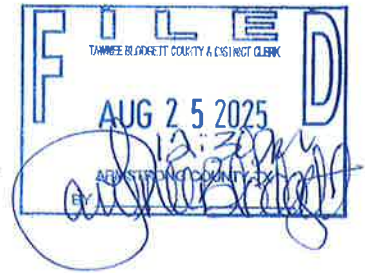


ARMSTRONG COUNTY FISCAL YEAR 2026
BUDGET COVER PAGE



This Budget will raise the same revenue from property taxes than last year's budget by an amount of \$0, which is a 0 percent change from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,507.39.

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

FOR: Commissioner Precinct 1 **Tim Bagwell**
Commissioner Precinct 2 **Clint Cornell**
Commissioner Precinct 3 **Ned Dorsey**
Commissioner Precinct 4 **Joe Neely**
County Judge **Adam Ensey**

Against: 0

Absent: 0

Property Tax Rate Comparison:

	2024	2025
Property Tax Rate:	\$.506760/100	\$.466181/100
No New Revenue Tax Rate:	\$.576586/100	\$.466181/100
Voter Approval Rate:	\$.632068/100	\$.565838/100
Debt Rate:	\$.000000/100	\$.000000/100

Total Debt obligation for Armstrong County secured by property taxes: -0-.



Adam Ensey, County Judge



Tawnee Blodgett, County Clerk



08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025



PAGE 1
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0010 GENERAL FUND

0300 REVENUE FROM TAXES

0107 TAX CERTIFICATES	I	300.00	300.00	300.00	300.00
0108 BPP PENALTY TAX ANNUAL	I	500.00	500.00	500.00	500.00
0109 TAX PENALTIES AND INTEREST	I	7,500.00	7,500.00	7,500.00	8,000.00
0110 DELINQUENT AD VALOREM REVENUE	I	9,000.00	9,000.00	9,000.00	9,000.00
0111 CURRENT TAX REVENUE	I	1,027,332.00	1,336,779.00	1,175,115.00	1,177,036.00
0112 SALES TAX REVENUE	I	90,000.00	120,000.00	120,000.00	120,000.00
REVENUE FROM TAXES		1,134,632.00	1,474,079.00	1,312,415.00	1,314,836.00

0310 REV.FROM LIC.

0120 VEHICLE REGISTRATION	I	136,000.00	136,000.00	136,000.00	140,000.00
REV.FROM LIC.		136,000.00	136,000.00	136,000.00	140,000.00

0320 FEES OF OFFICE

0127 TAX ASSESSOR/COLLECTOR	I	16,000.00	16,000.00	16,000.00	16,000.00
0128 JUSTICE OF PEACE CLERK FEES	I	500.00	500.00	500.00	500.00
0129 COUNTY CLERK FEES	I	28,000.00	28,000.00	28,000.00	28,000.00
0130 DISTRICT CLERK FEES	I	8,500.00	8,500.00	8,500.00	7,000.00
0131 COUNTY SHERIFF FEES (JP+/CD+)	I	6,500.00	6,500.00	6,500.00	6,500.00
0132 JP FINES/FORFEITURE FEES	I	255,000.00	265,000.00	250,000.00	250,000.00
0133 DISTRICT ATTORNEY FEES (CD+)	I	500.00	500.00	500.00	500.00
0200 REFUNDS for JP FINES/FORFEITURE FEE	I		0.00	0.00	0.00
FEES OF OFFICE		315,000.00	325,000.00	310,000.00	308,500.00

0330 REV. STATE COURT COST

0100 SAF*STATE ARREST FEE (JP+)	I	2,600.00	2,600.00	2,600.00	2,600.00
0102 DNA TESTING	I	200.00	200.00	200.00	200.00
0105 BAIL BOND FEE	I	150.00	150.00	150.00	150.00
0106 STF(1)* STATE TRAFFIC FINES (JP+)	I	2,000.00	2,000.00	2,000.00	2,000.00
0107 SCC*OFF.01/01/2004/FORWARD (JP+)	I	7,000.00	7,000.00	7,000.00	7,000.00
0115 OMNI REVENUE (JP+)	I	650.00	650.00	650.00	650.00
0116 TPRF*TIME PAYMENT REVENUE (JP+)	I	300.00	300.00	300.00	300.00
0119 INDIGENT DEFENSE CRIMINAL (JP+/CD+)	I	500.00	500.00	500.00	500.00
0120 JURY REIMBURSEMENT (CD+)	I	100.00	100.00	100.00	100.00
0121 JUDICIAL SUPPORT (CD+)	I	2,000.00	2,000.00	2,000.00	2,000.00
0122 MVFE*MOVING VIOLATION (JP+/CD+)	I	50.00	50.00	50.00	50.00
0124 TPDF*TRUANCY PREVENTION (JP+/CD+)	I	100.00	100.00	100.00	100.00
REV. STATE COURT COST		15,650.00	15,650.00	15,650.00	15,650.00

0340 REVENUE FROM CIVIL FEES

0100 BIRTH CERTIFICATE FEES	I		0.00	0.00	0.00
0101 MARRIAGE LICENSE FEE	I	500.00	500.00	500.00	400.00
0102 DECLAR.OF INFORMAL MARRIAGE	I		0.00	0.00	0.00
0103 NONDISCLOSURE FEES	I		0.00	0.00	0.00
0106 LAW LIBRARY	I	1,000.00	1,000.00	1,000.00	1,000.00
0107 COURT REPORTER	I	500.00	500.00	500.00	500.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 2
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0108 COUNTY JUDGE	I		0.00	0.00	100.00
0109 COURT APPOINTED ATTORNEY	I	1,000.00	1,000.00	1,000.00	1,000.00
0110 GAME LIC FEE	I		0.00	0.00	400.00
0111 CO CLERK STATE COURT COST	I	100.00	100.00	100.00	100.00
0112 DIST CLK STATE COURT COST	I		0.00	0.00	0.00
0119 INDIGENTS LEGAL SERV. JP OFFICE	I		0.00	0.00	0.00
0122 COUNTY/DIST COURT INDIGENT	I		0.00	0.00	0.00
0123 INTOX/DRUG COURT	I	200.00	200.00	200.00	500.00
0124 DEATH CERTIFICATE FEES	I	50.00	50.00	50.00	50.00
0125 CO/DIST COURT TECHNOLOGY	I	200.00	200.00	200.00	200.00
0126 BRANDS REGISTRATION FEES	I		0.00	0.00	0.00
REVENUE FROM CIVIL FEES		3,550.00	3,550.00	3,550.00	4,250.00
0380 REV FROM OTHER GOVERNMENT UNITS					
0100 ACAD BUDGET EXCESS (prev yr)	I	9,500.00	6,000.00	4,000.00	2,500.00
0104 JUDGE SUPPL. OFF.OF CRT ADM.	I	25,200.00	25,200.00	25,200.00	34,650.00
0105 TOBACCO SETTLEMENT DISTRIBUTION	I		0.00	0.00	300.00
0114 REFUND/REIMBURSEMENT	I		0.00	0.00	0.00
0807 TX SB22 GRANT (starts in 2024)	I		58,000.00	250,000.00	250,000.00
0808 TX SB22 GRANT INTEREST ONLY	I		0.00	0.00	3,000.00
REV FROM OTHER GOVERNMENT UNITS		34,700.00	89,200.00	279,200.00	290,450.00
0390 FEES FROM OTHER SOURCES					
0100 CD INTEREST	I	1,500.00	7,000.00	6,000.00	6,000.00
0101 CHECKING ACCOUNT INTEREST	I	2,000.00	3,000.00	6,000.00	7,000.00
0102 TEXPOOL INTEREST	I	3,500.00	4,500.00	5,000.00	7,000.00
0103 RESEARCH REVENUE	I		0.00	0.00	0.00
0104 MONEY MARKET INTEREST	I	300.00	1,000.00	2,000.00	2,000.00
0200 ACTIVITY BUILDING REVENUE	I	1,000.00	1,000.00	1,000.00	1,200.00
0201 ACTIVITY BUILDING DONATIONS	I		0.00	0.00	0.00
0400 EQUIPMENT/VEHICLE SALES	I		0.00	0.00	0.00
0530 ELECTION SOS REIMBURSEMENTS	I		4,000.00	0.00	5,000.00
0531 ELECTION CHAPTER 19 FUNDS	I		0.00	0.00	0.00
0600 MISCELLANEOUS INCOME	I	1,000.00	1,000.00	2,000.00	3,500.00
0601 COUNTY DONATIONS (not LE)	I		0.00	0.00	0.00
0602 LAW ENFORCEMENT DONATIONS	I		0.00	0.00	0.00
0603 TRFD FRM RESERVE TO BALANCE BUDGET	I		0.00	0.00	0.00
0605 ANTENNA PAYMENT	I	6,000.00	6,000.00	6,000.00	6,000.00
0606 INSURANCE PROCEEDS	I		0.00	0.00	0.00
0610 CAD GRANT REVENUE (rev neu) 2023	I	8,500.00	0.00		200.00
0611 OPIOID ABATEMENT TRUST FUND	I		0.00	0.00	1,000.00
0615 TAC HEALTHY COUNTY REWARD \$	I			0.00	65,000.00
0616 TRANSFER FROM PILT CONTINGENCY FUND	I			0.00	
FEES FROM OTHER SOURCES		23,800.00	27,500.00	28,000.00	103,900.00
0400 COUNTY JUDGE					
0100 CO JUDGE SALARY	E	22,800.00	22,800.00	24,000.00	24,000.00
0101 CO JUDGE STATE SUPPLEMENT (25)	E		0.00	25,200.00	34,650.00
0103 JUDGE SECRETARY SALARY FT (40hrly)	E	17,700.02	17,700.02	18,012.00	18,012.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 3
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0010 GENERAL FUND

