

Reagan County, Texas

Adopted Budget

2026

FILED at 11:06 AM
Reagan County

AUG 25 2025
Tammy Hodge
County and District Clerk
By _____ Dep

This budget will raise more revenue from property taxes than last year's budget by an amount of \$663,044, which is a 5.0263547 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 \$1429.

The members of the Commissioners Court voting on the adoption of 2026 Budget:

	For:	Against:
Mike Vargas, Precinct One	<u>X</u>	_____
Tim Sellman, Precinct Two	<u>X</u>	_____
Tommy Holt, Precinct Three	<u>X</u>	_____
Mary Loftin, Precinct Four	<u>X</u>	_____
Jim O'Bryan, County Judge	<u>X</u>	_____

	2024	2025
Property Tax Rate	\$.144361	\$.170737
No-New-Revenue Tax Rate	\$.137718	\$.162565
No-New-Revenue M&O Tax Rate	\$.125116	\$.147878
No-New-Revenue R&B Tax Rate	\$.012602	\$.014687
Voter-Approval Tax Rate	\$.195893	\$.241437
Sales Tax Adjustment	<u>(\$.051534)</u>	<u>(\$.070698)</u>
Adjusted Voter-Approval Rate	\$.144359	\$.170739
Debt Rate	\$.000000	\$.000000

Reagan County has no outstanding bond debt for 2026.

REAGAN COUNTY
2026 BUDGET
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Order Setting Reagan County, Texas, 2025 Tax Rate

Whereas, it is necessary for the Reagan County Commissioners Court to set the tax rate at \$.170737 per \$100 assessed valuation in order to provide funds with which to meet the Fiscal Year 2026 budget requirements of the County, and to pay the expenses necessarily incurred in connection with the services provided by the County to Reagan County residents: therefore,

BE IT ORDERED BY THE COMMISSIONERS COURT:

That there is hereby levied and there shall be assessed and collected for 2025 an ad valorem tax at the rate of **\$.170737** per \$100 assessed valuation on all taxable property within the County as shown on the final approved 2024 tax rolls of the County.


This tax rate is hereby approved and adopted in the following components:

General Fund Maintenance and Operating Expense Tax Rate	\$.155537 per \$100 valuation
Road & Bridge Maintenance and Operating Expense Tax Rate	\$.015200 per \$100 valuation
The Debt Service Rate	\$.000000 per \$100 valuation
2025 Total Ad Valorem Tax Rate	\$.170737 per \$100 valuation

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.0256820 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.17.

That the Reagan County Tax Assessor is hereby authorized and directed to prepare 2025 tax statements and transmit the same to the owners of taxable property within the County on or before October 1, 2025, or as soon thereafter as possible.


PASSED and APPROVED this 25th day of August 2025.



Judge Jim O'Bryan



Commissioner Mike Vargas



Commissioner Tommy Holt

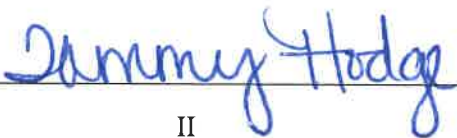


Commissioner Tim Sellman



Commissioner Mary Loftin

Filed the 25th day of August 2025.

Reagan County Clerk Tammy Hodge 


BUDGET CERTIFICATE

BUDGET OF REAGAN COUNTY, TEXAS


Budget Year from October 1, 2025, until September 30, 2026.

THE STATE OF TEXAS COUNTY OF REAGAN

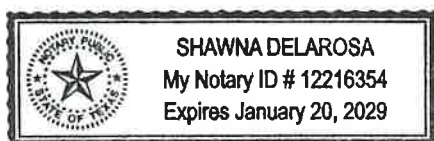
We, County Judge Jim O'Bryan; County and District Clerk Tammy Hodge; and County Auditor Ginna Hruska of Reagan County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Reagan County, Texas, as passed and approved by the Commissioners' Court on this the 25th day of August, 2025, as the same as it appears on file in the office of the County and District Clerk of said county.


County Judge Jim O'Bryan


County and District Clerk Tammy Hodge


County Auditor Ginna Hruska

Subscribed and Sworn to before me, the undersigned authority, this the 25th day of August, 2025.





Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 3

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
SECRETARY SALARY	5105	52,663.64	63,139.08	63,467.08	52,690.88	.00	63,467.08
SOCIAL SECURITY	5201	9,416.36	10,966.31	11,520.68	9,153.03	.00	11,520.68
HEALTH INSURANCE	5202	10,746.00	11,496.84	24,102.96	10,098.80	.00	25,708.56
RETIREMENT	5203	17,398.46	19,790.41	20,902.87	16,501.88	.00	20,902.87
OFFICE EXPENSE	5310	1,330.85	1,497.73	5,500.00	887.33	.00	5,500.00
EDUCATION-TRAVEL	5427	1,938.61	2,092.90	5,500.00	325.00	.00	5,500.00
PUBLICATIONS/NOTICES	5430	1,703.25	1,662.75	5,500.00	2,314.50	.00	5,500.00
COMPUTER EXPENSE	5462	.00	.00	5,000.00	.00	.00	5,000.00
COMPUTER MAINTENANCE	5470	5,610.00	5,610.00	8,000.00	1,402.50	.00	8,000.00
TOTAL AUDITOR OFFICE	9999	177,937.17	203,385.98	236,623.59	165,982.22	.00	238,229.19
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CAPITAL EXPENDITURES (1060)							
AMBULANCE-FIRE-EQUIPMENT	5026	.00	.00	415,883.55	.00	.00	415,883.55
SEWER IMPROVEMENTS	5033	.00	.00	.00	.00	.00	
4-H KITCHEN	5034	6,167.43	30,738.50	.00	.00	.00	
NORTH PARK	5035	108,694.00	.00	.00	.00	.00	250,000.00
COMMUNITY CENTER	5036	49,685.00	78,479.04	100,000.00	63,640.00	.00	130,000.00
SOUTH PARK	5037	.00	37,083.36	70,000.00	.00	.00	300,000.00
SCALES	5038	.00	7,140.00	.00	.00	.00	
GIRLS SOFTBALL FIELD	5039	.00	30,346.93	16,000.00	5,739.56	.00	
N. FIRE RESCUE TRUCK	5040	.00	.00	280,000.00	.00	.00	280,000.00
RC ARENA	5041	.00	.00	200,000.00	95,680.00	.00	25,000.00
DISPATCH-CONSOLE	5042	.00	.00	.00	.00	.00	415,000.00
GOLF CRS CLBHS/CRTSHD REN	5043	.00	.00	.00	.00	.00	3,000,000.00
GOLF CSR PUMP STATION	5044	.00	.00	.00	.00	.00	100,000.00
GOLF CSR IRRIGATION	5045	.00	.00	.00	.00	.00	680,000.00
GOLF CRS RESTROOMS	5046	.00	.00	.00	.00	.00	75,000.00
GOLF CRS WATER WELLS	5047	.00	.00	.00	.00	.00	75,000.00
LIT LGE BSBL FLD LIGHTS	5048	.00	.00	.00	.00	.00	55,000.00
PURCHASE OF PROPERTY	5051	.00	.00	.00	.00	.00	250,000.00
JAIL-KITCHEN/SCAN/AC	5052	.00	.00	.00	.00	.00	65,000.00
OLD FIRE STATION RENO	5053	.00	.00	.00	.00	.00	200,000.00
COMM-DEPOT-BLDGS-PARKS	5090	.00	8,514.10	16,000.00	15,401.00	.00	16,000.00
SWIMMING POOL & BLDG	5290	.00	7,692.85	50,000.00	6,149.74	.00	100,000.00
AGENT - VEHICLE & BLDG	5351	.00	.00	.00	.00	.00	
MAINTENANCE EQUIPMENT	5353	.00	.00	.00	.00	.00	50,000.00
SHERIFF VEHICLES	5354	.00	499,954.25	250,000.00	.00	.00	280,000.00
SHERIFF EVIDENCE SOFTWARE	5358	.00	.00	.00	.00	.00	
FIRE TRUCK	5405	.00	.00	472,455.00	472,455.00	.00	
SHERIFF-ELECTRONIC EQUIP.	5422	.00	.00	.00	.00	.00	
CEMETERY-STILES	5443	.00	.00	43,000.00	.00	.00	43,000.00
TOTAL CAPITAL EXPENDITURE	9999	164,546.43	699,949.03	1,913,338.55	659,065.30	.00	6,804,883.55
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CEMETERY (1070)							
MAINT & SUPPLIES	5356	11,895.18	8,946.81	4,000.00	2,788.64	.00	4,000.00
LANDSCAPING	5413	500.00	349.99	7,600.00	1,239.98	.00	7,600.00
UTILITIES	5440	11,512.85	11,028.57	10,000.00	7,213.78	.00	10,000.00
WATER-LOADING RACK	5450	2.99	3,349.02	7,000.00	510.00	.00	7,000.00
TOTAL CEMETERY	9999	23,911.02	23,674.39	28,600.00	11,752.40	.00	28,600.00
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CEMETERY-STILES (1075)							
MAINTENANCE	5350	.00	.00	8,000.00	65.10	.00	8,000.00
UTILITIES	5440	92.58	82.63	600.00	72.29	.00	600.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis worksheet of Expenses
Budget Year:

PAGE: 4

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
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TOTAL CEMTERY-STILES	9999	92.58	82.63	8,600.00	137.39	.00	8,600.00
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CLERK OFFICE (1080)							
OFFICIAL SALARY	5101	65,173.08	75,173.04	75,173.08	62,644.20	.00	75,173.08
DEPUTY SALARIES	5104	106,783.07	126,334.08	126,334.16	105,278.40	.00	126,334.16
TEMPORARY SALARY	5107	38,472.08	66,817.04	67,267.08	55,980.15	.00	65,767.08
P-T, TEMP, SEASONAL	5108	.00	375.00	10,000.00	191.25	.00	10,000.00
ELEC. DEPUTY	5109	.00	.00	.00	.00	.00	
OVERTIME SALARY	5150	.00	6,436.25	4,076.35	4,076.35	.00	
SOCIAL SECURITY	5201	15,632.24	20,562.29	21,638.14	16,904.09	.00	20,943.74
HEALTH INSURANCE	5202	38,292.43	45,719.04	48,205.92	40,171.60	.00	51,417.12
RETIREMENT	5203	28,231.98	36,185.93	37,999.88	30,024.89	.00	37,999.88
OFFICE EXPENSE	5310	16,468.56	13,297.10	25,000.00	9,923.51	.00	25,000.00
COPIER	5331	2,658.33	2,844.91	8,000.00	2,545.68	.00	8,000.00
PRESERVATION/SOFTWARE	5357	39,918.37	42,873.97	50,000.00	42,582.30	.00	50,000.00
EDUCATION	5427	2,252.90	3,966.66	7,000.00	3,955.25	.00	7,000.00
TOTAL CLERK OFFICE	9999	353,883.04	440,585.31	480,694.61	374,277.67	.00	477,635.06
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ELECTIONS (1085)							
JUDGE/DELIVERY FEE	5107	25.00	225.00	400.00	125.00	.00	400.00
ELECTION WORKER SEASONAL	5108	997.50	4,377.00	14,346.59	2,002.50	.00	26,000.00
ELEC. ADMIN	5109	.00	.00	.00	.00	.00	60,000.00
SOCIAL SECURITY	5201	63.90	338.47	1,128.01	163.08	.00	6,609.60
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	12,854.28
RETIREMENT	5203	.00	.00	.00	.00	.00	8,328.00
ELECTION EXPENSE	5498	18,003.31	10,891.31	40,000.00	19,418.52	.00	40,000.00
TOTAL ELECTIONS	9999	19,089.71	15,831.78	55,874.60	21,709.10	.00	154,191.88
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COMMUNITY CENTER (1090)							
SUPPLIES	5311	8,002.79	3,119.41	13,000.00	2,737.38	.00	13,000.00
MAINTENANCE	5350	7,200.10	11,226.50	12,000.00	11,995.09	.00	12,000.00
COMMUNICATION	5420	1,079.88	1,079.88	14,000.00	899.90	.00	14,000.00
UTILITIES	5440	17,949.89	15,198.54	25,000.00	14,929.81	.00	25,000.00
TOTAL COMMUNITY CENTER	9999	34,232.66	30,624.33	64,000.00	30,562.18	.00	64,000.00
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COURTHOUSE (1100)							
TEMPORARY SALARY	5107	.00	.00	.00	.00	.00	
CUSTODIAN SALARY	5118	.00	.00	.00	.00	.00	
SOCIAL SECURITY	5201	.00	.00	.00	.00	.00	
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	
RETIREMENT	5203	.00	.00	.00	.00	.00	
SUPPLIES	5311	11,250.57	12,721.75	12,000.00	13,424.20	.00	15,000.00
MAINTENANCE	5350	61,860.62	65,869.38	70,000.00	72,027.07	.00	70,000.00
ELEVATOR	5359	9,896.76	6,351.33	10,500.00	6,627.16	.00	10,500.00
RENOVATION	5403	.00	2,100.00	100,000.00	3,552.00	.00	100,000.00
LANDSCAPING	5413	.00	.00	10.00	.00	.00	10.00
COMMUNICATION	5420	.00	.00	20,000.00	.00	.00	20,000.00
SECURITY/SAFETY	5436	5,572.88	2,019.99	200,000.00	1,610.00	.00	300,000.00
UTILITIES	5440	34,045.76	36,722.91	50,000.00	29,221.79	.00	50,000.00
MISC-MILEAGE	5500	183.13	92.46	2,000.00	113.90	.00	2,000.00
TOTAL COURTHOUSE	9999	122,809.72	125,877.82	464,510.00	126,576.12	.00	567,510.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET --(FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 5

