

# SHERMAN COUNTY

## 2025 – 2026 BUDGET

This budget will raise more revenue from property taxes than last year's budget by \$190,418 which is a 3.57 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$180,339.

Record vote on the adoption of the budget:

For: 5

Against: None

Commissioner Bryan Mungia  
Commissioner Terry Mathews  
Commissioner Jeff Crippen  
Commissioner David Davis  
Judge Alicia Law

	Preceding Fiscal Year	Current Fiscal Year
Property tax rate	0.52774	0.50530
No New Revenue tax rate	0.51237	0.49624
M & O tax rate	0.52774	0.50530
Voter approval tax rate	0.59554	0.56109
Debt rate	0.00000	0.00000

Total amount of debt obligation: none

FILED  
LAURA ROGERS  
COUNTY & DISTRICT CLERK  
DATE 9/4/25 TIME 1440  
SHERMAN COUNTY TEXAS  
BY Hamilton

## BUDGET 2025 - 2026

<b>TABLE OF CONTENTS</b>	<b>PAGE</b>
Tax Impact Statement	<i>i</i>
Tax Rate Calculation Worksheet	<i>ii</i>
Receipts and Expenditures Comparison	<i>iii</i>
Ad Valorem Tax Rate History	<i>iv</i>
Commissioners' Court	1
Payroll	1
County Clerk	2
Community Enhancement	2
Non-Departmental	3
County Judge	3
County Court	3
District Court	4
Public Defender	4
Justice of the Peace	4
County Attorney	4
District Attorney	5
County Treasurer	5
County Tax A/C	5
Building Operation	5
County Annex	6
Repairs & Maintenance	6
Jail Operation	6
County Sheriff	6
Adult Probation	7
Juvenile Probation	7
Health	7
Welfare	7
Sherman County Development Committee	7
County Library	7
Historical Commission	8
Agri Extension Service	8
County Barn	8
Capital Outlay	8
Equipment	9
County Wide	9
Commissioner Pct. 1	9
Commissioner Pct. 2	9
Commissioner Pct. 3	10
Commissioner Pct. 4	10
Expense Totals	10
Receipts, Fees, Fines	11
Intergovernmental & Misc. Revenues	12
Budget Summary	12

**TAXPAYER IMPACT STATEMENT ON THE MEDIAN-VALUE  
HOMESTEAD PROPERTY**

<b>CURRENT YEAR</b>	<b>IF BUDGET IS ADOPTED W/ RATE OTHER THAN NNRR</b>	<b>IF BUDGET IS ADOPTED WITH NNRR</b>
<b>\$697</b>	<b>\$733</b>	<b>\$720</b>

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

SHERMAN COUNTY

Taxing Unit Name

701 N 3RD, STRATFORD, TX, 79084

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

(806) 366-2021

Phone (area code and number)

<https://www.co.sherman.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 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 798,700,101
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. <sup>2</sup>	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 798,700,101
4.	Prior year total adopted tax rate.	\$ 0.52774 /\$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. <sup>3</sup>	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: ..... \$ 0 B. Prior year disputed value: ..... - \$ 0 C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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

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

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

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

Line	No. New Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 798,700,101
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: ..... \$ 0</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 763,610</p> <p>C. Value loss. Add A and B.<sup>6</sup></p>	\$ 763,610
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: ..... \$ 0</p> <p>B. Current year productivity or special appraised value: ..... - \$ 0</p> <p>C. Value loss. Subtract B from A.<sup>7</sup></p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 763,610
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 797,946,491
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,211,083
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 4,211,083
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.<sup>11</sup></p> <p>A. Certified values: ..... \$ 865,819,739</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 18,455,292</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 884,275,031

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b> <b>A. Current year taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup> ..... \$ 0 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ 0 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 0
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 884,275,031
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 35,689,594
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 35,689,594
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 848,585,437
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.49824 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ 0.49824 /\$100

## SECTION 2: Voter Approval Tax Rate

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

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

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

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

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

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

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

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

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

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

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

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

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)

Line	Voter Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.52774 /\$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> .	\$ 798,700,101
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 4,215,060
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... -- \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 0 E. Add Line 31 to 32D.	\$ 4,215,060
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,585,437
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.49671 /\$100
35.	Rate adjustment for state criminal justice mandate. <sup>26</sup> A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 10,210 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. .... -- \$ 4,507 C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.00067 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00067 /\$100
36.	Rate adjustment for indigent health care expenditures. <sup>27</sup> A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 4,889 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... -- \$ 4,560 C. Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.00001 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00001 /\$100

<sup>26</sup> (Reserved for expansion)<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.<sup>24</sup></b> 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>31,128</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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ <u>21,349</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.00115</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.00012</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.00012</u> /\$100
38.	<b>Rate adjustment for county hospital expenditures.<sup>25</sup></b> 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>0</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, 2023 and ending on June 30, 2024. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.00000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. 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>0.00000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.00000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.49751</u> /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. 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>0.00000</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.49751</u> /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.51492</u> /\$100

<sup>24</sup> Tex. Tax Code §26.0442<sup>25</sup> Tex. Tax Code §26.0443



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42):</b> Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>31</sup></p> <p>Enter debt amount ..... \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ..... - \$ 0</p> <p>D. Subtract amount paid from other resources ..... - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 0
46.	<p><b>Current year anticipated collection rate.</b></p> <p>A. Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 0.00 %</p> <p>B. Enter the prior year actual collection rate ..... 0.00 %</p> <p>C. Enter the 2023 actual collection rate ..... 0.00 %</p> <p>D. Enter the 2022 actual collection rate ..... 0.00 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>34</sup></p>	0.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 0
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,275,031
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.00000 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.51492 /\$100
D50.	<p><b>Disaster Line 50 (D50):</b> Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.00000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.51492 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,275,031
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.49624 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.00000 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.51492 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.51492 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,275,031
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00000 /\$100

