



FILED FOR RECORD  
RUSK COUNTY, TEXAS  
2025 AUG 21 AM 11:40  
TRUDY MCGILL  
RUSK COUNTY CLERK  
*[Signature]*

Statement Required by Texas Senate Bill 656  
83<sup>rd</sup> Regular Legislative Session and  
Texas Local Government Code Sec. 111.008 & 111.009

1. This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,307,795.92, which is a 5.03229 percentage increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,144,066.91.
2. The record vote of each member of the Commissioners' Court by name voting on the adoption of the budget.

NAME	VOTE
Joel Hale, County Judge	Yes
Randy Gaut, Pct. 1 Commissioner	Yes
Robert Kuykendall, Pct. 2 Commissioner	Yes
Greg Gibson, Pct. 3 Commissioner	Yes
Bennie Whitworth, Pct. 4 Commissioner	Yes

3. Rusk County Property tax rates adopted or calculated for 2024 and 2025.

RATE	2024	2025
Property Tax Rate	.541411	.544476
No-New Revenue Tax Rate	.521697	.544476
Voter-Approval Tax Rate	.541411	.564876
Debt Rate	.000000	.000000

4. The amount of bonds and other debt obligations owed by Rusk County is \$0.00.

**INDEX**  
**2026 RUSK COUNTY BUDGET**

BUDGET CERTIFICATE.....	1
TAX RATE FUNDS.....	2
TAX COLLECTIONS.....	3
SUMMARY BUDGET 2026.....	4

**CONTENTS**

GENERAL FUNDS.....	5-46
ROAD AND BRIDGE.....	47-54
LAW LIBRARY.....	55-56
OFFICIALS.....	57-79
HUMAN SERVICES.....	80-83
AIRPORT & EXPO CENTER.....	84-86
JUVENILE SERVICES.....	87-88

**TAX RATE CALCULATION WORKSHEETS**

## BUDGET CERTIFICATE

### BUDGET OF RUSK COUNTY, HENDERSON, TEXAS BUDGET YEAR FROM JANUARY 1, 2026 TO DECEMBER 31, 2026

STATE OF TEXAS

COUNTY OF RUSK:

WE, JOEL HALE, COUNTY JUDGE AND REAGAN MCCAULEY, COUNTY AUDITOR, OF RUSK COUNTY, TEXAS DO HEREBY CERTIFY THAT THE ATTACHED BUDGET IS A TRUE AND CORRECT COPY OF THE BUDGET OF RUSK COUNTY, TEXAS AS PASSED AND APPROVED BY THE COMMISSIONERS COURT OF SAID COUNTY ON THE 20<sup>th</sup> DAY OF AUGUST 2025, AS THE SAME APPEARS ON FILE THE OFFICE OF THE COUNTY CLERK OF SAID COUNTY.



JOEL HALE, COUNTY JUDGE

  
REAGAN MCCAULEY, COUNTY AUDITOR

**SUBSCRIBED AND SWORN TO BEFORE ME, THE UNDERSIGNED  
AUTHORITY THIS THE 21<sup>st</sup> DAY OF AUGUST 2025.**

\_\_\_\_\_  
TRUDY MCGILL, COUNTY CLERK

## Tax Rate Funds

County-Wide Valuation	TAX RATE 2018	TAX RATE 2019	TAX RATE 2020	TAX RATE 2021	TAX RATE 2022	TAX RATE 2023	TAX RATE 2024	TAX RATE 2025
GENERAL FUND	0.366124	0.361020	0.3794102	0.425206	0.396218	0.366272	0.386279	0.388579
ROAD & BRIDGE:								
FARM TO MARKET	0.097511	0.097511	0.1033078	0.105095	0.105951	0.097741	0.102563	0.102912
MAINTENANCE OF PUBLIC ROADS	0.058253	0.058253	0.058253	0.059296	0.054015	0.049893	0.052569	0.052985
INTEREST AND SINKING FUND	0.028759	0.039350	0.040844	0.042279	0.000000	0.000000	0.000000	0.000000
TOTAL COUNTY	0.550647	0.556134	0.581815	0.631876	0.556184	0.513906	0.541411	0.544476
COUNTY WIDE SCHOOL	0.026437	0.026437	0.0103218	0.0103218	0.000000	0.000000	0.000000	0.000000
TOTAL RATE LEVY BY COUNTY	0.577084	0.582571	0.592137	0.642198	0.556184	0.513906	0.541411	0.544476



RUSK COUNTY  
2025 TAX RATES  
2026 Budget

Page 3

FUNDS:	VALUE	RATE	PERCENT COLLECTION	COLLECTIONS
GENERAL FUND	\$5,223,912,132.00	0.388579	96.00%	\$19,487,064.50
FARM TO MARKET	\$5,223,912,132.00	0.102912	96.00%	\$5,160,991.16
SPECIAL ROAD	\$5,205,543,672.00	0.052985	96.00%	\$2,647,831.02
INTEREST & SINKING	\$0.00	0.000000	96.00%	\$0.00
TOTAL COUNTY		0.544476		\$27,295,886.68

# RUSK COUNTY BUDGET SUMMARY 2026

BY FUND

PAGE 4

	GENERAL FUND	ROAD & BRIDGE	LAW LIBRARY	HUMAN SERVICES	OFFICIALS	AIRPORT	JUVENILE SERVICES	TOTAL
<b>RECEIPTS:</b>								
TRANSFER IN						\$150,000.00	\$150,000.00	\$300,000.00
TAXES	19,487,064.50	\$7,808,822.18						\$27,295,886.68
OTHER RECEIPTS	<u>\$3,998,004.00</u>	<u>\$1,455,800.00</u>	<u>\$27,000.00</u>	<u>\$100,000.00</u>	<u>\$205,483.00</u>	<u>\$600,000.00</u>	<u>\$2,300.00</u>	<u>\$6,388,587.00</u>
TOTAL RECEIPTS	\$23,485,068.50	\$9,264,622.18	\$27,000.00	\$100,000.00	\$205,483.00	\$750,000.00	\$152,300.00	\$33,984,473.68
ESTIMATED BEGINNING BALANCE	<u>\$18,195,771.53</u>	<u>\$6,554,668.61</u>	<u>\$132,132.94</u>	<u>\$2,918,437.08</u>	<u>\$1,738,324.24</u>	<u>\$994,772.67</u>	<u>\$284.89</u>	<u>\$30,534,391.96</u>
TOTAL RESOURCES	\$41,680,840.03	\$15,819,290.79	\$159,132.94	\$3,018,437.08	\$1,943,807.24	\$1,744,772.67	\$152,584.89	\$64,518,865.64
<b>DISBURSEMENTS:</b>								
TRANSFER OUT	\$300,000.00							\$300,000.00
DISBURSEMENTS	<u>\$23,951,224.00</u>	<u>\$11,140,593.00</u>	<u>\$27,000.00</u>	<u>\$427,301.00</u>	<u>\$333,056.60</u>	<u>\$1,000,123.00</u>	<u>\$128,016.00</u>	<u>\$37,007,313.60</u>
TOTAL DISBURSEMENTS	\$24,251,224.00	\$11,140,593.00	\$27,000.00	\$427,301.00	\$333,056.60	\$1,000,123.00	\$128,016.00	\$37,307,313.60
ESTIMATED ENDING BALANCE	<u>\$17,429,616.03</u>	<u>\$4,678,697.79</u>	<u>\$132,132.94</u>	<u>\$2,591,136.08</u>	<u>\$1,610,750.64</u>	<u>\$744,649.67</u>	<u>\$24,568.89</u>	<u>\$27,211,552.04</u>
TOTAL	\$41,680,840.03	\$15,819,290.79	\$159,132.94	\$3,018,437.08	\$1,943,807.24	\$1,744,772.67	\$152,584.89	\$64,518,865.64

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-310-110	TAXES	17,281,224.96	16,756,665.59	18,548,143.43	19,487,064.50
2026 010-310-120	DELINQUENT TAXES	300,000.00	366,158.89	300,000.00	300,000.00
2026 010-319-000	INTEREST & PENALTY	200,000.00	283,043.36	200,000.00	200,000.00
2026 010-320-200	HEALTH PERMITS	20,000.00	27,450.00	20,000.00	20,000.00
2026 010-333-250	TOBACCO SETTLEMENT	6,000.00	7,076.03	6,000.00	6,000.00
2026 010-333-300	STATE FEES TO DISTRICT ATTY	22,500.00	22,506.00	22,500.00	22,500.00
2026 010-333-310	F.E.M.A. REVENUE	.00	.00	.00	.00
2026 010-333-320	TITLE IV-E GRANT-JUV ROOM &	.00	.00	.00	.00
2026 010-333-321	TITLE IV-E GRANT-JAIL	.00	34,717.00	.00	.00
2026 010-333-450	CHILD SUPPORT PROCESSING	240.00	249.66	240.00	240.00
2026 010-333-463	JUROR REIMBURSEMENT	8,000.00	34,208.00	8,000.00	8,000.00
2026 010-333-464	INDIGENT DEFENSE GRANT	35,000.00	40,561.25	35,000.00	35,000.00
2026 010-333-476	LONGEVITY PAY-ASSIST PROSECU	2,080.00	.00	2,080.00	2,080.00
2026 010-333-630	DSHS ENVIRONMENTALIST	80,000.00	97,648.89	80,000.00	80,000.00
2026 010-334-200	LIQUOR DRINK TAX	15,000.00	32,290.66	15,000.00	15,000.00
2026 010-340-100	COUNTY JUDGE FEES	1,100.00	2,331.29	1,100.00	1,100.00
2026 010-340-200	SHERIFF FEES	60,000.00	69,124.52	60,000.00	60,000.00
2026 010-340-250	CONSTABLE FEES	26,000.00	31,325.00	26,000.00	26,000.00
2026 010-340-300	CRIMINAL DISTRICT ATTY FEES	2,000.00	1,572.16	2,000.00	2,000.00
2026 010-340-400	COUNTY CLERK FEES	400,000.00	364,672.48	400,000.00	400,000.00
2026 010-340-405	RECORDS ARCHIVE FEE	50,000.00	47,965.00	50,000.00	50,000.00
2026 010-340-500	TAX COLLECTOR FEES	700,000.00	827,404.03	700,000.00	750,000.00
2026 010-340-501	TAX CERTIFICATE FEES	9,000.00	9,650.00	9,000.00	9,000.00
2026 010-340-502	TAX COLLECTOR 40¢ FEE	.00	.00	.00	.00
2026 010-340-700	DISTRICT CLERK FEES	90,000.00	86,096.74	90,000.00	90,000.00
2026 010-340-730	VISUAL RECORD COST	600.00	39.39	600.00	600.00
2026 010-340-800	JUSTICE OF PEACE FEES	400,000.00	285,609.63	400,000.00	400,000.00
2026 010-340-803	DIST. PROB CCP-FISCAL OFFICE	565.00	.00	565.00	565.00
2026 010-340-804	DIST. PROB. FEE -FISCAL OFF'	919.00	3,034.08	919.00	919.00
2026 010-340-805	N.E.TEX. CENTER FEE-FISCAL O	.00	.00	.00	.00
2026 010-340-905	PROBATE JUDGE EDUCATION	900.00	5.00	900.00	900.00
2026 010-340-909	CONSOLIDATED CT COST (CCC)	18,000.00	19,007.86	18,000.00	18,000.00
2026 010-340-915	INTOXICATED DRIVER FINE	500.00	107.68	500.00	500.00
2026 010-340-916	TRAFFIC LAW FAILURE TO APPEA	2,800.00	2,011.97-	2,800.00	2,800.00
2026 010-340-917	BAIL BOND FEE(BB)	1,400.00	1,373.59	1,400.00	1,400.00
2026 010-340-918	STATE TRAFFIC FEE(STF)	3,400.00	3,202.21	3,400.00	3,400.00
2026 010-340-919	EMS TRAUMA FUND	500.00	29.50	500.00	500.00
2026 010-340-920	JURY REIMBURSEMENT FEE(JRF)	1,600.00	.00	1,600.00	1,600.00
2026 010-340-921	JUDICIAL SUPPORT FEE(JS)	3,600.00	186.46	3,600.00	3,600.00
2026 010-340-922	COUNTY SHARE OF STATE FEES	15,000.00	2,389.67	15,000.00	15,000.00
2026 010-342-000	JAIL FEES	4,000.00	666.90	4,000.00	4,000.00
2026 010-344-000	COLLECTION SITES	210,000.00	251,731.32	210,000.00	210,000.00
2026 010-347-100	DEPOT FEES	700.00	259.53	700.00	700.00
2026 010-347-200	SYRUP FESTIVAL	25,000.00	25,767.71	25,000.00	25,000.00
2026 010-360-100	INTEREST EARNED	600,000.00	1,884,886.33	700,000.00	1,000,000.00
2026 010-360-110	SALARY REIMBURSEMENT	109,200.00	125,150.00	109,200.00	109,200.00
2026 010-364-100	SALE OF ASSETS	.00	52,325.00	.00	.00
2026 010-365-100	GRANTS	.00	.00	.00	.00
2026 010-365-200	CERTS DONATIONS	.00	.00	.00	.00
2026 010-367-100	DONATIONS	.00	23,976.13	.00	.00
2026 010-370-000	MISC REVENUE	60,000.00	103,688.35	60,000.00	60,000.00
2026 010-370-010	REIMBURSED ATTORNEY FEES	16,000.00	14,729.06	16,000.00	16,000.00
2026 010-370-030	LIBRARY DONATIONS	.00	564.82	.00	.00
2026 010-370-035	LIBRARY FEES	6,000.00	14,132.02	6,000.00	6,000.00
2026 010-370-038	LIBRARY GRANT	.00	4,159.00	.00	.00
2026 010-370-039	INSURANCE PROCEEDS	.00	43,841.60	.00	.00
2026 010-370-050	ECONOMIC DEVELOPMENT	.00	.00	.00	.00
2026 010-370-100	MISCELLANEOUS RENT	5,400.00	5,425.00	5,400.00	5,400.00
2026 010-370-110	VOTING MACHINE RENTAL	20,000.00	27,489.47	20,000.00	20,000.00
2026 010-370-120	HOUSING CITY PRISONERS	.00	25,305.00	.00	.00
2026 010-370-900	TREASURERS COMMISSION	15,000.00	15,000.00	15,000.00	15,000.00
2026 010-380-100	PROCEEDS FROM LEASES	.00	.00	.00	.00
2026 010-399-999	TOTAL REVENUE	20,829,228.96	22,074,786.89	22,196,147.43	23,485,068.50

