

**PROPOSED
BUDGET OF COTTLE
COUNTY, TEXAS

FOR THE YEAR 2025-2026**

**FILED IN THE OFFICE
OF
COTTLE COUNTY CLERK**

**THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES
THAN LAST YEARS BUDGET BY \$44,941 OR 2.91%, AND OF
THAT AMOUNT, \$10,539.00 IS TAX REVENUE TO BE RAISED
FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

Filed at 8:55 o'clock AM on this
5th day of August, 2025, A.D.

VICKEY WEDERSKI
County-District Clerk, Cottle County, Texas

By Vickey Wederski
Deputy

Cottle County

Fiscal Year 2025-2026

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$44,941, which is a 2.91 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$10,539.00.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2025-2026	2024-2025
Property Tax Rate:	\$0.8636/100	\$0.8636/100
No-New-Revenue Tax Rate:	\$0.8436/100	\$0.9142/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.8447/100	\$0.9145/100
Voter-Approval Tax Rate:	\$0.9362/100	\$0.9464/100
Debt Rate:	\$0.0000/100	\$0.0000/100

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

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.8636 per \$100 valuation has been proposed by the governing body of Cottle County.

PROPOSED TAX RATE	\$0.8636 per \$100
NO-NEW-REVENUE TAX RATE	\$0.8436 per \$100
VOTER-APPROVAL TAX RATE	\$0.9362 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Cottle County from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Cottle County may adopt without holding an election or seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Cottle County is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 25, 2025 AT 9:30 AM AT Cottle County Courtroom, Paducah, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Cottle County is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Cottle County of Cottle County at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE
CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:
AGAINST the proposal:
PRESENT and not voting:
ABSENT:

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by Cottle County last

year to the taxes proposed to be imposed on the average residence homestead by Cottle County this year

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.8636	\$0.8636	increase of 0.0000 per \$100, or 0.00%
Average homestead taxable value	\$49,234	\$62,338	increase of 26.62%
Tax on average homestead	\$425.18	\$538.35	increase of 113.17, or 26.62%
Total tax levy on all properties	\$1,545,987	\$1,590,928	increase of 44,941, or 2.91%

For assistance with tax calculations, please contact the tax assessor for Cottle County at 806-492-3613 or ccjdge@co.cottle.tx.us, or visit co.cottle.tx.us for more information.

THE FOLLOWING STATEMENT IS IN REFERENCE TO THE DISTRICT ATTORNEYS BUDGET REQUEST FOR COTTLE COUNTY:

FORFEITURE FUNDS MAY BE EXPENDED ON AT-NEED BASIS FOR THE FOLLOWING : SALARIES, BONUSES, OVERTIME,EQUIPMENT, SUPPLIES,TRAVEL, TRAINING AND MISCELLANEOUS FEES AND EXPENSES



COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459
PADUCAH, TX 79248

KAYLA BOX
CHIEF APPRAISER

PHONE (806) 492-3345
FAX (806) 492-3107

Certified Estimate of Collection for Tax Year 2025 As of July 21, 2025

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the estimated collection rates for 2025, as of July 21, 2025, are as follows:

COTTLE COUNTY GENERAL FUND	100%
COTTLE COUNTY F & M	100%
COTTLE COUNTY SP RD	100%

Kayla Box
Chief Appraiser / Tax Assessor Collector

07/21/2025
Date



COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459
PADUCAH, TX 79248

KAYLA BOX
CHIEF APPRAISER

PHONE (806) 492-3345
FAX (806) 492-3107

Certification of 2025 Values As of July 21, 2025

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2025, as of July 21, 2025, are as follows:

COTTLE COUNTY GENERAL

2025 Appraisal Roll Information:

Total Market Value:	\$926,318,610
Total Appraised Value:	\$189,512,660
Net Taxable Value:	\$184,338,150
Total Number of Parcels:	5,192

Kayla Box
Chief Appraiser

07/21/2025
Date



COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459
PADUCAH, TX 79248

KAYLA BOX
CHIEF APPRAISER

PHONE (806) 492-3345
FAX (806) 492-3107

Certification of 2025 Values As of July 21, 2025

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2025, as of July 21, 2025, are as follows:

COTTLE COUNTY FARM-TO-MARKET

2025 Appraisal Roll Information:

Total Market Value:	\$926,318,610
Total Appraised Value:	\$189,512,660
Net Taxable Value:	\$183,208,400
Total Number of Parcels:	5,192

Kayla Box
Chief Appraiser

07/21/2025
Date



COTTLE COUNTY APPRAISAL DISTRICT

PO BOX 459
PADUCAH, TX 79248

KAYLA BOX
CHIEF APPRAISER

PHONE (806) 492-3345
FAX (806) 492-3107

Certification of 2025 Values As of July 21, 2025

I, Kayla Box, Chief Appraiser of Cottle County Appraisal District, solemnly swear that the values for 2025, as of July 21, 2025, are as follows:

COTTLE COUNTY SPECIAL ROAD

2025 Appraisal Roll Information:

Total Market Value:	\$926,318,610
Total Appraised Value:	\$189,512,660
Net Taxable Value:	\$184,338,150
Total Number of Parcels:	5,192

Kayla Box
Chief Appraiser

07/21/2025
Date

VERSION: 2026.01.E.A., 2026.01.R.A.

COTTE COUNTY
1000 GENERAL FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 TAXES						
1000.0310 3100 AD VALOREM TAXES	1,143,636.88	1,288,449.48	1,184,095.87	1,184,095.87	1,203,688.64	1,235,987.30
0310 TAXES	1,143,636.88	1,288,449.48	1,184,095.87	1,184,095.87	1,203,688.64	1,235,987.30
0322 COUNTY SERVICES						
1000.0322 3157 AMBULANCE SERVICE	76,256.22	88,036.99	90,000.00	90,000.00	78,575.56	90,000.00
1000.0322 3165 AMBULANCE SERVICE DONATIONS	890.83	150.00	0.00	0.00	0.00	0.00
0322 COUNTY SERVICES	77,147.05	88,186.99	90,000.00	90,000.00	78,575.56	90,000.00
0329 PAYMENTS IN LIEU OF TAXES						
1000.0329 3070 IN LIEU OF TAXES - FEDERAL	6,072.14	5,230.20	5,000.00	5,000.00	971.72	5,000.00
0329 PAYMENTS IN LIEU OF TAXES	6,072.14	5,230.20	5,000.00	5,000.00	971.72	5,000.00
0330 GRANTS & AID / REVENUE SHARING						
1000.0330 3302 STATE - TDCJ	0.00	0.00	0.00	0.00	633.00	0.00
1000.0330 3314 STATE - INDIGENT DEFENSE	16,010.00	11,130.00	5,000.00	5,000.00	0.00	5,000.00
1000.0330 3360 STATE - GENERAL GOVERNMENT	5,401.45	24,934.01	0.00	0.00	275.55	0.00
1000.0330 3361 STATE - SALARY SUPPLEMENT (CO JUDGE)	25,200.00	25,200.00	25,200.00	25,200.00	20,150.00	37,800.00
1000.0330 3364 TOBACCO SETTLEMENT GRANT	7,729.68	6,511.47	6,000.00	6,000.00	7,000.83	6,000.00
1000.0330 3365 STATE - AMBULANCE GRANTS	12,906.00	13,123.00	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVENUE SHARING	67,247.13	80,898.48	36,200.00	36,200.00	28,059.38	48,800.00
0340 FINES, FEES, COSTS, & FORFEITURES						
1000.0340 3600 FEES OF OFFICE - COUNTY JUDGE	6.00	0.00	0.00	0.00	0.00	0.00
1000.0340 3601 FEES OF OFFICE - COUNTY SHERIFF	2,583.45	2,142.32	2,000.00	2,000.00	1,659.52	2,000.00
1000.0340 3602 FEES OF OFFICE - COUNTY CLERK	15,720.27	16,717.19	15,000.00	15,000.00	9,200.94	12,000.00
1000.0340 3605 FEES OF OFFICE - COUNTY ATTORNEY	20.00	354.91	0.00	0.00	569.98	500.00
1000.0340 3608 FEES OF OFFICE - JUSTICE OF THE PEACE	0.00	30.00	0.00	0.00	20.00	30.00
1000.0340 3617 SERVICE FEES	254.72	212.10	500.00	500.00	327.13	500.00
1000.0340 3622 LOCAL CONSOLIDATED COURT COSTS - COURT 1	19,290.86	2,439.29	0.00	0.00	2,919.68	3,000.00
1000.0340 3631 AUTO REGISTRATION FEES	10,336.27	11,105.33	10,000.00	10,000.00	6,665.10	10,000.00
1000.0340 3632 COUNTY FINES AND FEES	12,012.12	15,086.99	15,000.00	15,000.00	21,323.20	20,000.00
1000.0340 3633 J P ATTORNEY FEES	1,279.35	914.61	500.00	500.00	346.25	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	61,503.04	49,002.74	43,000.00	43,000.00	43,031.80	48,530.00
0390 MISCELLANEOUS REVENUE						
1000.0390 3701 INTEREST INCOME - CHECKING	22,295.19	50,983.56	0.00	0.00	44,162.16	0.00
1000.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	84,155.32	138,836.51	0.00	0.00	79,894.47	0.00
1000.0390 3706 TAX APPRAISER SALARY REIMBURSEMENT	12,410.63	0.00	0.00	0.00	0.00	0.00
1000.0390 3713 INSURANCE FOR REPAIRS	0.00	0.00	0.00	0.00	18,372.52	0.00
1000.0390 3717 OFFICE SPACE RENT	3,600.00	3,600.00	3,600.00	3,600.00	3,000.00	3,600.00
1000.0390 3720 DONATIONS - SHERIFF DEPT	0.00	150.00	0.00	0.00	0.00	0.00
1000.0390 3724 DONATIONS - RURAL FIRE DEPT	0.00	150.00	0.00	0.00	0.00	0.00
1000.0390 3727 REFUNDS / REIMBURSEMENTS	20,555.84	10,771.10	1,000.00	1,000.00	317.39	1,000.00
1000.0390 3728 MISCELLANEOUS REFUNDS	0.00	3,629.95	0.00	0.00	1,088.76	0.00
1000.0390 3731 TAX ABATEMENT APPLICATION FEE	2,000.00	0.00	0.00	0.00	0.00	0.00
1000.0390 3758 MISC REV	10,827.51	6.30	1,000.00	1,000.00	970.23	1,000.00
0390 MISCELLANEOUS REVENUE	155,844.49	208,127.42	5,600.00	5,600.00	147,805.53	5,600.00
0400 COUNTY JUDGE						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0001 COUNTY JUDGE	1	4001	25,254.12			
1000.0400 4001 FULL TIME		25,254.12	25,254.12	25,254.12	21,045.10	25,254.12
1000.0400 4040 SUPPLEMENT - STATE		25,200.00	25,200.00	25,200.00	21,000.00	37,800.00
1000.0400 4042 SUPPLEMENT - JUVENILE PROBATION		3,000.00	3,000.00	3,000.00	2,500.00	3,000.00
1000.0400 4076 PAYROLL TAXES - COUNTY MATCHING		4,089.24	4,089.24	4,089.24	3,407.70	5,053.14
1000.0400 4080 RETIREMENT - COUNTY CONTRIBUTION		3,741.84	3,741.84	3,741.79	3,118.20	4,623.79
1000.0400 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		176.00	207.10	200.40	172.55	0.00
1000.0400 4101 SUPPLIES - OFFICE / COMPUTER		351.74	0.00	910.00	113.99	500.00
1000.0400 4380 OFFICIAL & DEPUTY BOND		350.00	350.00	350.00	350.00	350.00
1000.0400 4410 TRAVEL (INCLUDING MILEAGE)		1,321.89	1,061.21	2,000.00	300.00	1,500.00
1000.0400 4520 TELEPHONE & FAX - LAND LINE		546.37	551.27	650.00	368.35	650.00
1000.0400 4535 POSTAGE		70.54	0.00	50.00	0.00	50.00
1000.0400 4540 POST OFFICE BOX		114.00	120.00	120.00	120.00	120.00
0400 COUNTY JUDGE		64,215.74	63,574.78	65,565.55	52,495.89	78,901.05
0403 COUNTY / DISTRICT CLERK						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0002 COUNTY / DISTRICT CLERK	1	4001	36,050.00			
0003 DEPUTY CLERK	1	4001	27,815.08			
1000.0403 4001 FULL TIME		55,095.12	62,004.96	62,004.93	51,670.80	63,865.08
1000.0403 4076 PAYROLL TAXES - COUNTY MATCHING		4,086.48	4,614.96	4,743.38	3,845.80	4,885.68
1000.0403 4080 RETIREMENT - COUNTY CONTRIBUTION		3,856.68	4,340.40	4,340.35	3,617.00	4,470.56
1000.0403 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		18,251.20	20,868.24	20,322.24	16,946.30	21,900.24
1000.0403 4101 SUPPLIES - OFFICE / COMPUTER		1,099.62	798.03	1,000.00	489.42	750.00
1000.0403 4205 MAINTENANCE & SERVICE CONTRACTS - COPIER		2,136.76	2,206.85	2,000.00	1,829.20	2,000.00
1000.0403 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &		8,052.00	8,784.00	8,881.12	8,052.00	8,881.12

