

Clay County Taxpayer Impact Statement for Median –Value Homestead Property Section 551.043(c), Texas Government Code

Median Taxable Homestead Value Current Year 2025: \$153,680.00

Median Taxable Homestead Value Current Year 2026: \$154,240.00

Current Year (2025 Adopted Rate)	If Budget is Adopted with Rate Other than NNRR (2026 Proposed Rate)	If Budget is Adopted with NNRR (2026 NNRR)
\$887.19	\$902.92	\$855.42
Tax Rate per \$100 0.005773	Tax Rate per \$100 0.005854	Tax Rate per \$100 0.005546

2026 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CLAY COUNTY

Taxing Unit Name

100 N BRIDGE

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

940-538-5560

Phone (area code and number)

WWW.CO.CLAY.TX.US

Taxing Unit's Website Address

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

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

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

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

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

Insert hyperlink:

<https://www.claycountytexas.net/budget-1>

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ²	\$ 1,327,371,692
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ³	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,327,371,692
4.	Prior year total adopted tax rate.	\$ 0.5773 /\$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. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,327,371,692
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 186,560 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 17,327,934 C. Value loss. Add A and B. ⁷	\$ 17,514,494
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 882,000 B. Current year productivity or special appraised value: - \$ 19,530 C. Value loss. Subtract B from A. ⁸	\$ 862,470
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 18,376,964
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁹ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,308,994,728
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,556,826
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ¹⁰	\$ 2,721
17.	Adjusted prior year levy with refunds. Add Lines 15 and 16. ¹¹	\$ 7,559,547

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹² A. Certified values: \$ 1,426,780,121 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,320,066 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹³ Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.¹⁴ Enter the total from Form 50-110: - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,442,100,187
19.	Total value of properties under protest or not included on certified appraisal roll.¹⁵ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.¹⁶ \$ 5,716,560 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.¹⁷ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 5,716,560
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.¹⁸	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.¹⁹ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.²⁰ If completing this line, the taxing unit must include supporting documentation in Section 9.²¹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.²²	\$ 1,447,816,747
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed.²³	\$ 0
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year.²⁴	\$ 84,949,780

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 84,949,780
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 1,362,866,967
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²⁵	\$ 0.5546 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁶	\$ 0.5546 /\$100

Voter Approval Tax Rate

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

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

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

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

- 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 minimum dollar amount required to be paid toward debt service for the current year.²⁷ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.5773 /\$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> .	\$ 1,327,371,692
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 7,662,916
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding the prior tax year..... + \$ 2,721 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..... \$ 2,721 E. Add Line 31 to 32D.	\$ 7,665,637
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,362,866,967
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.5624 /\$100

²⁵ Tex. Tax Code §26.04(c)

²⁶ Tex. Tax Code §26.04(d)

²⁷ Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
35.	Rate adjustment for state criminal justice mandate. ²⁸ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>100,625</u> 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. - \$ <u>134,803</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>-0.0026</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁹ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ <u>3,050</u> B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... - \$ <u>1,646</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0001</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0001</u> /\$100
37.	Rate adjustment for county indigent defense compensation. ³⁰ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ <u>188,404</u> B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose. \$ <u>61,623</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0093</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ <u>0.0002</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0002</u> /\$100
38.	Rate adjustment for county hospital expenditures. ³¹ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>272,000</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025. \$ <u>151,235</u> C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ <u>0.0088</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ <u>0.0008</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0008</u> /\$100

²⁸ Tex. Tax Code §26.044²⁹ Tex. Tax Code §26.0441³⁰ Tex. Tax Code §26.0442³¹ Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> 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 \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.5635</u> /\$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 \$ <u>0</u> B. Divide Line 41A by Line 33 and multiply by \$100 \$ <u>0.0000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.5635</u> /\$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.	\$ <u>0.5832</u> /\$100
D42.	Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. ³² If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of: A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 ³³ \$ _____ /\$100 - or - B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. ³⁴ Complete Section 5 through Line 68 to complete D42(B). a. Enter the disaster relief cost. \$ _____ b. Disaster relief rate. Divide Line D42(B)(a) by Line 26 and multiply by 100 \$ _____ /\$100 c. Add Line D42(B)(b) to Line 42 \$ _____ /\$100 d. Enter the current year unused increment rate from Line 68 \$ _____ /\$100 e. Add Line D42(c) to Line D42(d). \$ _____ /\$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). ³⁵ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ _____ /\$100

³² Tex. Tax Code §26.042³³ Tex. Tax Code §26.042(a-2)(1)³⁴ Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)³⁵ Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³⁶ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A. \$ 0	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³⁷	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 0
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁸ 0.97 % B. Enter the prior year actual collection rate..... 0.97 % C. Enter the 2024 actual collection rate. 0.97 % D. Enter the 2023 actual collection rate. 0.97 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁹ 0.97 %	
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> .	\$ 1,447,816,747
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.0000 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.5832 /\$100
D50.	Disaster Line 50 (D50): Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	\$ 0.0000 /\$100
51.	COUNTIES ONLY. Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	\$ 0.5832 /\$100

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ⁴⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ⁴¹ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ⁴² - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,447,816,747
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ⁴³ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5546 /\$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.	\$ 0.5546 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ⁴⁴ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.5832 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5832 /\$100

SECTION 4: Adjustment for Pollution Control

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

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

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁵ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴⁶	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,447,816,747
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5832 /\$100

⁴⁰ Tex. Tax Code §26.041(d)

⁴¹ Tex. Tax Code §26.041(i)

⁴² Tex. Tax Code §26.041(d)

⁴³ Tex. Tax Code §26.04(c)

⁴⁴ Tex. Tax Code §26.04(c)

⁴⁵ Tex. Tax Code §26.045(d)

⁴⁶ Tex. Tax Code §26.045(i)

SECTION 5: Unused Increment Rate

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value	
	A. Voter-approval tax rate (Line 69).....	\$ 0.5774 /\$100
	B. Unused increment rate (Line 68).....	\$ 0.0131 /\$100
	C. Subtract B from A.....	\$ 0.5643 /\$100
	D. Adopted Tax Rate.....	\$ 0.5773 /\$100
	E. Subtract D from C.....	\$ -0.0130 /\$100
	F. 2025 Total Taxable Value (Line 61).....	\$ 1,328,913,175
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ 0.5815 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0182 /\$100
	C. Subtract B from A.....	\$ 0.5633 /\$100
	D. Adopted Tax Rate.....	\$ 0.5614 /\$100
	E. Subtract D from C.....	\$ 0.0019 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 1,259,556,720
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 23,931
66.	Year 1 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.6595 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0842 /\$100
	C. Subtract B from A.....	\$ 0.5753 /\$100
	D. Adopted Tax Rate.....	\$ 0.5745 /\$100
	E. Subtract D from C.....	\$ 0.0008 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 1,187,809,289
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 9,502
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 33,433
68.	2026 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0023 /\$100
69.	Total 2026 voter-approval tax rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.5855 /\$100

⁴⁷ Tex. Tax Code §26.013(b)

⁴⁸ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴⁹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁵⁰ Tex. Tax Code §26.0501(a) and (c)

⁵¹ Tex. Local Gov't Code §120.007(d)

⁵² Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.5635 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,447,816,747
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0345 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>M&O and Debt Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5980 /\$100

SECTION 7: Adjustment for Emergency Revenue Rate

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2025 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5773 /\$100
76.	Adjusted 2025 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵⁶ If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of <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 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, <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 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁷ Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	\$ 0.0000 /\$100
77.	Increase in 2025 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2025 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,308,994,728
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,362,866,967
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁸	\$ 0.0000 /\$100
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.5855 /\$100

⁵³ Tex. Tax Code §26.012(8-a)

⁵⁴ Tex. Tax Code §26.063(a)(1)

⁵⁵ Tex. Tax Code §26.042(b)

⁵⁶ Tex. Tax Code §26.042(c)

⁵⁷ Tex. Tax Code §26.042(b)

⁵⁸ Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5546 /\$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.** \$ 0.5855 /\$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.** \$ 0.5980 /\$100

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

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁹**print
here** ➡

Lisa Murphy

Printed Name of Taxing Unit Representative

**sign
here** ➡


Taxing Unit Representative

8/3/2026

Date

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

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,629	1,766	0	80	0	0	0	267	150	0	0

Total Parcels*: 21,370* Parcel count is figured by parcel per ownership

Total Owners: 9,055

Total Items: 24,072

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$167,206	2,550	Market	\$ 426,377,653
Taxable	\$132,216		Taxable	\$ 337,150,786
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$181,530	3,095	Market	\$ 561,835,808
Taxable	\$145,064		Taxable	\$ 448,974,146
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$173,869	3,325	Market	\$ 578,117,068
Taxable	\$138,099		Taxable	\$ 459,177,656
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$70,788	230	Market	\$ 16,281,260
Taxable	\$44,363		Taxable	\$ 10,203,510

Median Homestead Values* (includes protested & exempt value)

DVET/Homestead	Market: \$276,440	Market Value After Cap: \$221,750	Net Taxable Value: \$0
DVET/Disabled	Market: \$336,690	Market Value After Cap: \$246,010	Net Taxable Value: \$0
DVET/Over 65	Market: \$171,440	Market Value After Cap: \$160,550	Net Taxable Value: \$0
SS SVC MEMBER/Over 65	Market: \$132,280	Market Value After Cap: \$132,280	Net Taxable Value: \$0
DISABLED	Market: \$60,270	Market Value After Cap: \$51,670	Net Taxable Value: \$46,670
HOMESTEAD	Market: \$165,640	Market Value After Cap: \$145,700	Net Taxable Value: \$140,080
OVER 65	Market: \$144,250	Market Value After Cap: \$121,760	Net Taxable Value: \$115,320
ALL Homesteads	Market: \$153,680	Market Value After Cap: \$134,710	Net Taxable Value: \$119,000

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A	149	215.4325	2,203,460			17,339,410	9,070		19,551,940	17,735,860	16,124,420
A1	3,270	4,818.4624	49,245,640			434,050,258	1,686,590		484,982,488	433,318,419	403,102,239
A2	803	513.4096	8,195,400			10,365,360	6,026,550		24,587,310	20,193,490	19,053,940
A3	181	0.0000	70,260			18,019,354	2,989,260		21,078,874	19,404,196	17,696,746
A4	5	9.6310	99,520			47,470	0		146,990	127,560	127,560
A*	4,408	5,556.9355	59,814,280			479,821,852	10,711,470		550,347,602	490,779,525	456,104,905
B1	17	14.0100	195,200			6,324,880	0		6,520,080	6,455,210	6,450,210
B3	2	16.5520	263,720			2,807,360	0		3,071,080	3,071,080	3,071,080
B*	19	30.5620	458,920			9,132,240	0		9,591,160	9,526,290	9,521,290
C1	1,026	1,152.1684	11,223,430			34,130	0		11,257,560	8,249,276	8,198,436
C2	31	32.3517	329,140			621,480	0		950,620	878,360	878,360
C3	1	3.7400	44,880			1,700	0		46,580	28,630	28,630
C*	1,058	1,188.2601	11,597,450			657,310	0		12,254,760	9,156,266	9,105,426
D1	7,103	662,263.2690	0	53,158,530	2,302,209,980	0	0		2,302,209,980	53,158,530	53,037,390
D2	1,216	0.0000	0			57,148,410	0		57,148,410	55,706,920	55,656,590
D*	8,319	662,263.2690	0	53,158,530	2,302,209,980	57,148,410	0		2,359,358,390	108,865,450	108,693,980
E	472	3,174.0815	23,488,512			24,465,780	2,000		47,956,292	38,640,110	37,680,920
E1	1,976	5,588.1021	34,788,910			161,673,705	0		196,462,615	175,616,741	164,356,311
E2	56	410.2350	3,422,210			6,772,680	0		10,194,890	8,808,800	8,241,610
E2M	46	67.6200	451,930			1,229,730	0		1,681,660	1,501,760	1,356,170
E2S	226	437.6521	2,590,560			44,734,290	0		47,324,850	43,533,240	38,749,560
E3	89	858.9230	6,942,960			396,700	0		7,339,660	6,775,240	6,751,240
E*	2,865	10,536.6137	71,685,082			239,272,885	2,000		310,959,967	274,875,891	257,135,811
F1	254	422.2735	4,257,870			49,484,020	0		53,741,890	51,097,240	51,087,240
F1	254	422.2735	4,257,870			49,484,020	0		53,741,890	51,097,240	51,087,240
F2	18	399.2730	1,635,100			6,816,440	0	119,204,540	127,656,080	127,207,340	32,387,770
F2	18	399.2730	1,635,100			6,816,440	0	119,204,540	127,656,080	127,207,340	32,387,770
F*	272	821.5465	5,892,970			56,300,460	0	119,204,540	181,397,970	178,304,580	83,475,010
G1	4,916	0.0000	0			0	0	36,445,380	36,445,380	32,393,290	32,268,290
G3C	1	0.0000	0			0	0	9,960	9,960	9,960	9,960
G*	4,917	0.0000	0			0	0	36,455,340	36,455,340	32,403,250	32,278,250
J2	7	0.0000	0			0	0	4,520,450	4,520,450	4,520,450	4,520,450
J3	40	0.0000	0			0	0	77,525,580	77,525,580	77,525,580	77,424,790
J3A	1	0.0000	0			0	0	229,360	229,360	229,360	229,360
J4	189	0.0000	0			11,130	0	7,948,340	7,959,470	7,959,470	7,958,370
J4A	1	0.0000	0			0	0	10,120	10,120	10,120	10,120
J5	16	21.7870	164,480			0	0	33,314,260	33,478,740	33,423,640	33,423,640
J5A	2	0.0000	0			0	0	57,900	57,900	57,900	57,900
J6	214	0.0000	0			0	0	93,053,420	93,053,420	93,053,420	90,567,170
J6A	9	0.0000	0			0	0	3,904,990	3,904,990	3,904,990	3,111,830
J7	7	7.0900	72,600			5,330	0	1,279,570	1,357,500	1,327,440	1,327,440
J8	9	0.0000	0			0	0	1,043,130	1,043,130	1,043,130	1,043,130
J8A	2	0.0000	0			0	0	46,000	46,000	46,000	46,000
J9	2	0.0000	0			0	15,307,660		15,307,660	15,307,660	15,307,660

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
J*	499	28.8770	237,080			16,460	15,307,660	222,933,120	238,494,320	238,409,160	235,027,860
L1	413	0.0000	0			0	23,335,650		23,335,650	23,335,650	23,251,020
L1	413	0.0000	0			0	23,335,650		23,335,650	23,335,650	23,251,020
L2	3	0.0000	0			0	3,802,970		3,802,970	3,802,970	3,802,970
L2A	3	0.0000	0			0	0	52,500	52,500	52,500	52,500
L2C	19	0.0000	0			0	0	24,973,410	24,973,410	24,973,410	24,939,210
L2D	5	0.0000	0			0	0	63,110	63,110	63,110	63,110
L2F	1	0.0000	0			0	0	2,951,280	2,951,280	2,951,280	2,951,280
L2G	43	0.0000	0			0	0	111,400,340	111,400,340	111,400,340	47,117,830
L2J	9	0.0000	0			0	0	183,490	183,490	183,490	108,890
L2L	3	0.0000	0			0	0	14,230	14,230	14,230	14,230
L2M	13	0.0000	0			0	0	660,710	660,710	660,710	660,710
L2P	32	0.0000	0			0	0	2,027,410	2,027,410	2,027,410	2,025,410
L2Q	29	0.0000	0			0	0	1,183,880	1,183,880	1,183,880	1,182,500
L2	160	0.0000	0			0	3,802,970	143,510,360	147,313,330	147,313,330	82,918,640
L*	573	0.0000	0			0	27,138,620	143,510,360	170,648,980	170,648,980	106,169,660
M1	543	0.0000	0			125,110	29,203,180		29,328,290	24,424,720	23,107,890
M*	543	0.0000	0			125,110	29,203,180		29,328,290	24,424,720	23,107,890
O	5	40.1810	107,600			0	0		107,600	107,600	107,600
O*	5	40.1810	107,600			0	0		107,600	107,600	107,600
S	9	0.0000	0			0	6,644,010		6,644,010	6,644,010	6,644,010
S*	9	0.0000	0			0	6,644,010		6,644,010	6,644,010	6,644,010
XB	4	0.0000	0			0	1,570		1,570	1,570	0
XU	4	0.0000	0			0	0	136,800	136,800	136,800	0
XV	577	19,969.0147	61,832,900			68,796,740	2,449,790	2,400	133,081,830	133,081,830	0
X*	585	19,969.0147	61,832,900			68,796,740	2,451,360	139,200	133,220,200	133,220,200	0
TOTAL:	24,072	700,435.2595	211,626,282	53,158,530	2,302,209,980	911,271,467	91,458,300	522,242,560	4,038,808,589	1,677,365,922	1,327,371,692



2025 Certified History Recap
Clay County Appraisal District

(01) - CLAY COUNTY

Land		Value	# of Items	Exempt	Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Homesite	(+)	63,815,680	3,177	0	Exempt Property	133,191,610	580	139,200	5
Non Homesite	(+)	149,035,022	5,574	61,980,070	Under \$500/\$2500	90,490	91	125,120	1,033
Productivity Market	(+)	2,301,266,170	7,073	0	Abatements	947,720	2	158,263,160	13
Income	(+)	0	0	0	Freeport	0	0	0	0
Total Land (=)		2,514,116,872	15,824	61,980,070	Goods In Transit	0	0	0	0
Ag/Timber *does not include protested					Protested Value	1,424,550	9	0	0
Timber Gain	(+)	0	0		Chapter 313 Value Limitation			0	0
Productivity Market	(+)	2,301,057,040	7,072		Mineral Unknown			0	0
Land Ag 1D	(-)	37,320	3		Interstate Commerce			0	0
Land Ag 1D1	(-)	53,100,800	7,069		Foreign Trade			0	0
Land Ag Timber	(-)	0	0		MultiUse	0	0		
Productivity Loss (=)		2,247,918,920	7,073		Solar/Wind Power	0	0		
Improvements					Vehicle Leased for Personal Use	0	0		
Homesite	(+)	555,957,898	2,997	0	TCEQ/Pollution Control	3,378,400	96 (includes New Pollution Control		
New Homesite	(+)	6,864,340	264	0	Allocation	0	0 Value of 109,940)		
Non Homesite	(+)	336,953,484	3,593	68,599,530	Historical	0	0		
New Non Homesite	(+)	11,103,375	340	197,210	Disaster Exemption	0	0		
Income	(+)	0	0	0	Community Housing	0	0		
Total Improvement (=)		910,879,097	7,194	68,796,740	Childcare Facility	0	0		
Personal						139,032,770		158,527,480	
Homesite	(+)	22,345,380	278	0	Total Losses (includes Prod. Loss & Cap Loss) (=)				2,659,207,727
New Homesite	(+)	602,180	43	0					
Non Homesite	(+)	51,243,420	795	2,393,800	Total Appraised Value (=)				1,364,399,982
New Non Homesite	(+)	2,178,570	52	21,000		Value	# of Items		
Total Personal (=)		76,369,550	1,168	2,414,800	Homestead Exemptions				
Mineral/Industrial/Utility/Personal Property					Homestead H,S	(+)	0	0	
Minerals/Oil & Gas	(+)	36,600,450	4,914		Senior S	(+)	0	0	
Industrial Real	(+)	119,204,540	6		Disabled B	(+)	0	0	
Industrial/Utility Personal Property	(+)	366,437,200	628		DV 100%	(+)	34,557,670	153	
Total Mineral Market Value(=)		522,242,190	5,548		Surviving Spouse of a Service Member	(+)	69,850	2	
Total Real & Personal Market	(+)	3,501,365,519	24,186	Protested Value:	Surviving Spouse of a First Responder	(+)	0	0	
Total Mineral/Industrial Market	(+)	522,242,190	5,548	1,424,550	Total Reimbursable	(=)	34,627,520	155	
Total Market Value(=)		4,023,607,709	29,734		Local Discount	(+)	15,530,390	3,421	
20% MIUP Circuit Breaker Limitation	(-)	4,052,320	446	Protested % of	Disabled Veteran	(+)	1,928,830	173	
10% Homestead Cap Loss	(-)	81,614,851	2,260	Market:	Optional 65	(+)	0	0	
20% Circuit Breaker Limitation	(-)	28,061,386	1,820	0.04 %	Local Disabled	(+)	0	0	
Total Market After Cap(=)		3,909,879,152			State Homestead	(+)	0	0	
Land Timber Gain	(+)	0	0		Disabled Vet Donated Home (Charity)	(+)	0	0	
Productivity Loss	(-)	2,247,918,920	7,073		Surviving Spouse Ported Amounts	(+)	132,280	0	
Total Market Taxable(=)		1,661,960,232			Total Exemptions	(=)	52,219,020		
					Total Exemptions* (-)			52,219,020	
					01 - CLAY COUNTY Net Taxable Value (=)				1,312,180,962