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

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

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

<sup>38</sup> Tex. Tax Code §26.04(g)

<sup>39</sup> Tex. Tax Code §26.04(d)

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

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

Line	Voter Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	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).	\$ 0.61492 /\$100

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.59554 /\$100 \$ 0.06446 /\$100 \$ 0.53108 /\$100 \$ 0.52774 /\$100 \$ 0.00334 /\$100 \$ 799,705,415 \$ 26,710
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.59445 /\$100 \$ 0.07929 /\$100 \$ 0.51516 /\$100 \$ 0.48865 /\$100 \$ 0.02851 /\$100 \$ 830,851,972 \$ 236,876
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0.62737 /\$100 \$ 0.03666 /\$100 \$ 0.59071 /\$100 \$ 0.57059 /\$100 \$ 0.02012 /\$100 \$ 719,335,281 \$ 144,730
67.	<b>Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G</b>	\$ 408,316 /\$100
68.	<b>2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.04617 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)</b>	\$ 0.56109 /\$100

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

<sup>43</sup> Tex. Tax Code §26.013(a)(1)-(3), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §26.04(c)(1)(A) and 26.042(a)

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

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

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

**SECTION 6: De Minimis Rate**

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

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.49751 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 884,275,031
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.05654 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.00000 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.55405 /\$100

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

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

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

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.52774 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.52774 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 797,946,491
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 4,211,083
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 848,585,437
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. <sup>54</sup>	\$ 0.49624 /\$100

<sup>49</sup> Tex. Tax Code §26.012(b-a).

<sup>50</sup> Tex. Tax Code §26.063(a)(1).

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

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

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

<sup>54</sup> Tex. Tax Code §26.042(b).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.00000 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate, ..... \$ 0.49624 /\$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, ..... \$ .56109 /\$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, ..... \$ 0.55405 /\$100  
 If applicable, enter the current year de minimis rate from Line 74.

**SECTION 9: Addendum**

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

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

Insert hyperlinks to supporting documentation:

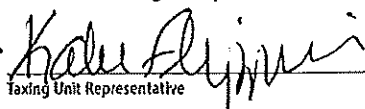
**SECTION 10: Taxing Unit Representative Name and Signature**

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

print  
here

KALEE FLIPPIN

Printed Name of Taxing Unit Representative

sign  
here


Taxing Unit Representative

8/6/2025

Date

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

**5 YEAR RECEIPTS AND EXPENDITURES COMPARISON  
SHERMAN COUNTY, TEXAS**

YEAR	2020-2021	2021-2022	2022-2023	2023-2024	estimated 2024-2025	proposed 2025-2026
<b>Beginning Balance</b>	850,336	1,158,736	1,273,826	1,675,714	1,449,208	1,513,680
<b>Designated Reserve</b>	1,021,431	1,022,509	1,033,505	1,145,150	1,150,049	1,203,369
<b>Revenues</b>						
Taxes	3,909,912	3,992,005	4,013,455	4,252,542	4,493,367	4,377,242
Other	724,433	799,700	808,100	930,185	896,576	1,147,235
<b>Total Revenues</b>	<b>4,634,345</b>	<b>4,791,705</b>	<b>4,821,555</b>	<b>5,182,727</b>	<b>5,389,943</b>	<b>5,524,477</b>
<b>Total Resources</b>	<b>6,506,112</b>	<b>6,972,950</b>	<b>7,128,886</b>	<b>8,003,591</b>	<b>7,989,200</b>	<b>8,241,526</b>
<b>Total Expenditures</b>	<b>5,482,660</b>	<b>5,948,390</b>	<b>6,092,240</b>	<b>5,386,287</b>	<b>5,489,867</b>	<b>7,037,301</b>
<b>Ending Balance</b>	<b>1,023,452</b>	<b>1,024,560</b>	<b>1,036,646</b>	<b>2,617,304</b>	<b>2,499,333</b>	<b>1,204,224</b>

SUMMARY	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
<b>Revenues</b>	<b>4,634,315</b>	<b>4,791,705</b>	<b>4,821,555</b>	<b>5,182,727</b>	<b>5,389,943</b>	<b>5,524,477</b>
<b>Less Expenditures</b>	<b>5,482,660</b>	<b>5,948,390</b>	<b>6,092,240</b>	<b>5,386,287</b>	<b>5,489,867</b>	<b>7,037,301</b>
<b>Total</b>	<b>(848,345)</b>	<b>(1,156,685)</b>	<b>(1,270,685)</b>	<b>(203,560)</b>	<b>(99,924)</b>	<b>(1,512,825)</b>

**AD VALOREM TAX RATE & COLLECTION HISTORY**  
**2020-2021 THROUGH BUDGET YEAR 2025-2026**  
**SHERMAN COUNTY, TEXAS**

YEAR	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
GENERAL	0.74648	0.68609	0.57059	0.48665	0.52774	0.5053
<b>TOTAL TAX RATE</b>	<b>0.74648</b>	<b>0.68609</b>	<b>0.57059</b>	<b>0.48665</b>	<b>0.52774</b>	<b>0.5053</b>

