Erath County, Texas

Proposed Budget 2027

Fiscal Year Ending September 30, 2027

Table of Contents

Table of Contents

Erath County History of Tax Rates

This budget will raise more total property taxes than last year's budget by $800,466 which is a .0363% increase, and of that amount $800,466 is tax revenue to be raised from new property added to the tax roll this year

Tax Year	Proposed Tax Rate	M & O Tax Rate	Debt Rate	NNR Tax Rate	VAR Tax Rate
2016	0.4700	0.4477	0.0223	0.4581	0.5020
2017	0.4700	0.4498	0.0202	0.4412	0.4816
2018	0.4458	0.4458	0.0000	0.4315	0.4500
2019	0.4560	0.4403	0.0157	0.4129	0.4660
2020	0.4444	0.4305	0.0139	0.4263	0.4446
2021	0.4355	0.4230	0.0125	0.4193	0.4362
2022	0.4119	0.4007	0.0112	0.4119	0.4264
2023	0.3927	0.3825	0.0102	0.3742	0.3937
2024	0.3913	0.3829	0.0084	0.3726	0.4044
2025	0.3811	0.3811	-	0.3811	0.4055
2026	0.3700	0.3700	-	0.3720	0.3979

No New Revenue Rate and Voter Approval Rate are provided by the Tax Assessor Collection and included on the attached Truth in Taxation Worksheets

NNR No New Revenue Rate

VAR Voter Approval Rate

Statement of Indebtedness

Erath County has no Bonded Indebtedness as of September 30, 2026

Description	Date of Issue	Date of Maturity	Net Interest Cost	Original Principal	Balance 9/30/2020
General Obligation Refunding Bonds Series 2020	1/16/2020	4/1/2025	1.99%	2,410,000	2,385,000

Period Ending	Principal	Interest	Debt Service	Balance Fiscal Year End
9/30/2020				2,385,000
9/30/2021	495,000	47,462	542,462	1,890,000
9/30/2022	485,000	37,611	522,611	1,405,000
9/30/2023	480,000	27,960	507,960	925,000
9/30/2024	470,000	18,408	488,408	455,000
9/30/2025	455,000	9,055	464,055	-

Projected
Statement of Cash Reserves

Fund	Projected Total	Projected Cash	Projected Investments
General Fund	19,300,000	300,000	19,000,000
Judicial	930,000	150,000	780,000
Indigent	2,290,000	-	2,290,000
Total General Fund	22,520,000	450,000	22,070,000
R & B	160,000	160,000	-
Pct 1	2,130,000	230,000	1,900,000
Pct 2	2,024,000	24,000	2,000,000
Pct 3	3,200,000	200,000	3,000,000
Pct 4	1,840,000	240,000	1,600,000
Total Road & Bridge	9,354,000	854,000	8,500,000
Law Library	150,000	150,000	-
Jury	70,000	70,000	-
Grants	1,400,000	400,000	1,000,000
Contractual	135,000	135,000	-
Court Reporter	80,000	80,000	-
Records Mgmt County	225,000	60,000	165,000
Records Mgmt CC	830,000	340,000	490,000
Archived Records CC	500,000	500,000	-
Records Preservation CC	8,000	8,000	-
Records Mgmt DC	18,000	18,000	-
Records Preservation DC	1,000	1,000	-
Specialty Court	32,000	32,000	-
Technology CC	6,500	6,500	-
Technology DC	33,000	33,000	-
Technology JPI	160,000	160,000	-
Technology JPII	12,000	12,000	-
Security CH	374,000	124,000	250,000
Security JPI	30,000	30,000	-
Security JPII	500	500	-
Pretrial Diversion	38,000	38,000	-
Supp Court Init Guardianship	53,000	53,000	-
Child Abuse Prevention	500	500	-
Local Truancy Prevention Div	53,000	53,000	-
Forfeiture County Attorney	2,500	2,500	-
Forfeiture District Attorney	54,000	54,000	-
Forfeiture Sheriff	4,000	4,000	-
Bail Bond	19,000	19,000	-
Hot Check County Attorney	16,000	16,000	-
Hot Check District Attorney	7,700	7,700	-
LEOSE	32,000	32,000	-
Debt Service	326,000	326,000	-
Capital Projects	3,100,000	100,000	3,000,000
Unclaimed Funds	120,000	120,000	-
Total Special & Dedicated	7,890,700	2,985,700	4,905,000
Total Reserves	39,764,700	4,289,700	35,475,000

Erath County
Statement of Prior Year's Revenues
For the year ending September 30, 2025

Fund	Original Budget	Final Budget	YTD Activity	Favorable (Unfavorable)
010 - GENERAL	22,770,251	22,915,998	28,479,629	5,563,631
015 - JUDICIAL	250,000	250,000	271,619	21,619
020 - ROAD & BRIDGE	440,000	440,000	445,000	5,000
021 - PRECINCT - 1	1,294,606	1,291,106	1,601,027	309,921
022 - PRECINCT - 2	1,524,625	1,520,625	1,929,193	408,568
023 - PRECINCT - 3	1,665,943	1,661,743	2,097,167	435,424
024 - PRECINCT - 4	1,480,580	1,476,780	1,848,837	372,057
025 - LAW LIBRARY	15,000	15,000	28,675	13,675
026 - JURY	4,000	4,000	8,794	4,794
027 - GRANTS	810,000	810,000	2,468,983	1,658,983
029 - ELECTIONS - CONTRACTED	55,000	55,000	48,300	(6,700)
030 - COURT REPORTER	9,000	9,000	23,649	14,649
031 - RECORDS MANAGEMENT - COUNTY	8,000	8,000	24,987	16,987
032 - RECORDS MANAGEMENT - CC	60,000	60,000	113,075	53,075
033 - ARCHIVED RECORDS - CC	50,000	50,000	72,927	22,927
036 - RECORDS MANAGEMENT - DC	5,000	5,000	8,807	3,807
037 - RECORDS PRESERVATION - DC	-	-	278	278
038 - SPECIALTY COURT - COUNTY	2,000	2,000	6,829	4,829
039 - TECHNOLOGY - CC	500	500	1,088	588
040 - TECHNOLOGY - DC	-	-	249	249
041 - TECHNOLOGY - JP I	5,000	5,000	11,839	6,839
042 - TECHNOLOGY - JPII	500	500	1,030	530
043 - SECURITY - COURTHOUSE	24,000	24,000	38,475	14,475
044 - SECURITY - JUSTICE COURT I	1,000	1,000	2,290	1,290
045 - SECURITY - JUSTICE COURT II	-	-	210	210
046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY	2,000	2,000	33,576	31,576
047 - SUPPLEMENTAL COURT INITIATED GUARDIANSHIP	3,000	3,000	4,500	1,500
048 - CHILD ABUSE PREVENTION - COUNTY	-	-	88	88
049 - LOCAL TRUANCY PREVENTION DIVERSION	3,500	3,500	10,350	6,850
051 - FORFEITURE - DA	-	-	6,126	6,126
056 - BAIL BOND	-	-	1,950	1,950
057 - HOT CHECK - COUNTY ATTORNEY	-	-	513	513
059 - LEOSE	7,000	7,000	14,769	7,769
060 - DEBT SERVICE	476,474	476,474	537,365	60,891
070 - CAPITAL PROJECTS	2,023,000	2,023,000	2,640,901	617,901
	32,989,979	33,120,226	42,783,096	9,662,870