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BUDGET REPORT

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COTTLE COUNTY
1000 GENERAL FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0403 COUNTY / DISTRICT CLERK						
1000.0403 4380 OFFICIAL & DEPUTY BOND	400.00	200.00	400.00	400.00	200.00	400.00
1000.0403 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	125.00	350.00	200.00	200.00	200.00	200.00
1000.0403 4410 TRAVEL (INCLUDING MILEAGE)	7,326.12	2,344.99	9,000.00	9,000.00	4,195.60	6,000.00
1000.0403 4520 TELEPHONE & FAX - LAND LINE	1,220.96	1,227.70	1,250.00	1,250.00	824.12	1,250.00
1000.0403 4535 POSTAGE	293.60	285.58	400.00	400.00	201.66	350.00
0403 COUNTY / DISTRICT CLERK	101,943.54	108,025.71	114,542.02	114,542.02	92,071.90	114,952.68
0409 NON-DEPARTMENTAL						
1000.0409 4078 WORKERS COMP INSURANCE	6,154.00	10,802.39	9,700.00	9,700.00	10,187.50	11,000.00
1000.0409 4079 UNEMPLOYMENT INSURANCE	159.12	2,021.46	2,000.00	2,000.00	1,256.73	2,000.00
1000.0409 4328 CONTRACTED SERVICES - AUDITING	24,200.00	13,200.00	13,600.00	13,600.00	13,600.00	14,500.00
1000.0409 4351 CONTRACTED SERVICES - APPRAISAL	65,303.44	73,994.90	68,107.55	68,107.55	51,080.67	73,750.14
1000.0409 4362 CONTRACTED SERVICES - LEGAL SERVICES	2,560.00	18,560.00	26,189.00	26,189.00	6,574.58	0.00
1000.0409 4375 INSURANCE - AUTO, PROPERTY & OFFICIAL LI	31,923.76	41,196.75	45,000.00	45,000.00	13,553.00	25,000.00
1000.0409 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS	5,083.30	4,970.98	5,500.00	5,500.00	6,146.51	7,000.00
1000.0409 4470 ATTORNEY FEES - INDIGENT LEGAL	17,745.25	18,696.36	20,000.00	20,000.00	8,614.67	15,000.00
1000.0409 4476 INDIGENT - HEALTH CARE	590.50	7,326.00	15,000.00	15,000.00	1,228.00	10,000.00
1000.0409 4483 ADVERTISING / PUBLICATIONS	1,606.25	668.75	1,500.00	1,500.00	802.50	1,500.00
1000.0409 4501 UTILITIES - ELECTRICITY	2,622.27	2,042.53	3,000.00	3,000.00	0.00	0.00
1000.0409 4525 INTERNET CONNECTION	1,204.81	1,461.60	1,500.00	1,500.00	874.40	1,500.00
1000.0409 4526 WEBSITE HOSTING/EMAIL	4,158.40	4,158.40	5,500.00	5,500.00	4,057.00	5,500.00
1000.0409 4607 STATE COURT COSTS	13,809.24	3,936.23	15,000.00	15,000.00	1,623.04	5,000.00
1000.0409 4609 CONTRACTED SERVICES - IT	2,748.00	1,025.00	2,500.00	2,500.00	0.00	2,500.00
1000.0409 4699 MISCELLANEOUS OTHER SERVICES & CHARGES	18,843.29	12,803.35	10,000.00	10,000.00	2,154.82	10,000.00
1000.0409 4700 AID TO OTHER GOVERNMENTS - CITY AIRPORT	0.00	13,709.32	6,000.00	6,000.00	0.00	6,000.00
1000.0409 4702 AID TO OTHER GOVERNMENTS - 9TH ADMIN JUD	285.57	289.53	300.00	300.00	0.00	300.00
1000.0409 4720 UNCLAIMED CAPITAL CREDITS	5,109.95	0.00	0.00	0.00	0.00	0.00
1000.0409 4731 AID TO NON-PROFIT - HELEN FARABEE	1,200.00	1,200.00	2,396.98	2,396.98	2,396.98	2,396.98
1000.0409 4732 AID TO NON-PROFIT - PADUCAH AREA FOOD PA	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
1000.0409 4815 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	45,448.00	0.00
0409 NON-DEPARTMENTAL	206,507.15	233,263.55	253,993.53	253,993.53	170,798.40	194,147.12
0435 DISTRICT COURT						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0015 DISTRICT JUDGE	1	4043	1,200.00			
1000.0435 4043 SUPPLEMENT - JUVENILE BOARD		1,200.00	1,200.00	1,200.00	1,000.00	1,200.00
1000.0435 4076 PAYROLL TAXES - COUNTY MATCHING		91.80	91.80	92.00	76.50	92.00
1000.0435 4705 AID TO OTHER GOVERNMENTS - 50TH JUDICIAL		9,863.00	10,887.00	10,932.00	8,299.75	10,932.00
0435 DISTRICT COURT		11,154.80	12,178.80	12,224.00	9,376.25	12,224.00
0451 JUSTICE OF THE PEACE						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0006 JUSTICE OF THE PEACE	1	4001	36,050.00			
1000.0451 4001 FULL TIME		31,545.12	35,000.04	35,000.00	35,000.00	36,050.00
1000.0451 4076 PAYROLL TAXES - COUNTY MATCHING		2,214.36	2,478.60	2,677.50	2,677.50	2,757.83
1000.0451 4080 RETIREMENT - COUNTY CONTRIBUTION		2,208.12	2,450.04	2,450.00	2,450.00	2,523.50
1000.0451 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		9,064.00	10,354.82	10,071.48	10,071.48	8,395.99
1000.0451 4101 SUPPLIES - OFFICE / COMPUTER		489.91	721.04	750.00	750.00	136.45
1000.0451 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &		2,610.00	2,610.00	2,700.00	2,700.00	1,630.00
1000.0451 4380 OFFICIAL & DEPUTY BOND		100.00	100.00	100.00	100.00	100.00
1000.0451 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		70.00	70.00	135.00	135.00	70.00
1000.0451 4410 TRAVEL (INCLUDING MILEAGE)		1,950.36	700.34	2,000.00	2,000.00	1,472.11
1000.0451 4457 AUTOPSIES		2,450.00	6,640.00	3,000.00	3,000.00	7,350.00
1000.0451 4520 TELEPHONE & FAX - LAND LINE		659.52	668.29	675.00	675.00	454.30
1000.0451 4535 POSTAGE		132.00	136.00	150.00	150.00	9.68
0451 JUSTICE OF THE PEACE		53,493.39	61,929.17	59,708.98	59,708.98	52,892.63
0455 GENERAL JUDICIAL EXPENSE						
1000.0455 4360 CONTRACTED SERVICES - COURT REPORTER		13,476.83	5,762.15	12,000.00	12,000.00	2,886.25
1000.0455 4459 JURORS & WITNESSES - GRAND		840.00	0.00	0.00	0.00	0.00
0455 GENERAL JUDICIAL EXPENSE		14,316.83	5,762.15	12,000.00	12,000.00	2,886.25
0456 DISTRICT ATTORNEY						
1000.0456 4706 AID TO OTHER GOVERNMENTS - DISTRICT ATTO		14,955.28	14,955.28	14,955.28	14,955.28	14,955.28
0456 DISTRICT ATTORNEY		14,955.28	14,955.28	14,955.28	14,955.28	14,955.28
0475 COUNTY ATTORNEY						
1000.0475 4380 OFFICIAL & DEPUTY BOND		0.00	0.00	100.00	100.00	100.00
1000.0475 4707 AID TO OTHER GOVERNMENTS - COUNTY ATTORN		15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
0475 COUNTY ATTORNEY		15,000.00	15,000.00	15,100.00	15,100.00	15,100.00
0490 ELECTIONS						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0050 POLL WORKERS	20	4003	3,000.00			
0051 ELECTIONS STIPEND	0	4002	6,000.00			

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BUDGET REPORT

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COTTE COUNTY
1000 GENERAL FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0490 ELECTIONS						
1000.0490 4002 NEW CHART ITEM	0.00	0.00	0.00	0.00	0.00	6,000.00
1000.0490 4003 TEMP / SEASONAL	0.00	2,526.00	3,000.00	3,000.00	2,418.00	3,000.00
1000.0490 4076 NEW CHART ITEM	0.00	0.00	0.00	0.00	0.00	459.00
1000.0490 4080 NEW CHART ITEM	0.00	0.00	0.00	0.00	0.00	420.00
1000.0490 4111 SUPPLIES - ELECTION	1,484.66	6,717.78	12,000.00	12,000.00	512.24	12,000.00
1000.0490 4112 SUPPLIES - VOTER REGISTRATION	128.40	995.94	1,500.00	1,500.00	0.00	1,500.00
1000.0490 4207 MAINTENANCE & SERVICE CONTRACTS - VOTING	19,630.25	9,877.52	11,500.00	11,500.00	0.00	11,500.00
1000.0490 4353 CONTRACTED SERVICES - REDISTRICTING EXPE	5,000.00	0.00	0.00	0.00	0.00	0.00
0490 ELECTIONS	26,243.31	20,117.24	28,000.00	28,000.00	2,930.24	34,879.00
0497 COUNTY TREASURER						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0004 COUNTY TREASURER	1	4001	36,050.00			
0032 HUMAN RESOURCES STIPEND	0	4002	3,000.00			
1000.0497 4001 FULL TIME		31,545.12	35,000.04	35,000.00	35,000.00	29,166.70
1000.0497 4002 NEW CHART ITEM		0.00	0.00	0.00	0.00	3,000.00
1000.0497 4076 PAYROLL TAXES - COUNTY MATCHING		2,258.94	2,535.12	2,677.50	2,677.50	2,112.60
1000.0497 4080 RETIREMENT - COUNTY CONTRIBUTION		2,208.12	2,450.04	2,450.00	2,450.00	2,041.70
1000.0497 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		9,125.60	10,434.12	10,161.12	10,161.12	8,473.15
1000.0497 4101 SUPPLIES - OFFICE / COMPUTER		1,415.63	1,717.51	1,300.00	1,300.00	1,461.88
1000.0497 4314 CONTRACTED SERVICES - SOFTWARE (SAAS) &		9,794.93	15,000.00	15,000.00	15,000.00	13,750.00
1000.0497 4380 OFFICIAL & DEPUTY BOND		100.00	100.00	100.00	100.00	100.00
1000.0497 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		175.00	200.00	200.00	200.00	210.00
1000.0497 4410 TRAVEL (INCLUDING MILEAGE)		2,768.24	2,903.56	4,000.00	4,000.00	3,223.90
1000.0497 4520 TELEPHONE & FAX - LAND LINE		656.11	667.69	675.00	675.00	437.57
1000.0497 4535 POSTAGE		492.00	466.00	500.00	500.00	438.00
0497 COUNTY TREASURER		60,539.69	71,474.08	72,063.62	72,063.62	61,415.50
0499 TAX ASSESSOR / COLLECTOR						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0005 TAX ASSESSOR	1	4001	36,050.00			
0008 DEPUTY TAX ASSESSOR	2	4001	27,815.08			
1000.0499 4001 FULL TIME		67,505.75	62,004.93	62,004.93	62,004.93	51,670.80
1000.0499 4076 PAYROLL TAXES - COUNTY MATCHING		4,225.23	4,729.59	4,743.38	4,743.38	3,937.50
1000.0499 4080 RETIREMENT - COUNTY CONTRIBUTION		3,866.16	4,340.39	4,340.35	4,340.35	3,617.00
1000.0499 4081 INSURANCE - EMPLOYEE		424.70	45.05	0.00	0.00	124.07
1000.0499 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		17,687.05	20,778.09	20,232.60	20,232.60	16,869.14
1000.0499 4101 SUPPLIES - OFFICE / COMPUTER		521.02	719.27	1,000.00	1,000.00	368.62
1000.0499 4205 MAINTENANCE & SERVICE CONTRACTS - COPIER		431.68	421.68	500.00	500.00	264.43
1000.0499 4380 OFFICIAL & DEPUTY BOND		571.00	709.38	610.00	610.00	500.00
1000.0499 4383 LICENSING		45.00	0.00	45.00	45.00	45.00
1000.0499 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		150.00	150.00	150.00	150.00	150.00
1000.0499 4410 TRAVEL (INCLUDING MILEAGE)		0.00	335.00	1,200.00	1,200.00	331.80
1000.0499 4520 TELEPHONE & FAX - LAND LINE		1,121.43	895.87	1,250.00	1,250.00	446.37
1000.0499 4535 POSTAGE		755.00	563.00	1,200.00	1,200.00	348.00
1000.0499 4540 POST OFFICE BOX		114.00	120.00	120.00	120.00	120.00
0499 TAX ASSESSOR / COLLECTOR		97,418.02	95,812.25	97,396.26	97,396.26	78,792.73
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0007 JANITOR	1	4002	6,000.00			
1000.0510 4002 PART TIME		5,508.75	5,520.00	6,500.00	6,500.00	4,413.75
1000.0510 4003 TEMP / SEASONAL		0.00	0.00	500.00	500.00	0.00
1000.0510 4076 PAYROLL TAXES - COUNTY MATCHING		421.44	422.31	535.50	535.50	337.68
1000.0510 4080 RETIREMENT - COUNTY CONTRIBUTION		385.64	386.43	455.00	455.00	308.98
1000.0510 4100 SUPPLIES - GENERAL		7,957.72	7,973.40	6,000.00	6,000.00	6,129.99
1000.0510 4103 SUPPLIES - GROUNDS		0.00	0.00	600.00	600.00	11.65
1000.0510 4173 BUILDING - REPAIRS		32,772.91	14,780.29	50,000.00	50,000.00	29,530.88
1000.0510 4329 CONTRACTED SERVICES - PEST CONTROL		900.00	750.00	750.00	750.00	450.00
1000.0510 4331 CONTRACTED SERVICES - CHAIRLIFT		40.00	1,190.00	1,000.00	1,000.00	1,190.00
1000.0510 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	0.00	0.00	36,072.00
1000.0510 4500 UTILITIES		9,194.59	11,677.00	18,000.00	18,000.00	10,241.68
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS		57,181.05	42,699.43	84,340.50	84,340.50	88,686.61
0512 COUNTY JAIL / DETENTION FACILITY						
1000.0512 4173 BUILDING - REPAIRS		695.56	10,740.87	1,000.00	1,000.00	6,950.50
1000.0512 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	0.00	0.00	1,322.00
1000.0512 4500 UTILITIES		1,901.82	684.66	1,000.00	1,000.00	557.31
0512 COUNTY JAIL / DETENTION FACILITY		2,597.38	11,425.53	2,000.00	2,000.00	8,829.81
0518 VWV BUILDING						
1000.0518 4173 BUILDING - REPAIRS		0.00	3,031.50	1,000.00	1,000.00	5,625.73
1000.0518 4374 INSURANCE - AUTO & PROPERTY		2,301.00	2,675.00	2,500.00	2,500.00	2,938.00
0518 VWV BUILDING		2,301.00	5,706.50	3,500.00	3,500.00	8,563.73