**ALL VALUES & LEVIES ARE AS OF JUNE 30 OF SPECIFIC TAX YEAR**

CERTIFIED VALUE FROM APPRAISAL DISTRICT (includes rolling stock)	535,836,474	595,112,133	719,335,281	830,851,972	799,705,415	884,275,031
ADJUSTMENTS TO TAXABLE VALUE (ADJUSTMENTS TO CURRENT VALUE)	4,407,640	2,376,190	3,293,330	4,903,160	4,254,180	35,689,594
AD VALOREM TAXES VALUATION (CERTIFIED VALUE MINUS ADJUSTMENTS)	531,428,834	592,807,823	716,041,951	825,948,812	795,451,235	848,585,437
COLLECTION OF CURRENT LEVY (BASE TAX COLLECTED AS OF RATE CALCULATION DATE)	3,907,281	3,945,983	4,025,458	3,931,734	4,101,476	
OUTSTANDING CURRENT YEAR BASE TAX (MOVED TO DELINQUENTS AS OF RATE CALCULATION DATE)	91,913	141,735	78,131	112,108	113,808	
TOTAL DELINQUENT INCLUDING CURRENT YEAR (AS OF RATE CALCULATION DATE)	231,905	273,204	205,449	244,943	261,157	

# SHERMAN COUNTY BUDGET FY 2025 - 2026

Acct #	Commissioners' Court	FY 2024 - 2025	FY 2025- 2026
10-400-100	Emergency Wages	66,000.00	0.00
10-400-220	TCDRS or Contingency Fund	27,000.00	93,000.00
10-400-300	Office Supplies	400.00	400.00
10-400-340	Dues	3,300.00	3,300.00
10-400-399	Miscellaneous	200.00	200.00
10-400-435	Audit	22,050.00	23,050.00
10-400-440	Appraisal	122,000.00	129,000.00
10-400-450	Advertising	1,000.00	1,000.00
10-400-490	Professional Services	2,000.00	2,000.00
	<b>Total</b>	<b>243,950.00</b>	<b>251,950.00</b>

Acct #	Payroll	FY 2023 - 2024	FY 2025- 2026
10-405-100	Commissioners - 4	139,926.72	146,923.05
10-405-101	Precinct 1 - Road & Bridge - 2	110,571.00	116,099.55
10-405-102	Precinct 2 - Road & Bridge - 2	110,571.00	116,099.55
10-405-102	Precinct 2 - Road & Bridge - part time	0.00	0.00
10-405-103	Precinct 3 - Road & Bridge - 2	110,571.00	116,099.55
10-405-103	Precinct 3 - Road & Bridge - part time	0.00	0.00
10-405-104	Precinct 4 - Road & Bridge - 2	110,571.00	116,099.55
10-405-105	Commissioners Travel - 4	31,200.00	31,200.00
10-405-106	County Judge	59,902.02	62,897.13
10-405-107	County Attorney	9,600.00	62,897.13
10-405-107	Asst. Criminal Attorney - SB22	73,000.00	0.00
10-405-108	Treasurer	59,902.02	62,897.13
10-405-109	Tax Assessor Collector	59,902.02	62,897.13
10-405-110	Clerk	59,902.02	62,897.13
10-405-111	Justice of the Peace	59,902.02	62,897.13
10-405-112	Sheriff	68,042.09	68,042.09
10-405-113	County Judge Assistant	41,109.89	43,165.38
10-405-114	Attorneys/Sheriff Assistant	41,109.89	43,165.38
10-405-115	Deputy Treasurer	41,109.89	43,165.38
10-405-116	Deputy Tax A/C	41,109.89	43,165.38
10-405-117	Deputy Clerk	82,219.77	43,165.38
10-405-117	Deputy Clerk - part time		20,554.94
10-405-118	Deputy JP	41,109.89	43,165.38
10-405-119	Chief Deputy	58,217.43	58,217.43
10-405-120	Deputy Sheriff - 3 @ 56,228.47	168,685.41	168,685.41
10-405-121	Jail Administrator	57,720.00	57,720.00
10-405-122	Jailer/Dispatchers - 6 @ 46,592.00	279,552.00	279,552.00
10-405-122	Jailer/Dispatchers - PT	1,800.00	1,800.00
10-405-123	Sheriff Dept Holiday Pay	10,620.00	10,620.00
10-405-124	Library Director	48,672.00	48,672.00
10-405-124	Library - Part-time	22,776.00	22,776.00
10-405-125	Extension Secretary	41,109.89	18,720.00
10-405-125	4HPC	24,400.80	0.00
10-405-126	Agri-Life FCH Agent	22,208.43	22,208.43
10-405-127	Maintenance/Custodial - CH plus	48,672.00	48,672.00
10-405-127	Custodial - Barns, Library, Tax A/C	32,785.78	34,425.07
10-405-128	Emergency Management	4,258.80	4,258.80



10-405-129	District Court Reporter	11,653.53	12,236.21
10-405-130	District Court Administrator	5,220.30	5,481.32
10-405-131	Election Employees	3,000.00	3,000.00
10-405-132	Agri-Life Ag Agent		40,000.00
10-405-140	County Longevity	14,670.00	14,865.00
10-405-142	State Supplements	25,200.00	31,500.00
10-405-142	Supplement Sheriff - SB22	6,957.91	16,957.91
10-405-143	Salary suppl. deputies& jailer/dis - SB22	64,417.00	102,448.47
10-405-144	State Supplements - County Attorney	0.00	26,250.00
10-405-145	Overtime	0.00	0.00
10-405-150	Fringe Benefits	0.00	0.00
	<b>Sub-Total</b>	<b>2,303,929.43</b>	<b>2,396,559.39</b>
10-405-200	Payroll Taxes	176,250.60	183,336.79
10-405-210	Medical Insurance - 41 \$1183.92/mo	553,956.48	582,488.64
10-405-220	Retirement	276,471.53	287,587.13
	<b>Total</b>	<b>3,310,608.05</b>	<b>3,449,971.95</b>