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-400-101	SALARY, COUNTY JUDGE	68,683.00	68,682.96	70,744.00	72,867.00
2026 010-400-105	SECRETARY/ADMN. ASST.	42,341.00	42,340.08	43,611.00	44,920.00
2026 010-400-106	REGULAR DEPUTY	.00	.00	.00	.00
2026 010-400-107	EXTRA HELP	2,000.00	.00	2,000.00	2,000.00
2026 010-400-108	STATE SUPPLEMENT	25,200.00	25,200.00	25,200.00	37,800.00
2026 010-400-111	LONGEVITY	1,601.00	1,600.08	1,700.00	1,800.00
2026 010-400-200	FICA	11,555.00	11,055.07	11,818.00	13,052.00
2026 010-400-202	GROUP INSURANCE	25,468.00	25,458.00	29,520.00	32,400.00
2026 010-400-203	RETIREMENT	17,705.00	17,693.76	17,425.00	23,937.00
2026 010-400-204	WORKERS COMPENSATION	850.00	288.13	850.00	850.00
2026 010-400-225	TRAVEL-PAYROLL	10,800.00	10,800.00	10,800.00	10,800.00
2026 010-400-310	OFFICE SUPPLIES CO JUDGE	2,801.00	452.00	5,900.00	5,900.00
2026 010-400-400	LITIGATION COST	900.00	.00	900.00	900.00
2026 010-400-406	EQUIPMENT RENTAL/LEASE	3,500.00	.00	3,500.00	3,500.00
2026 010-400-408	PERSONNEL CONSULTANT	200.00	.00	1,500.00	1,500.00
2026 010-400-420	TELEPHONE CO JUDGE	3,000.00	2,920.56	3,000.00	3,000.00
2026 010-400-427	CONFERENCE CO JUDGE	4,000.00	1,090.68	4,000.00	4,000.00
2026 010-400-480	BOND	.00	.00	.00	.00
2026 010-400-487	PUBLIC LIABILITIES	33,389.00	37,460.00	60,000.00	60,000.00
2026 010-400-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-400-998	COUNTY JUDGE	253,993.00	245,041.32	292,468.00	319,226.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-401-101	SALARIES, COMMISSIONERS COUR	274,732.00	274,731.84	282,976.00	291,468.00
2026 010-401-111	LONGEVITY	.00	.00	.00	.00
2026 010-401-200	FICA	21,017.00	20,573.16	21,648.00	22,298.00
2026 010-401-202	GROUP INSURANCE	50,916.00	50,916.00	59,040.00	64,800.00
2026 010-401-203	RETIREMENT	32,611.00	32,610.60	31,920.00	40,893.00
2026 010-401-204	WORKERS COMPENSATION	2,000.00	753.84	2,000.00	2,000.00
2026 010-401-480	BOND	.00	.00	.00	.00
2026 010-401-998	COMMISSIONERS COURT	381,276.00	379,585.44	397,584.00	421,459.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-403-101	SALARY, COUNTY CLERK	68,683.00	68,682.96	70,744.00	72,867.00
2026 010-403-103	CHIEF DEPUTY/OFFICE MANAGER	42,340.00	41,964.96	43,611.00	44,920.00
2026 010-403-104	CHIEF DEPUTY 3	122,881.00	122,880.24	126,567.00	130,365.00
2026 010-403-105	REGULAR DEPUTY 5	185,745.00	180,478.88	191,320.00	197,060.00
2026 010-403-107	EXTRA HELP	.00	.00	.00	.00
2026 010-403-111	LONGEVITY	6,600.00	5,600.16	6,600.00	6,400.00
2026 010-403-180	ELECTION HELP	.00	.00	.00	.00
2026 010-403-200	FICA	32,608.00	31,464.14	33,572.00	34,550.00
2026 010-403-202	GROUP INSURANCE	127,300.00	127,290.00	147,600.00	162,000.00
2026 010-403-203	RETIREMENT	49,817.00	49,807.12	49,502.00	63,362.00
2026 010-403-204	WORKERS COMPENSATION	1,600.00	814.11	1,600.00	1,700.00
2026 010-403-310	OFFICE SUPPLIES CO CLERK	66,199.00	19,210.91	70,000.00	70,000.00
2026 010-403-406	CO CLK EQUIPMENT RENTAL	10,000.00	.00	10,000.00	10,000.00
2026 010-403-415	RECORDS ARCHIVE EXPENSE	.00	.00	.00	.00
2026 010-403-420	TELEPHONE CO CLERK	3,500.00	3,334.08	3,500.00	3,500.00
2026 010-403-426	TRAVEL CO CLERK	5,000.00	1,276.54	5,000.00	5,000.00
2026 010-403-480	BOND	.00	.00	.00	.00
2026 010-403-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-403-998	COUNTY CLERK	722,273.00	652,804.10	759,616.00	801,724.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-405-102	SALARY, SERVICE OFFICER	43,782.00	43,687.04	45,096.00	46,449.00
2026 010-405-107	EXTRA HELP	.00	.00	.00	.00
2026 010-405-111	LONGEVITY	1,800.00	1,800.00	1,900.00	2,000.00
2026 010-405-135	INTERPRETER	3,797.00	3,796.08	3,912.00	4,030.00
2026 010-405-200	FICA	5,690.00	4,663.77	5,807.00	5,928.00
2026 010-405-202	GROUP INSURANCE	12,730.00	12,729.00	14,760.00	16,200.00
2026 010-405-203	RETIREMENT	6,042.00	6,014.96	5,743.00	10,871.00
2026 010-405-204	WORKERS COMPENSATION	350.00	124.28	350.00	350.00
2026 010-405-310	OFFICE SUPPLIES V.A.	2,100.00	1,655.38	2,100.00	2,100.00
2026 010-405-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-405-420	TELEPHONE	1,000.00	833.52	1,000.00	1,000.00
2026 010-405-426	TRAVEL V.A.	25,000.00	19,506.39	25,000.00	25,000.00
2026 010-405-427	CONFERENCE V.A.	2,100.00	1,006.47	2,800.00	2,800.00
2026 010-405-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-405-998	COUNTY VETERANS' SERVICE	104,391.00	95,816.89	108,468.00	116,728.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-406-102	COORDINATOR	63,983.00	63,981.12	65,901.00	67,879.00
2026 010-406-105	SECRETARY	1,535.00	1,534.08	1,584.00	1,632.00
2026 010-406-111	LONGEVITY	1,700.00	1,699.92	1,800.00	.00
2026 010-406-200	FICA	5,148.00	4,987.68	5,301.00	5,318.00
2026 010-406-202	GROUP INSURANCE	12,830.00	12,729.00	14,760.00	16,200.00
2026 010-406-203	RETIREMENT	8,705.00	7,978.56	7,816.00	9,753.00
2026 010-406-204	WORKER COMP	1,500.00	1,426.52	1,700.00	1,800.00
2026 010-406-310	OFFICE SUPPLIES	10,800.00	10,526.75	3,000.00	3,000.00
2026 010-406-330	FUEL/MAINTENANCE	6,000.00	2,423.79	6,000.00	6,000.00
2026 010-406-406	EQUIPMENT RENTAL	2,500.00	.00	2,500.00	2,500.00
2026 010-406-420	TELEPHONE	4,000.00	3,510.70	4,000.00	4,000.00
2026 010-406-427	CONFERENCE/SEMINAR EXPENSES	5,000.00	4,528.84	3,500.00	3,500.00
2026 010-406-572	EQUIPMENT PURCHASES EMERGENC	2,699.00	.00	13,500.00	13,500.00
2026 010-406-998	EMERGENCY MANAGEMENT	126,400.00	115,326.96	131,362.00	135,082.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-409-202	INSURANCE-RETIREE	13,725.00	13,724.76	25,000.00	15,000.00
2026 010-409-310	OFFICE SUPPLIES	9,000.00	8,932.69	8,000.00	8,000.00
2026 010-409-430	ADVERTISING & PUBLICATIONS	6,700.00	6,614.82	10,000.00	10,000.00
2026 010-409-460	TDEM GRANT EXP	.00	.00	.00	.00
2026 010-409-480	BOND PREMIUM	.00	.00	10,000.00	10,000.00
2026 010-409-482	INSURANCE	297,360.00	297,359.00	300,000.00	400,000.00
2026 010-409-572	CAPITAL OUTLAY	9,626.00	9,625.50	70,000.00	70,000.00
2026 010-409-998	NON DEPARTMENTAL	336,411.00	336,256.77	423,000.00	513,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-410-530	MAJOR REPAIRS	1,283,607.52	1,283,606.93	407,164.00	450,000.00
2026 010-410-551	CAPITAL IMPROVEMENTS	.00	81,408.54	.00	.00
2026 010-410-998	CAPITAL OUTLAY	1,283,607.52	1,365,015.47	407,164.00	450,000.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - GENERAL FUND