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COTTLE COUNTY
1000 GENERAL FUND

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Fund Dept Line Description				2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0540 AMBULANCE SERVICES									
POSITION TITLE	COUNT GRADE	LINE	SALARY						
0013 EMERGENCY MANAGEMENT SERVICES	15	4002	109,500.00						
0014 EMS DIRECTOR	1	4002	0.00						
1000.0540 4002 PART TIME		104,125.87	104,163.63	105,000.00	105,000.00	84,711.04	109,500.00		
1000.0540 4004 ON-CALL		38,352.60	38,888.25	39,000.00	39,000.00	32,336.25	40,000.00		
1000.0540 4010 OVERTIME		4,609.05	1,071.73	5,000.00	5,000.00	4,165.82	5,000.00		
1000.0540 4020 STIPEND		9,999.96	11,000.04	11,000.00	11,000.00	9,166.70	11,000.00		
1000.0540 4056 MILEAGE - EMPLOYEES		6,875.54	6,996.85	7,500.00	7,500.00	6,081.33	7,500.00		
1000.0540 4058 CELL PHONE ALLOWANCE		420.00	420.00	455.00	455.00	350.00	455.00		
1000.0540 4076 PAYROLL TAXES - COUNTY MATCHING		12,049.31	11,899.07	12,274.81	12,274.81	10,000.77	12,695.56		
1000.0540 4080 RETIREMENT - COUNTY CONTRIBUTION		11,025.62	10,888.06	11,231.85	11,231.85	9,151.18	11,616.85		
1000.0540 4100 SUPPLIES - GENERAL		578.50	750.85	500.00	500.00	397.09	1,000.00		
1000.0540 4101 SUPPLIES - OFFICE / COMPUTER		1,519.18	841.59	1,000.00	1,000.00	809.89	1,000.00		
1000.0540 4108 SUPPLIES - PHARMACY / MEDICAL		6,133.98	5,964.71	7,000.00	7,000.00	6,103.16	8,000.00		
1000.0540 4146 SMALL EQUIPMENT (not CA)		1,390.95	1,515.65	2,000.00	2,000.00	0.00	2,000.00		
1000.0540 4151 VEHICLE - PARTS & REPAIRS		780.22	899.38	3,000.00	3,000.00	2,290.27	3,000.00		
1000.0540 4152 VEHICLE - TIRES & TUBES		0.00	2,477.36	2,000.00	2,000.00	0.00	2,000.00		
1000.0540 4154 VEHICLE - FUELS / OILS / LUBRICANTS		4,436.78	3,114.47	5,000.00	5,000.00	1,948.12	5,000.00		
1000.0540 4173 BUILDING - REPAIRS		164.21	1,827.98	1,500.00	1,500.00	1,919.92	5,000.00		
1000.0540 4190 DONATION EXPENSE		0.00	150.00	0.00	0.00	0.00	0.00		
1000.0540 4330 CONTRACTED SERVICES - EMS BILLING		11,712.29	11,772.19	12,000.00	12,000.00	10,083.98	12,000.00		
1000.0540 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	0.00	0.00	3,186.00	3,500.00		
1000.0540 4393 LICENSING		0.00	870.00	870.00	870.00	0.00	870.00		
1000.0540 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00		
1000.0540 4410 TRAVEL (INCLUDING MILEAGE)		95.00	164.15	1,000.00	1,000.00	211.40	1,000.00		
1000.0540 4500 UTILITIES		4,164.85	4,292.30	5,000.00	5,000.00	3,409.82	5,000.00		
1000.0540 4520 TELEPHONE & FAX - LAND LINE		2,409.62	2,149.79	2,300.00	2,300.00	1,610.32	2,300.00		
1000.0540 4535 POSTAGE		0.00	0.00	50.00	50.00	0.00	50.00		
1000.0540 4540 POST OFFICE BOX		60.00	64.00	120.00	120.00	64.00	128.00		
1000.0540 4604 REFUNDS		160.90	1,601.61	0.00	0.00	4,293.61	0.00		
0540 AMBULANCE SERVICES		225,064.43	227,783.66	238,801.66	238,801.66	196,290.67	253,615.41		
0543 FIRE PROTECTION									
1000.0543 4100 SUPPLIES - GENERAL		0.00	0.00	300.00	300.00	0.00	300.00		
1000.0543 4101 SUPPLIES - OFFICE / COMPUTER		0.00	0.00	100.00	100.00	0.00	100.00		
1000.0543 4154 VEHICLE - FUELS / OILS / LUBRICANTS		4,896.99	1,751.11	6,000.00	6,000.00	839.92	6,000.00		
1000.0543 4161 EQUIPMENT - PARTS & REPAIRS		10,156.63	6,725.00	5,000.00	5,000.00	5,673.95	7,000.00		
1000.0543 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	1,800.00	1,800.00	813.00	1,800.00		
1000.0543 4500 UTILITIES		4,054.39	2,686.06	5,500.00	5,500.00	2,902.60	5,500.00		
1000.0543 4739 AID TO NON-PROFIT - COTTLE COUNTY RURAL		1,474.14	515.68	2,000.00	2,000.00	177.69	2,000.00		
0543 FIRE PROTECTION		20,582.15	11,677.85	20,700.00	20,700.00	10,407.16	22,700.00		
0560 COUNTY SHERIFF									
POSITION TITLE	COUNT GRADE	LINE	SALARY						
0010 COUNTY SHERIFF	2	4001	42,000.00						
0011 DEPUTY SHERIFF	1	4001	38,800.00						
0012 DEPUTY SHERIFF	1	4002	5,000.00						
1000.0560 4001 FULL TIME		80,721.24	80,721.00	80,800.00	80,800.00	67,267.30	80,800.00		
1000.0560 4002 PART TIME		4,865.00	7,300.00	5,000.00	5,000.00	6,000.00	5,000.00		
1000.0560 4058 CELL PHONE ALLOWANCE		1,999.92	2,500.08	2,500.00	2,500.00	2,083.40	3,500.00		
1000.0560 4076 PAYROLL TAXES - COUNTY MATCHING		6,665.06	6,887.28	6,754.95	6,754.95	5,764.16	6,831.45		
1000.0560 4080 RETIREMENT - COUNTY CONTRIBUTION		6,098.83	6,302.20	6,181.00	6,181.00	5,274.60	6,251.00		
1000.0560 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT		18,251.20	20,868.24	20,322.24	20,322.24	16,946.30	21,900.24		
1000.0560 4101 SUPPLIES - OFFICE / COMPUTER		3,333.76	1,658.50	2,500.00	2,500.00	2,174.73	2,500.00		
1000.0560 4110 SUPPLIES - EMPLOYEE UNIFORM		985.76	1,191.74	1,200.00	1,200.00	1,114.51	3,000.00		
1000.0560 4123 SUPPLIES - AMMO		1,500.00	1,354.50	1,500.00	1,500.00	0.00	1,500.00		
1000.0560 4125 SUPPLIES - VESTS & SAFETY EQUIPMENT		2,565.83	3,464.51	3,500.00	3,500.00	2,616.71	3,500.00		
1000.0560 4127 SUPPLIES - LAW ENFORCEMENT NEEDS		0.00	162.88	0.00	0.00	0.00	0.00		
1000.0560 4151 VEHICLE - PARTS & REPAIRS		4,988.77	3,806.58	3,000.00	3,000.00	4,259.11	3,500.00		
1000.0560 4156 VEHICLE - FUEL		8,740.66	7,123.66	9,000.00	9,000.00	6,126.34	11,000.00		
1000.0560 4169 EQUIPMENT - LAW ENFORCEMENT		172.43	4,709.73	1,500.00	1,500.00	227.35	1,500.00		
1000.0560 4190 DONATION EXPENSE		0.00	144.00	0.00	0.00	0.00	0.00		
1000.0560 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	0.00	0.00	969.00	1,100.00		
1000.0560 4380 OFFICIAL & DEPUTY BOND		600.00	700.00	700.00	700.00	300.00	700.00		
1000.0560 4405 DUES / MEMBERSHIPS / SUBSCRIPTIONS		0.00	280.21	600.00	600.00	0.00	600.00		
1000.0560 4409 TRAVEL (not mileage)		23.93	473.59	250.00	250.00	0.00	250.00		
1000.0560 4410 TRAVEL (INCLUDING MILEAGE)		4,910.90	6,380.18	6,000.00	6,000.00	3,674.63	12,000.00		
1000.0560 4425 MEALS - INMATE (TRANSPORT)		21.72	0.00	100.00	100.00	0.00	100.00		
1000.0560 4473 INDIGENT - INMATE HEALTH CARE		4,118.08	2,925.38	6,000.00	6,000.00	2,321.15	6,000.00		
1000.0560 4500 UTILITIES		360.21	1,298.45	1,500.00	1,500.00	974.63	1,500.00		
1000.0560 4520 TELEPHONE & FAX - LAND LINE		1,646.34	1,651.44	1,600.00	1,600.00	1,103.36	1,600.00		
1000.0560 4535 POSTAGE		176.42	148.35	400.00	400.00	49.33	400.00		
1000.0560 4540 POST OFFICE BOX		108.00	118.00	135.00	135.00	120.00	135.00		
1000.0560 4576 LEASE - SHERIFF TOWER		3,215.97	1,385.04	2,000.00	2,000.00	1,056.08	2,000.00		
1000.0560 4701 AID TO OTHER GOVERNMENTS - INMATE HOUSIN		59,070.00	39,710.00	48,550.28	48,550.28	40,260.00	48,550.28		
0560 COUNTY SHERIFF		215,140.03	203,265.54	211,593.47	211,593.47	170,682.69	225,717.97		
0573 PROBATION - ADULT									
1000.0573 4708 AID TO OTHER GOVERNMENTS - PROBATION		7,999.52	7,999.52	7,999.50	7,999.50	7,999.52	7,999.50		