<b>Acct#</b>	<b>County Clerk</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-410-300	Office Supplies	3,000.00	3,000.00
10-410-310	Postage	2,000.00	2,000.00
10-410-320	Telephone	1,500.00	1,500.00
10-410-330	Continuing Education (travel & reg.)	3,500.00	3,500.00
10-410-340	Dues & Memberships	300.00	300.00
10-410-350	Bonds	1,500.00	1,500.00
10-410-399	Miscellaneous	200.00	200.00
10-410-415	Election Expenses including software	24,000.00	34,000.00
10-410-420	Computer software (Kofile)	7,000.00	7,140.00
10-410-530	Copier lease	2,500.00	1,060.00
10-410-670	Voter Registration	1,000.00	1,000.00
	<b>Total</b>	<b>46,500.00</b>	<b>55,200.00</b>

<b>Acct#</b>	<b>Community Enhancement</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-420-399	SCOT	2,500.00	0.00
	<b>Total</b>	<b>2,500.00</b>	<b>0.00</b>

<b>Acct#</b>	<b>Non-Departmental</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-430-210	Medical Ins/Retirees (4) (14,157.84 ea)	78,841.44	56,631.36
10-430-320	Internet Access/E-mail/Website	5,000.00	6,000.00
10-430-325	Communication (PANCOM)	1,904.00	1,904.00
10-430-399	Miscellaneous	2,000.00	2,000.00
10-430-450	Advertising	200.00	200.00
10-430-461	General Liability Ins.	2,000.00	2,000.00
10-430-462	Auto Liability Insurance	4,200.00	4,500.00
10-430-463	Public Official Liability Ins	5,000.00	5,000.00
10-430-464	Law Enforcement Liab.Ins	8,000.00	9,000.00
10-430-465	Property Damage Ins.	64,100.00	80,000.00
10-430-466	Auto Physical Damage Ins	6,800.00	7,900.00
10-430-467	Security Liability (cyber security)	0.00	7,500.00
10-430-470	Workers Comp.	33,000.00	33,000.00
10-430-480	Unemployment Ins.	1,200.00	1,200.00
10-430-490	Services (security & computer)	33,100.00	33,500.00
10-430-510	Printing & Copying	1,500.00	1,500.00
10-430-520	Bank Charges	50.00	50.00
10-430-530	Copier lease - hallway	1,500.00	1,500.00
10-430-540	Public Safety/Fire	50,843.52	53,350.34
10-430-545	Fire Dept - 1/2 tanker less grant	52,500.00	52,500.00
10-430-550	DPS	500.00	500.00
10-430-580	Interpreter - magistratation + 3 courts	4,000.00	4,000.00
	<b>Total</b>	<b>356,238.96</b>	<b>363,735.70</b>

<b>Acct#</b>	<b>County Judge</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-440-300	Office Supplies	1,500.00	1,500.00
10-440-310	Postage	400.00	400.00
10-440-320	Telephone	2,116.00	2,116.00
10-440-330	Continuing Education	3,500.00	3,500.00
10-440-340	Dues & Memberships	400.00	400.00
10-440-350	Bonds	1,500.00	1,500.00
10-440-399	Miscellaneous	100.00	100.00
10-440-500	Emergency Management Expense	3,750.00	3,750.00
	<b>Total</b>	<b>13,266.00</b>	<b>13,266.00</b>

<b>Acct #</b>	<b>County Court</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-450-399	Miscellaneous	100.00	100.00
10-450-560	Co. Court Investigator	100.00	100.00
10-450-570	Court Reporter	500.00	500.00
10-450-590	Visiting Judge	100.00	100.00
10-450-595	Special Prosecutor	100.00	100.00
10-450-597	Petit Jury	1,500.00	1,500.00
10-450-600	Atty. Fees Indigent (non Pub. Def.)	3,000.00	3,000.00
10-450-601	Atty. Fees - Ad Litem	500.00	500.00
	<b>Total</b>	<b>5,900.00</b>	<b>5,900.00</b>

<b>Acct#</b>	<b>District Court</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-460-210	Medical Insurance	1,600.00	1,600.00
10-460-300	Office Supplies	350.00	600.00
10-460-500	Travel	800.00	800.00
10-460-560	Investigation	2,000.00	2,000.00
10-460-570	Fee Based Court Reporter	8,000.00	9,000.00
10-460-590	Special Judge	2,000.00	2,500.00
10-460-596	Grand Jury	10,000.00	10,000.00
10-460-597	Petit Jury	4,000.00	4,500.00
10-460-600	Atty. Fees Indigent (non Pub. Def.)	10,000.00	10,500.00
10-460-601	Atty. Fees - Ad Litem	12,000.00	12,000.00
10-460-630	District Judge - County Supplement	931.20	931.20
	<b>Total</b>	<b>51,681.20</b>	<b>54,431.20</b>

<b>Acct#</b>	<b>Public Defender</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-470-630	Contract	24,973.00	24,973.00
10-470-635	Regional Public Defender-Capital Cases	1,000.00	1,000.00
	<b>Total</b>	<b>25,973.00</b>	<b>25,973.00</b>