Proposed Budget 2027

Erath County, TX

For Fiscal: 2026-2027 Period Ending: 09/30/2027

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 010 - GENERAL				
Revenue				
010-310-1100	TAXES - PROPERTY	16,539,220.00	16,539,220.00	15,165,351.00
010-310-1200	TAXES - PROPERTY DELINQUENT	125,000.00	125,000.00	100,000.00
010-310-1205	TAXES - REFUNDS	0.00	-30,000.00	-75,000.00
010-310-1210	TAXES - ABATEMENT	-50,000.00	-75,000.00	0.00
010-318-0000	TAXES - SALES	5,300,000.00	4,500,000.00	3,500,000.00
010-318-0005	TAXES - MIXED BEVERAGE	150,000.00	150,000.00	120,000.00
010-318-1100	TAXES - MOTOR VEHICLE	500,000.00	450,000.00	300,000.00
010-319-1200	PENALTY & INTEREST	150,000.00	100,000.00	100,000.00
010-319-2200	PENALTY & INTEREST - RENDITION	25,000.00	15,000.00	15,000.00
010-320-1000	PERMITS - ALCOHOLIC BEVERAGES	5,000.00	5,000.00	5,000.00
010-321-8000	LAND DEVELOPMENT FILING FEES	60,000.00	45,000.00	10,000.00
010-321-9000	ENVIRONMENTAL	95,000.00	80,000.00	85,000.00
010-333-0000	GRANT - STATE SAVNS	20,000.00	20,000.00	19,000.00
010-333-1000	GRANT - STATE HEALTH SERVICES	50,000.00	50,000.00	50,000.00
010-333-1005	GRANT - STATE GENERAL	0.00	0.00	6,999.00
010-340-2000	SHERIFF	35,000.00	35,000.00	40,000.00
010-340-2500	ESTRAY	5,000.00	10,000.00	10,000.00
010-340-4000	COUNTY CLERK	400,000.00	450,000.00	350,000.00
010-340-5000	TAX A/C	350,000.00	600,000.00	180,000.00
010-340-7000	DISTRICT CLERK	120,000.00	120,000.00	100,000.00
010-340-8000	JP - I	350,000.00	350,000.00	200,000.00
010-340-8100	JP - II	50,000.00	28,000.00	20,000.00
010-340-8500	CONSTABLE - I	40,000.00	50,000.00	30,000.00
010-340-8510	BALIFF FEES	13,200.00	13,200.00	13,200.00
010-340-8600	CONSTABLE - II	10,000.00	10,000.00	8,000.00
010-342-2100	INMATE - HOUSING	400,000.00	550,000.00	250,000.00
010-342-2200	INMATE - PHONE	60,000.00	75,000.00	70,000.00
010-342-2300	DISPATCH FEES	0.00	125,000.00	125,000.00
010-342-2400	FEES - SRO PROGRAM	155,000.00	185,000.00	185,000.00
010-342-3050	FEES-PRETRIAL SERVICES	5,000.00	3,000.00	1,500.00
010-342-5400	EMS	400,000.00	300,000.00	250,000.00
010-360-0000	INTEREST	1,200,000.00	1,200,000.00	1,300,000.00
010-364-0000	SALES OF FIXED ASSETS	0.00	0.00	99,296.00
010-370-1000	SUPPLEMENT - CJ	34,650.00	31,500.00	25,200.00
010-370-1300	SUPPLEMENT - CA	87,500.00	87,500.00	84,000.00
010-370-1350	SUPPLEMENT - CCL	105,000.00	105,000.00	84,000.00
010-370-9800	INSURANCE - PROCEEDS	0.00	45,719.00	44,968.00
010-370-9990	REVENUE - OTHER	0.00	0.00	44,483.75
010-390-0000	TRANSFERS	40,000.00	0.00	0.00
	Total Revenue:	**26,829,570.00**	**26,348,139.00**	**22,915,997.75**
Expense				
Department: 400 - County Judge				
010-400-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-400-1030	SALARY	108,436.00	62,500.00	59,000.00
010-400-1200	LONGEVITY	4,899.00	4,311.00	3,800.00
010-400-1250	SALARY SUPPLEMENT - LOCAL	18,000.00	18,000.00	18,000.00
010-400-1300	SALARY SUPPLEMENT - STATE	34,650.00	31,500.00	25,200.00
010-400-2010	FICA	19,088.00	15,102.00	14,126.00
010-400-2020	INSURANCE - GROUP	50,100.00	31,200.00	25,600.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-400-2030	RETIREMENT	24,478.00	19,366.00	18,115.00
010-400-2060	DISABILITY	912.00	317.00	1,108.00
010-400-2070	UNEMPLOYMENT	56.00	40.00	351.00
010-400-3100	SUPPLIES	3,500.00	2,600.00	2,100.00
010-400-4150	CONTINUING EDUCATION	10,000.00	10,000.00	10,000.00
010-400-4200	TELEPHONE	500.00	500.00	500.00
010-400-4284	TRAVEL - ADMINISTRATION	15,000.00	3,500.00	4,000.00
010-400-4600	LEASE - EQUIPMENT	2,600.00	2,600.00	2,600.00
010-400-5910	EQUIPMENT - NON CAPITAL	2,500.00	2,700.00	2,700.00
	Total Department: 400 - County Judge:	**378,252.00**	**285,336.00**	**265,860.00**
Department: 403 - County Clerk				
010-403-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-403-1030	SALARY	277,997.00	269,900.00	262,000.00
010-403-1150	OVERTIME	1,000.00	1,000.00	2,000.00
010-403-1200	LONGEVITY	17,424.00	16,017.00	21,500.00
010-403-2010	FICA	29,066.00	28,153.00	27,858.00
010-403-2020	INSURANCE - GROUP	116,900.00	109,200.00	88,500.00
010-403-2030	RETIREMENT	37,273.00	36,102.00	35,724.00
010-403-2060	DISABILITY	2,280.00	1,357.00	2,185.00
010-403-2070	UNEMPLOYMENT	143.00	166.00	692.00
010-403-3100	SUPPLIES	11,000.00	11,000.00	9,700.00
010-403-3120	POSTAGE	0.00	3,000.00	3,000.00
010-403-4150	CONTINUING EDUCATION	8,000.00	8,000.00	9,300.00
010-403-4600	LEASE - EQUIPMENT	6,000.00	10,000.00	10,000.00
010-403-5910	EQUIPMENT - NON CAPITAL	2,500.00	0.00	6,500.00
	Total Department: 403 - County Clerk:	**593,116.00**	**574,995.00**	**557,619.00**
Department: 405 - Veterans' Services				
010-405-1080	PART-TIME	36,565.00	35,500.00	34,000.00
010-405-2010	FICA	2,797.00	2,716.00	2,601.00
010-405-2030	RETIREMENT	3,587.00	3,483.00	3,335.00
010-405-2060	DISABILITY	0.00	0.00	204.00
010-405-2070	UNEMPLOYMENT	18.00	21.00	65.00
010-405-3100	SUPPLIES	1,000.00	1,000.00	1,000.00
010-405-4150	CONTINUING EDUCATION	2,500.00	2,500.00	2,500.00
010-405-4200	TELEPHONE	500.00	500.00	420.00
010-405-4284	TRAVEL - ADMINISTRATION	500.00	500.00	500.00
010-405-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	0.00
010-405-4900	IT - SOFTWARE	200.00	200.00	250.00
	Total Department: 405 - Veterans' Services:	**48,867.00**	**47,620.00**	**44,875.00**
Department: 409 - Non-Departmental				
010-409-1030	SALARY	42,436.00	37,100.00	36,000.00
010-409-1150	OVERTIME	0.00	0.00	500.00
010-409-1200	LONGEVITY	0.00	60.00	5,000.00
010-409-2010	FICA	3,246.00	2,843.00	3,175.00
010-409-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,000.00
010-409-2030	RETIREMENT	4,163.00	0.00	4,071.00
010-409-2040	INSURANCE - WORKERS COMP	125,000.00	125,000.00	103,316.00
010-409-2060	DISABILITY	460.00	0.00	249.00
010-409-2070	UNEMPLOYMENT	40,000.00	40,000.00	25,000.00
010-409-3100	SUPPLIES	15,000.00	15,000.00	15,000.00
010-409-3105	SUPPLIES - COUNTY FUNCTIONS	20,000.00	20,000.00	15,000.00
010-409-3120	POSTAGE	15,000.00	12,000.00	20,000.00
010-409-4000	CONTRACT SERVICES	125,000.00	125,000.00	113,400.00
010-409-4010	APPRAISAL	764,451.00	728,500.00	692,214.00
010-409-4030	AUDIT	100,000.00	100,000.00	80,400.00
010-409-4160	DUES	25,000.00	25,000.00	20,000.00
010-409-4180	PERSONNEL COSTS	5,000.00	5,000.00	20,000.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-409-4200	TELEPHONE	500.00	500.00	0.00
010-409-4250	FUEL	500.00	1,000.00	0.00
010-409-4300	ADVERTISING	2,500.00	5,000.00	5,000.00
010-409-4500	R & M - EQUIPMENT	1,500.00	5,000.00	0.00
010-409-4540	R & M - VEHICLE	1,200.00	2,500.00	0.00
010-409-4600	LEASE - EQUIPMENT	8,000.00	10,000.00	10,000.00
010-409-4660	LEASE - VEHICLES	7,500.00	12,000.00	0.00
010-409-4801	INSURANCE - BOND	8,000.00	10,000.00	15,000.00
010-409-4806	INSURANCE - LIABILITY	25,000.00	25,000.00	22,500.00
010-409-4807	INSURANCE - PUBLIC OFFICIAL	30,000.00	30,000.00	30,000.00
010-409-4810	FEES	2,500.00	1,500.00	9,500.00
010-409-4900	IT - SOFTWARE	700,000.00	750,000.00	496,870.00
010-409-4990	CONTINGENCY	3,000,000.00	2,356,700.00	1,283,915.00
010-409-5900	EQUIPMENT - CAPITALIZED	75,000.00	0.00	110,630.00
010-409-5910	EQUIPMENT - NON CAPITAL	5,000.00	0.00	9,000.00
	Total Department: 409 - Non-Departmental:	**5,168,656.00**	**4,460,303.00**	**3,157,740.00**
Department: 426 - County Court				
010-426-1010	ELECTED OFFICIAL	114,500.00	114,500.00	86,000.00
010-426-1030	SALARY	62,624.00	60,800.00	59,000.00
010-426-1070	TEMPORARY	0.00	1,500.00	1,500.00
010-426-1150	OVERTIME	500.00	500.00	500.00
010-426-1200	LONGEVITY	8,695.00	7,172.00	6,825.00
010-426-1250	SALARY SUPPLEMENT - LOCAL	25,000.00	25,000.00	18,000.00
010-426-1300	SALARY SUPPLEMENT - STATE	105,000.00	105,000.00	84,000.00
010-426-2010	FICA	24,198.00	24,057.00	19,571.00
010-426-2020	INSURANCE - GROUP	33,400.00	31,200.00	25,600.00
010-426-2030	RETIREMENT	31,031.00	30,703.00	25,096.00
010-426-2060	DISABILITY	456.00	334.00	1,535.00
010-426-2070	UNEMPLOYMENT	36.00	41.00	486.00
010-426-3100	SUPPLIES	2,000.00	2,000.00	2,100.00
010-426-4150	CONTINUING EDUCATION	3,000.00	2,500.00	2,200.00
010-426-4200	TELEPHONE	0.00	0.00	840.00
010-426-4600	LEASE - EQUIPMENT	1,200.00	0.00	0.00
010-426-4806	INSURANCE - LIABILITY	1,500.00	0.00	0.00
010-426-5910	EQUIPMENT - NON CAPITAL	3,000.00	2,500.00	2,500.00
	Total Department: 426 - County Court:	**416,140.00**	**407,807.00**	**335,753.00**
Department: 435 - District Court				
010-435-1030	SALARY	252,762.00	245,400.00	236,985.00
010-435-1070	TEMPORARY	0.00	1,500.00	1,500.00
010-435-1150	OVERTIME	4,000.00	4,000.00	4,000.00
010-435-1200	LONGEVITY	13,605.00	12,926.00	12,100.00
010-435-1250	SALARY SUPPLEMENT - LOCAL	31,000.00	31,000.00	21,600.00
010-435-2010	FICA	23,055.00	22,554.00	21,128.00
010-435-2020	INSURANCE - GROUP	50,150.00	46,849.00	38,500.00
010-435-2030	RETIREMENT	29,564.00	28,775.00	27,094.00
010-435-2060	DISABILITY	1,368.00	1,193.00	1,657.00
010-435-2070	UNEMPLOYMENT	138.00	161.00	525.00
010-435-3100	SUPPLIES	3,000.00	3,000.00	2,900.00
010-435-4150	CONTINUING EDUCATION	5,000.00	5,500.00	5,600.00
010-435-4600	LEASE - EQUIPMENT	1,200.00	2,600.00	2,600.00
010-435-5910	EQUIPMENT - NON CAPITAL	3,000.00	3,000.00	3,000.00
	Total Department: 435 - District Court:	**417,842.00**	**408,458.00**	**379,189.00**
Department: 450 - District Clerk				
010-450-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-450-1030	SALARY	140,080.00	136,000.00	132,000.00
010-450-1150	OVERTIME	150.00	150.00	500.00
010-450-1200	LONGEVITY	10,441.00	10,202.00	9,960.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-450-2010	FICA	17,917.00	17,400.00	16,851.00
010-450-2020	INSURANCE - GROUP	66,800.00	62,400.00	51,300.00
010-450-2030	RETIREMENT	22,975.00	22,313.00	21,686.00
010-450-2060	DISABILITY	1,368.00	610.00	1,326.00
010-450-2070	UNEMPLOYMENT	70.00	82.00	420.00
010-450-3100	SUPPLIES	6,500.00	6,500.00	3,500.00
010-450-4150	CONTINUING EDUCATION	5,500.00	5,500.00	8,500.00
010-450-4600	LEASE - EQUIPMENT	2,600.00	2,600.00	2,600.00
010-450-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	4,500.00
	Total Department: 450 - District Clerk:	**357,934.00**	**344,857.00**	**331,803.00**
Department: 455 - Justice of Peace - I				
010-455-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-455-1030	SALARY	137,917.00	133,900.00	130,000.00
010-455-1150	OVERTIME	150.00	150.00	500.00
010-455-1200	LONGEVITY	1,701.00	2,157.00	1,500.00
010-455-2010	FICA	17,083.00	16,624.00	16,115.00
010-455-2020	INSURANCE - GROUP	66,800.00	62,400.00	51,200.00
010-455-2030	RETIREMENT	21,906.00	21,318.00	20,666.00
010-455-2060	DISABILITY	1,368.00	650.00	1,264.00
010-455-2070	UNEMPLOYMENT	70.00	81.00	400.00
010-455-3100	SUPPLIES	5,000.00	5,000.00	3,300.00
010-455-4000	CONTRACT SERVICES	500.00	500.00	500.00
010-455-4150	CONTINUING EDUCATION	5,000.00	4,000.00	4,460.00
010-455-4200	TELEPHONE	500.00	500.00	500.00
010-455-4284	TRAVEL - ADMINISTRATION	3,000.00	3,000.00	3,000.00
010-455-4600	LEASE - EQUIPMENT	1,200.00	3,000.00	1,200.00
010-455-4831	COURT COSTS	200.00	0.00	200.00
010-455-4833	JUROR - DONATIONS	0.00	500.00	300.00
010-455-4834	JUROR - FEES	3,000.00	3,540.00	3,540.00
	Total Department: 455 - Justice of Peace - I:	**348,928.00**	**338,420.00**	**317,305.00**
Department: 456 - Justice of Peace - II				
010-456-1010	ELECTED OFFICIAL	68,083.00	66,100.00	64,170.00
010-456-1030	SALARY	95,481.00	92,700.00	90,000.00
010-456-1150	OVERTIME	150.00	150.00	500.00
010-456-1200	LONGEVITY	4,336.00	3,270.00	2,525.00
010-456-2010	FICA	12,856.00	12,410.00	12,025.00
010-456-2020	INSURANCE - GROUP	50,100.00	46,800.00	36,000.00
010-456-2030	RETIREMENT	16,486.00	15,914.00	15,421.00
010-456-2060	DISABILITY	912.00	450.00	943.00
010-456-2070	UNEMPLOYMENT	50.00	57.00	299.00
010-456-3100	SUPPLIES	2,000.00	2,000.00	1,400.00
010-456-4000	CONTRACT SERVICES	500.00	500.00	600.00
010-456-4150	CONTINUING EDUCATION	2,000.00	2,000.00	2,000.00
010-456-4200	TELEPHONE	1,000.00	1,000.00	1,200.00
010-456-4284	TRAVEL - ADMINISTRATION	3,000.00	3,000.00	4,000.00
010-456-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	1,200.00
010-456-5910	EQUIPMENT - NON CAPITAL	1,000.00	1,000.00	0.00
	Total Department: 456 - Justice of Peace - II:	**259,154.00**	**248,551.00**	**232,283.00**
Department: 475 - County Attorney				
010-475-1010	ELECTED OFFICIAL	83,533.00	69,000.00	57,000.00
010-475-1030	SALARY	257,234.00	208,500.00	202,375.00
010-475-1150	OVERTIME	150.00	150.00	500.00
010-475-1200	LONGEVITY	13,972.00	12,269.00	13,500.00
010-475-1300	SALARY SUPPLEMENT - STATE	87,500.00	87,500.00	84,000.00
010-475-2010	FICA	33,843.00	28,873.00	27,289.00
010-475-2020	INSURANCE - GROUP	83,500.00	78,000.00	51,000.00
010-475-2030	RETIREMENT	43,398.00	37,025.00	34,995.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-475-2060	DISABILITY	1,824.00	1,026.00	1,190.00
010-475-2070	UNEMPLOYMENT	135.00	132.00	678.00
010-475-3100	SUPPLIES	4,000.00	4,000.00	3,300.00