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
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CVCOG 911 (1110)							
PART-TIME SALARY	5108	4,767.36	5,969.60	7,000.00	4,688.32	.00	7,000.00
SOCIAL SECURITY	5201	364.69	456.69	535.00	358.66	.00	535.50
RETIREMENT	5203	636.24	786.19	971.60	617.46	.00	971.60
911 EXPENDITURES	5343	.00	.00	1,600.00	.00	.00	1,600.00
MISC/MILEAGE	5500	.00	.00	700.00	.00	.00	700.00
TOTAL CVCOG 911	9999	5,768.29	7,212.48	10,806.60	5,664.44	.00	10,807.10
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DEPARTMENT OF PUBLIC SAFETY (1120)							
OFFICE EXPENSE	5310	257.98	.00	700.00	624.26	.00	700.00
SAFETY	5335	.00	.00	200.00	44.49	.00	200.00
RADAR-EQUIPMENT-SCALES	5344	.00	.00	800,000.00	16,645.00	.00	800,000.00
COMMUNICATION	5420	.00	.00	500.00	8.50	.00	500.00
TOTAL DEPARTMENT OF PUBLI	9999	257.98	.00	801,400.00	17,322.25	.00	801,400.00
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THP-COMMERICAL VEHICLES (1121)							
OFFICE SUPPLY	5310	1,049.99	.00	700.00	442.43	.00	700.00
SAFETY	5335	.00	.00	200.00	43.49	.00	200.00
RADAR	5344	256.45	.00	3,500.00	.00	.00	3,500.00
COMMUNICATION	5420	.00	.00	500.00	.00	.00	500.00
TOTAL THP-COMMERICAL VEHI	9999	1,306.44	.00	4,900.00	485.92	.00	4,900.00
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DEPOT (1130)							
UTILITIES	5440	1,464.47	1,796.42	2,000.00	1,030.85	.00	2,000.00
MISC-REPAIRS	5500	.00	.00	4,000.00	.00	.00	4,000.00
TOTAL DEPOT	9999	1,464.47	1,796.42	6,000.00	1,030.85	.00	6,000.00
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FIRE DEPARTMENT (1135)							
FIRE/EMS DIRECTOR SALARY	5102	67,771.08	77,771.04	116,344.00	61,873.60	.00	69,902.08
EMS CAPTAIN SALARY	5103	.00	.00	.00	.00	.00	
EMS SALARIES	5104	495,390.24	678,310.95	748,702.96	549,684.60	.00	753,502.96
EMS PART-TIME SALARY	5108	109,292.40	144,851.62	615,814.88	128,537.86	.00	625,414.88
FIRE CHIEF SALARY	5109	.00	.00	31,329.16	27,721.07	.00	69,902.08
EMS OVERTIME SALARY	5150	351,445.55	473,971.58	340,836.98	359,517.30	.00	385,477.92
FIRE CHIEF SUPPLEMENT	5152	3,600.00	4,800.00	.00	.00	.00	
SOCIAL SECURITY	5201	76,583.29	103,912.31	142,463.50	85,591.82	.00	146,378.15
HEALTH INSURANCE	5202	116,589.06	135,205.06	168,720.72	105,483.99	.00	179,959.92
RETIREMENT	5203	138,736.96	182,779.14	258,482.80	149,360.94	.00	265,585.46
OFFICE EXPENSE	5310	12,276.46	15,151.95	15,000.00	3,441.75	.00	15,000.00
FUEL-EMS	5330	13,876.82	11,761.54	20,000.00	6,803.70	.00	20,000.00
COPIER	5331	.00	.00	.00	.00	.00	
SAFETY	5335	191.50	273.37	3,000.00	1,079.50	.00	3,000.00
EMS TRNING CNTR SUPPLIES	5336	.00	2,210.26	1,500.00	.00	.00	1,500.00
EQUIPMENT PURCHASE	5353	68,935.03	45,076.22	111,000.00	68,456.92	.00	111,000.00
MAINT & SUPPLIES	5356	15,837.62	18,974.05	25,000.00	70,588.74	.00	35,000.00
COVID-19 EXPENSES	5403	.00	.00	.00	.00	.00	
OPERATION OF AMBULANCE	5404	79,971.36	92,326.65	95,000.00	59,301.47	.00	105,000.00
OPERATION OF TRUCKS	5405	63,593.66	70,118.99	85,000.00	87,906.28	.00	95,000.00
VOLUNTEER EXPENSE	5411	.00	.00	5,000.00	.00	.00	5,000.00
COMMUNICATION	5420	15,436.39	16,008.60	16,440.00	7,358.49	.00	20,000.00
EDUCATION	5427	19,297.47	26,019.59	33,765.00	16,088.69	.00	34,000.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis worksheet of Expenses
Budget Year:

PAGE: 6

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
COMMUNITY OUTREACH/EDUCAT	5428	.00	.00	.00	.00	.00	
UTILITIES	5440	9,040.58	17,231.72	19,000.00	15,868.39	.00	22,000.00
EMS UNIFORMS	5455	10,508.11	8,473.44	14,000.00	12,592.40	.00	14,000.00
CONTRACT BILLING	5486	13,915.16	38,714.06	35,000.00	8,450.51	.00	35,000.00
FIRE-FUEL	5500	6,500.22	5,336.04	15,000.00	2,991.32	.00	15,000.00
TOTAL FIRE DEPARTMENT	9999	1,688,788.96	2,169,278.18	2,916,400.00	1,828,699.34	.00	3,026,623.45
FIRE DEP / NORTH (1136)							
FUEL	5330	1,866.61	1,275.33	4,500.00	1,366.01	.00	4,500.00
SAFETY	5335	.00	.00	750.00	.00	.00	750.00
EQUIPMENT PURCHASE	5353	24,213.93	.00	6,000.00	2,250.00	.00	6,000.00
MAINT & SUPPLIES	5356	1,214.29	11,539.20	20,000.00	5,705.94	.00	20,000.00
OPERATION OF VOLUNTEERS	5404	.00	.00	6,000.00	.00	.00	6,000.00
OPERATION OF TRUCKS	5405	9,314.25	14,516.07	25,000.00	11,646.56	.00	25,000.00
COMMUNICATION	5420	901.38	1,131.15	1,000.00	892.99	.00	1,000.00
EDUCATION	5427	.00	.00	6,000.00	.00	.00	6,000.00
UTILITIES	5440	2,553.35	2,009.11	5,000.00	2,566.67	.00	5,000.00
MISC	5500	.00	.00	.00	.00	.00	
TOTAL FIRE DEPT / NORTH	9999	40,063.81	30,470.86	74,250.00	24,428.17	.00	74,250.00
GOLF COURSE (1137)							
PART-TIME SALARY	5108	.00	.00	76,757.20	.00	.00	
SOCIAL SECURITY	5201	.00	.00	5,871.93	.00	.00	
RETIREMENT	5203	.00	.00	10,653.90	.00	.00	
MAINT & SUPPLIES	5356	.00	.00	1,000,000.00	690,435.42	.00	200,000.00
COURSE MANAGEMENT	5357	.00	.00	.00	.00	.00	711,375.00
LANDSCAPING	5358	.00	.00	.00	.00	.00	38,625.00
UTILITIES	5440	.00	.00	25,000.00	21,423.54	.00	50,000.00
GOLF COURSE TOTAL	9999	.00	.00	1,118,283.03	711,858.96	.00	1,000,000.00
HEALTH & COMPLIANCE DEPARTMENTS (1140)							
HEALTH CONTRACT OFFICER	5102	18,000.00	16,500.00	18,000.00	16,500.00	.00	18,000.00
TOTAL HEALTH OFFICER	9999	18,000.00	16,500.00	18,000.00	16,500.00	.00	18,000.00
JUDICIAL DISTRICT ATTORNEY (1150)							
OFFICIAL SUPPLEMENT	5101	14,419.20	14,419.20	14,419.20	12,016.00	.00	14,419.20
ADA-1	5102	7,216.00	.00	11,999.98	9,333.38	.00	16,000.00
INVESTIGATOR-2	5103	5,281.02	3,566.32	8,666.64	6,499.98	.00	13,000.00
INVESTIGATOR-1	5104	14,588.00	14,588.16	13,397.02	11,230.42	.00	13,000.00
LA-1	5105	1,220.25	.00	7,728.80	4,166.69	.00	8,000.04
LA-2	5106	5,783.00	5,782.68	8,000.00	6,543.49	.00	8,000.04
PART-TIME SALARY	5108	.00	.00	5,917.20	6,712.50	.00	31,733.64
LA-3	5109	5,915.00	5,914.68	1,478.67	1,478.67	.00	5,914.70
LA-4	5112	5,354.31	7,728.84	5,028.59	1,932.21	.00	7,728.80
ADA-2	5116	10,560.00	483.09	10,131.68	3,493.80	.00	6,500.04
LA-5	5117	3,632.13	.00	8,000.50	4,666.69	.00	8,000.04
ADA-3	5135	2,871.00	717.75	4,333.32	3,493.80	.00	6,500.04
7-2015-2YR STATE SUPPLEME	5151	.00	.00	.00	.00	.00	
LONGEVITY	5152	249.36	.00	500.00	.00	.00	500.00
SEASONAL SALARY	5153	1,127.26	6,486.25	3,500.00	.00	.00	3,500.00
SOCIAL SECURITY	5201	5,983.84	4,566.08	7,915.88	5,474.91	.00	10,952.53
HEALTH INS SHARE	5202	2,688.70	3,861.14	35,000.00	.00	.00	35,000.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
RETIREMENT	5203	10,336.21	7,006.43	13,876.61	9,425.42	.00	19,386.24
OFFICE SUPPLY/EQUIP	5310	3,600.00	2,219.26	3,600.00	4,263.92	.00	4,000.00
FUEL	5330	3,000.00	.00	3,000.00	.00	.00	3,500.00
PROFESSIONAL SERVICES	5400	188.83	2,998.00	5,000.00	4,958.99	.00	5,000.00
TRAVEL	5425	3,817.42	1,791.20	4,000.00	2,245.06	.00	4,500.00
REGISTRATION FEES	5427	.00	520.00	2,000.00	.00	.00	2,000.00
DUES & SUBSCRIPTIONS	5430	350.00	.00	350.00	.00	.00	350.00
R&M VEHICLES	5454	1,692.84	7.50	1,800.00	407.50	.00	1,800.00
COMPUTER EXPENSE	5462	3,500.00	.00	3,500.00	286.84	.00	4,000.00
R&M OFFICE EQUIPMENT	5572	.00	.00	.00	.00	.00	
LAW LIBRARY	5820	3,000.00	1,452.66	3,000.00	.00	.00	3,000.00
TOTAL JUDICIAL DISTRICT A	9999	116,374.37	84,109.24	186,144.09	98,630.27	.00	236,285.31
JUDGE OFFICE (1160)							
OFFICIAL SALARY	5101	65,173.08	75,173.04	75,173.08	62,644.20	.00	75,173.08
SECRETARY SUPPLEMENT	5105	2,522.18	2,700.36	2,700.36	2,250.30	.00	2,700.36
STATE SUPPLEMENT	5151	25,200.00	25,200.00	25,200.00	21,000.00	.00	34,650.00
SOCIAL SECURITY	5201	7,074.99	7,853.88	7,885.12	6,547.10	.00	8,608.04
HEALTH INSURANCE	5202	10,678.92	11,429.76	12,051.48	10,042.90	.00	12,854.28
RETIREMENT	5203	12,453.00	13,574.76	14,306.59	11,312.30	.00	15,618.25
OFFICE EXPENSE	5310	8,360.59	8,969.12	15,500.00	1,008.38	.00	15,500.00
EDUCATION-TRAVEL	5427	1,762.40	2,284.44	3,000.00	3,093.56	.00	3,000.00
MISC	5500	155.85	.00	.00	.00	.00	
TOTAL JUDGE OFFICE	9999	133,381.01	147,185.36	155,816.63	117,898.74	.00	168,104.01
JUDICIAL DISTRICT (1170)							
OFFICIAL SALARY	5101	8,949.96	8,949.96	8,950.00	7,458.30	.00	8,950.00
COURT REPORTER SALARY	5110	16,883.79	19,455.82	20,200.31	1,616.69	.00	20,200.31
	5113	.00	.00	.00	.00	.00	
ADMINISTRATOR SALARY	5116	12,255.60	14,094.00	14,093.94	11,745.00	.00	14,093.94
PART-TIME SALARY CROCKETT	5131	1,200.00	1,200.00	1,200.00	1,200.00	.00	1,200.00
SOCIAL SECURITY	5201	2,229.12	2,566.52	3,399.99	1,022.17	.00	3,399.99
HEALTH INSURANCE	5202	.00	.00	2,500.00	.00	.00	2,500.00
RETIREMENT	5203	5,104.14	5,589.96	6,168.86	2,742.02	.00	6,168.86
SUPPLIES	5311	25.14	6.99	500.00	.00	.00	500.00
PROFESSIONAL SERVICE	5400	4,608.52	9,884.90	20,000.00	4,962.00	.00	20,000.00
CRT APPT ATTORNEY	5416	42,722.50	40,163.00	60,000.00	38,201.00	.00	60,000.00
COURT COSTS	5417	.00	.00	10.00	.00	.00	10.00
COMMUNICATION	5420	117.53	85.50	500.00	128.07	.00	500.00
EDUCATION	5427	.00	.00	1,500.00	.00	.00	1,500.00
COMPUTER/SOFTWARE MAINTEN	5470	.00	.00	31,000.00	.00	.00	31,000.00
COURT REPORTER	5476	326.16	443.06	3,000.00	900.00	.00	3,000.00
DIST JURORS	5485	3,350.00	2,590.80	15,000.00	3,040.00	.00	15,000.00
MISC	5500	690.08	817.61	3,000.00	1,573.97	.00	3,000.00
TOTAL JUDICIAL DISTRICT	9999	91,762.54	105,848.12	191,023.10	74,589.22	.00	191,023.10
JURY (1180)							
PROFESSIONAL SERVICE	5400	1,757.15	1,350.35	3,000.00	.00	.00	3,000.00
CRT APPT COURT REPORTER	5415	.00	.00	3,000.00	.00	.00	3,000.00
CRT APPT ATTORNEY	5416	23,685.00	24,913.00	35,000.00	27,830.00	.00	35,000.00
COURT COSTS	5417	.00	.00	10.00	.00	.00	10.00
TV-VCR COURTROOM	5465	2,283.27	1,820.47	3,000.00	969.84	.00	3,000.00
JUROR MEALS	5483	.00	.00	1,500.00	.00	.00	1,500.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
JURORS	5484	1,090.00	120.00	2,500.00	.00	.00	2,500.00
TOTAL JURY	9999	28,815.42	28,203.82	48,010.00	28,799.84	.00	48,010.00
JUSTICE OF THE PEACE (1190)							
OFFICIAL SALARY	5101	65,173.08	75,173.04	75,173.08	62,644.20	.00	75,173.08
JP CLERK	5108	104,894.82	125,578.35	126,334.16	101,701.51	.00	126,334.16
SOCIAL SECURITY	5201	12,160.46	14,473.40	15,465.79	11,775.04	.00	15,465.79
HEALTH INSURANCE	5202	32,036.76	34,289.28	36,154.44	30,128.70	.00	38,562.84
RETIREMENT	5203	22,879.84	26,525.93	28,060.81	21,716.79	.00	28,060.81
OFFICE EXPENSE	5310	1,957.29	3,408.32	7,831.30	6,553.79	.00	3,000.00
PROFESSIONAL SERVICE	5400	.00	.00	200.00	.00	.00	200.00
COMMUNICATION	5420	660.00	660.00	660.00	550.00	.00	660.00
EDUCATION-TRAVEL	5427	1,059.35	1,559.87	2,000.00	1,033.54	.00	2,000.00
COMPUTER MAINTENANCE	5470	96,148.21	73,530.41	4,168.70	10,000.00	.00	10,000.00
TOTAL JUSTICE OF THE PEAC	9999	336,969.81	355,198.60	296,048.28	246,103.57	.00	299,456.68
LEC DISPATCH (1200)							
HOUSING INMATES	5049	.00	.00	.00	.00	.00	
NON-COUNTY INMATE EXPENSE	5050	.00	.00	.00	.00	.00	
SUPERVISOR SALARY/HEAD	5109	59,467.08	68,011.57	65,900.08	54,916.70	.00	65,900.08
DISPATCHER SALARY	5120	333,102.48	347,552.09	354,600.50	264,327.39	.00	352,200.52
OVERTIME SALARY	5150	24,897.00	45,646.57	45,000.00	65,246.40	.00	55,000.00
SOCIAL SECURITY	5201	30,249.09	34,161.80	35,610.79	28,621.30	.00	36,100.40
HEALTH INSURANCE	5202	74,752.44	74,265.18	84,360.36	63,270.27	.00	89,979.96
RETIREMENT	5203	55,942.72	60,446.54	64,611.48	50,110.90	.00	65,499.80
UNIFORMS	5205	475.00	210.55	1,000.00	447.37	.00	1,000.00
OFFICE EXPENSE	5310	12,953.36	12,565.81	15,000.00	14,687.10	.00	15,000.00
MAINT & REPAIRS	5350	.00	.00	.00	.00	.00	
MEDICAL SERVICES	5391	.00	.00	.00	.00	.00	
EMPLOYEE EXPENSE	5411	632.13	1,208.24	1,000.00	106.62	.00	1,000.00
COMMUNICATION	5420	10,047.52	9,609.96	10,000.00	8,871.12	.00	10,000.00
EDUCATION	5427	825.00	352.00	1,000.00	683.40	.00	2,500.00
COMM EQUIPMENT	5429	.00	6,000.00	6,000.00	5,967.00	.00	6,000.00
UTILITIES	5440	284.03	348.29	600.00	219.67	.00	600.00
TOTAL DISPATCH	9999	603,627.85	660,378.60	684,683.21	557,475.24	.00	700,780.76
LEC JAIL (1210)							
NON-COUNTY INMATE EXPENSE	5050	.00	.00	10.00	.00	.00	10.00
ADMINISTRATOR SALARY	5116	63,000.00	73,899.96	73,900.00	61,583.30	.00	73,900.00
COOK SALARY	5130	72,349.22	90,600.00	91,200.00	74,322.74	.00	91,200.00
JAILER SALARY	5133	250,426.83	319,424.55	333,600.00	219,139.69	.00	333,600.00
DOCTOR/PART-TIME	5135	50,166.69	42,000.00	42,000.00	35,000.00	.00	42,000.00
OVERTIME SALARY	5150	18,764.90	22,086.12	30,000.00	19,278.81	.00	30,000.00
SOCIAL SECURITY	5201	29,537.56	36,845.38	40,496.04	27,630.36	.00	40,312.44
HEALTH INSURANCE	5202	77,434.34	93,220.58	108,463.32	69,296.01	.00	115,688.52
RETIREMENT	5203	54,357.49	67,023.26	73,475.17	49,897.38	.00	73,142.05
UNIFORMS	5205	3,677.39	4,965.18	5,000.00	1,003.99	.00	6,000.00
OFFICE EXPENSE	5310	9,142.26	8,021.63	10,000.00	9,170.23	.00	10,000.00
FUEL-TRANSPORT COST	5330	6,068.73	6,157.62	10,000.00	1,143.17	.00	10,000.00
GROCERY	5333	49,688.24	53,729.02	50,000.00	45,106.46	.00	50,000.00
JAIL SUPPLIES	5339	12,597.26	18,920.72	12,000.00	4,611.38	.00	12,000.00
MAINTENANCE & REPAIRS	5350	49,197.11	29,860.47	65,000.00	57,645.11	.00	70,000.00
MEDICAL SERVICES	5391	10,165.86	8,882.68	55,000.00	13,625.10	.00	45,000.00

