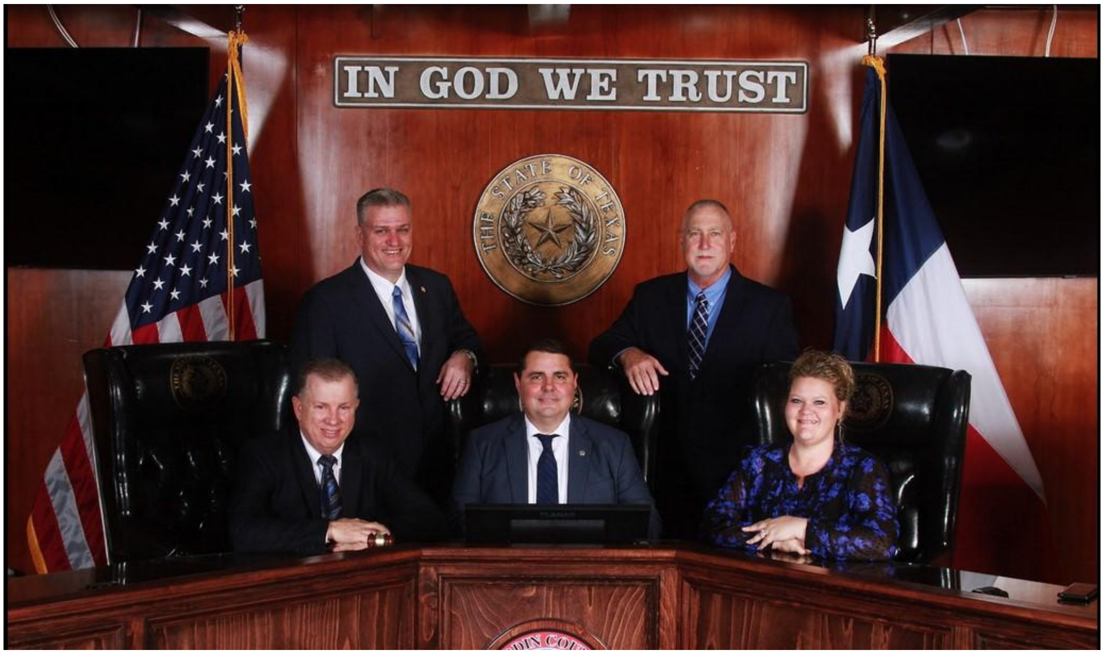
HARDIN COUNTY, TEXAS

PROPOSED BUDGET

HARDIN COUNTY TEXAS
1858

FISCAL YEAR ENDING SEPTEMBER 30, 2027

HARDIN COUNTY, TEXAS



HARDIN COUNTY COMMISSIONERS COURT

Commissioner L.W. Cooper Jr.,	Commissioner Chris Kirkendall,	Judge Wayne McDaniel,	Commissioner Amanda Young,	Commissioner Ernie Koch, Jr.
COMMISSIONER, PRECINCT 1	COMMISSIONER, PRECINCT 2	COUNTY JUDGE	COMMISSIONER, PRECINCT 3	COMMISSIONER, PRECINCT 4

PROPOSED COUNTY BUDGET REPORT

FOR

FISCAL YEAR ENDING SEPTEMBER 30, 2027

The Proposed Budget and Proposed Tax Rate were adopted during a Special Session of Commissioners Court on August 04, 2026.

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HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET

TAX REVENUE INCREASE STATEMENT:

The 2026-2027 Hardin County Proposed Budget will raise more revenue from property taxes than the 2025-2026 budget by an amount of $1,088,328.00, which is a 4.254% increase from the previous year's budget.

The property tax revenue to be raised from new property added to the tax roll this year is $1,533,744.

Record Vote on Proposed Tax Rate	Budget Year 2026-27
Wayne McDaniel-County Judge	
L.W. Cooper, Jr.-Commissioner, Precinct No. 1	
Chris Kirkendall-Commissioner, Precinct No. 2	
Amanda Young-Commissioner, Precinct No. 3	
Ernie Koch, Jr. -Commissioner, Precinct No. 4	

County Property Tax Rates	Budget Year 2025-26	Budget Year 2026-27
(A) Property Tax Rate Adopted		
1. General Fund	$ 0.400243	$ 0.392078
2. Jury Fund	0.016859	0.015787
3. Road & Bridge-Special	0.075572	0.073358
4. Interest & Sinking Fund	0.004291	0.000000
	$ 0.496965	$ 0.481223
(B) No-New-Revenue (Effective) Tax Rate	$ 0.487183	$ 0.481223
(C) No-New-Revenue (Effective) Maintenance & Operations Tax Rate	$ 0.489205	$ 0.491214
(D) Voter-Approval (Rollback) Tax Rate	$ 0.511276	$ 0.542499
(E) Debt Rate	$ 0.004950	$ 0.000000
Total Amount of County Debt Obligations		
Certificates of Obligation (Jail Expansion)	$ -	$ -
Certificates of Obligation (Annex Building)	$ 285,000	$ 0.00
Total	$ 285,000	$ 0.00

Hardin County Proposed Tax Rate And Tax Revenue Calculation

October 1, 2026-September 30, 2027

Estimated Net Taxable Value (includes minerals)	**5,766,048,058**
Railroad Rolling Stock Values	**16,355,537**
Total Estimated Net Taxable Value	**5,782,403,595**