2025 Certified History Recap
Clay County Appraisal District

(01) - CLAY COUNTY

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,585	1,760	0	78	0	0	0	263	149	0	2

Total Parcels*: 21,313* Parcel count is figured by parcel per ownership

Total Owners: 9,035

Total Items: 29,734

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals

Exempt Value of First Time
Absolute Exemption \$186,560 10A

Exempt Value of First Time
Partial Exemption \$3,281,810

New AG/Timber

Market	\$882,000 11A
Taxable	\$19,530 11B
Value Loss	\$862,470

Industrial/Utility/Personal Property New Value

Taxable \$110,146

New Improvement/Personal

Market	\$20,748,465
Taxable	\$18,882,205

Grand Total New Value

Taxable \$18,992,351

Average Values* (includes protested & exempt value)

Average Homestead Value A*

Market	\$167,229
Taxable	\$131,684

Parcels

2,508

Total Homestead Value A*

Market	\$419,411,543
Taxable	\$330,263,556

Average Homestead Value A* and E*

Market	\$181,741
Taxable	\$144,816

Parcels

3,052

Total Homestead Value A* and E*

Market	\$554,676,418
Taxable	\$441,979,696

Average Homestead Value A* and E* and M1

Market	\$174,235
Taxable	\$137,972

Parcels

3,273

Total Homestead Value A* and E* and M1

Market	\$570,274,068
Taxable	\$451,583,326

Average Homestead Value M1

Market	\$70,577
Taxable	\$43,455

Parcels

221

Total Homestead Value M1

Market	\$15,597,650
Taxable	\$9,603,630



2025 Certified History Recap
Clay County Appraisal District

(01) - CLAY COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
A	149	215.4325	2,203,460	0	0	2,203,460	17,339,410	9,070	0	19,551,940	15,984,050
A1	3,265	4,818.6914	49,254,190	0	0	49,254,190	434,044,698	1,686,590	0	484,985,478	402,642,949
A2	803	513.4096	8,202,530	0	0	8,202,530	10,440,530	6,059,150	0	24,702,210	19,183,900
A3	180	0.0000	61,260	0	0	61,260	17,999,394	2,989,260	0	21,049,914	17,984,386
A4	5	9.6310	99,520	0	0	99,520	47,470	0	0	146,990	127,560
A*	4,402	5,557.1645	59,820,960	0	0	59,820,960	479,871,502	10,744,070	0	550,436,532	455,922,845
B1	17	14.0100	195,200	0	0	195,200	6,324,880	0	0	6,520,080	6,450,210
B3	2	16.5520	263,720	0	0	263,720	2,807,360	0	0	3,071,080	3,071,080
B*	19	30.5620	458,920	0	0	458,920	9,132,240	0	0	9,591,160	9,521,290
C1	1,027	1,149.9973	11,232,550	0	0	11,232,550	34,130	0	0	11,266,680	8,182,886
C2	31	32.3517	329,140	0	0	329,140	621,480	0	0	950,620	878,360
C3	1	3.7400	44,880	0	0	44,880	1,700	0	0	46,580	28,630
C*	1,059	1,186.0890	11,606,570	0	0	11,606,570	657,310	0	0	12,263,880	9,089,876
D1	7,073	662,109.7001	0	53,146,340	2,301,266,170	53,146,340	0	0	0	53,146,340	53,028,460
D2	1,221	0.0000	0	0	0	0	58,339,680	0	0	58,339,680	56,834,450
D*	8,294	662,109.7001	0	53,146,340	2,301,266,170	53,146,340	58,339,680	0	0	111,486,020	109,862,910
E	475	3,215.8415	23,789,352	0	0	23,789,352	24,656,820	2,000	0	48,448,172	38,036,440
E1	1,973	5,688.7422	35,443,780	0	0	35,443,780	161,459,565	0	0	196,903,345	164,231,661
E2	55	410.2350	3,422,210	0	0	3,422,210	6,773,890	0	0	10,196,100	8,167,820
E2M	45	65.6200	438,930	0	0	438,930	1,229,730	0	0	1,668,660	1,346,720
E2S	225	436.6521	2,587,060	0	0	2,587,060	43,213,550	0	0	45,800,610	37,502,410
E3	89	873.8430	7,065,200	0	0	7,065,200	396,700	0	0	7,461,900	6,837,420
E*	2,862	10,690.9338	72,746,532	0	0	72,746,532	237,730,255	2,000	0	310,478,787	256,122,471
F1	253	421.1855	4,257,870	0	0	4,257,870	49,498,530	0	0	53,756,400	51,085,820
F1	253	421.1855	4,257,870	0	0	4,257,870	49,498,530	0	0	53,756,400	51,085,820
F2	18	399.2730	1,635,100	0	0	1,635,100	6,816,440	0	119,204,540	127,656,080	32,387,770
F2	18	399.2730	1,635,100	0	0	1,635,100	6,816,440	0	119,204,540	127,656,080	32,387,770
F*	271	820.4585	5,892,970	0	0	5,892,970	56,314,970	0	119,204,540	141,412,480	83,473,590
G1	3,863	0.0000	0	0	0	0	0	0	32,267,920	32,267,920	32,267,920
G3C	1	0.0000	0	0	0	0	0	0	9,960	9,960	9,960
G*	3,864	0.0000	0	0	0	0	0	0	32,277,880	32,277,880	32,277,880
J2	7	0.0000	0	0	0	0	0	0	4,520,450	4,520,450	4,520,450
J3	40	0.0000	0	0	0	0	0	0	77,525,580	77,525,580	77,424,790
J3A	1	0.0000	0	0	0	0	0	0	229,360	229,360	229,360
J4	187	0.0000	0	0	0	0	11,130	0	7,947,240	7,958,370	7,958,370
J4A	1	0.0000	0	0	0	0	0	0	10,120	10,120	10,120
J5	16	21.7870	164,480	0	0	164,480	0	0	33,314,260	33,478,740	33,423,640
J5A	2	0.0000	0	0	0	0	0	0	57,900	57,900	57,900
J6	214	0.0000	0	0	0	0	0	0	93,053,420	93,053,420	90,567,170
J6A	8	0.0000	0	0	0	0	0	0	3,903,190	3,903,190	3,111,830
J7	7	7.0900	72,600	0	0	72,600	5,330	0	1,279,570	1,357,500	1,327,440
J8	9	0.0000	0	0	0	0	0	0	1,043,130	1,043,130	1,043,130
J8A	2	0.0000	0	0	0	0	0	0	46,000	46,000	46,000



2025 Certified History Recap
Clay County Appraisal District

(01) - CLAY COUNTY

Category Code	Items	Acres	Land	Ag/Timber	Productivity Market	Taxable Land	Improvements	Personal	Mineral	Total Market Taxable	Total Net Taxable
J9	2	0.0000	0	0	0	0	0	0	0	0	0
J*	496	28.8770	237,080	0	0	237,080	16,460	0	222,930,220	223,183,760	219,720,200
L1	334	0.0000	0	0	0	0	0	23,300,770	0	23,300,770	23,300,770
L1	334	0.0000	0	0	0	0	0	23,300,770	0	23,300,770	23,300,770
L2	3	0.0000	0	0	0	0	0	3,802,970	0	3,802,970	3,802,970
L2A	3	0.0000	0	0	0	0	0	0	52,500	52,500	52,500
L2C	19	0.0000	0	0	0	0	0	0	24,973,410	24,973,410	24,939,210
L2D	5	0.0000	0	0	0	0	0	0	63,110	63,110	63,110
L2F	1	0.0000	0	0	0	0	0	0	2,951,280	2,951,280	2,951,280
L2G	43	0.0000	0	0	0	0	0	0	111,400,340	111,400,340	47,117,830
L2J	9	0.0000	0	0	0	0	0	0	183,490	183,490	108,890
L2L	3	0.0000	0	0	0	0	0	0	14,230	14,230	14,230
L2M	13	0.0000	0	0	0	0	0	0	660,710	660,710	660,710
L2P	31	0.0000	0	0	0	0	0	0	2,025,410	2,025,410	2,025,410
L2Q	20	0.0000	0	0	0	0	0	0	1,182,500	1,182,500	1,182,500
L2	150	0.0000	0	0	0	0	0	3,802,970	143,506,980	147,309,950	82,918,640
L*	484	0.0000	0	0	0	0	0	27,103,740	143,506,980	170,610,720	106,219,410
M1	544	0.0000	0	0	0	0	19,940	29,376,370	0	29,396,310	23,218,880
M*	544	0.0000	0	0	0	0	19,940	29,376,370	0	29,396,310	23,218,880
O	5	40.1810	107,600	0	0	107,600	0	0	0	107,600	107,600
O*	5	40.1810	107,600	0	0	107,600	0	0	0	107,600	107,600
S	9	0.0000	0	0	0	0	0	6,644,010	0	6,644,010	6,644,010
S*	9	0.0000	0	0	0	0	0	6,644,010	0	6,644,010	6,644,010
XB	96	0.0000	0	0	0	0	0	86,200	5,930	92,130	0
XC	1,033	0.0000	0	0	0	0	0	0	125,120	125,120	0
XU	4	0.0000	0	0	0	0	0	0	136,800	136,800	0
XV	576	19,969.2557	61,980,070	0	0	61,980,070	68,796,740	2,413,160	2,400	133,192,370	0
X*	1,709	19,969.2557	61,980,070	0	0	61,980,070	68,796,740	2,499,360	270,250	133,546,420	0
TOTAL:	24,018	700,433.2216	212,850,702	53,146,340	2,301,266,170	265,997,042	910,879,097	76,369,550	518,189,870	1,771,435,559	1,312,180,962

10B

A	B	C	D	E
Jurisdiction	Jur_Name	HB9_Exemptions	First_Time_Partial_Exemption	Total_First_Time_Partial_Exemption
00	CLAY APPRAISAL DISTRICT	15,135,634		15,135,634
01	CLAY COUNTY	15,135,634	2,192,300	17,327,934
10	HENRIETTA CITY	3,954,132	239,190	4,193,322
11	BELLEVUE CITY	801,450	10,790	812,240
12	BYERS CITY	295,200	119,380	414,580
13	PETROLIA CITY	605,930	25,000	630,930
14	WINDTHORST CITY	-	-	-
30	BELLEVUE ISD M&O	3,501,220	127,580	3,628,800
30IS	BELLEVUE ISD I&S	3,501,220	127,580	3,628,800
32	HENRIETTA ISD M&O	10,397,063	2,344,370	12,741,433
32IS	HENRIETTA ISD I&S	10,397,063	2,344,370	12,741,433
34	MIDWAY ISD M&O	2,370,520	246,220	2,616,740
34IS	MIDWAY ISD I&S	2,370,520	246,220	2,616,740
36	PETROLIA CISD M&O	3,076,640	927,550	4,004,190
36IS	PETROLIA CISD I&S	3,076,640	927,550	4,004,190
60	EMERGENCY SERV DIST #1	1,831,640	751,630	2,583,270
61	EMERGENCY SERV DIST #2	469,200	494,820	964,020
80	JACK CO (MIDWAY) M&O	488,440	-	488,440
80IS	JACK CO (MIDWAY) I&S	488,440	-	488,440
90	BURKBURNETT ISD	405,970	125,170	531,140
90IS	BURKBURNETT ISD I&S	405,970	125,170	531,140
91	GOLDBURG ISD	551,410	-	551,410
92	BOWIE ISD	458,900	10,280	469,180
92IS	BOWIE ISD I&S	458,900	10,280	469,180
93	WINDTHORST ISD	391,860	128,650	520,510
93IS	WINDTHORST ISD I&S	391,860	128,650	520,510

Refunds #15
\$ 2720.93

Clay County Appraisal District
HISTORY SUMMARY BY JURISDICTION All years
From 07/01/2025 To 06/30/2026

01- CLAY COUNTY

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
1983	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1984	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1985	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1986	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1987	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1988	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1989	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1990	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1991	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1992	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1993	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1994	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1995	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2003	\$8.26	\$0.00	-\$8.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2004	\$862.62	\$0.00	-\$859.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3.28
2005	\$1,172.95	\$0.00	-\$1,168.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4.58
2006	\$1,379.83	\$0.00	-\$16.71	\$3.90	\$0.00	\$7.97	\$2.21	\$0.00	\$14.08	\$1,359.22
2007	\$1,900.12	\$0.00	-\$12.51	\$65.12	\$0.00	\$126.43	\$35.71	\$0.00	\$227.26	\$1,822.49
2008	\$2,254.55	\$0.00	-\$119.70	\$3.93	\$0.00	\$8.33	\$2.45	\$0.00	\$14.71	\$2,130.92
2009	\$3,206.07	\$0.00	-\$207.96	\$139.67	\$0.00	\$273.22	\$81.35	\$0.00	\$493.24	\$2,859.44
2010	\$3,230.45	\$0.00	-\$122.97	\$65.53	\$0.00	\$125.79	\$38.26	\$0.00	\$229.58	\$3,041.95
2011	\$3,567.77	\$0.00	-\$455.42	\$31.23	\$0.00	\$63.92	\$19.87	\$0.00	\$115.02	\$3,081.12
2012	\$4,644.42	\$0.00	-\$496.65	\$381.68	\$0.00	\$392.44	\$108.25	\$0.00	\$882.37	\$3,766.09
2013	\$4,938.35	\$0.00	-\$136.14	\$339.07	\$0.00	\$297.14	\$83.25	\$0.00	\$719.46	\$4,463.14
2014	\$8,876.62	\$0.00	-\$614.43	\$516.79	\$0.00	\$434.20	\$70.74	\$0.00	\$1,021.73	\$7,745.40
2015	\$6,499.38	\$0.00	-\$430.97	\$531.36	\$0.00	\$405.47	\$73.64	\$0.00	\$1,010.47	\$5,537.05
2016	\$5,956.37	\$0.00	\$0.00	\$506.43	\$0.00	\$315.46	\$51.56	\$0.00	\$873.45	\$5,449.94
2017	\$6,271.54	\$0.00	\$0.00	\$787.96	\$0.00	\$554.79	\$159.31	\$0.00	\$1,502.06	\$5,483.58
	\$7,722.94	\$0.00	-\$288.70	\$719.69	\$0.00	\$418.69	\$118.22	\$0.00	\$1,256.60	\$6,714.55

Clay County Appraisal District
HISTORY SUMMARY BY JURISDICTION All years
From 07/01/2025 To 06/30/2026

01- CLAY COUNTY

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
2019	\$10,939.28	\$0.00	-\$238.84	\$956.94	\$0.00	\$553.79	\$198.30	\$0.00	\$1,709.03	\$9,743.50
2020	\$11,887.57	\$0.00	-\$242.06	\$1,609.25	\$0.00	\$746.30	\$281.65	\$0.00	\$2,637.20	\$10,036.26
2021	\$17,644.93	\$0.00	-\$46.24	\$2,881.14	\$0.00	\$1,208.34	\$602.53	\$0.00	\$4,692.01	\$14,717.55
2022	\$27,277.63	-\$22.79	\$126.43	\$7,395.40	\$0.00	\$2,948.83	\$1,811.80	\$0.00	\$12,156.13	\$20,008.66
2023	\$58,526.66	-\$973.20	-\$749.90	\$23,387.06	\$0.00	\$7,959.01	\$6,225.77	\$0.00	\$37,571.84	\$34,389.70
2024	\$194,806.83	-\$1,724.94	-\$6,828.24	\$132,410.00	\$0.00	\$25,766.22	\$30,296.83	\$0.00	\$188,473.05	\$55,568.59
2025	\$7,585,527.95	-\$5,651.94	\$85,588.12	\$7,455,166.94	\$0.00	\$44,860.25	\$3,775.81	\$0.00	\$7,503,803.00	\$215,949.13
TOTALS	\$7,969,103.09	(\$8,372.87)	\$72,671.14	\$7,627,898.09	\$0.00	\$87,466.69	\$44,037.51	\$0.00	\$7,759,402.29	\$413,876.14
CURRENTS	\$7,585,527.95	(\$5,651.94)	\$85,588.12	\$7,455,166.94	\$0.00	\$44,860.25	\$3,775.81	\$0.00	\$7,503,803.00	\$215,949.13
DELINQUENTS	\$383,575.14	(\$2,720.93)	(\$12,916.98)	\$172,731.15	\$0.00	\$42,606.44	\$40,261.70	\$0.00	\$255,599.29	\$197,927.01

Clay County Appraisal District
HISTORY SUMMARY BY JURISDICTION All years
From 07/01/2025 To 06/30/2026

011S - CLAY COUNTY I&S

Year	Beginning Balance	Refunds	Adjustment	Base Tax	Discounts	Penalty/ Interest	Attorney Fee	Other Payment	Total Paid	Total Due
2009	\$357.21	\$0.00	-\$23.18	\$15.45	\$0.00	\$30.48	\$9.01	\$0.00	\$54.94	\$318.58
2010	\$359.96	\$0.00	-\$13.70	\$7.24	\$0.00	\$14.03	\$4.25	\$0.00	\$25.52	\$339.02
2011	\$397.48	\$0.00	-\$50.73	\$3.94	\$0.00	\$7.07	\$2.24	\$0.00	\$13.25	\$342.81
2012	\$517.57	\$0.00	-\$55.33	\$42.53	\$0.00	\$43.72	\$12.05	\$0.00	\$98.30	\$419.71
TOTALS	\$1,632.22	\$0.00	(\$142.94)	\$69.16	\$0.00	\$95.30	\$27.55	\$0.00	\$192.01	\$1,420.12
CURRENTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
DELINQUENTS	\$1,632.22	\$0.00	(\$142.94)	\$69.16	\$0.00	\$95.30	\$27.55	\$0.00	\$192.01	\$1,420.12

2025 Clay County Appraisal District YEAR TO DATE TOTALS FOR CLAY COUNTY

From 07/01/2025 To 06/30/2026

Run Date/Time: 07/22/2026 9:27:03 am

JURISDICTION
TOTAL

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01 Beginning Balance:	7,585,527.95	0.00	7,585,527.95		383,575.14		7,969,103.09
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	-27,829.60	0.00	-27,829.60		-17,256.77		-45,086.37
Supplements:	113,417.72	0.00	113,417.72		4,339.79		117,757.51
Total Adjustments:	85,588.12	0.00	85,588.12		-12,916.98		72,671.14
Adjusted Balance:	7,671,116.07	0.00	7,671,116.07		370,658.16		8,041,774.23
Total Tax Collected:	7,455,166.94	0.00	7,455,166.94	97.18%	172,731.15	0.47%	7,627,898.09
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	215,949.13	0.00	215,949.13		197,927.01		413,876.14
Tax:	7,455,166.94	0.00	7,455,166.94	97.18%	172,731.15	0.47%	7,627,898.09
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	44,860.25	0.00	44,860.25		42,606.44		87,466.69
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	7,500,027.19	0.00	7,500,027.19		215,337.59		7,715,364.78
Attorney:	3,775.81	0.00	3,775.81		40,261.70		44,037.51
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	7,503,803.00	0.00	7,503,803.00		255,599.29		7,759,402.29