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BUDGET ANALYSYS WORKSHEET -- (FUND: 100) GENERAL FUND
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Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REC/EDUCATION	5392	8.99	.00	1,000.00	.00	.00	1,000.00
EMPLOYEE EXPENSE	5411	1,974.38	2,656.08	4,000.00	1,748.86	.00	4,000.00
COMMUNICATION	5420	660.00	660.00	660.00	550.00	.00	660.00
EDUCATION-STAFF	5427	5,680.19	5,115.15	5,000.00	6,309.32	.00	6,000.00
COMM EQUIPMENT	5429	.00	.00	.00	.00	.00	
UTILITIES	5440	56,993.21	55,008.48	75,000.00	39,101.14	.00	70,000.00
COMPUTER EXPENSE	5462	5,520.00	6,200.00	10,500.00	9,020.00	.00	15,000.00
TOTAL LEC JAIL	9999	827,410.65	945,276.88	1,096,304.53	745,183.05	.00	1,099,513.01
LEC PATROL (1220)							
OFFICIAL SALARY	5101	77,131.08	87,296.76	87,296.75	72,747.30	.00	87,296.75
CHIEF DEPUTY	5102	67,771.08	77,936.76	77,936.75	64,947.30	.00	77,936.75
DEPUTIES SALARY	5104	500,876.18	557,911.39	646,500.80	391,582.80	.00	641,150.80
CAPTAIN	5105	195,506.40	213,945.90	213,750.24	177,425.30	.00	212,550.24
MHMR SUPPLEMENT	5110	12,000.00	12,000.00	12,000.00	10,000.00	.00	12,000.00
OVERTIME	5150	71,920.90	72,255.99	59,161.61	138,343.28	.00	75,000.00
SERVICE FEE-SHERIFF'S FEE	5160	.00	.00	.00	.00	.00	
SOCIAL SECURITY	5201	68,219.53	68,841.31	83,184.92	56,145.54	.00	85,361.34
HEALTH INSURANCE	5202	143,249.21	149,421.61	180,772.20	124,531.96	.00	192,814.20
RETIREMENT	5203	125,233.25	126,397.78	150,929.00	101,589.54	.00	154,877.83
UNIFORMS	5205	12,009.37	11,929.83	14,000.00	12,307.99	.00	19,000.00
EMC	5306	12,500.65	11,138.10	15,000.00	47,171.48	.00	15,000.00
OFFICE EXPENSE	5310	18,998.25	25,157.82	26,000.00	21,694.07	.00	26,000.00
FUEL	5330	65,990.83	73,168.98	65,000.00	49,672.93	.00	65,000.00
QUALIFING & AMMO	5336	6,485.00	5,126.99	19,600.00	9,807.10	.00	10,000.00
INVESTIGATION & EVIDENCE	5337	20,832.02	23,474.96	18,000.00	19,843.47	.00	18,000.00
EQUIPMENT	5353	13,806.06	33,567.27	65,476.16	61,102.60	.00	15,000.00
CANINE	5408	1,401.86	1,538.81	9,269.36	6,005.88	.00	5,500.00
WRECKER FEES	5410	.00	.00	500.00	.00	.00	500.00
EMPLOYEE EXPENSE	5411	436.04	195.00	2,000.00	.00	.00	2,000.00
COMMUNICATION	5420	8,855.00	8,910.00	11,700.00	6,980.00	.00	11,700.00
ELEC.EQUIP	5423	31,001.32	55,880.00	55,880.00	55,880.00	.00	60,000.00
PRISONERS TRANSPORT	5426	.00	.00	.00	.00	.00	
EDUCATION-TRAVEL	5427	4,794.91	5,988.27	10,000.00	2,900.23	.00	10,000.00
VICTIMS ASSISTANCE	5428	.00	.00	5,000.00	33.98	.00	5,000.00
COG TCLEOSE	5440	4,500.00	4,500.00	4,500.00	4,500.00	.00	4,500.00
CARS EXPENSE	5454	52,491.41	64,760.83	147,818.95	151,771.74	.00	60,000.00
TOTAL LEC PATROL	9999	1,516,010.35	1,691,344.36	1,981,276.74	1,586,984.49	.00	1,866,187.91
LIBRARY (1230)							
ASSISTANT SALARY	5103	98,804.16	123,684.08	125,134.16	104,228.40	.00	125,134.16
PART-TIME SALARY	5108	1,298.01	.00	.00	.00	.00	
SUPERVISOR SALARY	5109	53,467.08	63,467.04	63,467.08	52,889.20	.00	63,467.08
SOCIAL SECURITY	5201	11,580.53	19,467.56	14,427.99	18,596.99	.00	16,750.00
HEALTH INSURANCE	5202	29,319.69	32,393.74	36,154.44	30,128.70	.00	38,562.84
RETIREMENT	5203	20,595.12	33,934.82	26,177.85	32,567.17	.00	35,000.00
SUPPLIES	5311	50,108.00	6,059.32	10,600.00	3,756.33	.00	10,600.00
BOOK FUND	5314	15,644.44	16,323.52	17,700.00	15,845.40	.00	17,700.00
EQUIPMENT PURCHASE	5353	2,000.00	834.52	2,000.00	966.80	.00	2,000.00
COMMUNICATION	5420	2,103.93	2,399.88	1,500.00	1,999.90	.00	1,500.00
EDUCATION-TRAVEL	5427	3,263.87	1,938.74	4,000.00	3,348.00	.00	5,500.00
COMMUNITY PROGRAMS-EDUCAT	5428	3,306.04	2,357.70	5,747.00	2,126.29	.00	4,000.00
TECHNOLOGY SUPPORT	5472	5,097.02	4,015.01	7,000.00	3,376.81	.00	7,000.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
TOTAL LIBRARY	9999	296,587.89	306,875.93	313,908.52	269,829.99	.00	327,214.08
MAINTENANCE DEPARTMENT (1240)							
PART-TIME SALARY	5108	52,080.60	82,387.40	109,742.56	55,532.15	.00	109,742.56
MAINTENANCE LEADER	5109	60,400.08	67,013.28	67,467.08	55,989.35	.00	67,467.08
WORKMEN SALARY	5115	161,138.65	160,754.86	190,464.24	158,720.10	.00	190,464.24
SOCIAL SECURITY	5201	19,608.93	22,307.58	28,379.50	19,412.78	.00	28,379.50
HEALTH INSURANCE	5202	41,831.03	44,771.27	48,205.92	40,171.60	.00	51,417.12
RETIREMENT	5203	33,435.84	37,885.60	46,910.77	34,910.07	.00	46,910.77
FUEL	5330	9,692.80	9,547.17	15,000.00	9,047.64	.00	15,000.00
MAINT & SUPPLIES	5356	31,861.14	15,682.40	28,000.00	13,202.25	.00	28,000.00
NORTH PARK	5360	16,793.33	19,809.44	22,000.00	15,752.05	.00	22,000.00
SOUTH PARK	5361	20,025.76	863.92	3,000.00	1,886.74	.00	5,000.00
COMMUNICATION	5420	2,585.00	2,585.00	3,300.00	2,200.00	.00	3,300.00
UTILITIES	5440	36,879.28	30,832.82	50,000.00	21,502.69	.00	50,000.00
TIRES	5456	486.00	1,500.00	2,500.00	387.00	.00	2,500.00
TOTAL MAINTENANCE DEPARTM	9999	486,818.44	495,940.74	614,970.07	428,714.42	.00	620,181.27
NON-DEPARTMENTAL (1260)							
VETERANS	5030	.00	.00	1,000.00	.00	.00	1,000.00
UNEMPLOYMENT INS	5206	4,504.15	35,034.98	35,000.00	2,203.80	.00	35,000.00
INSURANCE	5282	317,800.68	557,514.78	400,000.00	37,942.85	.00	450,000.00
WELFARE	5302	.00	.00	3,600.00	900.00	.00	3,600.00
LOAN TO ANOTHER FUND	5304	.00	.00	500.00	.00	.00	500.00
POSTAGE	5312	20,090.16	17,211.94	19,000.00	11,773.22	.00	19,000.00
CONTRACT LABOR	5313	.00	.00	.00	.00	.00	50,000.00
COPIER/SUPPLIES	5331	8,886.02	7,689.46	20,000.00	7,880.50	.00	20,000.00
SAFETY	5335	1,826.66	20,976.86	50,000.00	2,332.50	.00	50,000.00
FURNITURE/EQUIP	5355	835.87	14,136.43	20,000.00	.00	.00	20,000.00
ROAD & BRIDGE	5390	2,250,000.00	350,000.00	2,952,843.40	200,000.00	.00	5,288,011.14
AIRPORT	5395	.00	72,120.00	1,840,000.00	1,507,083.90	.00	1,000,000.00
EXTERNAL AUDIT	5401	27,248.55	27,546.85	35,000.00	27,476.33	.00	35,000.00
GOLF CRS MAINT	5405	.00	39,070.27	30,000.00	.00	.00	85,000.00
APPRAISAL DIST	5406	58,603.92	65,154.68	85,000.00	55,127.00	.00	85,000.00
GRANT EXPENSE	5419	30,188.30	30,000.00	35,000.00	2,500.00	.00	35,000.00
COMMUNICATION	5420	193,457.07	173,009.20	140,000.00	153,727.76	.00	150,000.00
HISTORICAL COMMISSION	5424	.00	.00	2,000.00	.00	.00	2,000.00
PREDATORY CONTROL	5431	.00	.00	.00	.00	.00	15,000.00
ALCHOL & DRUG ABUSE	5432	.00	5,000.00	1,000.00	.00	.00	1,000.00
INFLUENCING LEGISLATIVE O	5433	.00	.00	1.00	.00	.00	1.00
INTERNET TECHNOLOGY FEES	5434	3,550.00	3,550.00	5,000.00	3,550.00	.00	5,000.00
CONTINGENCY	5442	9,100.00	.00	907,181.05	.00	.00	2,000,000.00
TRAILBLAZERS	5444	25,052.58	28,063.25	25,000.00	24,308.98	.00	25,000.00
ELECTION EXPENSE	5498	.00	.00	45,000.00	.00	.00	45,000.00
MISC & LEGAL	5500	69,708.23	64,804.06	70,950.00	75,741.93	.00	65,000.00
SOIL CONSERVATION	5600	1,500.00	1,500.00	1,500.00	1,500.00	.00	1,500.00
TOTAL NON-DEPARTMENTAL	9999	3,013,343.89	1,512,382.76	6,724,575.45	2,109,641.17	.00	9,401,612.14
PROBATION (1270)							
JUV OFFICER SUPPLEMENT-UP	5109	12,399.96	17,400.00	26,100.00	14,500.00	.00	26,100.00
SUPPLEMENT-ADULT OFFICER	5152	28,100.04	33,300.00	33,300.04	27,750.00	.00	33,300.04
SOCIAL SECURITY	5201	5,087.16	6,900.36	7,565.86	5,750.30	.00	7,565.86
HEALTH INSURANCE	5202	.00	.00	.00	.00	.00	.00
RETIREMENT	5203	8,914.35	11,879.40	13,727.33	9,899.50	.00	13,727.33

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BUDGET ANALYSIS WORKSHEET -- (FUND: 100) GENERAL FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 11