BUD101 PAGE 13

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-426-409	COUNTY COURT REPORTER	500.00	.00	500.00	500.00
2026 010-426-998	COUNTY COURT	500.00	.00	500.00	500.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-435-104	COLLECTIONS DEPUTY	40,961.00	40,960.08	42,189.00	43,455.00
2026 010-435-105	ADMIN. ASST. DISTRICT COURT	48,000.00	48,000.00	49,440.00	50,924.00
2026 010-435-110	SALARY, COURT REPORTER	73,001.00	73,000.08	75,191.00	82,711.00
2026 010-435-111	LONGEVITY	1,400.00	1,399.92	1,600.00	1,800.00
2026 010-435-135	DRUG/SPECIALTY COURT COOR.	.00	.00	.00	2,000.00
2026 010-435-155	EXTRA PERSONNEL	9,440.00	592.00	20,000.00	5,000.00
2026 010-435-200	FICA	14,028.00	11,673.95	14,415.00	14,221.00
2026 010-435-202	GROUP INSURANCE	38,188.00	38,187.00	44,280.00	47,520.00
2026 010-435-203	RETIREMENT	19,391.00	19,390.79	19,000.00	26,081.00
2026 010-435-204	WORKERS COMPENSATION	700.00	316.40	700.00	700.00
2026 010-435-310	OFFICE SUPPLIES DIST. COURT	3,000.00	2,196.28	3,000.00	3,000.00
2026 010-435-406	DIST. COURT EQUIPMENT RENTAL	2,000.00	.00	3,000.00	3,000.00
2026 010-435-420	TELEPHONE DIST COURT	2,500.00	2,083.80	1,500.00	1,500.00
2026 010-435-488	CONTINUING EDUCATION DIST CT	2,000.00	1,379.65	2,000.00	2,000.00
2026 010-435-492	ADMINISTRATIVE DIST COURT	11,864.00	11,860.32	6,000.00	6,000.00
2026 010-435-493	LIABILITY INSURANCE DIST CT	1,600.00	1,205.27	1,600.00	1,600.00
2026 010-435-494	GRAND JURY & COMMISSION	9,500.00	8,036.86	6,500.00	6,500.00
2026 010-435-572	CAPITAL OUTLAY DIST COURT	.00	.00	.00	.00
2026 010-435-998	DISTRICT COURT	277,573.00	260,282.40	290,415.00	298,012.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-436-200	FICA	50.00	12.22	50.00	50.00
2026 010-436-203	RETIREMENT	50.00	21.33	50.00	50.00
2026 010-436-310	J.P. OFFICE SUPPLIES	1,800.00	1,799.90	8,000.00	8,000.00
2026 010-436-406	J.P. EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-436-409	J.P. COURT REPORTER	.00	.00	500.00	500.00
2026 010-436-411	J.P. AUTOPSY	108,900.00	108,882.00	90,000.00	110,000.00
2026 010-436-428	J.P. CONF. & CONT. EDUCATION	8,050.00	8,039.97	13,000.00	13,000.00
2026 010-436-998	JUSTICE OF THE PEACE COURT	118,850.00	118,755.42	111,600.00	131,600.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-450-101	SALARY, DISTRICT CLERK	68,683.00	68,682.96	70,744.00	72,867.00
2026 010-450-103	CHIEF DEPUTY/ ADMIN. ASST.	42,341.00	42,340.08	43,611.00	44,920.00
2026 010-450-104	CHIEF DEPUTY 3	122,881.00	122,880.24	126,567.00	130,365.00
2026 010-450-105	REGULAR DEPUTY 5	185,745.00	184,197.72	191,320.00	197,060.00
2026 010-450-107	EXTRA HELP	800.00	755.30	.00	.00
2026 010-450-111	LONGEVITY	8,600.00	6,362.58	8,800.00	7,600.00
2026 010-450-200	FICA	32,761.00	31,201.49	33,603.00	34,645.00
2026 010-450-202	GROUP INSURANCE	127,275.00	127,275.00	147,600.00	162,000.00
2026 010-450-203	RETIREMENT	50,478.00	50,477.59	49,547.00	63,530.00
2026 010-450-204	WORKERS COMPENSATION	1,400.00	830.09	1,400.00	1,600.00
2026 010-450-310	OFFICE SUPPLIES DIST CLERK	13,100.00	9,707.73	17,000.00	17,000.00
2026 010-450-406	CONTRACT WORK & EQUIPMENT REN	1,000.00	.00	1,000.00	1,000.00
2026 010-450-420	TELEPHONE DIST CLERK	3,335.00	3,334.08	3,000.00	3,500.00
2026 010-450-426	TRAVEL DIST CLERK	4,046.00	4,030.67	5,500.00	5,500.00
2026 010-450-480	BOND DIST CLERK	.00	.00	.00	.00
2026 010-450-572	CAPITAL OUTLAY DIST CLERK	.00	.00	.00	.00
2026 010-450-998	DISTRICT CLERK	662,445.00	652,075.53	699,692.00	741,587.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-451-101	SALARY, PCT. #1 J.P.	39,299.00	39,298.08	45,799.00	47,173.00
2026 010-451-105	SALARY, J.P. CLERK PCT, #1	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-451-108	PART TIME CLERK	14,280.00	14,278.87	11,350.00	15,000.00
2026 010-451-111	LONGEVITY	.00	.00	.00	.00
2026 010-451-200	FICA	7,685.00	7,682.31	7,714.00	8,186.00
2026 010-451-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-451-203	RETIREMENT	11,888.00	11,887.10	11,374.00	15,013.00
2026 010-451-204	WORKERS COMPENSATION	210.00	194.04	400.00	400.00
2026 010-451-310	OFFICE SUPPLIES,JP PCT 1	2,135.00	2,133.79	1,200.00	1,200.00
2026 010-451-406	J.P. PCT 1 EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-451-420	TELEPHONE JP #1	1,760.00	1,756.14	2,600.00	2,600.00
2026 010-451-426	TRAVEL PAYROLL	9,000.00	9,000.00	5,000.00	5,000.00
2026 010-451-480	BOND	.00	.00	.00	.00
2026 010-451-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-451-998	J.P. PCT.#1	148,865.00	148,837.45	153,221.00	166,384.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-452-101	SALARY, PCT. #2 J.P.	39,299.00	39,298.08	45,799.00	47,173.00
2026 010-452-105	REGULAR DEPUTY	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-452-108	PART TIME CLERK	8,488.00	8,481.84	11,350.00	15,000.00
2026 010-452-111	LONGEVITY	.00	.00	.00	.00
2026 010-452-200	FICA	7,059.00	6,662.10	7,714.00	8,186.00
2026 010-452-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-452-203	RETIREMENT	11,200.00	11,199.05	11,374.00	15,013.00
2026 010-452-204	WORKERS COMPENSATION	400.00	182.88	400.00	400.00
2026 010-452-310	OFFICE SUPPLIES,JP PCT 2	1,300.00	1,131.07	1,500.00	1,500.00
2026 010-452-406	J.P. 2 EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-452-420	TELEPHONE JP#2	4,070.00	4,060.63	1,800.00	1,800.00
2026 010-452-426	TRAVEL PAYROLL	9,000.00	9,000.00	5,000.00	5,000.00
2026 010-452-480	BOND	.00	.00	250.00	250.00
2026 010-452-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-452-998	J.P. PCT. #2	143,424.00	142,622.77	152,971.00	166,134.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-453-101	SALARY, PCT. #3 J.P.	39,299.00	39,298.08	45,799.00	47,173.00
2026 010-453-105	REGULAR DEPUTY	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-453-107	PART TIME HELP	13,130.00	13,121.60	11,350.00	15,000.00
2026 010-453-108	J P PCT #3 CLERK	.00	.00	.00	.00
2026 010-453-111	LONGEVITY	1,100.00	1,099.92	1,200.00	1,300.00
2026 010-453-200	FICA	6,994.00	6,986.73	7,806.00	8,286.00
2026 010-453-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-453-203	RETIREMENT	11,883.00	11,880.32	11,510.00	15,200.00
2026 010-453-204	WORKER COMPENSATION	400.00	194.07	400.00	400.00
2026 010-453-310	OFFICE SUPPLIES,JP PCT 3	1,455.00	1,453.44	1,500.00	1,500.00
2026 010-453-420	TELEPHONE JP#3	2,315.00	2,313.14	2,500.00	2,500.00
2026 010-453-426	TRAVEL PAYROLL	9,000.00	9,000.00	5,000.00	5,000.00
2026 010-453-480	BOND	.00	.00	.00	.00
2026 010-453-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-453-998	J.P. PCT # 3	148,184.00	147,954.42	154,849.00	168,171.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-454-101	SALARY, PCT. #4 J.P.	39,299.00	39,298.08	45,799.00	47,173.00
2026 010-454-105	REGULAR DEPUTY	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-454-108	SALARY,JP#4 CLERK-PART TIME	12,255.00	12,243.68	11,350.00	15,000.00
2026 010-454-111	LONGEVITY	1,100.00	1,099.92	1,200.00	1,300.00
2026 010-454-200	FICA	6,724.00	6,716.07	7,806.00	8,286.00
2026 010-454-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-454-203	RETIREMENT	11,783.00	11,776.15	11,510.00	15,196.00
2026 010-454-204	WORKER COMPENSATION	400.00	192.23	400.00	400.00
2026 010-454-310	OFFICE SUPPLIES,JP PCT 4	1,816.00	1,815.90	1,500.00	1,500.00
2026 010-454-406	JP 4 EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-454-420	TELEPHONE JP#4	1,750.00	1,745.46	2,000.00	2,000.00
2026 010-454-426	TRAVEL PAYROLL	9,000.00	9,000.00	5,000.00	5,000.00
2026 010-454-480	BOND	.00	.00	.00	.00
2026 010-454-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-454-998	J.P. PCT # 4	146,735.00	146,494.61	154,349.00	167,667.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-455-101	SALARY, PCT. 5 J.P.	50,844.00	50,843.04	57,344.00	59,065.00
2026 010-455-104	SALARY, J.P. #5 CHIEF/OFF MA	47,565.00	47,563.59	43,611.00	44,920.00
2026 010-455-105	SALARY, J.P. CLERK PCT.#5 (2	46,134.00	40,649.72	76,528.00	78,824.00
2026 010-455-107	EXTRA HELP	14,670.00	14,670.00	.00	.00
2026 010-455-111	LONGEVITY	900.00	900.00	1,000.00	1,100.00
2026 010-455-200	FICA	13,602.00	12,018.56	22,749.00	14,484.00
2026 010-455-202	GROUP INSURANCE	50,640.00	39,131.00	59,040.00	64,800.00
2026 010-455-203	RETIREMENT	19,487.00	18,295.12	20,745.00	26,563.00
2026 010-455-204	WORKERS COMPENSATION	600.00	317.85	700.00	700.00
2026 010-455-310	OFFICE SUPPLIES,JP PCT 5	4,000.00	3,728.75	4,000.00	4,000.00
2026 010-455-420	TELEPHONE JP#5	2,090.00	2,087.04	1,800.00	1,800.00
2026 010-455-426	TRAVEL-PAYROLL	9,000.00	9,000.00	5,000.00	5,000.00
2026 010-455-480	BOND	.00	.00	.00	.00
2026 010-455-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 010-455-998	J. P. PCT #5	259,532.00	239,204.67	292,517.00	301,256.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-456-101	SALARY, JUDGE CCL	175,400.00	175,399.92	175,400.00	219,500.00
2026 010-456-105	SECRETARY/ADMINISTRATIVE CCL	42,341.00	42,340.08	43,611.00	44,920.00
2026 010-456-107	EXTRA HELP CCL	.00	.00	.00	.00
2026 010-456-110	COURT REPORTER CCL	71,462.00	71,461.92	73,606.00	80,967.00
2026 010-456-111	LONGEVITY	.00	.00	.00	.00
2026 010-456-135	INTERPRETER	.00	.00	.00	.00
2026 010-456-200	FICA	22,124.00	20,375.80	22,386.00	26,423.00
2026 010-456-202	GROUP INSURANCE	38,187.00	38,187.00	44,280.00	48,600.00
2026 010-456-203	RETIREMENT	34,329.00	34,328.15	33,008.00	48,458.00
2026 010-456-204	WORKERS COMPENSATION	900.00	567.63	1,000.00	1,200.00
2026 010-456-310	OFFICE SUPPLIES CCL COURT	1,160.00	460.14	4,000.00	4,000.00
2026 010-456-406	CCL EQUIPMENT RENTAL	1,800.00	.00	1,800.00	1,800.00
2026 010-456-410	VISITING JUDGE CCL COURT	7,000.00	2,641.86	7,000.00	7,000.00
2026 010-456-420	TELEPHONE CCL COURT	2,000.00	1,667.04	2,000.00	2,000.00
2026 010-456-428	CONF & CONT EDUCATION, JUDGE	4,000.00	2,915.92	4,000.00	4,000.00
2026 010-456-480	BOND CCL COURT	.00	.00	.00	.00
2026 010-456-483	LIABILITY INSURANCE CCL COUR	1,600.00	953.21	1,600.00	1,600.00
2026 010-456-572	CAPITAL OUTLAY CCL COURT	.00	.00	.00	.00
2026 010-456-998	COUNTY COURT AT LAW	402,303.00	391,298.67	413,691.00	490,468.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-464-111	LONGEVITY	3,201.00	3,200.16	3,500.00	2,600.00
2026 010-464-130	BAILIFF-(1)SERGEANT	.00	.00	55,427.00	57,090.00
2026 010-464-142	BAILIFF(3)-COURTHOUSE SECURI	152,642.00	152,635.37	97,740.00	100,674.00
2026 010-464-200	BAILIFF FICA	12,021.00	12,007.51	11,986.00	12,268.00
2026 010-464-202	GROUP INSURANCE	38,205.00	38,187.00	44,280.00	48,600.00
2026 010-464-203	RETIREMENT	19,069.00	19,067.79	17,673.00	22,500.00
2026 010-464-204	WORKERS COMPENSATION	4,000.00	3,382.37	4,000.00	4,200.00
2026 010-464-400	CAPITAL MURDER	44,970.00	8,265.00	500,000.00	500,000.00
2026 010-464-420	INDIGENT DEFENDANT ALL COURT	375,000.00	373,636.45	375,000.00	375,000.00
2026 010-464-485	PETIT JURORS	43,016.00	42,012.74	50,000.00	50,000.00
2026 010-464-998	ALL COURT FUNDS	692,124.00	652,394.39	1,159,606.00	1,172,932.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-475-101	SALARY, DISTRICT ATTORNEY	18,000.00	18,000.00	18,000.00	18,000.00
2026 010-475-103	SALARY, ASST. ATTORNEY	81,322.00	81,321.12	83,761.00	86,274.00
2026 010-475-105	SALARY, SECRETARY/ADMIN. AST	42,340.00	.00	43,611.00	44,920.00
2026 010-475-107	SALARY, CRIMINAL VICTIMS COO	37,149.00	36,206.72	38,264.00	39,412.00
2026 010-475-108	PART TIME HELP	12,514.00	12,513.16	6,000.00	6,000.00
2026 010-475-111	LONGEVITY	2,901.00	2,900.16	3,200.00	4,100.00
2026 010-475-112	PART TIME-LIT PKG	21,036.00	4,374.70	21,668.00	21,668.00
2026 010-475-136	STATE SUPPLEMENT	22,500.00	22,500.00	22,500.00	22,500.00
2026 010-475-137	SALARY, SPECIAL INVESTIGATOR	47,602.00	47,601.12	49,030.00	50,501.00
2026 010-475-160	SALARY, ASST. ATTORNEY	72,474.00	72,474.00	74,649.00	76,889.00
2026 010-475-165	SALARY, SECRETARY/CHIEF DEPU	27,768.00	.00	42,189.00	43,455.00
2026 010-475-167	SALARY, ASST. ATTORNEY	72,474.00	72,474.00	74,649.00	76,889.00
2026 010-475-168	SALARY, ASST. ATTORNEY	72,474.00	52,964.24	74,649.00	76,889.00
2026 010-475-200	FICA	41,022.00	34,908.95	43,980.00	45,091.00
2026 010-475-202	GROUP INSURANCE	113,940.00	85,780.00	132,840.00	145,800.00
2026 010-475-203	RETIREMENT	58,771.00	53,707.87	64,848.00	82,700.00
2026 010-475-204	WORKERS COMPENSATION	3,000.00	2,057.27	3,000.00	3,200.00
2026 010-475-310	OFFICE SUPPLIES D.A.	23,000.00	15,425.11	23,000.00	23,000.00
2026 010-475-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-475-420	TELEPHONE D.A.	4,000.00	1,866.52	4,000.00	4,000.00
2026 010-475-427	TRAVEL & CONFERENCE D.A.	11,320.00	11,317.36	11,000.00	11,000.00
2026 010-475-429	INVESTIGATOR TRAVEL D.A.	14,500.00	14,494.92	9,500.00	9,500.00
2026 010-475-480	BOND D.A.	355.00	355.00	.00	.00
2026 010-475-490	SPECIAL TRIAL FUND D.A.	100,000.00	1,405.00	100,000.00	100,000.00
2026 010-475-572	CAPITAL OUTLAY D.A.	.00	.00	.00	.00
2026 010-475-998	DISTRICT ATTORNEY	900,462.00	644,647.22	944,338.00	991,788.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-490-102	ELECTIONS ADMINISTRATOR	46,327.00	46,324.27	46,533.00	47,930.00
2026 010-490-104	CHIEF DEPUTY	47,445.00	47,443.00	42,189.00	43,455.00
2026 010-490-105	PART TIME DEPUTY	.00	.00	.00	23,400.00
2026 010-490-111	LONGEVITY	.00	.00	.00	.00
2026 010-490-180	ELECTION HELP	50,000.00	41,111.45	50,000.00	50,000.00
2026 010-490-200	FICA	10,415.00	7,077.18	10,613.00	12,610.00
2026 010-490-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-490-203	RETIREMENT	14,921.00	11,220.45	15,648.00	23,120.00
2026 010-490-204	WORKERS COMPENSATION	700.00	267.92	700.00	800.00
2026 010-490-310	OFFICE SUPPLIES	20,600.00	5,310.56	30,000.00	27,000.00
2026 010-490-406	EQUIPMENT MAINTENANCE	25,462.00	8,290.00	40,000.00	40,000.00
2026 010-490-408	CONTRACT SERVICES	55,000.00	41,117.22	90,000.00	90,000.00
2026 010-490-426	TRAVEL	5,390.00	5,385.03	3,000.00	6,000.00
2026 010-490-445	UTILITIES	10,525.00	10,516.38	11,000.00	11,000.00
2026 010-490-480	BOND	50.00	50.00	.00	.00
2026 010-490-572	CAPITAL OUTLAY ELECTION	4,200.00	4,144.18	.00	.00
2026 010-490-998	ELECTION	316,493.00	253,715.64	369,203.00	407,715.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-495-102	SALARY, AUDITOR	85,478.00	85,477.92	88,043.00	90,685.00
2026 010-495-103	1ST. ASSISTANT	52,292.00	52,291.92	53,861.00	53,861.00
2026 010-495-107	INTERNAL AUDITOR	3,340.00	3,339.12	3,444.00	3,548.00
2026 010-495-111	LONGEVITY	4,500.00	4,500.00	4,700.00	4,900.00
2026 010-495-160	2ND. ASSISTANT	47,711.00	47,710.08	49,142.00	50,617.00
2026 010-495-161	3RD. ASSISTANT	19,422.00	19,421.04	41,530.00	42,776.00
2026 010-495-162	4TH. ASSISTANT	.00	.00	20,004.00	20,605.00
2026 010-495-200	FICA	15,847.00	15,846.12	20,209.00	20,820.00
2026 010-495-202	GROUP INSURANCE	38,187.00	38,187.00	59,040.00	64,800.00
2026 010-495-203	RETIREMENT	25,253.00	25,252.32	29,799.00	38,184.00
2026 010-495-204	WORKERS COMPENSATION	1,000.00	411.32	1,000.00	1,000.00
2026 010-495-310	OFFICE SUPPLIES AUDITOR	3,033.00	3,032.69	7,000.00	7,000.00
2026 010-495-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-495-420	TELEPHONE AUDITOR	1,670.00	1,667.04	1,600.00	1,600.00
2026 010-495-426	TRAVEL & TRAINING AUDITOR	.00	.00	3,300.00	5,000.00
2026 010-495-480	BOND PREMIUM AUDITOR	100.00	92.50	.00	.00
2026 010-495-572	CAPITAL OUTLAY AUDITOR	.00	.00	.00	.00
2026 010-495-998	COUNTY AUDITOR	297,833.00	297,229.07	382,672.00	405,396.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-497-101	SALARY, TREASURER	68,683.00	68,682.96	70,744.00	72,867.00
2026 010-497-103	1ST ASSISTANT ADMIN	42,706.00	42,703.64	43,797.00	45,112.00
2026 010-497-105	REGULAR DEPUTY	37,221.00	37,220.11	38,264.00	39,412.00
2026 010-497-107	EXTRA HELP	.00	.00	.00	.00
2026 010-497-111	LONGEVITY	900.00	900.00	1,500.00	1,700.00
2026 010-497-200	FICA	11,481.00	11,148.76	12,088.00	12,455.00
2026 010-497-202	GROUP INSURANCE	38,187.00	38,187.00	44,280.00	48,600.00
2026 010-497-203	RETIREMENT	17,891.00	17,890.87	17,823.00	22,840.00
2026 010-497-204	WORKERS COMPENSATION	600.00	292.01	600.00	600.00
2026 010-497-205	TRAVEL TREASURER	1,200.00	1,200.00	1,200.00	1,200.00
2026 010-497-310	OFFICE SUPPLIES TREAS	6,164.00	6,163.29	8,000.00	8,000.00
2026 010-497-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-497-420	TELEPHONE TREAS	1,300.00	1,250.28	1,300.00	1,300.00
2026 010-497-426	TRAVEL & TRAINING TREAS	4,500.00	4,451.58	4,500.00	4,500.00
2026 010-497-480	BOND PREMIUM TREAS	.00	.00	.00	.00
2026 010-497-572	CAPITAL OUTLAY TREAS	.00	.00	.00	.00
2026 010-497-998	COUNTY TREASURER	230,833.00	230,090.50	244,096.00	258,586.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-499-101	SALARY, TAX COLLECTOR	69,270.00	69,269.04	71,348.00	73,489.00