<b>Acct#</b>	<b>Justice of the Peace</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-490-300	Office Supplies	2,000.00	2,000.00
10-490-310	Postage	1,000.00	1,000.00
10-490-320	Telephone	2,500.00	2,500.00
10-490-330	Continuing Education (travel & reg.)	3,000.00	3,000.00
10-490-335	Training	2,000.00	2,000.00
10-490-340	Dues & Memberships	250.00	250.00
10-490-350	Bonds	250.00	250.00
10-490-399	Miscellaneous	50.00	50.00
10-490-420	Computer Services	2,710.00	4,087.00
10-490-597	Petit Jury	1,000.00	1,000.00
10-490-610	Autopsy Fees	20,000.00	20,000.00
	<b>Total</b>	<b>34,760.00</b>	<b>36,137.00</b>

<b>Acct. #</b>	<b>County Attorney</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-500-300	Office Supplies	1,500.00	1,500.00
10-500-310	Postage	500.00	500.00
10-500-320	Telephone	1,500.00	1,500.00
10-500-330	Continuing Education (travel & reg.)	3,000.00	2,000.00
10-500-335	Training (for employee)	1,500.00	1,500.00
10-500-340	Dues & Memberships	900.00	500.00
10-500-350	Bonds (notary)	121.00	121.00
10-500-420	Computer Services	100.00	2,500.00
10-500-530	Lease Expense	600.00	770.00
10-500-630	Agreement - Attorney Pro Tem	25,000.00	0.00
10-500-650	Witness Fees	200.00	200.00
	<b>Total</b>	<b>34,921.00</b>	<b>11,091.00</b>

<b>Acct#</b>	<b>District Attorney</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-510-315	Office Operating Expenses	6,616.64	11,309.42
10-510-630	District Attorney Agreement	49,000.00	49,902.80
	<b>Total</b>	<b>55,616.64</b>	<b>61,212.22</b>

<b>Acct. #</b>	<b>County Treasurer</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-520-300	Office Supplies	1,750.00	1,750.00
10-520-310	Postage	1,000.00	1,000.00
10-520-320	Telephone	1,050.00	1,050.00
10-520-330	Continuing Education (travel & reg.)	3,000.00	3,500.00
10-520-340	Dues & Memberships	350.00	350.00
10-520-350	Bonds	700.00	700.00
10-520-399	Miscellaneous	200.00	200.00
10-520-420	Computer Services	30,000.00	30,000.00
10-520-530	Lease Expense	1,200.00	1,200.00
	<b>Total</b>	<b>39,250.00</b>	<b>39,750.00</b>

<b>Acct#</b>	<b>County Tax A/C</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-530-300	Office Supplies	3,000.00	2,500.00
10-530-310	Postage	6,000.00	6,500.00
10-530-320	Telephone	1,200.00	2,000.00
10-530-330	Continuing Education	2,500.00	2,500.00
10-530-340	Dues & Memberships	150.00	150.00
10-530-350	Bonds	2,000.00	2,000.00
10-530-399	Miscellaneous	100.00	100.00
10-530-420	Computer Services	24,500.00	24,500.00
10-530-430	Legal Notices	500.00	500.00
10-530-530	Lease Expense	0.00	940.00
	<b>Total</b>	<b>39,950.00</b>	<b>41,690.00</b>

<b>Acct. No.</b>	<b>Building Operation</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-540-320	Telephone	500.00	500.00
10-540-399	Miscellaneous	600.00	600.00
10-540-400	Janitorial Supplies	5,000.00	5,000.00
10-540-458	Fuel	1,000.00	500.00
10-540-700	Vehicle Operation	1,000.00	500.00
10-540-710	Pest Control	1,600.00	1,600.00
10-540-720	Lawn	2,200.00	3,000.00
10-540-730	Hand Tools	400.00	400.00
10-540-740	Utilities	25,500.00	21,000.00
	<b>Total</b>	<b>37,800.00</b>	<b>33,100.00</b>

<b>Acct#</b>	<b>County Annex</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-542-399	Miscellaneous	300.00	300.00
10-542-400	Janitorial Supplies	500.00	500.00
10-542-710	Pest Control	400.00	400.00
10-542-720	Lawn	250.00	1,500.00
10-542-740	Utilities	4,200.00	4,200.00
	<b>Total</b>	<b>5,650.00</b>	<b>6,900.00</b>

<b>Acct#</b>	<b>County Wide Repairs &amp; Maint.</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-545-581	Courthouse	32,000.00	52,000.00
10-545-582	Library	4,000.00	10,000.00
10-545-583	Extension	4,000.00	10,000.00
10-545-584	County Barn	10,000.00	10,000.00
10-545-585	Arena	2,000.00	10,000.00
10-545-586	Jail & Dispatch	10,000.00	18,000.00
10-545-587	County Annex	11,000.00	26,000.00
	<b>Total</b>	<b>73,000.00</b>	<b>136,000.00</b>

<b>Acct #</b>	<b>Jail Operation</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-550-315	Materials & Supplies	5,000.00	8,000.00
10-550-335	Training	5,000.00	5,000.00
10-550-530	Lease	0.00	1,040.00
10-550-760	Medical Care - Staff	1,500.00	1,500.00
10-550-800	Prisoner Food	25,000.00	20,000.00
10-550-801	Prisoner Medical Care	15,000.00	15,000.00
10-550-802	Prisoner Misc.	500.00	500.00
10-550-804	Prisoner Out of County Housing	5,000.00	7,500.00
10-550-805	Prisoner Transport	3,000.00	6,500.00
	<b>Total</b>	<b>60,000.00</b>	<b>65,040.00</b>