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
OFFICE EXPENSE	5310	5,895.61	5,485.22	6,000.00	3,784.04	.00	6,000.00
CARS EXPENSE	5454	267.09	20,300.65	4,000.00	349.52	.00	4,000.00
REAGAN COUNTY SECRETARY	5570	26,000.04	39,500.04	39,500.04	32,916.70	.00	39,500.04
JUV PROB DISTRICT-UPTON	5571	54,241.00	75,000.00	75,000.00	75,000.00	.00	75,000.00
JUVENILE DETENTION	5572	2,520.00	.00	4,000.00	.00	.00	4,000.00
TOTAL PROBATION	9999	143,425.25	209,765.67	209,193.27	169,950.06	.00	209,193.27
PUBLIC TRANSPORTATION (1280)							
COG TRANSPORTATION	5153	4,347.78	3,778.69	12,000.00	7,445.72	.00	12,000.00
INTERLOCAL GRANT	5154	70,088.90	55,069.85	67,000.00	55,069.85	.00	67,000.00
TOTAL PUBLIC TRANSPORTATI	9999	74,436.68	58,848.54	79,000.00	62,515.57	.00	79,000.00
SWIMMING POOLS (1290)							
TEMPORARY SALARY	5107	92,360.60	96,393.00	98,560.00	40,782.50	.00	98,560.00
SOCIAL SECURITY	5201	7,065.62	7,374.01	7,539.84	3,119.85	.00	7,539.84
MAINT & SUPPLIES	5356	26,316.75	23,488.98	88,000.00	16,888.94	.00	88,000.00
COMMUNICATION	5420	.00	.00	1,200.00	.00	.00	1,200.00
UTILITIES	5440	13,918.96	22,580.18	20,000.00	22,201.62	.00	20,000.00
TOTAL SWIMMING POOLS	9999	139,661.93	149,836.17	215,299.84	82,992.91	.00	215,299.84
TAX OFFICE (1300)							
CHAPTER 19 VOTER REG	5012	.00	.00	2,000.00	.00	.00	2,000.00
OFFICIAL SALARY	5101	65,173.08	75,173.04	75,173.08	62,644.20	.00	75,173.08
DEPUTIES SALARY	5104	106,334.16	126,334.08	126,334.16	105,278.40	.00	188,601.24
PART-TIME SALARY	5108	.00	.00	1,500.00	.00	.00	1,500.00
OVERTIME SALARY	5150	.00	2,622.10	2,577.09	2,577.09	.00	
SOCIAL SECURITY	5201	12,704.28	15,201.82	15,727.21	12,719.37	.00	20,293.49
HEALTH INSURANCE	5202	32,036.76	34,289.28	36,154.44	30,128.70	.00	51,417.12
RETIREMENT	5203	22,990.53	26,883.80	28,177.40	22,454.81	.00	36,820.08
OFFICE EXPENSE	5310	5,993.29	6,462.51	6,000.00	7,203.84	.00	8,000.00
EDUCATION	5427	2,103.45	8,026.17	5,500.00	3,142.13	.00	8,000.00
PUBLICATIONS & NOTICES	5430	.00	.00	800.00	.00	.00	800.00
COMPUTER CONTRACT	5462	50,236.02	60,368.43	62,000.00	52,629.32	.00	66,200.00
COMPUTER HARDWARE	5470	.00	.00	7,900.00	.00	.00	10,000.00
MOTOR VEHICLE EXPENSE	5481	.00	.00	200.00	.00	.00	200.00
VOTER REGISTRATION EXPENS	5482	281.38	.00	200.00	.00	.00	700.00
TOTAL TAX OFFICE	9999	297,852.95	355,361.23	370,243.38	298,777.86	.00	469,705.01
TREASURER'S OFFICE (1310)							
OFFICIAL SALARY	5101	65,173.08	75,173.04	75,173.08	62,644.20	.00	75,173.08
ASSISTANT SALARY	5103	.00	13,256.60	46,009.08	37,962.07	.00	46,009.08
SOCIAL SECURITY	5201	4,985.76	6,757.02	9,270.44	7,542.51	.00	9,270.44
HEALTH INSURANCE	5202	67.08	67.08	12,051.48	55.90	.00	12,854.28
RETIREMENT	5203	8,736.42	11,646.14	16,820.08	13,249.80	.00	16,820.08
OFFICE EXPENSE	5310	4,303.68	3,526.18	7,000.00	7,426.34	.00	7,000.00
EDUCATION	5427	2,093.48	2,271.76	3,500.00	1,829.85	.00	3,500.00
COMPUTER EXPENSE	5462	.00	2,654.81	3,000.00	.00	.00	3,000.00
MISC	5500	.00	.00	660.00	.00	.00	660.00
TOTAL TREASURER'S OFFICE	9999	85,359.50	115,352.63	173,484.16	130,710.67	.00	174,286.96
TOTAL EXP - GENERAL FUND	0999	11.516.606.05	11.745.712.04	22.376.485.60	11.575.592.75	.00	30.065.069.08

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BUDGET ANALYSIS WORKSHEET -- (FUND: 105) ROAD & BRIDGE FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES - ROAD & BRIDGE FUND (105)							
CURRENT ADVALOREM TAXES	2000	1,055,527.74	1,096,704.41	1,168,946.94	1,153,845.72	.00	1,233,185.75
DELINQUENT ADV. TAXES	2001	11,780.37	13,222.41	6,000.00	10,401.60	.00	6,000.00
GRANT REVENUE	2018	1,852,459.99	2,622,781.60	500,000.00	312,321.20	.00	100,000.00
INTEREST EARNED	2052	173,699.52	265,101.77	6,000.00	105,803.71	.00	6,000.00
MISC.	2057	2,199.06	28,109.22	30,000.00	30,365.82	.00	25,000.00
VEHICLE REGISTRATION	2115	263,229.29	264,732.08	190,000.00	238,367.29	.00	200,000.00
TRANSFER FROM GENERAL FUN	2390	2,250,000.00	350,000.00	4,452,843.42	200,000.00	.00	5,288,011.14
=====							
TOTAL REV - ROAD & BRIDGE	0999	5,608,895.97	4,640,651.49	6,353,790.36	2,051,105.34	.00	6,858,196.89
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 115) AIRPORT FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES - AIRPORT FUND (115)							
GRANTS	2018	46,393.68	22,219.30	5,000.00	226,916.47	.00	5,000.00
AIRPORT FUEL SYSTEM	2120	137,657.84	173,981.88	35,000.00	128,273.56	.00	35,000.00
TRANSFER FROM GENERAL FUN	2390	.00	72,120.00	340,000.00	1,507,083.90	.00	340,000.00

TOTAL REV-AIRPORT FUND	0999	184,051.52	268,321.18	380,000.00	1,862,273.93	.00	380,000.00
=====							

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BUDGET ANALYSYS WORKSHEET -- (FUND: 115) AIRPORT FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-AIRPORT FUND (115)							
CONTRACT MANAGER	5102	6,000.00	9,000.00	9,000.00	7,500.00	.00	9,000.00
MAINT & REPAIRS	5350	40,156.93	102,617.02	1,500,000.00	1,594,591.52	.00	1,000,000.00
EQUIPMENT PURCHASE	5353	.00	.00	.00	.00	.00	
UTILITIES	5440	3,427.66	4,273.61	6,000.00	3,002.35	.00	6,000.00
AIRPORT FUEL SYSTEM	5650	147,490.58	137,688.62	145,000.00	123,988.85	.00	145,000.00

TOTAL EXP-AIRPORT FUND	0999	197,075.17	253,579.25	1,660,000.00	1,729,082.72	.00	1,160,000.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 120) TRUST AND AGENCY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES - TRUST AGENCY (120)							
INTEREST EARNED	2052	.00	.00	.00	.00	.00	
ABUSED CHILDREN	2714	.00	.00	.00	.00	.00	
BREATH ALCOHOL	2715	.00	.00	.00	.00	.00	
CHILD SAFETY	2716	.00	.00	.00	.00	.00	
CJPF	2717	.00	.00	.00	.00	.00	
FEES TO CLERKS	2718	.00	.00	.00	.00	.00	
CVOC	2719	.00	.00	.00	.00	.00	
COMPREHENSIVE REHABILITAT	2720	.00	.00	.00	.00	.00	
CONSOLIDATED COURT COSTS	2721	6,639.24	5,466.19	.00	3,620.74	.00	
CRIME STOPPERS	2722	.00	.00	.00	.00	.00	
DPS ARREST FEES	2723	2,008.83	2,278.23	.00	2,303.01	.00	
FUGITIVE APPREHENSIVE	2724	.00	.00	.00	.00	.00	
GENERAL REVENUE	2725	.00	.00	.00	.00	.00	
GRAFFITI ERADICATION	2726	.00	.00	.00	.00	.00	
INDIGENT LEGAL - COUNTY	2727	.00	.00	.00	.00	.00	
JCPT	2728	.00	.00	.00	.00	.00	
JUROR DONATION	2729	20.00	60.00	.00	20.00	.00	
JURY FEES	2730	.00	.00	.00	.00	.00	
JUVENILE CRIME & DELINQUE	2731	.00	.00	.00	.00	.00	
JUVENILE PROBATION DIVERS	2732	.00	.00	.00	.00	.00	
LEMI	2733	.00	.00	.00	.00	.00	
LEOA	2734	.00	.00	.00	.00	.00	
LEOCE	2735	.00	.00	.00	.00	.00	
OCL	2736	.00	.00	.00	.00	.00	
SERV OF PEACE OFFICERS	2737	.00	.00	.00	.00	.00	
SERV OF PROSECUTORS	2738	.00	.00	.00	.00	.00	
TEXAS WEIGHT VIOLATIONS	2739	55,509.30	12,567.00	.00	1,981.00	.00	
TIME PAYMENT	2740	608.55	294.86	.00	319.13	.00	
TRAFFIC	2741	1,701.36	2,421.00	.00	2,334.62	.00	
TRAFFIC FTA	2742	3,885.82	3,411.46	.00	1,612.25	.00	
VISUAL RECORDING	2743	125.09	68.18	.00	203.14	.00	
WITNESS FEES	2744	.00	.00	.00	.00	.00	
CJC CORRECTIONAL MGMT	2745	.00	.00	.00	.00	.00	
FNTC-SEATBELT ADULT	2746	.00	.00	.00	.00	.00	
FNTC-1 SEAT BELT CHILD	2747	661.80	1,568.00	.00	1,088.36	.00	
BAIL BOND	2748	1,470.00	1,935.00	.00	1,770.00	.00	
DNA TEST	2749	255.60	37.40	.00	68.00	.00	
EMS TRAUMA	2750	780.27	396.77	.00	884.50	.00	
DRUG COURT PROGRAM (HB 53	2751	60.51	28.55	.00	.00	.00	
PEACE OFFICER FEE	2753	.00	.00	.00	.00	.00	
STATE TRAFFIC FEE	2754	2,088.47	1,500.00	.00	920.51	.00	
SEXUAL ASSAULT/SUBSTANCE	2755	870.00	190.00	.00	105.00	.00	
BIRTH CERTIFICATE	2756	288.00	228.60	.00	192.60	.00	
MARRIAGE CERTIFICATE	2757	402.50	432.50	.00	540.00	.00	
DECLARATION INFORMAL MARR	2758	.00	.00	.00	.00	.00	
NONDISCLOSURE FEES	2759	.00	.00	.00	.00	.00	
DIV/FAM/ILS	2761	.00	.00	.00	.00	.00	
JUDICIAL-CIVIL FEE	2762	.00	.00	.00	.00	.00	
INDIGENT LEGAL- DISTRICT	2763	30.00	60.00	.00	.00	.00	
JUDICIAL-CRIMINAL FEE	2764	.00	.00	.00	.00	.00	
OTHER CIVIL/ILS	2765	150.00	60.00	.00	.00	.00	
JURY SERVICE	2766	.00	.00	.00	.00	.00	
FAMILY PROTECTION FEE	2767	.00	.00	.00	.00	.00	
SJRF-STATE JURY REIMBURSE	2768	645.56	537.70	.00	362.07	.00	
JSF-JUDICIAL SALARY	2769	1,094.89	890.69	.00	543.11	.00	