$318,718,027 is the New Property Taxable Value

Total Protested Taxable Value equals $34,246,064 as of 7/21/26

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Prior Year Tax Rate	0.496965	0.400243	0.016859	0.075572	0.004291
Proposed Rate Change	(0.015742)	(0.008165)	(0.001072)	(0.002214)	(0.004291)
Proposed Tax Rate	0.481223	0.392078	0.015787	0.073358	-
Estimated Base Tax Revenue	27,826,256.00	22,671,532.00	912,868.00	4,241,856.00	-
Estimated Frozen Tax Loss	(1,156,174.00)	(941,997.00)	(37,929.00)	(176,248.00)	-
Estimated Total Tax Revenue	26,670,082.00	21,729,535.00	874,939.00	4,065,608.00	-
Estimated Collection Percent	99.0%	99.0%	99.0%	99.0%	0.0%
Estimated Available Tax Revenue	26,403,382.00	21,512,240.00	866,190.00	4,024,952.00	-
Estimated Additional Revenue	5,861,736.00	3,488,807.00	98,810.00	2,263,119.00	11,000.00
Total Proposed Budget Revenue	32,265,118.00	25,001,047.00	965,000.00	6,288,071.00	11,000.00
Total Proposed Budget Revenue	32,265,118.00	25,001,047.00	965,000.00	6,288,071.00	11,000.00
Total Proposed Budget Expenditures	32,254,118.00	25,001,047.00	965,000.00	6,288,071.00	-
Budgeted Excess (Deficit) Revenue Over Budgeted Expenditures	11,000.00	-	-	-	11,000.00
Projected 2026-27 Beginning Fund Balance	17,520,543.00	16,377,048.00	377,821.00	765,674.00	-
Contingency Used to Balance 2026-27 Budget	-	-	-	-	-
Projected Surplus Funds-Debt Service	11,000.00				11,000.00
Projected 2026-27 Ending Fund Balance	17,531,543.00	16,377,048.00	377,821.00	765,674.00	11,000.00

Prior Year Budget Comparison

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Fiscal Year 2026 Budget	29,525,552.00	22,313,785.00	957,324.00	5,966,428.00	288,015.00
Total Budget Increase/(Decrease)	2,728,566.00	2,687,262.00	7,676.00	321,643.00	(288,015.00)
Percentage Increase/(Decrease)	9.241372%	12.04306%	0.801818%	5.390880%	-100.000000%

Hardin County Tax Rate And Tax Revenue Calculation

October 1, 2025-September 30, 2026

Net Taxable Value (includes minerals)	**5,334,233,204**
Railroad Rolling Stock Values	**16,488,674**
Total Net Taxable Value	**5,350,721,878**

$92,953,470 is the New Property Taxable Value

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Prior Year Tax Rate	0.502473	0.403999	0.017474	0.075315	0.005685
Adopted Rate Change	(0.005508)	(0.003756)	(0.000615)	0.000257	(0.001394)
Adopted Tax Rate	0.496965	0.400243	0.016859	0.075572	0.004291
Base Tax Revenue	26,591,215.00	21,415,890.00	902,078.00	4,043,648.00	229,599.00
Frozen Tax Loss	(1,009,461.00)	(812,994.00)	(34,245.00)	(153,506.00)	(8,716.00)
Total Tax Revenue	25,581,754.00	20,602,896.00	867,833.00	3,890,142.00	220,883.00
Collection Percent	99.0%	99.0%	99.0%	99.0%	99.0%
Available Tax Revenue	25,325,937.00	20,396,867.00	859,155.00	3,851,241.00	218,674.00
Additional Revenue	5,408,708.00	3,004,843.00	112,969.00	2,282,100.00	8,796.00
Total Budget Revenue	30,734,645.00	23,401,710.00	972,124.00	6,133,341.00	227,470.00
Total Budget Revenue	30,734,645.00	23,401,710.00	972,124.00	6,133,341.00	227,470.00
Total Budget Expenditures	30,796,366.00	23,401,710.00	972,124.00	6,133,341.00	289,191.00
Budgeted Excess (Deficit) Revenue Over Budgeted Expenditures	(61,721.00)	-	-	-	(61,721.00)
Projected 2025-26 Beginning Fund Balance	19,912,138.00	17,340,122.00	383,205.00	2,127,492.00	61,319.00
Contingency Used to Balance 2025-26 Budget	(61,319.00)	-	-	-	(61,319.00)
Boggy Creek Drainage Study Match	(71,780.00)	(71,780.00)			
Black Creek Drainage Study Match	(104,940.00)	(104,940.00)			
Mill Creek Drainage Study Match	(64,000.00)	(64,000.00)			
HMGP Property Acquisition	(73,879.00)	(73,879.00)			
TWDB FMA '18 (F435)	(20,429.00)	(20,429.00)			
Hurricane Safe Room Local Share	(176,083.00)	(176,083.00)			
Hurricane Safe Room Construction Advance	(332,696.00)	(332,696.00)			
April Severe Weather (F420)	(331,275.00)	(5,518.00)		(325,757.00)	
SETRPC Program	(8,322.00)	(8,322.00)			
USDA Watershed Program Local Match	(229,480.00)			(229,480.00)	
USDA Watershed Program Advance	(195,508.00)			(195,508.00)	
R&B, Pct #2 - Equipment Purchase	(194,000.00)			(194,000.00)	
R&B, Pct. #3 - Materials & Contract Services	(96,582.00)			(96,582.00)	
R&B, Pct #4 - Equipment Purchase	(40,375.00)			(40,375.00)	
Reserved Fund Balance-Prepaid Expenses	(110,811.00)	(105,427.00)	(5,384.00)		
Reserved Fund Balance - R&B, Pct. #1	(168,976.00)			(168,976.00)	
Reserved Fund Balance - R&B, Pct. #4	(111,140.00)			(111,140.00)	
Projected 2025-26 Ending Fund Balance	17,520,543.00	16,377,048.00	377,821.00	765,674.00	-