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COTTE COUNTY
1000 GENERAL FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0573 PROBATION - ADULT						
0573 PROBATION - ADULT	7,999.52	7,999.52	7,999.50	7,999.50	7,999.52	7,999.50
0650 LIBRARY						
1000.0650 4734 AID TO NON-PROFIT - BI-CENTENNIAL LIBRAR	14,500.00	22,116.11	19,500.00	19,500.00	19,500.00	21,000.00
0650 LIBRARY	14,500.00	22,116.11	19,500.00	19,500.00	19,500.00	21,000.00
0662 MUSEUM						
1000.0662 4173 BUILDING - REPAIRS	0.00	0.00	3,000.00	3,000.00	0.00	3,000.00
1000.0662 4374 INSURANCE - AUTO & PROPERTY	1,489.00	1,737.00	1,750.00	1,750.00	1,885.00	2,000.00
1000.0662 4735 AID TO NON-PROFIT - HERITAGE MUSEUM	2,500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
0662 MUSEUM	3,989.00	4,737.00	7,750.00	7,750.00	4,885.00	8,000.00
0665 AGRICULTURAL EXTENSION SERVICE						
POSITION TITLE	COUNT GRADE	LINE	SALARY			
0009 EXTENSION AGENT	1	4001	11,000.00			
1000.0665 4001 FULL TIME		7,333.36	11,000.04	11,000.00	11,000.00	9,166.70
1000.0665 4076 PAYROLL TAXES - COUNTY MATCHING		560.96	841.44	841.50	841.50	701.20
1000.0665 4101 SUPPLIES - OFFICE / COMPUTER		473.96	490.19	500.00	500.00	481.63
1000.0665 4374 INSURANCE - AUTO & PROPERTY		0.00	0.00	0.00	0.00	321.00
1000.0665 4410 TRAVEL (INCLUDING MILEAGE)		1,328.69	5,756.81	9,000.00	9,000.00	2,994.61
1000.0665 4520 TELEPHONE & FAX - LAND LINE		529.19	534.45	600.00	600.00	358.64
1000.0665 4535 POSTAGE		66.00	156.21	100.00	100.00	7.42
1000.0665 4540 POST OFFICE BOX		114.00	120.00	120.00	120.00	120.00
0665 AGRICULTURAL EXTENSION SERVICE		10,406.16	18,899.14	22,161.50	22,161.50	14,151.20
Revenue Total	1,511,450.73	1,719,895.31	1,363,895.87	1,363,895.87	1,502,132.63	1,433,917.30
Expense Total	1,225,548.47	1,258,403.29	1,363,895.87	1,363,895.87	1,081,111.46	1,433,917.30
1000 GENERAL FUND	285,902.26	461,492.02	0.00	0.00	421,021.17	0.00

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COTILE COUNTY
1600 COUNTY & DISTRICT COURT TECHNOLOGY FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
1600.0340 3634 TECHNOLOGY FEES	26.20	16.45	25.00	25.00	12.84	25.00
0340 FINES, FEES, COSTS, & FORFEITURES	26.20	16.45	25.00	25.00	12.84	25.00
0403 COUNTY / DISTRICT CLERK						
1600.0403 4148 COMPUTERS & LAPTOPS (NOT CA)	0.00	0.00	25.00	25.00	0.00	25.00
0403 COUNTY / DISTRICT CLERK	0.00	0.00	25.00	25.00	0.00	25.00
Revenue Total	26.20	16.45	25.00	25.00	12.84	25.00
Expense Total	0.00	0.00	25.00	25.00	0.00	25.00
1600 COUNTY & DISTRICT COURT TECHNOLOGY FUND	26.20	16.45	0.00	0.00	12.84	0.00

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COTTE COUNTY
1601 COUNTY CLERK RECORDS ARCHIVE ACCOUNT

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
1601.0340 3620 RECORD ARCHIVE FEES	4,290.00	4,500.00	2,000.00	2,000.00	2,820.00	2,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	4,290.00	4,500.00	2,000.00	2,000.00	2,820.00	2,000.00
0403 COUNTY / DISTRICT CLERK						
1601.0403 4343 CONTRACTED SERVICES - RECORDS ARCHIVING	8,707.23	7,955.42	2,000.00	2,000.00	0.00	2,000.00
0403 COUNTY / DISTRICT CLERK	8,707.23	7,955.42	2,000.00	2,000.00	0.00	2,000.00
Revenue Total	4,290.00	4,500.00	2,000.00	2,000.00	2,820.00	2,000.00
Expense Total	8,707.23	7,955.42	2,000.00	2,000.00	0.00	2,000.00
1601 COUNTY CLERK RECORDS ARCHIVE ACCOUNT	-4,417.23	-3,455.42	0.00	0.00	2,820.00	0.00

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COTTE COUNTY
1602 COUNTY CLERK RECORDS MANAGEMENT PRESERVATION FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
1602.0340 3619 RECORD MANAGEMENT FEES	2,310.03	2,527.00	1,000.00	1,000.00	1,898.32	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,310.03	2,527.00	1,000.00	1,000.00	1,898.32	1,000.00
0403 COUNTY / DISTRICT CLERK						
1602.0403 4340 CONTRACTED SERVICES - RECORDS MAINTENANC	279.98	2,951.18	1,000.00	1,000.00	358.41	1,000.00
0403 COUNTY / DISTRICT CLERK	279.98	2,951.18	1,000.00	1,000.00	358.41	1,000.00
Revenue Total	2,310.03	2,527.00	1,000.00	1,000.00	1,898.32	1,000.00
Expense Total	279.98	2,951.18	1,000.00	1,000.00	358.41	1,000.00
1602 COUNTY CLERK RECORDS MANAGEMENT PRESERVATION FUND	2,030.05	-424.18	0.00	0.00	1,539.91	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

CATTLE COUNTY
1603 COUNTY RECORDS MANAGEMENT & PRESERVATION ACCOUNT

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
1603.0340 3619 RECORD MANAGEMENT FEES	2,935.00	3,255.00	2,500.00	2,500.00	1,880.00	2,500.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,935.00	3,255.00	2,500.00	2,500.00	1,880.00	2,500.00
0403 COUNTY / DISTRICT CLERK						
1603.0403 4340 CONTRACTED SERVICES - RECORDS MAINTENANC	622.41	3,438.36	2,500.00	2,500.00	1,452.14	2,500.00
0403 COUNTY / DISTRICT CLERK	622.41	3,438.36	2,500.00	2,500.00	1,452.14	2,500.00
Revenue Total	2,935.00	3,255.00	2,500.00	2,500.00	1,880.00	2,500.00
Expense Total	622.41	3,438.36	2,500.00	2,500.00	1,452.14	2,500.00
1603 COUNTY RECORDS MANAGEMENT & PRESERVATION ACCOUNT	2,312.59	-183.36	0.00	0.00	427.86	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTLE COUNTY
1604 COUNTY RECORDS MANAGEMENT & PRESERVATION FUND

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
1604.0340 3619 RECORD MANAGEMENT FEES	153.66	187.96	200.00	200.00	130.03	200.00
0340 FINES, FEES, COSTS, & FORFEITURES	153.66	187.96	200.00	200.00	130.03	200.00
0403 COUNTY / DISTRICT CLERK						
1604.0403 4100 SUPPLIES - GENERAL	149.01	171.98	200.00	200.00	0.00	200.00
0403 COUNTY / DISTRICT CLERK	149.01	171.98	200.00	200.00	0.00	200.00
Revenue Total	153.66	187.96	200.00	200.00	130.03	200.00
Expense Total	149.01	171.98	200.00	200.00	0.00	200.00
1604 COUNTY RECORDS MANAGEMENT & PRESERVATION FUND	4.65	15.98	0.00	0.00	130.03	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLÉ COUNTY
1606 APPELLATE JUDICIAL SYSTEM FUND

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0403 COUNTY / DISTRICT CLERK						
1606.0403 4608 COURT COSTS	135.00	30.00	0.00	0.00	0.00	0.00
0403 COUNTY / DISTRICT CLERK	135.00	30.00	0.00	0.00	0.00	0.00
Revenue Total	0.00	0.00	0.00	0.00	0.00	0.00
Expense Total	135.00	30.00	0.00	0.00	0.00	0.00
1606 APPELLATE JUDICIAL SYSTEM FUND	-135.00	-30.00	0.00	0.00	0.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2001 ROAD & BRIDGE - PRECINCT 1

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 TAXES						
2001.0310 3069 SPECIAL ROAD TAX	26,042.45	26,561.29	24,511.16	24,511.16	24,641.87	25,300.42
2001.0310 3100 AD VALOREM TAXES	21,950.37	24,729.85	21,258.41	21,258.41	21,644.19	22,212.75
2001.0310 3101 FARM TO MARKET TAX	38,458.90	43,345.10	39,962.37	39,962.37	40,143.48	41,221.89
0310 TAXES	86,451.72	94,636.24	85,731.94	85,731.94	86,429.54	88,735.06
0320 LICENSES, PERMITS, & CERTIFICATES						
2001.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	18,311.65	16,000.00	16,000.00	14,948.51	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.40	18,311.65	16,000.00	16,000.00	14,948.51	16,000.00
0330 GRANTS & AID / REVENUE SHARING						
2001.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.91	2,960.89	3,000.00	3,000.00	2,956.12	3,000.00
2001.0330 3312 STATE - TXDOT INFRASTRUCTURE	15,320.90	0.00	0.00	0.00	0.00	0.00
2001.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.49	5,853.12	4,000.00	4,000.00	5,681.59	5,000.00
0330 GRANTS & AID / REVENUE SHARING	23,974.30	8,814.01	7,000.00	7,000.00	8,637.71	8,000.00
0340 FINES, FEES, COSTS, & FORFEITURES						
2001.0340 3632 COUNTY FINES AND FEES	2,011.97	960.28	1,000.00	1,000.00	1,188.26	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.97	960.28	1,000.00	1,000.00	1,188.26	1,000.00
0390 MISCELLANEOUS REVENUE						
2001.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	960.67	1,217.69	0.00	0.00	1,393.87	0.00
2001.0390 3758 MISC REV	0.00	211.50	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	960.67	1,429.19	0.00	0.00	1,393.87	0.00
0611 ROAD & BRIDGE - PRECINCT 1						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0016 COMMISSIONER - PRECINCT 1	1		4001	22,602.84		
0017 ROADHAND	1		4001			
0018 TEMPORARY EMPLOYEE	2		4003			
0019 PART-TIME ROADHAND	2		4002	8,000.00		
2001.0611 4001 FULL TIME	21,163.84	15,402.84	22,602.84	22,602.84	18,835.70	22,602.84
2001.0611 4002 PART TIME	0.00	0.00	0.00	5,087.50	2,686.00	8,000.00
2001.0611 4003 TEMP / SEASONAL	0.00	3,690.00	8,000.00	2,912.50	1,912.50	0.00
2001.0611 4057 AUTO ALLOWANCE	4,217.76	4,217.76	4,217.85	4,217.85	3,514.80	4,217.85
2001.0611 4076 PAYROLL TAXES - COUNTY MATCHING	1,941.68	1,783.25	2,663.78	2,663.78	2,061.58	2,663.78
2001.0611 4080 RETIREMENT - COUNTY CONTRIBUTION	1,383.97	1,373.40	1,877.45	2,233.58	1,752.52	2,437.45
2001.0611 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT	9,871.40	10,434.12	10,161.12	10,161.12	8,473.15	10,950.12
2001.0611 4100 SUPPLIES - GENERAL	2,162.48	4,318.57	2,800.00	2,800.00	3,749.04	4,500.00
2001.0611 4118 SUPPLIES - PAINT & CHEMICALS	256.10	202.45	500.00	500.00	495.33	1,000.00
2001.0611 4138 SUPPLIES - CULVERT & PIPE	1,070.90	0.00	0.00	0.00	0.00	0.00
2001.0611 4139 SUPPLIES - GRAVEL, DIRT, & SAND	7,180.00	2,212.00	4,000.00	4,000.00	2,580.00	2,000.00
2001.0611 4151 VEHICLE - PARTS & REPAIRS	12,777.90	3,802.23	2,000.00	2,000.00	3,210.27	3,000.00
2001.0611 4152 VEHICLE - TIRES & TUBES	530.00	540.80	1,000.00	1,000.00	898.12	1,000.00
2001.0611 4155 VEHICLE - LUBRICANTS & OILS	2,243.89	1,464.79	2,000.00	2,000.00	2,423.98	3,000.00
2001.0611 4157 VEHICLE - GAS	4,364.74	4,317.37	5,000.00	5,000.00	3,086.23	5,000.00
2001.0611 4167 EQUIPMENT - DIESEL	21,202.28	18,956.22	20,049.54	19,693.41	11,244.95	20,000.00
2001.0611 4168 EQUIPMENT - GRADER BLADES	2,363.80	3,444.00	3,500.00	3,500.00	1,326.90	3,500.00
2001.0611 4173 BUILDING - REPAIRS	57.45	205.32	300.00	300.00	200.18	300.00
2001.0611 4180 TRUCK REPAIR	5,298.61	2,671.90	1,500.00	1,500.00	4,097.33	5,863.02
2001.0611 4181 BACKHOE REPAIR	1,203.93	805.31	1,000.00	1,000.00	1,523.14	1,000.00
2001.0611 4182 MAINTAINER REPAIR	3,108.90	2,154.55	2,500.00	2,500.00	3,326.89	3,500.00
2001.0611 4184 FRONT END LOADER (PRCT 144)	1,254.20	122.46	800.00	800.00	4,216.53	1,000.00
2001.0611 4190 TRUCK TIRES	2,182.00	1,739.72	1,000.00	1,000.00	0.00	2,000.00
2001.0611 4191 BACKHOE TIRES	237.50	0.00	0.00	0.00	0.00	0.00
2001.0611 4192 MAINTAINER TIRES	8,846.00	0.00	6,616.36	6,616.36	6,588.00	1,400.00
2001.0611 4194 CAT LOADER TIRES	0.00	0.00	1,500.00	1,500.00	0.00	1,500.00
2001.0611 4300 CONTRACTED SERVICES - GENERAL	0.00	800.00	0.00	0.00	0.00	1,500.00
2001.0611 4374 INSURANCE - AUTO & PROPERTY	1,758.25	1,644.25	1,543.00	1,543.00	1,808.50	0.00
2001.0611 4380 OFFICIAL & DEPUTY BOND	100.00	100.00	100.00	100.00	100.00	100.00
2001.0611 4407 CONFERENCES	776.55	852.30	2,000.00	2,000.00	589.26	1,200.00
2001.0611 4500 UTILITIES	484.37	541.70	500.00	500.00	405.37	500.00
2001.0611 4815 MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	2,650.00	0.00
0611 ROAD & BRIDGE - PRECINCT 1	118,038.50	87,797.31	109,731.94	109,731.94	93,756.27	113,735.06
Revenue Total	129,977.06	124,151.37	109,731.94	109,731.94	112,597.89	113,735.06
Expense Total	118,038.50	87,797.31	109,731.94	109,731.94	93,756.27	113,735.06
2001 ROAD & BRIDGE - PRECINCT 1	11,938.56	36,354.06	0.00	0.00	18,841.62	0.00