<b>Acct #</b>	<b>County Sheriff</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-560-300	Office Supplies	5,500.00	5,000.00
10-560-310	Postage	1,500.00	1,500.00
10-560-315	Materials & Supplies	1,500.00	1,500.00
10-560-316	Computer (Kologic)	12,385.50	16,379.93
10-560-320	Telephone	12,500.00	10,500.00
10-560-330	Continuing Education (travel & reg.)	2,500.00	2,500.00
10-560-335	Training	5,000.00	5,000.00
10-560-340	Dues & Memberships	600.00	600.00
10-560-350	Bonds	1,200.00	1,200.00
10-560-399	Miscellaneous	1,000.00	1,000.00
10-560-458	Fuel	40,000.00	40,000.00
10-560-560	Investigation	1,000.00	1,000.00
10-560-700	Vehicle Mnt./Operation	20,000.00	20,000.00
10-560-750	Duty Uniform Allowance	3,500.00	1,500.00
10-560-760	Medical care/staff	750.00	750.00
10-560-770	Jail Commission & Leg. Travel	500.00	0.00
	<b>Total</b>	<b>109,435.50</b>	<b>108,429.93</b>

<b>Acct. No.</b>	<b>Adult Probation</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-580-315	Office Operating Expense	3,700.00	3,800.00
	<b>Total</b>	<b>3,700.00</b>	<b>3,800.00</b>

<b>Acct#</b>	<b>Juvenile Probation</b>	<b>FY 2023 - 2024</b>	<b>FY 2025- 2026</b>
10-590-465	Annual Grant	22,200.00	23,000.00
	<b>Total</b>	<b>22,200.00</b>	<b>23,000.00</b>

<b>Acct#</b>	<b>Health</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-610-460	Medical Court Commit.	3,000.00	3,000.00
10-610-461	MHMR	1,000.00	1,000.00
	<b>Total</b>	<b>4,000.00</b>	<b>4,000.00</b>

<b>Acct#</b>	<b>Welfare</b>	<b>FY 2023 - 2024</b>	<b>FY 2025- 2026</b>
10-620-360	Panhandle Community Services	3,300.00	3,300.00
10-620-361	Family Assistance	1,500.00	1,500.00
10-620-362	Indigent Burial	1,120.00	1,120.00
10-620-363	Child Welfare Board	1,000.00	0.00
10-620-364	C.A.S.A.	2,000.00	0.00
10-620-365	High Plains Food Bank	1,200.00	0.00
	<b>Total</b>	<b>10,120.00</b>	<b>5,920.00</b>

<b>Acct#</b>	<b>Sherman County Development</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-630-465	Contribution	10,000.00	10,000.00
	<b>Total</b>	<b>10,000.00</b>	<b>10,000.00</b>

<b>Acct. No.</b>	<b>County Library</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-640-300	Office Supplies	5,000.00	4,500.00
10-640-310	Postage	600.00	600.00
10-640-315	Materials (books, videos)	15,000.00	15,000.00
10-640-320	Telephone	1,250.00	1,250.00
10-640-340	Dues	3,000.00	3,000.00
10-640-345	Subscriptions	1,365.00	1,365.00
10-640-365	All Ages Programs	3,000.00	3,000.00
10-640-399	Miscellaneous	325.00	325.00
10-640-400	Janitorial Supplies	650.00	650.00
10-640-500	Travel Reimbursed	1,500.00	1,500.00
10-640-530	Copier Lease	900.00	920.00
10-640-710	Pest Control	600.00	600.00
10-640-720	Lawn Service & Sprinkler repairs	0.00	5,000.00
10-640-740	Utilities	6,000.00	6,000.00
	<b>Total</b>	<b>39,190.00</b>	<b>43,710.00</b>

<b>Acct#</b>	<b>Historical Commission</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-650-399	Miscellaneous	250.00	250.00
	<b>Total</b>	<b>250.00</b>	<b>250.00</b>

<b>Acct #</b>	<b>Agri-Life Extension</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-660-300	Office Supplies	2,500.00	2,500.00
10-660-310	Postage	700.00	700.00
10-660-314	Program Supplies - FCH	1,250.00	1,250.00
10-660-315	Program Supplies - AG	600.00	600.00
10-660-316	4H participation fees (rural)	1,000.00	1,000.00
10-660-320	Telephone	1,800.00	1,800.00
10-660-322	Internet Provider	588.00	588.00
10-660-340	Dues	500.00	500.00
10-660-399	Miscellaneous/Sec. Training	400.00	400.00
10-660-420	Computer Service	500.00	500.00
10-660-490	Professional Reference	300.00	300.00
10-660-500	Travel FCH Agent	5,000.00	5,000.00
10-660-501	Travel / Ag. Agent	5,000.00	5,000.00
10-660-510	Printing & Copying	1,300.00	1,300.00
10-660-530	Lease Expense	2,000.00	980.00
10-660-615	Shooting Sports, Archery	1,250.00	1,250.00
10-660-625	Livestock Show	1,500.00	1,500.00
10-660-710	Pest Control	0.00	540.00
	<b>Total</b>	<b>26,188.00</b>	<b>25,708.00</b>