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2024	\$194,806.83	-\$8,462.76	\$1,634.52	\$187,978.59	\$132,410.00	70.44%	\$0.00	\$55,568.59
2023	\$58,526.66	-\$2,570.89	\$1,820.99	\$57,776.76	\$23,387.06	40.48%	\$0.00	\$34,389.70
2022	\$27,277.63	-\$464.26	\$590.69	\$27,404.06	\$7,395.40	26.99%	\$0.00	\$20,008.66
2021	\$17,644.93	-\$339.83	\$293.59	\$17,598.69	\$2,881.14	16.37%	\$0.00	\$14,717.55
2020	\$11,887.57	-\$242.06	\$0.00	\$11,645.51	\$1,609.25	13.82%	\$0.00	\$10,036.26
2019	\$10,939.28	-\$238.84	\$0.00	\$10,700.44	\$956.94	8.94%	\$0.00	\$9,743.50
2018	\$7,722.94	-\$288.70	\$0.00	\$7,434.24	\$719.69	9.68%	\$0.00	\$6,714.55
2017	\$6,271.54	\$0.00	\$0.00	\$6,271.54	\$787.96	12.56%	\$0.00	\$5,483.58
2016	\$5,956.37	\$0.00	\$0.00	\$5,956.37	\$506.43	8.50%	\$0.00	\$5,449.94
2015	\$6,499.38	-\$430.97	\$0.00	\$6,068.41	\$531.36	8.76%	\$0.00	\$5,537.05
2014	\$8,876.62	-\$614.43	\$0.00	\$8,262.19	\$516.79	6.25%	\$0.00	\$7,745.40
2013	\$4,938.35	-\$136.14	\$0.00	\$4,802.21	\$339.07	7.06%	\$0.00	\$4,463.14
2012	\$4,644.42	-\$496.65	\$0.00	\$4,147.77	\$381.68	9.20%	\$0.00	\$3,766.09
2011	\$3,567.77	-\$455.42	\$0.00	\$3,112.35	\$31.23	1.00%	\$0.00	\$3,081.12
2010	\$3,230.45	-\$122.97	\$0.00	\$3,107.48	\$65.53	2.11%	\$0.00	\$3,041.95
2009	\$3,206.07	-\$207.96	\$0.00	\$2,998.11	\$138.67	4.63%	\$0.00	\$2,859.44
2008	\$2,254.55	-\$119.70	\$0.00	\$2,134.85	\$3.93	0.18%	\$0.00	\$2,130.92
2007	\$1,900.12	-\$12.51	\$0.00	\$1,887.61	\$65.12	3.45%	\$0.00	\$1,822.49
2006	\$1,379.83	-\$16.71	\$0.00	\$1,363.12	\$3.90	0.29%	\$0.00	\$1,359.22
2005	\$1,172.95	-\$1,168.37	\$0.00	\$4.58	\$0.00	0.00%	\$0.00	\$4.58
2004	\$862.62	-\$859.34	\$0.00	\$3.28	\$0.00	0.00%	\$0.00	\$3.28
2003	\$8.26	-\$8.26	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
2000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1999	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1998	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1997	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
1996	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00
PREVIOUS YEARS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00

2025 Clay County Appraisal District YEAR TO DATE TOTALS FOR CLAY COUNTY I&S

From 07/01/2025 To 06/30/2026

Run Date/Time: 07/22/2026 9:27:03 am

JURISDICTION
TOTAL

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	ORIGINAL	SUPPLEMENTS	TOTAL CURRENT	% PAID	DELINQUENT	% PAID	JURISDICTION TOTAL
01IS Beginning Balance:	0.00	0.00	0.00		1,632.22		1,632.22
Late Exemption:	0.00	0.00	0.00		0.00		0.00
Other Adjustments:	0.00	0.00	0.00		-142.94		-142.94
Supplements:	0.00	0.00	0.00		0.00		0.00
Total Adjustments:	0.00	0.00	0.00		-142.94		-142.94
Adjusted Balance:	0.00	0.00	0.00		1,489.28		1,489.28
Total Tax Collected:	0.00	0.00	0.00 0.00%		69.16 0.05%		69.16
PR YR Refunds/NSF::	0.00	0.00	0.00		0.00		0.00
Uncollected Balance:	0.00	0.00	0.00		1,420.12		1,420.12
Tax:	0.00	0.00	0.00 0.00%		69.16 0.05%		69.16
Discount:	0.00	0.00	0.00		0.00		0.00
Penalty:	0.00	0.00	0.00		95.30		95.30
Overshort:	0.00	0.00	0.00		0.00		0.00
Net Collected :	0.00	0.00	0.00		164.46		164.46
Attorney:	0.00	0.00	0.00		27.55		27.55
Court Cost:	0.00	0.00	0.00		0.00		0.00
Abstract Fees:	0.00	0.00	0.00		0.00		0.00
Personal Penalty:	0.00	0.00	0.00		0.00		0.00
Total :	0.00	0.00	0.00		192.01		192.01

TAX YEAR	BEGIN BALANCE	ADJUSTMENTS	SUPPLEMENTS	ADJUSTED TOTAL	TAX COLLECTED	% PAID	PR YR REFUNDS/NSF	UNCOLLECTED
2012	\$517.57	-\$55.33	\$0.00	\$462.24	\$42.53	9.20%	\$0.00	\$419.71
2011	\$397.48	-\$50.73	\$0.00	\$346.75	\$3.94	1.14%	\$0.00	\$342.81
2010	\$359.96	-\$13.70	\$0.00	\$346.26	\$7.24	2.09%	\$0.00	\$339.02
2009	\$357.21	-\$23.18	\$0.00	\$334.03	\$15.45	4.63%	\$0.00	\$318.58

2026 Certified History Recap - Clay County Appraisal District

(01) - CLAY COUNTY

Land		Value	# of Items	Exempt
Homesite	(+)	69,108,610	3,208	0
Non Homesite	(+)	146,356,020	4,727	61,860,660
Productivity Market	(+)	2,298,233,440	7,045	0
Income	(+)	0	0	0
Total Land (=)		2,513,698,070	14,980	61,860,660
Ag/Timber *does not include protested				
Timber Gain	(+)	0	0	
Productivity Market	(+)	2,297,410,940	7,041	
Land Ag 1D	(-)	0	0	
Land Ag 1D1	(-)	53,164,920	7,041	
Land Ag Timber	(-)	0	0	
Productivity Loss (=)		2,244,246,020	7,045	
Improvements				
Homesite	(+)	557,509,810	3,020	0
New Homesite	(+)	6,362,860	454	0
Non Homesite	(+)	401,809,684	3,758	120,393,950
New Non Homesite	(+)	22,562,910	553	6,843,260
Income	(+)	0	0	0
Total Improvement (=)		988,245,264	7,785	127,237,210
Personal				
Homesite	(+)	22,744,920	287	0
New Homesite	(+)	890,310	23	0
Non Homesite	(+)	48,480,670	602	2,960,400
New Non Homesite	(+)	1,400,420	36	0
Total Personal (=)		73,516,320	948	2,960,400
Mineral/Industrial/Utility/Personal Property				
Minerals/Oil & Gas	(+)	44,827,410	4,023	
Industrial Real	(+)	223,392,140	26	
Industrial/Utility Personal Property	(+)	255,376,510	557	
Total Mineral Market Value(=)		523,596,060	4,606	
Total Real & Personal Market	(+)	3,575,459,654	23,713	Protested Value:
Total Mineral/Industrial Market	(+)	<u>523,596,060</u>	<u>4,606</u>	7,145,700
Total Market Value(=)		4,099,055,714	28,319	
20% MIUP Circuit Breaker Limitation	(-)	3,952,550	479	
10% Homestead Cap Loss	(-)	44,116,869	1,580	Protested % of
20% Circuit Breaker Limitation	(-)	<u>16,638,424</u>	<u>794</u>	Market: 0.17 %
Total Market After Cap(=)		4,034,347,871		
Land Timber Gain	(+)	0	0	
Productivity Loss	(-)	<u>2,244,246,020</u>	<u>7,045</u>	
Total Market Taxable(=)		1,790,101,851		

Losses	Real-Personal Value	# of Items	MIUP Value	# of Items
Exempt Property	192,063,640	581	133,050	5
Under \$500/\$2500	0	0	110,950	873
Abatements	947,720	2	85,371,590	7
Freight	0	0	0	0
Goods In Transit	0	0	0	0
Protested Value	7,145,700	24	0	0
Chapter 313 Value Limitation			0	0
Mineral Unknown			0	0
Interstate Commerce			0	0
Foreign Trade			0	0
BPP Exempt: Single Situs/Owner	5,339,330	116	5,370,440	112
BPP Exempt: Multi Situs on L1H/L2H	760,900	98	0	0
BPP Exempt: Multi Situs on J	125,000	2	5,168,400	126
BPP Exempt: Related Business Entity	251,760	14	125,000	3
MultiUse	0	0		
Solar/Wind Power	0	0		
Vehicle Leased for Personal Use	0	0		
TCEQ/Pollution Control	3,392,560	100		
Allocation	0	0		
Historical	0	0		
Disaster Exemption	0	0		
Residence HS Destroyed by Fire	0	0		
Community Housing	0	0		
Childcare Facility	0	0		
Animal Feed Held For Sale at Retail	0	0		
(includes Prorated Exempt of 5,370)	210,103,880		96,279,430	
Total Losses (includes Prod. Loss & Cap Loss) (=)				2,615,337,173

Total Appraised Value (=)		1,483,718,541	
	Value	# of Items	
Homestead Exemptions			
Homestead H.S	(+)	0	0
Senior S	(+)	0	0
Disabled B	(+)	0	0
DV 100%	(+)	39,044,270	172
Surviving Spouse of a Service Member	(+)	0	0
Surviving Spouse of a First Responder	(+)	0	0
Total Reimbursable (=)		39,044,270	172
Local Discount	(+)	15,654,630	3,456
Disabled Veteran	(+)	2,109,970	188
Optional 65	(+)	0	0
Local Disabled	(+)	0	0
State Homestead	(+)	0	0
Disabled Vet Donated Home (Charity)	(+)	0	0
Surviving Spouse Ported Amounts	(+)	129,550	0
Total Exemptions (=)		56,938,420	

Total Exemptions* (-) 56,938,420

01 - CLAY COUNTY Net Taxable Value (=) 1,426,780,121

#18A

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
1,596	1,786	0	71	0	0	0	276	172	0	0

Total Parcels*: 20,079* Parcel count is figured by parcel per ownership

Total Owners: 8,715

Total Items: 22,159

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Special Certified Totals**New Improvement/Personal**

Market: \$31,216,500

Taxable: \$23,848,530

Industrial/Utility/Personal Property New Value

+ Taxable: \$61,101,250

=

Grand Total New Value

(does not include G category codes)

Taxable: \$84,949,780

G: Oil and Gas, Minerals New Value**

Taxable: \$0**

New AG/Timber

Market: \$921,100

Taxable: \$19,530

Value Loss: \$901,150

Exempt Value of First Time Absolute Exemption: \$29,650

Exempt Value of First Time Partial Exemption: ~~\$2,192,360~~ 17,327,934

Some entities choose to include Category G mineral value in the new taxable value for tax rate calculations; Should you add the above number to the Grand Total New Value, please consult legal counsel before doing so.

Average Values* (includes protested & exempt value)**Average Homestead Value A***

Market \$174,198

Taxable \$147,309

Parcels

2,672

Total Homestead Value A*

Market \$465,459,400

Taxable \$393,610,421

Average Homestead Value A* and E*

Market \$183,196

Taxable \$156,453

Parcels

3,071

Total Homestead Value A* and E*

Market \$562,597,100

Taxable \$480,465,841

Average Homestead Value A* and E* and M1

Market \$174,498

Taxable \$148,194

Parcels

3,327

Total Homestead Value A* and E* and M1

Market \$580,557,640

Taxable \$493,040,771

Average Homestead Value M1

Market \$70,158

Taxable \$49,121

Parcels

256

Total Homestead Value M1

Market \$17,960,540

Taxable \$12,574,930

Median Homestead Values* (includes protested & exempt value)**DVET/Homestead**

Market: \$270,510

Market Value After Cap: \$235,410

Net Taxable Value: \$0

DVET/Disabled

Market: \$271,220

Market Value After Cap: \$232,800

Net Taxable Value: \$0

DVET/Over 65

Market: \$190,440

Market Value After Cap: \$166,660

Net Taxable Value: \$0

SS SVC MEMBER/Over 65

Market: \$129,550

Market Value After Cap: \$129,550

Net Taxable Value: \$0

DISABLED

Market: \$59,770

Market Value After Cap: \$48,240

Net Taxable Value: \$42,960

HOMESTEAD

Market: \$163,620

Market Value After Cap: \$153,350

Net Taxable Value: \$147,020

OVER 65

Market: \$147,740

Market Value After Cap: \$133,310

Net Taxable Value: \$127,290

ALL Homesteads

Market: \$154,240

Market Value After Cap: \$142,740

Net Taxable Value: \$127,160

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
A1	3,518	6,335.5699	66,571,670			491,964,540	1,057,730		559,593,940	528,448,441	489,347,961
A2	844	899.0928	12,139,820			15,887,000	3,251,730		31,278,550	27,346,016	25,723,446
A3	185	1.9424	237,340			16,519,634	2,824,210		19,581,184	18,535,114	17,117,664
A4	75	60.7824	672,850			871,020	0		1,543,870	1,459,500	1,441,150
A*	4,622	7,297.3875	79,621,680			525,242,194	7,133,670		611,997,544	575,789,071	533,630,221
B1	14	13.9350	179,370			5,662,040	0		5,841,410	5,841,410	5,540,650
B3	2	16.5520	148,680			3,482,210	0		3,630,890	3,355,300	3,355,300
B*	16	30.4870	328,050			9,144,250	0		9,472,300	9,196,710	8,895,950
C1	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
C*	958	1,367.0758	13,138,380			56,110	0		13,194,490	10,934,600	10,878,640
D1	7,045	662,571.0079	0	53,175,370	2,298,233,440	0	0		2,298,233,440	53,175,370	53,093,750
D2	1,395	0.0000	0			69,407,120	0		69,407,120	65,924,300	65,665,870
D*	8,440	662,571.0079	0	53,175,370	2,298,233,440	69,407,120	0		2,367,640,560	119,099,670	118,759,620
E	15	49.1200	215,250			211,650	0		426,900	426,900	426,900
E1	797	3,590.4250	20,848,580			127,776,500	0		148,625,080	141,615,890	132,380,600
E2	61	487.7050	3,845,220			3,987,710	0		7,832,930	7,014,520	6,969,220
E2M	104	147.2600	893,230			1,115,900	0		2,009,130	1,929,220	1,710,080
E2S	520	838.6442	4,708,570			65,407,370	0		70,115,940	68,273,060	63,723,580
E3	273	2,945.4330	21,227,070			1,739,020	0		22,966,090	19,702,480	19,441,930
E*	1,770	8,058.5872	51,737,920			200,238,150	0		251,976,070	238,962,070	224,652,310
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F1	259	482.1415	5,028,710			49,609,880	0		54,638,590	53,695,230	49,674,590
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F2	37	394.3630	1,655,340			6,767,920	0	223,392,140	231,815,400	231,278,140	144,248,250
F*	296	876.5045	6,684,050			56,377,800	0	223,392,140	286,453,990	284,973,370	193,922,840
G1	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
G*	4,018	0.0000	0			0	0	44,694,360	44,694,360	41,109,320	40,998,370
J2	9	7.3800	77,800			60,500	0	5,204,550	5,342,850	5,331,290	5,206,290
J2A	4	0.0000	0			0	0	12,865,070	12,865,070	12,865,070	12,740,070
J3	57	33.8340	341,780			26,560	0	84,244,900	84,613,240	84,519,460	83,804,750
J3A	2	0.0000	0			0	0	27,590	27,590	27,590	27,590
J4	122	37.4500	313,720			269,030	0	6,944,980	7,527,730	7,474,550	5,955,630
J4A	5	0.0000	0			0	0	230,390	230,390	230,390	139,130
J5	16	21.7870	164,480			0	0	33,395,980	33,560,460	33,525,910	33,400,910
J5A	2	0.0000	0			0	0	51,400	51,400	51,400	51,400
J6	223	155.1710	1,020,360			17,500	0	96,877,730	97,915,590	97,611,670	93,078,470
J6A	17	0.0000	0			0	0	4,970,550	4,970,550	4,970,550	4,718,750
J7	7	7.2190	74,150			5,220	0	1,360,210	1,439,580	1,415,570	1,165,570
J8	2	0.0000	0			0	0	1,700	1,700	1,700	0
J8A	2	0.0000	0			0	0	46,000	46,000	46,000	0
J9	2	0.0000	0			0	0	0	0	0	0
J*	470	262.8410	1,992,290			378,810	0	246,221,050	248,592,150	248,071,150	240,288,560
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210
L1	237	0.0000	0			0	20,483,240		20,483,240	20,483,240	13,983,210

Cat Code	Items	Acres	Land	Aq/Timber	Productivity Market	Improvements	Personal	Mineral	Total Market	Total Market Taxable	Total Net Taxable
L2	3	0.0000	0			0	3,460,090		3,460,090	3,460,090	3,007,820
L2A	3	0.0000	0			0	0	52,500	52,500	52,500	47,000
L2C	11	0.0000	0			0	0	1,051,640	1,051,640	1,051,640	257,510
L2D	3	0.0000	0			0	0	59,110	59,110	59,110	25,539
L2G	33	0.0000	0			0	0	2,344,210	2,344,210	2,344,210	2,012,430
L2J	8	0.0000	0			0	0	141,830	141,830	141,830	43,096
L2L	2	0.0000	0			0	0	13,730	13,730	13,730	0
L2M	14	0.0000	0			0	0	710,410	710,410	710,410	512,875
L2P	30	0.0000	0			0	0	1,878,820	1,878,820	1,878,820	34,230
L2Q	44	0.0000	0			0	0	2,903,210	2,903,210	2,903,210	659,550
L2	151	0.0000	0			0	3,460,090	9,155,460	12,615,550	12,615,550	6,600,050
L*	388	0.0000	0			0	23,943,330	9,155,460	33,098,790	33,098,790	20,583,260
M1	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
M*	585	0.0000	0			163,620	32,875,390		33,039,010	29,158,600	27,465,220
O	4	39.9110	101,600			0	0		101,600	101,600	101,600
O*	4	39.9110	101,600			0	0		101,600	101,600	101,600
S	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
S*	7	0.0000	0			0	6,603,530		6,603,530	6,603,530	6,603,530
XB	1	0.0000	0			0	400		400	400	0
XU	4	0.0000	0			0	0	130,650	130,650	130,650	0
XV	580	19,914.9073	61,860,660			127,237,210	2,960,000	2,400	192,060,270	192,060,270	0
X*	585	19,914.9073	61,860,660			127,237,210	2,960,400	133,050	192,191,320	192,191,320	0
TOTAL:	22,159	700,418.7092	215,464,630	53,175,370	2,298,233,440	988,245,264	73,516,320	523,596,060	4,099,055,714	1,789,289,801	1,426,780,121