VERSION: 2026.01.B.A, 2026.01.R.A

COTTLE COUNTY
2002 ROAD & BRIDGE - PRECINCT 2

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 TAXES						
2002.0310 3069 SPECIAL ROAD TAX	26,042.47	26,561.29	24,511.16	24,511.16	24,641.86	25,300.42
2002.0310 3100 AD VALOREM TAXES	21,950.40	24,729.88	21,258.41	21,258.41	21,644.20	22,212.75
2002.0310 3101 FARM TO MARKET TAX	38,458.90	43,345.12	39,962.37	39,962.37	40,143.47	41,221.89
0310 TAXES	86,451.77	94,636.29	85,731.94	85,731.94	86,429.53	88,735.06
0320 LICENSES, PERMITS, & CERTIFICATES						
2002.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.38	18,311.73	16,000.00	16,000.00	14,948.52	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.38	18,311.73	16,000.00	16,000.00	14,948.52	16,000.00
0330 GRANTS & AID / REVENUE SHARING						
2002.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.91	2,960.90	3,000.00	3,000.00	2,956.12	3,000.00
2002.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.49	5,853.13	4,800.00	4,800.00	5,681.59	5,000.00
0330 GRANTS & AID / REVENUE SHARING	8,653.40	8,814.03	7,000.00	7,000.00	8,637.71	8,000.00
0340 FINES, FEES, COSTS, & FORFEITURES						
2002.0340 3632 COUNTY FINES AND FEES	2,011.98	960.28	1,000.00	1,000.00	1,188.24	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.98	960.28	1,000.00	1,000.00	1,188.24	1,000.00
0390 MISCELLANEOUS REVENUE						
2002.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	2,555.54	3,219.18	0.00	0.00	3,697.32	0.00
0390 MISCELLANEOUS REVENUE	2,555.54	3,219.18	0.00	0.00	3,697.32	0.00
0612 ROAD & BRIDGE - PRECINCT 2						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0019 COMMISSIONER - PRECINCT 2	1		4001	13,602.80		
0020 ROADHAND	1		4001	28,726.72		
0030 TEMPORARY EMPLOYEE	21		4003	2,500.00		
2002.0612 4001 FULL TIME			41,129.40	41,129.40	41,129.52	41,129.52
2002.0612 4003 TEMP / SEASONAL			0.00	367.50	2,500.00	2,500.00
2002.0612 4057 AUTO ALLOWANCE			4,217.76	4,217.76	4,217.76	4,217.76
2002.0612 4076 PAYROLL TAXES - COUNTY MATCHING			3,314.65	3,346.22	3,469.07	3,469.07
2002.0612 4080 RETIREMENT - COUNTY CONTRIBUTION			3,220.23	3,223.38	3,174.31	3,174.31
2002.0612 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT			18,251.20	20,868.24	20,322.24	20,322.24
2002.0612 4100 SUPPLIES - GENERAL			1,122.94	589.85	1,526.65	1,526.65
2002.0612 4133 SUPPLIES - ROADMATERIALS			760.00	0.00	0.00	0.00
2002.0612 4138 SUPPLIES - CULVERT & PIPE			0.00	0.00	0.00	0.00
2002.0612 4139 SUPPLIES - GRAVEL, DIRT, & SAND			0.00	0.00	0.00	0.00
2002.0612 4151 VEHICLE - PARTS & REPAIRS			266.50	770.45	500.00	500.00
2002.0612 4152 VEHICLE - TIRES & TUBES			885.00	0.00	514.46	514.46
2002.0612 4155 VEHICLE - LUBRICANTS & OILS			987.70	1,054.05	500.00	500.00
2002.0612 4157 VEHICLE - GAS			3,232.10	4,713.33	4,500.00	4,500.00
2002.0612 4161 EQUIPMENT - PARTS & REPAIRS			0.00	124.50	0.00	0.00
2002.0612 4167 EQUIPMENT - DIESEL			16,782.29	16,897.84	12,000.00	12,000.00
2002.0612 4168 EQUIPMENT - GRADER BLADES			0.00	2,720.70	1,500.00	1,500.00
2002.0612 4173 BUILDING - REPAIRS			57.42	205.31	50.00	50.00
2002.0612 4180 TRUCK REPAIR			1,622.45	1,804.52	1,500.00	1,500.00
2002.0612 4181 BACKHOE REPAIR			1,203.91	805.30	500.00	500.00
2002.0612 4182 MAINTAINER REPAIR			1,494.33	4,155.85	461.57	461.57
2002.0612 4183 CHIPPER MAINTENANCE			0.00	0.00	50.00	50.00
2002.0612 4185 FRONT END LOADER (PRCT 2)			0.00	3,810.03	500.00	500.00
2002.0612 4190 TRUCK TIRES			622.00	756.72	500.00	500.00
2002.0612 4191 BACKHOE TIRES			237.50	0.00	100.00	100.00
2002.0612 4192 MAINTAINER TIRES			3,190.00	3,377.60	3,616.36	3,616.36
2002.0612 4194 CAT LOADER TIRES			2,257.20	0.00	1,000.00	1,000.00
2002.0612 4300 CONTRACTED SERVICES - GENERAL			0.00	0.00	0.00	0.00
2002.0612 4374 INSURANCE - AUTO & PROPERTY			2,138.25	2,012.75	1,900.00	1,900.00
2002.0612 4380 OFFICIAL & DEPUTY BOND			100.00	100.00	100.00	100.00
2002.0612 4407 CONFERENCES			753.80	835.15	600.00	600.00
2002.0612 4500 UTILITIES			484.26	545.93	500.00	500.00
0612 ROAD & BRIDGE - PRECINCT 2	108,330.89	118,432.38	109,731.94	109,731.94	105,861.82	113,735.06
Revenue Total	116,251.07	125,941.51	109,731.94	109,731.94	114,901.32	113,735.06
Expense Total	108,330.89	118,432.38	109,731.94	109,731.94	105,861.82	113,735.06
2002 ROAD & BRIDGE - PRECINCT 2	7,920.18	7,509.13	0.00	0.00	9,039.50	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
2003 ROAD & BRIDGE - PRECINCT 3

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 TAXES						
2003.0310 3069 SPECIAL ROAD TAX	26,184.42	26,419.35	24,511.16	24,511.16	24,641.88	25,300.42
2003.0310 3100 AD VALOREM TAXES	21,950.40	24,729.81	21,258.41	21,258.41	21,644.20	22,212.75
2003.0310 3101 FARM TO MARKET TAX	38,458.93	43,345.10	39,962.37	39,962.37	40,143.47	41,221.89
0310 TAXES	86,593.75	94,494.26	85,731.94	85,731.94	86,429.55	88,735.06
0320 LICENSES, PERMITS, & CERTIFICATES						
2003.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	18,311.64	16,000.00	16,000.00	14,948.53	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.40	18,311.64	16,000.00	16,000.00	14,948.53	16,000.00
0330 GRANTS & AID / REVENUE SHARING						
2003.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.90	2,960.90	3,000.00	3,000.00	2,956.13	3,000.00
2003.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.50	5,853.13	4,000.00	4,000.00	5,681.60	5,000.00
0330 GRANTS & AID / REVENUE SHARING	8,653.40	8,814.03	7,000.00	7,000.00	8,637.73	8,000.00
0340 FINES, FEES, COSTS, & FORFEITURES						
2003.0340 3632 COUNTY FINES AND FEES	2,011.99	960.29	1,000.00	1,000.00	1,188.26	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,011.99	960.29	1,000.00	1,000.00	1,188.26	1,000.00
0390 MISCELLANEOUS REVENUE						
2003.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	1,403.14	1,778.53	0.00	0.00	2,040.83	0.00
2003.0390 3750 CASH FORWARD	0.00	0.00	10,000.00	10,000.00	0.00	0.00
2003.0390 3758 MISC REV	15,000.00	1,075.09	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	16,403.14	2,853.62	10,000.00	10,000.00	2,040.83	0.00
0613 ROAD & BRIDGE - PRECINCT 3						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
013 PART-TIME ROADHAND	2		4002	2,000.00		
0021 COMMISSIONER - PRECINCT 3	1		4001	15,402.80		
0022 ROADHAND	2		4001	27,097.20		
0031 TEMPORARY EMPLOYEE	5		4003	0.00		
2003.0613 4001 FULL TIME			42,329.52	42,329.52	42,329.52	35,274.60
2003.0613 4002 PART TIME			0.00	0.00	0.00	780.00
2003.0613 4003 TEMP / SEASONAL			0.00	0.00	0.00	2,475.00
2003.0613 4057 AUTO ALLOWANCE			4,217.76	4,217.85	4,217.85	3,514.80
2003.0613 4076 PAYROLL TAXES - COUNTY MATCHING			3,613.88	3,614.33	3,560.88	3,263.47
2003.0613 4080 RETIREMENT - COUNTY CONTRIBUTION			3,306.75	3,307.17	3,258.32	2,812.85
2003.0613 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT			18,172.33	20,777.88	20,232.60	16,869.01
2003.0613 4100 SUPPLIES - GENERAL			1,472.12	2,624.50	1,000.00	1,458.72
2003.0613 4118 SUPPLIES - PAINT & CHEMICALS			0.00	869.80	0.00	267.97
2003.0613 4138 SUPPLIES - CULVERT & PIPE			0.00	2,992.50	1,570.00	0.00
2003.0613 4139 SUPPLIES - GRAVEL, DIRT, & SAND			0.00	3,000.00	3,000.00	0.00
2003.0613 4151 VEHICLE - PARTS & REPAIRS			1,893.12	4,286.71	2,050.00	164.59
2003.0613 4152 VEHICLE - TIRES & TUBES			1,188.00	1,267.55	1,467.65	552.10
2003.0613 4155 VEHICLE - LUBRICANTS & OILS			335.97	815.42	1,500.00	641.68
2003.0613 4157 VEHICLE - GAS			4,857.70	4,041.58	5,000.00	2,660.19
2003.0613 4167 EQUIPMENT - DIESEL			9,889.68	14,295.40	12,078.76	10,374.30
2003.0613 4168 EQUIPMENT - GRADER BLADES			3,478.24	1,424.00	4,300.00	0.00
2003.0613 4173 BUILDING - REPAIRS			57.44	205.32	300.00	200.18
2003.0613 4180 TRUCK REPAIR			9,142.06	2,111.67	500.00	8,275.86
2003.0613 4181 BACKHOE REPAIR			1,233.94	805.32	500.00	1,523.14
2003.0613 4182 MAINTAINER REPAIR			2,222.47	10,619.58	3,616.36	2,545.62
2003.0613 4183 CHIPPER MAINTENANCE			0.00	0.00	250.00	0.00
2003.0613 4186 FRONT END LOADER (PRCT 3)			2,094.61	1,658.46	600.00	1,551.95
2003.0613 4190 TRUCK TIRES			0.00	691.72	1,800.00	0.00
2003.0613 4191 BACKHOE TIRES			237.50	0.00	200.00	0.00
2003.0613 4192 MAINTAINER TIRES			0.00	6,570.00	1,000.00	0.00
2003.0613 4300 CONTRACTED SERVICES - GENERAL			0.00	2,932.36	1,800.00	750.00
2003.0613 4374 INSURANCE - AUTO & PROPERTY			1,795.25	1,699.25	2,000.00	1,683.00
2003.0613 4380 OFFICIAL & DEPUTY BOND			100.00	100.00	100.00	100.00
2003.0613 4407 CONFERENCES			617.80	968.81	1,000.00	586.58
2003.0613 4500 UTILITIES			484.33	546.04	500.00	405.36
2003.0613 4815 MACHINERY & EQUIPMENT			0.00	0.00	0.00	2,650.00
0613 ROAD & BRIDGE - PRECINCT 3	112,740.47	135,772.65	119,731.94	119,731.94	101,380.97	113,735.06
Revenue Total	130,240.68	125,433.84	119,731.94	119,731.94	113,244.90	113,735.06
Expense Total	112,740.47	135,772.65	119,731.94	119,731.94	101,380.97	113,735.06
2003 ROAD & BRIDGE - PRECINCT 3	17,500.21	-10,338.81	0.00	0.00	11,863.93	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2004 ROAD & BRIDGE - PRECINCT 4