<b>Acct #</b>	<b>County Barn</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-670-315	Kitchen Supplies	100.00	100.00
10-670-320	Exhibit Barn - internet	760.00	1,200.00
10-670-399	Miscellaneous	200.00	200.00
10-670-400	Janitorial Supplies	2,200.00	2,200.00
10-670-710	Pest Control	900.00	900.00
10-670-720	Grounds Maintenance	250.00	250.00
10-670-740	Utilities	25,000.00	25,000.00
	<b>Total</b>	<b>29,410.00</b>	<b>29,850.00</b>

<b>Acct#</b>	<b>Capital Outlay - over 5,000</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-680-900	Equipment - R & B Designated	840,000.00	1,155,500.00
10-680-902	Equipment - All buildings	0.00	0.00
10-680-904	Equipment - Jail inc. dispatch, bldg, gen, e	3,000.00	0.00
10-680-905	Equipment - Sheriff	0.00	0.00
10-680-908	SB22 - 250,000 less 144875.70 salary suppl. w/retirement & taxes		
	SB-22 - vehicle		75,000.00
	SB 22 - firearms and safety equipment	164,599.92	30,124.30
	<b>Total</b>	<b>1,007,599.92</b>	<b>1,260,624.30</b>

<b>Acct#</b>	<b>EQUIPMENT - under 5,000</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-681-900	Equipment - R & B	0.00	0.00
10-681-910	Equipment - Not R & B Precincts	12,000.00	12,000.00
10-681-912	Equipment - General Office & Computers	26,100.00	10,000.00
10-681-914	Equipment - Jail	0.00	0.00
10-681-915	Equipment - Sheriff (including grants)	0.00	0.00
10-681-916	Equipment - Area Public Safety	8,000.00	8,000.00
10-681-917	Equipment - DPS	500.00	500.00
	<b>Total</b>	<b>46,600.00</b>	<b>30,500.00</b>

<b>Acct#</b>	<b>County Wide - R &amp; B</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-700-377	Loss Control	250.00	250.00
10-700-399	Miscellaneous	200.00	200.00
10-700-500	TxDOT Grant	0.00	0.00
10-700-540	Pre-Emp Physicals, DOT Testing	1,200.00	1,200.00
10-700-700	Repairs, Maintenance, Signs	2,000.00	2,000.00
	<b>Total</b>	<b>3,650.00</b>	<b>3,650.00</b>

<b>Acct. #</b>	<b>Commissioner Precinct 1</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-701-320	Telephone	0.00	0.00
10-701-330	Continuing Education (travel & reg.)	2,100.00	2,100.00
10-701-350	Insurance/Bonds	356.00	356.00
10-701-399	Miscellaneous	200.00	200.00
10-701-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-701-456	Road Construction	140,000.00	140,000.00
10-701-458	Fuel	32,500.00	32,500.00
10-701-700	Repair & Maintenance	30,000.00	30,000.00
10-701-720	Weed Control	1,000.00	1,000.00
10-701-740	Utilities	4,000.00	3,000.00
	<b>Total</b>	<b>214,156.00</b>	<b>213,156.00</b>

<b>Acct#</b>	<b>Commissioner Precinct 2</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-702-320	Telephone	800.00	800.00
10-702-330	Continuing Education (travel & reg.)	2,100.00	2,100.00
10-702-350	Bonds	400.00	400.00
10-702-399	Miscellaneous & Security	1,500.00	1,500.00
10-702-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-702-456	Road Construction	130,000.00	130,000.00
10-702-458	Fuel	35,000.00	35,000.00
10-702-700	Repair & Maintenance	35,000.00	35,000.00
10-702-740	Utilities	5,500.00	5,500.00
	<b>Total</b>	<b>214,300.00</b>	<b>214,300.00</b>



<b>Acct. #</b>	<b>Commissioner Precinct 3</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-703-330	Continuing Education (travel & reg.)	2,100.00	2,100.00
10-703-350	Insurance/Bonds	355.00	355.00
10-703-399	Miscellaneous	400.00	400.00
10-703-455	Lateral Road \$/Road Const	4,000.00	4,000.00
10-703-456	Road Construction	120,000.00	120,000.00
10-703-457	Bridge Construction	500.00	0.00
10-703-458	Fuel	40,000.00	30,000.00
10-703-700	Repair & Maintenance	45,000.00	45,000.00
10-703-720	Weed Control	1,000.00	1,000.00
10-703-740	Utilities	3,500.00	3,500.00
	<b>Total</b>	<b>216,855.00</b>	<b>206,355.00</b>

<b>Acct#</b>	<b>Commissioner Precinct 4</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-704-330	Continuing Education (travel & reg.)	2,100.00	2,100.00
10-704-350	Insurance/Bonds	400.00	400.00
10-704-399	Miscellaneous	200.00	200.00
10-704-455	Lateral Road/Road Construction	4,000.00	4,000.00
10-704-456	Road Construction	120,000.00	120,000.00
10-704-458	Fuel	35,000.00	35,000.00
10-704-700	Repair & Maintenance	40,000.00	40,000.00
10-704-720	Weed Control	1,000.00	1,000.00
	<b>Total</b>	<b>202,700.00</b>	<b>202,700.00</b>

	<b>EXPENSES</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
	Sub-Totals - Salary	3,310,608.05	3,449,971.95
	Sub-Totals - Operations	1,465,979.34	1,455,126.35
	<b>Total</b>	<b>4,776,587.39</b>	<b>4,905,098.30</b>
	<b>Departments w/o Wages</b>	<b>767,131.96</b>	<b>841,078.70</b>
	<b>Capital Outlay</b>	<b>1,054,199.92</b>	<b>1,291,124.30</b>
	<b>Total Expenses</b>	<b>6,597,919.27</b>	<b>7,037,301.30</b>