0200 PAYROLL TAX	E	3,261.00	3,222.81	5,377.00	6,133.00
0210 RETIREMENT	E	2,813.00	2,812.17	4,638.00	5,310.00
0300 EDUCATION	E	2,487.41	2,552.04	4,000.00	4,000.00
0500 SUPPLIES	E	2,317.84	2,000.00	2,500.00	2,000.00
0600 EQUIPMENT	E	694.73	447.96	1,500.00	1,500.00
COUNTY JUDGE		52,074.00	51,535.00	85,227.00	95,605.00

0401 DUES/ANNUAL CONTRACTS

0300 CTY JUDGE/COMM ASSOC TX DUES	E	1,728.00	1,990.92	2,000.00	2,000.00
0301 PANHANDLE ASSOC.JUDGE/COMM	E		0.00	0.00	0.00
0302 WTCJ&CA (Nov pay for next yr)	E	200.00	200.00	200.00	200.00
0303 TEXAS JUDICIAL ACADEMY DUES	E	200.00	200.00	200.00	200.00
0305 PRPC (Nov pay for next yr)	E	175.00	184.08	175.00	200.00
0306 TX ASSN of CO MEMBER DUES	E	550.00	550.00	550.00	550.00
0307 CLAUDE CHAMBER of COMM DUES	E	25.00	25.00	25.00	25.00
0308 PANHANDLE WATER PLANNING GROUP	E	230.00	230.00	230.00	250.00
0309 WEST TX CAPITAL DEFENSE/LUBBOCK	E	1,000.00	1,000.00	1,000.00	1,000.00
0311 TEXAS SOCIAL SECURITY PROGRAM	E	49.00	45.00	45.00	50.00
0320 PANCOM 911 SYSTEM	E		0.00	2,000.00	2,000.00
0321 PANHANDLE AUTO BURGLARY/THEFT UNIT	E			0.00	2,000.00
DUES/ANNUAL CONTRACTS		4,157.00	4,425.00	6,425.00	8,475.00

0402 COUNTY ADMINISTRATION

0306 MEDICAL INSURANCE (General)	E	208,918.00	233,166.00	265,180.00	270,000.00
0307 MEDICAL INSURANCE EMPLOYEE REIMBURS	E	3,607.38	3,783.37	4,000.00	8,100.00
0308 HEALTHY COUNTY for INCENTIVES	E	250.00	340.00	300.00	200.00
0501 COUNTY WEBSITE	E	1,550.00	1,550.00	1,800.00	1,800.00
0502 COUNTY EMAILS	E	1,679.85	2,085.27	2,000.00	2,000.00
0503 CO COMPUTER MGD SERVICES	E	16,500.00	20,511.36	24,000.00	26,000.00
0601 GENERAL INSURANCE (Liab/Prop)	E	59,680.00	65,004.00	65,000.00	80,000.00
0602 UNEMPLOYMENT TAX/TWC (Gen only)	E	300.00	6,027.30	5,000.00	1,700.00
0603 ADVERTISING & NOTICES	E	2,000.00	5,987.70	3,000.00	3,000.00
0605 WORKER'S COMP / TAC RISK MGMT	E	17,320.15	18,665.00	19,000.00	18,000.00
0606 INSURANCE CLAIMS PAID (rev neu)	E		5,986.12	0.00	0.00
0701 COUNTY DONATIONS EXPENDITURES	E	2,427.19	2,027.00	0.00	0.00
0702 COURT APPROVED PROJECTS	E			0.00	0.00
0801 COUNTY VEHICLE	E		3,000.00	3,500.00	4,000.00
COUNTY ADMINISTRATION		314,232.57	368,133.12	392,780.00	414,800.00