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0310 TAXES						
2004.0310 3069 SPECIAL ROAD TAX	25,900.57	26,703.22	24,511.16	24,511.16	24,641.83	25,300.42
2004.0310 3100 AD VALOREM TAXES	21,950.39	24,729.86	21,258.41	21,258.41	21,644.20	22,212.75
2004.0310 3101 FARM TO MARKET TAX	36,458.92	43,345.10	39,962.37	39,962.37	40,143.48	41,221.89
0310 TAXES	86,309.88	94,778.18	85,731.94	85,731.94	86,429.51	88,735.06
0320 LICENSES, PERMITS, & CERTIFICATES						
2004.0320 3115 MOTOR VEHICLE REGISTRATIONS	16,578.40	18,311.65	16,000.00	16,000.00	14,948.53	16,000.00
0320 LICENSES, PERMITS, & CERTIFICATES	16,578.40	18,311.65	16,000.00	16,000.00	14,948.53	16,000.00
0330 GRANTS & AID / REVENUE SHARING						
2004.0330 3311 STATE - LATERAL ROAD FUNDING	3,042.90	2,960.90	3,000.00	3,000.00	2,956.12	3,000.00
2004.0330 3312 STATE - EXDOT INFRASTRUCTURE	0.00	0.00	0.00	0.00	7,386.00	0.00
2004.0330 3313 STATE - OVERSIZE / OVERWEIGHT COLLECTION	5,610.50	5,853.13	4,000.00	4,000.00	5,681.60	5,000.00
0330 GRANTS & AID / REVENUE SHARING	8,653.40	8,814.03	7,000.00	7,000.00	16,023.72	8,000.00
0340 FINES, FEES, COSTS, & FORFEITURES						
2004.0340 3632 COUNTY FINES AND FEES	2,012.01	960.30	1,000.00	1,000.00	1,135.10	1,000.00
0340 FINES, FEES, COSTS, & FORFEITURES	2,012.01	960.30	1,000.00	1,000.00	1,135.10	1,000.00
0390 MISCELLANEOUS REVENUE						
2004.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	2,769.79	1,090.72	0.00	0.00	3,400.43	0.00
2004.0390 3750 CASH FORWARD	0.00	0.00	7,118.65	7,118.65	0.00	0.00
0390 MISCELLANEOUS REVENUE	2,769.79	1,090.72	7,118.65	7,118.65	3,400.43	0.00
0614 ROAD & BRIDGE - PRECINCT 4						
POSITION TITLE	COUNT	GRADE	LINE	SALARY		
0023 COMMISSIONER - PRECINCT 4	1		4001	13,602.80		
0024 ROADHAND	1		4002	18,500.00		
0025 TEMPORARY EMPLOYEE	1		4003	5,000.00		
2004.0614 4001 FULL TIME			13,602.72	13,602.72	13,602.80	13,602.80
2004.0614 4002 PART TIME			15,510.00	16,879.50	18,500.00	18,500.00
2004.0614 4003 TEMP / SEASONAL			660.00	6,534.00	2,500.00	2,500.00
2004.0614 4057 AUTO ALLOWANCE			4,217.76	4,217.76	4,217.85	4,217.85
2004.0614 4076 PAYROLL TAXES - COUNTY MATCHING			2,632.79	3,189.02	2,969.78	2,969.78
2004.0614 4080 RETIREMENT - COUNTY CONTRIBUTION			2,295.72	2,460.68	2,542.45	2,542.45
2004.0614 4097 EMPLOYEE HEALTH & LIFE INSURANCE - COUNT			9,125.60	10,434.12	10,161.12	10,161.12
2004.0614 4100 SUPPLIES - GENERAL			619.99	1,419.10	900.00	900.00
2004.0614 4118 SUPPLIES - PAINT & CHEMICALS			13,319.94	7,425.00	14,252.19	14,252.19
2004.0614 4138 SUPPLIES - CULVERT & PIPE			0.00	0.00	500.00	500.00
2004.0614 4139 SUPPLIES - GRAVEL, DIRT, & SAND			0.00	7,800.00	8,624.97	8,624.97
2004.0614 4151 VEHICLE - PARTS & REPAIRS			2,047.26	523.10	450.00	530.49
2004.0614 4152 VEHICLE - TIRES & TUBES			1,128.00	20.00	540.00	540.00
2004.0614 4155 VEHICLE - LUBRICANTS & OILS			180.00	531.50	900.00	1,051.20
2004.0614 4157 VEHICLE - GAS			2,772.69	3,689.09	4,000.00	4,000.00
2004.0614 4161 EQUIPMENT - PARTS & REPAIRS			26.75	0.00	0.00	0.00
2004.0614 4167 EQUIPMENT - DIESEL			13,537.60	21,154.54	15,937.29	15,937.29
2004.0614 4168 EQUIPMENT - GRADER BLADES			1,396.50	0.00	1,800.00	1,891.58
2004.0614 4173 BUILDING - REPAIRS			57.42	205.31	90.00	200.18
2004.0614 4180 TRUCK REPAIR			2,310.57	1,872.42	1,850.00	2,926.01
2004.0614 4181 BACKHOE REPAIR			1,203.90	4,575.31	950.00	1,523.13
2004.0614 4182 MAINTAINER REPAIR			9,088.92	6,708.56	3,372.53	3,372.53
2004.0614 4184 FRONT END LOADER (PRCT 1&4)			1,254.19	906.13	1,225.00	4,216.53
2004.0614 4190 TRUCK TIRES			74.87	691.73	500.00	0.00
2004.0614 4191 BACKHOE TIRES			237.50	210.00	450.00	450.00
2004.0614 4192 MAINTAINER TIRES			1,198.00	2,531.00	1,300.00	2,859.06
2004.0614 4194 CAT LOADER TIRES			0.00	0.00	500.00	0.00
2004.0614 4300 CONTRACTED SERVICES - GENERAL			0.00	0.00	800.00	800.00
2004.0614 4374 INSURANCE - AUTO & PROPERTY			1,635.25	1,543.75	2,000.00	1,642.50
2004.0614 4380 OFFICIAL & DEPUTY BOND			100.00	100.00	100.00	100.00
2004.0614 4407 CONFERENCES			835.05	654.22	814.61	649.91
2004.0614 4500 UTILITIES			484.14	545.86	500.00	405.22
2004.0614 4815 MACHINERY & EQUIPMENT			0.00	95,000.00	0.00	0.00
2004.0614 4900 DEBT SERVICES			1,000.00	0.00	0.00	0.00
0614 ROAD & BRIDGE - PRECINCT 4	102,553.13	215,424.42	116,850.59	116,850.59	102,866.43	113,735.06
Revenue Total	116,323.48	123,954.88	116,850.59	116,850.59	121,937.29	113,735.06
Expense Total	102,553.13	215,424.42	116,850.59	116,850.59	102,866.43	113,735.06
2004 ROAD & BRIDGE - PRECINCT 4	13,770.35	-91,469.54	0.00	0.00	19,070.86	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2405 RURAL LAW ENFORCEMENT GRANT

08/04/2025 13:26:43

Fund Dept Line Description		2023	2024	Original	Amended	2025	2026
		Actual	Actual	Budget	Budget	Actual	Budget
0330 GRANTS & AID / REVENUE SHARING							
2405.0330 3366 STATE - STATE COMPTROLLER - SB22		0.00	108,764.11	250,000.00	250,000.00	0.00	250,000.00
0330 GRANTS & AID / REVENUE SHARING		0.00	108,764.11	250,000.00	250,000.00	0.00	250,000.00
0390 MISCELLANEOUS REVENUE							
2405.0390 3701 INTEREST INCOME - CHECKING		0.00	330.40	0.00	0.00	166.13	0.00
0390 MISCELLANEOUS REVENUE		0.00	330.40	0.00	0.00	166.13	0.00
0560 COUNTY SHERIFF							
POSITION TITLE	COUNT GRADE	LINE	SALARY				
0026 SB 22 - SHERIFF	1	4001	33,078.72				
0027 SB 22 - FULL TIME DEPUTY	1	4001	26,200.08				
0028 SB 22 - PART TIME DEPUTY	4	4002	5,000.00				
0029 SB 22 - PART TIME JAILER/ADMIN	1	4002	25,000.00				
0030 SB 22 - FULL TIME DEPUTY (2)	1	4001	60,000.00				
2405.0560 4001 FULL TIME		0.00	50,945.45	65,000.00	65,000.00	49,399.00	119,278.80
2405.0560 4002 PART TIME		0.00	13,768.00	30,000.00	30,000.00	24,018.00	30,000.00
2405.0560 4076 PAYROLL TAXES - COUNTY MATCHING		0.00	4,969.82	7,267.50	7,267.50	5,616.53	11,419.83
2405.0560 4080 RETIREMENT - COUNTY CONTRIBUTION		0.00	4,547.41	6,650.00	6,650.00	5,139.16	10,449.52
2405.0560 4097 NEW CHART ITEM		0.00	0.00	0.00	0.00	0.00	10,950.12
2405.0560 4125 SUPPLIES - VESTS & SAFETY EQUIPMENT		0.00	34,863.83	66,082.50	66,082.50	66,956.51	67,901.73
2405.0560 4818 VEHICLES		0.00	0.00	75,000.00	75,000.00	194,938.64	0.00
0560 COUNTY SHERIFF		0.00	109,094.51	250,000.00	250,000.00	346,067.84	250,000.00
Revenue Total		0.00	109,094.51	250,000.00	250,000.00	166.13	250,000.00
Expense Total		0.00	109,094.51	250,000.00	250,000.00	346,067.84	250,000.00
2405 RURAL LAW ENFORCEMENT GRANT		0.00	0.00	0.00	0.00	-346,901.71	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLIE COUNTY
2450 ESTRAY CATTLE