010-475-4150	CONTINUING EDUCATION	7,500.00	7,500.00	6,100.00
010-475-4200	TELEPHONE	1,000.00	1,000.00	1,000.00
010-475-4284	TRAVEL - ADMINISTRATION	750.00	750.00	750.00
010-475-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	1,200.00
010-475-4831	COURT COSTS	100.00	100.00	100.00
010-475-4900	IT - SOFTWARE	200.00	200.00	200.00
	Total Department: 475 - County Attorney:	**619,839.00**	**537,225.00**	**485,177.00**
Department: 476 - District Attorney				
010-476-1030	SALARY	328,776.00	319,200.00	308,495.00
010-476-1150	OVERTIME	1,500.00	1,500.00	1,300.00
010-476-1200	LONGEVITY	4,927.00	3,579.00	3,000.00
010-476-1250	SALARY SUPPLEMENT - LOCAL	31,000.00	31,000.00	21,600.00
010-476-2010	FICA	28,015.00	27,179.00	25,581.00
010-476-2020	INSURANCE - GROUP	83,550.00	78,049.00	63,500.00
010-476-2030	RETIREMENT	35,925.00	34,853.00	32,804.00
010-476-2060	DISABILITY	2,280.00	1,526.00	2,006.00
010-476-2070	UNEMPLOYMENT	171.00	198.00	635.00
010-476-3100	SUPPLIES	7,100.00	7,100.00	8,000.00
010-476-4000	CONTRACT SERVICES	7,500.00	7,500.00	7,200.00
010-476-4150	CONTINUING EDUCATION	8,200.00	8,200.00	8,500.00
010-476-4200	TELEPHONE	1,000.00	1,000.00	500.00
010-476-4250	FUEL	1,800.00	1,800.00	1,800.00
010-476-4284	TRAVEL - ADMINISTRATION	700.00	700.00	700.00
010-476-4540	R & M - VEHICLE	3,000.00	2,800.00	2,500.00
010-476-4600	LEASE - EQUIPMENT	2,400.00	2,400.00	2,400.00
010-476-4660	LEASE - VEHICLES	0.00	7,800.00	7,800.00
010-476-4808	INSURANCE - VEHICLE	1,200.00	900.00	500.00
010-476-4954	LITIGATION	5,000.00	5,000.00	5,000.00
010-476-5910	EQUIPMENT - NON CAPITAL	2,500.00	4,500.00	4,500.00
	Total Department: 476 - District Attorney:	**556,544.00**	**546,784.00**	**508,321.00**
Department: 480 - PreTrial				
010-480-1030	SALARY	62,727.00	60,900.00	58,000.00
010-480-1150	OVERTIME	150.00	150.00	10.00
010-480-1200	LONGEVITY	376.00	159.00	100.00
010-480-1250	SALARY SUPPLEMENT - LOCAL	6,000.00	6,000.00	3,600.00
010-480-2010	FICA	5,298.00	5,141.00	4,720.00
010-480-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-480-2030	RETIREMENT	6,794.00	6,593.00	6,053.00
010-480-2060	DISABILITY	456.00	294.00	370.00
010-480-2070	UNEMPLOYMENT	35.00	40.00	117.00
010-480-3100	SUPPLIES	2,000.00	1,200.00	1,000.00
010-480-4150	CONTINUING EDUCATION	1,500.00	1,100.00	1,440.00
010-480-4200	TELEPHONE	0.00	0.00	420.00
010-480-4284	TRAVEL - ADMINISTRATION	1,000.00	0.00	0.00
010-480-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	1,490.00
	Total Department: 480 - PreTrial:	**103,036.00**	**97,177.00**	**90,120.00**
Department: 490 - Elections				
010-490-1030	SALARY	164,491.00	159,700.00	155,000.00
010-490-1070	TEMPORARY	37,000.00	37,000.00	35,000.00
010-490-1150	OVERTIME	20,000.00	20,000.00	20,000.00
010-490-1200	LONGEVITY	10,965.00	10,372.00	10,300.00
010-490-2010	FICA	17,783.00	17,218.00	16,853.00
010-490-2020	INSURANCE - GROUP	50,100.00	46,800.00	38,500.00
010-490-2030	RETIREMENT	22,804.00	18,646.00	21,611.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-490-2060	DISABILITY	1,368.00	725.00	1,322.00
010-490-2070	UNEMPLOYMENT	116.00	114.00	419.00
010-490-3100	SUPPLIES	10,000.00	5,000.00	5,000.00
010-490-3120	POSTAGE	500.00	500.00	25,000.00
010-490-4000	CONTRACT SERVICES	0.00	0.00	15,000.00
010-490-4150	CONTINUING EDUCATION	10,000.00	7,900.00	6,600.00
010-490-4200	TELEPHONE	1,000.00	1,000.00	1,000.00
010-490-4220	INTERNET	0.00	0.00	500.00
010-490-4284	TRAVEL - ADMINISTRATION	1,000.00	1,000.00	800.00
010-490-4300	ADVERTISING	0.00	0.00	1,000.00
010-490-4500	R & M - EQUIPMENT	100.00	100.00	1,000.00
010-490-4680	RENTAL - REAL PROPERTY	0.00	0.00	500.00
010-490-4805	INSURANCE - EQUIPMENT	500.00	500.00	800.00
010-490-4900	IT - SOFTWARE	0.00	0.00	68,000.00
010-490-5910	EQUIPMENT - NON CAPITAL	6,000.00	6,000.00	4,400.00
	Total Department: 490 - Elections:	**353,727.00**	**332,575.00**	**428,605.00**
Department: 495 - County Auditor				
010-495-1020	APPOINTED OFFICIAL	161,195.00	156,500.00	141,000.00
010-495-1030	SALARY	262,650.00	255,000.00	252,065.00
010-495-1150	OVERTIME	150.00	150.00	500.00
010-495-1200	LONGEVITY	2,772.00	5,575.00	10,800.00
010-495-2010	FICA	32,648.00	31,918.00	30,934.00
010-495-2020	INSURANCE - GROUP	100,200.00	93,600.00	72,500.00
010-495-2030	RETIREMENT	41,866.00	40,930.00	39,668.00
010-495-2060	DISABILITY	2,280.00	1,211.00	2,426.00
010-495-2070	UNEMPLOYMENT	132.00	156.00	768.00
010-495-3100	SUPPLIES	3,500.00	3,500.00	3,200.00
010-495-4000	CONTRACT SERVICES	5,000.00	2,500.00	2,000.00
010-495-4150	CONTINUING EDUCATION	10,000.00	10,000.00	11,800.00
010-495-4220	INTERNET	0.00	400.00	1,000.00
010-495-4284	TRAVEL - ADMINISTRATION	1,000.00	500.00	0.00
010-495-4600	LEASE - EQUIPMENT	1,500.00	1,500.00	1,500.00
010-495-4900	IT - SOFTWARE	1,800.00	2,500.00	2,500.00
010-495-5910	EQUIPMENT - NON CAPITAL	3,000.00	3,000.00	2,000.00
	Total Department: 495 - County Auditor:	**629,693.00**	**608,940.00**	**574,661.00**
Department: 497 - County Treasurer				
010-497-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-497-1030	SALARY	53,045.00	67,700.00	90,000.00
010-497-1080	PART-TIME	26,405.00	25,000.00	0.00
010-497-1150	OVERTIME	150.00	150.00	500.00
010-497-1200	LONGEVITY	3,259.00	2,416.00	1,900.00
010-497-2010	FICA	12,729.00	13,492.00	13,086.00
010-497-2020	INSURANCE - GROUP	33,400.00	46,800.00	38,400.00
010-497-2030	RETIREMENT	16,323.00	17,302.00	16,781.00
010-497-2060	DISABILITY	456.00	442.00	1,026.00
010-497-2070	UNEMPLOYMENT	40.00	56.00	325.00
010-497-3100	SUPPLIES	2,000.00	3,000.00	1,569.00
010-497-4150	CONTINUING EDUCATION	7,000.00	6,000.00	6,951.00
010-497-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	1,200.00
010-497-5910	EQUIPMENT - NON CAPITAL	2,500.00	0.00	1,000.00
	Total Department: 497 - County Treasurer:	**242,040.00**	**264,658.00**	**251,398.00**
Department: 499 - Tax Assessor Collector				
010-499-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
010-499-1030	SALARY	632,729.00	612,200.00	585,000.00
010-499-1150	OVERTIME	5,000.00	5,000.00	10,000.00
010-499-1200	LONGEVITY	25,485.00	21,900.00	22,000.00
010-499-2010	FICA	57,126.00	55,095.00	53,218.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-499-2020	INSURANCE - GROUP	250,500.00	234,000.00	189,000.00
010-499-2030	RETIREMENT	73,256.00	70,652.00	68,259.00
010-499-2060	DISABILITY	6,384.00	2,861.00	4,174.00
010-499-2070	UNEMPLOYMENT	331.00	383.00	1,347.00
010-499-3100	SUPPLIES	25,000.00	30,000.00	30,000.00
010-499-3120	POSTAGE	15,000.00	13,500.00	25,000.00
010-499-4150	CONTINUING EDUCATION	8,500.00	9,500.00	9,500.00
010-499-4200	TELEPHONE	500.00	500.00	500.00
010-499-4284	TRAVEL - ADMINISTRATION	500.00	500.00	800.00
010-499-4320	REQUIRED PUBLICATIONS	0.00	0.00	3,500.00
010-499-4350	PRINTING SERVICES	0.00	10,000.00	11,000.00
010-499-4500	R & M - EQUIPMENT	2,500.00	3,000.00	5,100.00
010-499-4600	LEASE - EQUIPMENT	10,000.00	15,000.00	11,100.00
010-499-4900	IT - SOFTWARE	50,000.00	50,000.00	273,000.00
010-499-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	16,000.00
010-499-5910	EQUIPMENT - NON CAPITAL	10,000.00	10,000.00	18,000.00
	Total Department: 499 - Tax Assessor Collector:	**1,256,344.00**	**1,225,191.00**	**1,415,158.00**
Department: 500 - Human Resources				
010-500-1030	SALARY	104,854.00	101,800.00	103,750.00
010-500-1150	OVERTIME	0.00	0.00	500.00
010-500-1200	LONGEVITY	1,043.00	568.00	300.00
010-500-2010	FICA	8,101.00	7,831.00	7,998.00
010-500-2020	INSURANCE - GROUP	33,400.00	31,200.00	24,500.00
010-500-2030	RETIREMENT	10,389.00	10,042.00	10,256.00
010-500-2060	DISABILITY	912.00	532.00	627.00
010-500-2070	UNEMPLOYMENT	53.00	61.00	199.00
010-500-3100	SUPPLIES	2,000.00	1,800.00	2,000.00
010-500-3300	UNIFORMS	150.00	200.00	500.00
010-500-4000	CONTRACT SERVICES	0.00	0.00	500.00
010-500-4150	CONTINUING EDUCATION	3,200.00	3,200.00	3,110.00
010-500-4200	TELEPHONE	500.00	500.00	920.00
010-500-4284	TRAVEL - ADMINISTRATION	0.00	400.00	1,500.00
010-500-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	1,200.00
010-500-4900	IT - SOFTWARE	700.00	490.00	390.00
010-500-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	1,000.00
	Total Department: 500 - Human Resources:	**166,502.00**	**159,824.00**	**159,250.00**
Department: 503 - IT				
010-503-1030	SALARY	65,920.00	64,000.00	62,100.00
010-503-1200	LONGEVITY	5,857.00	4,839.00	4,300.00
010-503-2010	FICA	5,491.00	5,266.00	5,080.00
010-503-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-503-2030	RETIREMENT	7,041.00	6,753.00	6,514.00
010-503-2060	DISABILITY	456.00	336.00	398.00
010-503-2070	UNEMPLOYMENT	36.00	41.00	126.00
010-503-3100	SUPPLIES	1,400.00	1,400.00	1,400.00
010-503-4150	CONTINUING EDUCATION	1,200.00	1,200.00	1,300.00
010-503-4200	TELEPHONE	540.00	500.00	1,000.00
010-503-4220	INTERNET	400.00	400.00	0.00
010-503-4284	TRAVEL - ADMINISTRATION	500.00	500.00	400.00
010-503-4900	IT - SOFTWARE	200.00	200.00	200.00
010-503-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	1,500.00
	Total Department: 503 - IT:	**105,741.00**	**101,035.00**	**97,118.00**
Department: 510 - Facilities - Staff				
010-510-1030	SALARY	276,761.00	274,000.00	264,750.00
010-510-1150	OVERTIME	2,500.00	2,500.00	2,650.00
010-510-1200	LONGEVITY	937.00	606.00	600.00
010-510-2010	FICA	21,435.00	21,199.00	20,491.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-510-2020	INSURANCE - GROUP	100,200.00	93,600.00	72,500.00
010-510-2030	RETIREMENT	27,487.00	27,184.00	26,276.00
010-510-2060	DISABILITY	2,736.00	1,335.00	1,607.00
010-510-2070	UNEMPLOYMENT	140.00	166.00	509.00
010-510-3100	SUPPLIES	5,000.00	5,200.00	5,210.00
010-510-3300	UNIFORMS	3,000.00	3,000.00	1,200.00
010-510-4150	CONTINUING EDUCATION	1,500.00	500.00	140.00
010-510-4200	TELEPHONE	1,800.00	1,500.00	1,000.00
010-510-4250	FUEL	4,000.00	4,100.00	7,500.00
010-510-4284	TRAVEL - ADMINISTRATION	0.00	500.00	1,000.00
010-510-4500	R & M - EQUIPMENT	1,000.00	1,600.00	0.00
010-510-4540	R & M - VEHICLE	2,500.00	3,100.00	3,500.00
010-510-4660	LEASE - VEHICLES	15,600.00	16,200.00	16,200.00
010-510-4808	INSURANCE - VEHICLE	1,500.00	2,000.00	2,000.00
010-510-5910	EQUIPMENT - NON CAPITAL	2,500.00	2,500.00	500.00
	Total Department: 510 - Facilities - Staff:	**470,596.00**	**460,790.00**	**427,633.00**
Department: 516 - Facilities				
010-516-3100	SUPPLIES	30,000.00	28,000.00	33,500.00
010-516-4000	CONTRACT SERVICES	1,000.00	2,000.00	4,000.00
010-516-4200	TELEPHONE	6,000.00	7,500.00	7,500.00
010-516-4220	INTERNET	3,500.00	2,400.00	12,000.00
010-516-4225	DATA SERVICES	350,000.00	300,000.00	300,000.00
010-516-4250	FUEL	500.00	4,000.00	4,000.00
010-516-4400	UTILITIES	360,000.00	300,000.00	339,000.00
010-516-4520	R & M - GENERAL	350,000.00	300,000.00	280,000.00
010-516-4600	LEASE - EQUIPMENT	0.00	500.00	500.00
010-516-4802	INSURANCE - PROPERTY	225,000.00	195,000.00	150,000.00
010-516-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	28,000.00
010-516-5910	EQUIPMENT - NON CAPITAL	10,000.00	12,000.00	12,000.00
	Total Department: 516 - Facilities:	**1,336,000.00**	**1,151,400.00**	**1,170,500.00**
Department: 540 - Ambulance EMS				
010-540-1030	SALARY	1,162,239.00	992,263.00	707,834.00
010-540-1080	PART-TIME	175,000.00	125,000.00	53,025.00
010-540-1150	OVERTIME	592,160.00	493,238.00	368,460.00
010-540-1200	LONGEVITY	52,579.00	41,753.00	34,015.00
010-540-1250	SALARY SUPPLEMENT - LOCAL	5,200.00	25,800.00	0.00
010-540-2010	FICA	152,019.00	137,934.00	82,451.00
010-540-2020	INSURANCE - GROUP	384,100.00	312,000.00	179,500.00
010-540-2030	RETIREMENT	194,942.00	176,879.00	113,982.00
010-540-2040	INSURANCE - WORKERS COMP	15,000.00	15,000.00	15,000.00
010-540-2060	DISABILITY	10,488.00	6,196.00	6,953.00
010-540-2070	UNEMPLOYMENT	994.00	1,082.00	2,202.00
010-540-3100	SUPPLIES	20,000.00	10,000.00	10,100.00
010-540-3102	SUPPLIES - AMBULANCE	100,000.00	80,000.00	38,300.00
010-540-3300	UNIFORMS	15,000.00	14,000.00	10,000.00
010-540-4000	CONTRACT SERVICES	4,000.00	4,000.00	0.00
010-540-4108	MEDICAL - TRANSPORT	0.00	67,800.00	100,000.00
010-540-4150	CONTINUING EDUCATION	12,000.00	10,000.00	9,920.00
010-540-4200	TELEPHONE	4,800.00	4,300.00	2,500.00
010-540-4220	INTERNET	3,600.00	2,900.00	1,800.00
010-540-4250	FUEL	40,000.00	30,000.00	20,000.00
010-540-4400	UTILITIES	2,500.00	1,200.00	1,000.00
010-540-4500	R & M - EQUIPMENT	50,000.00	49,000.00	19,500.00
010-540-4540	R & M - VEHICLE	30,000.00	30,000.00	12,800.00
010-540-4600	LEASE - EQUIPMENT	2,400.00	2,000.00	2,000.00
010-540-4660	LEASE - VEHICLES	39,500.00	24,000.00	24,000.00
010-540-4806	INSURANCE - LIABILITY	15,000.00	15,000.00	10,080.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-540-4808	INSURANCE - VEHICLE	20,000.00	20,000.00	12,000.00
010-540-4900	IT - SOFTWARE	15,000.00	12,000.00	5,000.00
010-540-5900	EQUIPMENT - CAPITALIZED	450,000.00	446,000.00	376,000.00
010-540-5910	EQUIPMENT - NON CAPITAL	12,000.00	11,100.00	16,200.00