Prior Year Budget Comparison

Fiscal Year 2025 Budget	29,525,552.00	22,313,785.00	957,324.00	5,966,428.00	288,015.00
Total Budget Increase/(Decrease)	1,270,814.00	1,087,925.00	14,800.00	166,913.00	1,176.00
Percentage Increase/(Decrease)	4.304116%	4.87557%	1.545976%	2.797536%	0.408312%

Hardin County Tax Rate And Tax Revenue Calculation

October 1, 2024-September 30, 2025

Net Taxable Value (includes minerals)	**5,122,585,422**
Railroad Rolling Stock Values	**16,600,776**
Total Net Taxable Value	**5,139,186,198**

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Prior Year Tax Rate	0.540835	0.433503	0.018502	0.082257	0.006573
Adopted Rate Change	(0.038362)	(0.029504)	(0.001028)	(0.006942)	(0.000888)
Adopted Tax Rate	0.502473	0.403999	0.017474	0.075315	0.005685
Base Tax Revenue	25,823,023.00	20,762,261.00	898,021.00	3,870,578.00	292,163.00
Frozen Tax Loss	(1,037,354.00)	(834,054.00)	(36,075.00)	(155,488.00)	(11,737.00)
Total Tax Revenue	24,785,669.00	19,928,207.00	861,946.00	3,715,090.00	280,426.00
Collection Percent	98.55%	98.56%	98.29%	98.54%	99.15%
Projected Actual Tax Revenue	24,426,160.00	19,640,250.00	847,182.00	3,660,679.00	278,049.00
Projected Actual Additional Revenue	6,133,626.00	3,610,268.00	113,276.00	2,400,618.00	9,464.00
Total Projected Revenues	30,559,786.00	23,250,518.00	960,458.00	6,061,297.00	287,513.00
Projected Expenditures	27,827,301.00	20,535,592.00	733,843.00	6,269,951.00	287,915.00
Projected Excess (Deficit) Revenue Over Actual Expenditures	2,732,485.00	2,714,926.00	226,615.00	(208,654.00)	(402.00)
Projected Other Financing Sources (Uses)					
Notes	99,550.00	-	-	99,550.00	-
Leases	-	-	-	-	-
Subscriptions	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(590,061.00)	(514,251.00)	-	(75,810.00)	-
Total Other Financing Sources (Uses)	*(490,511.00)*	*(514,251.00)*	-	*23,740.00*	-
Projected Net Change in Fund Balances	2,241,974.00	2,200,675.00	226,615.00	(184,914.00)	(402.00)
Beginning Fund Balance	17,670,164.00	15,139,447.00	156,590.00	2,312,406.00	61,721.00
Prior Period Adjustments	-	-	-	-	-
Adjusted Beginning Fund Balance	*17,670,164.00*	*15,139,447.00*	*156,590.00*	*2,312,406.00*	*61,721.00*
Projected Ending Fund Balance (Deficit)	19,912,138.00	17,340,122.00	383,205.00	2,127,492.00	61,319.00

Prior Year Budget Comparison

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Fiscal Year 2024 Budget	27,789,586.00	20,853,691.00	908,324.00	5,735,832.00	291,739.00
Total Budget Increase/(Decrease)	1,735,966.00	1,460,094.00	49,000.00	230,596.00	(3,724.00)
Percentage Increase/(Decrease)	6.246822%	7.00161%	5.394551%	4.020271%	-1.276483%

County Energy Transportation Reinvestment Zones (CETRZ)

Net Taxable Value-2024	2,103,476.00
Net Taxable Value-2015	931,410.00
Net Taxable Value Increase	1,172,066.00
Adopted Tax Rate	0.502473
Tax Revenue-CETRZ	5,889.00

Hardin County Tax Rate And Tax Revenue Calculation

October 1, 2023-September 30, 2024

Net Taxable Value (includes minerals)	**4,514,667,122**
Railroad Rolling Stock Values	**18,412,133**
Total Net Taxable Value	**4,533,079,255**