RAILROAD ROLLING STOCK

Clay County

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS PROPERTY TAX ASSISTANCE DIVISION

January 1, 2026

18B

Name of Taxpayer	Headquarter County	Address	City	State	Zip Code	Rolling Stock County Market Value
BNSF Railway Company	Tarrant	2500 Lou Menk Drive	Fort Worth	Texas	76131-2828	8,207,449
Union Pacific Railroad	Harris	1400 Douglas St., STOP 1640, Property Tax	Omaha	Nebraska	68179-1640	7,112,617

15,320,066

		Clay County 2026-2027 Budget for Adoption				
		2026-2027	No New Rev Tax Rate	Voter Approved Tax Rate	De Minimis Rate	
	Certified Valuation	\$ 1,426,780,121				
	General M&O Tax Rate	\$ 0.004254	0.003946	0.004255	0.004380	
	Road & Bridge Tax Rate	\$ 0.001600	0.001600	0.001600	0.001600	
	Combined Tax Rate	\$ 0.005854	\$ 0.005546	\$ 0.005855	0.005980	
	Collection Rate	97.00%		New Improvements	\$ 84,949,780	
	M&O Revenue	\$ 5,887,437		New Improvement Rev	\$ 490,415.08	
	R&B Revenue	\$ 2,214,363	Difference			
	Total Revenue	\$ 8,101,800	668,115.63			
	Elected Official Salary			\$ 514,015	M&O Increase	
	Commissioners Court & Sheriff			\$ 154,100	R&B Increase	
	Salary Increase - %	0.00%		\$ 668,116	Total Increase	
	Salary Increase - Flat	\$ -				
	Insurance Increase	0.0%		\$ 142,678.01	penny	
	Life & Health Insurance per Employee	\$ 20,074.00				
	Longevity per Employee	\$ 75.00				
FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
	AD VALOREM FOR M&O					
1000.0310.3001	AD VALOREM TAXES CURRENT	5,373,422.00	5,373,422.00	5,358,136.30	5,887,437.00	514,015.00
1000.0310.3010	AD VALOREM TAXES DELINQUENT	60,000.00	60,000.00	57,368.97	60,000.00	0.00
1000.0310.3030	AD VALOREM PENALTY & INTEREST	20,000.00	20,000.00	40,908.00	20,000.00	0.00
1000.0310.3040	TAX FORECLOSURE SALE	0.00	0.00	0.00	0.00	0.00
1000.0310.3055	TAX ESCROW FEE	20,000.00	20,000.00	0.00	20,000.00	0.00
1000.0310.3061	ST FEES/MIXED BEVERAGE	800.00	800.00	1,142.17	800.00	0.00
	AD VALOREM	5,474,222.00	5,474,222.00	5,457,555.44	5,988,237.00	514,015.00
	REGISTRATION					
1000.0321.3115	AUTO REGISTRATION	175,000.00	175,000.00	54,846.52	200,000.00	25,000.00
	AUTO REGISTRATION - Commissions	estimated	estimated	167,011.38		

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
	REVENUES-FEES & FINES					
1000.0321.3125	OSSF PERMIT FEE	14,400.00	14,400.00	14,580.00	14,500.00	100.00
1000.0321.3127	SUBDIVISION FEES	2,500.00	2,500.00	0.00	2,000.00	(500.00)
1000.0321.3148	TAX CERTIFICATES FEE	1,500.00	1,500.00	600.00	1,000.00	(500.00)
1000.0322.3165	INMATE PHONE DATA	2,500.00	2,500.00	3,463.50	2,500.00	0.00
1000.0340.3601	SHERIFF FEES	6,000.00	6,000.00	2,500.00	2,500.00	(3,500.00)
1000.0340.3602	CO CLERK FEES	80,000.00	80,000.00	70,244.32	70,000.00	(10,000.00)
1000.0340.3603	DIST CLERK FEES	25,000.00	25,000.00	25,090.84	25,000.00	0.00
1000.0340.3608	JP FEES & FINES	240,000.00	240,000.00	103,915.48	100,000.00	(140,000.00)
1000.0340.3613	CONSTABLE FEES	15,000.00	15,000.00	13,473.92	13,000.00	(2,000.00)
1000.0340.3622	QTRLY STATE COURT FEES	30,000.00	30,000.00	12,679.18	15,000.00	(15,000.00)
1000.0340.3635	DIST CLERK ATTY REIMB	3,500.00	3,500.00	400.00	200.00	(3,300.00)
1000.0340.3647	JP COURT/DS2'S FEES	1,000.00	1,000.00	600.00	500.00	(500.00)
1000.0340.3649	PUBLIC PROBATE ADMIN			600.00	500.00	500.00
1000.0340.3650	JP CIVIL FEES	-	-	-	-	0.00
1000.0340.3675	JP COURT DISMISSAL FEES	1,000.00	1,000.00	1,125.40	1,000.00	0.00
1000.0340.3676	JP COURT DEFERRED ADJ.FEE	75,000.00	75,000.00	15,042.74	15,000.00	(60,000.00)
	CO CLERK ATTY REIMB	0	0		0	0.00
	OSSF RECORDING FEE	-	-		-	0.00
	OSSF EDUCATION FEE	-	-		-	0.00
	JUROR FINES/FAILURE TO AP	-	-	-	-	0.00
	REVENUES-FEES & FINES	497,400.00	497,400.00	264,315.38	262,700.00	(234,700.00)
	INTEREST					
1000.0390.3700	INTEREST	230,000.00	230,000.00	229,140.32	220,000.00	(10,000.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
	MISCELLANEOUS REVENUES					
	ECONOMIC DEVELOPMENT	-	-		-	0.00
1000.0329.3071	PAYMENT/LUE OF TAXES Windfarm	1,565,500.00	1,565,500.00	1,565,500.00	0.00	(1,565,500.00)
1000.0329.3074	PAYMENT/LUE OF TAXES Triangle Brick	139,524.00	139,524.00	139,523.73	139,524.00	0.00
1000.0329.3075	PAYMENT/LUE OF TAXES Vision Biologic	2,539.00	2,539.00	2,539.00	2,539.00	0.00
1000.0329.3076	PAYMENT/LUE OF TAXES Soleil			21,365.00	1,380.00	1,380.00
1000.0322.3175	ACCIDENT AND OFFENSE REPORTS	200.00	200.00	45.00	200.00	0.00
1000.0322.3178	ELECTION REIMBURSEMENTS	15,000.00	15,000.00	451.00	15,000.00	0.00
1000.0330.3361	STATE SUPPLEMENT/CO.JUDGE	34,650.00	34,650.00	34,650.00	34,650.00	0.00
1000.0330.3362	STATE SUPPLEMENT/CO ATTY	35,000.00	35,000.00	35,000.00	35,000.00	0.00
1000.0330.3365	TIDC - INDIGENT DEFENSE	0.00	0.00		0.00	0.00
1000.0330.3377	STATE JUROR REIMBURSEMENT	0.00	3,000.00	18,640.00	10,000.00	10,000.00
1000.0390.3711	SALE OF PROPERTY OR EQUIPMENT	0.00	33,225.00	33,225.00	0.00	0.00
1000.0390.3715	SALE OF ESTRAY	0.00	0.00	24,000.00	0.00	0.00
1000.0390.3727	MISCELLANEOUS REIMBURSEMENTS	10,000.00	10,000.00	1,639.00	4,000.00	(6,000.00)
1000.0390.3728	Soileil - VFD contributions annually			0.00	10,000.00	10,000.00
1000.0390.3730	TOBACCO SETTLEMENT	20,000.00	20,000.00	40,348.00	30,000.00	10,000.00
1000.0390.3734	RENT-DPS	30,815.00	30,815.00	30,815.04	30,815.00	0.00
1000.0390.3735	ATM RENT	10,560.00	10,560.00	10,560.00	10,560.00	0.00
1000.0390.3736	RENT-SOIL CONSERVATION	42,423.00	42,423.00	16,560.53	42,423.00	0.00
1000.0390.3738	CITY HENRIETTA/SHARE EXP	300,000.00	300,000.00	330,000.00	300,000.00	0.00
1000.0390.3739	CITY HENRIETTA/MILAGE	50,000.00	50,000.00	44,577.56	45,000.00	(5,000.00)
1000.0390.3758	MISCELLANEOUS INCOME	10,000.00	23,000.00	21,800.00	20,000.00	10,000.00
	MISCELLANEOUS REVENUES	2,266,211.00	2,315,436.00	2,371,238.86	731,091.00	(1,535,120.00)
1000.0392.3899	TRANSFERS IN - Records Mgmt	30,000.00	30,000.00	30,000.00	30,000.00	0.00
1000.0392.3899	TRANSFERS IN - Records Preservatn	0.00	0.00	0.00	30,000.00	30,000.00
1000.0392.3899	LIBRARY GRANT	0.00	0.00	0.00	25,000.00	25,000.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0510	BLDG. MAIN/JANITOR					
1000.0510.4001	MULTITASK SALARY	51,888.00	51,888.00	51,888.00	51,888.00	0.00
	CUSTODIAN TWO	49,666.00	49,666.00	49,666.00	49,666.00	0.00
1000.0510.4010	COMP TIME PAYOUT	-	5,372.00	5,371.53	-	
1000.0510.4050	LONGEVITY PAY	1,350.00	1,350.00	1,350.00	1,500.00	150.00
1000.0510.4076	FICA/MEDICARE MATCH	7,873.00	8,285.00	7,873.00	7,884.00	11.00
1000.0510.4080	TCDRS COUNTY MATCH	11,320.00	11,911.00	11,320.00	6,766.01	(4,553.99)
1000.0510.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0510.4102	JANITOR SUPPLIES	6,000.00	6,200.00	6,000.00	6,000.00	0.00
1000.0510.4161	REPAIRS & REPLACEMENTS	2,500.00	2,850.00	3,500.00	3,000.00	500.00
1000.0510.4209	YARD MAINTENANCE & TREES	6,000.00	5,450.00	5,500.00	6,000.00	0.00
1000.0510.4212	CLEAN-BLDG/FLOOR/AC VENTS	3,500.00	3,500.00	3,500.00	3,500.00	0.00
1000.0510.4335	PEST CONTROL	2,000.00	2,000.00	2,000.00	2,000.00	0.00
1000.0510.4526	CELL PHONE REIMBURSEMENT	900.00	900.00	900.00	900.00	0.00
1000.0510.4699	MISCELLANEOUS EXPENSE	1,200.00	1,200.00	1,200.00	1,000.00	(200.00)
1000.0510.4815	JANITOR EQUIPMENT	-	-			0.00
	BLDG. MAIN/JANITOR	180,807.00	187,182.00	186,678.53	180,252.01	(554.99)
0438	COMMISSIONERS CT EXPENSES					
1000.0438.4101	OFFICE SUPPLIES & LEGALS	1,000.00	1,000.00	500.00	1,000.00	0.00
1000.0438.4320	GRANT FACILITATOR	24,000.00	24,000.00	12,000.00	0.00	(24,000.00)
1000.0438.4362	C & I SECURITY MAINT/MONITORING	3,600.00	3,225.00	3,225.00	3,250.00	(350.00)
1000.0438.4405	MISCELLANEOUS, BOND & DUES	5,000.00	5,000.00	5,000.00	5,000.00	0.00
1000.0438.4699	MISCELLANEOUS	700.00	700.00	650.00	700.00	0.00
	BOOKS & UPDATES	0	0		0	0.00
	COMMISSIONERS CT EXPENSES	34,300.00	33,925.00	21,375.00	9,950.00	(24,350.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0550	CONSTABLE					
1000.0550.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
	DEPUTY SALARY	50,568.00	50,568.00	50,568.00	50,568.00	0.00
1000.0550.4030	CERTIFICATE PAY	2,000.00	2,000.00	2,000.00	2,000.00	0.00
1000.0550.4050	LONGEVITY PAY	1,050.00	1,050.00	1,050.00	1,200.00	150.00
1000.0550.4076	FICA/MEDICARE MATCH	8,454.00	8,454.00	8,454.00	8,466.00	12.00
1000.0550.4080	TCDRS COUNTY MATCH	12,156.00	12,156.00	12,156.00	7,246.51	(4,909.49)
1000.0550.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0550.4101	OFFICE SUPPLIES	-	100.00	50.00	100.00	100.00
1000.0550.4110	UNIFORMS	700.00	700.00	-	700.00	0.00
1000.0550.4123	AMMUNITION	800.00	800.00	780.00	800.00	0.00
1000.0550.4148	COMPUTER & LAPTOPS	-	-		-	0.00
1000.0550.4150	VEHICLE MAINT	2,000.00	2,000.00	600.00	2,000.00	0.00
1000.0550.4154	GAS & OIL	10,000.00	9,900.00	7,257.05	9,900.00	(100.00)
1000.0550.4202	COMPUTER PROGRAMS	2,016.00	2,016.00	-	2,016.00	0.00
1000.0550.4205	MAINTENANCE & SERVICE - COPIER	400.00	400.00	180.00	400.00	0.00
1000.0550.4211	COMMUNICATION CONTRACT	2,184.00	2,184.00	1,980.81	2,184.00	0.00
1000.0550.4373	VEHICLE INSURANCE	1,200.00	1,200.00	1,450.00	1,600.00	400.00
1000.0550.4405	MISCELLANEOUS, BONDS & DUES	400.00	400.00	295.00	400.00	0.00
1000.0550.4408	TRAVEL & SCHOOLING	1,500.00	1,500.00	500.00	1,500.00	0.00
1000.0550.4817	EQUIPMENT & FURNITURE	3,600.00	3,600.00	1,800.00	3,600.00	0.00
	CONSTABLE	192,524.00	192,524.00	182,616.86	191,714.51	(809.49)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0475	COUNTY ATTORNEY					
1000.0475.4021	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
1000.0475.4001	SECRETARY SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0475.4020	VICTIM ASSISTANCE COORDINATOR	-	-	-	-	0.00
1000.0475.4040	STATE SALARY SUPPLEMENT	35,000.00	35,000.00	35,000.00	35,000.00	0.00
1000.0475.4050	LONGEVITY PAY	2,100.00	2,100.00	2,100.00	1,125.00	(975.00)
1000.0475.4076	FICA/MEDICARE MATCH	10,905.00	10,905.00	10,905.00	6,479.00	(4,426.00)
	MEDICARE MATCH			-		0.00
1000.0475.4080	TCDRS COUNTY MATCH	15,680.00	15,680.00	15,680.00	9,252.48	(6,427.52)
1000.0475.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0475.4101	OFFICE SUPPLIES/MISCELANOUS EXPEN	1,000.00	1,000.00	650.00	1,000.00	0.00
1000.0475.4148	COMPUTERS & LAPTOPS	-	-		-	0.00
1000.0475.4202	COMPUTER & PROGRAMS	2,000.00	2,000.00	1,836.00	2,000.00	0.00
1000.0475.4362	C & I SECURITY MAINT/MONITORING		375.00	375.00	375.00	375.00
1000.0475.4405	MISCELLANEOUS, BONDS & DUES	300.00	300.00	-	300.00	0.00
1000.0475.4408	MISC.TRAVEL & SCHOOLING	3,500.00	3,500.00	1,000.00	3,000.00	(500.00)
1000.0475.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00
	COUNTY ATTORNEY	213,137.00	213,512.00	152,712.00	147,835.48	(65,301.52)
0495	COUNTY AUDITOR					
1000.0495.4001	SALARY	68,500.00	68,500.00	68,500.00	68,500.00	0.00
1000.0495.4050	LONGEVITY PAY	150.00	150.00	150.00	225.00	75.00
1000.0495.4076	FICA/MEDICARE MATCH	5,252.00	5,252.00	5,252.00	5,258.00	6.00
1000.0495.4080	TCDRS COUNTY MATCH	7,552.00	7,552.00	7,552.00	4,477.25	(3,074.75)
1000.0495.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,074.00	1,769.00
1000.0495.4101	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	1,000.00	0.00
1000.0495.4148	COMPUTERS & LAPTOPS	2,000.00	2,000.00	1,865.00	2,000.00	0.00
1000.0495.4202	COMPUTER & PROGRAMS	1,200.00	1,950.00	1,650.00	1,200.00	0.00
1000.0495.4380	OFFICIAL & DEPUTY BOND	50.00	50.00	50.00	50.00	0.00
1000.0495.4405	MISCELLANEOUS, BONDS & DUES	700.00	700.00	700.00	700.00	0.00
1000.0495.4408	MISC.TRAVEL & SCHOOLING	3,750.00	3,000.00	2,500.00	3,750.00	0.00
1000.0495.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00
	COUNTY AUDITOR	109,059.00	109,059.00	108,124.00	107,834.25	(1,224.75)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0403	COUNTY CLERK					
	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
1000.0403.4001	1ST ASSISTANT/DEPUTY I	49,667.00	49,667.00	49,667.00	49,667.00	0.00
	DEPUTY TWO SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0403.4050	LONGEVITY PAY	1,950.00	1,950.00	1,950.00	2,175.00	225.00
1000.0403.4076	FICA/MEDICARE MATCH	12,016.00	12,016.00	12,016.00	12,033.00	17.00
1000.0403.4080	TCDRS COUNTY MATCH	17,277.00	17,277.00	17,277.00	10,321.34	(6,955.67)
1000.0403.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	60,222.00	5,307.00
1000.0403.4101	OFFICE & COPY MACHINE SUPPLIES	2,000.00	1,138.00	600.00	2,000.00	0.00
1000.0403.4148	COMPUTERS & LAPTOPS	-	-			0.00
1000.0403.4202	COMPUTER & PROGRAMS	2,300.00	3,700.00	2,300.00	2,300.00	0.00
1000.0403.4205	MAINTENANCE & SERVICE - COPIER	600.00	600.00	600.00	600.00	0.00
1000.0403.4405	MISCELLANEOUS, BONDS & DUES	600.00	600.00	200.00	600.00	0.00
1000.0403.4408	MISC. TRAVEL & SCHOOLING	3,000.00	2,462.00	2,400.00	3,000.00	0.00
1000.0403.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00
	COUNTY CLERK	250,367.00	250,367.00	247,367.00	248,960.34	(1,406.67)
0665	COUNTY EXTENSION AGENT					
	SECRETARY SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0665.4001	CO.EXT AGENT/HOME DEMO SALARY	35,290.00	35,290.00	35,290.00	35,290.00	0.00
1000.0665.4050	LONGEVITY PAY	1,275.00	1,275.00	1,275.00	1,500.00	225.00
1000.0665.4076	FICA/MEDICARE MATCH	6,512.00	6,512.00	6,512.00	6,529.00	17.00
1000.0665.4080	TCDRS COUNTY MATCH	5,482.00	5,482.00	5,482.00	3,321.14	(2,160.86)
1000.0665.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,074.00	1,769.00
1000.0665.4101	OFFICE SUPPLIES	1,250.00	1,250.00	300.00	1,000.00	(250.00)
1000.0665.4121	EDUCATIONAL SUPPLIES	1,000.00	1,000.00	700.00	1,000.00	0.00
1000.0665.4148	COMPUTERS & LAPTOPS	-	-		-	0.00
1000.0665.4202	COMPUTER & MAINTENANCE	1,200.00	1,200.00	-	600.00	(600.00)
1000.0665.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	320.40	800.00	0.00
1000.0665.4408	TRAVEL & SCHOOL/BOTH AGENTS	19,000.00	19,000.00	15,407.78	19,000.00	0.00
1000.0665.4500	UTILITES	3,000.00	3,000.00		3,000.00	0.00
1000.0665.4562	BLDG. RENTAL	1,200.00	1,200.00		-	(1,200.00)
	CO EXTENSION AGENT	142,870.00	142,870.00	132,148.18	140,670.14	(2,199.86)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0400	COUNTY JUDGE					FI
1000.0400.4001	SALARY	57,997.00	57,997.00	57,997.00	57,997.00	0.00
	FIRST ASST/MULTI TASK SALARY	51,888.00	51,888.00	51,888.00	51,888.00	0.00
1000.0400.4040	STATE SALARY SUPPLEMENT	34,650.00	34,650.00	34,650.00	34,650.00	0.00
1000.0400.4050	LONGEVITY PAY	1,125.00	1,125.00	1,125.00	1,275.00	150.00
1000.0400.4057	CAR ALLOWANCE	-	-	0.00	0.00	0.00
1000.0400.4076	FICA/MEDICARE MATCH	11,143.00	11,143.00	11,143.00	11,155.00	12.00
1000.0400.4080	TCDRS COUNTY MATCH	16,023.00	16,023.00	16,023.00	9,535.03	(6,487.98)
1000.0400.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0400.4101	OFFICE SUPPLIES	1,000.00	1,000.00	800.00	900.00	(100.00)
1000.0400.4148	COMPUTERS & LAPTOPS	-	-	-	-	0.00
1000.0400.4202	COMPUTER & PROGRAMS	1,500.00	1,500.00	930.00	1,000.00	(500.00)
1000.0400.4205	MAINTENANCE & SERVICE - COPIER	700.00	1,700.00	2,160.00	2,200.00	1,500.00
1000.0400.4320	GRANT FACILITATOR	-	-	-	-	0.00
1000.0400.4325	COUNTY CT INTERPRETERS	1,500.00	500.00	-	500.00	(1,000.00)
1000.0400.4360	COUNTY CT REPORTERS	2,500.00	2,500.00	-	2,500.00	0.00
1000.0400.4405	MISCELLANEOUS, BOND & DUES	1,400.00	1,570.00	1,900.00	2,000.00	600.00
1000.0400.4406	JUDGES EDUCATION FUND EXPENSE	200.00	200.00	-	200.00	0.00
1000.0400.4408	MISC.TRAVEL & SCHOOLING	6,000.00	1,830.00	1,600.00	6,000.00	0.00
1000.0400.4463	COUNTY CT JURORS	2,000.00	2,000.00	1,000.00	2,000.00	0.00
1000.0400.4464	COUNTY CT/MISC & WITNESS	200.00	200.00	-	200.00	0.00
1000.0400.4467	SPECIAL PROSECUTOR/JUDGE	500.00	500.00	400.00	500.00	0.00
1000.0400.4470	COUNTY CT APPT'D ATTY	5,000.00	4,500.00	5,000.00	4,000.00	(1,000.00)
1000.0400.4481	COMMITMENT EXPENSE	4,500.00	1,626.00	-	4,000.00	(500.00)
1000.0400.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00
1000.0400.4817	EQUIPMENT & FURNITURE	-	-	-	-	0.00
	COUNTY JUDGE	237,036.00	229,662.00	223,826.00	233,248.03	(3,787.98)
0497	COUNTY TREASURER					FI
100.0497.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
	1ST ASSISTANT/MULTITASK	51,888.00	51,888.00	51,888.00	51,888.00	0.00
1000.0497.4050	LONGEVITY PAY	2,250.00	2,250.00	2,250.00	2,400.00	150.00
1000.0497.4050	FICA/MEDICARE MATCH	8,494.00	8,494.00	8,494.00	8,505.00	11.00
1000.0497.4080	TCDRS COUNTY MATCH	12,213.00	12,213.00	12,213.00	7,334.31	(4,878.69)
1000.0497.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0497.4101	OFFICE SUPPLIES	1,000.00	1,000.00	1,000.00	1,000.00	0.00
1000.0497.4202	COMPUTER & PROGRAMS	21,990.00	21,990.00	22,500.00	23,000.00	1,010.00
1000.0497.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	455.00	800.00	0.00
1000.0497.4307	CONTRACTED SERVICES-COBRA ADM				500.00	500.00
1000.0497.4405	MISCELLANEOUS, BONDS & DUES	750.00	750.00	300.00	750.00	0.00
1000.0497.4408	MISC.TRAVEL & SCHOOLING	4,000.00	4,000.00	3,000.00	4,000.00	0.00
1000.0497.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00
	COUNTY TREASURER	197,481.00	197,481.00	196,196.00	197,811.31	330.31