	Total Department: 540 - Ambulance EMS:	**3,580,521.00**	**3,160,445.00**	**2,234,622.00**
Department: 543 - Fire Protection - VFD				
010-543-2040	INSURANCE - WORKERS COMP	32,000.00	32,000.00	32,000.00
010-543-3100	SUPPLIES	50,000.00	21,900.00	40,150.00
010-543-4000	CONTRACT SERVICES	5,000.00	5,000.00	0.00
010-543-4030	AUDIT	10,000.00	7,900.00	7,500.00
010-543-4150	CONTINUING EDUCATION	10,000.00	7,000.00	5,000.00
010-543-4200	TELEPHONE	420.00	420.00	420.00
010-543-4220	INTERNET	5,000.00	1,600.00	1,800.00
010-543-4250	FUEL	20,000.00	20,000.00	18,100.00
010-543-4284	TRAVEL - ADMINISTRATION	0.00	0.00	2,000.00
010-543-4400	UTILITIES	1,200.00	1,200.00	1,350.00
010-543-4500	R & M - EQUIPMENT	30,000.00	34,000.00	25,000.00
010-543-4520	R & M - GENERAL	5,000.00	5,000.00	5,000.00
010-543-4540	R & M - VEHICLE	35,000.00	16,000.00	25,000.00
010-543-4600	LEASE - EQUIPMENT	3,000.00	2,500.00	2,700.00
010-543-4780	VFD AID - INTERLOCAL	260,000.00	260,000.00	211,483.75
010-543-4782	VFD AID - ECVFD	260,000.00	247,000.00	234,350.00
010-543-4800	INSURANCE - A & S	6,000.00	6,000.00	8,000.00
010-543-4806	INSURANCE - LIABILITY	17,000.00	17,000.00	3,900.00
010-543-4808	INSURANCE - VEHICLE	30,000.00	28,000.00	23,820.00
010-543-4900	IT - SOFTWARE	20,000.00	20,000.00	20,000.00
010-543-4990	CONTINGENCY	0.00	0.00	10.00
010-543-5900	EQUIPMENT - CAPITALIZED	30,000.00	58,300.00	17,000.00
010-543-5910	EQUIPMENT - NON CAPITAL	57,000.00	11,900.00	50,870.00
	Total Department: 543 - Fire Protection - VFD:	**886,620.00**	**802,720.00**	**735,453.75**
Department: 544 - Fire Marshal				
010-544-1030	SALARY	63,551.00	61,700.00	58,750.00
010-544-1200	LONGEVITY	1,911.00	1,378.00	1,200.00
010-544-1250	SALARY SUPPLEMENT - LOCAL	6,000.00	6,000.00	3,600.00
010-544-2010	FICA	5,467.00	5,284.00	4,862.00
010-544-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-544-2030	RETIREMENT	7,010.00	6,777.00	6,234.00
010-544-2060	DISABILITY	456.00	299.00	381.00
010-544-2070	UNEMPLOYMENT	36.00	41.00	121.00
010-544-3100	SUPPLIES	500.00	500.00	500.00
010-544-3300	UNIFORMS	500.00	500.00	500.00
010-544-4000	CONTRACT SERVICES	1,000.00	1,000.00	1,000.00
010-544-4150	CONTINUING EDUCATION	2,500.00	2,500.00	2,500.00
010-544-4200	TELEPHONE	500.00	500.00	500.00
010-544-4250	FUEL	3,000.00	3,000.00	3,000.00
010-544-4540	R & M - VEHICLE	2,500.00	1,000.00	2,000.00
010-544-4660	LEASE - VEHICLES	12,000.00	12,000.00	12,000.00
010-544-4808	INSURANCE - VEHICLE	800.00	800.00	750.00
010-544-4900	IT - SOFTWARE	200.00	200.00	200.00
010-544-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	4,500.00
	Total Department: 544 - Fire Marshal:	**124,631.00**	**119,079.00**	**115,398.00**
Department: 550 - Constable - I				
010-550-1010	ELECTED OFFICIAL	64,890.00	63,000.00	60,000.00
010-550-1200	LONGEVITY	3,058.00	2,335.00	2,000.00
010-550-1250	SALARY SUPPLEMENT - LOCAL	24,000.00	18,000.00	16,000.00
010-550-2010	FICA	7,034.00	6,375.00	5,967.00
010-550-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-550-2030	RETIREMENT	9,020.00	8,175.00	7,652.00
010-550-2060	DISABILITY	0.00	0.00	468.00
010-550-2070	UNEMPLOYMENT	0.00	0.00	148.00
010-550-3100	SUPPLIES	1,500.00	1,930.00	1,960.00
010-550-3300	UNIFORMS	1,000.00	750.00	500.00
010-550-4150	CONTINUING EDUCATION	0.00	70.00	40.00
010-550-4200	TELEPHONE	420.00	420.00	420.00
010-550-4220	INTERNET	400.00	400.00	600.00
010-550-4250	FUEL	3,500.00	3,500.00	3,500.00
010-550-4540	R & M - VEHICLE	1,500.00	1,500.00	1,500.00
010-550-4660	LEASE - VEHICLES	11,000.00	12,000.00	12,000.00
010-550-4808	INSURANCE - VEHICLE	1,200.00	1,100.00	1,000.00
010-550-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	14,000.00
010-550-5910	EQUIPMENT - NON CAPITAL	4,500.00	4,500.00	0.00
	Total Department: 550 - Constable - I:	**149,722.00**	**139,655.00**	**140,555.00**
Department: 552 - Constable - II				
010-552-1010	ELECTED OFFICIAL	64,890.00	63,000.00	60,000.00
010-552-1200	LONGEVITY	1,350.00	1,170.00	850.00
010-552-1250	SALARY SUPPLEMENT - LOCAL	4,000.00	0.00	0.00
010-552-2010	FICA	5,373.00	4,909.00	4,655.00
010-552-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-552-2030	RETIREMENT	6,891.00	6,295.00	5,969.00
010-552-2060	DISABILITY	0.00	0.00	365.00
010-552-2070	UNEMPLOYMENT	0.00	0.00	116.00
010-552-3100	SUPPLIES	1,000.00	700.00	1,000.00
010-552-3300	UNIFORMS	500.00	1,700.00	500.00
010-552-4150	CONTINUING EDUCATION	500.00	100.00	100.00
010-552-4200	TELEPHONE	500.00	500.00	500.00
010-552-4220	INTERNET	400.00	400.00	600.00
010-552-4250	FUEL	3,500.00	3,500.00	3,500.00
010-552-4540	R & M - VEHICLE	3,000.00	2,000.00	2,900.00
010-552-4660	LEASE - VEHICLES	360.00	8,000.00	8,000.00
010-552-4808	INSURANCE - VEHICLE	800.00	800.00	800.00
010-552-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	2,800.00
	Total Department: 552 - Constable - II:	**109,764.00**	**108,674.00**	**105,455.00**
Department: 560 - County Sheriff				
010-560-1010	ELECTED OFFICIAL	103,000.00	100,000.00	95,220.00
010-560-1030	SALARY	2,917,475.00	2,889,200.00	2,486,165.00
010-560-1080	PART-TIME	21,630.00	21,000.00	0.00
010-560-1150	OVERTIME	70,000.00	70,000.00	60,500.00
010-560-1200	LONGEVITY	85,332.00	72,686.00	73,000.00
010-560-1250	SALARY SUPPLEMENT - LOCAL	138,000.00	144,000.00	62,400.00
010-560-2010	FICA	255,161.00	252,212.00	211,659.00
010-560-2020	INSURANCE - GROUP	784,900.00	748,800.00	541,000.00
010-560-2030	RETIREMENT	327,206.00	323,425.00	271,460.00
010-560-2060	DISABILITY	20,976.00	13,004.00	16,601.00
010-560-2070	UNEMPLOYMENT	1,611.00	1,916.00	5,269.00
010-560-3100	SUPPLIES	37,000.00	34,000.00	23,210.00
010-560-3120	POSTAGE	3,000.00	3,000.00	2,550.00
010-560-3300	UNIFORMS	82,000.00	63,000.00	51,000.00
010-560-3900	SUPPLIES - ESTRAY	30,000.00	30,000.00	22,200.00
010-560-4000	CONTRACT SERVICES	100.00	100.00	0.00
010-560-4150	CONTINUING EDUCATION	45,000.00	60,000.00	65,800.00
010-560-4180	PERSONNEL COSTS	3,000.00	3,000.00	2,000.00
010-560-4200	TELEPHONE	32,000.00	40,000.00	36,000.00
010-560-4220	INTERNET	25,000.00	15,000.00	14,700.00
010-560-4250	FUEL	180,000.00	180,000.00	225,000.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-560-4500	R & M - EQUIPMENT	70,000.00	3,600.00	2,250.00
010-560-4540	R & M - VEHICLE	120,000.00	100,000.00	95,437.50
010-560-4600	LEASE - EQUIPMENT	6,000.00	6,000.00	6,000.00
010-560-4660	LEASE - VEHICLES	600,000.00	650,000.00	555,250.00
010-560-4803	INSURANCE - CLAIMS	0.00	0.00	31,814.50
010-560-4806	INSURANCE - LIABILITY	70,000.00	60,100.00	51,050.00
010-560-4808	INSURANCE - VEHICLE	60,000.00	65,000.00	50,550.00
010-560-4900	IT - SOFTWARE	200,000.00	118,900.00	48,090.00
010-560-4953	INVESTIGATION	8,000.00	8,000.00	7,000.00
010-560-4956	SWAT	20,000.00	20,000.00	14,500.00
010-560-4957	QUALIFICATIONS	20,000.00	18,000.00	15,700.00
010-560-4958	GRANT - STATE SAVNS	20,000.00	20,000.00	20,000.00
010-560-4960	EXTRADITION	0.00	1,300.00	0.00
010-560-4962	TRANSPORT	2,500.00	0.00	0.00
010-560-5900	EQUIPMENT - CAPITALIZED	0.00	94,919.00	183,796.00
010-560-5910	EQUIPMENT - NON CAPITAL	192,000.00	154,800.00	113,574.00
	Total Department: 560 - County Sheriff:	**6,550,891.00**	**6,384,962.00**	**5,460,746.00**
Department: 561 - Jail				
010-561-1030	SALARY	1,963,592.00	1,906,400.00	1,767,035.00
010-561-1150	OVERTIME	20,000.00	20,000.00	30,900.00
010-561-1200	LONGEVITY	30,080.00	32,121.00	28,800.00
010-561-1250	SALARY SUPPLEMENT - LOCAL	38,000.00	14,000.00	9,600.00
010-561-2010	FICA	156,953.00	150,898.00	140,411.00
010-561-2020	INSURANCE - GROUP	601,200.00	561,600.00	436,500.00
010-561-2030	RETIREMENT	201,269.00	193,504.00	180,075.00
010-561-2060	DISABILITY	16,416.00	8,955.00	11,013.00
010-561-2070	UNEMPLOYMENT	1,026.00	1,184.00	3,493.00
010-561-3100	SUPPLIES	37,500.00	36,000.00	40,650.00
010-561-3120	POSTAGE	0.00	0.00	200.00
010-561-3300	UNIFORMS	22,400.00	22,400.00	22,000.00
010-561-3400	SUPPLIES - JANITORIAL	50,000.00	57,000.00	55,000.00
010-561-4150	CONTINUING EDUCATION	25,000.00	26,000.00	28,880.00
010-561-4180	PERSONNEL COSTS	10,000.00	8,000.00	7,100.00
010-561-4200	TELEPHONE	1,200.00	1,200.00	600.00
010-561-4250	FUEL	2,500.00	2,000.00	8,000.00
010-561-4500	R & M - EQUIPMENT	5,000.00	10,000.00	13,600.00
010-561-4540	R & M - VEHICLE	5,000.00	6,000.00	6,000.00
010-561-4600	LEASE - EQUIPMENT	7,500.00	7,500.00	7,500.00
010-561-4660	LEASE - VEHICLES	40,000.00	40,000.00	40,000.00
010-561-4808	INSURANCE - VEHICLE	3,500.00	4,500.00	3,350.00
010-561-4900	IT - SOFTWARE	15,000.00	25,000.00	4,420.00
010-561-4960	EXTRADITION	15,000.00	35,000.00	35,000.00
010-561-4962	TRANSPORT	5,000.00	0.00	0.00
010-561-4966	INMATE - MEALS	275,000.00	250,000.00	248,500.00
010-561-4968	INMATE - DENTAL	15,000.00	15,000.00	15,000.00
010-561-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	205,500.00
010-561-5910	EQUIPMENT - NON CAPITAL	5,000.00	4,000.00	53,500.00
	Total Department: 561 - Jail:	**3,568,136.00**	**3,438,262.00**	**3,402,627.00**
Department: 574 - JuvProb - Local				
010-574-4680	RENTAL - REAL PROPERTY	0.00	0.00	21,000.00
010-574-4720	JUVENILE - LOCAL	70,720.00	71,050.00	52,469.00
010-574-4990	CONTINGENCY	50,000.00	100,000.00	100,000.00
	Total Department: 574 - JuvProb - Local:	**120,720.00**	**171,050.00**	**173,469.00**
Department: 580 - EMC				
010-580-1030	SALARY	64,375.00	62,500.00	58,750.00
010-580-1200	LONGEVITY	549.00	353.00	200.00
010-580-2010	FICA	4,967.00	4,808.00	4,510.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-580-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-580-2030	RETIREMENT	6,369.00	6,166.00	5,783.00
010-580-2060	DISABILITY	456.00	295.00	354.00
010-580-2070	UNEMPLOYMENT	32.00	38.00	112.00
010-580-3100	SUPPLIES	10,000.00	3,250.00	3,550.00
010-580-3300	UNIFORMS	1,500.00	1,500.00	1,200.00
010-580-4150	CONTINUING EDUCATION	10,000.00	9,000.00	5,750.00
010-580-4200	TELEPHONE	600.00	600.00	600.00
010-580-4220	INTERNET	400.00	400.00	500.00
010-580-4250	FUEL	5,000.00	5,000.00	5,000.00
010-580-4540	R & M - VEHICLE	500.00	500.00	500.00
010-580-4660	LEASE - VEHICLES	16,000.00	16,000.00	14,400.00
010-580-4808	INSURANCE - VEHICLE	1,200.00	1,200.00	1,500.00
010-580-4900	IT - SOFTWARE	500.00	13,000.00	0.00
010-580-5900	EQUIPMENT - CAPITALIZED	0.00	0.00	45,000.00
010-580-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	19,500.00
	Total Department: 580 - EMC:	**139,148.00**	**140,210.00**	**180,009.00**
Department: 581 - Communications				
010-581-1030	SALARY	0.00	587,100.00	569,000.00
010-581-1150	OVERTIME	0.00	80,000.00	80,000.00
010-581-1200	LONGEVITY	0.00	15,903.00	14,000.00
010-581-1250	SALARY SUPPLEMENT - LOCAL	0.00	34,000.00	16,800.00
010-581-2010	FICA	0.00	54,851.00	52,005.00
010-581-2020	INSURANCE - GROUP	0.00	187,200.00	149,500.00
010-581-2030	RETIREMENT	0.00	70,338.00	66,688.00
010-581-2060	DISABILITY	0.00	2,907.00	4,079.00
010-581-2070	UNEMPLOYMENT	0.00	430.00	1,292.00
010-581-3100	SUPPLIES	0.00	7,200.00	8,300.00
010-581-4000	CONTRACT SERVICES	0.00	32,000.00	45,000.00
010-581-4150	CONTINUING EDUCATION	0.00	3,000.00	5,000.00
010-581-4180	PERSONNEL COSTS	0.00	2,500.00	2,000.00
010-581-4200	TELEPHONE	0.00	1,000.00	1,000.00
010-581-4220	INTERNET	0.00	10,000.00	0.00
010-581-4400	UTILITIES	0.00	10,000.00	5,000.00
010-581-4500	R & M - EQUIPMENT	0.00	66,311.00	88,320.00
010-581-4520	R & M - GENERAL	0.00	0.00	4,000.00
010-581-4600	LEASE - EQUIPMENT	0.00	1,500.00	1,800.00
010-581-4802	INSURANCE - PROPERTY	0.00	6,500.00	3,000.00
010-581-4900	IT - SOFTWARE	0.00	0.00	14,000.00
010-581-5000	LEASE - RADIO TOWERS	0.00	65,000.00	60,000.00
010-581-5900	EQUIPMENT - CAPITALIZED	0.00	610,189.00	0.00
010-581-5910	EQUIPMENT - NON CAPITAL	0.00	21,000.00	1,680.00
	Total Department: 581 - Communications:	**0.00**	**1,868,929.00**	**1,192,464.00**
Department: 582 - DPS				
010-582-1030	SALARY	44,599.00	43,300.00	42,000.00
010-582-1150	OVERTIME	250.00	250.00	500.00
010-582-1200	LONGEVITY	6,161.00	5,802.00	4,700.00
010-582-2010	FICA	3,902.00	3,775.00	3,611.00
010-582-2020	INSURANCE - GROUP	16,700.00	15,600.00	12,800.00
010-582-2030	RETIREMENT	5,004.00	4,841.00	4,630.00
010-582-2060	DISABILITY	456.00	233.00	283.00
010-582-2070	UNEMPLOYMENT	26.00	30.00	90.00
010-582-3100	SUPPLIES	500.00	500.00	500.00
010-582-5910	EQUIPMENT - NON CAPITAL	5,000.00	5,000.00	5,000.00
	Total Department: 582 - DPS:	**82,598.00**	**79,331.00**	**74,114.00**
Department: 585 - UNIFIED DISPATCH CENTER				
010-585-3100	SUPPLIES	5,000.00	0.00	0.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-585-4000	CONTRACT SERVICES	900,000.00	0.00	0.00
010-585-4200	TELEPHONE	1,500.00	0.00	0.00
010-585-4400	UTILITIES	15,000.00	0.00	0.00
010-585-4500	R & M - EQUIPMENT	10,000.00	0.00	0.00
010-585-4520	R & M - GENERAL	10,000.00	0.00	0.00
010-585-4600	LEASE - EQUIPMENT	1,500.00	0.00	0.00
010-585-4802	INSURANCE - PROPERTY	15,000.00	8,000.00	0.00
010-585-5000	LEASE - TOWERS	75,000.00	0.00	0.00