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Prior Year Tax Rate	0.540835	0.438818	0.014796	0.078899	0.008322
Adopted Rate Change	-	(0.005315)	0.003706	0.003358	(0.001749)
Adopted Tax Rate	0.540835	0.433503	0.018502	0.082257	0.006573
Base Tax Revenue	24,516,479.00	19,651,035.00	838,710.00	3,728,775.00	297,959.00
Frozen Tax Loss	(768,131.00)	(615,691.00)	(26,279.00)	(116,827.00)	(9,334.00)
Total Tax Revenue	23,748,348.00	19,035,344.00	812,431.00	3,611,948.00	288,625.00
Collection Percent	105.28%	105.30%	104.85%	105.19%	106.03%
Actual Tax Revenue	25,001,815.00	20,044,446.00	851,842.00	3,799,496.00	306,031.00
Actual Additional Revenue	6,532,099.00	3,909,035.00	123,693.00	2,488,705.00	10,666.00
Total Revenues	31,533,914.00	23,953,481.00	975,535.00	6,288,201.00	316,697.00
Actual Expenditures	26,948,618.00	19,989,272.00	843,665.00	5,824,042.00	291,639.00
Excess (Deficit) Revenue Over Actual Expenditures	4,585,296.00	3,964,209.00	131,870.00	464,159.00	25,058.00
Other Financing Sources (Uses)					
Notes	450,333.00	-	-	450,333.00	-
Leases	19,576.00	16,532.00	-	3,044.00	-
Subscriptions	205,863.00	205,863.00	-	-	-
Sale of Capital Assets	-	-	-	-	-
Transfers In	74,149.00	-	-	74,149.00	-
Transfers Out	(762,927.00)	(741,300.00)	-	(21,627.00)	-
Total Other Financing Sources (Uses)	*(13,006.00)*	*(518,905.00)*	-	*505,899.00*	-
Net Change in Fund Balances	4,572,290.00	3,445,304.00	131,870.00	970,058.00	25,058.00
Beginning Fund Balance	13,097,874.00	11,694,143.00	24,720.00	1,342,348.00	36,663.00
Prior Period Adjustments	-	-	-	-	-
Adjusted Beginning Fund Balance	*13,097,874.00*	*11,694,143.00*	*24,720.00*	*1,342,348.00*	*36,663.00*
Ending Fund Balance (Deficit)	17,670,164.00	15,139,447.00	156,590.00	2,312,406.00	61,721.00

Prior Year Budget Comparison

	Consolidated	General Fund	Jury Fund	R&B Fund	Interest Sinking Fund
Fiscal Year 2023 Budget	26,379,455.00	19,857,931.00	735,244.00	5,437,419.00	348,861.00
Total Budget Increase/(Decrease)	1,410,131.00	995,760.00	173,080.00	298,413.00	(57,122.00)
Percentage Increase/(Decrease)	5.345565%	5.01442%	23.540485%	5.488137%	-16.373857%

County Energy Transportation Reinvestment Zones (CETRZ)

Net Taxable Value-2023	1,401,020.00
Net Taxable Value-2015	931,410.00
Net Taxable Value Increase	469,610.00
Adopted Tax Rate	0.540835
Tax Revenue-CETRZ	2,540.00