0403 TREASURER

0100 TREAS.SALARY	E	31,000.00	34,000.00	36,000.00	39,500.00
0101 TREAS. DEPUTY WAGES FT (40hrly)	E	16,805.40	22,867.98	26,312.00	29,224.00
0200 PAYROLL TAX	E	4,311.00	4,717.00	4,985.00	5,410.00
0210 RETIREMENT	E	3,475.56	4,069.00	4,300.00	4,750.00
0300 DUES/TRAINING	E	1,271.36	3,078.11	3,500.00	3,500.00
0500 SUPPLIES	E	2,259.29	3,445.03	2,100.00	2,100.00
0501 PRINTING	E	1,540.71	1,524.24	1,700.00	1,700.00
0503 STATE of TX CO-OP ANNUAL FEE (CITI)	E	100.00	100.00	100.00	100.00
0600 EQUIPMENT & REPAIRS	E	7,228.64	6,168.88	5,000.00	5,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 4
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0601 AUDIT & ACCOUNTING	E	22,500.00	22,500.00	22,500.00	22,500.00
0800 SERVICE FEES & PENALTIES	E	2,500.00	2,500.00	2,500.00	2,500.00
0801 CITIBANK CC DISPUTES/QUESTIONS	E		0.00	0.00	0.00
TREASURER		92,991.96	104,970.24	108,997.00	116,284.00
0404 APPRAISAL DISTRICT					
=====					
0801 ARMST.CTY.APPRAISAL DISTRICT	E	67,677.44	68,589.76	69,119.00	80,390.00
APPRAISAL DISTRICT		67,677.44	68,589.76	69,119.00	80,390.00
0405 COURTHOUSE MAINTENANCE					
=====					
0100 JANITOR WAGES (20 hrly)	E	9,775.00	11,700.00	12,500.00	12,000.00
0102 COURTHOUSE LANDSCAPING/MOWING	E	599.04	3,000.00	2,000.00	2,000.00
0200 PAYROLL TAX	E	794.00	1,176.00	1,160.00	1,120.00
0210 RETIREMENT	E	1,015.00	1,015.00	1,001.00	965.00
0500 SUPPLIES	E	2,450.00	2,903.89	3,000.00	3,000.00
0502 UTILITIES	E	14,433.00	12,895.18	13,500.00	13,500.00
0503 TELEPHONE	E	4,800.00	4,832.80	4,800.00	4,800.00
0600 REPAIR/MAINTENANCE	E	12,216.00	13,733.93	14,000.00	10,000.00
0601 ELEVATOR REPAIR/MAINTENANCE	E	7,325.96	3,934.20	4,000.00	4,000.00
COURTHOUSE MAINTENANCE		53,408.00	55,191.00	55,961.00	51,385.00
0406 ACTIVITY BUILDING					
=====					
0500 SUPPLIES	E	473.20	1,000.00	1,000.00	1,000.00
0502 UTILITIES	E	7,120.18	7,000.00	7,000.00	7,000.00
0503 IMPROVEMENTS	E	4,406.62	4,000.00	4,000.00	4,000.00
0600 DONATION EXPEDITURES (rev neut)	E		0.00	0.00	0.00
ACTIVITY BUILDING		12,000.00	12,000.00	12,000.00	12,000.00
0407 ELECTION ADMINISTRATION					
=====					
0100 ELECTION WORKERS	E	5,124.50	14,816.00	14,000.00	17,000.00
0101 ELECTION ADMIN FT (36 hrly)	E	13,315.50	16,989.00	29,952.00	33,322.00
0200 PAYROLL TAX	E	1,476.00	1,879.00	3,517.00	4,025.00
0210 RETIREMENT	E	1,274.00	1,621.00	3,033.00	3,484.00
0301 ELECTION SCHOOL	E	5,320.96	4,419.57	2,500.00	5,000.00
0500 SUPPLIES	E	31,492.62	14,080.43	3,000.00	3,500.00
0502 EQUIPMENT PROGRAM/WARRANTIES	E		0.00	17,300.00	20,000.00
0503 MILEAGE REIMBURSEMENT	E	120.29	200.00	200.00	0.00
0601 VOTER REG CARDS	E		500.00	500.00	500.00
0602 CHAPTER 19 EXPENDITURES	E			0.00	0.00
ELECTION ADMINISTRATION		58,123.87	54,505.00	74,002.00	86,831.00
0408 COUNTY * DISTRICT CLERK					
=====					
0101 CO.-DIST. CLERK SALARY	E	31,000.00	34,000.00	36,000.00	39,500.00
0102 DEPUTY CLERK WAGES FT (40 hrly)	E	22,880.00	24,960.00	26,312.00	29,224.00
0103 PT DEPUTY CLERK WAGES (20 hrly)	E	10,415.00	13,581.00	13,156.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 5
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0104 DEPUTY CLERK WAGES FT (32hrly)2026	E		0.00	0.00	23,380.00
0200 PAYROLL TAX	E	4,927.00	5,716.00	6,038.00	7,370.00
0210 RETIREMENT	E	4,437.57	5,005.31	5,208.00	6,374.00
0300 DUES/CONVENTIONS TRAVEL	E	5,960.00	3,914.47	6,200.00	6,200.00
0500 SUPPLIES	E	8,610.43	8,736.99	6,000.00	6,000.00
0600 EQUIPMENT & LGS	E	17,278.64	12,000.00	12,000.00	12,000.00
0601 POSTAGE	E	1,079.71	72.23	1,000.00	1,000.00
0602 COPIER	E		1,000.00	1,000.00	1,000.00
0603 RESEARCH EXPENSE	E		1,300.00	2,000.00	2,000.00
COUNTY * DISTRICT CLERK		106,588.35	110,286.00	114,914.00	134,048.00
0409 JUSTICE OF PEACE					
=====					
0100 JUSTICE OF PEACE SALARY	E	31,000.00	34,000.00	36,000.00	39,500.00
0101 JP DEPUTY CLERK WAGES (40 hrly)	E	22,880.00	23,272.69	26,312.00	29,224.00
0200 PAYROLL TAX	E	4,146.69	4,717.00	4,985.00	5,498.00
0210 RETIREMENT	E	3,718.00	4,069.00	4,300.00	4,756.00
0300 CONVENTIONS, SEMINARS	E	1,315.02	1,266.38	2,000.00	2,000.00
0301 DUES, MEMBERSHIPS, & BONDS	E	355.00	375.00	355.00	355.00
0500 SUPPLIES	E	2,130.84	3,405.93	2,000.00	2,000.00
0501 POSTAGE	E	900.00	900.00	900.00	1,200.00
0503 MAGISTRATION/INQUEST MILEAGE	E	613.47	580.00		
0600 EQUIPMENT LGS & KOLOGIK	E	6,924.98	7,235.00	6,240.00	6,240.00
JUSTICE OF PEACE		73,984.00	79,821.00	83,092.00	90,773.00
0411 TAX ASSESSOR/COLLECTOR					
=====					
0100 TAX ASSESSOR/COLLECTOR	E	31,000.00	34,000.00	36,000.00	39,500.00
0101 DEPUTY CLERK WAGES FT (32 hrly)	E	22,880.00	24,912.63	26,312.00	23,380.00
0200 PAYROLL TAXES	E	4,293.32	4,717.00	4,985.00	5,031.00
0210 RETIREMENT	E	3,735.68	4,079.54	4,300.00	4,352.00
0300 DUES/TRAINING	E	4,300.00	4,597.78	4,500.00	4,300.00
0500 SUPPLIES	E	1,900.00	1,639.05	2,000.00	1,900.00
0600 EQUIPMENT	E	1,000.00	1,000.00	1,000.00	1,000.00
TAX ASSESSOR/COLLECTOR		69,109.00	74,946.00	79,097.00	79,463.00
0412 OTHER JUDICIAL					
=====					
0100 DIST.JUDGE SALARY	E	100.00	700.00	0.00	0.00
0101 DIST.JUDGE SECRETARY	E	284.00	284.00	1,200.00	2,000.00
0102 DIST.ATTY. SALARY	E		0.00	2,400.00	2,700.00
0103 DIST.ATTY.SEC.SALARY	E	998.00	998.00	1,200.00	2,000.00
0104 DIST JUDGE COURT REPORTER	E	595.00	595.00	595.00	2,000.00
0105 ASST.DIST.ATTY. TRAVEL	E	800.00	800.00	800.00	800.00
0106 CIVIL COUNTY ATTORNEY	E	20,000.00	35,000.00	20,000.00	20,000.00
0108 COURT APPOINTED REPORTER	E	4,335.00	2,550.00	2,000.00	2,000.00
0109 TEMPORARY JP/VISITING JUDGE (25)	E		0.00	2,000.00	1,000.00
0110 INTERPRETER	E	400.00	400.00	400.00	500.00
0112 CITATIONS & SUBPOENAS	E	1.81	100.00	100.00	100.00
0113 47TH DISTRICT TRAVEL	E	274.72	330.01	300.00	300.00
0114 INDIGENT APPEALS	E	165.00	2,500.00	0.00	100.00
0200 PAYROLL TAX	E	208.00	207.00	592.00	696.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 6
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0300 9TH JUDICIAL ADMINISTRATION	E	380.28	385.55	355.00	550.00
0400 LAW BOOKS	E	9,598.19	5,089.44	5,700.00	0.00
OTHER JUDICIAL		38,140.00	49,939.00	37,642.00	34,746.00
0413 DIST. & COUNTY JURY					
=====					
0101 GRAND JURORS	E	1,000.00	2,000.00	2,000.00	2,000.00
0103 JURORS (ALL COURTS)	E	2,000.00	3,600.00	3,600.00	3,600.00
DIST. & COUNTY JURY		3,000.00	5,600.00	5,600.00	5,600.00
0416 SHERIFF'S DEPARTMENT (25)					
=====					
0102 SHERIFF SALARY	E		0.00	42,000.00	42,000.00
0103 SHERIFF SALARY SB22 SUPPLEMENT	E		0.00	33,000.00	33,000.00
0104 DEPUTY SALARY #1	E		0.00	41,000.00	41,000.00
0105 DEPUTY #1 SALARY SB22 SUPPLEMENT	E		0.00	10,000.00	13,000.00
0106 DEPUTY SALARY #2	E		0.00	40,000.00	40,000.00
0107 DEPUTY #2 SALARY SB22 SUPPLEMENT	E		0.00	10,000.00	13,000.00
0108 DEPUTY SALARY #3	E		0.00	40,000.00	40,000.00
0109 DEPUTY #3 SALARY SB22 SUPPLEMENT	E		0.00	10,000.00	13,000.00
0110 DEPUTY SALARY #4 - SB22 ONLY	E		0.00	50,000.00	53,000.00
0115 DEPUTY HOLIDAY PAY	E		0.00	5,633.00	6,826.00
0116 DEPUTY HOLIDAY PAY-SB22 SUPPLEMENT	E		0.00	3,722.00	2,276.00
0117 DEPUTY OVERTIME	E		0.00	4,000.00	4,000.00
0120 DISPATCHERS FT WAGES (hrly) 5	E		0.00	138,060.00	151,164.00
0121 DISPATCHERS PT WAGES (hrly) 1	E		0.00	15,340.00	16,796.00
0122 DISPATCHERS OVERTIME	E		0.00	2,500.00	3,000.00
0200 PAYROLL TAX	E		0.00	26,976.00	27,583.00
0201 PAYROLL TAX SB22 SUPPLEMENT	E		0.00	8,645.00	10,183.00
0210 RETIREMENT	E		0.00	22,927.00	23,860.00
0211 RETIREMENT SB22 SUPPLEMENT	E		0.00	7,797.00	8,808.00
0300 DUES, CONVENTIONS, SCHOOLS	E		0.00	8,000.00	8,000.00
0301 BONDS	E		0.00	500.00	500.00
0401 UTILITIES ECC	E		0.00	5,000.00	5,000.00
0402 REPAIRS ECC	E		0.00	4,000.00	4,000.00
0501 SUPPLIES	E		0.00	10,000.00	10,000.00
0502 AMMUNITION	E		0.00	4,000.00	4,000.00
0503 UNIFORMS	E		0.00	4,500.00	2,500.00
0504 MEDICAL EXAMS	E		0.00	2,000.00	2,000.00
0505 LAB TESTING FEES	E			0.00	1,500.00
0510 FUEL	E		0.00	35,000.00	40,000.00
0601 EQUIPMENT	E		0.00	8,000.00	8,000.00
0602 RADIO MAINTENANCE	E		0.00	3,500.00	3,500.00
0603 RMS (RECORD MANAGEMENT SYSTEM)	E		0.00	11,500.00	12,600.00
0605 VEHICLE EXPENSE	E		0.00	12,000.00	12,000.00
0701 INMATE HOUSING	E		0.00	50,000.00	50,000.00
0702 INMATE MEDICAL	E		0.00	3,000.00	4,000.00
0703 INMATE TRANSPORT	E		0.00	1,500.00	1,500.00
0801 LE DONATIONS EXPENDITURES (rev neu)	E		0.00	0.00	0.00
0802 SB22 CAPITAL OUTLAY	E		0.00	76,000.00	76,000.00
0803 SB22 COURT APPROVED EXPENDITURES	E		0.00	28,208.00	14,201.00
SHERIFF'S DEPARTMENT (25)		0.00	0.00	778,308.00	801,797.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 7
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0418 OTHER PUBLIC SAFETY					
=====					
0100 CLAUDE VFD (2025 TRANSFER TO ACF)	E	15,000.00	15,000.00	15,000.00	0.00
0101 CLAUDE EMS	E	30,000.00	30,000.00	30,000.00	30,000.00
0102 WAYSIDE VFD	E	5,000.00	5,000.00	5,000.00	5,000.00
0104 WASHBURN VFD (2025 TRANSFER TO ACF)	E	15,000.00	15,000.00	15,000.00	0.00
0105 ARMSTRONG COUNTY VFD	E			0.00	30,000.00
		-----	-----	-----	-----
OTHER PUBLIC SAFETY		65,000.00	65,000.00	65,000.00	65,000.00
0420 SUPERVISION					
=====					
0100 ADULT PROBATION	E	1,500.00	1,500.00	1,500.00	1,000.00
0710 JUVENILE PROB. DEPARTMENT (25)	E		0.00	400.00	1,500.00
0720 JUVENILE BOARD TRAVEL (25)	E		0.00	300.00	0.00
		-----	-----	-----	-----
SUPERVISION		1,500.00	1,500.00	2,200.00	2,500.00
0421 INDIGENT HEALTH CARE					
=====					
0101 INDIGENT HEALTH CARE	E	1,401.70	0.00	22,574.00	0.00
0103 INDIGENT BURIAL	E	1,000.00	1,000.00	1,000.00	1,000.00
		-----	-----	-----	-----
INDIGENT HEALTH CARE		2,401.70	1,000.00	23,574.00	1,000.00
0422 COURT ORDERED SERVICES					
=====					
0101 MENTAL COMMITMENT & MED EXAMS	E	4,480.00	1,318.50	5,600.00	5,600.00
0102 TRANSPORTATION OF DECEASED	E	2,014.80	1,901.50	1,500.00	2,000.00
0103 TOXICOLOGY / AUTOPSY	E	3,860.00	7,380.00	4,000.00	5,500.00
		-----	-----	-----	-----
COURT ORDERED SERVICES		10,354.80	10,600.00	11,100.00	13,100.00
0425 FAMILY & COMMUNITY HEALTH AGENT					
=====					
0100 FAMILY & COMMUNITY HEALTH SALARY	E	12,500.00	13,000.00	13,500.00	14,000.00
0101 FAMILY & COMMUNITY HEALTH TRAVEL	E	2,840.00	3,000.00	3,000.00	3,000.00
0200 PAYROLL TAX	E	1,223.11	1,280.00	1,320.00	1,360.00
0300 PROFES IMPROVEMNT/DUES (TRAVEL 25)	E	1,000.00	1,345.13	5,000.00	5,000.00
0500 DEMONSTRATION SUPPLIES	E	835.89	1,040.92	750.00	1,000.00
0501 TRAVEL REIMBURSEMENT	E	3,648.00	4,182.87		
		-----	-----	-----	-----
FAMILY & COMMUNITY HEALTH AGENT		22,047.00	23,848.92	23,570.00	24,360.00
0426 COUNTY AGRICULTURAL AGENT					
=====					
0100 COUNTY AGENT SALARY	E	12,500.00	13,000.00	13,500.00	14,000.00
0101 COUNTY AGENT TRAVEL	E	2,840.00	3,000.00	3,000.00	3,000.00
0102 COUNTY AGENT SECRETARY FT (32hrly)	E	16,272.50	20,256.00	21,050.00	23,380.00
0200 PAYROLL TAX	E	2,478.00	2,878.00	3,004.00	3,231.00
0210 RETIREMENT	E	1,122.82	1,397.64	1,453.00	1,618.00
0301 PROFES IMPROVEMNT/DUES (TRAVEL 25)	E	1,332.63	1,000.00	6,500.00	6,500.00
0500 OFFICES SUPPLIES	E	622.55	1,558.52	1,200.00	1,200.00
0501 SHOWS	E	4,300.00	4,579.59	5,500.00	5,500.00
0510 TRAVEL REIMBURSEMENT <>	E	7,189.59	4,542.92		