2026 010-499-103	SALARY CHIEF DEPUTY/OFF MGR	44,507.00	44,506.48	43,611.00	44,920.00
2026 010-499-104	SALARY, CHIEF DEPUTY (3)	122,880.00	122,565.20	126,567.00	130,365.00
2026 010-499-105	SALARY, REGULAR DEPUTY (8)	294,770.00	294,769.94	306,112.00	315,296.00
2026 010-499-107	SALARY, EXTRA HELP	.00	.00	.00	.00
2026 010-499-108	EXTRA HELP .40 SALARY	24,569.00	24,568.26	24,712.00	25,455.00
2026 010-499-111	LONGEVITY	8,300.00	8,299.92	9,000.00	9,700.00
2026 010-499-200	FICA	43,144.00	41,036.60	44,474.00	45,841.00
2026 010-499-202	GROUP INSURANCE	165,462.00	165,462.00	191,880.00	210,600.00
2026 010-499-203	RETIREMENT	66,968.00	66,967.20	65,577.00	84,072.00
2026 010-499-204	WORKERS COMPENSATION	1,700.00	1,100.03	1,700.00	1,800.00
2026 010-499-310	OFFICE SUPPLIES TAX COLL	20,221.00	20,220.26	18,000.00	18,000.00
2026 010-499-400	DELINQUENT TAX ROLL	.00	.00	.00	.00
2026 010-499-401	APPRAISAL DISTRICT	546,017.00	546,017.00	500,000.00	600,000.00
2026 010-499-406	CONTRACT WORK & EQUIPMENT	260,000.00	260,000.00	300,000.00	300,000.00
2026 010-499-420	TELEPHONE TAX COLL	13,821.00	13,820.74	12,000.00	12,000.00
2026 010-499-426	TRAVEL TAX COLL	3,552.00	3,307.49	9,000.00	9,000.00
2026 010-499-480	BOND PREMIUM TAX COLL	.00	.00	.00	.00
2026 010-499-572	CAPITAL OUTLAY TAX COLL	17,052.00	17,051.48	.00	.00
2026 010-499-998	TAX COLLECTOR	1,702,233.00	1,698,961.64	1,723,981.00	1,880,538.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-503-102	I.T. COORDINATOR	40,000.00	39,999.96	82,400.00	84,872.00
2026 010-503-105	I.T. ASST. COORDINATOR	15,262.00	15,261.50	66,950.00	68,959.00
2026 010-503-106	I.T. TECHNICIAN	.00	.00	36,050.00	37,132.00
2026 010-503-111	LONGEVITY	.00	.00	.00	.00
2026 010-503-200	FICA	4,147.00	4,146.98	14,184.00	14,609.00
2026 010-503-202	GROUP INSURANCE	8,998.00	8,997.00	44,280.00	48,600.00
2026 010-503-203	RETIREMENT	6,567.00	6,566.57	20,914.00	26,793.00
2026 010-503-204	WORKER COMP	35.00	32.21	600.00	800.00
2026 010-503-310	OFFICE SUPPLIES	24,250.00	23,873.60	10,000.00	10,000.00
2026 010-503-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-503-420	TELEPHONE	3,225.00	3,222.99	2,500.00	2,500.00
2026 010-503-425	OUTSIDE IT HELP	17,885.00	17,885.00	30,000.00	30,000.00
2026 010-503-427	CONFERENCE/SEMINAR EXPENSES	5,222.00	5,221.08	7,500.00	7,500.00
2026 010-503-572	CAPITAL OUTLAY	.00	.00	28,000.00	28,000.00
2026 010-503-998	I.T. DEPARTMENT	125,591.00	125,206.89	343,378.00	359,765.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-510-105	MAINTENANCE SALARY 4	162,133.00	162,132.96	166,999.00	172,012.00
2026 010-510-107	MAINTENANCE EXTRA HELP	9,136.00	9,135.81	16,000.00	16,000.00
2026 010-510-111	LONGEVITY	2,500.00	2,499.84	2,800.00	3,100.00
2026 010-510-200	MAINTENANCE FICA	13,313.00	13,312.02	14,762.00	15,183.00
2026 010-510-202	MAINTENANCE GROUP INSURANCE	50,916.00	50,916.00	59,040.00	64,800.00
2026 010-510-203	MAINTENANCE RETIREMENT	21,455.00	21,454.59	21,767.00	27,845.00
2026 010-510-204	MAINTENANCE WORKER COMP	5,860.00	5,117.79	6,500.00	7,000.00
2026 010-510-308	MAINTENANCE, GAS & INSURANCE	14,650.00	14,649.16	10,500.00	10,500.00
2026 010-510-310	SUPPLIES MAINTENANCE	75,240.00	75,238.21	70,000.00	70,000.00
2026 010-510-445	UTILITIES MAINTENANCE	97,185.00	97,182.94	80,000.00	100,000.00
2026 010-510-446	UTILITIES-ANNEX	37,968.00	37,967.84	50,000.00	45,000.00
2026 010-510-450	MINOR REPAIRS MAINTENANCE	100,320.00	100,319.86	60,000.00	60,000.00
2026 010-510-452	JAIL MINOR REPAIRS	107,500.00	107,498.78	100,000.00	100,000.00
2026 010-510-457	YARD	6,141.00	6,140.40	6,324.00	6,514.00
2026 010-510-530	EQUIPMENT PURCHASE MAINTENAN	86,250.00	81,000.00	63,250.00	63,250.00
2026 010-510-998	MAINTENANCE	790,567.00	784,566.20	727,942.00	761,204.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-512-104	JAIL CHIEF OFFICE CLERK (1)	41,960.00	41,959.92	43,219.00	44,516.00
2026 010-512-107	EXTRA HELP	14,992.00	14,991.91	10,000.00	12,000.00
2026 010-512-109	JAIL ADM. SALARY	108,923.00	108,922.08	59,419.00	61,202.00
2026 010-512-110	SERGEANTS 4	189,785.00	189,784.32	195,480.00	201,348.00
2026 010-512-111	LONGEVITY	19,900.00	19,899.84	22,000.00	22,000.00
2026 010-512-112	JAIL ADM. ASST.	.00	.00	52,772.00	54,356.00
2026 010-512-138	SALARIES, JAILERS 25	1,005,127.00	983,149.49	1,167,200.00	1,202,225.00
2026 010-512-142	TRANSPORT/MENTAL HEALTH	51,234.00	51,234.00	52,772.00	54,356.00
2026 010-512-150	JAIL I.T. DIRECTOR	.00	.00	.00	.00
2026 010-512-151	JAIL NURSE	52,302.00	52,301.04	53,871.00	55,488.00
2026 010-512-158	SALARY, COMP TIME	188,991.00	188,990.50	30,000.00	30,000.00
2026 010-512-200	FICA	140,337.00	123,590.17	140,642.00	133,100.00
2026 010-512-202	GROUP INSURANCE	443,100.00	390,712.00	501,840.00	550,800.00
2026 010-512-203	RETIREMENT	201,058.00	196,140.15	207,378.00	243,995.00
2026 010-512-204	WORKERS COMPENSATION	35,000.00	34,810.17	35,000.00	38,000.00
2026 010-512-310	SUPPLIES JAIL	107,725.00	105,728.87	120,000.00	120,000.00
2026 010-512-333	FEEDING PRISONERS JAIL	320,000.00	314,622.01	320,000.00	320,000.00
2026 010-512-335	BEDDING & UTENSILS JAIL	1,500.00	156.90	1,500.00	1,500.00
2026 010-512-336	PRISON UNIFORMS JAIL	5,000.00	.00	5,000.00	5,000.00
2026 010-512-337	JAILER UNIFORMS	7,500.00	7,335.86	7,500.00	7,500.00
2026 010-512-405	MEDICAL FEES JAIL	250,000.00	190,504.61	260,000.00	260,000.00
2026 010-512-445	UTILITIES JAIL	165,000.00	163,267.70	165,000.00	170,000.00
2026 010-512-456	PRISONERS TRANSPORTATION	9,000.00	8,864.95	6,000.00	10,000.00
2026 010-512-572	EQUIPMENT PURCHASES JAIL	.00	.00	20,000.00	20,000.00
2026 010-512-998	JAIL	3,358,434.00	3,186,966.49	3,476,593.00	3,617,386.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-550-101	SALARY, CONSTABLES-1-5	168,750.00	168,750.00	173,815.00	179,030.00
2026 010-550-111	LONGEVITY	.00	.00	.00	.00
2026 010-550-200	FICA	18,005.00	17,470.46	18,966.00	19,824.00
2026 010-550-202	GROUP INSURANCE	63,645.00	63,645.00	73,800.00	81,000.00
2026 010-550-203	RETIREMENT	27,936.00	27,935.40	27,965.00	36,360.00
2026 010-550-204	WORKERS COMPENSATION	5,500.00	5,111.88	6,000.00	6,500.00
2026 010-550-310	OFFICE SUPPLIES CONSTABLES	1,203.00	1,202.43	2,100.00	2,100.00
2026 010-550-315	UNIFORMS	.00	.00	3,000.00	3,000.00
2026 010-550-420	TELEPHONE CONSTABLE - PAYROL	2,518.00	2,516.76	2,100.00	2,100.00
2026 010-550-421	TELEPHONE CONSTABLE - OFFICE	.00	.00	900.00	900.00
2026 010-550-425	VEHICLE EQUIPMENT	.00	.00	.00	5,000.00
2026 010-550-426	TRAVEL, CONSTABLES-PAYROLL	64,500.00	64,500.00	74,100.00	78,000.00
2026 010-550-427	CONFERENCE TRAVEL CONSTABLES	.00	.00	.00	.00
2026 010-550-453	RADIO REPAIR CONSTABLES	204.00	203.53	1,500.00	1,500.00
2026 010-550-480	BOND CONSTABLES	2,679.00	2,678.24	.00	.00
2026 010-550-572	CAPITAL OUTLAY CONSTABLES	.00	.00	10,000.00	10,000.00
2026 010-550-998	CONSTABLES	354,940.00	354,013.70	394,246.00	425,314.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-560-101	SALARY, SHERIFF	68,683.00	68,682.96	70,744.00	72,867.00
2026 010-560-102	WEIGHT & LICENSE	.00	.00	53,679.00	55,290.00
2026 010-560-105	SALARY, SECRETARY ADMIN. AST	45,943.00	45,942.89	44,641.00	45,981.00
2026 010-560-106	SALARY, CIVIL WARRANTS SEC.	42,210.00	42,209.92	43,219.00	44,516.00
2026 010-560-107	SALARY, EXTRA HELP	17,267.00	17,266.24	4,000.00	4,000.00
2026 010-560-108	SALARY RECEPTIONIST	.00	.00	23,011.00	23,702.00
2026 010-560-109	SALARY, SERGEANTS (4)	215,249.00	215,248.32	221,708.00	228,360.00
2026 010-560-111	LONGEVITY	24,100.00	17,024.70	26,700.00	24,700.00
2026 010-560-129	SALARY, JUVENILE INVESTIGATO	.00	.00	53,074.00	54,667.00
2026 010-560-139	SALARY, INVESTIGATOR1 (2)	114,284.00	114,283.50	113,004.00	116,396.00
2026 010-560-140	SALARY, CHIEF DEPUTY	58,908.00	58,907.04	60,675.00	62,496.00
2026 010-560-141	SALARY, CRIM INVESTIGAT (3)	154,584.00	154,584.00	159,222.00	164,002.00
2026 010-560-142	SALARY, CAR DEPUTIES (15)	667,137.00	667,136.62	791,580.00	815,340.00
2026 010-560-143	ANIMAL CONTROL/ CIVIL WARRANT	.00	.00	52,772.00	54,356.00
2026 010-560-144	SALARY, DISPATCHERS (10)	363,118.00	363,117.17	439,170.00	452,350.00
2026 010-560-146	SALARY, COMMUNICATIONS SUPER	45,344.00	45,343.92	46,705.00	48,107.00
2026 010-560-148	AUTO THEFT GRANT	4,282.00	2,454.48-	.00	.00
2026 010-560-150	NARCOTIC OFFICER(2)	81,528.00	81,527.80	106,148.00	109,334.00
2026 010-560-153	AUTO THEFT CASH MATCH	16,028.00	16,028.00	15,000.00	15,000.00
2026 010-560-158	SALARY, COMP TIME	195,242.00	195,241.42	60,000.00	60,000.00
2026 010-560-200	FICA	168,824.00	156,771.96	182,488.00	186,715.00
2026 010-560-202	GROUP INSURANCE	514,836.00	478,316.00	678,960.00	761,400.00
2026 010-560-203	RETIREMENT	249,477.00	248,675.70	269,078.00	350,095.00
2026 010-560-204	WORKERS COMPENSATION	45,000.00	34,835.39	50,000.00	50,000.00
2026 010-560-225	SHERIFF TRAVEL ALLOWANCE	.00	.00	.00	.00
2026 010-560-310	OFFICE SUPPLIES SHERIFF	38,535.00	37,903.52	70,000.00	70,000.00
2026 010-560-330	MOTOR FUEL SHERIFF	153,856.00	153,855.83	150,000.00	150,000.00
2026 010-560-331	SHERIFF TIRES	23,873.00	23,872.85	25,000.00	25,000.00
2026 010-560-332	SHERIFF MAINTENANCE	147,148.00	147,147.00	55,000.00	55,000.00
2026 010-560-337	SHERIFF UNIFORMS	15,000.00	14,969.06	20,000.00	20,000.00
2026 010-560-346	DOG MAINTENANCE SHERIFF	.00	2,500.00-	2,000.00	2,000.00
2026 010-560-400	SHERIFF LITIGATION	2,000.00	46.54	12,000.00	12,000.00
2026 010-560-406	SHERIFF EQUIPMENT RENTAL/LEA	.00	.00	5,000.00	5,000.00
2026 010-560-414	DEPUTY TRAINING SHERIFF	32,012.00	32,011.82	25,000.00	35,000.00
2026 010-560-420	TELEPHONE SHERIFF	72,389.00	72,388.06	44,000.00	44,000.00
2026 010-560-426	OUT OF DISTRICT EXPENSE SHER	.00	.00	1,000.00	1,000.00
2026 010-560-453	RADIO REPAIR SHERIFF	.00	.00	8,000.00	8,000.00
2026 010-560-455	SHERIFF GUNS & AMMUNITION	22,324.00	22,323.33	12,000.00	15,000.00
2026 010-560-480	BOND SHERIFF	178.00	177.50	.00	.00
2026 010-560-482	VEHICLE INSURANCE	52,684.00	52,684.00	23,000.00	50,000.00
2026 010-560-483	SHERIFF LIABILITY INSURANCE	52,000.00	46,870.00	85,000.00	85,000.00
2026 010-560-485	STORAGE LEASE	3,300.00	3,300.00	1,800.00	1,800.00
2026 010-560-490	INVESTIGATOR'S EXPENSE SHERI	18,944.00	18,943.28	12,000.00	12,000.00
2026 010-560-570	SHERIFF GRANT EXPENDITURES	.00	.00	.00	.00
2026 010-560-571	EQUIPMENT PURCHASES SHERIFF	268,000.00	267,976.35	198,000.00	198,000.00
2026 010-560-573	RIGHT TO USE - EQUIPMENT	.00	.00	.00	.00
2026 010-560-998	SHERIFF	3,994,287.00	3,910,658.21	4,314,378.00	4,588,474.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-575-111	LONGEVITY	.00	.00	.00	.00
2026 010-575-191	SALARY, DISTRICT JUDGE	18,000.00	18,000.00	18,000.00	25,000.00
2026 010-575-192	SALARY, COUNTY JUDGE	7,700.00	7,699.92	7,700.00	7,700.00
2026 010-575-193	SALARY, CO. COURT AT LAW JUD	18,000.00	18,000.00	18,000.00	25,000.00
2026 010-575-200	FICA	2,877.00	2,786.10	3,344.00	4,415.00
2026 010-575-202	GROUP INSURANCE	12,729.00	12,729.00	14,760.00	16,200.00
2026 010-575-203	RETIREMENT	5,188.00	5,187.12	4,930.00	8,100.00
2026 010-575-204	WORKERS COMPENSATION	250.00	84.76	250.00	250.00
2026 010-575-483	LIABILITY INSURANCE PREM.	.00	.00	.00	.00
2026 010-575-998	JUVENILE BOARD	64,744.00	64,486.90	66,984.00	86,665.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-585-103	REGULAR DEPUTY	37,149.00	33,041.28	38,264.00	39,412.00
2026 010-585-105	SALARY, ADMIN. ASST.	42,341.00	42,340.08	43,611.00	44,920.00
2026 010-585-107	EXTRA HELP	.00	.00	.00	.00
2026 010-585-111	LONGEVITY	600.00	600.00	700.00	800.00
2026 010-585-200	FICA	6,127.00	5,583.12	6,317.00	6,513.00
2026 010-585-202	GROUP INSURANCE	25,320.00	24,421.00	29,520.00	32,400.00
2026 010-585-203	RETIREMENT	9,019.00	9,018.81	9,315.00	11,945.00
2026 010-585-204	WORKERS COMPENSATION	400.00	147.45	400.00	400.00
2026 010-585-310	SUPPLIES HIGHWAY PATROL	5,760.00	5,753.01	5,900.00	5,900.00
2026 010-585-313	WEIGHT & LICENSE SUPPLIES	.00	.00	.00	.00
2026 010-585-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 010-585-420	TELEPHONE HIGHWAY PATROL	1,852.00	1,851.10	1,000.00	1,000.00
2026 010-585-421	WEIGHT & LICENSE TELEPHONE	.00	.00	.00	.00
2026 010-585-453	EQUIPMENT REPAIR HIGHWAY PAT	46.00	.00	1,000.00	1,000.00
2026 010-585-572	CAPITAL OUTLAY HIGHWAY PATRO	.00	.00	.00	.00
2026 010-585-998	HIGHWAY PATROL	128,614.00	122,755.85	136,027.00	144,290.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-630-111	LONGEVITY	1,400.00	1,399.92	1,500.00	1,600.00
2026 010-630-112	ENVIRONMENTAL SPECIALIST	43,875.00	43,874.56	43,611.00	44,920.00
2026 010-630-200	FICA	3,427.00	3,426.58	3,598.00	3,600.00
2026 010-630-202	GROUP INSURANCE	12,729.00	12,729.00	14,760.00	16,200.00
2026 010-630-203	RETIREMENT	5,432.00	5,431.54	5,136.00	6,586.00
2026 010-630-204	WORKER COMP	250.00	.00	250.00	250.00
2026 010-630-310	TELEPHONE,OTHER OFFICE EXPEN	4,000.00	3,562.30	4,000.00	4,000.00
2026 010-630-407	COUNTY TRAPPER	32,000.00	32,000.00	40,000.00	40,000.00
2026 010-630-426	FUEL/MAINTENANCE	4,672.00	2,526.74	6,916.00	6,916.00
2026 010-630-572	EQUIPMENT	.00	.00	.00	.00
2026 010-630-998	COUNTY HEALTH	107,785.00	104,950.64	119,771.00	124,072.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-631-111	LONGEVITY	.00	.00	.00	.00
2026 010-631-112	COORDINATOR	45,658.00	45,614.18	47,940.00	49,379.00
2026 010-631-200	FICA	3,493.00	3,256.09	3,668.00	3,778.00
2026 010-631-202	GROUP INSURANCE	12,729.00	12,729.00	14,760.00	16,200.00
2026 010-631-203	RETIREMENT	5,415.00	5,414.47	5,408.00	6,928.00
2026 010-631-204	WORKER COMP	300.00	88.43	93.00	150.00
2026 010-631-310	SUPPLIES	5,521.00	157.35	14,700.00	5,700.00
2026 010-631-311	CONTRACTUAL	21,000.00	.00	.00	18,000.00
2026 010-631-420	OTHER- TELEPHONE	39,288.00	21,875.35	36,868.00	23,302.00
2026 010-631-426	TRAVEL	2,610.00	1,567.03	1,563.00	1,563.00
2026 010-631-998	PUBLIC HEALTH	136,014.00	90,701.90	125,000.00	125,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-640-102	SALARY, WELFARE WORKER	3,071.00	3,070.32	3,168.00	3,264.00
2026 010-640-105	SALARY, SECRETARY	.00	.00	.00	.00
2026 010-640-107	EXTRA HELP	500.00	.00	500.00	500.00
2026 010-640-111	LONGEVITY	.00	.00	.00	.00
2026 010-640-200	FICA	281.00	228.07	281.00	288.00
2026 010-640-202	GROUP INSURANCE	.00	.00	.00	.00
2026 010-640-203	RETIREMENT	400.00	364.53	420.00	529.00
2026 010-640-204	WORKERS COMPENSATION	200.00	94.63	200.00	200.00
2026 010-640-225	TRAVEL WELFARE WORKER	.00	.00	.00	.00
2026 010-640-300	CASH ALLOWANCE WELFARE	.00	.00	.00	.00
2026 010-640-301	GROCERIES & CLOTHES WELFARE	100.00	.00	100.00	100.00
2026 010-640-302	MEDICINE & MEDICAL FEES	100.00	.00	100.00	100.00
2026 010-640-303	HOSPITALIZATION WELFARE	.00	.00	.00	.00
2026 010-640-304	BURIAL EXPENSE WELFARE	1,400.00	1,180.00	1,400.00	1,400.00
2026 010-640-310	OFFICE SUPPLIES WELFARE	300.00	.00	300.00	300.00
2026 010-640-420	TELEPHONE WELFARE	500.00	208.41	500.00	500.00
2026 010-640-426	TRANSPORTATION FOR SICK	100.00	.00	100.00	100.00
2026 010-640-572	CAPITAL OUTLAY WELFARE	.00	.00	.00	.00
2026 010-640-998	COUNTY WELFARE	6,952.00	5,145.96	7,069.00	7,281.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-645-102	SALARY, ANIMAL WELFARE	4,770.00	4,770.00	4,914.00	5,063.00
2026 010-645-111	LONGEVITY	.00	.00	.00	.00
2026 010-645-145	NUISANCE ABATEMENT OFFICER	6,388.00	6,387.12	6,579.00	6,777.00
2026 010-645-200	SANITATION FICA	6,668.00	6,667.96	6,650.00	7,256.00
2026 010-645-203	SANITATION RETIREMENT	9,515.00	9,514.11	9,804.00	13,305.00
2026 010-645-204	SANITATION WORK COMP.	500.00	284.04	500.00	600.00
2026 010-645-310	SANITATION SUPPLIES	5,643.00	5,642.72	9,500.00	9,500.00
2026 010-645-411	KILGORE RESCUE UNIT	.00	.00	4,000.00	4,000.00
2026 010-645-413	RESCUE UNIT HENDERSON	.00	.00	6,000.00	6,000.00
2026 010-645-414	ANIMAL CONTROL	745.00	744.14	10,000.00	10,000.00
2026 010-645-415	SPAY & NEUTER PROGRAM	12,164.00	12,164.00	12,836.00	15,000.00
2026 010-645-418	SANITARY LANDFILL, SALARY(6)	75,663.00	75,663.00	80,000.00	83,000.00
2026 010-645-445	SANITATION UTILITIES	7,280.00	7,279.15	7,800.00	7,800.00
2026 010-645-461	SANITATION EQUIPMENT RENTAL	.00	.00	20,000.00	20,000.00
2026 010-645-486	SANITATION CONTRACT WORK	446,308.00	446,307.92	300,000.00	400,000.00
2026 010-645-571	CAPITAL OUTLAY SANITATION	.00	.00	.00	.00
2026 010-645-593	SANITATION CONSTRUCTION COST	.00	.00	7,000.00	7,000.00
2026 010-645-998	HEALTH AND WELFARE	575,644.00	575,424.16	485,583.00	595,301.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-646-405	OFFICE FEE MENTAL HEALTH	5,000.00	4,751.00	5,000.00	5,000.00
2026 010-646-998	MENTAL HEALTH	5,000.00	4,751.00	5,000.00	5,000.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - GENERAL FUND