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0450	DISTRICT CLERK					FI
	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
1000.0450.4001	DEPUTY ONE SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00
	DEPUTY CLERK TWO	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0450.4050	LONGEVITY PAY	4,125.00	4,125.00	4,125.00	1,725.00	(2,400.00)
1000.0450.4076	FICA/MEDICARE MATCH	12,182.00	12,182.00	12,182.00	11,998.00	(184.00)
1000.0450.4080	TCDRS COUNTY MATCH	17,516.00	17,516.00	17,516.00	10,271.84	(7,244.17)
1000.0450.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	60,222.00	5,307.00
1000.0450.4101	OFFICE SUPPLIES	2,000.00	2,700.00	2,300.00	2,700.00	700.00
1000.0450.4202	COMPUTER & PROGRAMS		-		840.00	840.00
1000.0450.4205	MAINTENANCE & SERVICE - COPIER	800.00	800.00	900.00	800.00	0.00
1000.0450.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	300.00	500.00	0.00
1000.0450.4408	MISC.TRAVEL & SCHOOLING	4,000.00	3,300.00	1,800.00	3,300.00	(700.00)
1000.0450.4526	CELL PHONE REIMBURSEMENT	-	600.00	-	600.00	600.00
	DISTRICT CLERK	251,147.00	251,747.00	249,147.00	248,065.84	(3,081.17)
0456	DISTRICT ATTORNEY					FI
1000.0456.4464	DISTRICT ATTY TRIAL EXPENSES-CLAY ON	50,000.00	50,000.00	20,000.00	50,000.00	0.00
1000.0456.4761	DISTRICT ATTY.OFF. PRO RATA SHARE	194,727.00	194,727.00	194,727.00	180,000.00	(14,727.00)
	DISTRICT ATTORNEY	244,727.00	244,727.00	214,727.00	230,000.00	(14,727.00)
0435	DIST JUDGE/CT COORD/CT REPORTER					FI
1000.0435.4101	OFFICE SUPPLIES	1,500.00	1,500.00	1,000.00	1,500.00	0.00
1000.0435.4161	REPAIRS & REPLACEMENTS	200.00	200.00	-	200.00	0.00
1000.0435.4202	COMPUTER MAINTENANCE	3,600.00	3,600.00	1,000.00	3,600.00	0.00
1000.0435.4325	INTERPRETERS			-	1,000.00	1,000.00
1000.0435.4360	DIST CT REPORTERS	6,000.00	6,000.00	40,000.00	6,000.00	0.00
1000.0435.4377	DIST JUDGE LIABILITY INS	750.00	750.00	620.00	750.00	0.00
1000.0435.4408	TRAVEL & SCHOOLING	2,500.00	2,500.00	2,500.00	2,500.00	0.00
1000.0435.4463	DIST CT JURORS	30,000.00	30,000.00	40,000.00	30,000.00	0.00
1000.0435.4464	DIST CT MISC & WITNESS	120,000.00	120,000.00	50,000.00	120,000.00	0.00
1000.0435.4465	PREP STATEMENTS	6,000.00	6,000.00	-	6,000.00	0.00
1000.0435.4468	TRAVELING JUDGES	1,000.00	1,000.00	500.00	1,000.00	0.00
1000.0435.4470	DIST CT APPOINTED ATTORNEY	150,000.00	200,000.00	200,000.00	175,000.00	25,000.00
1000.0435.4762	DISTRICT COURT PRO RATA SHARE	76,900.00	76,900.00	76,900.00	77,600.00	700.00
1000.0435.4763	DIST CT PRO RATA 8TH JUD	795.00	795.00	791.00	795.00	0.00
1000.0435.4813	COMPUTER & PROGRAMS	15,000.00	15,000.00		15,000.00	0.00
1000.0435.4817	DIST CT SUPPLIES	500.00	500.00	250.00	500.00	0.00
	DIST JUDGE/CT COORD/CT REPORTER	414,745.00	464,745.00	413,561.00	441,445.00	26,700.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0458	DPS SECRETARY					FI
1000.0458.4001	SECRETARY SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00
1000.0458.4050	LONGEVITY PAY	225.00	225.00	225.00	300.00	75.00
1000.0458.4076	FICA MATCH	3,817.00	3,817.00	3,817.00	3,823.00	6.00
1000.0458.4080	TCDRS COUNTY MATCH	5,489.00	5,489.00	5,489.00	3,261.36	(2,227.65)
1000.0458.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,074.00	1,769.00
1000.0458.4101	OFFICE SUPPLIES	1,500.00	1,500.00	1,000.00	-	(1,500.00)
1000.0458.4299	MISCELLANEOUS/LICENSE & WEIGHT	300.00	300.00	-	-	(300.00)
1000.0458.4408	TRAINING & REGISTRATION	-	-	-	-	0.00
1000.0458.4817	EQUIPMENT & FURN./LEASE EQUIP.	500.00	500.00	-	-	(500.00)
	HIGHWAY PATROL SECRETARY	79,803.00	79,803.00	78,503.00	77,125.36	(2,677.64)
0490	ELECTION OFFICE					FI
1000.0490.4001	ELECTION ADMIN SALARY	51,888.00	49,588.00	32,384.00		(51,888.00)
	ELECTION ADMIN ASSISTANT	43,344.00	23,344.00	565.00		(43,344.00)
1000.0490.4002	PART-TIME		20,000.00			
1000.0490.4003	ELECTION JUDGES/TEMP/SEASONAL	25,000.00	25,000.00	15,075.00	25,000.00	0.00
1000.0490.4010	COMP TIME PAYOUT	-	2,300.00	2,132.89	-	0.00
1000.0490.4050	LONGEVITY PAY	525.00	525.00	525.00		(525.00)
1000.0490.4076	FICA/MEDICARE MATCH	7,326.00	7,326.00	2,652.00		(7,326.00)
1000.0490.4080	TCDRS COUNTY MATCH	17,237.00	17,237.00	3,855.00		(17,237.00)
1000.0490.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	10,622.00		(36,610.00)
1000.0490.4101	OFFICE SUPPLIES	800.00	800.00	700.00	800.00	0.00
1000.0490.4111	ELECTION EXPENSE	50,000.00	41,100.00	13,000.00	50,000.00	0.00
1000.0490.4128	VOTER REGISTRATION	3,500.00	3,500.00	-	3,500.00	0.00
1000.0490.4148	COMPUTERS & LAPTOPS (NOT CA)	-	3,900.00	3,900.00	-	
1000.0490.4202	MAINTENANCE & SERVICE - COMPUTER	-	5,000.00	3,000.00	5,000.00	
1000.0490.4205	MAINTENANCE & SERVICE - COPIER	200.00	700.00	700.00	800.00	600.00
1000.0490.4206	VOTING MACHINE & SOFTWARE EXPEN	30,000.00	30,000.00	30,000.00	30,000.00	0.00
1000.0490.4405	MISCELLANEOUS, BONDS & DUES	500.00	500.00	150.00	500.00	0.00
1000.0490.4408	MISC. TRAVEL & SCHOOLING	3,500.00	3,500.00	1,000.00	3,500.00	0.00
1000.0490.4562	BUILDING RENTAL	3,000.00	3,000.00	1,200.00	3,000.00	0.00
	ELECTION ADMINISTRATOR	273,430.00	273,930.00	125,315.89	122,100.00	(151,330.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0545	EMERGENCY MANAGEMENT					FI
1000.0545.4001	EMC MGMT COORD SALARY	51,667.00	51,667.00	51,667.00	51,667.00	0.00
1000.0545.4003	EMC MGMT TEMPORARY EMPLOYEE	2,000.00	2,000.00	-	-	(2,000.00)
1000.0545.4021	EMERGENCY GRANT ADMIN	-	-	-	-	0.00
1000.0545.4050	LONGEVITY PAY	450.00	450.00	450.00	525.00	75.00
1000.0545.4076	FICA/MEDICARE MATCH	4,140.00	4,140.00	4,140.00	3,993.00	(147.00)
1000.0545.4080	TCDRS COUNTY MATCH	5,953.00	5,953.00	5,953.00	3,416.11	(2,536.90)
1000.0545.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,074.00	1,769.00
1000.0545.4101	OFFICE SUPPLIES	500.00	500.00	100.00	500.00	0.00
1000.0545.4108	COMPUTER & LAPTOPS	-	-	-	-	0.00
1000.0545.4150	VEHICLE MAINTENANCE	1,500.00	1,500.00	3,000.00	1,000.00	(500.00)
1000.0545.4154	GAS & OIL		3,700.00	3,695.00	3,700.00	3,700.00
1000.0545.4202	HyperReach	8,500.00	8,500.00	8,380.00	8,500.00	0.00
	Active Alert					0.00
1000.0545.4373	VEHICLE INSURANCE	350.00	350.00	373.00	350.00	0.00
1000.0545.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	-	1,000.00	0.00
1000.0545.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	-	600.00	0.00
	EMERGENCY MANAGEMENT	94,965.00	98,665.00	96,063.00	95,325.11	360.10
0630	HEALTH OFFICER					FI
1000.0630.4200	CO HEALTH OFFICER AUTH	1,000.00	1,000.00	100.00	1,000.00	0.00
0635	INDIGENT HEALTH CARE					FI
1000.0635.4445	MEDICAL EXPENSES - JAIL	100,000.00	100,000.00	100,000.00	100,000.00	0.00
1000.0635.4476	MEDICAL EXPENSES	100,000.00	20,000.00	20,000.00	100,000.00	0.00
	INDIGENT HEALTH CARE	200,000.00	120,000.00	120,000.00	200,000.00	0.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0410	IT COORDINATOR					FI
1000.0410.4001	IT COORDINATOR SALARY	51,600.00	51,600.00	51,600.00	51,600.00	0.00
1000.0410.4050	LONGEVITY PAY	225.00	225.00	225.00	300.00	75.00
1000.0410.4076	FICA/MEDICARE MATCH	3,965.00	3,965.00	3,965.00	3,971.00	6.00
1000.0410.4080	TCDRS COUNTY MATCH	5,701.00	5,701.00	5,701.00	3,387.00	(2,314.00)
1000.0410.4097	HOSP & LIFE INSURANCE	18,305.00	18,305.00	18,305.00	20,074.00	1,769.00
1000.0410.4101	OFFICE SUPPLIES	500.00	500.00	100.00	200.00	(300.00)
1000.0410.4159	IT SUPPLIES - COMPUTER RELATED	1,000.00	1,000.00	500.00	1,000.00	0.00
1000.0410.4202	COMPUTER & PROGRAMS					0.00
	Cybersecurity	13,100.00	17,300.00	17,300.00	16,000.00	2,900.00
	Data Backup	2,000.00	3,000.00	3,000.00	4,000.00	2,000.00
	Computers Refresh	20,000.00	20,000.00	20,000.00	10,000.00	(10,000.00)
	Servers	5,000.00	-	-	-	(5,000.00)
	Web Hosting				13,050.00	13,050.00
	Software Subscriptions	475.00	475.00	475.00	600.00	125.00
1000.0410.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	1,000.00	1,000.00	0.00
1000.0410.4409	CYBERSECURITY TRAINING	400.00	400.00	400.00	400.00	0.00
1000.0410.4525	INTERNET & EMAIL	30,000.00	30,000.00	19,380.58	19,177.92	(10,822.08)
1000.0410.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00
	IT COORDINATOR	153,871.00	154,071.00	142,551.58	145,359.92	(8,511.08)
0457	JUSTICE OF THE PEACE					
1000.0457.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
	CLERK ONE SALARY (Chief Clerk)	49,667.00	49,667.00	49,667.00	49,667.00	0.00
	CLERK TWO SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0457.4002	PART TIME/TEMPORARY	30,160.00	30,160.00	30,160.00	-	(30,160.00)
1000.0457.4050	LONGEVITY PAY	1,350.00	1,350.00	1,350.00	1,575.00	225.00
1000.0457.4076	FICA/MEDICARE MATCH	14,277.00	14,277.00	14,277.00	11,987.00	(2,290.00)
1000.0457.4080	TCDRS COUNTY MATCH	20,529.00	20,529.00	20,529.00	10,255.34	(10,273.67)
1000.0457.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	60,222.00	5,307.00
1000.0457.4101	OFFICE SUPPLIES	2,500.00	2,500.00	1,700.00	2,500.00	0.00
1000.0457.4148	COMPUTER & LAPTOPS	-	-	-	-	0.00
1000.0457.4202	COMPUTER & PROGRAMS	1,000.00	1,000.00	600.00	-	(1,000.00)
1000.0457.4205	MAINTENANCE & SERVICE - COPIER	700.00	700.00	341.88	700.00	0.00
1000.0457.4325	JP CT INTERPRETERS	250.00	1,250.00	750.00	1,250.00	1,000.00
1000.0457.4405	MISCELLANEOUS, BONDS, & DUES	750.00	750.00	260.00	750.00	0.00
1000.0457.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	1,500.00	2,500.00	0.00
1000.0457.4457	INQUESTS & AUTOPSIES				40,000.00	40,000.00
1000.0457.4463	JUSTICE CT JURORS	1,000.00	1,000.00	-	1,000.00	0.00
1000.0457.4466	JP CT APPT'D JUDGE	500.00	500.00	-	500.00	0.00
1000.0457.4470	JUSTICE CT APPT'D ATTY	500.00	500.00	-	500.00	0.00
1000.0457.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	600.00	600.00	0.00
	JUSTICE OF THE PEACE	286,640.00	287,640.00	282,091.88	289,448.34	2,808.33

