,157
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 120,299
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 63)	\$ 0.470930 /\$100
	B. Unused increment rate (Line 66)	\$ 0.015270 /\$100
	C. Subtract B from A	\$ 0.461060 /\$100
	D. Adopted Tax Rate	\$ 0.445736 /\$100
	E. Subtract D from C	\$ 0.015924 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 760,881,268
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 121,182
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 817,188 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.088888 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.559820 /\$100

⁴² Tex. Tax Code §26.013(b)

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

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

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁹

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.455007 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 694,314,497
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.072013 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.527020 /\$100

SECTION 7: Voter Approval Tax Rate Adjusted for Emergency Revenue Rate

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.486740 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 636,788,328
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 682,024,074
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.559820 / \$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.454422 / \$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. \$ 0.559820 / \$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. \$ 0.527020 / \$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

**print
here**

Linda Cummings

Printed Name of Taxing Unit Representative

**sign
here**Linda Cummings
Taxing Unit Representative8-4-2025
Date⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)