08/04/2025 13:26:43

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0390 MISCELLANEOUS REVENUE						
2450.0390 3715 SALE OF ESTRAYS	2,772.75	0.00	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	<u>2,772.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
0560 COUNTY SHERIFF						
2450.0560 4127 SUPPLIES - LAW ENFORCEMENT NEEDS	4,267.75	5,033.00	0.00	0.00	0.00	0.00
0560 COUNTY SHERIFF	<u>4,267.75</u>	<u>5,033.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Revenue Total	2,772.75	0.00	0.00	0.00	0.00	0.00
Expense Total	4,267.75	5,033.00	0.00	0.00	0.00	0.00
2450 ESTRAY CATTLE	-1,495.00	-5,033.00	0.00	0.00	0.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTLE COUNTY
2500 COURTHOUSE SECURITY FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2500.0340 3636 COURTHOUSE SECURITY FEE	1,185.87	1,034.86	500.00	500.00	424.69	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	1,185.87	1,034.86	500.00	500.00	424.69	500.00
0390 MISCELLANEOUS REVENUE						
2500.0390 3704 INTEREST INCOME - CERTIFICATES OF DEPOSIT	88.55	82.03	0.00	0.00	84.17	0.00
2500.0390 3758 MISC REV	374.22	0.00	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	462.77	82.03	0.00	0.00	84.17	0.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS						
2500.0510 4100 SUPPLIES - GENERAL	0.00	0.00	500.00	500.00	0.00	500.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS	0.00	0.00	500.00	500.00	0.00	500.00
Revenue Total	1,648.64	1,116.89	500.00	500.00	508.86	500.00
Expense Total	0.00	0.00	500.00	500.00	0.00	500.00
2500 COURTHOUSE SECURITY FUND	1,648.64	1,116.89	0.00	0.00	508.86	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2501 JP TECHNOLOGY FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2501.0340 3634 TECHNOLOGY FEES	91.43	63.70	100.00	100.00	40.62	100.00
0340 FINES, FEES, COSTS, & FORFEITURES	91.43	63.70	100.00	100.00	40.62	100.00
0451 JUSTICE OF THE PEACE						
2501.0451 4148 COMPUTERS & LAPTOPS (NOT CA)	0.00	0.00	100.00	100.00	0.00	100.00
0451 JUSTICE OF THE PEACE	0.00	0.00	100.00	100.00	0.00	100.00
Revenue Total	91.43	63.70	100.00	100.00	40.62	100.00
Expense Total	0.00	0.00	100.00	100.00	0.00	100.00
2501 JP TECHNOLOGY FUND	91.43	63.70	0.00	0.00	40.62	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
2903 COURT-INITIATED GUARDIANSHIP FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2903.0340 3640 PUBLIC PROBATE ADMIN FEE	60.00	120.00	100.00	100.00	55.00	100.00
2903.0340 3643 COURT-INITIATED GUARDIANSHIP FEE	130.00	140.00	150.00	150.00	60.00	150.00
0340 FINES, FEES, COSTS, & FORFEITURES	190.00	260.00	250.00	250.00	115.00	250.00
0426 COUNTY COURT						
2903.0426 4471 ATTORNEY FEES -AD LITEM	0.00	0.00	250.00	250.00	0.00	250.00
0426 COUNTY COURT	0.00	0.00	250.00	250.00	0.00	250.00
Revenue Total	190.00	260.00	250.00	250.00	115.00	250.00
Expense Total	0.00	0.00	250.00	250.00	0.00	250.00
2903 COURT-INITIATED GUARDIANSHIP FUND	190.00	260.00	0.00	0.00	115.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2909 COURT FACILITY FEE FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2909.0340 3651 COURT FACILITY FEE	560.00	800.00	500.00	500.00	360.00	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	560.00	800.00	500.00	500.00	360.00	500.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS						
2909.0510 4100 SUPPLIES - GENERAL	0.00	0.00	500.00	500.00	0.00	500.00
0510 COUNTY COURTHOUSE AND ASSOCIATED BUILDINGS	0.00	0.00	500.00	500.00	0.00	500.00
Revenue Total	560.00	800.00	500.00	500.00	360.00	500.00
Expense Total	0.00	0.00	500.00	500.00	0.00	500.00
2909 COURT FACILITY FEE FUND	560.00	800.00	0.00	0.00	360.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
2911 LANGUAGE ACCESS FUND

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Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2911.0340 3639 LANGUAGE ACCESS FEE	96.00	141.00	150.00	150.00	93.00	150.00
0340 FINES, FEES, COSTS, & FORFEITURES	96.00	141.00	150.00	150.00	93.00	150.00
0455 GENERAL JUDICIAL EXPENSE						
2911.0455 4361 CONTRACTED SERVICES - INTERPRETATIONS	0.00	0.00	150.00	150.00	0.00	150.00
0455 GENERAL JUDICIAL EXPENSE	0.00	0.00	150.00	150.00	0.00	150.00
Revenue Total	96.00	141.00	150.00	150.00	93.00	150.00
Expense Total	0.00	0.00	150.00	150.00	0.00	150.00
2911 LANGUAGE ACCESS FUND	96.00	141.00	0.00	0.00	93.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
2912 COUNTY JURY FUND

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
2912.0340 3641 JURY FEE	286.58	404.11	350.00	350.00	183.22	300.00
0340 FINES, FEES, COSTS, & FORFEITURES	286.58	404.11	350.00	350.00	183.22	300.00
0390 MISCELLANEOUS REVENUE						
2912.0390 3727 REFUNDS / REIMBURSEMENTS	1,394.00	860.00	0.00	0.00	520.00	0.00
0390 MISCELLANEOUS REVENUE	1,394.00	860.00	0.00	0.00	520.00	0.00
0435 DISTRICT COURT						
2912.0435 4465 JURORS	720.00	1,420.00	350.00	350.00	900.00	300.00
2912.0435 4466 JUROR DONATIONS	20.00	60.00	0.00	0.00	160.00	0.00
0435 DISTRICT COURT	740.00	1,480.00	350.00	350.00	1,060.00	300.00
Revenue Total	1,680.58	1,264.11	350.00	350.00	703.22	300.00
Expense Total	740.00	1,480.00	350.00	350.00	1,060.00	300.00
2912 COUNTY JURY FUND	940.58	-215.89	0.00	0.00	-356.78	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTILE COUNTY
2914 JUDICIAL EDUCATION & SUPPORT FUND

08/04/2025 13:26:43

<u>Fund Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0340 FINES, FEES, COSTS, & FORFEITURES						
2914.0340 3644 JUDICIAL EDUCATION & SUPPORT FEE	25.00	35.00	50.00	50.00	15.00	50.00
0340 FINES, FEES, COSTS, & FORFEITURES	25.00	35.00	50.00	50.00	15.00	50.00
0400 COUNTY JUDGE						
2914.0400 4408 TRAINING & REGISTRATION	0.00	0.00	50.00	50.00	0.00	50.00
0400 COUNTY JUDGE	0.00	0.00	50.00	50.00	0.00	50.00
Revenue Total	25.00	35.00	50.00	50.00	15.00	50.00
Expense Total	0.00	0.00	50.00	50.00	0.00	50.00
2914 JUDICIAL EDUCATION & SUPPORT FUND	25.00	35.00	0.00	0.00	15.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTE COUNTY
2915 JUSTICE COURT SUPPORT FUND

08/04/2025 13:26:43

<u>Fund, Dept Line Description</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Actual</u>	<u>Original</u> <u>Budget</u>	<u>Amended</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>2026</u> <u>Budget</u>
0340 FINES, FEES, COSTS, & FORFEITURES						
2915.0340 3645 JUSTICE COURT SUPPORT FEE	100.00	175.00	100.00	100.00	350.00	100.00
0340 FINES, FEES, COSTS, & FORFEITURES	100.00	175.00	100.00	100.00	350.00	100.00
0451 JUSTICE OF THE PEACE						
2915.0451 4100 SUPPLIES - GENERAL	0.00	0.00	100.00	100.00	0.00	100.00
0451 JUSTICE OF THE PEACE	0.00	0.00	100.00	100.00	0.00	100.00
Revenue Total	100.00	175.00	100.00	100.00	350.00	100.00
Expense Total	0.00	0.00	100.00	100.00	0.00	100.00
2915 JUSTICE COURT SUPPORT FUND	100.00	175.00	0.00	0.00	350.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
2921 COURT REPORTER FUND

08/04/2025 13:26:43

<u>Fund Dept Line Description</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	2025 <u>Actual</u>	2026 <u>Budget</u>
0340 FINES, FEES, COSTS, & FORFEITURES						
2921.0340 3635 COURT REPORTER FEE	703.00	1,006.00	500.00	500.00	450.00	500.00
0340 FINES, FEES, COSTS, & FORFEITURES	703.00	1,006.00	500.00	500.00	450.00	500.00
0455 GENERAL JUDICIAL EXPENSE						
2921.0455 4360 CONTRACTED SERVICES - COURT REPORTER	1,038.75	293.55	500.00	500.00	767.50	500.00
0455 GENERAL JUDICIAL EXPENSE	1,038.75	293.55	500.00	500.00	767.50	500.00
Revenue Total	703.00	1,006.00	500.00	500.00	450.00	500.00
Expense Total	1,038.75	293.55	500.00	500.00	767.50	500.00
2921 COURT REPORTER FUND	-335.75	712.45	0.00	0.00	-317.50	0.00

VERSION: 2025.01.E.A, 2026.01.R.A

COTTLE COUNTY
4010 COUNTY LAW LIBRARY FUND

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0340 FINES, FEES, COSTS, & FORFEITURES						
4010.0340 3652 COUNTY LAW LIBRARY FEE	980.00	1,400.00	0.00	0.00	630.00	0.00
0340 FINES, FEES, COSTS, & FORFEITURES	980.00	1,400.00	0.00	0.00	630.00	0.00
0409 NON-DEPARTMENTAL						
4010.0409 4104 SUPPLIES -- BOOKS & PERIODICALS	1,002.95	0.00	0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL	1,002.95	0.00	0.00	0.00	0.00	0.00
Revenue Total	980.00	1,400.00	0.00	0.00	630.00	0.00
Expense Total	1,002.95	0.00	0.00	0.00	0.00	0.00
4010 COUNTY LAW LIBRARY FUND	-22.95	1,400.00	0.00	0.00	630.00	0.00

VERSION: 2026.01.E.A, 2026.01.R.A

COTTLE COUNTY
5100 SLFRF GRANT FUNDS

08/04/2025 13:26:43

Fund Dept Line Description	2023 Actual	2024 Actual	Original Budget	Amended Budget	2025 Actual	2026 Budget
0330 GRANTS & AID / REVENUE SHARING						
5100.0330 3360 FEDERAL FUNDS - ARPA GRANT	48,550.18	81,583.15	0.00	0.00	0.00	0.00
0330 GRANTS & AID / REVENUE SHARING	48,550.18	81,583.15	0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL						
5100.0409 4100 SUPPLIES - GENERAL	48,550.18	81,583.15	0.00	0.00	0.00	0.00
0409 NON-DEPARTMENTAL	48,550.18	81,583.15	0.00	0.00	0.00	0.00
Revenue Total	48,550.18	81,583.15	0.00	0.00	0.00	0.00
Expense Total	48,550.18	81,583.15	0.00	0.00	0.00	0.00
5100 SLFRF GRANT FUNDS	0.00	0.00	0.00	0.00	0.00	0.00

VERSION: 2025.01.E.A, 2025.01.R.A

COTTLE COUNTY
GRAND TOTAL

08/04/2025 13:26:43

<u>Fund Dept Line Description</u>	2023 <u>Actual</u>	2024 <u>Actual</u>	Original <u>Budget</u>	Amended <u>Budget</u>	2025 <u>Actual</u>	2026 <u>Budget</u>
Revenue Total	2,071,355.49	2,426,802.68	2,078,167.28	2,078,167.28	1,974,987.05	2,147,032.54
Expense Total	1,732,704.72	2,027,861.20	2,078,167.28	2,078,167.28	1,834,682.84	2,147,032.54
GRAND TOTAL	338,650.77	398,941.48	0.00	0.00	140,304.21	0.00

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County

(806) 492-3613

Taxing Unit Name

Phone (area code and number)

815 9th Street, Paducah, Texas 79248

www.co.cottle.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	\$ 179,077,981
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.	\$ 179,077,981
4.	Prior year total adopted tax rate.	\$ 0.7187 /\$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.	\$ 179,077,981
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: \$ 228,560 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,160 C. Value loss. Add A and B. ⁶	\$ 238,720
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.	\$ 238,720
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.	\$ 178,839,261
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,285,317
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	\$ 407
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,285,724
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: \$ 184,338,150 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 184,338,150