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0574	JUVENILE PROBATION					
1000.0574.4471	COURT APPOINTED ATTORNEY	3,000.00	5,000.00	3,750.00	3,000.00	0.00
1000.0574.4487	RES TREATMENT&FOSTER CARE	35,000.00	33,000.00	14,500.00	35,000.00	0.00
1000.0574.4764	PRO RATA SHARE	70,650.00	70,650.00	70,650.00	70,650.00	0.00
	JUVENILE EXPENSES	108,650.00	108,650.00	88,900.00	108,650.00	0.00
0518	LIBRARY					
1000.0518.4001	LIBRARIAN SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00
	ASSISTANT LIBRARIAN	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0518.4050	LONGEVITY PAY	2,700.00	2,700.00	2,700.00	2,700.00	0.00
1000.0518.4076	FICA/MEDICARE MATCH	7,721.00	7,721.00	7,721.00	7,721.00	0.00
1000.0518.4080	TCDRS COUNTY MATCH	11,102.00	11,102.00	11,102.00	6,681.50	(4,420.51)
1000.0518.4097	HOSP & LIFE INSURANCE	36,610.00	36,610.00	36,610.00	40,148.00	3,538.00
1000.0518.4408	MISC. TRAVEL & SCHOOLING	2,500.00	2,500.00	2,500.00	1,500.00	(1,000.00)
1000.0518.4500	UTILITIES-Other	9,500.00	9,500.00	8,866.60	9,500.00	0.00
1000.0518.4408	UTILITIES - Hot Spots	900.00	900.00		900.00	0.00
	LIBRARY	169,256.00	169,256.00	167,722.60	167,373.50	(1,882.51)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0409	NON DEPARTMENTAL					
1000.0409.4078	WORKER'S COMPENSATION	30,000.00	43,000.00	42,633.25	43,000.00	13,000.00
1000.0409.4079	UNEMPLOYMENT	20,000.00	20,000.00	15,500.00	20,000.00	0.00
1000.0409.4100	NON DEPARTMENTAL SUPPLIES-	4,100.00	4,100.00	3,000.00	3,500.00	(600.00)
1000.0409.4173	C/C PROPERTY/RENOVATIONS & REPAIR	175,000.00	175,000.00	80,000.00	80,000.00	(95,000.00)
1000.0409.4175	GOVERNMENT DAM REPAIRS	2,000.00	2,000.00	0.00	2,000.00	0.00
1000.0409.4205	MAINTENANCE & SERVICE - COPIER	4,300.00	3,800.00	360.00	1,000.00	(3,300.00)
1000.0409.4208	ELEVATOR MAINTENANCE CONTRACT	2,000.00	2,000.00	1,650.00	2,000.00	0.00
1000.0409.4311	EMERGENCY MEDICAL DIRECTOR	6,000.00	6,000.00	6,000.00	6,000.00	0.00
1000.0409.4328	AUDIT	40,000.00	40,000.00	33,000.00	37,000.00	(3,000.00)
1000.0409.4353	TAX APPR.DIST./COLLECTION BUDGET	88,430.74	90,580.74	90,547.44	93,728.00	5,297.26
1000.0409.4760	TAX APPR.DIST./OPERATING BUDGET	226,148.00	240,268.00	240,266.84	252,202.00	26,054.00
1000.0409.4369	RISK MGM.POOL INSURANCE	160,000.00	160,000.00	168,677.00	176,000.00	16,000.00
	RISK MGM.POOL INSURANCE - CYBER			5,000.00	5,000.00	5,000.00
1000.0409.4380	C/C BONDS & INSURANCES	1,000.00	1,000.00	500.00	1,000.00	0.00
1000.0409.4409	CYBERSECURITY TRAINING	-	-		-	0.00
1000.0457.4457	INQUESTS & AUTOPSIES	50,000.00	50,000.00	35,000.00	-	(50,000.00)
1000.0409.4469	LEGAL FEES EXPENSE	40,000.00	70,000.00	70,000.00	40,000.00	0.00
1000.0409.4472	PUBLIC DEFENDER(CAPITAL MURDER CA	4,500.00	4,500.00	4,500.00	4,500.00	0.00
1000.0409.4475	PAUPERS & INDIGENTS-Burials	12,000.00	12,000.00	12,000.00	12,000.00	0.00
1000.0409.4482	PSYCHOLOGICAL EVALUATIONS	1,000.00	1,000.00	0.00	-	(1,000.00)
1000.0409.4500	UTILITIES - COURTHOUSE, 2 ANNEX, MA	87,500.00	87,500.00	87,500.00	87,500.00	0.00
1000.0409.4535	POSTAGE METER & POSTAGE	20,000.00	20,000.00	20,000.00	20,000.00	0.00
1000.0409.4594	SUBDIVISION EXPENSES	2,000.00	2,000.00	0.00	2,000.00	0.00
1000.0409.4611	SALE OF ESTRAY/CARE OF ANIMALS	3,000.00	3,000.00	0.00	3,000.00	0.00
1000.0409.4695	EMERGENCY RESERVE	100,000.00	26,000.00	0.00	50,000.00	(50,000.00)
1000.0409.4696	CONTINGENCY	50,000.00	33,730.00	200.00	30,000.00	(20,000.00)
1000.0409.4817	EQUIPMENT PURCHASES	50,000.00	50,000.00	13,493.32	50,000.00	0.00
1000.0409.4813	COURTHOUSE RESTORATION-Committe	-	-			0.00
1000.0409.4812	Current Year Courthouse Restoration	150,000.00	30,000.00	7,500.00	-	(150,000.00)
	NON DEPARTMENTAL	1,328,978.74	1,177,478.74	937,327.85	1,021,430.00	(307,548.74)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
0462	OSSF EXPENSES					
1000.0462.4200	OSSF CONTRACT LABOR EXP.	32,800.00	32,800.00	29,000.00	32,800.00	0.00
1000.0462.4334	TESTING/LAB WORK	1,000.00	1,000.00	500.00	1,000.00	0.00
	OSSF EXPENSES	33,800.00	33,800.00	29,500.00	33,800.00	0.00
0560	SHERIFF EXPENSES					
1000.0560.4001	SHERIFF SALARY	57,998.00	57,998.00	57,998.00	57,998.00	0.00
	FULL-TIME SALARY 31 FTE	1,480,402.00	1,474,402.00	1,444,567.96	1,437,364.00	(43,038.00)
1000.0560.4002	RELIEF EMPLOYEE SALARY/PT	25,000.00	28,790.00	29,323.82	25,000.00	0.00
1000.0560.4010	COMP TIME PAYOUT	-	6,000.00	5,000.00	-	0.00
1000.0560.4030	CERTIFICATE PAY	14,500.00	14,500.00	13,500.00	15,000.00	500.00
1000.0560.4050	LONGEVITY PAY	4,575.00	4,575.00	4,425.00	6,075.00	1,500.00
1000.0560.4076	FICA/MEDICARE MATCH	121,060.00	121,060.00	118,561.00	117,920.00	(3,140.00)
1000.0560.4080	TCDRS COUNTY MATCH	174,074.00	174,074.00	170,480.00	100,466.78	(73,607.22)
1000.0560.4097	HOSP, LIFE & INSURANCE	567,455.00	567,455.00	493,461.36	602,220.00	34,765.00
1000.0560.4101	OFFICE SUPPLIES	8,500.00	8,500.00	7,500.00	8,500.00	0.00
1000.0560.4102	JANITOR SUPPLIES	10,000.00	10,000.00	5,500.00	10,000.00	0.00
1000.0560.4110	UNIFORMS	11,000.00	11,000.00	5,000.00	8,000.00	(3,000.00)
1000.0560.4114	MISC PRISONER SUPPLIES	10,000.00	10,000.00	7,500.00	10,000.00	0.00
1000.0560.4123	AMMUNITION	4,000.00	210.00	210.00	500.00	(3,500.00)
1000.0560.4150	VEHICLE MAINT	33,000.00	46,275.00	46,000.00	30,000.00	(3,000.00)
1000.0560.4152	TIRES	8,000.00	8,000.00	6,000.00	9,000.00	1,000.00
1000.0560.4154	GAS & OIL	122,000.00	118,300.00	105,958.44	118,300.00	(3,700.00)
1000.0560.4173	BUILDING MAINTENANCE	10,000.00	10,000.00	9,500.00	10,000.00	0.00
1000.0560.4202	COMPUTER SOFTWARE MAINT	66,000.00	66,000.00	66,000.00	66,000.00	0.00
1000.0560.4205	MAINTENANCE & SERVICE - COPIER	2,000.00	2,000.00	1,487.43	2,000.00	0.00
1000.0560.4211	COMMUNICATION MAINT	18,000.00	18,000.00	17,681.70	18,000.00	0.00
1000.0560.4213	PRISONER FOOD CONTRACT	158,000.00	158,000.00	161,011.95	170,000.00	12,000.00
1000.0560.4214	LICENSE PLATE CONTRACT	24,500.00	24,500.00	24,500.00	-	(24,500.00)
1000.0560.4301	PREEMPLOYMENT PHYSICALS	3,500.00	3,500.00	3,000.00	3,500.00	0.00
1000.0560.4325	INTERPRETERS	1,000.00	1,000.00	-	1,000.00	0.00
1000.0560.4333	INMATE HOUSING	20,000.00	214,000.00	126,080.00	22,000.00	2,000.00
1000.0560.4373	VEHICLE & LIABILITY INSURANCE	43,239.00	43,239.00	48,041.00	52,000.00	8,761.00
1000.0560.4399	MEDICAL EXAM/SEXUAL ABUSE	500.00	500.00	-	500.00	0.00
1000.0560.4405	MISC BONDS AND DUES	1,200.00	1,200.00	589.00	1,200.00	0.00
1000.0560.4407	INMATE TRANSPORT	2,000.00	2,000.00	-	2,000.00	0.00
1000.0560.4408	TRAVEL AND SCHOOLING	17,000.00	17,000.00	16,194.44	17,000.00	0.00
1000.0560.4456	INVESTIGATIONS	5,500.00	5,500.00	5,000.00	5,500.00	0.00
1000.0560.4500	UTILITIES	40,000.00	40,000.00	54,936.00	55,000.00	15,000.00
1000.0560.4818	CAPITAL OUTLAY (VEHICLE)	-	19,950.00	22,000.00	-	0.00
1000.0560.XXXX	JAIL CONTROL PANEL				-	0.00
1000.0560.4580	VEHICLE/EQUIPMNT LEASE PAYMENTS	-	-	22,000.00	-	0.00
	SHERIFF EXPENSES	3,064,003.00	3,287,528.00	3,099,007.10	2,982,043.78	(81,959.22)
	Chg from aproved budget each year	103,277.24	302,802.24		(81,959.22)	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
543	SUBSIDIES/ASSISTANCE					
1000.0543.4613	C/C CHILD WELFARE SUPPORT	1,000.00	1,000.00	1,000.00	500.00	(500.00)
1000.0543.4709	CONSERVATION DEPARTMENT	3,000.00	3,000.00	3,000.00	2,500.00	(500.00)
1000.0543.4729	C/C HISTORICAL COMMISSION	4,000.00	4,000.00	4,000.00	500.00	(3,500.00)
1000.0543.4730	C/C SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4731	PETROLIA SENIOR CITIZENS, INC.	4,000.00	4,000.00	4,000.00	4,000.00	0.00
1000.0543.4732	CCMH SUBSIDY	488,000.00	488,000.00	494,000.00	200,000.00	(288,000.00)
1000.0543.4733	MHMR SUBSIDY	4,000.00	4,000.00	4,000.00	-	(4,000.00)
1000.0543.4734	AID TO VFD - FOOD	2,000.00	2,000.00	750.00	1,000.00	(1,000.00)
1000.0543.4740	ARROWHEAD RANCH ESTATES VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4741	BELLEVUE VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4742	BLUEGROVE VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4743	BYERS VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4744	CHARLIE-THORNBERRY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4745	C/C RURAL FIRE PREV.DIST.#1	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4746	HENRIETTA VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4747	JOLLY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4748	LAKE ARROWHEAD VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4749	PETROLIA VFD.	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4750	JOY VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
1000.0543.4751	VASHTI VFD	3,500.00	3,500.00	3,500.00	3,000.00	(500.00)
	SUBSIDIES/ASSISTANCE	552,000.00	552,000.00	556,750.00	248,500.00	(303,500.00)
0499	TAX COLLECTOR					
1000.0499.4001	SALARY	56,886.00	56,886.00	56,886.00	56,886.00	0.00
	DEPUTY ONE SALARY	49,667.00	49,667.00	49,667.00	49,667.00	0.00
	DEPUTY TWO SALARY	48,556.00	48,556.00	48,556.00	48,556.00	0.00
1000.0499.4050	LONGEVITY PAY	1,875.00	1,875.00	1,875.00	2,100.00	225.00
1000.0499.4076	FICA/MEDICARE MATCH	12,010.00	12,010.00	12,010.00	12,027.00	17.00
1000.0499.4080	TCDRS COUNTY MATCH	17,269.00	17,269.00	17,269.00	10,313.09	(6,955.92)
1000.0499.4097	HOSP & LIFE INSURANCE	54,915.00	54,915.00	54,915.00	60,222.00	5,307.00
1000.0499.4101	OFFICE SUPPLIES	1,200.00	1,200.00	500.00	1,000.00	(200.00)
1000.0499.4202	COMPUTER & PROGRAMS	-	-	-	-	0.00
1000.0499.4205	MAINTENANCE & SERVICE - COPIER	500.00	500.00	288.00	400.00	(100.00)
1000.0499.4405	MISCELLANEOUS, BONDS & DUES	3,385.00	3,385.00	150.00	3,385.00	0.00
1000.0499.4408	MISC.TRAVEL & SCHOOLING	2,400.00	2,400.00	2,000.00	2,400.00	0.00
1000.0499.4526	CELL PHONE REIMBURSEMENT	600.00	600.00	0	600.00	0.00
	TAX COLLECTOR	249,263.00	249,263.00	244,116.00	247,556.09	(1,706.92)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
	VETERAN SERVICE OFFICER					
1000.0405.4021	VSO SUPERVISION-EMC	2,000.04	2,000.04	2,000.04	-	(2,000.04)
1000.0405.4076	FICA/MEDICARE MATCH	153.00	153.00	153.00	-	(153.00)
1000.0405.4080	TCDRS COUNTY MATCH	220.00	220.00	220.00	-	(220.00)
1000.0405.4200	VET SRVC CONTRACT	15,150.00	15,150.00	15,150.00	15,150.00	0.00
	VETERAN SERVICE OFFICER	17,523.05	17,523.05	17,523.05	15,150.00	(2,373.05)
	700 TRANSFERS OUT					
1000.0700.7099	TRANSFERS OUT R & B	500,000.00	500,000.00	500,000.00	85,901.00	(414,099.00)
	TRANSFERS OUT-Co Attny PR taxes	77.50	77.50	77.50	77.50	0.00
	TRANSFERS OUT	500,077.50	500,077.50	500,077.50	85,978.50	(414,099.00)
	Estimated General Fund Fund Balance	\$ 5,643,432.00	\$ 5,643,432.00	\$ 5,643,432.00	\$ 5,236,500.50	(406,931.50)
	INCOME TOTALS	8,672,833.00	8,722,058.00	8,407,096.51	7,487,028.00	(1,185,805.00)
	EXPENSE TOTALS	9,581,460.29	9,628,486.29	8,814,028.01	8,218,627.47	(1,362,832.82)
		-908,627.29	-906,428.29	-406,931.50	-731,599.47	177,027.82
					4,504,901.03	
	General Fund Reserved Fund Balance		0.00	0.00	0.00	0.00
	ASSIGNMENT OF FUND BALANCE	500,000.00	500,000.00	500,000.00	500,000.00	0.00
						0.00
		500,000.00	500,000.00	500,000.00	500,000.00	0.00
	Road and Bridge Ad Valorem Income	\$ 2,060,265.00	\$ 2,214,364.00	\$ 2,101,565.51	\$ 2,214,364.00	154,099.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted Current % Rate
2001	PRECINCT 1 REVENUES - 21.78%					
2001.0310.3001	TAXES AD VALOREM CURRENT	\$ 448,726.00	\$ 482,289.00	\$ 454,754.80	\$ 482,289.00	33,563.00
2001.0310.3010	DELINQUENT TAXES	4,000.00	4,000.00	3,669.08	4,000.00	0.00
2001.0310.3030	PENALTY & INTEREST (DELQ TAXES)			2,938.41	1,000.00	1,000.00
						0.00
2001.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.82	125,000.00	0.00
						0.00
2001.0330.3250	FEDERAL - FEMA DISASTER	0	0	3,676.49	-	
2001.0330.3311	LATERAL ROAD FUNDS	5,000.00	5,000.00	5,677.36	5,000.00	0.00
2001.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	8,245.60	10,000.00	0.00
2001.0340.3602	CO.CLERK FINES	4,000.00	4,000.00	2,400.00	2,000.00	(2,000.00)
2001.0340.3603	DIST CLERK FINES	5,000.00	5,000.00	2,000.00	2,000.00	(3,000.00)
2001.0390.3700	INTEREST	8,000.00	8,000.00	22,900.53	10,000.00	2,000.00
						0.00
2001.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	26,437.00	(98,563.00)
		734,726.00	768,289.00	745,651.09	667,726.00	(67,000.00)
	PRECINCT 1 EXPENSES					
2001.0611.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00
	EMPLOYEE'S WAGES	153,442.00	153,442.00	133,305.00	153,442.00	0.00
2001.0611.4003	TEMPORARY EMPLOYEE/PART TIME LIN	25,000.00	25,000.00	11,851.60	25,000.00	0.00
2001.0611.4010	COMP TIME PAYOUT	-	422.00	421.11	-	0.00
2001.0611.4050	LONGEVITY BONUS	1,950.00	1,950.00	825.00	825.00	(1,125.00)
2001.0611.4076	FICA/MEDICARE MATCH	18,237.00	18,237.00	15,637.00	18,151.00	(86.00)
2001.0611.4080	TCDRS CNTY MATCH	26,223.00	26,223.00	22,484.00	15,459.29	(10,763.72)
2001.0611.4097	HOSP.LIFE.,& A&DD INSURANCE	73,220.00	73,220.00	65,396.11	80,296.00	7,076.00
2001.0611.4134	ROAD MATERIALS	90,000.00	90,000.00	61,065.00	90,000.00	0.00
2001.0611.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	16,580.80	15,000.00	(15,000.00)
2001.0611.4149	PARTS,REPAIRS,SUPPLIES	25,000.00	54,578.00	54,500.00	70,000.00	45,000.00
2001.0611.4152	TIRES	6,000.00	6,000.00	2,500.00	22,000.00	16,000.00
2001.0611.4164	GAS & OIL	110,000.00	56,919.00	49,543.00	75,000.00	(35,000.00)
2001.0611.4167	LEASE EQUIPMENT	10,000.00	4,933.00	800.00	10,000.00	0.00
2001.0611.4173	BARN EXPENSES	5,000.00	5,000.00	5,000.00	5,000.00	0.00
2001.0611.4180	SMALL TOOLS	80,000.00	35,000.00	1,000.00	80,000.00	0.00
2001.0611.4373	INSURANCE OF VEHICLES	6,200.00	6,200.00	7,745.00	8,400.00	2,200.00
2001.0611.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	450.00	450.00	150.00	450.00	0.00
2001.0611.4408	MISC TRAVEL & SCHOOLING	2,000.00	2,000.00	1,000.00	2,000.00	0.00
2001.0611.4500	UTILITIES	7,500.00	7,500.00	8,365.87	9,000.00	1,500.00
2001.0611.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	-	1,500.00	0.00
2001.0611.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	10,000.00	5,000.00	10,000.00	0.00
2001.0611.4815	MACHINERY & EQUIPMENT	-	42,000.00	41,500.00	42,000.00	42,000.00
2001.0611.4913	EQUIPMENT NOTES PAYABLE	205,000.00	236,148.00	205,778.00	21,732.00	(183,268.00)
	TRANSFERS OUT	-	-		-	
	ESTIMATED FUND BALANCE	604,372.00	604,372.00	604,372.00	581,578.60	(22,793.40)
	INCOME TOTALS	734,726.00	768,289.00	745,651.09	667,726.00	(67,000.00)
	EXPENSE TOTALS	944,719.00	944,719.00	768,444.49	813,252.29	(131,466.72)
		(209,993.00)	(176,430.00)	(22,793.40)	(145,526.29)	64,466.72
					436,052.32	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted Current % Rate
2002	PRECINCT 2 REVENUE - 17.62%					
2002.0310.3001	TAXES AD VALOREM CURRENT	\$ 363,019.00	\$ 390,171.00	\$ 372,823.60	\$ 390,171.00	27,152.00
2002.0310.3010	DELINQUENT TAXES	3,000.00	3,000.00	3,049.16	3,000.00	0.00
2002.0310.3003	PENALTY & INTEREST (DELQENT TXS)	-	-	3,005.00	1,000.00	1,000.00
2002.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.82	125,000.00	0.00
2002.0330.3250	FEDERAL - FEMA	-	18,742.00	18,742.42	-	0.00
2002.0330.3311	LATERAL ROAD FUNDS	4,000.00	4,000.00	4,592.98	4,000.00	0.00
2002.0330.3315	ST COMP/GROSS & AXLE FEES	10,000.00	10,000.00	6,670.68	10,000.00	0.00
2002.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,600.00	2,000.00	(2,000.00)
2002.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,000.00	2,000.00	(8,000.00)
						0.00
2002.0390.3700	INTEREST	2,500.00	2,500.00	7,355.69	4,000.00	1,500.00
2002.390.3711	SALE OF CAPITAL ASSETS	-	3,990.00	3,990.00	-	0.00
2002.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	32,848.00	(92,152.00)
	PRECINCT 2 EXPENSES					
2002.0612.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00
	EMPLOYEE'S WAGES	153,442.00	153,442.00	150,417.00	153,442.00	0.00
2002.0612.4003	TEMPORARY/PART TIME EMPLOYEE	-	-	-	30,000.00	30,000.00
2002.0612.4050	LONGEVITY BONUS	1,125.00	1,125.00	1,125.00	1,425.00	300.00
2002.0612.4076	FICA/MEDICARE MATCH	16,262.00	16,262.00	16,030.00	18,580.00	2,318.00
2002.0612.4080	TCDRS CNTY MATCH	23,383.00	23,383.00	1,313.00	15,850.29	(7,532.72)
2002.0612.4097	HOSP,LIFE & AD&D INSURANCE	73,220.00	73,220.00	73,110.00	80,296.00	7,076.00
2002.0612.4099	CONTRACT LABOR	-	-	-	-	0.00
2002.0612.4134	ROAD MATERIALS	90,000.00	90,000.00	75,000.00	90,000.00	0.00
2002.0612.4138	CULVERTS & BRIDGES	15,000.00	15,000.00	5,000.00	15,000.00	0.00
2002.0612.4149	PARTS,REPAIRS,SUPPLIES	20,000.00	20,000.00	18,000.00	20,000.00	0.00
2002.0612.4152	TIRES	8,000.00	8,000.00	1,000.00	8,000.00	0.00
2002.0612.4164	GAS & OIL	60,000.00	63,500.00	63,930.00	70,000.00	10,000.00
2002.0612.4167	LEASE EQUIPMENT	10,000.00	10,000.00	500.00	10,000.00	0.00
2002.0612.4173	BARN EXPENSE	1,000.00	1,100.00	1,000.00	1,000.00	0.00
2002.0612.4180	SMALL TOOLS	10,000.00	10,000.00	2,000.00	10,000.00	0.00
2002.0612.4373	INSURANCE OF VEHICLES	4,300.00	4,300.00	5,301.00	5,800.00	1,500.00
2002.0612.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	2,000.00	2,000.00	150.00	2,000.00	0.00
2002.0612.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,000.00	2,000.00	0.00
2002.0612.4500	UTILITIES	3,200.00	3,200.00	3,000.00	3,200.00	0.00
2002.0612.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	1,500.00	1,500.00	0.00
2002.0612.4696	CONTINGENCY/MISCELLANEOUS	20,000.00	39,110.00	500.00	20,000.00	0.00
2002.0612.4815	MACHINERY & EQUIPMENT	20,000.00	20,000.00	13,500.00	20,000.00	0.00
2002.0612.4913	EQUIPMENT NOTES PAYABLE	150,754.96	150,776.96	150,776.96	75,000.00	(75,754.96)
	ESTIMATED FUND BALANCE	225,268.00	225,268.00	225,268.00	246,336.39	21,068.39
	INCOME TOTALS	646,519.00	696,403.00	664,218.35	574,019.00	(72,500.00)
	EXPENSE TOTALS	743,183.96	765,915.96	643,149.96	711,090.29	(32,093.68)
		(96,664.96)	(69,512.96)	21,068.39	(137,071.29)	(40,406.33)
					109,265.11	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
2003	PRECINCT 3 REVENUES - 29.52%					Current % Rate
2003.0310.3001	TAXES AD VALOREM CURRENT	\$ 608,190.00	\$ 653,680.00	\$ 616,361.85	\$ 653,680.00	45,490.00
2003.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,000.00	5,000.00	0.00
2003.0310.3030	PENALTY & INTEREST (DELQ TAXES)	-	-	4,000.00	1,000.00	1,000.00
2003.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.73	125,000.00	0.00
2003.0330.3311	LATERAL ROAD FUNDS	6,000.00	6,000.00	7,694.93	6,000.00	0.00
2003.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	11,175.86	10,000.00	(10,000.00)
2003.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,600.00	2,000.00	(2,000.00)
2003.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	2,000.00	2,000.00	(8,000.00)
2003.0390.3700	INTEREST	4,500.00	4,500.00	14,945.68	10,000.00	5,500.00
2003.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	14,510.00	(110,490.00)
	PRECINCT 3 EXPENSES					
2003.0613.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00
	EMPLOYEE'S WAGES	204,219.00	204,219.00	189,537.53	204,219.00	0.00
2003.0613.4003	TEMPORARY/PART TIME EMPLOYEE	35,000.00	35,000.00	27,875.00	35,000.00	0.00
2003.0613.4050	LONGEVITY BONUS	2,325.00	2,325.00	2,325.00	2,250.00	(75.00)
2003.0613.4076	FICA/MEDICARE MATCH	22,915.00	22,915.00	21,247.00	22,910.00	(5.00)
2003.0613.4080	TCDRS CNTY MATCH	32,950.00	32,950.00	30,551.00	19,566.54	(13,383.46)
2003.0613.4097	HOSP.,LIFE& AD&D INSURANCE	91,525.00	91,525.00	71,429.24	100,370.00	8,845.00
2003.0613.4099	CONTRACT LABOR	-	-			0.00
2003.0613.4134	ROAD MATERIALS	150,000.00	144,800.00	143,000.00	150,000.00	0.00
2003.0613.4138	CULVERTS & BRIDGES	10,000.00	10,000.00	8,241.00	10,000.00	0.00
2003.0613.4149	PARTS,REPAIRS,SUPPLIES	46,500.00	43,500.00	35,000.00	45,000.00	(1,500.00)
2003.0613.4152	TIRES & TUBES	3,500.00	6,500.00	6,500.00	10,000.00	6,500.00
2003.0613.4164	GAS,OIL	90,000.00	90,000.00	96,000.00	90,000.00	0.00
2003.0613.4167	LEASE EQUIPMENT	10,000.00	10,000.00	1,000.00	10,000.00	0.00
2003.0613.4173	BARN EXPENSE	1,000.00	1,000.00	1,000.00	1,000.00	0.00
2003.0613.4180	SMALL TOOLS	5,000.00	5,000.00	5,000.00	5,000.00	0.00
2003.0613.4373	INSURANCE OF VEHICLES/EQUIPMENT	5,550.00	5,550.00	7,870.00	8,500.00	2,950.00
2003.0613.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	500.00	500.00	-	500.00	0.00
2003.0613.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,800.00	3,000.00	1,000.00
2003.0613.4500	UTILITIES	5,750.00	5,750.00	4,259.35	5,750.00	0.00
2003.0613.4526	CELL PHONE REIMBURSEMENT	300.00	300.00	-	300.00	0.00
2003.0613.4645	GRANTS OUT	-	5,200.00	18,500.00	10,000.00	10,000.00
2003.0613.4696	CONTINGENCY/MISCELLANEOUS	2,500.00	2,500.00	2,500.00	2,500.00	0.00
2003.0613.4810	CAPITAL ASSETS	-	-	-		0.00
2003.0613.4913	EQUIPMENT NOTES PAYABLE	186,000.00	186,000.00	166,900.63	100,593.00	(85,407.00)
	ESTIMATED FUND BALANCE	468,614.00	468,614.00	468,614.00	472,248.30	3,634.30
	INCOME TOTALS	907,690.00	953,180.00	903,167.05	829,190.00	(78,500.00)
	EXPENSE TOTALS	965,531.00	965,531.00	899,532.75	894,455.54	(71,075.46)
		(57,841.00)	(12,351.00)	3,634.30	(65,265.54)	(7,424.54)
					406,982.76	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted Current % Rate
2004	PRECINCT 4 REVENUES - 31.08%					
2004.0310.3001	TAXES AD VALOREM CURRENT	\$ 640,330.00	\$ 688,224.00	657,625.26	\$ 688,224.00	47,894.00
2004.0310.3010	DELINQUENT TAXES	5,000.00	5,000.00	5,378.46	5,000.00	0.00
2004.0310.3030	PENALTY & INTERST (DELQ TAXES)	-	-	5,300.61	1,000.00	
2004.0321.3115	AUTO REGISTRATION	125,000.00	125,000.00	114,388.75	125,000.00	0.00
2004.0330.3250	FEDERAL - FEMA DISASTER		26,570.00	26,570.02	-	
2004.0330.3311	LATERAL ROAD FUNDS	7,000.00	7,000.00	8,101.57	7,000.00	0.00
2004.0330.3315	ST COMP/GROSS & AXLE FEES	20,000.00	20,000.00	21,339.32	20,000.00	0.00
2004.0340.3602	CO CLERK FINES	4,000.00	4,000.00	2,495.25	2,000.00	(2,000.00)
2004.0340.3603	DIST CLERK FINES	10,000.00	10,000.00	1,968.07	2,000.00	(8,000.00)
2004.0340.3617	SERVICE FEES (ROAD CROSSING FEES)					
2004.0390.37400	INTEREST	10,000.00	10,000.00	29,283.63	20,000.00	10,000.00
2004.0392.3800	TRANSFERS IN	125,000.00	125,000.00	125,000.00	12,106.00	(112,894.00)
	PRECINCT 4 EXPENSES					
2004.0614.4001	COMMISSIONER'S WAGES	57,997.00	57,997.00	57,997.00	57,997.00	0.00
	EMPLOYEE'S WAGES	153,442.00	67,942.00	63,916.00	153,442.00	0.00
2004.0614.4002	TEMPORARY/ PART TIME EMPLOYEE	60,000.00	110,000.00	110,000.00	30,000.00	(30,000.00)
2004.0614.4050	LONGEVITY BONUS	525.00	525.00	525.00	675.00	150.00
2004.0614.4076	FICA/MEDICARE MATCH	20,806.00	20,806.00	17,782.00	18,522.00	(2,284.00)
2004.0614.4080	TCDRS CNTY MATCH	29,917.00	29,917.00	25,569.00	15,767.79	(14,149.22)
2004.0614.4097	HOSP.,LIFE& AD&D INSURANCE	73,220.00	73,220.00	36,555.36	80,296.00	7,076.00
2004.0614.4099	CONTRACT LABOR	750.00	1,500.00	500.00	750.00	0.00
2004.0614.4134	ROAD MATERIALS	275,000.00	294,570.00	294,570.00	250,000.00	(25,000.00)
2004.0614.4138	CULVERTS & BRIDGES	30,000.00	30,000.00	20,000.00	35,000.00	5,000.00
2004.0614.4140	SUPPLIES-RIGHT OF WAY MGMT	-	20,000.00	12,000.00	20,000.00	20,000.00
2004.0614.4149	PARTS,REPAIRS,SUPPLIES	40,000.00	40,000.00	45,121.13	40,000.00	0.00
2004.0614.4152	TIRES & TUBES		16,400.00	17,000.00	15,000.00	15,000.00
2004.0614.4164	GAS & OIL	150,000.00	119,000.00	110,000.00	130,000.00	(20,000.00)
2004.0614.4167	LEASE EQUIPMENT	20,000.00	-	-	20,000.00	0.00
2004.0614.4173	BARN EXPENSES	2,000.00	6,500.00	5,000.00	2,000.00	0.00
2004.0614.4180	SMALL TOOLS	30,000.00	18,700.00	1,000.00	30,000.00	0.00
2004.0614.4373	INSURANCE OF VEHICLES/EQUIPMENT	5,500.00	5,500.00	8,339.00	9,600.00	4,100.00
2004.0614.4405	DUES/MEMBERSHIPS/SUBSCRIPTION	100.00	100.00	100.00	100.00	0.00
2004.0614.4408	TRAVEL & SCHOOLING	2,500.00	3,150.00	1,900.00	2,500.00	0.00
2004.0614.4500	UTILITIES	5,000.00	5,000.00	4,302.44	5,000.00	0.00
2004.0614.4526	CELL PHONE REIMBURSEMENT	1,500.00	1,500.00	-	1,500.00	0.00
2004.0614.4645	GRANTS OUT	-	7,000.00	6,000.00	-	0.00
2004.0614.4696	CONTINGENCY/MISCELLANEOUS	10,000.00	10,000.00	2,000.00	10,000.00	0.00
2004.0614.4913	EQUIPMENT NOTES PAYABLE	255,000.00	420,500.00	420,400.00	-	(255,000.00)
2004.0614.4810	CAPITAL OUTLAY	175,000.00	65,000.00	64,116.00	125,000.00	(50,000.00)
	ESTIMATED FUND BALANCE	604,696.00	604,696.00	604,696.00	277,454.01	(327,241.99)
	INCOME TOTALS	946,330.00	1,020,794.00	997,450.94	882,330.00	(64,000.00)
	EXPENSE TOTALS	1,398,257.00	1,424,827.00	1,324,692.93	1,053,149.79	(345,107.22)
		(451,927.00)	(404,033.00)	(327,241.99)	(170,819.79)	281,107.22
					106,634.23	