BUD101 PAGE 41

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-647-470	JUVENILE ROOM AND BOARD	42,000.00	30,104.99	42,000.00	42,000.00
2026 010-647-998	WELFARE AID TO STATE	42,000.00	30,104.99	42,000.00	42,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-650-102	SYSTEM DIRECTOR	60,588.00	60,588.00	62,406.00	64,279.00
2026 010-650-103	ASSISTANT SYSTEM DIRECTOR	48,018.00	48,017.04	49,458.00	50,942.00
2026 010-650-104	BRANCH MANAGER(3)	127,021.00	127,020.24	130,833.00	134,760.00
2026 010-650-111	LONGEVITY	6,600.00	6,462.18	8,900.00	8,300.00
2026 010-650-170	CATALOGING	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-650-171	INFORMATION SERVICES(2)	74,299.00	74,298.24	76,528.00	78,824.00
2026 010-650-172	SALARY, CIRCULATIONS ASSISTA	.00	.00	.00	.00
2026 010-650-173	ASSISTANT BRANCH MANAGERS(3)	111,857.00	111,856.52	114,792.00	118,236.00
2026 010-650-174	SALARY, OVERTON ASSISTANT	.00	.00	.00	.00
2026 010-650-175	SALARY, TATUM ASSISTANT	.00	.00	.00	.00
2026 010-650-176	SALARY, P. T. CATALOG ASS'N	.00	.00	.00	.00
2026 010-650-178	PART TIME	138,283.00	138,282.29	141,840.00	146,000.00
2026 010-650-179	CHILDREN'S SERVICES	37,150.00	37,149.12	38,264.00	39,412.00
2026 010-650-200	FICA	48,959.00	47,359.90	50,589.00	52,033.00
2026 010-650-202	GROUP INSURANCE	151,920.00	151,741.00	177,120.00	194,400.00
2026 010-650-203	RETIREMENT	75,853.00	75,852.41	74,593.00	95,430.00
2026 010-650-204	WORKERS COMPENSATION	1,750.00	827.32	1,750.00	1,800.00
2026 010-650-310	OFFICE SUPPLIES LIBRARY	30,000.00	19,379.94	30,000.00	30,000.00
2026 010-650-340	PRINT MATERIALS-LIBRARY	32,300.00	31,067.96	32,000.00	32,000.00
2026 010-650-341	SERIAL SUBSCRIPTIONS-LIBRARY	20,755.00	14,947.69	23,000.00	23,000.00
2026 010-650-342	MICROFORMS-LIBRARY	300.00	.00	300.00	300.00
2026 010-650-343	AUDIOVISUAL MATERIALS-LIBRAR	4,500.00	4,226.96	4,500.00	4,500.00
2026 010-650-350	LIBRARY AUTOMATION	23,890.00	23,889.22	32,000.00	32,000.00
2026 010-650-406	LIBRARY RENTAL EQUIPMENT	.00	.00	.00	.00
2026 010-650-420	TELEPHONE LIBRARY	8,707.00	8,706.64	14,800.00	14,800.00
2026 010-650-426	TRAVEL LIBRARY	8,248.00	8,247.33	8,000.00	8,000.00
2026 010-650-445	UTILITIES, HENDERSON LIBRARY	29,000.00	28,955.47	29,000.00	29,000.00
2026 010-650-447	UTILITIES, TATUM LIBRARY	7,700.00	7,464.61	7,700.00	7,700.00
2026 010-650-448	UTILITIES, MT. ENTERPRISE L	7,300.00	7,298.85	7,000.00	7,000.00
2026 010-650-456	JANITORIAL CONTRACT LIBRARY	25,425.00	25,000.00	25,425.00	25,425.00
2026 010-650-504	TEXAS BOOK FESTIVAL	.00	.00	.00	.00
2026 010-650-572	CAPITAL OUTLAY LIBRARY	9,200.00	9,199.13	.00	.00
2026 010-650-998	LIBRARY COMPLEX	1,126,773.00	1,104,987.18	1,179,062.00	1,237,553.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-655-103	SALARY, DEPOT SUPERVISOR	45,158.00	45,157.49	43,611.00	44,920.00
2026 010-655-105	REGULAR DEPUTY	39,270.00	39,269.52	38,264.00	39,412.00
2026 010-655-107	EXTRA HELP	41,389.00	41,388.79	48,364.00	30,000.00
2026 010-655-111	LONGEVITY	3,300.00	3,300.00	3,500.00	3,700.00
2026 010-655-200	FICA	9,825.00	9,824.29	10,232.00	9,030.00
2026 010-655-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 010-655-203	RETIREMENT	15,430.00	15,429.27	15,086.00	16,560.00
2026 010-655-204	WORKERS COMPENSATION	252.00	167.63	500.00	500.00
2026 010-655-310	OFFICE SUPPLIES & MATERIALS	3,961.00	4,329.00	6,000.00	6,000.00
2026 010-655-311	SYRUP FESTIVAL	21,140.00	21,003.33	16,000.00	.00
2026 010-655-420	TELEPHONE DEPOT	1,362.00	1,361.06	3,000.00	3,000.00
2026 010-655-426	TRAVEL DEPOT	146.00	145.19	3,000.00	3,000.00
2026 010-655-445	UTILITIES & ALARM SYSTEM	14,210.00	14,209.34	12,000.00	14,000.00
2026 010-655-456	JANITORIAL CONTRACT DEPOT	.00	.00	1,100.00	1,100.00
2026 010-655-572	CAPITAL OUTLAY DEPOT	85,009.00	85,008.48	.00	.00
2026 010-655-998	DEPOT/CHILDRENS DISCOVERY CN	305,910.00	306,051.39	230,177.00	203,622.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-665-105	SECRETARY AG & HOME DEMO	42,403.00	42,402.60	43,611.00	44,920.00
2026 010-665-107	EXTRA HELP	1,325.00	1,324.96	500.00	500.00
2026 010-665-111	LONGEVITY	1,001.00	1,000.08	1,100.00	1,200.00
2026 010-665-181	SALARY, COUNTY AGENTS	33,794.00	33,793.92	34,808.00	35,853.00
2026 010-665-182	H. D. AGENT	33,794.00	33,793.92	34,808.00	35,853.00
2026 010-665-183	ASSOCIATE COUNTY AGENT	33,794.00	33,793.92	34,808.00	35,853.00
2026 010-665-184	ASSOCIATE H. D. AGENT	.00	.00	.00	.00
2026 010-665-200	FICA	12,506.00	12,367.93	12,921.00	13,177.00
2026 010-665-202	GROUP INSURANCE (1)	14,088.00	13,809.00	16,560.00	18,000.00
2026 010-665-203	RETIREMENT	5,152.00	5,151.82	5,044.00	6,303.00
2026 010-665-204	WORKERS COMPENSATION	300.00	86.73	300.00	300.00
2026 010-665-225	TRAVEL ALLOWANCE	.00	.00	.00	.00
2026 010-665-309	4-H CLUB	5,764.00	5,763.88	5,200.00	5,200.00
2026 010-665-310	OFFICE SUPPLIES	6,174.00	6,171.53	5,800.00	5,800.00
2026 010-665-313	MISCELLANEOUS MAJOR FCS	300.00	293.43	300.00	300.00
2026 010-665-406	EQUIPMENT RENTAL/LEASE	.00	.00	.00	.00
2026 010-665-420	TELEPHONE	3,992.00	3,991.80	3,300.00	3,300.00
2026 010-665-424	TELEPHONE, H. D. AGENT	.00	.00	.00	.00
2026 010-665-426	TRAVEL	18,000.00	18,000.00	18,000.00	18,000.00
2026 010-665-427	CONFERENCE	3,954.00	3,953.28	8,685.00	8,685.00
2026 010-665-428	MISCELLANEOUS, MAJOR AGRICUL	579.00	578.74	600.00	600.00
2026 010-665-572	CAPITAL OUTLAY	2,249.00	2,249.00	.00	.00
2026 010-665-998	AGRICULTURE & HOME DEMO	219,169.00	218,526.54	226,345.00	233,844.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-695-420	DISTRICT PROB	4,500.00	2,500.56	4,500.00	4,500.00
2026 010-695-940	COMMUNITY CENTER,N. VAN BURE	.00	.00	.00	.00
2026 010-695-950	POSTAGE & METER RENT	81,159.00	81,158.69	100,000.00	100,000.00
2026 010-695-955	UNEMPLOYMENT INSURANCE	27,835.00	27,834.70	60,000.00	60,000.00
2026 010-695-959	PROFESSIONAL FEES	32,398.00	32,397.69	75,000.00	75,000.00
2026 010-695-960	AUDIT & ACCOUNTANTS FEES	.00	.00	70,000.00	70,000.00
2026 010-695-961	INVESTMENT CONSULTING	5,822.00	5,821.53	30,000.00	30,000.00
2026 010-695-965	EQUIPMENT SERVICE CONTRACT	132,180.00	132,179.33	100,000.00	100,000.00
2026 010-695-967	SOFTWARE MAINTENANCE	381,841.00	381,840.34	260,000.00	260,000.00
2026 010-695-968	HARDWARE MAINTENANCE	57,604.00	57,603.84	40,000.00	50,000.00
2026 010-695-970	MISCELLANEOUS	44,872.00	44,871.37	65,000.00	65,000.00
2026 010-695-972	N. E. TEX. TASKFORCE CASH MA	.00	.00	5,000.00	5,000.00
2026 010-695-973	RUSK CO CRIMESTOPPERS	1,000.00	1,000.00	1,000.00	1,000.00
2026 010-695-974	RUSK CO MOUNTED PATROL	1,000.00	.00	1,000.00	1,000.00
2026 010-695-975	COMMUNITY HEALTH CORE	23,000.00	23,000.00	18,000.00	18,000.00
2026 010-695-976	BOYS AND GIRLS CLUB	5,000.00	5,000.00	5,000.00	5,000.00
2026 010-695-978	FRIENDS HELPING FRIENDS	5,000.00	5,000.00	5,000.00	5,000.00
2026 010-695-979	MEALS ON WHEELS	10,000.00	10,000.00	6,000.00	6,000.00
2026 010-695-980	E. T. CON. ON ALCOHOLISM	5,000.00	5,000.00	5,000.00	5,000.00
2026 010-695-981	NET RMA	2,000.00	2,000.00	2,000.00	2,000.00
2026 010-695-982	EAST TEXAS CASA	5,000.00	5,000.00	5,000.00	5,000.00
2026 010-695-984	WOMEN'S CENTER OF EAST TEXAS	5,000.00	.00	5,000.00	5,000.00
2026 010-695-987	RUSK SOIL & WATER CONSERVATI	3,155.00	3,155.00	2,000.00	2,000.00
2026 010-695-991	RUSK CO. HISTORICAL COMMISSI	1,743.00	1,136.74	8,000.00	8,000.00
2026 010-695-992	COMMUNITY CENTER MISC.	5,000.00	3,790.76	5,000.00	5,000.00
2026 010-695-993	FIRE FIGHTERS ASSOC. TOWER	.00	.00	.00	.00
2026 010-695-995	PROBATE EDUCATION	1,000.00	.00	1,000.00	1,000.00
2026 010-695-998	OTHER	841,109.00	830,290.55	878,500.00	888,500.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 010-700-017	LAW LIBRARY	.00	.00	.00	.00
2026 010-700-030	RUSK CO. HUMAN SERV.	.00	.00	.00	.00
2026 010-700-060	INTEREST & SINKING FUND	.00	.00	.00	.00
2026 010-700-080	AIRPORT	125,000.00	125,000.00	125,000.00	150,000.00
2026 010-700-088	JUVENILE PROBATION	115,000.00	115,000.00	115,000.00	135,000.00
2026 010-700-098	INSURANCE TRUST	.00	.00	.00	.00
2026 010-700-998	TRANSFER TO OTHER FUNDS	240,000.00	240,000.00	240,000.00	285,000.00
2026 010-999-999	TOTAL EXPENDITURES	22,080,273.52	21,273,999.90	22,765,418.00	24,236,224.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-310-110	MAINT OF PUBLIC ROAD (A)	4,611,557.01	5,032,686.65	4,924,816.61	5,160,991.16
2026 012-310-115	FM & LATERAL ROAD (C)	2,345,490.36	1,711,367.38	2,515,130.72	2,647,831.02
2026 012-310-120	DELINQUENT TAXES	105,000.00	150,568.63	105,000.00	105,000.00
2026 012-319-000	TAX INTEREST & PENALTY	80,000.00	120,944.41	80,000.00	80,000.00
2026 012-321-200	AUTO REGISTRATION	360,000.00	444,700.00	360,000.00	360,000.00
2026 012-321-400	CO AUTO REG. TAX-\$10	450,000.00	357,599.00	450,000.00	450,000.00
2026 012-330-300	GROSS WEIGHT & AXLE WEIGHT F	80,000.00	48,168.17	80,000.00	80,000.00
2026 012-330-900	GRANT-TXDOT	.00	.00	.00	.00
2026 012-333-300	F.E.M.A. REVENUE	.00	51,355.65	.00	.00
2026 012-333-500	LATERAL ROAD STATE	50,000.00	44,233.44	50,000.00	50,000.00
2026 012-350-100	FINES & FORFEITURES	130,000.00	123,274.77	130,000.00	130,000.00
2026 012-360-100	INTEREST EARNED	100,000.00	358,592.20	100,000.00	200,000.00
2026 012-365-100	SALE OF ASSETS	.00	199,443.05	.00	.00
2026 012-370-000	MISCELLANEOUS REVENUE	800.00	15,586.84	800.00	800.00
2026 012-370-039	INSURANCE PROCEEDS	.00	22,583.91	.00	.00
2026 012-391-100	OTHER FINANCING SOURCES	.00	.00	.00	.00
2026 012-399-999	TOTAL REVENUE	8,312,847.37	8,681,104.10	8,795,747.33	9,264,622.18