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 184,338,150
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 1,220,320
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,220,320
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 183,117,830
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.7021 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.8436 /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(e)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.7187 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,077,981
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,287,033
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 407 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. \$ 407 E. Add Line 31 to 32D.	\$ 1,287,440
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 183,117,830
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.7030 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 1,075 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. - \$ 6,655 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ -0.0031 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²⁶ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 13,178
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.	\$ 17,929
C.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ -0.0026 /\$100
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.0004 /\$100
E.	Enter the lesser of C and D, if not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.0000 /\$100
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.0000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.0000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.7030 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 24,381
B.	Divide Line 41A by Line 33 and multiply by \$100.	\$ 0.0133 /\$100
C.	Add Line 41B to Line 40.	\$ 0.7163 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.7413 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt, Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate 101.98 %</p> <p>C. Enter the 2023 actual collection rate 100.96 %</p> <p>D. Enter the 2022 actual collection rate 101.05 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴</p>	100.96 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.7413 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.8878 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 42,000
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0227 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8436 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.8436 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8878 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.8651 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.8651 /\$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.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 63).....	\$ 1.0252 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0884 /\$100
	C. Subtract B from A.....	\$ 0.9368 /\$100
	D. Adopted Tax Rate.....	\$ 0.8636 /\$100
	E. Subtract D from C.....	\$ 0.0732 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 179,268,241
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 131,224
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 63).....	\$ 0.8627 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0993 /\$100
	C. Subtract B from A.....	\$ 0.7634 /\$100
	D. Adopted Tax Rate.....	\$ 0.8130 /\$100
	E. Subtract D from C.....	\$ -0.0496 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 201,269,450
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 63).....	\$ 0.8864 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.1206 /\$100
	C. Subtract B from A.....	\$ 0.7658 /\$100
	D. Adopted Tax Rate.....	\$ 0.8130 /\$100
	E. Subtract D from C.....	\$ -0.0472 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 181,794,200
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 131,224 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0711 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.9362 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ 0.8447 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 184,338,150
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.2712 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.1159 /\$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.⁵⁰

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.8636 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - 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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 178,839,261
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 183,117,830
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)⁵⁰ Tex. Tax Code §26.063(a)(1)⁵¹ Tex. Tax Code §26.042(b)⁵² Tex. Tax Code §26.042(f)⁵³ Tex. Tax Code §26.042(c)⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.9362 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.8436 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 28

Voter-approval tax rate. \$ 0.9362 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 89

De minimis rate. \$ 1.1159 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

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

Kayla Box

Printed Name of Taxing Unit Representative

sign
here

Kayla Box

Taxing Unit Representative

8/4/2025

Date

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

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Cottle County

Farm to Market/Flood Control

(806) 492-3613

Taxing Unit Name

Phone (area code and number)

815 9th Street, Paducah, Texas 79248

www.co.cottle.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	\$ 177,947,361
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.	\$ 177,947,361
4.	Prior year total adopted tax rate.	\$ 0.0900 /\$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.	\$ 177,947,361
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:	\$ 228,560
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	+ \$ 10,160
	C. Value loss. Add A and B. ⁶	\$ 238,720
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.	\$ 238,720
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.	\$ 177,708,641
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 159,937
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	\$ 51
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 159,988
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:	\$ 183,208,400
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	+ \$ 0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- \$ 0
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹²	- \$ 0
	E. Total current year value. Add A and B, then subtract C and D.	\$ 183,208,400

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 183,208,400
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 1,220,320
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,220,320
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 181,988,080
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.0879 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.8436 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0900 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 177,947,361
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 160,152
32.	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. + \$ 51</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. \$ 51</p> <p>E. Add Line 31 to 32D.</p>	\$ 160,203
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 181,988,080
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.0880 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

²⁶ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024..... \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.0880 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 C. Add Line 41B to Line 40.	\$ 0.0880 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.0910 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 101.98 %</p> <p>C. Enter the 2023 actual collection rate. 100.96 %</p> <p>D. Enter the 2022 actual collection rate. 101.05 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p> <p>100.96 %</p>	100.96 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 183,208,400
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.0910 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.8878 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 42,000
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0227 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8436 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.8436 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8878 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.8651 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(j)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.8651 /\$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.⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴³

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 1.0252 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0884 /\$100
	C. Subtract B from A	\$ 0.9368 /\$100
	D. Adopted Tax Rate	\$ 0.8636 /\$100
	E. Subtract D from C	\$ 0.0732 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 179,268,241
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 131,224
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.8627 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0993 /\$100
	C. Subtract B from A	\$ 0.7634 /\$100
	D. Adopted Tax Rate	\$ 0.8130 /\$100
	E. Subtract D from C	\$ -0.0496 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 201,269,450
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 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)	\$ 0.8864 /\$100
	B. Unused increment rate (Line 66)	\$ 0.1208 /\$100
	C. Subtract B from A	\$ 0.7656 /\$100
	D. Adopted Tax Rate	\$ 0.8130 /\$100
	E. Subtract D from C	\$ -0.0472 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 181,794,200
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 131,224 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0711 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.9362 /\$100

⁴² Tex. Tax Code §26.013(b)

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

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

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.01(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. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8447 /\$10
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.2712 /\$10
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$10
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.1159 /\$10

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.⁵⁰

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8636 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,839,261
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 183,117,830
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.9362 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... \$ 0.8436 /\$100

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

Indicate the line number used: 28

Voter-approval tax rate..... \$ 0.9362 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate..... \$ 1.1159 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

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

print
here

Kayla Box

Printed Name of Taxing Unit Representative

sign
here

Kayla Box

Taxing Unit Representative

Date

8/4/2025

⁵⁴ 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

Cottle County

Special Road and Bridge

(806) 492-3613

Taxing Unit Name

Phone (area code and number)

815 9th Street, Paducah, Texas 79248

www.co.cottle.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	\$ 179,077,981
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.	\$ 179,077,981
4.	Prior year total adopted tax rate.	\$ 0.0549 /\$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.	\$ 179,077,981
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: \$ 228,560	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 10,160	
	C. Value loss. Add A and B. ⁶	\$ 238,720
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.	\$ 238,720
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.	\$ 178,839,261
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 98,182
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	\$ 31
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 98,213
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: \$ 184,338,150	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0	
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 184,338,150

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 184,338,150
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 1,220,320
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,220,320
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 183,117,830
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.0536 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.8436 /\$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.

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)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0549 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 179,077,981
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 98,313
32.	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. + \$ 31</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. \$ 31</p> <p>E. Add Line 31 to 32D.</p>	\$ 98,344
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 183,117,830
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.0537 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ <p>A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ <p>A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.0537 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100. \$ 0.0000 /\$100 C. Add Line 41B to Line 40.	\$ 0.0537 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.0555 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. -- \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) -- \$ 0</p> <p>D. Subtract amount paid from other resources -- \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 101.99 %</p> <p>C. Enter the 2023 actual collection rate. 100.95 %</p> <p>D. Enter the 2022 actual collection rate. 101.04 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.95 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 0
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.0555 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.8878 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 42,000
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0227 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8436 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.8436 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8878 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.8651 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.8651 /\$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. ⁴³ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴³

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 1.0262 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0884 /\$100
	C. Subtract B from A	\$ 0.9368 /\$100
	D. Adopted Tax Rate	\$ 0.8636 /\$100
	E. Subtract D from C	\$ 0.0732 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 179,268,241
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 131,224
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.8627 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0993 /\$100
	C. Subtract B from A	\$ 0.7634 /\$100
	D. Adopted Tax Rate	\$ 0.8130 /\$100
	E. Subtract D from C	\$ -0.0496 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 201,269,450
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 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)	\$ 0.8864 /\$100
	B. Unused increment rate (Line 66)	\$ 0.1206 /\$100
	C. Subtract B from A	\$ 0.7658 /\$100
	D. Adopted Tax Rate	\$ 0.8130 /\$100
	E. Subtract D from C	\$ -0.0472 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 181,794,200
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 131,224 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0711 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.9362 /\$100

⁴³ Tex. Tax Code §26.013(b)

⁴⁴ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁵ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴⁶ Tex. Tax Code §26.0501(a) and (c)

⁴⁷ Tex. Local Gov't Code §120.007(d)

⁴⁸ 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. This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.8447 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 184,338,150
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.2712 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 1.1159 /\$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.⁵⁰

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8636 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 178,839,281
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 183,117,830
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.9362 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... \$ 0.8436 /\$100

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

Indicate the line number used: 28

Voter-approval tax rate..... \$ 0.9362 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 69

De minimis rate..... \$ 1.1159 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁴

print
here

Kayla Box

Printed Name of Taxing Unit Representative

sign
here

Kayla Box

Taxing Unit Representative

8/5/2025

Date

¹⁴ Tex. Tax Code §§26.01(c-2) and (d-2)

Comparison of 2025 Tax Rates

	2024 Tax Rate	General	F&M	SP RD	Total	Increase/Decrease in Total Levy	Avg Taxes on \$40,000 home	Avg Taxes on \$45,000 home
Possible Proposed Rate	2.2%	0.7187	0.0900	0.0549	0.8636		\$345.44	\$388.62
		0.7187	0.0900	0.0549	0.8636		\$345.44	\$388.62
	NMR Rate	0.7021	0.0879	0.0536	0.8436	\$45,159	\$345.44	\$388.62
	NMR M&O	0.7030	0.0880	0.0537	0.8447	\$8,316	\$337.44	\$379.62
	1%	0.7100	0.0888	0.0542	0.8530	\$10,342	\$337.88	\$380.12
Notice & Hearing Limit	2%	0.7170	0.0897	0.0547	0.8614	\$25,633	\$341.20	\$383.85
	3%	0.7240	0.0906	0.0553	0.8699	\$41,107	\$344.56	\$387.63
	3.5%	0.7276	0.0910	0.0555	0.8741	\$56,766	\$347.96	\$391.46
	4.0%	0.7311	0.0915	0.0558	0.8784	\$64,504	\$349.64	\$393.35
	5.0%	0.7381	0.0924	0.0563	0.8868	\$72,425	\$351.36	\$395.28
	6.0%	0.7451	0.0932	0.0569	0.8952	\$87,899	\$354.72	\$399.06
	7.0%	0.7522	0.0941	0.0574	0.9037	\$103,374	\$358.08	\$402.84
	8.0%	0.7592	0.0950	0.0579	0.9121	\$119,033	\$361.48	\$406.67
	10.8%	0.7764	0.0976	0.0623	0.9362	\$134,507	\$364.84	\$410.45
	DMR 32.1%	0.9254	0.1163	0.0742	1.1159	\$178,904	\$374.48	\$421.29
						\$509,948	\$446.36	\$502.16

Adoption of a tax rate greater than the voter approval tax rate adjusted for unused increment rate could trigger a rollback election. If the rollback election passes, a taxing unit must reduce its tax rate for the current year to the voter approval tax rate.

Please note: Adopting the same tax rate as last year does NOT mean you are not increasing taxes. A tax increase is based on the total amount you will collect this year versus last year which is located in the Total column of the Levy section.

Comparison of 2025 Tax Rates

Possible Proposed Rate	2024 Tax Rate	General		F&M	SP RD	Total	Increase/Decrease in Total Levy	Avg Taxes on \$40,000 home	Avg Taxes on \$45,000 home
Notice & Hearing Unit	2.2%	0.7187	0.0900	0.0549	0.8636	0.8636		\$345.44	\$388.62
	NMR Rate	0.7187	0.0900	0.0549	0.8636	0.8636	\$45,159	\$345.44	\$388.62
	NMR M&O	0.7021	0.0879	0.0536	0.8436	0.8436	\$8,316	\$337.44	\$379.62
	1%	0.7030	0.0880	0.0537	0.8447	0.8447	\$10,342	\$337.88	\$380.12
	2%	0.7100	0.0888	0.0542	0.8530	0.8530	\$25,633	\$341.20	\$383.85
	3%	0.7170	0.0897	0.0547	0.8614	0.8614	\$41,107	\$344.56	\$387.63
	3.5%	0.7240	0.0906	0.0553	0.8699	0.8699	\$56,766	\$347.96	\$391.46
	4.0%	0.7276	0.0910	0.0555	0.8741	0.8741	\$64,504	\$349.64	\$393.35
	5.0%	0.7311	0.0915	0.0558	0.8784	0.8784	\$72,425	\$351.36	\$395.28
	6.0%	0.7381	0.0924	0.0563	0.8868	0.8868	\$87,899	\$354.72	\$399.06
VATRA ad for unused increment rate	7.0%	0.7451	0.0932	0.0569	0.8952	0.8952	\$103,374	\$358.08	\$402.84
	8.0%	0.7522	0.0941	0.0574	0.9037	0.9037	\$119,033	\$361.48	\$406.67
	10.8%	0.7592	0.0950	0.0579	0.9121	0.9121	\$134,507	\$364.84	\$410.45
	DMR	0.7764	0.0976	0.0623	0.9362	0.9362	\$178,904	\$374.48	\$421.29
	32.1%	0.9254	0.1163	0.0742	1.1159	1.1159	\$509,948	\$446.36	\$502.16

Adoption of a tax rate greater than the voter approval tax rate adjusted for unused increment rate could trigger a rollback election. If the rollback election passes, a taxing unit must reduce its tax rate for the current year to the voter approval tax rate.

Please note: Adopting the same tax rate as last year does NOT mean you are not increasing taxes. A tax increase is based on the total amount you will collect this year versus last year which is located in the Total column of the Levy section.