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
2450	SENATE BILL 22 - SHERIFF OFFICE					
	REVENUES					
2450.0330.3366	SENATE BILL 22 - SO	\$ 350,000.00	\$ 350,000.00	350,000.00	\$ 350,000.00	0.00
2450.0390.3700	SB 22 SO- INTEREST	\$ 9,000.00	\$ 9,000.00	9,157.66	\$ 8,500.00	(500.00)
	EXPENSES					
2450.0560.4001	SHERIFF STIPEND	18,801.92	18,801.92	18,801.92	\$ 18,801.92	0.00
	EMPLOYEE'S STIPEND	81,604.00	81,604.00	81,604.00	193,505.00	111,901.00
2450.0560.4076	FICA/MEDICARE MATCH	7,682.00	7,682.00	7,682.00	16,242.00	8,560.00
2450.0560.4080	TCDRS COUNTY MATCH	11,045.00	11,045.00	11,045.00	13,799.95	2,754.95
	SENATE BILL 22 - SO EQUIPMENT	60,906.49	60,906.49	51,529.15	106,597.08	45,690.59
2450.0560.4580	SENATE BILL 22 - LEASE PAYABLE	178,960.59	178,960.59	188,495.59	-	(178,960.59)
2450.0560.4818	SENATE BILL 22 - VEHICLES					
	INCOME TOTALS	359,000.00	359,000.00	359,157.66	358,500.00	(500.00)
	EXPENSE TOTALS	359,000.00	359,000.00	359,157.66	348,945.95	(10,054.05)
		-	-	(0.00)	9,554.05	9,554.05
2460	SENATE BILL 22 - PROSECUTOR					
	REVENUES					
2460.0330.3366	SENATE BILL 22 - PROSECUTOR	175,000.00	175,000.00	175,000.00	175,000.00	0.00
2460.0390.3700	SB 22 - PROSECUTOR - INTEREST			11,000.00	-	
	EXPENSES					
2460.0475.4001	EMPLOYEE'S WAGES - VAC & Investigator	117,515.00	117,515.00	112,670.54	\$117,515.00	0.00
	ADMIN ASSISTANT	14,550.00	14,550.00	-	20,014.00	5,464.00
2460.0475.4076	FICA/MEDICARE MATCH	10,102.00	10,102.00	8,619.00	10,520.00	418.00
2460.0475.4080	TCDRS COUNTY MATCH	14,528.00	14,528.00	12,394.00	8,939.39	(5,588.62)
2460.0475.4097	HOSP.,LIFE& AD&D INSURANCE	18,305.00	18,305.00	12,150.00	20,074.00	1,769.00
	INCOME TOTALS	175,000.00	175,000.00	186,000.00	175,000.00	0.00
	EXPENSE TOTALS	175,000.00	175,000.00	145,833.54	177,062.39	2,062.39
		-	-	40,166.46	(2,062.39)	(2,062.39)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
4104	C/C MEMORIAL HOSPITAL FUND REVENUES					
	REVENUES					
				from CCMH		
4104.0330.3390	GRANTS	614,519.00	614,519.00		482,000.00	(132,519.00)
4104.0390.3700	INTEREST	190,354.00	190,354.00			(190,354.00)
				16,319,103.00		
	MISCELLANEOUS INCOME					
4104.0390.3727	MISC REIMBURSEMENTS	61,745.00	61,745.00		7,938,104.00	7,876,359.00
4104.0390.3745	RECEIPTS/DAILY DEPOSITS	4,091,783.00	4,091,783.00			2,945,825.00
4104.0390.3747	ACH/MDCR & MDCD PAYMENTS	9,000,000.00	10,370,578.00		7,037,608.00	(9,000,000.00)
4104.0390.3749	EMS RECEIPTS				616,000.00	616,000.00
4104.0392.3800	CLAY COUNTY SUBSIDY	488,000.00	488,000.00		200,000.00	(288,000.00)
	EXPENSES					
4104.0631.4647	A/P DISBURSEMENTS (CCMH & EMS)	5,878,286.00	8,843,286.00		7,129,110.00	1,250,824.00
4104.0631.4648	PAYROLL DISBURSEMENTS (SALARY + BENEFITS)	7,139,154.00	7,139,154.00		7,199,447.00	60,293.00
4104.0631.4649	EMS PAYROLL			14,819,731.00	664,842.00	664,842.00
4104.0631.4691	GRANTS	-	-			0.00
4104.0631.4817	CAPITAL EXPENSES	592,500.00	-			(592,500.00)
	Estimated cash	5,920,009.00	6,756,470.00	5,920,009.00	7,419,381.00	1,499,372.00
	INCOME TOTALS	14,446,401.00	15,816,979.00	16,319,103.00	16,273,712.00	1,827,311.00
	EXPENSE TOTALS	13,609,940.00	15,982,440.00	14,819,731.00	14,993,399.00	1,383,459.00
		836,461.00	(165,461.00)	1,499,372.00	1,280,313.00	443,852.00
4103	AMBULANCE GRANT					
	REVENUES					
4103.0330.3348	STATE - GRANT REVENUE			350,000.00	-	0.00
4103.0390.3700	INTEREST REVENUE			2,480.00	2,000.00	
	EXPENSES					
4103.0631.4817	FURNISHING /EQUIPMENT					0.00
4103.0631.4818	VEHICLES			-	354,480.00	354,480.00
	ESTIMATED CASH BALANCE	-	-	-	352,480.00	352,480.00
	INCOME TOTALS	-	-	352,480.00	2,000.00	2,000.00
	EXPENSE TOTALS	-	-	-	354,480.00	354,480.00
	Estimated Cash	-	-	352,480.00	-	
1501	COUNTY ATTORNEY FUND					
	COUNTY ATTORNEY REVENUES					
1501.340.3617	CO ATTY HOT CHECK FEES	1,000.00	1,000.00	-	1,000.00	0.00
1501.0392.3800	TRANSFERS IN	77.00	77.00	-	77.00	0.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
	COUNTY ATTORNEY EXPENSES					
1501.0475.4001	SECRETARY SALARY	1,000.00	1,000.00	-	1,000.00	0.00
1501.0475.40	FICA MATCH	77.00	77.00		77.00	0.00
	MEDICARE MATCH					
	Estimated cash	1.55	1.55	1.55	1.55	0.00
	INCOME TOTALS	1,077.00	1,077.00	-	1,077.00	0.00
	EXPENSE TOTALS	1,077.00	1,077.00	-	1,077.00	0.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
1600	COURT TECHNOLOGY FUND REVENUE					
	REVENUES/FEES					
1600.0340.3602	COUNTY CLERK FEES	100.00	100.00	132.74	100.00	0.00
1600.0340.3603	DIST CLK.FEES	50.00	50.00	40.35	50.00	0.00
1600.0340.3608	JUSTICE OF THE PEACE FEES	4,000.00	4,000.00	2,817.95	2,000.00	(2,000.00)
1600.0340.3628	JP-TIME PAYMENT FEES	-	-		-	0.00
	EXPENSES					
1600.0403.4314	CC-CT TECHNOLOGY EXPENSE	-	-		100.00	0.00
1600.0450.4159	DC-CT TECHNOLOGY EXPENSE	-	-		50.00	0.00
1600.0457.4365	JP-SOFTWARE,HARDWARE,& NETWORK	13,000.00	13,000.00	12,824.85	2,000.00	(11,000.00)
	Estimated cash	13,957.00	13,957.00	13,957.00	4,123.19	(9,833.81)
	INCOME TOTALS	4,150.00	4,150.00	2,991.04	2,150.00	(2,000.00)
	EXPENSE TOTALS	13,000.00	13,000.00	12,824.85	2,150.00	(10,850.00)
		(8,850.00)	(8,850.00)	(9,833.81)	-	8,850.00
	Estimated Cash	5,107.00	5,107.00	4,123.19	4,123.19	
1603	RECORDS PRESERVATION FUND					
	REVENUES/FEES					
1603.0340.3603	DIST CLERK FEES	5,000.00	5,000.00	2,803.97	3,000.00	(2,000.00)
	EXPENSES					
1603.0450.4341	DC-RECORD PRESERVATION & AUTOMA	49,000.00	49,000.00	13,384.11	15,366.86	(33,633.14)
1603.0700.7099	TRANSFERS OUT TO GENERAL FUND				30,000.00	30,000.00
	Estimated cash	\$ 52,947.00	\$ 52,947.00	52,947.00	42,366.86	(10,580.14)
	INCOME TOTALS	5,000.00	5,000.00	2,803.97	3,000.00	(2,000.00)
	EXPENSE TOTALS	49,000.00	49,000.00	13,384.11	45,366.86	(3,633.14)
		(44,000.00)	(44,000.00)	(10,580.14)	(42,366.86)	1,633.14