	Total Department: 585 - UNIFIED DISPATCH CENTER:	**1,033,000.00**	**8,000.00**	**0.00**
Department: 590 - 911 ADDRESSING				
010-590-1030	SALARY	60,000.00	55,000.00	0.00
010-590-1200	LONGEVITY	4,223.00	3,923.00	0.00
010-590-2010	FICA	4,913.00	4,508.00	0.00
010-590-2020	INSURANCE - GROUP	16,700.00	15,600.00	0.00
010-590-2030	RETIREMENT	6,300.00	5,780.00	0.00
010-590-2060	DISABILITY	456.00	237.00	0.00
010-590-2070	UNEMPLOYMENT	32.00	35.00	0.00
010-590-3100	SUPPLIES	4,000.00	3,000.00	0.00
010-590-4150	CONTINUING EDUCATION	6,000.00	3,500.00	0.00
010-590-4200	TELEPHONE	500.00	500.00	0.00
010-590-4284	TRAVEL - ADMINISTRATION	500.00	500.00	0.00
010-590-4600	LEASE - EQUIPMENT	2,200.00	1,200.00	0.00
010-590-4900	IT - SOFTWARE	7,000.00	4,500.00	0.00
010-590-5910	EQUIPMENT - NON CAPITAL	2,500.00	1,000.00	0.00
	Total Department: 590 - 911 ADDRESSING:	**115,324.00**	**99,283.00**	**0.00**
Department: 600 - Environmental				
010-600-1030	SALARY	116,950.00	65,000.00	63,000.00
010-600-1200	LONGEVITY	1,500.00	1,260.00	1,100.00
010-600-1250	SALARY SUPPLEMENT - LOCAL	0.00	2,500.00	0.00
010-600-2010	FICA	9,061.00	5,260.00	4,904.00
010-600-2020	INSURANCE - GROUP	33,400.00	15,600.00	12,800.00
010-600-2030	RETIREMENT	11,620.00	6,745.00	6,488.00
010-600-2060	DISABILITY	912.00	279.00	385.00
010-600-2070	UNEMPLOYMENT	59.00	41.00	122.00
010-600-3100	SUPPLIES	3,000.00	2,500.00	2,250.00
010-600-4000	CONTRACT SERVICES	5,000.00	5,000.00	5,000.00
010-600-4150	CONTINUING EDUCATION	2,500.00	2,500.00	2,500.00
010-600-4200	TELEPHONE	0.00	0.00	50.00
010-600-4250	FUEL	3,500.00	3,500.00	3,500.00
010-600-4540	R & M - VEHICLE	2,900.00	2,900.00	2,900.00
010-600-4600	LEASE - EQUIPMENT	1,200.00	1,200.00	1,200.00
010-600-4660	LEASE - VEHICLES	12,000.00	0.00	0.00
010-600-4808	INSURANCE - VEHICLE	500.00	500.00	400.00
010-600-4900	IT - SOFTWARE	500.00	500.00	500.00
010-600-5910	EQUIPMENT - NON CAPITAL	2,500.00	1,500.00	0.00
	Total Department: 600 - Environmental:	**207,102.00**	**116,785.00**	**107,099.00**
Department: 605 - Land Development				
010-605-1030	SALARY	66,950.00	62,500.00	103,760.00
010-605-1150	OVERTIME	0.00	0.00	750.00
010-605-1200	LONGEVITY	1,322.00	1,202.00	4,500.00
010-605-1250	SALARY SUPPLEMENT - LOCAL	0.00	0.00	2,500.00
010-605-2010	FICA	5,223.00	4,873.00	8,511.00
010-605-2020	INSURANCE - GROUP	16,700.00	15,600.00	25,600.00
010-605-2030	RETIREMENT	6,698.00	6,249.00	11,114.00
010-605-2060	DISABILITY	456.00	297.00	668.00
010-605-2070	UNEMPLOYMENT	34.00	38.00	211.00
010-605-3100	SUPPLIES	8,000.00	8,000.00	7,540.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-605-3300	UNIFORMS	0.00	0.00	1,000.00
010-605-4000	CONTRACT SERVICES	45,000.00	35,000.00	33,000.00
010-605-4150	CONTINUING EDUCATION	5,000.00	5,000.00	5,000.00
010-605-4200	TELEPHONE	500.00	500.00	1,020.00
010-605-4250	FUEL	1,500.00	1,500.00	1,500.00
010-605-4540	R & M - VEHICLE	1,500.00	1,500.00	980.00
010-605-4600	LEASE - EQUIPMENT	1,800.00	1,800.00	2,500.00
010-605-4808	INSURANCE - VEHICLE	500.00	500.00	800.00
010-605-4900	IT - SOFTWARE	10,000.00	10,000.00	14,000.00
010-605-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	9,800.00
	Total Department: 605 - Land Development:	**171,183.00**	**154,559.00**	**234,754.00**
Department: 630 - Health & Welfare				
010-630-4102	MEDICAL - HEALTH OFFICER	6,000.00	6,000.00	6,000.00
010-630-4103	MEDICAL - AUTOPSY	100,000.00	70,000.00	75,000.00
010-630-4104	MEDICAL - DISPOSITION	80,000.00	60,000.00	70,000.00
010-630-4750	PVMHMR	25,750.00	25,750.00	25,750.00
	Total Department: 630 - Health & Welfare:	**211,750.00**	**161,750.00**	**176,750.00**
Department: 645 - Indigent Health				
010-645-1030	SALARY	0.00	0.00	58,000.00
010-645-1150	OVERTIME	0.00	0.00	500.00
010-645-1200	LONGEVITY	0.00	0.00	9,750.00
010-645-1250	SALARY SUPPLEMENT - LOCAL	5,000.00	12,000.00	3,000.00
010-645-2010	FICA	383.00	918.00	5,221.00
010-645-2020	INSURANCE - GROUP	0.00	0.00	12,000.00
010-645-2030	RETIREMENT	491.00	1,177.00	6,695.00
010-645-2060	DISABILITY	0.00	0.00	410.00
010-645-2070	UNEMPLOYMENT	3.00	7.00	130.00
010-645-3100	SUPPLIES	2,500.00	2,000.00	2,000.00
010-645-3120	POSTAGE	0.00	500.00	0.00
010-645-4000	CONTRACT SERVICES	2,000.00	2,000.00	15,000.00
010-645-4102	MEDICAL CONTRACTED	265,000.00	265,000.00	208,000.00
010-645-4105	MEDICAL - INDIGENT	100,000.00	250,000.00	435,000.00
010-645-4106	MEDICAL - JAIL	300,000.00	300,000.00	400,000.00
010-645-4150	CONTINUING EDUCATION	5,000.00	8,000.00	3,000.00
010-645-4200	TELEPHONE	500.00	500.00	500.00
010-645-4540	R & M - VEHICLE	0.00	0.00	1,000.00
010-645-4600	LEASE - EQUIPMENT	1,800.00	1,800.00	1,800.00
010-645-4808	INSURANCE - VEHILCE	0.00	0.00	340.00
010-645-4900	IT - SOFTWARE	24,000.00	25,000.00	16,500.00
010-645-4990	CONTINGENCY	500,000.00	435,000.00	262,160.00
010-645-5910	EQUIPMENT - NON CAPITAL	3,500.00	0.00	3,000.00
	Total Department: 645 - Indigent Health:	**1,210,177.00**	**1,303,902.00**	**1,444,006.00**
Department: 650 - Community Services				
010-650-4774	HISTORICAL	5,000.00	3,500.00	1,500.00
010-650-4776	HUMANE	18,000.00	18,000.00	18,000.00
010-650-4778	SENIOR SERVICES	25,000.00	25,000.00	25,000.00
010-650-4790	PREDATOR CONTROL	38,400.00	38,400.00	38,400.00
	Total Department: 650 - Community Services:	**86,400.00**	**84,900.00**	**82,900.00**
Department: 665 - AgriLife				
010-665-1030	SALARY	148,114.00	143,800.00	139,360.00
010-665-1080	PART-TIME	26,405.00	19,600.00	19,000.00
010-665-1150	OVERTIME	0.00	0.00	500.00
010-665-1200	LONGEVITY	8,407.00	6,766.00	5,700.00
010-665-2010	FICA	13,994.00	13,018.00	12,589.00
010-665-2020	INSURANCE - GROUP	16,850.00	15,747.00	12,950.00
010-665-2030	RETIREMENT	6,857.00	6,023.00	6,396.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
010-665-2060	DISABILITY	456.00	201.00	987.00
010-665-2070	UNEMPLOYMENT	91.00	102.00	313.00
010-665-3100	SUPPLIES	6,000.00	6,000.00	6,050.00
010-665-4150	CONTINUING EDUCATION	10,000.00	10,000.00	10,000.00
010-665-4200	TELEPHONE	1,260.00	1,260.00	1,260.00
010-665-4250	FUEL	5,000.00	5,000.00	4,950.00
010-665-4284	TRAVEL - ADMINISTRATION	500.00	500.00	2,600.00
010-665-4540	R & M - VEHICLE	1,000.00	1,000.00	1,000.00
010-665-4600	LEASE - EQUIPMENT	3,000.00	3,000.00	3,000.00
010-665-4660	LEASE - VEHICLES	20,000.00	20,000.00	16,000.00
010-665-4808	INSURANCE - VEHICLE	1,500.00	1,500.00	1,200.00
010-665-4852	PROGRAMMING	2,500.00	2,500.00	5,500.00
010-665-4853	LIVESTOCK SHOWS	17,000.00	17,000.00	12,000.00
010-665-5910	EQUIPMENT - NON CAPITAL	1,500.00	1,500.00	3,000.00
	Total Department: 665 - AgriLife:	**290,434.00**	**274,517.00**	**264,355.00**
Department: 900 - TRANSFERS				
010-900-9999	TRANSFERS	2,650,000.00	4,280,000.00	2,200,000.00
	Total Department: 900 - TRANSFERS:	**2,650,000.00**	**4,280,000.00**	**2,200,000.00**
	Total Expense:	**35,117,072.00**	**35,498,959.00**	**29,555,144.75**
	Total Fund: 010 - GENERAL:	**-8,287,502.00**	**-9,150,820.00**	**-6,639,147.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 015 - JUDICIAL				
Revenue				
015-334-0000	GRANT - TIDC	25,000.00	25,000.00	30,000.00
015-360-0000	INTEREST	25,000.00	0.00	0.00
015-370-6100	REIMBURSEMENTS - CAA	20,000.00	30,000.00	20,000.00
015-390-0000	TRANSFERS	500,000.00	250,000.00	200,000.00
	Total Revenue:	**570,000.00**	**305,000.00**	**250,000.00**
Expense				
Department: 426 - County Court				
015-426-4000	CONTRACT SERVICES	5,000.00	5,500.00	2,500.00
015-426-4050	ATTORNEY - AD LITEM CIVIL	50,000.00	60,000.00	60,000.00
015-426-4052	ATTORNEY - AD LITEM CRIMINAL	50,000.00	60,000.00	57,000.00
015-426-4054	ATTORNEY - AD LITEM JUVENILE	10,000.00	6,000.00	6,500.00
015-426-4107	MEDICAL - PSYCHIATRIC	10,000.00	15,000.00	15,000.00
015-426-4831	COURT COSTS	5,000.00	5,000.00	4,200.00
015-426-4832	COURT REPORTER	10,000.00	15,000.00	18,000.00
015-426-4833	JUROR - DONATIONS	2,500.00	5,000.00	4,500.00
015-426-4834	JUROR - FEES	2,500.00	8,000.00	6,000.00
015-426-4990	CONTINGENCY	100,000.00	197,000.00	105,800.00
	Total Department: 426 - County Court:	**245,000.00**	**376,500.00**	**279,500.00**
Department: 435 - District Court				
015-435-4000	CONTRACT SERVICES	15,000.00	15,000.00	31,000.00
015-435-4050	ATTORNEY - AD LITEM CIVIL	0.00	50,000.00	50,000.00
015-435-4052	ATTORNEY - AD LITEM CRIMINAL	100,000.00	120,000.00	120,000.00
015-435-4710	JUDICIAL ASSESSMENT	6,000.00	5,525.00	3,500.00
015-435-4831	COURT COSTS	5,000.00	10,000.00	30,000.00
015-435-4832	COURT REPORTER	0.00	5,000.00	5,000.00
015-435-4833	JUROR - DONATIONS	5,000.00	5,000.00	4,000.00
015-435-4834	JUROR - FEES	25,000.00	40,000.00	43,000.00
015-435-4835	TRANSCRIPTS	10,000.00	15,000.00	15,000.00
015-435-4900	IT - SOFTWARE	250,000.00	0.00	0.00
015-435-4990	CONTINGENCY	1,000,000.00	500,000.00	743,000.00
	Total Department: 435 - District Court:	**1,416,000.00**	**765,525.00**	**1,044,500.00**
	Total Expense:	**1,661,000.00**	**1,142,025.00**	**1,324,000.00**
	Total Fund: 015 - JUDICIAL:	**-1,091,000.00**	**-837,025.00**	**-1,074,000.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 020 - ROAD & BRIDGE				
Revenue				
020-390-0000	TRANSFERS	615,000.00	80,000.00	440,000.00
	Total Revenue:	**615,000.00**	**80,000.00**	**440,000.00**
Expense				
Department: 610 - Road & Bridge				
020-610-1030	SALARY	0.00	40,000.00	211,140.00
020-610-1150	OVERTIME	0.00	0.00	5,000.00
020-610-1200	LONGEVITY	0.00	120.00	2,500.00
020-610-2010	FICA	0.00	3,069.00	16,695.00
020-610-2020	INSURANCE - GROUP	0.00	15,600.00	36,000.00
020-610-2030	RETIREMENT	0.00	3,936.00	21,409.00
020-610-2040	INSURANCE - WORKERS COMP	0.00	1,000.00	3,000.00
020-610-2060	DISABILITY	0.00	343.00	1,309.00
020-610-2070	UNEMPLOYMENT	0.00	24.00	415.00
020-610-3100	SUPPLIES	2,500.00	300.00	17,000.00
020-610-3300	UNIFORMS	0.00	0.00	4,000.00
020-610-4000	CONTRACT SERVICES	150,000.00	0.00	0.00
020-610-4150	CONTINUING EDUCATION	0.00	0.00	3,000.00
020-610-4180	PERSONNEL COSTS	0.00	0.00	500.00
020-610-4200	TELEPHONE	0.00	0.00	840.00
020-610-4220	INTERNET	0.00	4,400.00	0.00
020-610-4250	FUEL	0.00	0.00	10,000.00
020-610-4400	UTILITIES	0.00	0.00	27,100.00
020-610-4500	R & M - EQUIPMENT	10,000.00	500.00	41,500.00
020-610-4520	R & M - GENERAL	2,500.00	1,000.00	8,000.00
020-610-4540	R & M - VEHICLE	0.00	100.00	17,000.00
020-610-4600	LEASE - EQUIPMENT	0.00	800.00	400.00
020-610-4802	INSURANCE - PROPERTY	0.00	0.00	2,500.00
020-610-4805	INSURANCE - EQUIPMENT	0.00	0.00	1,000.00
020-610-4808	INSURANCE - VEHICLE	0.00	2,500.00	4,500.00
020-610-4990	CONTINGENCY	100,000.00	14,900.00	5,900.00
020-610-5900	EQUIPMENT - CAPITALIZED	350,000.00	80,000.00	117,000.00
020-610-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	8,000.00
	Total Department: 610 - Road & Bridge:	**615,000.00**	**168,592.00**	**565,708.00**
	Total Expense:	**615,000.00**	**168,592.00**	**565,708.00**
	Total Fund: 020 - ROAD & BRIDGE:	**0.00**	**-88,592.00**	**-125,708.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 021 - PRECINCT - 1				
Revenue				
021-310-1100	TAXES - PROPERTY	1,195,621.00	1,195,621.00	1,089,106.00
021-310-1200	TAXES - PROPERTY DELINQUENT	10,000.00	10,000.00	7,000.00
021-310-1205	TAXES - REFUNDS	0.00	-5,000.00	-8,500.00
021-310-1210	TAXES - ABATEMENT	-5,000.00	-10,000.00	0.00
021-318-1150	TAXES - AUTO OPTIONAL	80,000.00	80,000.00	60,000.00
021-319-1200	PENALTY & INTEREST	15,000.00	8,000.00	5,000.00
021-319-2200	PENALTY & INTEREST - RENDITION	1,000.00	1,000.00	1,000.00
021-321-2000	LICENSE - MOTOR VEHICLE	70,000.00	70,000.00	80,000.00
021-321-2050	GROSS WEIGHT AXLE	15,000.00	25,000.00	20,000.00
021-333-0000	GRANT - STATE	375,000.00	0.00	0.00
021-333-2000	GRANT - STATE LATERAL ROAD	7,500.00	7,500.00	7,500.00
021-360-0000	INTEREST	50,000.00	30,000.00	30,000.00
	Total Revenue:	**1,814,121.00**	**1,412,121.00**	**1,291,106.00**
Expense				
Department: 611 - P1				
021-611-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
021-611-1030	SALARY	421,064.00	408,800.00	326,100.00
021-611-1070	TEMPORARY	0.00	0.00	6,000.00
021-611-1080	PART-TIME	34,979.00	28,000.00	25,000.00
021-611-1150	OVERTIME	5,000.00	5,000.00	5,000.00
021-611-1200	LONGEVITY	16,615.00	14,447.00	12,000.00
021-611-2010	FICA	42,931.00	41,107.00	34,636.00
021-611-2020	INSURANCE - GROUP	133,600.00	124,800.00	90,000.00
021-611-2030	RETIREMENT	55,053.00	52,714.00	44,416.00
021-611-2040	INSURANCE - WORKERS COMP	6,000.00	6,000.00	12,000.00
021-611-2060	DISABILITY	3,192.00	2,012.00	2,717.00
021-611-2070	UNEMPLOYMENT	237.00	271.00	860.00
021-611-3100	SUPPLIES	13,000.00	13,000.00	8,050.00
021-611-3300	UNIFORMS	5,000.00	9,000.00	8,550.00
021-611-3500	ROAD MATERIALS	250,000.00	292,000.00	300,000.00
021-611-3502	ROAD MATERIAL - DEDICATED	375,000.00	0.00	0.00
021-611-4000	CONTRACT SERVICES	8,000.00	8,000.00	0.00
021-611-4150	CONTINUING EDUCATION	2,500.00	2,500.00	1,500.00
021-611-4180	PERSONNEL COSTS	500.00	1,000.00	500.00
021-611-4200	TELEPHONE	4,000.00	3,360.00	3,360.00