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BUDGET ANALYSYS WORKSHEET --(FUND: 120) TRUST AND AGENCY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
INDIGENT DEFENSE COURT CO	2770	322.98	268.91	.00	181.03	.00	
E-FILING	2771	99.65	64.74	.00	.00	.00	
CJDF CIVIL JUSTICE DATA F	2772	7.78	5.41	.00	3.28	.00	
CHILD SAFETY SEAT	2773	.00	.00	.00	.00	.00	
TPDF-TRUANCY PREV-100% ST	2774	289.12	263.02	.00	177.91	.00	
CJCPT FEE	2775	10.00	10.00	.00	.00	.00	
TRAFFIC 9.1.19	2776	24,765.33	37,920.93	.00	37,562.45	.00	
TIME PAYMENT 1.1.20	2777	2,469.88	2,562.78	.00	4,155.63	.00	
ST CONS COURT COSTS (SCCC	2778	57,787.28	80,264.61	.00	85,336.14	.00	
DPSC-FTA 1.1.20	2779	1,535.80	1,873.80	.00	2,931.02	.00	
EXPUNCTION FILING FEE 1.1	2780	.00	.00	.00	.00	.00	
JP-LO CON CRT COSTS 1.1.2	2781	.00	.00	.00	.00	.00	
DWI TRAFFIC FINE 9.1.19	2782	.00	.00	.00	.00	.00	
CNTY DISPUTE RESOLUTION F	2783	975.00	1,620.00	.00	1,065.00	.00	
CURRENT ADVALOREM TAXES	2784	167,558.61	159,286.33	.00	150,280.50	.00	
STATE BASE COMP FEE	2785	1,219.00	3,405.00	.00	1,493.00	.00	
NON SUSPENSION FINE	2786	.00	.00	.00	.00	.00	
DIV/FAM/ILS	5761	.00	.00	.00	.00	.00	
TOTAL REV-TRUST AGENCY	0999	168,777.61	162,691.33	.00	151,773.50	.00	

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BUDGET ANALYSIS WORKSHEET -- (FUND: 120) TRUST AND AGENCY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-TRUST AGENCY (120)							
CONSOLIDATED COURT COSTS	2721	.00	.00	.00	.00	.00	
CRIME STOPPERS	2722	.00	.00	.00	.00	.00	
ABUSED CHILDREN	5714	.00	.00	.00	.00	.00	
BREATH ALCOHOL	5715	.00	.00	.00	.00	.00	
CHILD SAFETY	5716	.00	.00	.00	.00	.00	
CJPF	5717	.00	.00	.00	.00	.00	
CLERKS	5718	.00	.00	.00	.00	.00	
CVOC	5719	.00	.00	.00	.00	.00	
COMPREHENSIVE REHAB	5720	.00	.00	.00	.00	.00	
CONSOLIDATED COURT COST	5721	7,039.24	5,568.43	.00	4,328.01	.00	
CRIME STOPPERS	5722	.00	.00	.00	.00	.00	
DPS ARREST FEES	5723	2,272.80	2,050.41	.00	2,764.93	.00	
FUGITIVE APPREHENSIVE	5724	.00	.00	.00	.00	.00	
GENERAL REVENUE	5725	.00	.00	.00	.00	.00	
GRAFFITI ERADICATION	5726	.00	.00	.00	.00	.00	
INDIGENT LEGAL- COUNTY	5727	10.00	.00	.00	.00	.00	
JCPT	5728	.00	.00	.00	.00	.00	
JUROR DONATION	5729	40.00	30.00	.00	60.00	.00	
JURY FEES	5730	.00	.00	.00	.00	.00	
JUVENILE CRIME & DELINQUE	5731	.00	.00	.00	.00	.00	
JUVENILE PROBATION DIVERS	5732	.00	.00	.00	.00	.00	
LEMI	5733	.00	.00	.00	.00	.00	
LEOA	5734	.00	.00	.00	.00	.00	
LEOCE	5735	.00	.00	.00	.00	.00	
OCL	5736	.00	.00	.00	.00	.00	
PEACE OFFICERS SERVICE	5737	.00	.00	.00	.00	.00	
PROSECUTORS SERVICES FEES	5738	.00	.00	.00	.00	.00	
TEXAS WEIGHT VIOLATIONS	5739	54,259.30	18,400.00	.00	4,598.00	.00	
TIME PAYMENT	5740	590.16	305.25	.00	394.13	.00	
TRAFFIC	5741	1,836.75	2,033.00	.00	2,896.62	.00	
TRAFFIC FTA	5742	5,142.00	4,494.00	.00	4,074.00	.00	
VISUAL RECORDING	5743	146.24	64.21	.00	210.20	.00	
WITNESS FEES	5744	.00	.00	.00	.00	.00	
CJC CORRECTIONAL MGMT	5745	.00	.00	.00	.00	.00	
FNTC-SEATBELT ADULT	5746	.00	.00	.00	.00	.00	
FNTC-SEATBELT CHILD	5747	1,254.00	661.80	.00	1,454.00	.00	
BAIL BOND	5748	1,200.00	1,815.00	.00	2,175.00	.00	
DNA TEST	5749	289.60	3.40	.00	102.00	.00	
EMS TRAUMA	5750	889.41	396.08	.00	906.98	.00	
SPECIALTY DRUG COURT (HB	5751	76.13	28.55	.00	.00	.00	
JUD FUND-STAT CTY CRT	5752	.00	.00	.00	.00	.00	
PEACE OFFICER FEE	5753	.00	.00	.00	.00	.00	
STATE TRAFFIC FEE	5754	2,332.42	1,380.00	.00	1,220.51	.00	
SEXUAL ASSAULT/SUBSTANCE	5755	850.00	210.00	.00	120.00	.00	
BIRTH CERTIFICATE	5756	300.60	217.80	.00	253.80	.00	
MARRIAGE CERTIFICATE	5757	360.00	505.00	.00	540.00	.00	
DECLARATION INFORMAL MARR	5758	.00	.00	.00	.00	.00	
NONDISCLOSURE FEE	5759	.00	.00	.00	.00	.00	
JUDICIAL FUND	5760	.00	.00	.00	.00	.00	
DIV/FAM/ILS	5761	.00	.00	.00	.00	.00	
JUDICIAL-CIVIL FEE	5762	40.00	.00	.00	.00	.00	
INDIGENT LEGAL - DISTRICT	5763	30.00	80.00	.00	.00	.00	
JUDICIAL-CRIMINAL FEE	5764	.00	.00	.00	.00	.00	
OTHER CIVIL/ILS	5765	150.00	160.00	.00	.00	.00	
JURY SERVICE	5766	.00	.00	.00	.00	.00	

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BUDGET ANALYSYS WORKSHEET -- (FUND: 120) TRUST AND AGENCY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
FAMILY PROTECTION FEE	5767	.00	.00	.00	.00	.00	
SJRF-STATE JURY REIMBURSE	5768	683.22	547.84	.00	432.80	.00	
JSF-JUDICIAL SALARY	5769	1,193.36	989.92	.00	649.21	.00	
INDIGENT DEFENSE COURT CO	5770	341.79	273.99	.00	216.40	.00	
E-FILING	5771	130.93	124.77	.00	.00	.00	
CJDF CIVIL JUSTICE DATA F	5772	8.53	5.23	.00	4.22	.00	
CHILD SAFETY SEAT	5773	.00	.00	.00	.00	.00	
TPDF-TRUANCY PREV-100% ST	5774	298.38	265.13	.00	213.28	.00	
CJCPT FEE	5775	20.00	15.00	.00	.00	.00	
TRAFFIC 9.1.19	5776	26,871.40	31,567.28	.00	46,385.03	.00	
TIME PAYMENT 1.1.20	5777	2,498.20	2,230.42	.00	4,763.34	.00	
ST CON CRT COSTS (SCCC) 1	5778	63,802.49	68,449.89	.00	103,156.70	.00	
DPSC - FTA 1.1.20	5779	648.00	656.00	.00	1,336.00	.00	
EXPUNCTION FILING FEE 1.1	5780	.00	.00	.00	.00	.00	
JP LO CONS CRT COSTS 1.1.	5781	.00	.00	.00	.00	.00	
DWI TRAFFIC FINE 9.1.19	5782	.00	.00	.00	.00	.00	
CNTY DISPUTE RESOLUTION F	5783	1,100.00	1,460.00	.00	1,405.00	.00	
STATE BASE COMP FEE	5785	1,514.00	3,352.00	.00	1,735.00	.00	
NON SUSPENSION FINE	5786	.00	.00	.00	.00	.00	
TOTAL EXP-TRUST AGENCY	0999	178,218.95	148,340.40	.00	186,395.16	.00	

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BUDGET ANALYSIS WORKSHEET -- (FUND: 121) RTF RECORDS TECHNOLOGY FEE FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - RFT RECORDS TECHNOLOGY (121)							
RTF DISTRICT CLERK	2009	214.86	268.82	1,000.00	178.01	.00	1,000.00
TOTAL REV -	0999	214.86	268.82	1,000.00	178.01	.00	1,000.00

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - RAF CLERK RECORDS (122)							
RAF CLERK FEES	2009	30.00	20.00	800.00	.00	.00	800.00
TOTAL REV -	0999	30.00	20.00	800.00	.00	.00	800.00

BUDGET ANALYSIS WORKSHEET -- (FUND: 122) RAF CLERK RECORDS ARCHIVE TECHNOLOGY PAGE: 25
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

		Budget Year:					
Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-RAF CLERK RECORDS (122)							
RAF DISTRICT CLERK	5005	.00	.00	8,500.00	.00	.00	8,500.00
TOTAL EXP -	0999	.00	.00	8,500.00	.00	.00	8,500.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 124) 8TH APPELLATE COURT FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - 8TH APPELATE COURT (124)							
CLERK	2009	250.00	440.00	.00	280.00	.00	
TOTAL REV -	0999	250.00	440.00	.00	280.00	.00	

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BUDGET ANALYSYS WORKSHEET -- (FUND: 125) CLERK RECORDS MANAGEMENT
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES-CLERKS RECORDS MAN. (125)							
CLERK	2009	26,771.85	29,700.37	20,000.00	21,145.00	.00	20,000.00
INTEREST EARNED	2052	.00	.00	.00	.00	.00	
REGISTRATION	2071	.00	.00	.00	.00	.00	
=====							
TOTAL REV - CLERKS RECORD	0999	26,771.85	29,700.37	20,000.00	21,145.00	.00	20,000.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 128) J.P. TECHNOLOGY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -J.P. TECH (128)							
JUSTICE OF THE PEACE	2054	4,004.64	5,416.24	5,000.00	5,448.62	.00	5,000.00
REGISTRATION	2071	.00	.00	.00	.00	.00	
TOTAL REV-J.P. TECH	9999	4,004.64	5,416.24	5,000.00	5,448.62	.00	5,000.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 130) RECORDS MNGT & PRESERV FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES-RCRDS MNGT & PRESERV (130)							
CLERK	2009	2,435.27	3,530.68	1,500.00	2,794.35	.00	1,500.00
INTEREST EARNED	2052	.00	.00	.00	.00	.00	

TOTAL REV-RCRDS MNGT & PR	0999	2,435.27	3,530.68	1,500.00	2,794.35	.00	1,500.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 130) RECORDS MNGT & PRESERV FUND

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For
Budget Analysis Worksheet of Expenses
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-RCRDS MNGT & PRESERV (130)							
RECORDS	5005	.00	.00	26,000.00	.00	.00	26,000.00
TOTAL EXP-RCRDS MNGT & PR	0999	.00	.00	26,000.00	.00	.00	26,000.00