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 8
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0010 GENERAL FUND					
0600 OFFICE EQUIPMENT / COMPUTERS	E	327.50	1,120.41	1,000.00	1,000.00
COUNTY AGRICULTURAL AGENT		48,985.59	53,333.08	56,207.00	59,429.00
0427 TRANSFERS					
=====					
0100 TRANSFER TO ROAD & BRIDGE	E		0.00	0.00	0.00
0101 TRANSFER TO SURPLUS/RESERVES	E		277,219.00	0.00	0.00
TRANSFERS		0.00	277,219.00	0.00	0.00
GENERAL FUND					
Income Totals		1,663,332.00	2,070,979.00	2,084,815.00	2,177,586.00
Expense Totals		1,095,775.28	1,472,442.12	2,084,815.00	2,177,586.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 9
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0020 LATERAL ROAD FUND

0101 PREC #1 EXPENSE

=====					
0100 COMMISSIONER SALARY	E	10,728.25	10,728.25	12,000.00	12,000.00
0105 MOTOR GRADER OPERATOR WAGES (hrly)	E	29,744.00	32,240.00	34,008.00	37,752.00
0106 SEASONAL LABOR (2026)	E		0.00	0.00	600.00
0200 PAYROLL TAX	E	3,259.00	3,459.00	3,681.00	3,981.00
0210 RETIREMENT	E	2,811.00	2,983.00	3,175.00	3,443.00
0300 EDUCATION	E	1,250.00	1,250.00	1,250.00	1,250.00
0401 UTILITIES	E	1,064.14	1,000.00	1,000.00	1,000.00
0500 ROAD REPAIR, SUPPLIES /MAINTENANCE	E	11,000.00	11,000.00	11,000.00	14,000.00
0510 FUEL	E	10,000.00	10,000.00	10,000.00	10,000.00