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
1604	RECORD MANAGEMENT FUND					
	REVENUES/FEES					
1604.0340.3602	CO CLERK FEES & FINES	15,000.00	15,000.00	16,566.17	15,000.00	0.00
1604.0340.3620	ARCHIVE FEE	15,000.00	15,000.00	14,866.67	15,000.00	0.00
1604.0340.3677	BUREAU OF VITAL STATISTIC	100.00	100.00	172.00	100.00	0.00
	CO. CLERK RECORDS MANAGEMENT/EXPENSES					
1604.0403.4342	RECORDS PRESERVATION & AUTOMATIC	37,000.00	37,000.00	35,169.10	37,000.00	0.00
1604.0403.4343	ARCHIVE FEES	262,307.00	262,307.00	45,909.12	218,447.37	(43,859.63)
1604.0403.4550	BUREAU OF VITAL STATISTIC	100.00	100.00	420.25	100.00	0.00
	CO. CLERK RECORDS MANAGEMENT/EXPENSES	299,407.00	299,407.00	81,498.47	255,547.37	(43,859.63)
1604.0700.7099	TRANSFERS OUT TO GENERAL FUND	30,000.00	30,000.00	30,000.00	30,000.00	0.00
	Estimated cash	335,341.00	335,341.00	335,341.00	255,447.37	(79,893.63)
	INCOME TOTALS	30,100.00	30,100.00	31,604.84	30,100.00	0.00
	EXPENSE TOTALS	329,407.00	329,407.00	111,498.47	285,547.37	(43,859.63)
		(299,307.00)	(299,307.00)	(79,893.63)	(255,447.37)	43,859.63
2500	COURTHOUSE SECURITY FUND					
						0.00
	REVENUES					
2500.0340.3602	COUNTY CLERK FEES	2,000.00	2,000.00	1,610.83	2,000.00	0.00
2500.3340.3603	DIST CLERK FEES	3,000.00	3,000.00	2,381.60	3,000.00	0.00
2500.0340.3608	JP FEES	6,000.00	6,000.00	4,312.45	6,000.00	0.00
	EXPENSES					
2500.0459.4002	BAILIFF/DEPUTY SALARY	15,000.00	15,000.00	10,111.68	20,000.00	5,000.00
2500.0459.4076	FICA/MEDICARE MATCH	1,147.50	1,147.50	773.54	1,530.00	382.50
2500.0459.4097	HOSP./LIFE & AD&D INS.	-	-	-	-	0.00
2500.0459.4161	REPAIRS OR REPLACEMENT/EQUIP.	8,000.00	8,000.00	-	8,000.00	0.00
2500.0459.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00	2,040.00	2,000.00	0.00
2500.0459.4699	MISC.EXP./BAILIFF,UNIFORM,CELL PHN.	-	-	-	-	0.00
2500.0459.4815	MACHINERY & EQUIPMENT	5,000.00	5,000.00	-	5,000.00	0.00
	Estimated Cash	\$ 52,947.00	\$ 52,947.00	52,947.00	\$ 48,326.66	(4,620.34)
	INCOME TOTALS	11,000.00	11,000.00	8,304.88	11,000.00	0.00
	EXPENSE TOTALS	31,147.50	31,147.50	12,925.22	36,530.00	5,382.50
		32,799.50	32,799.50	(4,620.34)	22,796.66	(10,002.84)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
2900	COUNTY CHILD ABUSE PREVENTION FUND					
	REVENUES					
2900.0340.3603	DIST CLERK FEES	10.00	10.00	35.91	20.00	10.00
	EXPENSES					
2900.0409.4408	TRAVEL & SCHOOLING	10.00	10.00	-	20.00	10.00
	Estimated cash	10.00	10.00	10.00	45.91	35.91
	INCOME TOTALS	10.00	10.00	35.91	20.00	10.00
	EXPENSE TOTALS	10.00	10.00	-	20.00	10.00
	Estimated Cash	10.00	10.00	35.91	45.91	35.91
2903	COURT INITIATED GUARDIANSHIP FUND					
	REVENUES					
2903.0340.3602	COUNTY CLERK FEES	900.00	900.00	1,013.33	1,000.00	100.00
	EXPENSES					
2903.0435.4470	CT APPOINTED ATTORNEY	900.00	900.00	1,013.33	2,020.00	1,120.00
	Estimated cash	1,020.00	1,020.00	1,020.00	1,020.00	0.00
	INCOME TOTALS	900.00	900.00	1,013.33	1,000.00	100.00
	EXPENSE TOTALS	900.00	900.00	1,013.33	2,020.00	1,120.00
	Estimated Cash	1,020.00	1,020.00	1,020.00	0.00	(1,020.00)
2909	COURT FACILITY FEE					
	REVENUES					
2909.0340.3602	COUNTY CLERK FEES	900.00	900.00	1,219.16	1,000.00	100.00
2909.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	2,239.13	2,500.00	0.00
	EXPENSES					
2909.0409.4173	C/C PROPERTY/RENOVATIONS & REPAIR (Court Facilities Only)	3,400.00	3,400.00	3,458.29	7,337.00	3,937.00
	Estimated cash	3,837.00	3,837.00	3,837.00	3,837.00	0.00
	INCOME TOTALS	3,400.00	3,400.00	3,458.29	3,500.00	100.00
	EXPENSE TOTALS	3,400.00	3,400.00	3,458.29	7,337.00	3,937.00
	Estimated Cash	3,837.00	3,837.00	3,837.00	0.00	(3,837.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
2911	LANGUAGE ACCESS FUND					
	REVENUES					
2911.0340.3602	COUNTY CLERK FEES	900.00	900.00	180.28	200.00	(700.00)
2911.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	335.88	400.00	(2,100.00)
2911.0340.3608	JP FEES	2,500.00	2,500.00	704.00	800.00	(1,700.00)
	EXPENSES					
2911.0400.4325	COUNTY CT INTERPRETERS	200.00	200.00		200.00	0.00
2911.0435.4325	DISTRICT CT INTERPRETERS	200.00	200.00	2,363.16	400.00	200.00
2911.0457.4325	INTERPRETERS	500.00	500.00		800.00	300.00
	Estimated cash	1,143.00	1,143.00	1,143.00	-	(1,143.00)
	INCOME TOTALS	5,900.00	5,900.00	1,220.16	1,400.00	(4,500.00)
	EXPENSE TOTALS	700.00	700.00	2,363.16	1,400.00	700.00
	Estimated Cash	6,343.00	6,343.00	-	-	(6,343.00)
2912	COURT JURY FUND					
	REVENUES					
2912.0340.3602	COUNTY CLERK FEES	900.00	900.00	759.60	700.00	(200.00)
2912.0340.3603	DISTRICT CLER FEES	2,500.00	2,500.00	1,258.72	1,500.00	(1,000.00)
	EXPENSES					
2912.0400.4463	COUNTY CT JURORS	900.00	900.00	421.23	700.00	(200.00)
2912.0435.4463	DIST CT JURORS	2,500.00	2,500.00	1,258.72	1,500.00	(1,000.00)
	Estimated cash	-	-	-	338.37	338.37
	INCOME TOTALS	3,400.00	3,400.00	2,018.32	2,200.00	(1,200.00)
	EXPENSE TOTALS	3,400.00	3,400.00	1,679.95	2,200.00	(1,200.00)
	Estimated Cash	-	-	338.37	338.37	338.37
2914	JUDICIAL EDUCATION AND SUPPORT FUND					
	REVENUES					
2914.0340.3602	COUNTY CLERK FEES	300.00	300.00	35.00	100.00	(200.00)
	EXPENSES					
2914.0400.4408	MISC.TRAVEL & SCHOOLING	300.00	300.00	35.00	100.00	(200.00)
	Estimated cash	-	-	-	-	0.00
	INCOME TOTALS	300.00	300.00	35.00	100.00	(200.00)
	EXPENSE TOTALS	300.00	300.00	35.00	100.00	(200.00)
	Estimated Cash	-	-	-	-	0.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
2915	JUSTICE COURT SUPPORT FUND					
	REVENUES					
2915.0340.3608	JP FEES	4,000.00	4,000.00	5,866.67	5,500.00	1,500.00
	EXPENSES					
2915.0457.4202	COMPUTER & PROGRAMS	3,000.00	3,000.00	-	15,091.67	12,091.67
2915.0457.4408	MISC. TRAVEL & SCHOOLING	1,000.00	1,000.00	-	1,000.00	0.00
	Estimated cash	4,725.00	4,725.00	4,725.00	10,591.67	5,866.67
	INCOME TOTALS	4,000.00	4,000.00	5,866.67	5,500.00	1,500.00
	EXPENSE TOTALS	4,000.00	4,000.00	-	16,091.67	12,091.67
	Estimated Cash	4,725.00	4,725.00	10,591.67	(0.00)	(4,725.00)
2918	COURT REPORTER FUND					
	REVENUES					
2918.0340.3602	COUNTY CLERK FEES			1,615.01	1,500.00	
2918.0340.3603	DIST CLERK FEES	1,500.00	1,500.00	2,798.89	2,000.00	500.00
	EXPENSES					
2918.0435.4336	TRANSCRIPTION SERVICE	2,000.00	2,000.00	12,499.90	3,500.00	1,500.00
2918.0435.4360	CONTRACTED SERVICES - DIST COURT					
2918.0435.4699	MISCELLANEOUS SERVICES	5,000.00	5,000.00	1,615.01		(5,000.00)
2918.0435.4815	TRANSCRIPTION MACHINES & EQUIP.	3,000.00	3,000.00			(3,000.00)
	Estimated cash balance	\$ 9,701.00	\$ 9,701.00	\$ 9,701.00	\$ (0.00)	(9,701.00)
	INCOME TOTALS	1,500.00	1,500.00	4,413.91	3,500.00	2,000.00
	EXPENSE TOTALS	10,000.00	10,000.00	14,114.91	3,500.00	(6,500.00)
		(8,500.00)	(8,500.00)	(9,701.00)	-	8,500.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
3720	JUVENILE CASE MANAGER					
	REVENUES					
3720.0340.3608	JP FEES	5,200.00	5,200.00	4,853.94	5,200.00	0.00
	EXPENSES					
3720.0574.4020	CASE MGMT SALARY	4,250.00	4,250.00	4,248.00	4,250.00	0.00
3720.0574.4076	FICA/MEDICARE MATCH	329.38	329.38	324.96	329.38	0.00
3720.0574.4080	TCDRS	468.00	468.00	467.28	276.25	(191.75)
	Estimated cash	8,055.00	8,055.00	8,055.00	7,868.70	(186.30)
	INCOME TOTALS	5,200.00	5,200.00	4,853.94	5,200.00	0.00
	EXPENSE TOTALS	5,047.38	5,047.38	5,040.24	4,855.63	(191.75)
		152.63	152.63	(186.30)	344.38	191.75
4010	LAW LIBRARY EXPENSES					
	REVENUES					
4010.0340.3602	COUNTY CLERK FEES	1,500.00	1,500.00	2,103.20	2,000.00	500.00
4010.0340.3603	DIST CLERK FEES	3,000.00	3,000.00	3,918.51	3,500.00	500.00
4010.0340.3651	LAW LIBRARY	-	-		-	0.00
	EXPENSES					
4010.0519.4104	SUPPLIES-BOOKS, PERIODICALS, SUBS	4,000.00	4,000.00	6,021.71	5,500.00	1,500.00
	Estimated cash	3,614.00	3,614.00	3,614.00	3,614.00	(0.00)
	INCOME TOTALS	4,500.00	4,500.00	6,021.71	5,500.00	1,000.00
	EXPENSE TOTALS	4,000.00	4,000.00	6,021.71	5,500.00	1,500.00
		500.00	500.00	(0.00)	-	(500.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
1900	CHAPTER 19 ELECTION FUND					
	REVENUES					
1900.0330.3365	GRANT	481.00	481.00	-	481.00	0.00
	EXPENSES					
1900.0490.4101	OFFICE SUPPLIES-COMPUTER	0.00	0.00		0.00	0.00
1900.0490.4408	TRAVEL & SCHOOLING	481.00	481.00	0.00	481.00	0.00
	Estimated cash	-	-	-	-	
	INCOME TOTALS	481.00	481.00	-	481.00	0.00
	EXPENSE TOTALS	481.00	481.00	-	481.00	0.00
		-	-	-	-	0.00
1930	VOTING MACHINE FEES					
	REVENUES					
1930.0322.3172	VOTING MACHINE INCOME	3,000.00	3,000.00	25.00	0.00	(3,000.00)
	EXPENSES					
1930.0490.4650	VOTING MACHINE FEE FOR EQUIPMENT	3,000.00	3,000.00	-	3,398.00	398.00
	Estimated cash	3,373.00	3,373.00	3,373.00	3,398.00	25.00
	INCOME TOTALS	3,000.00	3,000.00	25.00	-	(3,000.00)
	EXPENSE TOTALS	3,000.00	3,000.00	-	3,398.00	398.00
	Estimated Cash	3,373.00	3,373.00	25.00	-	(3,373.00)
1931	ELECTION SERVICE FEES					
	REVENUES					
1931.0322.3171	ELECTION SERVICE FEE	10,000.00	10,000.00	75.00		(10,000.00)
	EXPENSES					
1931.0490.4651	ELECTION SERVICE FEE	10,000.00	10,000.00		3,092.00	(6,908.00)
1931.0490.4408	TRAVEL & SCHOOLING	2,000.00	2,000.00		2,000.00	0.00
	Estimated cash	5,017.00	5,017.00	5,017.00	5,092.00	75.00
	INCOME TOTALS	10,000.00	10,000.00	75.00	-	(10,000.00)
	EXPENSE TOTALS	12,000.00	12,000.00	-	5,092.00	(6,908.00)
	Estimated Cash	3,017.00	3,017.00	75.00	-	(3,017.00)

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
4109	OPIOID SETTLEMENT					
	REVENUES					
4109.0330.3363	STATE-OPIOID SETTLEMENT	-	-	5,565.30	5,000.00	5,000.00
	EXPENSES					
4109.0545.4127	SUPPLIES	65,000.00	65,000.00		51,319.30	(13,680.70)
4109.0545.4408.	TRAINING & REGISTRATION	5,400.00	5,400.00		5,000.00	(400.00)
	ESTIMATED CASH BALANCE	45,754.00	45,754.00	45,754.00	51,319.30	5,565.30
	INCOME TOTALS	-	-	5,565.30	5,000.00	5,000.00
	EXPENSE TOTALS	70,400.00	70,400.00	-	56,319.30	(14,080.70)
	Estimated Cash	(24,646.00)	(24,646.00)	51,319.30	-	24,646.00
5150	LIBRARY GRANT FUND					
	REVENUES					
5150.0330.3450	PRIDDY FOUNDATION	30,000.00	30,000.00	25,000.00	25,000.00	(5,000.00)
	EXPENSES					
5150.0518.4173	BUILDING REPAIRS & MAINTENANCE		0.00	0.00	0.00	
5150.0518.4812	BUILDING & BUILDING IMPROVEMENTS	30,000.00	30,000.00	0.00	0.00	(30,000.00)
5150.0700.7099	TRANSFERS OUT TO GENERAL FUND				25,000.00	25,000.00
	ESTIMATED CASH BALANCE	-	0.00	25,000.00		0.00
	INCOME TOTALS	30,000.00	30,000.00	-	25,000.00	(5,000.00)
	EXPENSE TOTALS	30,000.00	30,000.00	-	25,000.00	(5,000.00)
	Estimated Cash	-		25,000.00	-	25,000.00

FI Account Codes		Adopted 2025-2026	Amended 2025-2026	Estimated Actuals 2025-2026	Proposed 2026-2027	Change From 2025-2026 Adopted
3815	SB8 HOMELAND SECURITY GRANT					
	REVENUES					
3815.0330.3280	FEDERAL REVENUE-SB8 HOMELAND		193,000.00	191,897.52	-	0.00
	EXPENSES					
3815.0560.4123	SUPPLIES-AMMO		0.00	0.00	0.00	
3815.0560.4125	SUPPLIES-VESTS & SAFETY EQUIP		0.00	0.00	7,005.40	7,005.40
3815.0560.4169	EQUIPMENT (NOT CA)		85,000.00	31,536.82	55,000.00	
3815.0560.4202	MAINTENANCE & SERVICE CONTRACT		5,000.00	4,548.00		0.00
3815.0560.4818	VEHICLES		100,000.00	93,807.30		0.00
3815.0700.7000	TRANSFER TO GEN FUND (SAL REIMB)		3,000.00	2,000.00		
	ESTIMATED CASH BALANCE	-	0.00	0.00	62,005.40	
	INCOME TOTALS	-	193,000.00	191,897.52	-	0.00
	EXPENSE TOTALS	-	193,000.00	129,892.12	62,005.40	0.00
	Estimated Cash	-		62,005.40	-	62,005.40
3820	SB8 HOMELAND SECURITY GRANT-UAC					
	REVENUES					
3815.0330.3280	FEDERAL REVENUE-SB8 HOMELAND		159,500.00	158,465.04	0.00	0.00
	EXPENSES					
3815.0560.4123	SUPPLIES-AMMO		0.00	0.00	0.00	
3815.0560.4125	SUPPLIES-VESTS & SAFETY EQUIP		0.00	0.00	0.00	0.00
3815.0560.4169	EQUIPMENT (NOT CA)		47,500.00	-	-	
3815.0560.4202	MAINTENANCE & SERVICE CONTRACT					0.00
3815.0560.4818	VEHICLES		110,000.00	45,820.38	109,679.62	109,679.62
3815.0700.7000	TRANSFER TO GEN FUND (SAL REIMB)		2,000.00	965.04	2,000.00	
	ESTIMATED CASH BALANCE	-	0.00	0.00	111,679.62	
	INCOME TOTALS	-	159,500.00	158,465.04	-	0.00
	EXPENSE TOTALS	-	159,500.00	46,785.42	111,679.62	0.00
	Estimated Cash	-		111,679.62	-	111,679.62