021-611-4220	INTERNET	9,000.00	0.00	0.00
021-611-4250	FUEL	100,000.00	100,000.00	100,000.00
021-611-4300	ADVERTISING	350.00	350.00	700.00
021-611-4400	UTILITIES	20,000.00	22,000.00	8,200.00
021-611-4500	R & M - EQUIPMENT	100,000.00	90,000.00	106,000.00
021-611-4520	R & M - GENERAL	1,000.00	1,000.00	0.00
021-611-4540	R & M - VEHICLE	10,000.00	10,000.00	0.00
021-611-4574	R & M - BRIDGE	0.00	45,000.00	45,000.00
021-611-4578	R & M - FLOOD CONTROL	10,000.00	10,000.00	10,000.00
021-611-4600	LEASE - EQUIPMENT	600.00	900.00	600.00
021-611-4660	LEASE - VEHICLES	40,000.00	0.00	0.00
021-611-4802	INSURANCE - PROPERTY	6,000.00	3,100.00	2,500.00
021-611-4805	INSURANCE - EQUIPMENT	15,000.00	10,000.00	10,000.00
021-611-4807	INSURANCE - PUBLIC OFFICIAL	2,000.00	2,000.00	1,500.00
021-611-4808	INSURANCE - VEHICLE	10,000.00	10,000.00	9,500.00
021-611-4990	CONTINGENCY	400,000.00	260,400.00	170,900.00
021-611-5900	EQUIPMENT - CAPITALIZED	150,000.00	650,000.00	200,000.00
021-611-5910	EQUIPMENT - NON CAPITAL	1,500.00	1,300.00	1,100.00
	Total Department: 611 - P1:	**2,335,654.00**	**2,309,161.00**	**1,625,349.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Department: 900 - TRANSFERS				
021-900-9999	TRANSFERS	163,750.00	0.00	110,000.00
	Total Department: 900 - TRANSFERS:	**163,750.00**	**0.00**	**110,000.00**
	Total Expense:	**2,499,404.00**	**2,309,161.00**	**1,735,349.00**
	Total Fund: 021 - PRECINCT - 1:	**-685,283.00**	**-897,040.00**	**-444,243.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 022 - PRECINCT - 2				
Revenue				
022-310-1100	TAXES - PROPERTY	1,420,142.00	1,420,142.00	1,293,625.00
022-310-1200	TAXES - PROPERTY DELINQUENT	10,000.00	10,000.00	8,000.00
022-310-1205	TAXES - REFUNDS	0.00	-5,000.00	-9,000.00
022-310-1210	TAXES - ABATEMENT	-5,000.00	-10,000.00	0.00
022-318-1150	TAXES - AUTO OPTIONAL	90,000.00	90,000.00	60,000.00
022-319-1200	PENALTY & INTEREST	12,000.00	10,000.00	8,000.00
022-319-2200	PENALTY & INTEREST - RENDITION	1,000.00	1,200.00	1,000.00
022-321-2000	LICENSE - MOTOR VEHICLE	90,000.00	80,000.00	80,000.00
022-321-2050	GROSS WEIGHT AXLE	15,000.00	25,000.00	20,000.00
022-333-0000	GRANT - STATE	375,000.00	0.00	0.00
022-333-2000	GRANT - STATE LATERAL ROAD	9,000.00	9,000.00	9,000.00
022-360-0000	INTEREST	50,000.00	40,000.00	50,000.00
	Total Revenue:	**2,067,142.00**	**1,670,342.00**	**1,520,625.00**
Expense				
Department: 612 - P2				
022-612-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
022-612-1030	SALARY	478,435.00	461,400.00	377,100.00
022-612-1070	TEMPORARY	0.00	0.00	6,000.00
022-612-1080	PART-TIME	28,840.00	28,000.00	25,000.00
022-612-1150	OVERTIME	5,000.00	5,000.00	5,000.00
022-612-1200	LONGEVITY	34,828.00	39,693.00	36,400.00
022-612-2010	FICA	48,244.00	47,062.00	40,404.00
022-612-2020	INSURANCE - GROUP	150,300.00	140,400.00	102,500.00
022-612-2030	RETIREMENT	61,865.00	60,350.00	51,812.00
022-612-2040	INSURANCE - WORKERS COMP	6,000.00	6,000.00	12,000.00
022-612-2060	DISABILITY	3,648.00	2,422.00	3,169.00
022-612-2070	UNEMPLOYMENT	273.00	320.00	1,004.00
022-612-3100	SUPPLIES	8,000.00	8,000.00	9,500.00
022-612-3300	UNIFORMS	4,000.00	4,000.00	6,000.00
022-612-3500	ROAD MATERIALS	300,000.00	300,000.00	300,000.00
022-612-3502	ROAD MATERIAL - DEDICATED	375,000.00	0.00	0.00
022-612-4150	CONTINUING EDUCATION	2,000.00	2,500.00	3,000.00
022-612-4180	PERSONNEL COSTS	500.00	1,000.00	500.00
022-612-4200	TELEPHONE	3,500.00	3,360.00	3,300.00
022-612-4220	INTERNET	9,000.00	7,200.00	6,000.00
022-612-4250	FUEL	150,000.00	150,000.00	150,000.00
022-612-4300	ADVERTISING	350.00	350.00	0.00
022-612-4400	UTILITIES	18,000.00	12,000.00	13,500.00
022-612-4500	R & M - EQUIPMENT	140,000.00	140,000.00	125,000.00
022-612-4520	R & M - GENERAL	3,000.00	3,000.00	3,000.00
022-612-4540	R & M - VEHICLE	10,000.00	11,400.00	3,000.00
022-612-4578	R & M - FLOOD CONTROL	10,000.00	10,000.00	10,000.00
022-612-4600	LEASE - EQUIPMENT	75,000.00	2,000.00	2,000.00
022-612-4660	LEASE - VEHICLES	360.00	9,000.00	9,000.00
022-612-4802	INSURANCE - PROPERTY	6,000.00	4,300.00	2,500.00
022-612-4805	INSURANCE - EQUIPMENT	12,000.00	10,000.00	10,000.00
022-612-4807	INSURANCE - PUBLIC OFFICIAL	2,400.00	2,000.00	1,500.00
022-612-4808	INSURANCE - VEHICLE	12,000.00	12,000.00	12,000.00
022-612-4810	FEES	8,500.00	8,500.00	7,300.00
022-612-4900	IT - SOFTWARE	250.00	250.00	250.00
022-612-4990	CONTINGENCY	250,000.00	187,700.00	164,500.00
022-612-5900	EQUIPMENT - CAPITALIZED	150,000.00	450,000.00	450,000.00
022-612-5910	EQUIPMENT - NON CAPITAL	25,000.00	15,000.00	15,000.00
	Total Department: 612 - P2:	**2,475,826.00**	**2,225,307.00**	**2,045,899.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Department: 900 - TRANSFERS				
022-900-9999	TRANSFERS	163,750.00	40,000.00	110,000.00
	Total Department: 900 - TRANSFERS:	**163,750.00**	**40,000.00**	**110,000.00**
	Total Expense:	**2,639,576.00**	**2,265,307.00**	**2,155,899.00**
	Total Fund: 022 - PRECINCT - 2:	**-572,434.00**	**-594,965.00**	**-635,274.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 023 - PRECINCT - 3				
Revenue				
023-310-1100	TAXES - PROPERTY	1,530,819.00	1,530,819.00	1,394,443.00
023-310-1200	TAXES - PROPERTY DELINQUENT	10,000.00	10,000.00	8,000.00
023-310-1205	TAXES - REFUNDS	0.00	-5,000.00	-9,200.00
023-310-1210	TAXES - ABATEMENT	-5,000.00	-10,000.00	0.00
023-318-1150	TAXES - AUTO OPTIONAL	100,000.00	90,000.00	70,000.00
023-319-1200	PENALTY & INTEREST	14,000.00	10,000.00	8,000.00
023-319-2200	PENALTY & INTEREST - RENDITION	2,000.00	1,000.00	700.00
023-321-2000	LICENSE - MOTOR VEHICLE	90,000.00	90,000.00	100,000.00
023-321-2050	GROSS WEIGHT AXLE	12,000.00	25,000.00	20,000.00
023-333-2000	GRANT - STATE LATERAL ROAD	9,800.00	9,800.00	9,800.00
023-360-0000	INTEREST	80,000.00	70,000.00	60,000.00
	Total Revenue:	**1,843,619.00**	**1,821,619.00**	**1,661,743.00**
Expense				
Department: 613 - P3				
023-613-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
023-613-1030	SALARY	475,242.00	461,400.00	377,100.00
023-613-1070	TEMPORARY	0.00	0.00	6,000.00
023-613-1080	PART-TIME	28,840.00	28,000.00	25,000.00
023-613-1150	OVERTIME	5,000.00	5,000.00	5,000.00
023-613-1200	LONGEVITY	23,514.00	21,930.00	20,300.00
023-613-2010	FICA	47,134.00	45,703.00	39,173.00
023-613-2020	INSURANCE - GROUP	150,300.00	140,400.00	97,200.00
023-613-2030	RETIREMENT	60,442.00	58,608.00	50,233.00
023-613-2040	INSURANCE - WORKERS COMP	6,000.00	6,000.00	12,000.00
023-613-2060	DISABILITY	3,648.00	2,390.00	3,072.00
023-613-2070	UNEMPLOYMENT	266.00	309.00	973.00
023-613-3100	SUPPLIES	20,000.00	23,000.00	8,000.00
023-613-3300	UNIFORMS	5,000.00	5,500.00	5,500.00
023-613-3500	ROAD MATERIALS	400,000.00	445,000.00	400,000.00
023-613-4000	CONTRACT SERVICES	250,000.00	500,000.00	500,000.00
023-613-4150	CONTINUING EDUCATION	4,000.00	4,000.00	4,000.00
023-613-4180	PERSONNEL COSTS	500.00	500.00	1,500.00
023-613-4200	TELEPHONE	3,500.00	3,360.00	3,500.00
023-613-4220	INTERNET	9,000.00	0.00	0.00
023-613-4250	FUEL	100,000.00	100,000.00	100,000.00
023-613-4284	TRAVEL - ADMINISTRATION	0.00	0.00	300.00
023-613-4300	ADVERTISING	350.00	350.00	0.00
023-613-4400	UTILITIES	20,000.00	22,000.00	11,200.00
023-613-4500	R & M - EQUIPMENT	100,000.00	100,000.00	145,000.00
023-613-4520	R & M - GENERAL	1,000.00	1,000.00	0.00
023-613-4540	R & M - VEHICLE	12,000.00	15,000.00	6,500.00
023-613-4578	R & M - FLOOD CONTROL	10,000.00	10,000.00	10,000.00
023-613-4600	LEASE - EQUIPMENT	7,000.00	6,900.00	1,900.00
023-613-4660	LEASE - VEHICLES	15,000.00	11,500.00	11,500.00
023-613-4802	INSURANCE - PROPERTY	6,000.00	3,100.00	2,500.00
023-613-4803	INSURANCE - CLAIMS	0.00	0.00	15,150.00
023-613-4805	INSURANCE - EQUIPMENT	10,000.00	10,000.00	10,000.00
023-613-4807	INSURANCE - PUBLIC OFFICIAL	2,000.00	2,000.00	1,500.00
023-613-4808	INSURANCE - VEHICLE	15,000.00	14,000.00	15,000.00
023-613-4990	CONTINGENCY	350,000.00	249,300.00	99,950.00
023-613-5900	EQUIPMENT - CAPITALIZED	800,000.00	500,000.00	130,000.00
023-613-5910	EQUIPMENT - NON CAPITAL	4,000.00	2,600.00	2,500.00
	Total Department: 613 - P3:	**3,028,269.00**	**2,879,950.00**	**2,200,211.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Department: 900 - TRANSFERS				
023-900-9999	TRANSFERS	163,750.00	7,000.00	110,000.00
	Total Department: 900 - TRANSFERS:	**163,750.00**	**7,000.00**	**110,000.00**
	Total Expense:	**3,192,019.00**	**2,886,950.00**	**2,310,211.00**
	Total Fund: 023 - PRECINCT - 3:	**-1,348,400.00**	**-1,065,331.00**	**-648,468.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 024 - PRECINCT - 4				
Revenue				
024-310-1100	TAXES - PROPERTY	1,383,865.00	1,383,865.00	1,260,580.00
024-310-1200	TAXES - PROPERTY DELINQUENT	10,000.00	10,000.00	8,000.00
024-310-1205	TAXES - REFUNDS	0.00	-5,000.00	-8,800.00
024-310-1210	TAXES - ABATEMENT	-5,000.00	-10,000.00	0.00
024-318-1150	TAXES - AUTO OPTIONAL	90,000.00	90,000.00	70,000.00
024-319-1200	PENALTY & INTEREST	12,000.00	10,000.00	8,000.00
024-319-2200	PENALTY & INTEREST - RENDITION	1,000.00	1,000.00	500.00
024-321-2000	LICENSE - MOTOR VEHICLE	80,000.00	80,000.00	90,000.00
024-321-2050	GROSS WEIGHT AXLE	12,000.00	25,000.00	20,000.00
024-333-2000	GRANT - STATE LATERAL ROAD	8,500.00	8,500.00	8,500.00
024-360-0000	INTEREST	40,000.00	30,000.00	20,000.00
	Total Revenue:	**1,632,365.00**	**1,623,365.00**	**1,476,780.00**
Expense				
Department: 614 - P4				
024-614-1010	ELECTED OFFICIAL	83,533.00	81,100.00	78,660.00
024-614-1030	SALARY	421,064.00	408,800.00	326,100.00
024-614-1070	TEMPORARY	0.00	0.00	6,000.00
024-614-1150	OVERTIME	5,000.00	5,000.00	5,000.00
024-614-1200	LONGEVITY	20,746.00	27,094.00	35,500.00
024-614-2010	FICA	40,571.00	39,933.00	34,521.00
024-614-2020	INSURANCE - GROUP	133,600.00	124,800.00	86,000.00
024-614-2030	RETIREMENT	52,027.00	51,208.00	44,269.00
024-614-2040	INSURANCE - WORKERS COMP	6,000.00	6,000.00	12,000.00
024-614-2060	DISABILITY	3,192.00	2,132.00	2,708.00
024-614-2070	UNEMPLOYMENT	222.00	264.00	857.00
024-614-3100	SUPPLIES	18,000.00	16,000.00	4,650.00
024-614-3300	UNIFORMS	8,000.00	7,000.00	7,500.00
024-614-3400	SUPPLIES - JANITORIAL	500.00	500.00	300.00
024-614-3500	ROAD MATERIALS	450,000.00	450,000.00	450,000.00
024-614-4150	CONTINUING EDUCATION	2,500.00	2,500.00	2,500.00
024-614-4180	PERSONNEL COSTS	500.00	500.00	500.00
024-614-4200	TELEPHONE	3,500.00	3,360.00	3,000.00
024-614-4220	INTERNET	9,000.00	2,000.00	0.00
024-614-4250	FUEL	100,000.00	100,000.00	100,000.00
024-614-4300	ADVERTISING	350.00	350.00	200.00
024-614-4400	UTILITIES	12,000.00	12,000.00	6,800.00
024-614-4500	R & M - EQUIPMENT	120,000.00	90,000.00	90,500.00
024-614-4520	R & M - GENERAL	1,200.00	1,200.00	3,000.00
024-614-4540	R & M - VEHICLE	27,000.00	27,000.00	4,000.00
024-614-4578	R & M - FLOOD CONTROL	10,000.00	10,000.00	10,000.00
024-614-4600	LEASE - EQUIPMENT	2,000.00	500.00	400.00
024-614-4660	LEASE - VEHICLES	20,000.00	19,200.00	19,200.00
024-614-4802	INSURANCE - PROPERTY	2,500.00	2,500.00	2,500.00
024-614-4805	INSURANCE - EQUIPMENT	10,000.00	10,000.00	10,000.00
024-614-4807	INSURANCE - PUBLIC OFFICIAL	2,000.00	2,000.00	1,500.00
024-614-4808	INSURANCE - VEHICLE	12,000.00	12,000.00	12,000.00
024-614-4990	CONTINGENCY	350,000.00	160,000.00	173,000.00
024-614-5900	EQUIPMENT - CAPITALIZED	200,000.00	300,000.00	250,000.00
024-614-5910	EQUIPMENT - NON CAPITAL	2,000.00	1,000.00	1,000.00
	Total Department: 614 - P4:	**2,129,005.00**	**1,975,941.00**	**1,784,165.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Department: 900 - TRANSFERS				
024-900-9999	TRANSFERS	163,750.00	40,000.00	110,000.00
	Total Department: 900 - TRANSFERS:	**163,750.00**	**40,000.00**	**110,000.00**
	Total Expense:	**2,292,755.00**	**2,015,941.00**	**1,894,165.00**
	Total Fund: 024 - PRECINCT - 4:	**-660,390.00**	**-392,576.00**	**-417,385.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 070 - CAPITAL PROJECTS				
Revenue				
070-340-4000	COUNTY CLERK	5,000.00	5,000.00	3,000.00
070-340-7000	DISTRICT CLERK	6,000.00	5,000.00	5,000.00
070-360-0000	INTEREST	100,000.00	50,000.00	15,000.00
070-390-0000	TRANSFERS	2,000,000.00	4,030,000.00	2,000,000.00
	Total Revenue:	**2,111,000.00**	**4,090,000.00**	**2,023,000.00**
Expense				
Department: 680 - Capital Projects				
070-680-4990	CONTINGENCY	500,000.00	0.00	666,050.00
070-680-5000	LAND	500,000.00	0.00	213,950.00
070-680-5300	BUILDINGS	500,000.00	537,000.00	0.00
070-680-5500	IMPROVEMENTS	250,000.00	6,443,000.00	1,500,000.00
070-680-5900	EQUIPMENT - CAPITALIZED	300,000.00	50,000.00	120,000.00
	Total Department: 680 - Capital Projects:	**2,050,000.00**	**7,030,000.00**	**2,500,000.00**
	Total Expense:	**2,050,000.00**	**7,030,000.00**	**2,500,000.00**
	Total Fund: 070 - CAPITAL PROJECTS:	**61,000.00**	**-2,940,000.00**	**-477,000.00**
	Report Total:	**-12,584,009.00**	**-15,966,349.00**	**-10,461,225.00**