PREC #1 EXPENSE		69,856.39	72,660.25	76,114.00	84,026.00

0102 PREC #2 EXPENSE

=====					
0100 COMMISSIONER SALARY	E	10,728.25	10,728.25	12,000.00	12,000.00
0105 MOTOR GRADER OPERATOR WAGES (hrly)	E	29,744.00	32,240.00	34,008.00	37,752.00
0106 SEASONAL LABOR (2026)	E		0.00	0.00	600.00
0200 PAYROLL TAX	E	3,259.00	3,459.00	3,681.00	3,981.00
0210 RETIREMENT	E	2,868.24	2,983.00	3,175.00	3,443.00
0300 EDUCATION	E	1,250.00	1,250.00	1,250.00	1,250.00
0401 UTILITIES	E	1,146.49	1,576.20	1,250.00	1,250.00
0500 ROAD REPAIR/SUPPLIES/MAINTENANCE<	E	15,292.58	10,200.00	10,200.00	10,200.00
0510 FUEL	E	12,703.69	17,423.80	18,000.00	17,000.00

PREC #2 EXPENSE		76,992.25	79,860.25	83,564.00	87,476.00

0103 PREC #3 EXPENSE

=====					
0100 COMMISSIONER SALARY	E	10,728.25	10,728.25	12,000.00	12,000.00
0105 MOTOR GRADER OPERATOR WAGES (hrly)	E	29,744.00	32,240.00	34,008.00	37,752.00
0106 SEASONAL LABOR (2026)	E		0.00	0.00	600.00
0200 PAYROLL TAXES	E	3,259.00	3,459.00	3,681.00	3,981.00
0210 RETIREMENT	E	2,811.00	2,983.00	3,175.00	3,443.00
0300 EDUCATION	E	1,250.00	1,250.00	1,250.00	1,250.00
0401 UTILITIES	E	493.58	1,000.00	1,000.00	1,000.00
0500 ROAD REPAIR/SUPPLIES/MAINTENANCE	E	22,706.42	10,200.00	10,200.00	10,200.00
0510 FUEL	E	9,000.00	21,000.00	21,000.00	20,000.00

PREC #3 EXPENSE		79,992.25	82,860.25	86,314.00	90,226.00

0104 PREC #4 EXPENSE

=====					
0100 COMMISSIONER SALARY	E	10,728.25	10,728.25	12,000.00	12,000.00
0105 MOTOR GRADER OPERATOR WAGES (hrly)	E	29,744.00	32,255.50	34,008.00	37,752.00
0106 SEASONAL LABOR (2026)	E		0.00	0.00	600.00
0200 PAYROLL TAX	E	3,259.00	3,442.65	3,681.00	3,981.00
0210 RETIREMENT	E	2,811.00	2,983.85	3,175.00	3,443.00
0300 EDUCATION	E	1,250.00	1,250.00	1,250.00	1,250.00
0401 UTILITIES	E	350.00	1,000.00	1,000.00	1,000.00
0500 ROAD REPAIR/SUPPLIES/MAINTENANCE	E	17,665.61	14,921.95	10,850.00	10,850.00
0510 FUEL	E	16,184.39	18,278.05	22,350.00	21,350.00

PREC #4 EXPENSE		81,992.25	84,860.25	88,314.00	92,226.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 10
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0020 LATERAL ROAD FUND

0105 ALL PRECINCTS

0100 CO JUDGE SALARY	E	7,584.00	10,584.00	12,000.00	15,500.00
0102 CO JUDGE SECRETARY SALARY	E	5,180.00	7,260.00	8,300.00	11,212.00
0103 MOTOR GRADER PT (20hrly) (2026)	E			0.00	18,876.00
0200 PAYROLL TAX	E	1,022.00	1,428.00	1,624.00	3,648.00
0210 RETIREMENT	E	881.00	1,232.00	1,401.00	3,155.00
0300 ALL PREC SHARED EXPENSE	E	15,717.13	15,927.02	16,000.00	16,000.00
0301 CAPITAL OUTLAY	E	58,001.87	43,417.00	43,417.00	0.00
0550 MISC EXPENSE	E		0.00	13,621.00	575.00
0606 INSURANCE CLAIMS PAID (rev neu)	E	3,256.90	0.00	0.00	0.00
ALL PRECINCTS		91,642.90	79,848.02	96,363.00	68,966.00

0107 LANDFILL- SANITATION

0100 LANDFILL OPERATOR WAGES (hrly)	E	3,000.00	2,700.00	2,800.00	3,200.00
0200 PAYROLL TAX	E	240.00	216.00	224.00	256.00
0210 RETIREMENT	E	207.00	187.00	194.00	222.00
0300 LANDFILL DUES	E	3,080.12	3,000.00	3,000.00	3,000.00
0304 SUPPLIES & REPAIR	E	2,919.88	3,000.00	3,000.00	3,000.00
0305 FUEL	E	1,500.00	1,500.00	1,500.00	1,500.00
LANDFILL- SANITATION		10,947.00	10,603.00	10,718.00	11,178.00

0300 INCOME ACCOUNTS

0108 BPP PENALTY TAX ANNUAL	I	150.00	150.00	150.00	150.00
0109 TAX PENALTIES AND INTEREST	I	3,000.00	3,000.00	3,000.00	3,272.00
0110 DELINQUENT AD VALOREM REVENUE	I	3,700.00	3,700.00	3,700.00	4,000.00
0111 CURRENT TAX REVENUE	I	436,900.00	568,973.00	499,980.00	500,948.00
0120 VEHICLE REG.	I	20,000.00	20,000.00	20,000.00	22,000.00
0147 STATE PARTICIPATION	I	50,000.00	50,000.00	50,000.00	50,000.00
0148 CALICHE SALES	I		0.00	0.00	0.00
0149 EQUIPMENT SALES	I		0.00	0.00	0.00
0150 TRFD FRM RESERVE TO BALANCE BUDGET	I		0.00	0.00	0.00
0151 LANDFILL FEES	I	9,000.00	10,000.00	8,000.00	9,000.00
0152 MISCELLANEOUS INCOME	I		0.00	0.00	500.00
0160 TEXPOOL INTEREST	I		0.00	4,000.00	5,000.00
0200 TRANSFER from GENERAL FUND	I		0.00	0.00	0.00
0606 INSURANCE PROCEEDS	I	3,256.90	0.00	0.00	0.00
INCOME ACCOUNTS		526,006.90	655,823.00	588,830.00	594,870.00

0400 APPRAISAL DISTRICT

0101 ARMST.CTY. APPRAISAL DISTRICT	E	28,595.04	29,167.98	29,393.00	34,204.00
APPRAISAL DISTRICT		28,595.04	29,167.98	29,393.00	34,204.00

0402 OTHER ADMINISTRATION

0306 MEDICAL INSURANCE	E	83,012.96	86,531.00	113,650.00	116,578.00
0307 MEDICAL INSURANCE EMPLOYEE REIMBURS	E	2,000.00	2,000.00	2,400.00	4,500.00
0308 HEALTHY COUNTY for INCENTIVES	E		110.00	0.00	75.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 11
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
REPORTING FUND: 0020 LATERAL ROAD FUND					
0602 UNEMPLOYMENT TAX/TWC (R&B only)	E		0.00	2,000.00	400.00
0605 WORKERS COMPENSTATION (R&B/Judge)	E			0.00	5,015.00
OTHER ADMINISTRATION		85,012.96	88,641.00	118,050.00	126,568.00
LATERAL ROAD FUND					
Income Totals		526,006.90	655,823.00	588,830.00	594,870.00
Expense Totals		525,031.04	528,501.00	588,830.00	594,870.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 12
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0030 COUNTY RECORDS MANAGEMENT FUND

0300 COUNTY REC.MGMT REVENUE

0129 COUNTY CRT.RECORDING & FILING FEES	I	7,500.00	1,000.00	1,000.00	1,000.00
0131 TEXPOOL INTEREST	I		0.00	0.00	0.00
COUNTY REC.MGMT REVENUE		7,500.00	1,000.00	1,000.00	1,000.00