HARDIN COUNTY, TEXAS

FOURTEEN YEAR TAX RATE HISTORY

DESCRIPTION	Fiscal Year 13-14	Fiscal Year 14-15	Fiscal Year 15-16	Fiscal Year 16-17	Fiscal Year 17-18	Fiscal Year 18-19	Fiscal Year 19-20	Fiscal Year 20-21	Fiscal Year 21-22	Fiscal Year 22-23	Fiscal Year 23-24	Fiscal Year 24-25	Fiscal Year 25-26	Proposed Fiscal Year 26-27
CONSTITUTIONAL FUNDS:														
General	0.444597	0.4566645	0.467432	0.471820	0.475443	0.472865	0.473910	0.468812	0.447787	0.438818	0.433503	0.403999	0.400243	0.392078
Jury	0.013547	0.0166569	0.017894	0.017930	0.015299	0.012895	0.014381	0.017029	0.016307	0.014796	0.018502	0.017474	0.016859	0.015787
Road & Bridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Constitutional Funds	0.458144	0.4733214	0.485326	0.489750	0.490742	0.485760	0.488291	0.485841	0.464094	0.453614	0.452005	0.421473	0.417102	0.407865
REDEMPTION FUNDS:														
Courthouse & Jail Bonds	0.011258	0.0104390	0.010461	0.011614	0.011174	0.011137	0.010216	0.009857	0.008859	0.008322	0.006573	0.005685	0.004291	0.000000
Total Redemption Funds	0.011258	0.0104390	0.010461	0.011614	0.011174	0.011137	0.010216	0.009857	0.008859	0.008322	0.006573	0.005685	0.004291	0.000000
TOTAL CONSTITUTIONAL LEVY	**0.469402**	**0.4837604**	**0.495787**	**0.501364**	**0.501916**	**0.496897**	**0.498507**	**0.495698**	**0.472953**	**0.461936**	**0.458578**	**0.427158**	**0.421393**	**0.407865**
OTHER:														
Special Road & Bridge	0.090598	0.0762396	0.080413	0.074836	0.074284	0.088103	0.081493	0.084302	0.083824	0.078899	0.082257	0.075315	0.075572	0.073358
Total Other	0.090598	0.0762396	0.080413	0.074836	0.074284	0.088103	0.081493	0.084302	0.083824	0.078899	0.082257	0.075315	0.075572	0.073358
TOTAL RATE ON COUNTY VALUES	**0.560000**	**0.5600000**	**0.576200**	**0.576200**	**0.576200**	**0.585000**	**0.580000**	**0.580000**	**0.556777**	**0.540835**	**0.540835**	**0.502473**	**0.496965**	**0.481223**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-300-000	**GENERAL R&B - REVENUE**				
017-300-700	CAPITAL LEASE PROCEEDS	450,333.05	99,550.00	-	-
017-300-702	LEASE PROCEEDS-OPERATING LEASE	3,043.99	-	-	-
017-310-110	AD VALOREM TAX	3,799,495.71	3,660,678.50	3,851,241.00	4,024,952.00
017-319-000	PENALTY & INTEREST AD VALOREM	67,568.81	71,200.93	62,000.00	65,019.00
017-320-000	LICENSE FEES	1,850,972.03	1,899,193.25	1,850,000.00	1,850,000.00
017-340-801	JP 1 TRAFFIC FINES	28,499.34	30,214.44	29,000.00	29,000.00
017-340-802	JP 2 TRAFFIC FINES	17,953.84	27,157.48	17,000.00	20,000.00
017-340-803	JP 3 TRAFFIC FINES	36,001.51	31,864.58	30,500.00	30,500.00
017-340-804	JP 4 TRAFFIC FINES	10,698.70	8,440.95	9,000.00	9,000.00
017-340-805	JP 5 TRAFFIC FINES	21,397.63	28,603.60	22,000.00	22,000.00
017-340-806	JP 6 TRAFFIC FINES	9,710.62	7,911.06	7,000.00	7,000.00
017-343-000	OVERWEIGHT AXLE FEES	50,185.34	50,066.92	50,000.00	50,000.00
017-350-100	COUNTY COURT FINES	127,517.10	95,157.00	125,000.00	100,000.00
017-350-101	DISTRICT COURT FINES	85,392.43	89,289.05	80,000.00	80,000.00
017-361-100	INSURANCE PROCEEDS	47,236.88	-	-	-
017-364-100	SALE OF CAPITAL ASSETS	-	57,668.69	-	-
017-367-103	R&B 3 ROAD REPAIR REIMB	131,722.33	-	-	-
017-370-100	RENT	600.00	600.00	600.00	600.00
017-372-002	MISCELLANEOUS REV-R&B2	3,250.00	3,250.00	-	-
017-390-010	TRANSFER FROM GENERAL	74,148.99	-	-	-
017-399-999	**TOTAL REVENUE**	**$6,815,728.30**	**$6,160,846.45**	**$6,133,341.00**	**$6,288,071.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-620-000	**GENERAL R&B**				
017-620-101	SALARIES - ELECTED OFFICIALS	400,994.44	412,597.46	423,253.00	444,415.00
017-620-152	LONGEVITY PAY	-	10,280.79	10,803.00	11,523.00
017-620-201	FICA TAXES	29,192.65	31,236.02	33,210.00	34,885.00
017-620-202	HEALTH INSURANCE	61,930.84	62,191.36	66,599.00	71,599.00
017-620-203	RETIREMENT	61,392.67	64,742.61	66,459.00	69,813.00
017-620-204	WORKERS COMP INSURANCE	625.07	698.10	726.00	552.00
017-620-207	DENTAL INSURANCE	2,510.72	2,583.84	2,991.00	3,280.00
017-620-208	LIFE INSURANCE	263.52	263.52	264.00	264.00
017-620-209	SUPPLEMENTAL DEATH	592.34	601.62	649.00	671.00
017-620-340	UNIFORMS		-	2,000.00	2,000.00
017-620-445	RIGHT OF WAY	-	-	5,000.00	5,000.00
017-620-482	INSURANCE-LIAB, PROP		-	70,000.00	70,000.00
017-620-594	SOFTWARE LICENSE/SUPPORT	-	-	5,000.00	5,000.00
017-620-632	PRINCIPAL SUBSCRIPT-SOFTWARE	17,999.31	18,479.89	14,981.00	14,981.00
017-620-673	SOFTWARE INTEREST	2,000.69	1,520.11	19.00	19.00
017-620-998	**GENERAL R&B EXPENSES**	**$577,502.25**	**$605,195.32**	**$701,954.00**	**$734,002.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-621-000	**R&B 1**				
017-621-105	SALARIES - CLERICAL	44,105.90	43,714.50	44,804.00	47,050.00
017-621-106	SALARIES - PRECINCT EMPLOYEES	300,463.94	301,192.70	308,654.00	325,481.00
017-621-107	SALARIES - TEMPORARY	-	-	11,991.00	12,593.00
017-621-151	SALARIES - OVERTIME	9,087.03	4,759.06	5,000.00	5,000.00
017-621-152	LONGEVITY PAY	-	7,290.27	8,645.00	8,644.00
017-621-201	FICA TAXES	26,709.82	26,811.43	29,008.00	30,515.00
017-621-202	HEALTH INSURANCE	97,838.48	106,444.40	113,945.00	123,697.00
017-621-203	RETIREMENT	54,265.42	54,649.94	56,216.00	59,131.00
017-621-204	WORKERS COMP INSURANCE	4,948.16	4,844.29	5,158.00	5,525.00
017-621-206	STATE UNEMPLOYMENT TAX	617.65	662.27	646.00	495.00
017-621-207	DENTAL INSURANCE	3,203.42	3,721.24	4,361.00	4,289.00
017-621-208	LIFE INSURANCE	387.72	408.60	409.00	409.00
017-621-209	SUPPLEMENTAL DEATH	524.09	507.49	553.00	574.00
017-621-310	OFFICE SUPPLIES	3,002.48	4,192.12	3,000.00	3,000.00
017-621-330	FUEL AND OIL	33,601.39	22,552.91	45,000.00	45,000.00
017-621-334	MATERIALS & SUPPLIES	90,841.24	163,646.43	235,000.00	235,000.00
017-621-340	UNIFORMS	2,317.48	1,972.21	2,000.00	2,000.00
017-621-341	IT EXPENSES	-	-	500.00	500.00
017-621-351	VEHICLE/EQUIPMENT EXPENSE	13,669.38	51,032.12	45,000.00	45,000.00
017-621-352	MINOR EQUIPMENT <$5K	-	699.99	500.00	500.00
017-621-390	DUES & SUBSCRIPTIONS	-	700.00	700.00	500.00
017-621-404	DRUG & ALCOHOL TESTS	260.00	175.00	350.00	350.00
017-621-421	CABLE/INTERNET	816.15	2,461.22	2,503.00	2,603.00
017-621-423	WIRELESS SERVICES	300.00	300.00	300.00	300.00
017-621-426	TRAVEL AND TRAINING EXPENSE	1,422.31	727.00	2,000.00	1,500.00
017-621-440	UTILITIES	6,871.40	7,862.63	7,000.00	7,000.00
017-621-444	GARBAGE/SANITATION SERVICES	2,093.40	1,735.49	2,000.00	2,400.00
017-621-450	BUILDING MAINT/REPAIRS	2,013.89	3,390.67	5,000.00	5,000.00
017-621-461	EQUIPMENT RENTALS	-	-	500.00	500.00
017-621-480	BOND EXPENSE	-	177.50	-	-
017-621-486	CONTRACT SERVICES	3,855.00	5,230.00	10,000.00	8,000.00
017-621-490	MISCELLANEOUS	-	-	500.00	500.00
017-621-554	CAPITAL IMPROVEMENTS	8,504.98	-	-	-
017-621-570	EQUIPMENT PURCHASE	748.78	220,005.95	15,000.00	15,000.00
017-621-574	AUTO PURCHASE	-	38,586.20	-	-
017-621-649	EQUIPMENT NOTES	27,795.97	-	-	-
017-621-670	EQUIPMENT NOTES INTEREST	642.41	-	-	-
017-621-998	**R&B # 1 EXPENSES**	**$740,907.89**	**$1,080,453.63**	**$966,243.00**	**$998,056.00**