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-620-105	R & B SECRETARY/ADM. ASST.	42,341.00	42,340.08	43,611.00	44,920.00
2026 012-620-107	EXTRA HELP	.00	.00	.00	.00
2026 012-620-111	LONGEVITY	3,000.00	3,000.00	3,000.00	3,000.00
2026 012-620-200	FICA	8,922.00	8,654.40	9,019.00	9,486.00
2026 012-620-202	HEALTH INSURANCE	12,729.00	12,729.00	14,760.00	16,200.00
2026 012-620-203	RETIRMENT	13,644.00	13,643.64	13,300.00	17,398.00
2026 012-620-204	WORKER COMPENSATION INSURANC	500.00	65.94	500.00	500.00
2026 012-620-207	ROAD & BRIDGE TELEPHONE	1,251.00	1,250.28	2,000.00	2,000.00
2026 012-620-212	R & B SEC/ADM ASST CONFERENC	500.00	.00	500.00	500.00
2026 012-620-229	TRAVEL, PCT. #1-PAYROLL	17,400.00	17,400.00	17,400.00	18,600.00
2026 012-620-230	TRAVEL, PCT. #2-PAYROLL	17,400.00	17,400.00	17,400.00	18,600.00
2026 012-620-231	TRAVEL, PCT. #3-PAYROLL	17,400.00	17,400.00	17,400.00	18,600.00
2026 012-620-232	TRAVEL, PCT. #4-PAYROLL	17,400.00	17,400.00	17,400.00	18,600.00
2026 012-620-313	OFFICE SUPPLIES-SECRETARY	2,800.00	538.98	2,800.00	2,800.00
2026 012-620-427	MISC. CONFERENCE & TRAVEL	7,817.00	6,794.21	9,000.00	9,000.00
2026 012-620-480	ROAD SUPERINTENDENT SAFETY P	100.00	.00	100.00	100.00
2026 012-620-572	ROAD & BRIDGE CAPITAL OUTLAY	.00	.00	.00	.00
2026 012-620-900	MISC. TREASURER'S COMMISSION	15,000.00	15,000.00	15,000.00	15,000.00
2026 012-620-998	ROAD & BRIDGE MISCELLANEOUS	178,204.00	173,616.53	183,190.00	195,304.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-621-108	#1 SALARY, PART TIME HELP	6,000.00	.00	7,500.00	6,000.00
2026 012-621-109	#1 SALARY, FOREMAN	53,542.00	47,190.38	55,149.00	56,804.00
2026 012-621-111	LONGEVITY	3,600.00	3,600.00	4,900.00	1,900.00
2026 012-621-194	#1 OPERATORS #1 (8)	381,840.00	376,682.10	393,272.00	405,072.00
2026 012-621-195	#1 OPERATORS #II (2)	82,031.00	82,030.08	84,492.00	87,028.00
2026 012-621-196	#1 MECHANIC	50,490.00	50,489.04	52,004.00	53,565.00
2026 012-621-200	#1 FICA	44,179.00	42,080.96	45,580.00	46,694.00
2026 012-621-202	#1 GROUP INSURANCE	151,920.00	150,674.00	177,120.00	194,400.00
2026 012-621-203	#1 RETIREMENT	66,616.00	66,615.88	67,209.00	85,635.00
2026 012-621-204	#1 WORKER COMPENSATION INSUR	17,000.00	9,262.96	17,000.00	17,000.00
2026 012-621-330	#1 MOTOR FUEL & LUBRICATION	95,000.00	92,833.77	95,000.00	95,000.00
2026 012-621-341	#1 PIPE & BRIDGE MATERIAL	46,213.00	864.49	46,213.00	46,213.00
2026 012-621-342	#1 ROAD OIL & SEAL COAT	23,000.00	.00	120,000.00	120,000.00
2026 012-621-343	#1 GRAVEL & REMIX	125,362.00	125,361.83	95,000.00	95,000.00
2026 012-621-351	#1 SHOP & PARTS	85,409.00	85,408.01	65,000.00	65,000.00
2026 012-621-395	#1 SUPPLIES	82,570.00	82,569.60	50,000.00	50,000.00
2026 012-621-445	#1 UTILITIES	10,352.00	10,351.90	10,250.00	10,250.00
2026 012-621-461	#1 MACHINE HIRE	65,500.00	64,943.00	2,500.00	2,500.00
2026 012-621-486	#1 CONTRACT LABOR	16,000.00	15,778.02	6,000.00	6,000.00
2026 012-621-571	#1 EQUIPMENT PURCHASES	720,711.05	190,313.20	643,470.51	200,750.00
2026 012-621-998	ROAD & BRIDGE PCT. 1	2,127,335.05	1,497,049.22	2,037,659.51	1,644,811.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-622-108 #2	SALARY PART TIME HELP	25,436.00	21,320.32	25,436.00	25,436.00
2026 012-622-109 #2	SALARY, FOREMAN (1)	53,543.00	53,542.08	55,149.00	56,804.00
2026 012-622-111	LONGEVITY	13,100.00	11,974.92	12,400.00	9,300.00
2026 012-622-190 #2	OPERATORS #I (10)	458,579.00	446,673.14	491,590.00	506,340.00
2026 012-622-194 #2	OPERATORS #II	18,273.00	18,272.80	.00	.00
2026 012-622-196 #2	SALARY, MECHANIC (1)	50,490.00	50,489.04	52,004.00	53,565.00
2026 012-622-200 #2	FICA	47,947.00	45,542.43	49,228.00	49,980.00
2026 012-622-202 #2	GROUP INSURANCE	151,920.00	149,589.00	177,120.00	192,960.00
2026 012-622-203 #2	RETIREMENT	69,109.00	69,108.25	72,588.00	91,665.00
2026 012-622-204 #2	WORKER COMENSATION INSURA	25,000.00	9,699.08	25,000.00	25,000.00
2026 012-622-330 #2	MOTOR FUEL & LUBRICATION	120,000.00	82,387.06	120,000.00	120,000.00
2026 012-622-341 #2	PIPE & BRIDGE MATERIAL	40,000.00	36,422.86	20,000.00	20,000.00
2026 012-622-342 #2	ROAD OIL & SEAL COAT	7,500.00	.00	110,000.00	110,000.00
2026 012-622-343 #2	GRAVEL & REMIX	60,000.00	54,206.73	60,000.00	60,000.00
2026 012-622-351 #2	SHOP & PARTS	105,000.00	101,512.96	50,000.00	50,000.00
2026 012-622-395 #2	SUPPLIES	75,000.00	71,829.44	50,000.00	50,000.00
2026 012-622-445 #2	UTILITIES	18,000.00	9,572.63	18,000.00	18,000.00
2026 012-622-461 #2	MACHINE HIRE	7,250.00	225.75	7,250.00	7,250.00
2026 012-622-486 #2	CONTRACT LABOR	8,500.00	7,150.00	6,000.00	6,000.00
2026 012-622-571 #2	EQUIPMENT PURCHASE	1,239,823.37	157,342.52	1,244,766.19	454,500.00
2026 012-622-998	ROAD & BRIDGE PCT. 2	2,594,470.37	1,396,861.01	2,646,531.19	1,906,800.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-623-108	#3 SALARY, PART TIME HELP	35,870.00	35,870.00	20,000.00	20,000.00
2026 012-623-109	#3 SALARY, FOREMAN (1)	53,662.00	53,661.82	55,149.00	56,804.00
2026 012-623-111	LONGEVITY	25,400.00	23,033.60	23,000.00	23,800.00
2026 012-623-190	#3 OPERATORS #I (15)	699,175.00	682,299.70	737,385.00	759,510.00
2026 012-623-194	#3 OPERATORS #II (1)	41,015.00	.00	42,246.00	43,514.00
2026 012-623-196	#3 SALARY, MECHANIC (1)	50,490.00	50,489.04	52,004.00	53,565.00
2026 012-623-200	#3 FICA	69,594.00	62,424.61	71,386.00	73,483.00
2026 012-623-202	#3 GROUP INSURANCE	227,880.00	207,752.00	265,680.00	291,600.00
2026 012-623-203	#3 RETIREMENT	100,444.00	100,443.32	105,260.00	134,767.00
2026 012-623-204	#3 WORKER COMPENSATION INUSR	30,000.00	13,950.50	30,000.00	25,000.00
2026 012-623-330	#3 MOTOR FUEL & LUBRICATION	122,500.00	117,839.01	122,500.00	122,500.00
2026 012-623-341	#3 PIPE & BRIDGE MATERIAL	54,395.72	42,872.05	54,396.00	54,396.00
2026 012-623-342	#3 ROAD OIL & SEAL COAT	130,000.00	.00	300,000.00	300,000.00
2026 012-623-343	#3 GRAVEL & REMIX	100,000.00	42,179.65	100,000.00	100,000.00
2026 012-623-351	#3 SHOP & PARTS	75,000.00	58,472.35	75,000.00	75,000.00
2026 012-623-395	#3 SUPPLIES	80,000.00	76,713.76	50,000.00	50,000.00
2026 012-623-445	#3 UTILITIES	9,000.00	7,050.01	9,000.00	9,000.00
2026 012-623-461	#3 MACHINE HIRE	160,000.00	148,757.91	40,000.00	40,000.00
2026 012-623-486	#3 CONTRACT LABOR	21,200.00	10,397.52	1,200.00	1,200.00
2026 012-623-571	#3 EQUIPMENT PURCHASE	1,251,718.08	42,628.04	1,266,477.74	236,500.00
2026 012-623-998	ROAD & BRIDGE PCT. 3	3,337,343.80	1,776,834.89	3,420,683.74	2,470,639.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-624-108	#4 SALARY, PART TIME HELP	38,885.00	38,884.79	25,000.00	25,000.00
2026 012-624-109	#4 SALARY, FOREMAN	53,543.00	53,542.08	55,149.00	56,804.00
2026 012-624-111	LONGEVITY	14,100.00	12,225.00	15,000.00	11,800.00
2026 012-624-194	#4 OPERATORS #I (13)	620,451.00	579,154.87	639,067.00	658,218.00
2026 012-624-195	#4 OPERATORS #II (1)	15,973.00	15,972.24	.00	.00
2026 012-624-196	#4 SALARY, MECHANIC	50,633.00	50,632.60	52,004.00	53,565.00
2026 012-624-200	#4 FICA	59,350.00	56,296.76	61,082.00	62,229.00
2026 012-624-202	#4 GROUP INSURANCE	189,900.00	184,338.00	221,400.00	243,000.00
2026 012-624-203	#4 RETIREMENT	85,784.00	85,783.62	90,065.00	114,128.00
2026 012-624-204	#4 WORKER COMPENSATION INS.	25,000.00	12,223.39	25,000.00	25,000.00
2026 012-624-330	#4 MOTOR FUEL & LUBRICATION	123,326.00	123,325.24	100,000.00	100,000.00
2026 012-624-341	#4 PIPE & BRIDGE MATERIAL	44,245.00	22,388.26	69,245.00	69,245.00
2026 012-624-342	#4 ROAD OIL & SEAL COAT	115,723.00	69,790.07	336,000.00	336,000.00
2026 012-624-343	#4 GRAVEL & REMIX	140,692.00	140,691.12	70,000.00	70,000.00
2026 012-624-351	#4 SHOP & PARTS	83,247.00	83,246.51	65,000.00	65,000.00
2026 012-624-395	#4 SUPPLIES	87,163.00	87,162.81	70,000.00	70,000.00
2026 012-624-445	#4 UTILITIES	15,000.00	10,438.39	15,000.00	15,000.00
2026 012-624-461	#4 MACHINE HIRE	140,000.00	131,713.72	.00	.00
2026 012-624-486	#4 CONTRACT LABOR	60,000.00	51,588.01	10,000.00	10,000.00
2026 012-624-571	#4 EQUIPMENT PURCHASE	315,153.82	250,163.73	452,421.56	362,500.00
2026 012-624-998	ROAD & BRIDGE PCT. 4	2,278,168.82	2,059,561.21	2,371,433.56	2,347,489.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-628-111	LONGEVITY	.00	.00	.00	.00
2026 012-628-145	SALARY, WEIGHT & LICENSE	52,116.00	52,115.04	.00	.00
2026 012-628-149	SALARY, HOLIDAY PAY	.00	.00	.00	.00
2026 012-628-200	FICA	3,987.00	3,974.82	.00	.00
2026 012-628-202	GROUP INSURANCE	12,729.00	12,729.00	.00	.00
2026 012-628-203	RETIREMENT	6,191.00	6,190.76	.00	.00
2026 012-628-204	WORKERS COMPENSATION	2,000.00	849.20	.00	.00
2026 012-628-310	OFFICE SUPPLIES	2,270.00	2,268.90	2,250.00	2,250.00
2026 012-628-330	MOTOR FUEL	6,980.00	5,453.33	7,000.00	7,000.00
2026 012-628-332	MAINTENANCE	2,371.00	2,370.79	1,500.00	1,500.00
2026 012-628-337	UNIFORMS	1,000.00	13.01	1,000.00	1,000.00
2026 012-628-420	TELEPHONE	1,200.00	945.70	1,200.00	1,200.00
2026 012-628-571	CAPITAL OUTLAY WEIGHT & LICE	29,180.00	.00	30,600.00	30,600.00
2026 012-628-998	WEIGHT & LICENSE	120,024.00	86,910.55	43,550.00	43,550.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 012-629-800	MISCELLANEOUS	15,000.00	.00	15,000.00	15,000.00
2026 012-629-801	ROAD AND BRIDGE CARRYOVER	.00	.00	.00	2,500,000.00
2026 012-629-802	RIGHT OF WAY HENDERSON LOOP	2,000.00	.00	2,000.00	2,000.00
2026 012-629-805	BRIDGES	15,000.00	.00	15,000.00	15,000.00
2026 012-629-998	RIGHT-OF-WAY	32,000.00	.00	32,000.00	2,532,000.00
2026 012-999-999	TOTAL EXPENDITURES R & B	10,667,546.04	6,990,833.41	10,735,048.00	11,140,593.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 017-350-100	LAW LIBRARY FEES	25,000.00	29,149.00	25,000.00	25,000.00
2026 017-360-100	INTEREST EARNED	2,000.00	6,025.62	2,000.00	2,000.00
2026 017-390-010	TRANSFER FROM GENERAL FUND	.00	.00	.00	.00
2026 017-399-999	TOTAL REVENUE	27,000.00	35,174.62	27,000.00	27,000.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - LAW LIBRARY

BUD101 PAGE 56

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 017-470-339	BOOKS & SUBSCRIPTIONS	27,000.00	12,647.00	27,000.00	27,000.00
2025 017-470-340	LAW LIBRARY IMPROVEMENTS	.00	.00	.00	.00
2026 017-999-999	TOTAL EXPENDITURES	27,000.00	12,647.00	27,000.00	27,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-340-110	COUNTY JUDGE-DRUG ABUSE	.00	.00	.00	.00
2026 020-340-111	CHILD ABUSE PREVENTION FUND	.00	191.17	.00	.00
2026 020-340-160	CO. CLERK RECORD PREV.	60,000.00	125,434.79	60,000.00	60,000.00
2026 020-340-165	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2026 020-340-170	VITAL STATISTICS REC PRES	3,000.00	5,412.55	3,000.00	3,000.00
2026 020-340-175	COURT FACILITY FEE	10,000.00	18,160.26	10,000.00	10,000.00
2026 020-340-180	LANGUAGE ACESS	3,000.00	5,784.29	3,000.00	3,000.00
2026 020-340-185	COUNTY JURY FUND	6,000.00	9,392.86	6,000.00	6,000.00
2026 020-340-190	JUDICIAL EDUCATION SUPPORT	1,000.00	1,071.19	1,000.00	1,000.00
2026 020-340-195	HEALTHY COUNTY	200.00	7.97	200.00	200.00
2026 020-340-196	PROSECUTOR FEES	1,000.00	1,779.48	1,000.00	1,000.00
2026 020-340-197	SUB TOTAL	84,200.00	167,234.56	84,200.00	84,200.00
2026 020-340-198	COUNTY SPECIALTY COURT	1,000.00	2,854.57	1,000.00	1,000.00
2026 020-340-200	SHERIFF-SPECIAL OPERATIONS	1,000.00	20,900.51	1,000.00	1,000.00
2026 020-340-205	LADIES HANDGUN CLASS	3.00	9.02	3.00	3.00
2025 020-340-206	DISPUTE RESOLUTION	.00	.00	.00	.00
2026 020-340-330	DISTRICT ATTORNEY, HOT CHECK	400.00	1,771.22	400.00	400.00
2026 020-340-340	DIST. ATTORNEY-LAW ENFORCEME	4,000.00	14,626.21	4,000.00	4,000.00
2026 020-340-350	DIST. ATTORNEY-WELFARE FRAUD	30.00	132.04	30.00	30.00
2026 020-340-360	RECORDS MANGT & PRESERVATION	15,000.00	9,029.37	15,000.00	15,000.00
2026 020-340-370	COURTHOUSE SECURITY	30,000.00	32,773.65	30,000.00	30,000.00
2026 020-340-375	COURT REPORTER FEES	10,000.00	23,011.48	10,000.00	10,000.00
2026 020-340-380	TAX COLLECTOR V.I.T.	10,000.00	5,254.61	10,000.00	10,000.00
2026 020-340-799	DISTRICT COURT REC ARCH FEE	4,000.00	3,260.24	4,000.00	4,000.00
2026 020-340-800	DIST CLK-REC PRES	6,000.00	31,936.36	6,000.00	6,000.00
2026 020-340-801	LOCAL TECHNOLOGY-J.P.	10,000.00	13,528.64	10,000.00	10,000.00
2026 020-340-802	CO & DIST CT TECH FEE	500.00	2,608.30	500.00	500.00
2026 020-340-805	J.P SECURITY FEE	5,000.00	7,907.64	5,000.00	5,000.00
2026 020-340-807	TRUANT FEE	10,000.00	15,435.37	10,000.00	10,000.00
2026 020-340-808	COURT REPORTER SERVICE	200.00	265.73	200.00	200.00
2026 020-340-810	J.P. CIVIL SUPPORT FEE	6,000.00	25,062.42	6,000.00	6,000.00
2026 020-340-815	VERTERANS SERVICE OFFICE	200.00	1,058.92	200.00	200.00
2026 020-360-100	INTEREST EARNED	.00	.00	.00	.00
2026 020-364-100	SALE OF ASSETS	.00	.00	.00	.00
2026 020-380-100	D. A. INVESTIGATOR LEOSE	650.00	1,437.18	650.00	650.00
2026 020-380-105	SHERIFF LEOSE TRAINING	4,000.00	10,497.21	4,000.00	4,000.00
2026 020-380-201	CONSTABLE PCT 1 LEOSE TRAINI	670.00	1,201.43	670.00	670.00
2026 020-380-202	CONSTABLE PCT 2 LEOSE TRAINI	650.00	40.27	650.00	650.00
2026 020-380-203	CONSTABLE PCT 3 LEOSE TRAINI	660.00	2,061.66	660.00	660.00
2026 020-380-204	CONSTABLE PCT 4 LEOCE TRAINI	650.00	1,666.27	650.00	650.00
2026 020-380-205	CONSTABLE PCT 5 LEOSE TRAINI	670.00	2,225.30	670.00	670.00
2026 020-399-999	TOTAL REVENUE	205,483.00	397,790.18	205,483.00	205,483.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-400-346	CO. JUDGE DRUG ABUSE	.00	.00	.00	.00
2026 020-400-347	CHILD ABUSE PREVENTION FUND	300.00	.00	300.00	300.00
2026 020-400-998	TOTAL COUNTY JUDGE	300.00	.00	300.00	300.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - RUSK COUNTY OFFICIALS FUND