<b>Acct#</b>	<b>Receipts</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
	Certified value for real & personal property & minerals	781,679,122.00	865,819,739.00
	Market value for rolling stock	18,026,293.00	18,455,292.00
	<b>TOTAL TAXABLE VALUE</b>	<b>799,705,415.00</b>	<b>884,275,031.00</b>
	Tax Rate	0.52774	0.50530
	<b>Taxes &amp; Licenses</b>		
10-300-100	Ad Val Taxes (less estimated discounts)	4,129,374.15	4,377,241.73
10-300-101	Taxes Delinquent	40,000.00	40,000.00
10-300-102	Penalty & Interest	20,000.00	30,000.00
10-300-103	Tax A/C shorts & longs	100.00	100.00
10-300-104	Tax A/C Commissions	40,000.00	40,000.00
10-300-105	Highway Receipts	190,000.00	190,000.00
10-300-106	Road & Bridge	28,000.00	28,000.00
10-300-107	Refunds	0.00	0.00
10-300-108	IRP - Highway Receipts	9,000.00	15,000.00
10-300-109	IRP - Road & Bridge Receipts	400.00	400.00
	<b>Total</b>	<b>4,456,874.15</b>	<b>4,720,741.73</b>

<b>Acct#</b>	<b>Fees</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-310-200	Fees/County Judge	100.00	100.00
10-310-201	Fees/County Sheriff	6,000.00	6,000.00
10-310-202	Fees/County Attorney	1,000.00	1,000.00
10-310-203	Fees/Court Appt. Attorney	3,000.00	3,000.00
10-310-204	Fees/Clerk	28,000.00	28,000.00
10-310-206	Fees/County Treasurer	10,000.00	10,000.00
10-310-207	Fees/Law Library	1,600.00	1,600.00
10-310-208	Fees/Civil	1,000.00	1,000.00
10-310-209	Fees/Jail	4,000.00	4,000.00
10-310-210	Fees/Court Reporter	500.00	500.00
10-310-211	Fees/Jury	400.00	400.00
10-310-212	Fees/Clerk's Copy Fees	5,000.00	5,000.00
10-310-213	Fees/Alcoholic Beverage Fee	550.00	550.00
10-310-214	Fees/Language Access	250.00	250.00
10-310-215	Fees/Justice Court	750.00	750.00
10-310-216	Fees/Courtroom	1,500.00	1,500.00
10-310-217	Fees/Probate	150.00	150.00
	<b>Total</b>	<b>63,800.00</b>	<b>63,800.00</b>

<b>Acct#</b>	<b>Fines</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-320-300	Fines/County Court	20,000.00	8,000.00
10-320-301	Fines/District Court	15,000.00	8,000.00
10-320-303	Fines/JP	60,000.00	50,000.00
10-320-306	Fines/Deferred Disposition	6,000.00	2,000.00
	<b>Total</b>	<b>101,000.00</b>	<b>68,000.00</b>

<b>Acct#</b>	<b>Intergovernmental</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-330-108	Prosecutor's Grant (SB 22)	100,000.00	0.00
10-330-109	State Sheriff's Grant (SB 22)	250,000.00	250,000.00
10-330-110	State County Judge's Supplement	25,200.00	31,500.00
10-330-111	State County Attorney Supplement		26,250.00
10-330-112	City Grant/Library	3,000.00	3,000.00
10-330-113	Indigent Defense Grant	16,585.00	16,585.00
10-330-115	Lateral Road	16,000.00	16,000.00
10-330-119	Gross Axle Weight	40,000.00	40,000.00
10-330-120	City of Stratford/Dispatch	45,000.00	45,000.00
	<b>Total</b>	<b>495,785.00</b>	<b>428,335.00</b>

<b>Acct#</b>	<b>Misc Revenues</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
10-340-401	Interest	180,000.00	200,000.00
10-340-406	Rent - County Barns & Arena	3,000.00	10,000.00
10-340-407	Reimbursements	13,000.00	13,000.00
10-340-410	Miscellaneous	5,000.00	5,000.00
10-340-412	Rent - Annex Building	15,600.00	15,600.00
	<b>Total</b>	<b>216,600.00</b>	<b>243,600.00</b>
	<b>Grand Total Revenues</b>	<b>5,334,059.15</b>	<b>5,524,476.73</b>

	<b>Budget Summary</b>	<b>FY 2024 - 2025</b>	<b>FY 2025- 2026</b>
	Revenue from taxes	4,129,374.15	4,377,241.73
	Revenue from other sources	1,204,685.00	1,147,235.00
	<b>Total Revenues - estimated</b>	<b>5,334,059.15</b>	<b>5,524,476.73</b>
	Cash Balance - estimated	1,264,385.00	1,513,680.00
	<b>Cash Balance + Total Revenues</b>	<b>6,598,444.15</b>	<b>7,038,156.73</b>
	<b>Total Expenses</b>	<b>6,597,919.27</b>	<b>7,037,301.30</b>
	<b>Estimated Balance (Rev - Exp)</b>	<b>524.89</b>	<b>855.43</b>

Pay Increase and/or COLA	1.000	1.050
Retirement	0.1200	0.1200
Payroll tax	0.0765	0.0765
Tax rate	0.52774	0.50530

No New Revenue 0%	0.49624
Voter Approval Unadjusted Rate	0.51492
Voter Approval Rate	0.56109