HARDIN COUNTY, TEXAS

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-622-000	**R&B 2**				
017-622-105	SALARIES - CLERICAL	41,694.50	41,331.10	42,349.00	44,471.00
017-622-106	SALARIES - PRECINCT EMPLOYEES	527,387.22	553,967.32	567,947.00	596,340.00
017-622-107	SALARIES - TEMPORARY	4,069.80	4,265.59	5,259.00	5,523.00
017-622-151	SALARIES - OVERTIME	27,300.37	45,779.82	35,000.00	35,000.00
017-622-152	LONGEVITY PAY	-	15,487.05	16,923.00	17,285.00
017-622-201	FICA TAXES	45,190.35	49,085.69	51,075.00	53,454.00
017-622-202	HEALTH INSURANCE	169,637.44	177,908.88	189,387.00	208,394.00
017-622-203	RETIREMENT	92,393.41	100,481.82	101,409.00	106,125.00
017-622-204	WORKERS COMP INSURANCE	8,656.88	8,929.66	9,531.00	10,160.00
017-622-206	STATE UNEMPLOYMENT TAX	1,059.89	1,226.72	1,139.00	871.00
017-622-207	DENTAL INSURANCE	4,871.28	5,839.36	6,790.00	6,938.00
017-622-208	LIFE INSURANCE	644.04	687.96	688.00	709.00
017-622-209	SUPPLEMENTAL DEATH	892.04	933.40	997.00	1,028.00
017-622-310	OFFICE SUPPLIES	1,576.84	1,249.68	2,200.00	2,200.00
017-622-330	FUEL AND OIL	100,950.56	81,444.75	85,000.00	85,000.00
017-622-334	MATERIALS & SUPPLIES	328,748.86	332,440.12	600,000.00	600,000.00
017-622-335	MATERIALS & SUPPLIES-CETRZ	2,124.15	5,255.05	-	-
017-622-340	UNIFORMS	11,446.29	11,196.96	10,000.00	10,000.00
017-622-341	IT EXPENSES	-	-	500.00	500.00
017-622-351	VEHICLE/EQUIPMENT EXPENSE	64,723.49	134,784.65	100,000.00	100,000.00
017-622-352	MINOR EQUIPMENT <$5K	-	-	500.00	500.00
017-622-390	DUES & SUBSCRIPTIONS	-	84.00	100.00	100.00
017-622-404	DRUG & ALCOHOL TESTS	612.00	725.00	600.00	600.00
017-622-421	CABLE/INTERNET	-	1,584.67	1,550.00	1,550.00
017-622-423	WIRELESS SERVICES	1,244.07	889.82	1,500.00	1,500.00
017-622-426	TRAVEL AND TRAINING EXPENSE	873.89	983.40	2,500.00	2,500.00
017-622-440	UTILITIES	8,110.32	7,125.88	8,000.00	8,000.00
017-622-450	BUILDING MAINT/REPAIRS	-	-	5,000.00	5,000.00
017-622-461	EQUIPMENT RENTALS	-	18,063.61	3,995.00	3,995.00
017-622-462	OFFICE EQUIPMENT RENTALS	391.52	5.98	645.00	645.00
017-622-480	BOND EXPENSE	-	-	-	180.00
017-622-486	CONTRACT SERVICES	13,223.00	27,890.00	5,000.00	5,000.00
017-622-490	MISCELLANEOUS	758.26	643.23	1,900.00	1,900.00
017-622-570	EQUIPMENT PURCHASE	148,000.00	146,019.25	100,000.00	73,728.00
017-622-631	PRINCIPAL LEASE-EQUIPMENT	148.85	587.64	5.00	5.00
017-622-649	EQUIPMENT NOTES	154,688.88	145,923.61	47,590.00	72,729.00
017-622-670	EQUIPMENT NOTES INTEREST	8,432.64	8,827.21	3,841.00	4,794.00
017-622-672	LEASE INTEREST	14.83	73.06	5.00	5.00
017-622-700	CAPITAL OUTLAY FROM LEASE	109,500.00	99,550.00	-	-
017-622-702	CAPITAL OUTLAY-OPERATING LEASE	3,043.99	-	-	-
017-622-998	**R&B # 2 EXPENSES**	**$1,882,409.66**	**$2,031,271.94**	**$2,008,925.00**	**$2,066,729.00**