BUD101 PAGE 59

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-426-310	COUNTY JURY FUND	4,000.00	.00	4,000.00	4,000.00
2026 020-426-998	COUNTY JURY FUND TOTAL	4,000.00	.00	4,000.00	4,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-449-107	EXTRA HELP	10,000.00	7,327.50	10,000.00	10,000.00
2026 020-449-200	FICA	1,000.00	560.56	1,000.00	1,000.00
2026 020-449-203	RETIREMENT	1,000.00	869.77	1,000.00	1,000.00
2026 020-449-310	DIST CLK REC PRES	1,000.00	36.22	1,000.00	1,000.00
2026 020-449-998	DISTRICT CLERK-REC PRES	13,000.00	8,794.05	13,000.00	13,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-450-107	EXTRA HELP RECORS PRESERVATI	.00	15,816.04	.00	.00
2026 020-450-200	FICA RECORDS PRESERVATION	.00	1,162.00	.00	.00
2026 020-450-202	INSURANCE RECORS PRESERVATIO	.00	6,597.00	.00	.00
2026 020-450-203	EXTRA HELP RECORS PRESERVATI	.00	1,877.37	.00	.00
2026 020-450-204	WORKERS COMP RECORDS PRESERV	.00	.00	.00	.00
2026 020-450-310	RECORDS MANAGEMENT PRES FUND	50,000.00	5,224.21	50,000.00	50,000.00
2026 020-450-311	DISTRICT COURT REC ARCH FEE	30,000.00	.00	30,000.00	30,000.00
2026 020-450-315	CO & DIST CT TECH FUND	20,000.00	.00	20,000.00	20,000.00
2026 020-450-998	RECORD MANAGEMENT PRES TOTAL	100,000.00	30,676.62	100,000.00	100,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-455-315	TECHNOLOGY SUPPLIES - J.P.	6,000.00	1,024.20	6,000.00	6,000.00
2026 020-455-316	TECHNOLOGY - J.P. FICA	1,000.00	.00	1,000.00	1,000.00
2026 020-455-317	TECHNOLOGY - J.P. GROUP INS	1,000.00	.00	1,000.00	1,000.00
2026 020-455-318	TECHNOLOGY - J.P. RETIREMENT	1,000.00	.00	1,000.00	1,000.00
2026 020-455-319	TECHNOLOGY - J.P. PT HELP	10,000.00	.00	10,000.00	10,000.00
2026 020-455-320	J.P. SECURITY FEE	5,000.00	2,880.75	5,000.00	5,000.00
2026 020-455-325	TRUANT SUPPLIES	.00	.00	.00	.00
2026 020-455-326	TRUANT - FICA	1,000.00	.00	1,000.00	1,000.00
2026 020-455-327	TRUANT - GROUP INS	1,000.00	.00	1,000.00	1,000.00
2026 020-455-328	TRUANT - RETIREMENT	1,000.00	.00	1,000.00	1,000.00
2026 020-455-329	TRUANT - PART TIME HELP	10,000.00	.00	10,000.00	10,000.00
2026 020-455-330	J.P. CIVIL SUPPORT	5,000.00	4,539.75	5,000.00	5,000.00
2026 020-455-427	JUDICIAL EDUCATION SUPPORT	500.00	.00	500.00	500.00
2026 020-455-998	J. P. SPEC. TOTAL	42,500.00	8,444.70	42,500.00	42,500.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-463-102	TRANSLATOR PART TIME HELP	200.00	.00	200.00	200.00
2026 020-463-200	FICA	100.00	.00	100.00	100.00
2026 020-463-203	RETIREMENT	200.00	.00	200.00	200.00
2026 020-463-310	LANGUAGE ACCESS	2,000.00	.00	2,000.00	2,000.00
2026 020-463-998	LANGUAGE ACCESS TOTAL	2,500.00	.00	2,500.00	2,500.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-464-101	COURTHOUSE SECURITY BAILIFF	18,000.00	22,444.53	25,000.00	25,000.00
2026 020-464-102		.00	.00	.00	.00
2026 020-464-200	COURTHOUSE SECURITY FICA	2,300.00	1,769.96	2,500.00	2,500.00
2026 020-464-202	GROUP INSURANCE-SECURITY	.00	.00	.00	.00
2026 020-464-203	RETIREMENT SECURITY	2,000.00	239.19	2,000.00	2,000.00
2026 020-464-426	COURTHOUSE SECURITY BAILIFF	7,700.00	29,350.24	22,000.00	22,000.00
2026 020-464-572	SECURITY EQUIPMENT	.00	.00	.00	.00
2026 020-464-998	COURT HOUSE SECURITY TOTAL	30,000.00	53,803.92	51,500.00	51,500.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-465-486	COURT REPORTER CONTRACT LABO	8,500.00	9,074.00	8,500.00	8,500.00
2026 020-465-998	COURT REPORTER TOTAL	8,500.00	9,074.00	8,500.00	8,500.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-474-160	SALARY WF, 2ND ASST ATTY	.00	.00	.00	.00
2026 020-474-347	WELFARE FRAUD	30.00	.00	30.00	30.00
2026 020-474-998	WELFARE D.A. TOTAL	30.00	.00	30.00	30.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-475-103	SALARY 1ST ASS'N ATTORNEY	3,214.00	.00	3,214.00	3,214.00
2026 020-475-200	FICA	246.00	.00	246.00	246.00
2026 020-475-203	RETIREMENT	329.00	.00	329.00	329.00
2026 020-475-204	WORKER COMP	50.00	.00	50.00	50.00
2026 020-475-334	HOT CHECKS	.00	.00	.00	.00
2026 020-475-998	HOT CHECK D. A. TOTAL	3,839.00	.00	3,839.00	3,839.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-476-103	SALARY LE 1 ASS'N ATTORNEY	10,000.00	.00	10,000.00	10,000.00
2026 020-476-105	SALARY, 1ST SEC LE	.00	.00	.00	.00
2026 020-476-137	SALARY, LE SPEC INVESTIGATOR	.00	.00	.00	.00
2026 020-476-160	SALARY LE 2 ASS'N ATTORNEY	.00	.00	.00	.00
2026 020-476-165	SALARY, LE 2 SECRETARY	.00	.00	.00	.00
2026 020-476-200	FICA	600.00	.00	600.00	600.00
2026 020-476-203	RETIREMENT	800.00	.00	800.00	800.00
2026 020-476-204	WORKERS COMPENSATION LE	50.00	.00	50.00	50.00
2026 020-476-346	LAW ENFORCEMENT	1,288.00	1,490.82	1,288.00	1,288.00
2026 020-476-998	LAW ENFORCEMENT TOTAL	12,738.00	1,490.82	12,738.00	12,738.00

DATE 08/21/2025	RUSK COUNTY	BUDGET - RUSK COUNTY OFFICIALS FUND		BUD101	PAGE	69
ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	
2026 020-477-310	PRESECUTOR FEES	1,000.00	.00	1,000.00	1,000.00	
2026 020-477-998	TOTAL PROSECUTOR FEES	1,000.00	.00	1,000.00	1,000.00	

DATE 08/21/2025 RUSK COUNTY

BUDGET - RUSK COUNTY OFFICIALS FUND

BUD101 PAGE 70

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-478-310	COURT REPORTER SERVICE FUND	400.00	.00	400.00	400.00
2026 020-478-998	TOTAL COURT REPORTER SERVICE	400.00	.00	400.00	400.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-479-310	COUNTY SPECIALTY COURT	2,000.00	.00	2,000.00	2,000.00
2026 020-479-998	TOTAL COUNTY SPECIALTY COURT	2,000.00	.00	2,000.00	2,000.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - RUSK COUNTY OFFICIALS FUND

BUD101 PAGE 72

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-494-310	CO CLK GRAFFITI ERADICATION	.00	.00	.00	.00
2026 020-494-998	TOTAL GRAFFITI ERADICATION	.00	.00	.00	.00

DATE 08/21/2025	RUSK COUNTY	BUDGET - RUSK COUNTY OFFICIALS FUND			BUD101 PAGE	73
ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET	
2026 020-495-310	VETERANS SERVICE OFFICE SUPP	100.00	1,286.74	100.00	100.00	

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-496-200	FICA	1,000.00	.00	1,000.00	1,000.00
2026 020-496-203	CO CLERK REC PRES RETIREMENT	500.00	.00	500.00	500.00
2026 020-496-310	CO CLERK REC PRES OFFICE SUP	400.00	.00	400.00	400.00
2026 020-496-346	CO CLERK REC PRES PART T HEL	1,000.00	3.49	1,000.00	1,000.00
2026 020-496-350	VITAL STATISTICS REC PRES	2,300.00	.00	2,300.00	2,300.00
2026 020-496-405	CO CLERK EQUIP MAINTENANCE	.00	.00	.00	.00
2026 020-496-406	CO CLERK EQUIP LEASE	44,800.00	53,758.89	44,800.00	44,800.00
2026 020-496-572	CO CLERK EQUIPMENT	.00	.00	.00	.00
2026 020-496-998	CO. CLERK TOTAL	50,100.00	55,049.12	50,100.00	50,100.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - RUSK COUNTY OFFICIALS FUND

BUD101 PAGE 75

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-497-310	HEALTH COUNTY	100.00	.00	100.00	100.00
2026 020-497-998	HEALTHY COUNTY TOTAL	100.00	.00	100.00	100.00

DATE 08/21/2025 RUSK COUNTY

BUDGET - RUSK COUNTY OFFICIALS FUND

BUD101 PAGE 76

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-510-450	COURT FACILITY FEE	6,000.00	.00	6,000.00	6,000.00
2026 020-510-998	COURT FACILITY FEE TOTAL	6,000.00	.00	6,000.00	6,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-560-104	RECORDS CLERK	1,304.00	1,380.96	1,304.00	1,304.00
2026 020-560-200	FICA	100.00	103.02	100.00	100.00
2026 020-560-202	GROUP INSURANCE	.00	.00	.00	.00
2026 020-560-203	RETIREMENT	134.00	163.92	134.00	134.00
2026 020-560-204	WORKER COMP	5.00	63.34	5.00	5.00
2026 020-560-310	SHERIFF-SPEC OPER SUPPLIES	20,000.00	7,128.54	20,000.00	20,000.00
2026 020-560-311	LADIES HANDGUN CLASS	3.00	.00	3.00	3.00
2026 020-560-572	SHERIFF-SPEC OP CAP OUTLAY	.00	.00	.00	.00
2026 020-560-998	SHERIFF SPEC OPER	21,546.00	8,839.78	21,546.00	21,546.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-650-105	TAX COLLECTOR VIT BONUS	.00	3,000.00	.00	.00
2026 020-650-200	TAX COLLECTOR VIT FICA	.00	226.11	.00	.00
2026 020-650-203	TAX COLLECTOR VIT RETIREMENT	.00	356.10	.00	.00
2026 020-650-204	TAX COLLECTOR VIT WORKERS CO	.00	.00	.00	.00
2026 020-650-580	TAX COLLECTOR V.I.T. INTERES	5,000.00	.00	5,000.00	5,000.00
2026 020-650-998	TAX COLLECTOR V.I.T. TOTAL	5,000.00	3,582.21	5,000.00	5,000.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 020-700-100	D. A. INVESTIGATOR LEOSE	703.60	1,430.50	703.60	703.60
2026 020-700-110	SHERIFF LEOSE TRAINING	4,000.00	4,000.00	4,000.00	4,000.00
2026 020-700-200	FICA	.00	.00	.00	.00
2026 020-700-203	RETIREMENT	.00	.00	.00	.00
2026 020-700-210	CONSTABLE PCT 1 LEOSE TRAINI	670.00	50.00	670.00	670.00
2026 020-700-220	CONSTABLE PCT 2 LEOSE TRAINI	650.00	.00	650.00	650.00
2026 020-700-230	CONSTABLE PCT 3 LEOSE TRAINI	660.00	100.00	660.00	660.00
2026 020-700-240	CONSTABLE PCT 4 LEOSE TRAINI	650.00	100.00	650.00	650.00
2026 020-700-250	CONSTABLE PCT 5 LEOSE TRAINI	670.00	639.98	670.00	670.00
2026 020-700-998	LEOSE TRAINING	8,003.60	6,320.48	8,003.60	8,003.60
2026 020-999-999	TOTAL EXPENDITURES	311,556.60	186,075.70	333,056.60	333,056.60