For Reagan County
Budget Analysis Worksheet of Expenses
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-DIST CLERK RCDS MGT (131)							
CLERK	2009	.00	.00	.00	.00	.00	
RECORDS-DISTRICT	5005	.00	.00	7,100.00	.00	.00	7,100.00
TOTAL EXP -DIST CLERK RCD	0999	.00	.00	7,100.00	.00	.00	7,100.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 132) CTY CHILD ABUSE PREVENTION FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - CTY CHILD ABUSE (132)							
CLERK	2009	27.92	27.91	10.00	30.56	.00	10.00
TOTAL REV -	0999	27.92	27.91	10.00	30.56	.00	10.00

For Reagan County
Budget Analysis Worksheet of Expenses
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-CTY CHILD ABUSE (132)							
PREVENTION ABUSED CHILDRE	5714	.00	.00	250.00	.00	.00	250.00
TOTAL EXP -	0999	.00	.00	250.00	.00	.00	250.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 133) CLERK OF THE COURT FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - CLK OF THE CRT FUND (133)							
CLK OF THE CRT FUND	2718	3,865.77	5,689.23	400.00	4,556.27	.00	400.00
TOTAL REV-CLK OF THE CRT	0999	3,865.77	5,689.23	400.00	4,556.27	.00	400.00

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		Budget Year:					
Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
<hr/>							
EXPENSES-CLK OF THE CRT FUND (133)							
CLK OF THE CRT FUND	5718	.00	.00	250.00	.00	.00	250.00
<hr/>							
TOTAL EXP-CLK OF THE CRT	0999	.00	.00	250.00	.00	.00	250.00
<hr/>							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 134) COUNTY JURY FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -COUNTY JURY FUND (134)							
COUNTY JURY FEE	2718	618.45	1,031.49	10.00	728.51	.00	10.00
TOTAL REV-COUNTY JURY FUN	0999	618.45	1,031.49	10.00	728.51	.00	10.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 135) COURT SECURITY FEE
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES-COURT SECURITY FEE (135)							
CLERK	2009	3,981.59	2,973.41	3,000.00	1,493.81	.00	3,000.00
JUSTICE OF THE PEACE	2054	4,762.08	6,514.82	6,000.00	6,593.03	.00	6,000.00

TOTAL REV-COURT SECURITY	0999	8,743.67	9,488.23	9,000.00	8,086.84	.00	9,000.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 135) COURT SECURITY FEE
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-COURT SECURITY (135)							
SECURITY	5020	.00	.00	11,000.00	.00	.00	11,000.00
TOTAL EXP-COURT SECURITY	0999	.00	.00	11,000.00	.00	.00	11,000.00

For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year: _____

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-COUNTY SP. COURT (136)							
COUNTY SPEC. COURT EXP.	5718	.00	.00	200.00	.00	.00	200.00
TOTAL EXP-COUNTY SP COURT	0999	.00	.00	200.00	.00	.00	200.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 138) COURT REPORTER SERVICE FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES-CRT RPTR SVC FUND (138)							
CRT REPORTER SVC FEE	2718	51.88	66.73	15.00	91.50	.00	15.00
TOTAL REV-CRT RPTR SVC FU	0999	51.88	66.73	15.00	91.50	.00	15.00

BUDGET ANALYSIS WORKSHEET -- (FUND: 139) LO TRUANCY PREVENTION & DIVERSION FUNPAGE: 58
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES-LO TRUANCY PRVN/DVSN (139)							
LO TRUANCY PRVN/DVSN FEE	2718	4,208.02	6,102.85	10.00	6,358.14	.00	10.00
TOTAL REV-LO TRUANCY PRVN	0999	4,208.02	6,102.85	10.00	6,358.14	.00	10.00

BUDGET ANALYSIS WORKSHEET -- (FUND: 139) LO TRUANCY PREVENTION & DIVERSION FUNPAGE: 59
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

Description		Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-LO TRUANCY PRVN/DVSN (139)								
TRUANCY PREVENTION EXP.		5718	.00	.00	10.00	.00	.00	10.00
TOTAL EXP-LO TRUANCY PRVN		0999	.00	.00	10.00	.00	.00	10.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 142) SCHOOL FUND
For REAGAN COUNTY
Budget Analysis worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -SCHOOL FUND (142)							
INTEREST EARNED	2052	217.79	218.39	500.00	189.06	.00	500.00
SCHOOL LAND LEASE REVENUE	2060	20,000.00	20,000.00	20,000.00	20,000.00	.00	20,000.00
SCHOOL LAND ROYALTY	2061	167,527.78	110,450.19	200,000.00	73,065.81	.00	200,000.00
TOTAL REV - SCHOOL FUND	0999	187,745.57	130,668.58	220,500.00	93,254.87	.00	220,500.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 142) SCHOOL FUND
For REAGAN COUNTY
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-SCHOOL FUND (142)							
SCHOOL LAND TAX EXPENSE	5060	10,552.51	11,460.28	42,000.00	8,287.45	.00	42,000.00
SCHOOL LAND TRANSFER TO R	5390	206,460.44	173,903.31	200,000.00	126,228.04	.00	200,000.00

TOTAL EXP - SCHOOL FUND	0999	217,012.95	185,363.59	242,000.00	134,515.49	.00	242,000.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 145) 4-H EXTENSION SERV PROJ
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES-4-H PROJECT (145)							
PROJECT FEES	2017	.00	.00	10.00	.00	.00	10.00
TOTAL REV - 4-H EXT FUND	0999	.00	.00	10.00	.00	.00	10.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 145) 4-H EXTENSION SERV PROJ
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-4-H PROJECT (145)							
PROJECT EXPENSE	5017	.00	.00	50.00	.00	.00	50.00
TOTAL EXP - 4-H EXT FUND	0999	.00	.00	50.00	.00	.00	50.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 147) FIRE/EMS CONTRIBUTION FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-FIRE/EMS CONTRIB FUND (147)							
CONTRIB. EXP.-SUPPLIES	5311	.00	6,429.50	6,000.00	.00	.00	6,000.00
CONTRIBUTIONS EXP-EQUIPME	5321	26,714.25	9,129.25	20,000.00	.00	.00	17,000.00
CONTRIB. EXP-COMMUNITY OU	5428	4,540.94	7,087.64	10,000.00	5,024.11	.00	10,000.00

TOTAL EXP - FIRE/EMS CONT	0999	31,255.19	22,646.39	36,000.00	5,024.11	.00	33,000.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 148) HAVA GRANT
For REAGAN COUNTY
Budget Analysis worksheet of Revenues
Budget Year:

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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - HAVA GRANT (148)							
INTEREST EARNED	2052	7.67	1.76	10.00	.35	.00	10.00
HAVA GRANT	2718	.00	.00	.00	.00	.00	
TOTAL REV - HAVA GRANT	0999	7.67	1.76	10.00	.35	.00	10.00

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BUDGET ANALYSIS WORKSHEET -- (FUND: 151) PRETRIAL INTERVENTION PROGRAM
For REAGAN COUNTY
Budget Analysis worksheet of Revenues
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -PRETRIAL INTERVENTIO (151)							
CTY ATTY-PRE-TRIAL PROGRA	2015	1,950.00	950.00	15,000.00	400.00	.00	15,000.00
TOTAL REV - PRETRIAL INTE	0999	1,950.00	950.00	15,000.00	400.00	.00	15,000.00

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BUDGET ANALYSYS WORKSHEET --(FUND: 151) PRETRIAL INTERVENTION PROGRAM

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For
REAGAN COUNTY
Budget Analysis worksheet of Expenses
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-PRETRIAL INTERVENTIO (151)							
SECRETARY SALARY	5104	.00	.00	38,080.32	.00	.00	38,080.32
SOCIAL SECURITY	5201	.00	.00	2,913.14	.00	.00	2,913.14
HEALTH INSURANCE	5202	.00	.00	12,051.48	.00	.00	12,854.28
RETIREMENT	5203	.00	.00	5,285.55	.00	.00	5,285.55
PRETRIAL INTERVENT PROGRA	5310	1,021.04	947.86	15,000.00	676.15	.00	13,000.00

TOTAL EXP -PRETRIAL INTER	0999	1,021.04	947.86	73,330.49	676.15	.00	72,133.29
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 155) HOT CHECK FUND
For REAGAN COUNTY
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Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES-HOT CHECK FUND (155)							
COUNTY ATTORNEY	2015	.00	.00	10.00	75.00	.00	10.00
INTEREST EARNED	2052	.00	.00	.00	.00	.00	

TOTAL REV - HOT CHECK FUN	0999	.00	.00	10.00	75.00	.00	10.00
=====							

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BUDGET ANALYSIS WORKSHEET -- (FUND: 159) RC BEAUTIFICATION FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 81

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-RC BEAUTIFICATION (159)							
NORTH PARK	5360	.00	.00	.00	.00	.00	
SOUTH PARK	5361	.00	.00	125.00	.00	.00	125.00
GLEN REST CEMETERY	5370	.00	.00	160.00	.00	.00	160.00
STILES CEMETERY	5371	.00	.00	.00	.00	.00	

TOTAL EXP-RC BEAUTIFICATION	0999	.00	.00	285.00	.00	.00	285.00
=====							

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 160) LEOSE
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 83

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-LEOSE (160)							
EDUCATION	5427	.00	3,165.00	3,000.00	11,868.45	.00	3,000.00
TOTAL EXP - LEOSE FUND	0999	.00	3,165.00	3,000.00	11,868.45	.00	3,000.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 165) LAW LIBRARY
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 85

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-LAW LIBRARY (165)							
LAW BOOKS	5030	1,000.00	2,500.00	2,500.00	2,482.58	.00	2,500.00
TOTAL EXP - LAW LIBRARY	0999	1,000.00	2,500.00	2,500.00	2,482.58	.00	2,500.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 170) LATERAL ROAD FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 87

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-LATERAL ROAD (170)							
EQUIPMENT	5353	.00	31,000.00	31,000.00	.00	.00	31,000.00
TOTAL EXP -LATERAL ROAD	0999	.00	31,000.00	31,000.00	.00	.00	31,000.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 185) PROBATION FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 89

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
EXPENSES-PROBATION FUND (185)							
JUV PROBATION DISB	5800	.00	.00	1,000.00	.00	.00	1,000.00
RESTITUTION PAYMENT	5810	.00	.00	900.00	.00	.00	900.00

TOTAL EXP -PROBATION FUND	0999	.00	.00	1,900.00	.00	.00	1,900.00
=====							

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 186) ADULT BOND SUPERVISION FEES
For REAGAN COUNTY
Budget Analysis worksheet of Revenues
Budget Year:

PAGE: 90

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - ADULT BOND SUPERVISION (186)							
PROBATION BOND FEES	2800	.00	.00	100.00	.00	.00	100.00
TOTAL REV -	0999	.00	.00	100.00	.00	.00	100.00

For Budget Analysis Worksheet of Expenses
Budget Year:

		Budget Year					
Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES-ADULT BOND SUPERVISION (186)							
BOND FEE DISTRIBUTION	5800	.00	.00	750.00	.00	.00	750.00
TOTAL EXP -	0999	.00	.00	750.00	.00	.00	750.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSYS WORKSHEET -- (FUND: 190) D.A.R.E.
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -DARE FUND (190)							
D.A.R.E.	2012	8,011.12	3,353.00	.00	3,625.00	.00	
TOTAL REV -DARE FUND	0999	8,011.12	3,353.00	.00	3,625.00	.00	

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 215) LIBRARY MEMORIAL FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

PAGE: 94

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES - LIBRARY MEMORIAL FUND (215)							
DONATIONS-MEMORIALS	2012	155.00	.00	.00	270.00	.00	
LIBRARY FEES	2820	553.86	122.72	.00	141.00	.00	
LIBRARY FEES	5820	.00	.00	.00	.00	.00	
TOTAL REV -	0999	708.86	122.72	.00	411.00	.00	