HARDIN COUNTY, TEXAS
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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-623-000	**R&B 3**				
017-623-105	SALARIES - CLERICAL	41,694.50	41,331.10	42,349.00	44,471.00
017-623-106	SALARIES - PRECINCT EMPLOYEES	454,254.77	463,586.54	473,578.00	484,915.00
017-623-107	SALARIES - TEMPORARY	-	-	14,904.00	15,652.00
017-623-151	SALARIES - OVERTIME	46,358.40	49,190.26	35,000.00	35,000.00
017-623-152	LONGEVITY PAY	-	20,748.42	21,424.00	16,926.00
017-623-201	FICA TAXES	40,407.35	42,777.07	44,934.00	45,677.00
017-623-202	HEALTH INSURANCE	150,803.80	148,856.48	161,292.00	175,796.00
017-623-203	RETIREMENT	83,101.89	88,010.54	87,640.00	89,011.00
017-623-204	WORKERS COMP INSURANCE	7,525.25	7,630.76	8,359.00	8,635.00
017-623-206	STATE UNEMPLOYMENT TAX	947.38	1,065.98	1,001.00	742.00
017-623-207	DENTAL INSURANCE	4,433.78	4,539.12	5,295.00	5,782.00
017-623-208	LIFE INSURANCE	624.78	600.72	607.00	607.00
017-623-209	SUPPLEMENTAL DEATH	801.76	818.04	861.00	860.00
017-623-310	OFFICE SUPPLIES	933.04	1,515.17	1,500.00	1,500.00
017-623-330	FUEL AND OIL	80,023.11	65,565.77	75,000.00	75,000.00
017-623-334	MATERIALS & SUPPLIES	316,104.98	461,048.72	475,000.00	475,000.00
017-623-340	UNIFORMS	5,666.44	4,791.27	5,500.00	5,500.00
017-623-341	IT EXPENSES	-	-	500.00	500.00
017-623-351	VEHICLE/EQUIPMENT EXPENSE	18,181.51	81,690.35	60,000.00	70,000.00
017-623-352	MINOR EQUIPMENT <$5K	-	3,705.60	500.00	500.00
017-623-390	DUES & SUBSCRIPTIONS	-	-	100.00	100.00
017-623-396	ROAD REPAIRS REIMBURSEMENT	131,722.33	-	-	-
017-623-404	DRUG & ALCOHOL TESTS	510.00	535.00	500.00	500.00
017-623-421	CABLE/INTERNET	-	1,362.42	1,032.00	1,032.00
017-623-423	WIRELESS SERVICES	1,353.97	1,406.06	1,400.00	1,400.00
017-623-426	TRAVEL AND TRAINING EXPENSE	580.34	1,620.76	1,500.00	1,500.00
017-623-440	UTILITIES	6,782.99	8,203.92	9,500.00	8,500.00
017-623-460	OFFICE RENT	4,800.00	4,800.00	4,800.00	4,800.00
017-623-461	EQUIPMENT RENTALS	6,837.24	11,328.85	500.00	500.00
017-623-480	BOND EXPENSE	-	177.50	-	-
017-623-486	CONTRACT SERVICES	30,350.00	12,820.00	20,000.00	10,000.00
017-623-490	MISCELLANEOUS	500.00	5,893.64	500.00	1,500.00
017-623-500	LAND PURCHASE	7,287.00	-	-	-
017-623-570	EQUIPMENT PURCHASE	72,808.05	5,744.78	50,000.00	50,000.00
017-623-649	EQUIPMENT NOTES	110,022.49	28,902.17	30,673.00	32,552.00
017-623-670	EQUIPMENT NOTES INTEREST	3,938.53	10,005.02	8,235.00	6,356.00
017-623-700	CAPITAL OUTLAY FROM LEASE	163,333.05	-	-	-
017-623-998	**R&B # 3 EXPENSES**	**$1,792,688.73**	**$1,580,272.03**	**$1,643,984.00**	**$1,670,814.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-624-000	**R&B 4**				
017-624-105	SALARIES - CLERICAL	41,694.50	41,331.10	42,349.00	44,471.00
017-624-106	SALARIES - PRECINCT EMPLOYEES	211,188.71	213,921.26	219,650.00	229,052.00
017-624-107	SALARIES - TEMPORARY	-	-	11,991.00	12,593.00
017-624-151	SALARIES - OVERTIME	4,190.96	4,944.41	5,000.00	5,000.00
017-624-152	LONGEVITY PAY	-	6,542.37	7,202.00	6,843.00
017-624-201	FICA TAXES	19,552.24	19,656.86	21,900.00	22,799.00
017-624-202	HEALTH INSURANCE	72,853.64	79,232.96	85,850.00	91,099.00
017-624-203	RETIREMENT	39,718.22	40,837.62	41,986.00	43,696.00
017-624-204	WORKERS COMP INSURANCE	3,468.63	3,470.04	3,773.00	3,992.00
017-624-206	STATE UNEMPLOYMENT TAX	452.35	494.86	488.00	371.00
017-624-207	DENTAL INSURANCE	2,841.60	2,859.24	3,302.00	3,616.00
017-624-208	LIFE INSURANCE	301.96	289.20	290.00	290.00
017-624-209	SUPPLEMENTAL DEATH	383.26	379.41	411.00	425.00
017-624-310	OFFICE SUPPLIES	1,159.10	1,113.40	1,500.00	1,500.00
017-624-330	FUEL AND OIL	23,685.57	24,544.79	35,000.00	35,000.00
017-624-334	MATERIALS & SUPPLIES	79,208.49	90,988.18	205,000.00	233,283.00
017-624-340	UNIFORMS	1,714.14	1,120.47	1,500.00	1,500.00
017-624-341	IT EXPENSES	-	-	500.00	500.00
017-624-351	VEHICLE/EQUIPMENT EXPENSE	12,502.21	41,604.01	35,000.00	35,000.00
017-624-352	MINOR EQUIPMENT <$5K	-	3,426.91	500.00	500.00
017-624-390	DUES & SUBSCRIPTIONS	-	400.00	100.00	100.00
017-624-404	DRUG & ALCOHOL TESTS	-	125.00	350.00	350.00
017-624-421	CABLE/INTERNET	-	1,658.53	1,810.00	1,810.00
017-624-423	WIRELESS SERVICES	796.25	974.02	1,000.00	1,000.00
017-624-426	TRAVEL AND TRAINING EXPENSE	1,757.92	588.00	2,000.00	2,000.00
017-624-440	UTILITIES	5,642.85	6,215.49	6,000.00	6,000.00
017-624-450	BUILDING MAINT/REPAIRS	184.00	3,358.99	5,000.00	5,000.00
017-624-461	EQUIPMENT RENTALS	-	-	500.00	500.00
017-624-462	OFFICE EQUIPMENT RENTALS	-	-	990.00	990.00
017-624-480	BOND EXPENSE	-	-	-	180.00
017-624-486	CONTRACT SERVICES	1,134.00	27,286.26	7,500.00	7,500.00
017-624-490	MISCELLANEOUS	5.02	1,513.40	1,500.00	1,500.00
017-624-570	EQUIPMENT PURCHASE	45,567.28	126,595.00	20,000.00	20,000.00
017-624-574	AUTO PURCHASE	-	38,187.20	-	-
017-624-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
017-624-649	EQUIPMENT NOTES	80,801.07	177,500.00	33,334.00	-
017-624-670	EQUIPMENT NOTES INTEREST	2,230.89	11,598.38	8,949.00	-
017-624-700	CAPITAL OUTLAY FROM LEASE	177,500.00	-	-	-
017-624-672	LEASE INTEREST	-	-	5.00	5.00
017-624-998	**R&B # 4 EXPENSES**	**$830,534.86**	**$972,757.36**	**$812,235.00**	**$818,470.00**