0400 EXPENSE

0100 P/T CLERK	E	6,437.75	0.00	0.00	0.00
0200 PAYROLL TAXES	E	492.49	0.00	0.00	0.00
0210 RETIREMENT	E	444.24	0.00	0.00	0.00
0361 RECORDING SUPPLIES	E	67.25	500.00	500.00	500.00
0401 RECORDING EQUIPMENT	E	58.27	500.00	500.00	500.00
EXPENSE		7,500.00	1,000.00	1,000.00	1,000.00

COUNTY RECORDS MANAGEMENT FUND

Income Totals		7,500.00	1,000.00	1,000.00	1,000.00
Expense Totals		7,500.00	1,000.00	1,000.00	1,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 13
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0031 DISTRICT RECORDS MANAGEMENT FUND

0300 DIST.RECORDING & FILING FEES

=====					
0129 DIST.RECORDING & FILING FEES	I	5,000.00	2,000.00	2,000.00	1,000.00

DIST.RECORDING & FILING FEES		5,000.00	2,000.00	2,000.00	1,000.00

0400 DIST.REC.MGMT EXPENSE

=====					
0400 DIST.REC.MGMT RECORDING SUPPLIES	E	5,000.00	2,000.00	2,000.00	500.00
0401 DIST.REC.MGMT RECORDING EQUIPMENT	E		0.00	0.00	500.00

DIST.REC.MGMT EXPENSE		5,000.00	2,000.00	2,000.00	1,000.00

DISTRICT RECORDS MANAGEMENT FUND

Income Totals		5,000.00	2,000.00	2,000.00	1,000.00
Expense Totals		5,000.00	2,000.00	2,000.00	1,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 14
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0032 ARCHIVE FUND

0300 REVENUE

0129 CIVIL FEES REVENUE	I	9,115.00	14,441.00	15,217.00	11,718.00
0130 RECORDS PRESERVATION	I		0.00	0.00	0.00
REVENUE		9,115.00	14,441.00	15,217.00	11,718.00

0400 EXPENDITURES

0200 PAYROLL TAX	E	480.00	999.00	1,053.00	468.00
0210 RETIREMENT	E	415.00	862.00	908.00	405.00
0401 SUPPLIES	E	2,500.00	100.00	100.00	5,000.00
0402 PART TIME CLERK	E	5,720.00	12,480.00	13,156.00	5,845.00
EXPENDITURES		9,115.00	14,441.00	15,217.00	11,718.00

ARCHIVE FUND

Income Totals		9,115.00	14,441.00	15,217.00	11,718.00
Expense Totals		9,115.00	14,441.00	15,217.00	11,718.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 15
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0040 COURTHOUSE SECURITY

0300 INCOME

0129 RECORDING & FILING FEE *JP *CD	I	10,000.00	2,000.00	2,000.00	2,000.00
INCOME		10,000.00	2,000.00	2,000.00	2,000.00

0400 EXPENSE

0100 DIST.BALIFF MILEAGE CHARGE	E	150.00	150.00	150.00	150.00
0200 PAYROLL TAX	E	25.00	25.00	25.00	25.00
0361 COURTHOUSE SECURITY ENHANCEMENT	E	9,525.00	20,537.70	1,525.00	1,525.00
0362 BALIFF CHARGES	E	300.00	300.00	300.00	300.00
EXPENSE		10,000.00	21,012.70	2,000.00	2,000.00

COURTHOUSE SECURITY

Income Totals	10,000.00	2,000.00	2,000.00	2,000.00
Expense Totals	10,000.00	21,012.70	2,000.00	2,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 16
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0045 ELECTION SERVICE CONTRACTS FUND

0300 INCOME ESC

=====					
0124 ELECTION SERVICE CONTRACT INCOME	I		0.00	4,000.00	0.00
-----					-----
INCOME ESC		0.00	0.00	4,000.00	0.00

0400 EXPENDITURES ESC

=====					
0100 ELECTION WORKERS & FACILITIES	E		4,272.00	1,000.00	0.00
0200 PAYROLL TAX	E		0.00	0.00	0.00
0500 SUPPLIES	E		3,464.53	300.00	0.00
0502 EQUIPMENT PROGRAM/WARRANTIES	E		472.00	2,700.00	0.00
0601 COURT APPROVED EXPENDITURES	E			0.00	0.00
-----					-----
EXPENDITURES ESC		0.00	8,208.53	4,000.00	0.00

ELECTION SERVICE CONTRACTS FUND

Income Totals		0.00	0.00	4,000.00	0.00
Expense Totals		0.00	8,208.53	4,000.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 17
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0050 JUSTICE COURT TECHNOLOGY FUND

0300 INCOME

=====					
0100 TECH- TECH FUND FINE FEES *JP	I	3,000.00	1,000.00	1,000.00	1,000.00
0151 TAKEN FROM RESERVES	I		0.00	0.00	0.00
0550 MISC INCOME	I		0.00	0.00	0.00

INCOME		3,000.00	1,000.00	1,000.00	1,000.00

0400 EXPENSE

=====					
0500 EDUCATION	E	3,000.00	1,000.00	1,000.00	1,000.00

EXPENSE		3,000.00	1,000.00	1,000.00	1,000.00

JUSTICE COURT TECHNOLOGY FUND

Income Totals		3,000.00	1,000.00	1,000.00	1,000.00
Expense Totals		3,000.00	1,000.00	1,000.00	1,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 18
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
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REPORTING FUND: 0051 CLAUDE CEMETERY

0300 INCOME

0100 CEMETERY CHECKING ACCOUNT INTEREST	I	500.00	1,000.00	1,000.00	2,000.00
0101 CD INTEREST	I	1,983.00	1,983.00	1,983.00	1,046.00
0102 LAND/LOT SALES	I		0.00	0.00	0.00
0103 SETTING FEES	I		0.00	0.00	0.00
0104 DONATIONS	I	13,500.00	13,000.00	13,000.00	13,000.00
0999 TRANSFERS IN	I		0.00	0.00	0.00
INCOME		15,983.00	15,983.00	15,983.00	16,046.00

0400 EXPENSES

0101 SEXTON (CHRIS)	E	5,625.00	5,625.00	5,625.00	5,625.00
0200 PAYROLL TAXES	E	431.00	471.00	471.00	471.00
0210 RETIREMENT	E	389.00	407.00	407.00	450.00
0500 SUPPLIES / MISC	E		0.00	0.00	0.00
0501 EQUIPMENT / REPAIR	E		0.00	0.00	0.00
0502 CEMETERY MAINTENANCE	E	350.60	400.00	400.00	400.00
0504 CEMETERY MOWING	E	9,000.00	9,000.00	9,000.00	9,000.00
0505 CEMETERY TREE CARE	E		0.00	0.00	0.00
0600 80% LOT BUY-BACK	E		0.00	0.00	0.00
0800 CEMETERY BANK SERVICE FEES	E	187.40	80.00	80.00	100.00
0999 TRANSFERS OUT	E		0.00	0.00	0.00
EXPENSES		15,983.00	15,983.00	15,983.00	16,046.00

CLAUDE CEMETERY

Income Totals	15,983.00	15,983.00	15,983.00	16,046.00
Expense Totals	15,983.00	15,983.00	15,983.00	16,046.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 19
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0052 AC FIRE STATION (AIP) ACES

0300 INCOME ACCOUNTS

=====					
0105 CAPITAL CONTRIBUTION (AIP)	I	_____	0.00	0.00	0.00
0106 BANKING INTEREST	I	_____	0.00	0.00	0.00

INCOME ACCOUNTS		0.00	0.00	0.00	0.00

0400 EXPENSES

=====					
0401 CONTRUCTION EXPENSE	E	_____	0.00	0.00	0.00
0402 MISCELLANEOUS EXPENSE	E	_____	0.00	0.00	0.00
0405 BANKING SERVICE FEES	E	_____	0.00	0.00	0.00

EXPENSES		0.00	0.00	0.00	0.00

AC FIRE STATION (AIP) ACES

Income Totals	0.00	0.00	0.00	0.00
Expense Totals	0.00	0.00	0.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 20
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0054 ARMSTRONG COUNTY FIRE