Proposed Budget 2027

Erath County, TX

For Fiscal: 2026-2027 Period Ending: 09/30/2027

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Fund: 025 - LAW LIBRARY				
Revenue				
025-340-4000	COUNTY CLERK	8,000.00	8,000.00	6,000.00
025-340-7000	DISTRICT CLERK	10,000.00	10,000.00	9,000.00
	Total Revenue:	**18,000.00**	**18,000.00**	**15,000.00**
Expense				
Department: 400 - County Judge				
025-400-4230	ONLINE RESOURCES	3,500.00	2,500.00	2,500.00
025-400-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 400 - County Judge:	**6,000.00**	**4,000.00**	**5,000.00**
Department: 426 - County Court				
025-426-4230	ONLINE RESOURCES	3,500.00	2,500.00	3,500.00
025-426-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 426 - County Court:	**6,000.00**	**4,000.00**	**6,000.00**
Department: 435 - District Court				
025-435-4230	ONLINE RESOURCES	3,500.00	2,500.00	2,500.00
025-435-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 435 - District Court:	**6,000.00**	**4,000.00**	**5,000.00**
Department: 455 - Justice of Peace - I				
025-455-4230	ONLINE RESOURCES	0.00	0.00	2,500.00
025-455-4370	PUBLICATIONS	5,000.00	5,000.00	5,500.00
	Total Department: 455 - Justice of Peace - I:	**5,000.00**	**5,000.00**	**8,000.00**
Department: 456 - Justice of Peace - II				
025-456-4230	ONLINE RESOURCES	3,500.00	2,500.00	2,500.00
025-456-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 456 - Justice of Peace - II:	**6,000.00**	**4,000.00**	**5,000.00**
Department: 475 - County Attorney				
025-475-4230	ONLINE RESOURCES	3,500.00	2,500.00	2,500.00
025-475-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 475 - County Attorney:	**6,000.00**	**4,000.00**	**5,000.00**
Department: 476 - District Attorney				
025-476-4230	ONLINE RESOURCES	3,500.00	2,500.00	3,000.00
025-476-4370	PUBLICATIONS	2,500.00	1,500.00	2,500.00
	Total Department: 476 - District Attorney:	**6,000.00**	**4,000.00**	**5,500.00**
Department: 690 - Law Library				
025-690-4990	CONTINGENCY	150,000.00	150,000.00	145,500.00
	Total Department: 690 - Law Library:	**150,000.00**	**150,000.00**	**145,500.00**
	Total Expense:	**191,000.00**	**179,000.00**	**185,000.00**
	Total Fund: 025 - LAW LIBRARY:	**-173,000.00**	**-161,000.00**	**-170,000.00**
Fund: 026 - JURY				
Revenue				
026-340-4000	COUNTY CLERK	2,000.00	2,500.00	1,500.00
026-340-7000	DISTRICT CLERK	4,000.00	2,500.00	2,500.00
	Total Revenue:	**6,000.00**	**5,000.00**	**4,000.00**
Expense				
Department: 692 - JURY				
026-692-3100	SUPPLIES	10,000.00	2,000.00	2,500.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
026-692-4990	CONTINGENCY	70,000.00	48,000.00	30,000.00
	Total Department: 692 - JURY:	**80,000.00**	**50,000.00**	**32,500.00**
	Total Expense:	**80,000.00**	**50,000.00**	**32,500.00**
	Total Fund: 026 - JURY:	**-74,000.00**	**-45,000.00**	**-28,500.00**
Fund: 027 - GRANTS				
Revenue				
027-330-0000	GRANT - FEDERAL	0.00	0.00	700,000.00
027-330-0015	GRANT - HAVA SECURITY	0.00	70,060.83	0.00
027-330-0020	GRANT - ARPA	1,000,000.00	0.00	0.00
027-333-0000	GRANT - STATE OPIOID	8,000.00	20,000.00	10,000.00
027-333-0005	GRANT - STATE SB22	700,000.00	700,000.00	0.00
027-333-1000	GRANT - STATE GENERAL	350,000.00	0.00	0.00
027-360-0000	INTEREST	40,000.00	80,000.00	100,000.00
	Total Revenue:	**2,098,000.00**	**870,060.83**	**810,000.00**
Expense				
Department: 409 - Non-Departmental				
027-409-5950	GRANT - MATCH	350,000.00	0.00	0.00
027-409-5972	GRANT - ARPA	1,000,000.00	2,000,000.00	2,137,751.00
027-409-5974	GRANT - OPIOID	0.00	70,000.00	0.00
	Total Department: 409 - Non-Departmental:	**1,350,000.00**	**2,070,000.00**	**2,137,751.00**
Department: 475 - County Attorney				
027-475-1030	SALARY	114,320.00	110,000.00	135,000.00
027-475-1250	SALARY SUPPLEMENT - LOCAL	20,000.00	13,186.00	0.00
027-475-2010	FICA	10,275.00	9,945.00	10,328.00
027-475-2020	INSURANCE - GROUP	16,700.00	0.00	12,000.00
027-475-2030	RETIREMENT	13,177.00	12,753.00	13,244.00
027-475-2060	DISABILITY	456.00	0.00	810.00
027-475-2070	UNEMPLOYMENT	67.00	78.00	257.00
027-475-4990	CONTINGENCY	5.00	29,038.00	3,361.00
	Total Department: 475 - County Attorney:	**175,000.00**	**175,000.00**	**175,000.00**
Department: 476 - District Attorney				
027-476-1030	SALARY	0.00	0.00	130,000.00
027-476-1250	SALARY SUPPLEMENT - LOCAL	68,000.00	68,000.00	0.00
027-476-2010	FICA	5,202.00	5,202.00	9,945.00
027-476-2020	INSURANCE - GROUP	0.00	0.00	3,600.00
027-476-2030	RETIREMENT	6,671.00	6,671.00	12,753.00
027-476-2060	DISABILITY	0.00	0.00	780.00
027-476-2070	UNEMPLOYMENT	34.00	41.00	247.00
027-476-4990	CONTINGENCY	95,093.00	95,086.00	17,675.00
	Total Department: 476 - District Attorney:	**175,000.00**	**175,000.00**	**175,000.00**
Department: 560 - County Sheriff				
027-560-5900	EQUIPMENT - CAPITALIZED	325,000.00	325,000.00	275,500.00
027-560-5910	EQUIPMENT - NON CAPITAL	25,000.00	25,000.00	74,500.00
	Total Department: 560 - County Sheriff:	**350,000.00**	**350,000.00**	**350,000.00**
Department: 900 - TRANSFERS				
027-900-9999	TRANSFERS	0.00	70,060.83	0.00
	Total Department: 900 - TRANSFERS:	**0.00**	**70,060.83**	**0.00**
	Total Expense:	**2,050,000.00**	**2,840,060.83**	**2,837,751.00**
	Total Fund: 027 - GRANTS:	**48,000.00**	**-1,970,000.00**	**-2,027,751.00**
Fund: 029 - ELECTIONS - CONTRACTED				
Revenue				
029-340-4050	ELECTIONS - ADMIN	5,000.00	5,000.00	5,000.00
029-342-4100	ELECTIONS - CONTRACTING	50,000.00	50,000.00	50,000.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
029-390-0000	TRANSFERS	150,000.00	70,060.83	0.00
	Total Revenue:	**205,000.00**	**125,060.83**	**55,000.00**
Expense				
Department: 490 - Elections				
029-490-1070	TEMPORARY	25,000.00	25,000.00	0.00
029-490-2010	FICA	1,913.00	2,678.00	1,913.00
029-490-2060	DISABILITY	0.00	0.00	150.00
029-490-2070	UNEMPLOYMENT	13.00	0.00	48.00
029-490-3100	SUPPLIES	15,000.00	15,000.00	15,000.00
029-490-3120	POSTAGE	15,000.00	20,000.00	5,000.00
029-490-4000	CONTRACT SERVICES	35,000.00	15,000.00	35,000.00
029-490-4150	CONTINUING EDUCATION	10,000.00	10,000.00	5,000.00
029-490-4220	INTERNET	1,800.00	1,200.00	0.00
029-490-4284	TRAVEL - ADMINISTRATION	1,000.00	1,000.00	500.00
029-490-4300	ADVERTISING	1,000.00	1,500.00	1,500.00
029-490-4500	R & M - EQUIPMENT	5,000.00	5,000.00	5,000.00
029-490-4900	IT - SOFTWARE	75,000.00	100,000.00	51,000.00
029-490-4990	CONTINGENCY	0.00	98,060.83	9,000.00
029-490-5910	EQUIPMENT - NON CAPITAL	5,000.00	5,000.00	70,000.00
	Total Department: 490 - Elections:	**190,726.00**	**299,438.83**	**199,111.00**
	Total Expense:	**190,726.00**	**299,438.83**	**199,111.00**
	Total Fund: 029 - ELECTIONS - CONTRACTED:	**14,274.00**	**-174,378.00**	**-144,111.00**
Fund: 030 - COURT REPORTER				
Revenue				
030-340-4000	COUNTY CLERK	8,000.00	8,000.00	4,000.00
030-340-7000	DISTRICT CLERK	10,000.00	8,000.00	5,000.00
	Total Revenue:	**18,000.00**	**16,000.00**	**9,000.00**
Expense				
Department: 696 - COURT REPORTER				
030-696-3100	SUPPLIES	1,500.00	0.00	0.00
030-696-4900	IT - SOFTWARE	1,000.00	1,000.00	1,000.00
030-696-4990	CONTINGENCY	90,000.00	60,000.00	39,500.00
030-696-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	500.00
	Total Department: 696 - COURT REPORTER:	**92,500.00**	**61,000.00**	**41,000.00**
	Total Expense:	**92,500.00**	**61,000.00**	**41,000.00**
	Total Fund: 030 - COURT REPORTER:	**-74,500.00**	**-45,000.00**	**-32,000.00**
Fund: 031 - RECORDS MANAGEMENT - COUNTY				
Revenue				
031-340-7000	DISTRICT CLERK	14,000.00	10,000.00	8,000.00
031-360-0000	INTEREST	4,000.00	0.00	0.00
	Total Revenue:	**18,000.00**	**10,000.00**	**8,000.00**
Expense				
Department: 426 - County Court				
031-426-4000	CONTRACT SERVICES	100,000.00	50,000.00	35,000.00
031-426-4990	CONTINGENCY	130,000.00	150,000.00	150,000.00
	Total Department: 426 - County Court:	**230,000.00**	**200,000.00**	**185,000.00**
	Total Expense:	**230,000.00**	**200,000.00**	**185,000.00**
	Total Fund: 031 - RECORDS MANAGEMENT - COUNTY:	**-212,000.00**	**-190,000.00**	**-177,000.00**
Fund: 032 - RECORDS MANAGEMENT - CC				
Revenue				
032-340-4000	COUNTY CLERK	70,000.00	60,000.00	50,000.00
032-360-0000	INTEREST	10,000.00	10,000.00	10,000.00
	Total Revenue:	**80,000.00**	**70,000.00**	**60,000.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Expense				
Department: 403 - County Clerk				
032-403-1080	PART-TIME	60,564.00	58,800.00	57,000.00
032-403-2010	FICA	4,633.00	4,498.00	4,361.00
032-403-2030	RETIREMENT	5,941.00	5,768.00	5,592.00
032-403-2060	DISABILITY	0.00	0.00	342.00
032-403-2070	UNEMPLOYMENT	30.00	35.00	108.00
032-403-3100	SUPPLIES	10,000.00	10,000.00	30,000.00
032-403-4000	CONTRACT SERVICES	100,000.00	105,000.00	0.00
032-403-4600	LEASE - EQUIPMENT	0.00	0.00	1,500.00
032-403-4900	IT - SOFTWARE	100,000.00	108,000.00	50,000.00
032-403-4990	CONTINGENCY	600,000.00	537,000.00	668,500.00
	Total Department: 403 - County Clerk:	**881,168.00**	**829,101.00**	**817,403.00**
	Total Expense:	**881,168.00**	**829,101.00**	**817,403.00**
	Total Fund: 032 - RECORDS MANAGEMENT - CC:	**-801,168.00**	**-759,101.00**	**-757,403.00**
Fund: 033 - ARCHIVED RECORDS - CC				
Revenue				
033-340-4000	COUNTY CLERK	60,000.00	50,000.00	50,000.00
	Total Revenue:	**60,000.00**	**50,000.00**	**50,000.00**
Expense				
Department: 403 - County Clerk				
033-403-4990	CONTINGENCY	500,000.00	450,000.00	350,000.00
	Total Department: 403 - County Clerk:	**500,000.00**	**450,000.00**	**350,000.00**
	Total Expense:	**500,000.00**	**450,000.00**	**350,000.00**
	Total Fund: 033 - ARCHIVED RECORDS - CC:	**-440,000.00**	**-400,000.00**	**-300,000.00**
Fund: 034 - RECORDS PRESERVATION - CC				
Expense				
Department: 403 - County Clerk				
034-403-4000	CONTRACT SERVICES	1,200.00	1,100.00	0.00
034-403-4500	R & M - EQUIPMENT	0.00	1,500.00	0.00
034-403-4990	CONTINGENCY	7,000.00	6,400.00	11,000.00
	Total Department: 403 - County Clerk:	**8,200.00**	**9,000.00**	**11,000.00**
	Total Expense:	**8,200.00**	**9,000.00**	**11,000.00**
	Total Fund: 034 - RECORDS PRESERVATION - CC:	**8,200.00**	**9,000.00**	**11,000.00**
Fund: 036 - RECORDS MANAGEMENT - DC				
Revenue				
036-340-7000	DISTRICT CLERK	7,000.00	7,500.00	5,000.00
	Total Revenue:	**7,000.00**	**7,500.00**	**5,000.00**
Expense				
Department: 450 - District Clerk				
036-450-4000	CONTRACT SERVICES	18,000.00	35,000.00	70,000.00
036-450-4990	CONTINGENCY	0.00	10,000.00	0.00
	Total Department: 450 - District Clerk:	**18,000.00**	**45,000.00**	**70,000.00**
	Total Expense:	**18,000.00**	**45,000.00**	**70,000.00**
	Total Fund: 036 - RECORDS MANAGEMENT - DC:	**-11,000.00**	**-37,500.00**	**-65,000.00**
Fund: 037 - RECORDS PRESERVATION - DC				
Expense				
Department: 450 - District Clerk				
037-450-4000	CONTRACT SERVICES	0.00	0.00	15,000.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
037-450-4990	CONTINGENCY	1,000.00	500.00	0.00
	Total Department: 450 - District Clerk:	**1,000.00**	**500.00**	**15,000.00**
	Total Expense:	**1,000.00**	**500.00**	**15,000.00**
	Total Fund: 037 - RECORDS PRESERVATION - DC:	**1,000.00**	**500.00**	**15,000.00**
Fund: 038 - SPECIALTY COURT - COUNTY				
Revenue				
038-340-4000	COUNTY CLERK	3,500.00	3,500.00	1,500.00
038-340-7000	DISTRICT CLERK	500.00	500.00	500.00
	Total Revenue:	**4,000.00**	**4,000.00**	**2,000.00**
Expense				
Department: 426 - County Court				
038-426-4990	CONTINGENCY	32,000.00	26,000.00	19,000.00
	Total Department: 426 - County Court:	**32,000.00**	**26,000.00**	**19,000.00**
	Total Expense:	**32,000.00**	**26,000.00**	**19,000.00**
	Total Fund: 038 - SPECIALTY COURT - COUNTY:	**-28,000.00**	**-22,000.00**	**-17,000.00**
Fund: 039 - TECHNOLOGY - CC				
Revenue				
039-340-4000	COUNTY CLERK	500.00	500.00	500.00
	Total Revenue:	**500.00**	**500.00**	**500.00**
Expense				
Department: 403 - County Clerk				
039-403-4990	CONTINGENCY	6,000.00	4,500.00	4,480.00
039-403-5910	EQUIPMENT - NON CAPITAL	0.00	1,000.00	1,520.00
	Total Department: 403 - County Clerk:	**6,000.00**	**5,500.00**	**6,000.00**
	Total Expense:	**6,000.00**	**5,500.00**	**6,000.00**
	Total Fund: 039 - TECHNOLOGY - CC:	**-5,500.00**	**-5,000.00**	**-5,500.00**
Fund: 040 - TECHNOLOGY - DC				
Expense				
Department: 450 - District Clerk				
040-450-4990	CONTINGENCY	32,000.00	30,000.00	33,000.00
	Total Department: 450 - District Clerk:	**32,000.00**	**30,000.00**	**33,000.00**
	Total Expense:	**32,000.00**	**30,000.00**	**33,000.00**
	Total Fund: 040 - TECHNOLOGY - DC:	**32,000.00**	**30,000.00**	**33,000.00**
Fund: 041 - TECHNOLOGY - JP I				
Revenue				
041-340-8000	JP - I	8,000.00	6,000.00	5,000.00
	Total Revenue:	**8,000.00**	**6,000.00**	**5,000.00**
Expense				
Department: 455 - Justice of Peace - I				
041-455-4900	IT - SOFTWARE	8,500.00	8,000.00	8,200.00
041-455-4990	CONTINGENCY	150,000.00	144,000.00	149,800.00
041-455-5910	EQUIPMENT - NON CAPITAL	0.00	1,000.00	0.00
	Total Department: 455 - Justice of Peace - I:	**158,500.00**	**153,000.00**	**158,000.00**
	Total Expense:	**158,500.00**	**153,000.00**	**158,000.00**
	Total Fund: 041 - TECHNOLOGY - JP I:	**-150,500.00**	**-147,000.00**	**-153,000.00**
Fund: 042 - TECHNOLOGY - JPII				
Revenue				
042-340-8100	JP - II	1,000.00	500.00	500.00
	Total Revenue:	**1,000.00**	**500.00**	**500.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Expense				
Department: 456 - Justice of Peace - II				
042-456-4900	IT - SOFTWARE	8,500.00	8,000.00	8,000.00
042-456-4990	CONTINGENCY	3,000.00	8,000.00	15,000.00
	Total Department: 456 - Justice of Peace - II:	**11,500.00**	**16,000.00**	**23,000.00**
	Total Expense:	**11,500.00**	**16,000.00**	**23,000.00**
	Total Fund: 042 - TECHNOLOGY - JPII:	**-10,500.00**	**-15,500.00**	**-22,500.00**
Fund: 043 - SECURITY - COURTHOUSE				
Revenue				
043-340-4000	COUNTY CLERK	7,000.00	7,500.00	8,000.00
043-340-7000	DISTRICT CLERK	7,000.00	6,500.00	5,000.00
043-340-8000	JP - I	5,000.00	5,000.00	3,000.00
043-340-8100	JP - II	1,000.00	500.00	0.00
043-360-0000	INTEREST	5,000.00	5,000.00	8,000.00
	Total Revenue:	**25,000.00**	**24,500.00**	**24,000.00**
Expense				
Department: 510 - Facilities - Staff				
043-510-3100	SUPPLIES	5,000.00	5,000.00	0.00
043-510-4900	IT - SOFTWARE	9,000.00	9,000.00	7,000.00
043-510-4990	CONTINGENCY	350,000.00	334,000.00	300,000.00
043-510-5910	EQUIPMENT - NON CAPITAL	10,000.00	7,000.00	0.00
	Total Department: 510 - Facilities - Staff:	**374,000.00**	**355,000.00**	**307,000.00**
	Total Expense:	**374,000.00**	**355,000.00**	**307,000.00**
	Total Fund: 043 - SECURITY - COURTHOUSE:	**-349,000.00**	**-330,500.00**	**-283,000.00**
Fund: 044 - SECURITY - JUSTICE COURT I				
Revenue				
044-340-8000	JP - I	1,000.00	1,000.00	1,000.00
	Total Revenue:	**1,000.00**	**1,000.00**	**1,000.00**
Expense				
Department: 455 - Justice of Peace - I				
044-455-4990	CONTINGENCY	30,000.00	29,000.00	25,000.00
	Total Department: 455 - Justice of Peace - I:	**30,000.00**	**29,000.00**	**25,000.00**
	Total Expense:	**30,000.00**	**29,000.00**	**25,000.00**
	Total Fund: 044 - SECURITY - JUSTICE COURT I:	**-29,000.00**	**-28,000.00**	**-24,000.00**
Fund: 045 - SECURITY - JUSTICE COURT II				
Expense				
Department: 456 - Justice of Peace - II				
045-456-4990	CONTINGENCY	500.00	150.00	0.00
	Total Department: 456 - Justice of Peace - II:	**500.00**	**150.00**	**0.00**
	Total Expense:	**500.00**	**150.00**	**0.00**
	Total Fund: 045 - SECURITY - JUSTICE COURT II:	**500.00**	**150.00**	**0.00**
Fund: 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY				
Revenue				
046-340-3000	COUNTY ATTORNEY	25,000.00	25,000.00	2,000.00
	Total Revenue:	**25,000.00**	**25,000.00**	**2,000.00**
Expense				
Department: 475 - County Attorney				
046-475-1080	PART-TIME	30,797.00	29,900.00	29,000.00
046-475-1250	SALARY SUPPLEMENT - LOCAL	10,000.00	10,000.00	10,000.00
046-475-2010	FICA	3,121.00	3,052.00	2,984.00
046-475-2030	RETIREMENT	4,002.00	3,914.00	3,826.00
046-475-2060	DISABILITY	0.00	0.00	234.00
046-475-2070	UNEMPLOYMENT	20.00	24.00	74.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
046-475-3100	SUPPLIES	0.00	0.00	2,500.00
046-475-4150	CONTINUING EDUCATION	0.00	1,500.00	0.00
046-475-4990	CONTINGENCY	15,000.00	0.00	5,000.00
046-475-5910	EQUIPMENT - NON CAPITAL	0.00	3,500.00	0.00
	Total Department: 475 - County Attorney:	**62,940.00**	**51,890.00**	**53,618.00**
	Total Expense:	**62,940.00**	**51,890.00**	**53,618.00**
	Total Fund: 046 - PRETRIAL INTERVENTION - COUNTY ATTORNEY:	**-37,940.00**	**-26,890.00**	**-51,618.00**
Fund: 047 - SUPPLEMENTAL COURT INITIATED GUARDIANSHIP				
Revenue				
047-340-4000	COUNTY CLERK	3,000.00	3,000.00	3,000.00
	Total Revenue:	**3,000.00**	**3,000.00**	**3,000.00**
Expense				
Department: 426 - County Court				
047-426-4990	CONTINGENCY	50,000.00	48,000.00	44,000.00
	Total Department: 426 - County Court:	**50,000.00**	**48,000.00**	**44,000.00**
	Total Expense:	**50,000.00**	**48,000.00**	**44,000.00**
	Total Fund: 047 - SUPPLEMENTAL COURT INITIATED GUARDIANSHIP:	**-47,000.00**	**-45,000.00**	**-41,000.00**
Fund: 048 - CHILD ABUSE PREVENTION - COUNTY				
Expense				
Department: 426 - County Court				
048-426-4990	CONTINGENCY	500.00	400.00	300.00
	Total Department: 426 - County Court:	**500.00**	**400.00**	**300.00**
	Total Expense:	**500.00**	**400.00**	**300.00**
	Total Fund: 048 - CHILD ABUSE PREVENTION - COUNTY:	**500.00**	**400.00**	**300.00**
Fund: 049 - LOCAL TRUANCY PREVENTION DIVERSION				
Revenue				
049-340-8000	JP - I	8,000.00	5,000.00	3,000.00
049-340-8100	JP - II	1,000.00	500.00	500.00
	Total Revenue:	**9,000.00**	**5,500.00**	**3,500.00**
Expense				
Department: 426 - County Court				
049-426-4990	CONTINGENCY	50,000.00	40,000.00	30,000.00
	Total Department: 426 - County Court:	**50,000.00**	**40,000.00**	**30,000.00**
	Total Expense:	**50,000.00**	**40,000.00**	**30,000.00**
	Total Fund: 049 - LOCAL TRUANCY PREVENTION DIVERSION:	**-41,000.00**	**-34,500.00**	**-26,500.00**
Fund: 050 - FORFEITURE - COUNTY ATTORNEY				
Expense				
Department: 475 - County Attorney				
050-475-3100	SUPPLIES	0.00	0.00	2,000.00
050-475-4000	CONTRACT SERVICES	0.00	0.00	500.00
050-475-4150	CONTINUING EDUCATION	0.00	0.00	2,500.00
050-475-4990	CONTINGENCY	2,500.00	4,500.00	0.00
	Total Department: 475 - County Attorney:	**2,500.00**	**4,500.00**	**5,000.00**
	Total Expense:	**2,500.00**	**4,500.00**	**5,000.00**
	Total Fund: 050 - FORFEITURE - COUNTY ATTORNEY:	**2,500.00**	**4,500.00**	**5,000.00**
Fund: 051 - FORFEITURE - DA				
Expense				
Department: 476 - District Attorney				
051-476-4540	R & M - VEHICLE	0.00	2,500.00	0.00
051-476-4990	CONTINGENCY	50,000.00	51,500.00	41,650.00