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 030-333-600	STATE REIMBURSEMENT	.00	.00	.00	.00
2026 030-360-100	INTEREST EARNED	50,000.00	151,426.08	50,000.00	100,000.00
2026 030-375-100	PAID BY INDIGENTS	.00	.00	.00	.00
2026 030-390-010	TRANSFER FROM GEN. TAXES	.00	.00	.00	.00
2026 030-399-999	TOTAL REVENUE	50,000.00	151,426.08	50,000.00	100,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 030-635-702	PHYSICIAN, NON-EMERGENCY	73,100.00	3,134.80	73,100.00	73,100.00
2026 030-635-704	PRESCRIPTION DRUGS	30,000.00	61.83	30,000.00	30,000.00
2026 030-635-706	HOSPITAL, INPATIENT	203,047.00	15,730.43	203,047.00	203,047.00
2026 030-635-708	HOSPITAL, OUTPATIENT	60,000.00	1,519.24	60,000.00	60,000.00
2026 030-635-710	LABORATORY, X-RAY	9,000.00	495.82	9,000.00	9,000.00
2026 030-635-712	SKILLED NURSING FACILITY	3,000.00	.00	3,000.00	3,000.00
2026 030-635-714	FAMILY PLANNING	3,000.00	.00	3,000.00	3,000.00
2026 030-635-716	EMERGENCY PHYSICIAN	3,000.00	.00	3,000.00	3,000.00
2026 030-635-718	EMERGENCY HOSPITAL	18,000.00	.00	18,000.00	18,000.00
2026 030-635-720	EMERGENCY LAB/X-RAY	1,000.00	.00	1,000.00	1,000.00
2026 030-635-998	ELIGIBLE EXPENSES	403,147.00	20,942.12	403,147.00	403,147.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 030-636-702	PHYSICIAN, NON-EMERGENCY	.00	.00	.00	.00
2026 030-636-704	PRESCRIPTION DRUGS	.00	.00	.00	.00
2026 030-636-706	HOSPITAL, INPATIENT	.00	.00	.00	.00
2026 030-636-708	HOSPITAL, OUTPATIENT	.00	.00	.00	.00
2026 030-636-710	LABORATORY, X-RAY	.00	.00	.00	.00
2026 030-636-712	SKILLED NURSING	.00	.00	.00	.00
2026 030-636-714	FAMILY PLANNING	.00	.00	.00	.00
2026 030-636-716	EMERGENCY PHYSICIAN	.00	.00	.00	.00
2026 030-636-718	EMERGENCY HOSPITAL	.00	.00	.00	.00
2026 030-636-720	EMERGENCY LAB/X-RAY	.00	.00	.00	.00
2026 030-636-998	INELIGIBLE EXPENSES	.00	.00	.00	.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 030-637-104	DIRECTOR'S SALARY	3,071.00	3,070.32	3,163.00	3,264.00
2026 030-637-107	PART TIME HELP	500.00	.00	500.00	500.00
2026 030-637-111	LONGEVITY	.00	.00	.00	.00
2026 030-637-200	FICA	281.00	226.99	290.00	290.00
2026 030-637-202	GROUP INSURANCE	.00	.00	.00	.00
2026 030-637-203	RETIREMENT	402.00	348.74	500.00	600.00
2026 030-637-204	WORKERS COMPENSATION	100.00	5.62	100.00	100.00
2026 030-637-225	TRAVEL DIRECTOR PAYROLL	500.00	.00	500.00	500.00
2026 030-637-310	OFFICE SUPPLIES	500.00	.00	500.00	500.00
2026 030-637-334	MISCELLANEOUS EXPENSES	.00	.00	.00	.00
2026 030-637-406	EQUIPMENT RENTAL	.00	.00	.00	.00
2026 030-637-408	CONSULTANT	15,000.00	12,708.00	15,000.00	15,000.00
2026 030-637-420	TELEPHONE	800.00	193.98	800.00	800.00
2026 030-637-426	TRAVEL	2,600.00	.00	2,600.00	2,600.00
2026 030-637-572	CAPITAL OUTLAY	.00	.00	.00	.00
2026 030-637-998	ADMINISTRATIVE EXPENSES TOTA	23,754.00	16,553.65	23,953.00	24,154.00
2026 030-999-999	TOTAL EXPENDITURES	426,901.00	37,495.77	427,100.00	427,301.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 080-330-900	GRANT-TXDOT	.00	130,613.47	.00	100,000.00
2026 080-347-500	EXPO FEES	80,000.00	108,683.90	80,000.00	80,000.00
2026 080-360-100	INTEREST EARNED	40,000.00	58,765.63	40,000.00	40,000.00
2026 080-364-100	SALE OF ASSETS	.00	.00	.00	.00
2026 080-367-100	DONATIONS	.00	60.00	.00	.00
2026 080-370-039	INSURANCE PROCEEDS	.00	.00	.00	.00
2026 080-370-100	AIRPORT FEES	80,000.00	82,722.61	80,000.00	80,000.00
2026 080-370-105	FUEL FEES	140,000.00	410,005.47	140,000.00	200,000.00
2026 080-370-200	OIL AND GAS LEASE RENTAL	100,000.00	165,685.42	100,000.00	100,000.00
2026 080-370-300	SODDING SALE	.00	.00	.00	.00
2026 080-370-400	TIMBER SALE	.00	.00	.00	.00
2026 080-390-010	TRANSFER FROM GENERAL FUND	125,000.00	125,000.00	125,000.00	150,000.00
2026 080-399-999	TOTAL REVENUE	565,000.00	1,081,536.50	565,000.00	750,000.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 080-520-105	MAINTENANCE	39,360.00	39,359.93	39,459.00	40,643.00
2026 080-520-111	LONGEVITY	2,000.00	1,999.92	2,100.00	2,200.00
2026 080-520-115	SALARY, MANAGER	42,341.00	42,340.08	43,611.00	44,920.00
2026 080-520-118	PART TIME HELP	10,918.00	.00	13,000.00	13,000.00
2026 080-520-200	FICA	7,044.00	6,171.13	7,382.00	7,741.00
2026 080-520-202	GROUP INSURANCE	25,458.00	25,458.00	29,520.00	32,400.00
2026 080-520-203	RETIREMENT	10,091.00	9,985.01	10,885.00	14,196.00
2026 080-520-204	WORKERS COMPENSATION	3,800.00	2,517.22	3,800.00	3,800.00
2026 080-520-310	SUPPLIES	104,551.00	105,992.96	50,000.00	50,000.00
2026 080-520-330	FUEL	407,271.00	407,270.48	200,000.00	200,000.00
2026 080-520-445	UTILITIES	32,054.00	32,053.24	20,000.00	20,000.00
2026 080-520-450	BUILDING & RUNWAY REPAIR	135.00	135.00	52,000.00	52,000.00
2026 080-520-460	TRACTOR FUEL & MAINTENANCE	.00	.00	.00	.00
2026 080-520-483	LIABILITY INSURANCE	13,178.00	13,177.99	11,400.00	11,400.00
2026 080-520-550	CONSTRUCTION	5,120.00	5,120.00	200,000.00	.00
2026 080-520-571	AIRPORT CAPITAL OUTLAY	531,525.98	523,758.42	150,000.00	150,000.00
2026 080-520-998	AIRPORT	1,234,846.98	1,215,339.38	833,157.00	642,300.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 080-673-102	EXPO MANAGER	42,341.00	42,340.08	43,611.00	44,920.00
2026 080-673-105	MAINTENANCE	35,509.00	35,505.17	39,459.00	81,286.00
2026 080-673-107	EXTRA HELP	16,984.00	16,983.72	15,000.00	15,000.00
2026 080-673-111	LONGEVITY	500.00	499.92	.00	700.00
2026 080-673-200	FICA	7,183.00	7,182.26	7,673.00	10,980.00
2026 080-673-202	GROUP INSURANCE	24,343.00	24,343.00	29,520.00	48,600.00
2026 080-673-203	RETIREMENT	11,508.00	11,507.56	11,313.00	20,137.00
2026 080-673-204	WORKER COMPENSATION	3,800.00	2,742.73	3,800.00	4,000.00
2026 080-673-225	TRAVEL	1,200.00	1,200.00	1,200.00	1,200.00
2026 080-673-310	SUPPLIES	37,375.00	37,374.08	60,000.00	60,000.00
2026 080-673-330	FUEL	.00	.00	.00	.00
2026 080-673-445	UTILITIES	69,558.00	69,557.68	60,000.00	60,000.00
2026 080-673-460	TRACTOR FUEL & MAINTENANCE	5,251.00	5,250.13	3,000.00	3,000.00
2026 080-673-483	LIABILITY INSURANCE	.00	.00	.00	.00
2026 080-673-571	CAPITAL OUTLAY	34,578.00	34,577.04	8,000.00	8,000.00
2026 080-673-998	EXPO	290,130.00	289,063.37	282,576.00	357,823.00
2026 080-999-999	TOTAL EXPENDITURES	1,524,976.98	1,504,402.75	1,115,733.00	1,000,123.00



ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 086-360-100	INTEREST EARNED	1,800.00	3,807.19	1,800.00	1,800.00
2026 086-360-222	PROBATION & I.A. FEES	500.00	.00	500.00	500.00
2026 086-364-100	SALE OF ASSETS	.00	.00	.00	.00
2026 086-370-000	MISCELLANEOUS REVENUE	.00	.00	.00	.00
2026 086-390-010	TRANSFER FROM GENERAL FUND	115,000.00	115,000.00	115,000.00	150,000.00
2026 086-399-999	TOTAL REVENUE	117,300.00	118,807.19	117,300.00	152,300.00

ACCOUNT #	ACCOUNT NAME	2024 BUDGET	2024 ACTUAL	2025 BUDGET	2026 BUDGET
2026 086-573-102	OFFICER'S SALARIES	79,034.00	78,484.11	79,034.00	79,034.00
2026 086-573-104	SECRETARY	12,401.00	12,400.56	12,401.00	12,401.00
2026 086-573-111	LONGEVITY	14,300.00	12,537.42	14,300.00	10,200.00
2026 086-573-200	FICA	8,089.00	7,704.94	8,089.00	8,100.00
2026 086-573-202	INSURANCE FOR 088	4,200.00	24,745.00	4,200.00	4,200.00
2026 086-573-203	RETIREMENT	11,589.00	12,275.95	11,589.00	14,081.00
2026 086-573-204	WORKERS COMPENSATION	.00	.00	.00	.00
2026 086-573-209	PROGRESSIVE SANCT FRINGE 1 &	.00	.00	.00	.00
2026 086-573-344	AUXILARY PLACEMENT	.00	.00	.00	.00
2026 086-573-349	OPERATING EXPENSES	.00	.00	.00	.00
2026 086-573-420	TELEPHONE	.00	.00	.00	.00
2026 086-573-426	TRAVEL & TRAINING	.00	290.00-	.00	.00
2026 086-573-430	OPERATING EXPENSES NON MATCH	.00	.00	.00	.00
2026 086-573-572	CAPITAL OUTLAY NON MATCHING	.00	.00	.00	.00
2026 086-573-998	JUVENILE	129,613.00	147,857.98	129,613.00	128,016.00
2026 086-999-999	TOTAL EXPENDITURES	129,613.00	147,857.98	129,613.00	128,016.00

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County

903-657-0302

Taxing Unit Name

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.ruskcountytexas.gov

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,968,659,066
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 644,751,840
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,323,907,226
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.386279 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... -\$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... -\$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,323,907,226
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 361,530</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 5,753,310</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 6,114,840
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 41,000</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 41,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,155,840
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,317,751,386
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 16,678,566
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 42,079
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 16,720,645
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 5,223,912,132</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 3,874,373</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 5,227,786,505

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 390,060 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 390,060
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 715,041,040
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 4,513,135,525
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 210,122,560
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 210,122,560
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 4,303,012,965
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.388579 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.544476 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

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

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.386279 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,323,907,226
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 16,702,345
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 42,079 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 42,079 <b>E. Add Line 31 to 32D.</b>	\$ 16,744,424
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,303,012,965
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.389132 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>410,880</u> <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ <u>359,613</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.001191</u> /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.000417</u> /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000417</u> /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ <u>0</u> <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.000000</u> /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ <u>0</u> <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>0</u> <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.389549</u> /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ <u>0</u> <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100 ..... \$ <u>0.000000</u> /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ <u>0.389549</u> /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.403183</u> /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 95.00 % <b>B.</b> Enter the prior year actual collection rate..... 95.60 % <b>C.</b> Enter the 2023 actual collection rate. .... 96.00 % <b>D.</b> Enter the 2022 actual collection rate. .... 96.00 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup>	95.60 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.403183 /\$100
D50.	<b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.564876 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.544476 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.544476 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.564876 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.564876 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

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

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



Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.564876 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 0.541411 /\$100 \$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 4,361,492,164 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 0.513906 /\$100 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 4,360,273,593 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.556184 /\$100 \$ 0.018860 /\$100 \$ 0.537324 /\$100 \$ 0.556184 /\$100 \$ -0.018860 /\$100 \$ 3,798,982,395 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.564876 /\$100

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

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

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

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

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

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



**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.545775 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.011078 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.556853 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541411 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,317,751,386
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,303,012,965
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.564876 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.544476 /\$100  
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).  
 Indicate the line number used: 28

**Voter-approval tax rate.** ..... \$ 0.564876 /\$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: 50

**De minimis rate.** ..... \$ 0.556853 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

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

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

**print  
here** →

LaKeisha Jiles

Printed Name of Taxing Unit Representative

**sign  
here** →

*LaKeisha Jiles*

Taxing Unit Representative

7/31/25

Date

<sup>54</sup> Tex. Tax Code 5526.04(c-2) and (d-2)



# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County

Farm to Market/Flood Control

903-657-0302

Taxing Unit Name

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.ruskcountytexas.gov

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,968,659,066
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 644,751,840
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,323,907,226
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.102563 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> A. Original prior year ARB values: ..... \$ 0 B. Prior year values resulting from final court decisions: ..... -\$ 0 C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... -\$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,323,907,226
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freepoint, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 361,530</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 5,753,310</p> <p>C. Value loss. Add A and B. <sup>6</sup></p>	\$ 6,114,840
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 41,000</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A. <sup>7</sup></p>	\$ 41,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 6,155,840
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,317,751,386
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,428,415
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 4,428,415
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup></p> <p>A. Certified values: ..... \$ 5,223,912,132</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 3,874,373</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. <sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 5,227,786,505

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 390,060 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 390,060
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 715,041,040
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 4,513,135,525
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 210,063,220
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 210,063,220
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 4,303,072,305
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.102912 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.544476 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

<sup>17</sup> Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.102563 /\$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.	\$ 4,323,907,226
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,434,728
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0 E. Add Line 31 to 32D.	\$ 4,434,728
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 4,303,072,305
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.103059 /\$100
35.	Rate adjustment for state criminal justice mandate. <sup>26</sup> A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. <sup>27</sup> A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <b>C. Subtract B from A and divide by Line 33 and multiply by \$100 .....</b> \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.103059 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</b> \$ 0 <b>B. Divide Line 41A by Line 33 and multiply by \$100 .....</b> \$ 0.000000 /\$100 <b>C. Add Line 41B to Line 40.</b>	\$ 0.103059 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.106666 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup></p> <p>Enter debt amount ..... \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ..... - \$ 0</p> <p>D. Subtract amount paid from other resources ..... - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 95.00 %</p> <p>B. Enter the prior year actual collection rate ..... 95.60 %</p> <p>C. Enter the 2023 actual collection rate ..... 96.00 %</p> <p>D. Enter the 2022 actual collection rate ..... 96.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup></p>	95.60 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.106666 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.564876 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.544476 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.544476 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.564876 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.564876 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.564876 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 0.541411 /\$100 \$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 4,361,492,164 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 0.513906 /\$100 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 4,360,273,593 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.556184 /\$100 \$ 0.018860 /\$100 \$ 0.537324 /\$100 \$ 0.556184 /\$100 \$ -0.018860 /\$100 \$ 3,798,982,395 \$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>	\$ 0.564876 /\$100

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

<sup>43</sup> Tex. Tax Code §926.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §926.04(c)(2)(A) and 26.042(a)

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

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

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

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup>

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.545775 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.011078 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.556853 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541411 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,317,751,386
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,303,012,965
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.564876 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.544476 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

**Voter-approval tax rate.** ..... \$ 0.564876 /\$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: 50

**De minimis rate.** ..... \$ 0.556853 /\$100

If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

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

LaKeisha Jiles

Printed Name of Taxing Unit Representative

**sign  
here**

LaKeisha Jiles

Taxing Unit Representative

Date

7/31/25

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



# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Rusk County

Special Road and Bridge

903-657-0302

Taxing Unit Name

Phone (area code and number)

115 N. Main St. Henderson, Texas 75652

www.ruskcountytexas.gov

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 4,968,659,066
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 643,985,340
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 4,324,673,726
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.052569 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 4,324,673,726
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 361,530</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 4,923,760</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 5,285,290
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 41,000</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 41,000
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,326,290
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 4,319,347,436
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,270,637
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (d) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 2,270,637
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 5,205,543,672</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 3,874,373</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 5,209,418,045

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 390,060 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 390,060
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 714,319,720
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 4,495,488,385
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 210,063,220
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 210,063,220
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 4,285,425,165
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.052985 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.544476 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

<sup>17</sup> Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.052569 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,324,673,726
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 2,273,437
32.	Adjusted prior year levy for calculating NNR M&O rate. <p>A. M&amp;O taxes refunded for years preceding the prior tax year. Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 5,006</p> <p>B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 0</p> <p>C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0</p> <p>D. Prior year M&amp;O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 5,006</p> <p>E. Add Line 31 to 32D.</p>	\$ 2,278,443
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,285,425,165
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.053167 /\$100
35.	Rate adjustment for state criminal justice mandate. <sup>26</sup> <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
36.	Rate adjustment for indigent health care expenditures. <sup>27</sup> <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.....</b> \$ /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.053167 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....</b> \$ 0 <b>B. Divide Line 41A by Line 33 and multiply by \$100.....</b> \$ 0.000000 /\$100 <b>C. Add Line 41B to Line 40.</b>	\$ 0.053167 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.055027 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred.  If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ 0.000000 /\$100
43.	<b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses.  <b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>31</sup>  Enter debt amount ..... \$ 0 <b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0 <b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0 <b>D. Subtract amount paid</b> from other resources ..... - \$ 0 <b>E. Adjusted debt.</b> Subtract B, C and D from A.	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<b>Current year anticipated collection rate.</b> <b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 95.00 % <b>B.</b> Enter the prior year actual collection rate. .... 96.00 % <b>C.</b> Enter the 2023 actual collection rate. .... 96.00 % <b>D.</b> Enter the 2022 actual collection rate. .... 96.00 % <b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>34</sup>	96.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,495,488,385
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.055027 /\$100
D50.	<b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.564876 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.544476 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.544476 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.564876 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.564876 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.564876 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 0.541411 /\$100 \$ 0.541411 /\$100 \$ 0.000000 /\$100 \$ 4,361,492,164 \$ 0
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 0.513906 /\$100 \$ 0.513906 /\$100 \$ 0.000000 /\$100 \$ 4,360,273,593 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.556184 /\$100 \$ 0.018860 /\$100 \$ 0.537324 /\$100 \$ 0.556184 /\$100 \$ -0.018860 /\$100 \$ 3,798,982,395 \$ 0
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>	\$ 0.564876 /\$100

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

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

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

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

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

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

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.545775 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,513,135,525
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.011078 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.556853 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.541411 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,317,751,386
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,303,012,965
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

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

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

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

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

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



Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.564876 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.544476 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 28

**Voter-approval tax rate.** ..... \$ 0.564876 /\$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: 50

**De minimis rate.** ..... \$ 0.556853 /\$100

If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

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

LaKeisha Jiles

Printed Name of Taxing Unit Representative

**sign  
here**

Taxing Unit Representative

Date

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