0300 ARMSTRONG COUNTY FIRE REVENUE

0172 DONATIONS UNDER \$5000	I		0.00	5,000.00	6,000.00
0173 DONATIONS OVER \$5000	I		0.00	20,000.00	10,000.00
0174 DONATIONS DESIGNATED	I			0.00	0.00
0175 ARMSTRONG COUNTY SUPPLEMENT	I		0.00	15,000.00	30,000.00
0176 CITY OF CLAUDE SUPPLEMENT	I		0.00	15,000.00	15,000.00
0180 FIRE BANKING INTEREST	I		0.00	100.00	750.00
0181 ACFD FUNDRAISING	I			0.00	6,000.00
0182 WORKERS COMP GRANT REIMBURSEMENT	I			0.00	5,000.00
0185 CLAUDE FIRE CONTRIBUTION <2025	I			0.00	0.00
0186 WASHBURN FIRE CONTRIBUTION <2025	I			0.00	0.00
ARMSTRONG COUNTY FIRE REVENUE		0.00	0.00	55,100.00	72,750.00

0400 ARMSTRONG COUNTY FIRE EXPENSES

0300 TRAINING	E		0.00	1,500.00	1,200.00
0401 VEHICLE INSURANCE	E		0.00	3,500.00	8,000.00
0402 WORKERS COMPENSATION	E		0.00	2,000.00	7,000.00
0403 RETIREMENT/PENSION	E		0.00	6,500.00	9,000.00
0404 DUES / FEES	E			0.00	2,000.00
0501 SUPPLIES	E		0.00	5,000.00	6,500.00
0505 VEHICLE REPAIR / MAINTENANCE	E		0.00	15,000.00	20,000.00
0510 FUEL	E		0.00	6,000.00	8,500.00
0520 EQUIPMENT/TOOLS	E		0.00	3,000.00	3,500.00
0521 PERSONAL PROTECTIVE EQUIPMENT	E		0.00	2,500.00	5,000.00
0701 CLAUDE FIRE CONTRIBUTION <2025	E			0.00	0.00
0702 WASHBURN FIRE CONTRIBUTION <2025	E			0.00	0.00
0704 DONATIONS DESIGNATED EXPENDITURES	E			0.00	0.00
0800 FIRE BANK SERVICE FEES	E		0.00	100.00	50.00
0801 FIRE CC DISPUTES/QUESTIONS	E			0.00	0.00
0802 APPROVED COURT EXPENDITURES	E			0.00	0.00
0803 CAPITAL OUTLAY	E		0.00	10,000.00	2,000.00
ARMSTRONG COUNTY FIRE EXPENSES		0.00	0.00	55,100.00	72,750.00

ARMSTRONG COUNTY FIRE

Income Totals	0.00	0.00	55,100.00	72,750.00
Expense Totals	0.00	0.00	55,100.00	72,750.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 21
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0055 EMERGENCY MANAGEMENT SYSTEM (AIP)

0380 REVENUE/BUDGET/REIMBURSEMENT

0102 AGREEMENT IN PRINCIPAL/PANTEX/SECO	I	121,195.00	102,072.00	98,963.00	0.00
0606 INSURANCE PROCEEDS	I	3,408.97	0.00	0.00	0.00
REVENUE/BUDGET/REIMBURSEMENT		124,603.97	102,072.00	98,963.00	0.00

0417 EMERGENCY MANAGEMENT EXPENSES

0100 EMC Salary (02)	E	43,680.00	44,928.00	46,276.00	0.00
0200 PAYROLL TAX (03)	E	3,575.00	3,422.69	3,900.00	0.00
0210 RETIREMENT (03)	E	3,075.00	3,100.03	3,300.00	0.00
0220 MEDICAL INSURANCE (03)	E	12,241.27	12,377.28	12,947.00	0.00
0221 WORKER'S COMP (03)	E		0.00	200.00	0.00
0222 UNEMPLOYMENT TAX/TWC (EMC only)	E		0.00	200.00	0.00
0300 EDUCATION & TRAVEL (05)	E	11,104.74	12,618.00	6,000.00	0.00
0500 SUPPLIES & MATERIALS (06)	E	8,259.29	2,376.00	2,376.00	0.00
0501 EQUIPMENT (08)	E	14,259.70	0.00	0.00	0.00
0505 DIRECT OPERATING EXPENSES (09)	E	25,000.00	23,250.00	23,764.00	0.00
0606 INSURANCE CLAIMS PAID (rev neu)	E	3,408.97	0.00	0.00	0.00
EMERGENCY MANAGEMENT EXPENSES		124,603.97	102,072.00	98,963.00	0.00

EMERGENCY MANAGEMENT SYSTEM (AIP)

Income Totals		124,603.97	102,072.00	98,963.00	0.00
Expense Totals		124,603.97	102,072.00	98,963.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 22
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0057 PILT CONTINGENCY

0300 INCOME/REVENUE

0301 ROUTE 66 PAYMENT ANNUAL PILT	I		102,000.00	102,000.00	0.00
0302 FGE GOODNIGHT I PAYMENT ANNUAL	I		0.00	398,250.00	398,250.00
0310 BANKING INTEREST PILT	I		0.00	0.00	0.00
0311 PILT FUND REIMBURSEMENT	I			0.00	0.00
INCOME/REVENUE		0.00	102,000.00	500,250.00	398,250.00

0400 EXPENDITURES

0401 EXPENDITURES APPROVED BY COURT	E		140,136.99	500,250.00	398,250.00
0800 BANK SERVICE FEES	E		0.00	0.00	0.00
EXPENDITURES		0.00	140,136.99	500,250.00	398,250.00

PILT CONTINGENCY

Income Totals	0.00	102,000.00	500,250.00	398,250.00
Expense Totals	0.00	140,136.99	500,250.00	398,250.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 23
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0058 HOTEL OCCUPANY TAX (HOT)

0300 HOTEL OCCUPANCY TAX REVENUE

0118 REVENUE FOR HOT FUNDS	I		0.00	0.00	0.00
0119 BANKING INTEREST HOT FUNDS	I		0.00	0.00	0.00
HOTEL OCCUPANCY TAX REVENUE		0.00	0.00	0.00	0.00

0400 HOT FUND EXPENDITURES

0402 COURT APPROVED TO OUTSIDE GROUPS	E		850.00	0.00	0.00
HOT FUND EXPENDITURES		0.00	850.00	0.00	0.00

HOTEL OCCUPANY TAX (HOT)

Income Totals		0.00	0.00	0.00	0.00
Expense Totals		0.00	850.00	0.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 24
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0059 AMERICAN RESCUE PLAN (ARP)

0300 ARPA REVENUE

0114 REVENUE FROM ARP	I		0.00	0.00	0.00
0115 BANKING INTEREST ARP	I		0.00	0.00	0.00
ARPA REVENUE		0.00	0.00	0.00	0.00

0400 EXPENDITURES

0401 SERVICE FEES & PENALTIES	E		0.00	0.00	0.00
0402 COURTHOUSE EXPENDITURES	E		208,350.28	0.00	0.00
0403 COURT APPROVED MISC EXPENDITURES	E	16,000.00	106,520.68	0.00	0.00
EXPENDITURES		16,000.00	314,870.96	0.00	0.00

AMERICAN RESCUE PLAN (ARP)

Income Totals		0.00	0.00	0.00	0.00
Expense Totals		16,000.00	314,870.96	0.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 25
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0061 LEOSE FUND FOR LE USE ONLY

0300 LEOSE INCOME

=====					
0100 LEOSE PEACE OFFICER REVENUE	I		0.00	0.00	0.00
-----			-----	-----	-----
LEOSE INCOME		0.00	0.00	0.00	0.00

0400 LEOSE EXPENSES

=====					
0100 LEOSE EXPENSES	E		2,038.00	0.00	0.00
-----			-----	-----	-----
LEOSE EXPENSES		0.00	2,038.00	0.00	0.00

LEOSE FUND FOR LE USE ONLY

Income Totals		0.00	0.00	0.00	0.00
Expense Totals		0.00	2,038.00	0.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 26
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0062 SHERIFF SEIZURE