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
REVENUES -AMBULANCE FUND (224)							
XXXXXAMBULANCE SERVICE	2004	.00	.00	.00	.00	.00	
<hr/>							
TOTAL REV -AMBULANCE FUND	0999	.00	.00	.00	.00	.00	

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 226) AMERICAN RESCUE FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Revenues
Budget Year:

PAGE: 100

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
=====							
REVENUES - AMERICAN RESCUE FUND (226)							
INTEREST EARNED	2052	783.05	722.40	10.00	202.20	.00	10.00
AMERICAN RESCUE GRANT REV	2718	.00	.00	.00	.00	.00	

TOTAL REV - AMERICAN RESC	0999	783.05	722.40	10.00	202.20	.00	10.00
=====							

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET -- (FUND: 226) AMERICAN RESCUE FUND
For REAGAN COUNTY
Budget Analysis Worksheet of Expenses
Budget Year:

PAGE: 101

Description	Line Item	FY2023	FY2024	FY2025	2025 YTD	Estimated	FY26 ADOPTED
EXPENSES- AMERICAN RESCUE FUND (226)							
SUPPLIES	5311	.00	.00	10.00	.00	.00	10.00
EQUIPMENT PURCHASE	5353	228,105.21	356,085.38	125,000.00	61,084.78	.00	65,000.00
PANDEMIC EXP	5355	27,324.54	.00	.00	.00	.00	
TOTAL EXP - AMERICAN RESC	0999	255,429.75	356,085.38	125,010.00	61,084.78	.00	65,010.00

Run Date: 08/22/25
Run Time: 13:56:13
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BUDGET ANALYSIS WORKSHEET
For REAGAN COUNTY
BUDGET SUMMARY FOR ALL FUNDS

PAGE: 102

FUND	DESCRIPTION	REVENUES	APPROPRIATION	BALANCE
100	GENERAL FUND	16,603,160.63	30,065,069.08	13,461,908.45-
105	ROAD & BRIDGE FUND	6,858,196.89	6,858,196.89	.00
110	INTEREST & SINKING FUND	.00	.00	.00
115	AIRPORT FUND	380,000.00	1,160,000.00	780,000.00-
120	TRUST AND AGENCY FUND	.00	.00	.00
121	RTF RECORDS TECHNOLOGY FEE FUN	1,000.00	10,500.00	9,500.00-
122	RAF CLERK RECORDS ARCHIVE TECH	800.00	8,500.00	7,700.00-
123	COURT FACILITY FEE FUND-CFFF	10.00	10.00	.00
124	8TH APPELLATE COURT FUND	.00	.00	.00
125	CLERK RECORDS MANAGEMENT	20,000.00	190,000.00	170,000.00-
126	CTY CLERK ARCHIVE FUND	24,000.00	10,600.00	13,400.00
127	FAMILY PROTECTION FUND	175.00	2,000.00	1,825.00-
128	J.P. TECHNOLOGY FUND	5,000.00	37,000.00	32,000.00-
129	GUARDIANSHIP/PROBATE CRT FEE	100.00	1,500.00	1,400.00-
130	RECORDS MNGT & PRESERV FUND	1,500.00	26,000.00	24,500.00-
131	DISTRICT CLERK RECORDS MGT FUN	350.00	7,100.00	6,750.00-
132	CTY CHILD ABUSE PREVENTION FUN	10.00	250.00	240.00-
133	CLERK OF THE COURT FUND	400.00	250.00	150.00
134	COUNTY JURY FUND	10.00	7.00	3.00
135	COURT SECURITY FEE	9,000.00	11,000.00	2,000.00-
136	COUNTY SPECIALTY COURT FUND	150.00	200.00	50.00-
137	JP COURT SECURITY FUND	10.00	750.00	740.00-
138	COURT REPORTER SERVICE FUND	15.00	15.00	.00
139	LO TRUANCY PREVENTION & DIVERS	10.00	10.00	.00
140	DRUG FORFEITURE FUND	10.00	1,000.00	990.00-
141	LANGUAGE ACCESS FEE - LAF	.00	.00	.00
142	SCHOOL FUND	220,500.00	242,000.00	21,500.00-
145	4-H EXTENSION SERV PROJ	10.00	50.00	40.00-
147	FIRE/EMS CONTRIBUTION FUND	2,000.00	33,000.00	31,000.00-
148	HAVA GRANT	10.00	130.00	120.00-
150	GRANTS	.00	585.00	585.00-
151	PRETRIAL INTERVENTION PROGRAM	15,000.00	72,133.29	57,133.29-
154	112TH D.A. HOT CHECK FUND	10.00	25.00	15.00-
155	HOT CHECK FUND	10.00	3,000.00	2,990.00-
159	RC BEAUTIFICATION FUND	.00	285.00	285.00-
160	LEOSE	2,000.00	3,000.00	1,000.00-
165	LAW LIBRARY	2,500.00	2,500.00	.00
170	LATERAL ROAD FUND	10,700.00	31,000.00	20,300.00-
185	PROBATION FUND	10.00	1,900.00	1,890.00-
186	ADULT BOND SUPERVISION FEES	100.00	750.00	650.00-
190	D.A.R.E.	.00	.00	.00
215	LIBRARY MEMORIAL FUND	.00	.00	.00
220	ACTIVITY, COMMUNITY, PARK FUND	.00	.00	.00
224	AMBULANCE FUND	.00	.00	.00
226	AMERICAN RESCUE FUND	10.00	65,010.00	65,000.00-
TOTAL ALL FUNDS:		24,156,767.52	38,845,326.26	14,688,558.74-

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

REAGAN COUNTY GENERAL FUND

(325) 884-2131

Taxing Unit Name

Phone (area code and number)

300 PLAZA BIG LAKE, TEXAS 76932

www.co.reagan.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	\$ 9,138,061,787
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.	\$ 9,138,061,787
4.	Prior year total adopted tax rate.	\$ 0.131319 /\$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.	\$ 9,138,061,787
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. <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 195,511</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 195,511
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. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 195,511
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.	\$ 9,137,866,276
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 11,999,754
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 11,999,754
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 <p>A. Certified values: \$ 8,115,191,838</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 246,321</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 8,115,438,159

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	\$ 8,115,438,159
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	\$ 836,910
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 836,910
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 8,114,601,249
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.147878 /\$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	\$ 0.162565 /\$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:

- 1. Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate:** The debt rate includes the 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.	\$ 0.131319 /\$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> .	\$ 9,138,061,787
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 12,000,011
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0 E. Add Line 31 to 32D.	\$ 12,000,011
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,114,601,249
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.147881 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 49,002
	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.	\$ 51,744
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ -0.000034 /\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.000031 /\$100
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 /\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.000000 /\$100
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.147881 /\$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.	\$ 5,737,483
	B. Divide Line 41A by Line 33 and multiply by \$100.	\$ 0.070705 /\$100
	C. Add Line 41B to Line 40.	\$ 0.218586 /\$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.	\$ 0.226236 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	
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..... 98.21 %</p> <p>C. Enter the 2023 actual collection rate. 99.02 %</p> <p>D. Enter the 2022 actual collection rate. 98.51 %</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>	100.00 %
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> .	\$ 8,115,438,159
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.226236 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §§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.	\$ 0.241437 /\$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.	\$ 5,737,483
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,115,438,159
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.070698 /\$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> .	\$ 0.162565 /\$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.	\$ 0.162565 /\$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> .	\$ 0.241437 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.170739 /\$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> .	\$
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)³⁶ Tex. Tax Code §26.041(i)³⁷ Tex. Tax Code §26.041(d)³⁸ Tex. Tax Code §26.04(c)³⁹ Tex. Tax Code §26.04(c)⁴⁰ Tex. Tax Code §26.045(d)⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.170739 /\$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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.144363 /\$100 \$ 0.000004 /\$100 \$ 0.144359 /\$100 \$ 0.144361 /\$100 \$ -0.000002 /\$100 \$ 8,966,396,652 \$ 0
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.132839 /\$100 \$ 0.000000 /\$100 \$ 0.132839 /\$100 \$ 0.132837 /\$100 \$ 0.000002 /\$100 \$ 9,209,308,042 \$ 184
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.143812 /\$100 \$ 0.000000 /\$100 \$ 0.143812 /\$100 \$ 0.143810 /\$100 \$ 0.000002 /\$100 \$ 8,145,596,055 \$ 162
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 346 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000004 /\$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)	\$ 0.170743 /\$100

⁴² Tex. Tax Code §26.013(b)

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

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

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

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

SECTION 6: De Minimis Rate

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.162568 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,115,438,159
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.006161 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.168729 /\$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> .	\$ 0.1 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
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> .	\$ _____
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)⁴⁹ Tex. Tax Code §26.063(a)(1)⁵⁰ Tex. Tax Code §26.042(b)⁵¹ Tex. Tax Code §26.042(f)⁵² Tex. Tax Code §26.042(c)⁵³ Tex. Tax Code §26.042(b)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

REAGAN COUNTY GENERAL FUND

Special Road and Bridge

(325) 884-2131

Taxing Unit Name

Phone (area code and number)

300 PLAZA BIG LAKE, TEXAS 76932

www.co.reagan.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	\$ 9,136,738,551
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.	\$ 9,136,738,551
4.	Prior year total adopted tax rate.	\$ 0.013042 /\$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.	\$ 9,136,738,551
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. <p>A. Absolute exemptions. Use prior year market value: \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 138,511</p> <p>C. Value loss. Add A and B. ⁶</p>	\$ 138,511
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. <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A. ⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 138,511
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.	\$ 9,136,600,040
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,191,595
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,191,595
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 <p>A. Certified values: \$ 8,113,901,061</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 8,113,901,061

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	\$ 8,113,901,061
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	\$ 836,910
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 836,910
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 8,113,064,151
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.014687 /\$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	\$ 0.162565 /\$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	Amount	Rate
29. Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.013042	/ \$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> .	\$ 9,136,738,551	
31. Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 1,191,613	
32. Adjusted prior year levy for calculating NNR M&O rate.		
A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year.	+ \$ 0	
B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	– \$ 0	
C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0	
D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 0	
E. Add Line 31 to 32D.	\$ 1,191,613	
33. Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 8,113,064,151	
34. Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.014687	/ \$100
35. Rate adjustment for state criminal justice mandate. ²⁶		
A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0	
B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– \$ 0	
C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ _____ / \$100	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ / \$100	
36. Rate adjustment for indigent health care expenditures. ²⁷		
A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0	
B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.	– \$ 0	
C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ _____ / \$100	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____ / \$100	

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.014687 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0 B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.014687 /\$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.	\$ 0.015201 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Current Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate 98.22 %</p> <p>C. Enter the 2023 actual collection rate 99.02 %</p> <p>D. Enter the 2022 actual collection rate 98.51 %</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%. ³⁴ 100.00 %</p>	100.00 %
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> .	\$ 8,113,901,061
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.000000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.015201 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

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

SPECIAL ROAD AND BRIDGE

2025 Tax Rate Calculation Worksheet - Taxing Units Other Than School Districts or Water Districts

Form 50-856

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).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.162565 /\$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. \$ 0.170743 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 69

De minimis rate. \$ 0.168729 /\$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

CYNTHIA AGUILAR REAGAN COUNTY TAX ASSESSOR-COLLECTOR

Printed Name of Taxing Unit Representative

sign
here

Cynthia Aguilar
 Taxing Unit Representative

7/28/2025

Date

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