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
051-476-5910	EQUIPMENT - NON CAPITAL	0.00	0.00	3,350.00
	Total Department: 476 - District Attorney:	**50,000.00**	**54,000.00**	**45,000.00**
	Total Expense:	**50,000.00**	**54,000.00**	**45,000.00**
	Total Fund: 051 - FORFEITURE - DA:	**50,000.00**	**54,000.00**	**45,000.00**
Fund: 053 - FORFEITURE - SHERIFF				
Expense				
Department: 560 - County Sheriff				
053-560-3100	SUPPLIES	1,000.00	300.00	1,100.00
053-560-4990	CONTINGENCY	3,000.00	4,700.00	3,900.00
	Total Department: 560 - County Sheriff:	**4,000.00**	**5,000.00**	**5,000.00**
	Total Expense:	**4,000.00**	**5,000.00**	**5,000.00**
	Total Fund: 053 - FORFEITURE - SHERIFF:	**4,000.00**	**5,000.00**	**5,000.00**
Fund: 056 - BAIL BOND				
Revenue				
056-342-0000	BAIL BOND	1,000.00	0.00	0.00
	Total Revenue:	**1,000.00**	**0.00**	**0.00**
Expense				
Department: 689 - Bail Bond				
056-689-4150	CONTINUING EDUCATION	2,500.00	0.00	0.00
056-689-4990	CONTINGENCY	16,500.00	17,000.00	16,000.00
	Total Department: 689 - Bail Bond:	**19,000.00**	**17,000.00**	**16,000.00**
	Total Expense:	**19,000.00**	**17,000.00**	**16,000.00**
	Total Fund: 056 - BAIL BOND:	**-18,000.00**	**-17,000.00**	**-16,000.00**
Fund: 057 - HOT CHECK - COUNTY ATTORNEY				
Revenue				
057-340-3000	COUNTY ATTORNEY	400.00	0.00	0.00
	Total Revenue:	**400.00**	**0.00**	**0.00**
Expense				
Department: 475 - County Attorney				
057-475-4990	CONTINGENCY	16,500.00	16,000.00	2,500.00
	Total Department: 475 - County Attorney:	**16,500.00**	**16,000.00**	**2,500.00**
	Total Expense:	**16,500.00**	**16,000.00**	**2,500.00**
	Total Fund: 057 - HOT CHECK - COUNTY ATTORNEY:	**-16,100.00**	**-16,000.00**	**-2,500.00**
Fund: 058 - HOT CHECK - DISTRICT ATTORNEY				
Expense				
Department: 476 - District Attorney				
058-476-4990	CONTINGENCY	7,000.00	7,700.00	7,500.00
	Total Department: 476 - District Attorney:	**7,000.00**	**7,700.00**	**7,500.00**
	Total Expense:	**7,000.00**	**7,700.00**	**7,500.00**
	Total Fund: 058 - HOT CHECK - DISTRICT ATTORNEY:	**7,000.00**	**7,700.00**	**7,500.00**
Fund: 059 - LEOSE				
Revenue				
059-340-2000	SHERIFF	10,000.00	10,000.00	4,000.00
059-340-6000	DISTRICT ATTORNEY	1,400.00	1,400.00	1,000.00
059-340-8500	CONSTABLE - I	1,400.00	1,400.00	1,000.00
059-340-8600	CONSTABLE - II	0.00	1,400.00	1,000.00
	Total Revenue:	**12,800.00**	**14,200.00**	**7,000.00**
Expense				
Department: 475 - County Attorney				
059-475-4150	CONTINUING EDUCATION	0.00	0.00	2,300.00
	Total Department: 475 - County Attorney:	**0.00**	**0.00**	**2,300.00**

Account Number	Account Name	2026-2027 2026-27	2025-2026 2025-26	2024-2025 2024-25
Department: 476 - District Attorney				
059-476-4150	CONTINUING EDUCATION	12,900.00	12,000.00	8,500.00
	Total Department: 476 - District Attorney:	**12,900.00**	**12,000.00**	**8,500.00**
Department: 550 - Constable - I				
059-550-4150	CONTINUING EDUCATION	7,000.00	6,500.00	3,400.00
	Total Department: 550 - Constable - I:	**7,000.00**	**6,500.00**	**3,400.00**
Department: 552 - Constable - II				
059-552-4150	CONTINUING EDUCATION	6,500.00	6,500.00	3,400.00
	Total Department: 552 - Constable - II:	**6,500.00**	**6,500.00**	**3,400.00**
Department: 560 - County Sheriff				
059-560-4150	CONTINUING EDUCATION	17,000.00	12,000.00	26,000.00
	Total Department: 560 - County Sheriff:	**17,000.00**	**12,000.00**	**26,000.00**
	Total Expense:	**43,400.00**	**37,000.00**	**43,600.00**
	Total Fund: 059 - LEOSE:	**-30,600.00**	**-22,800.00**	**-36,600.00**
Fund: 060 - DEBT SERVICE				
Revenue				
060-310-1100	TAXES - PROPERTY	0.00	0.00	454,474.00
060-310-1200	TAXES - PROPERTY DELINQUENT	3,000.00	5,000.00	4,000.00
060-319-1200	PENALTY & INTEREST	1,200.00	3,000.00	3,000.00
060-360-0000	INTEREST	8,000.00	10,000.00	15,000.00
	Total Revenue:	**12,200.00**	**18,000.00**	**476,474.00**
Expense				
Department: 685 - Debt Service				
060-685-6005	USE OF FUNDS	325,000.00	300,000.00	0.00
060-685-6100	PRINCIPAL - DEBT SERVICE	0.00	0.00	455,000.00
060-685-6500	INTEREST - DEBT SERVICE	0.00	0.00	9,055.00
	Total Department: 685 - Debt Service:	**325,000.00**	**300,000.00**	**464,055.00**
	Total Expense:	**325,000.00**	**300,000.00**	**464,055.00**
	Total Fund: 060 - DEBT SERVICE:	**-312,800.00**	**-282,000.00**	**12,419.00**
	Report Total:	**-2,905,034.00**	**-4,885,419.00**	**-4,490,364.00**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

ERATH COUNTY	(254) 965-1452
Taxing Unit Name	Phone *(area code and number)*
100 W WASHINGTON, STEPHENVILLE, TX 76401	www.co.erath.tx.us.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]		$ 6,710,817,843
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]		$ 134,395,888
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 5,776,421,955
4.	**Prior year total adopted tax rate.**		$ .2856 /$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:**	$ 422,470	
	B. **Prior year values resulting from final court decisions:**	- $ 269,000	
	C. **Prior year value loss.** Subtract B from A.[4]		$ 153,470

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 143,598,760 **B. Prior year disputed value:** .... - $ 14,359,876 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 129,238,884
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 129,392,354
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 5,905,814,309
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,475,363 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 112,170,988 **C. Value loss.** Add A and B. [7]	$ 113,646,351
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:** .... $ 15,453,130 **B. Current year productivity or special appraised value:** .... - $ 217,710 **C. Value loss.** Subtract B from A. [8]	$ 15,235,420
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 128,881,771
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 5,776,932,538
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,498,919
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 8,824
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 16,507,743

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 7,173,038,184 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 1,373,177 **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: .... - $ 1,099,380 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 7,173,311,981
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 1,035,233,487
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 6,138,078,494
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 216,342,288

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 216,342,288
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 5,921,736,206
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ .2788 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ .3720 /$100

Voter Approval Tax Rate

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

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

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

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ .2586 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 5,905,814,309
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 16,867,006
32.	**Adjusted prior year levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year.	+ $ 8,543	
	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.	$ 8,543	
	E. Add Line 31 to 32D.		$ 16,875,549
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 5,921,736,206
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ .2850 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..	$ 490,694	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 924,489	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -.01 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose..	$ 168,439	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 203,185	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ .2850 /$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 /$100 **C.** Add Line 41B to Line 40.	$ .2850 /$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.	$ .2950 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . $ 0 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . $ 0 /$100 c. Add Line D42(B)(b) to Line 42. . . . . $ 0 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . $ 0 /$100 e Add Line D42(c) to Line D42(d). . . . . $ 0 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount .... $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. .... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) .... – $ 0 **D.** Subtract **amount paid** from other resources .... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] .... 100 % **B.** Enter the prior year actual collection rate. .... 98 % **C.** Enter the 2024 actual collection rate. .... 98 % **D.** Enter the 2023 actual collection rate. .... 99 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,138,078,494
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ .2950 /$100
D50.	***Disaster Line 50 (D50):*** **Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ .3979 /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,138,078,494
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ .3720 /$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 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ .3979 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ .3979 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,138,078,494
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ .3979 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ .3931/$100
	B. Unused increment rate (Line 68)	$ .0120/$100
	C. Subtract B from A	$ .3811/$100
	D. Adopted Tax Rate	$ .3811/$100
	E. Subtract D from C	$ 0/$100
	F. 2025 Total Taxable Value (Line 61)	$ 5,805,071,335
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ .4044/$100
	B. Unused increment rate (Line 67)	$ .0131/$100
	C. Subtract B from A	$ .3913/$100
	D. Adopted Tax Rate	$ .3913/$100
	E. Subtract D from C	$ 0/$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,520,816,388
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ .5087/$100
	B. Unused increment rate (Line 66)	$ .1150/$100
	C. Subtract B from A	$ .3937/$100
	D. Adopted Tax Rate	$ .3937/$100
	E. Subtract D from C	$ .0010/$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,888,315,005
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 48,883
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 48,883
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ .0008/$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ .3987/$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ .2850 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,138,078,494
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ .0081 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ .2931 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ .2856 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ .2856 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,776,932,538
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 16,498,919
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,921,736,206
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ .2786 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ .1193 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ .3720 /$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 .... $ .3979 /$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: 51

De minimis rate. .... $ .2931 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

Date

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

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

ERATH ROAD & BRIDGE
Taxing Unit Name

(254) 965-1452
Phone *(area code and number)*

100 W WASHINGTON STEPHENVILLE TX 76401
Taxing Unit's Address, City, State, ZIP Code

www.co.erath.tx.us.com
Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[2]	$ 6,697,021,168
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[3]	$ 934,785,615
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 5,762,235,553
4.	**Prior year total adopted tax rate.**	$ .0955 /$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:** .... $ 422,470 B. **Prior year values resulting from final court decisions:** .... - $ 269,000 C. **Prior year value loss.** Subtract B from A.[4]	$ 153,470

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** .... $ 143,598,760 **B. Prior year disputed value:** .... - $ 14,359,876 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 129,238,884
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 129,392,354
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 5,891,627,907
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 1,472,944 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 112,265,832 **C. Value loss.** Add A and B. [7]	$ 113,738,776
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:** .... $ 15,452,130 **B. Current year productivity or special appraised value:** .... - $ 217,710 **C. Value loss.** Subtract B from A. [8]	$ 15,234,420
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 128,973,196
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 0
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 5,762,654,711
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 5,503,335
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [10]	$ 3,301
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 5,506,636

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [12] **A. Certified values:** .... $ 7,159,564,932 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 1,373,177 **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: .... - $ 1,099,380 **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 .... - $ 0 **E. Total current year value.** Add A and B, then subtract C and D.	$ 7,159,838,729
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] .... $ 0 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [17] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 0
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[18]	$ 1,035,833,103
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[22]	$ 124,005,626
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [23]	$ 0
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [24]	$ 216,319,235

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 216,319,235
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 5,907,686,391
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ .0932 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [26]	$ .3720 /$100

Voter Approval Tax Rate

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

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

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

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ .0955 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,891,627,907
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 5,626,505
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year. + $ 3,301	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. – $ 0	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ 3,301	
	E. Add Line 31 to 32D.	$ 5,629,806
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,907,686,391
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ .0953 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	$ 490,694	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 924,489	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -.0073 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 168,439	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 203,185	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -.0006 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. **A. Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ 0 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ .0953 /$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 /$100 **C.** Add Line 41B to Line 40.	$ .0953 /$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.	$ .1029 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] . . . . . . $ 0 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** . . . . . . $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 . . . . . . $ 0 /$100 c. Add Line D42(B)(b) to Line 42. . . . . . . $ 0 /$100 d. Enter the **current year unused increment rate** from Line 68 . . . . . . $ 0 /$100 e Add Line D42(c) to Line D42(d). . . . . . . $ 0 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0 /$100

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

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A.** **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount . . . $ 0 **B.** Subtract **unencumbered fund amount** used to reduce total debt. . . . – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) . . . – $ 0 **D.** Subtract **amount paid** from other resources . . . – $ 0 **E.** **Adjusted debt.** Subtract B, C and D from A.	$ 0
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] . . . 100 % **B.** Enter the prior year actual collection rate. . . . 98 % **C.** Enter the 2024 actual collection rate. . . . 98 % **D.** Enter the 2023 actual collection rate. . . . 99 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [39]	100 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,124,005,626
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ .1029 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ .3979 /$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters.[40] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [41] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [42] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,124,005,626
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ .3720 /$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 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ .3979 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ .3979 /$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,124,005,626
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$100
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ .3979 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ .2805 /$100
	B. Unused increment rate (Line 68)	$ .3931 /$100
	C. Subtract B from A	$ -.1126 /$100
	D. Adopted Tax Rate	$ .3811 /$100
	E. Subtract D from C	$ -.4937 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 5,805,071,335
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ .4044 /$100
	B. Unused increment rate (Line 67)	$ .0131 /$100
	C. Subtract B from A	$ .3913 /$100
	D. Adopted Tax Rate	$ .3913 /$100
	E. Subtract D from C	$ 0 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 5,520,816,388
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ .5087 /$100
	B. Unused increment rate (Line 66)	$ .1150 /$100
	C. Subtract B from A	$ .3937 /$100
	D. Adopted Tax Rate	$ .3937 /$100
	E. Subtract D from C	$ .0010 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,888,315,005
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 48,883
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 48,883
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ .0008 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ .3987 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [53]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ .0953 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,124,005,626
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ .0082 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ .1035 /$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ .0955 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ .0955 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,762,654,711
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 5,503,335
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 5,907,686,390
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ .0932 /$100
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ .3047 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ .3720 /$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 .... $ .3797 /$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: 51

De minimis rate. .... $ .1035 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print here ▶ ______________________________
Printed Name of Taxing Unit Representative

sign here ▶ ______________________________ ______________________________
Taxing Unit Representative Date

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

Records Management & Records Archive

Written Plan

Fiscal Year 2026-2027

Office of Erath County Clerk
Gwinda Jones

Archive Plan Fiscal Year 2026-2027

- Annual Maintenance for Tyler Eagle Software
- Disaster Recovery Recording Maintenance from Tyler
- Software Support Eagle Recorder Maintenance
- Systems Management Maintenance
- Index and scan the remaining Miscellaneous records into Tyler software
- Image Birth and Death records that are not in the Tyler system
- Image Marriage Records that are not in the Tyler system
- Image All Military Discharge Records that are not in the Tyler system
- Image Civil records that are not in the Odyssey System.
- Review the paper files in our possession and determine their condition, begin preservation of those records based on need from worst to least.
- Inventory of damaged volumes and files has been taken. We have categorized them by need for repair and are having books repaired from worst to least and are in process of restoring probate files from early 1900 in a project with Kofile.

Summary

The Legislature provided this "user" fee as a means to raise revenue for the records management and preservation of records in the possession of the county clerk. This "user" fee is an alternative to raising taxes or spending general fund monies to accomplish these projects.

The vast majority of the permanent records in the County Clerks office are paper based. These records are used on a daily basis by the public and are vulnerable to loss by theft and wear and tear. The records management and/or archive fees collected can be used to cover both the cost of scanning the paper-based documents and preserving the handwritten books.

Having a digital record preserves the original record because the original record is handled less. Having a digital record also improves access to the record. One is no longer required to go to the basement to pull the paper book, it can be located and viewed on a public access terminal in the office or from home via the internet at any time. Our digital records are backed up offsite, in the event of a disaster or other type of loss or damage they can be duplicated. Records that have been worn or damaged over time can be repaired.

With the use of the available funds we have completed the following:

- Purchased and provide annual maintenance of Tyler Eagle Software.
- Upgraded software so that all of our land indexes, documents and vital indexes can be viewed on our county website.
- Digitized our land records indexes
- Scanned and indexed by volume and page all of the Deed, Real Property, and Oil & Gas Records. (Sovereignty land records from 1876 to present)
- Uploaded Deed of Trust records into the Tyler Software
- Property Index Books have been scanned and recreated into smaller, more useable volumes.
- Birth, Death and Marriage Records have been indexed. Historic records are being scanned and added daily.
- Military Discharge Records (DD214) have been indexed.
- Criminal Misdemeanor Records have been indexed and scanned. (1960's)
- Civil Records and Probate Records from 1967 to present have been indexed and scanned.
- Replaced/or rebound or repaired various volumes as needed
- Purchased new roller shelving for records when the new building was completed
- Records in the Tyler System are transferred multiple times daily to Tyler's off-site data base as a part of our disaster recovery plan.
- Migrated the historic conversion indices and images completed in previous project into the Tyler software. This made all index entries searchable by volume and page. This makes records available for both in office and online searches.