0300 INCOME

=====					
0301 SHERIFF SEIZURE FUND BALANCE	I		0.00	0.00	0.00
-----			-----	-----	-----
INCOME		0.00	0.00	0.00	0.00

0400 REVENUE

=====					
0401 SHERIFF SEIZURE INTEREST INCOME	I		0.00	0.00	0.00
0402 MISCELLANEOUS INCOME	I		0.00	0.00	0.00
0403 TEXPOOL INTEREST INCOME	I		0.00	0.00	0.00
0499 SHERIFF SEIZURE TRANSFERS IN	I		0.00	0.00	0.00
-----			-----	-----	-----
REVENUE		0.00	0.00	0.00	0.00

0500 EXPENSES

=====					
0501 SHERIFF SEIZURE EXPENSES	E		0.00	0.00	0.00
-----			-----	-----	-----
EXPENSES		0.00	0.00	0.00	0.00

SHERIFF SEIZURE

Income Totals		0.00	0.00	0.00	0.00
Expense Totals		0.00	0.00	0.00	0.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 27
PREPARER:0007

Account Number and Title	T C	Amended Budget YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	--------	-------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 0080 TIDC - INDIGENT DEFENSE

0300 TIDC - INDIGENT DEFENSE INCOME

0100 INDIGENT DEFENSE FORMULA REVENUE	I		0.00	15,000.00	15,000.00
0101 TRANSFER FROM CASH RESERVES	I		0.00	0.00	0.00
TIDC - INDIGENT DEFENSE INCOME		0.00	0.00	15,000.00	15,000.00

0400 TIDC-INDIGENT DEFENSE EXPENDITURES

0107 COURT APPOINTED ATTORNEY	E		0.00	5,000.00	5,000.00
0108 PANHANDLE AREA INDIGENT DEFENSE	E		0.00	10,000.00	10,000.00
TIDC-INDIGENT DEFENSE EXPENDITURES		0.00	0.00	15,000.00	15,000.00

TIDC - INDIGENT DEFENSE

Income Totals	0.00	0.00	15,000.00	15,000.00
Expense Totals	0.00	0.00	15,000.00	15,000.00

08/25/25
TIME:03:05 PM

ARMSTRONG COUNTY APPROVED 2026 BUDGET
APPROVED DURING COMMISSIONERS' COURT 08/25/2025

PAGE 28
PREPARER:0007

Account Number and Title	T Amended Budget C YEAR - 2023	Amended Budget YEAR - 2024	Org Budget YEAR - 2025	Prop Budget YEAR - 2026
-----------------------------	-----------------------------------	-------------------------------	---------------------------	----------------------------

REPORTING FUND: 9999 REPORT TOTALS

REPORT TOTALS				
Income Totals	2,364,540.87	2,967,298.00	3,384,158.00	3,291,220.00
Expense Totals	1,812,008.29	2,624,556.30	3,384,158.00	3,291,220.00

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Armstrong County, TX

806-553-2359

Taxing Unit Name

Phone (area code and number)

101 Trice St

<https://www.co.armstrong.tx.us/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 330,467,560
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 330,467,560
4.	Prior year total adopted tax rate.	\$ 0.355241 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 330,467,560
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 53,060 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 164,500 C. Value loss. Add A and B. ⁶	\$ 217,560
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 217,560
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 330,250,000
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,173,183
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 45
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,173,228
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 350,494,230 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,237,973 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 365,732,203

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 198,277
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 198,277
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 365,930,480
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 692,120
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 692,120
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 365,238,360
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.321222 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.466181 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.355241 /\$100
29.	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> .	\$ 330,467,560

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 1,173,956
31.	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. + \$ 35	
	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. \$ 35	
	E. Add Line 30 to 31D.	\$ 1,173,991
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,238,360
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.321431 /\$100
34.	Rate adjustment for state criminal justice mandate.²³	
	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 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures.²⁴	
	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 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 1,753 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ -4,506 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.001713 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ -0.000062 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.321431 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 115,906 B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.031734 /\$100 C. Add Line 40B to Line 39.	\$ 0.353165 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.365525 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.000000 /\$100
42.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</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
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 99.00 %</p> <p>B. Enter the prior year actual collection rate..... 98.67 %</p> <p>C. Enter the 2023 actual collection rate. 99.14 %</p> <p>D. Enter the 2022 actual collection rate. 99.15 %</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%. ³¹</p>	99.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.365525 /\$100
D49.	<p>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.515635 /\$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
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 121,694
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.033256 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.466181 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.466181 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.515635 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.482379 /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.482379 /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.599084 /\$100 \$ 0.000000 /\$100 \$ 0.599084 /\$100 \$ 0.506760 /\$100 \$ 0.092324 /\$100 \$ 330,793,822 \$ 305,402
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.549125 /\$100 \$ 0.049584 /\$100 \$ 0.499541 /\$100 \$ 0.506760 /\$100 \$ -0.007219 /\$100 \$ 376,302,104 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.180971 /\$100 \$ 0.000000 /\$100 \$ 0.180971 /\$100 \$ 0.561178 /\$100 \$ -0.380207 /\$100 \$ 250,233,410 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 305,402 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.083459 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.565838 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ 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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.466465 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.136637 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.603102 /\$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.⁴⁷

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.⁴⁸

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.506760 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ 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. ⁵⁰ 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
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 330,250,000
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,238,360
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.565838 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.466181 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.565838 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.603102 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵¹

**print
here**

Marissa Clement, RPA, RTA, CTA

Printed Name of Taxing Unit Representative

**sign
here**

Marissa Clement, RPA, RTA, CTA

Taxing Unit Representative

07/28/2025

Date

⁵¹ 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

Armstrong County, TX

Farm to Market/ Flood Control

806-553-2359

Taxing Unit Name

Phone (area code and number)

101 Trice St

<https://www.co.armstrong.tx.us/>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 329,649,030
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 329,649,030
4.	Prior year total adopted tax rate.	\$ 0.151519 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 329,649,030
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 53,060 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 116,500 C. Value loss. Add A and B. ⁶	\$ 169,560
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 169,560
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 329,479,470
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 499,223
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 10
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 499,233
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 329,649,030 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,237,973 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 344,887,003

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 198,770
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 198,770
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 345,085,773
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 692,120
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 692,120
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 344,393,653
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.144959 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.466181 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.151519 /\$100
29.	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> .	\$ 329,649,030

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 499,480
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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. + \$ 10</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&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 10</p> <p>E. Add Line 30 to 31D.</p>	\$ 499,490
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 344,393,653
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.145034 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<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 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<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 32 and multiply by \$100. \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ /\$100

²³ [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.145034 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.145034 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.150110 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 99.00 % B. Enter the prior year actual collection rate..... 98.71 % C. Enter the 2023 actual collection rate. 99.14 % D. Enter the 2022 actual collection rate. 99.15 % 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%. ³¹	99.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 345,085,773
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.150110 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.515635 /\$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
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² 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
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 121,694
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.033256 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.466181 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.466181 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.515635 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.482379 /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.482379 /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68)..... B. Unused increment rate (Line 67)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2024 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.599084 /\$100 \$ 0.000000 /\$100 \$ 0.599084 /\$100 \$ 0.506760 /\$100 \$ 0.092324 /\$100 \$ 330,793,822 \$ 305,402
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2023 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.549125 /\$100 \$ 0.049584 /\$100 \$ 0.499541 /\$100 \$ 0.506760 /\$100 \$ -0.007219 /\$100 \$ 376,302,104 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67)..... B. Unused increment rate (Line 66)..... C. Subtract B from A..... D. Adopted Tax Rate..... E. Subtract D from C..... F. 2022 Total Taxable Value (Line 60)..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.180971 /\$100 \$ 0.000000 /\$100 \$ 0.180971 /\$100 \$ 0.561178 /\$100 \$ -0.380207 /\$100 \$ 250,233,410 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 305,402 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.083459 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.565838 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ 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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.466465 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,930,480
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.136637 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.603102 /\$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.⁴⁷

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.⁴⁸

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.506760 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ 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. ⁵⁰ 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
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 330,250,000
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 365,238,360
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.000000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.565838 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.466181 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.565838 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.603102 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵¹

**print
here**

Marissa Clement, RPA, RTA, CTA

Printed Name of Taxing Unit Representative

**sign
here***Marissa Clement, RPA, RTA, CTA*

Taxing Unit Representative

07/28/2025

Date

⁵¹ Tex. Tax Code §§26.04(c-2) and (d-2)