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
017-700-000	**TRANSFERS**				
017-700-407	TRANSFERS TO CTIF-F407		54,341.52	-	
017-700-420	TRANSFERS TO 24APR SVWTHR-F420	21,627.25	6,139.06	-	-
017-700-421	TRANSFERS TO WNTER STRM 25-F421		15,329.11	-	-
017-700-494	TRANSFERS TO USDA-WTRSHD(F494)		-	-	-
017-700-998	**TRANSFERS OUT**	**$21,627.25**	**$75,809.69**	**$0.00**	**$0.00**
	TOTAL R&B REVENUES	**$6,815,728.30**	**$6,160,846.45**	**$6,133,341.00**	**$6,288,071.00**
017-999-999	**TOTAL R&B EXPENDITURES**	**$5,845,670.64**	**$6,345,759.97**	**$6,133,341.00**	**$6,288,071.00**
	AMOUNT REQUIRED TO BALANCE R&B FUND		($184,913.52)	$0.00	$0.00

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-300-000	**REVENUE - GENERAL FUND**				
010-300-701	LEASE PROCEEDS-SUBSCRIPTIONS	205,862.98	-	-	-
010-300-702	LEASE PROCEEDS-OPERATING LEASE	16,532.20	-	-	-
010-310-110	AD VALOREM TAX	20,044,446.38	19,640,250.25	20,396,867.00	21,512,240.00
010-310-112	FEES IN LIEU OF TAXES	190,226.00	196,277.00	190,000.00	200,000.00
010-320-100	MIXED BEVERAGE TAX	56,627.95	64,037.68	55,000.00	65,000.00
010-320-101	LIQUOR LICENSE PERMIT	2,335.00	655.00	2,000.00	1,000.00
010-320-102	PENALTY & INTEREST	364,337.58	384,717.51	350,000.00	385,000.00
010-320-103	TAX COLLECTOR FEE	119,287.56	119,797.34	120,000.00	120,000.00
010-320-104	SILSBEE CITY TAX COMMISSION	10,442.62	10,796.66	11,000.00	11,000.00
010-320-105	SISD TAX COMMISSION	59,328.67	60,347.77	65,000.00	62,000.00
010-320-106	KISD TAX COMMISSION	22,192.32	23,190.00	25,000.00	27,000.00
010-320-107	LISD TAX COMMISSION	72,060.67	71,036.32	75,000.00	72,000.00
010-320-108	W HARDIN CCISD TAX COMMISSION	13,588.06	13,750.45	15,000.00	14,000.00
010-320-110	INTEREST - TAC	134,295.49	61,559.29	75,000.00	75,000.00
010-320-111	HJISD COMMISSIONS	61,433.75	69,081.53	65,000.00	72,000.00
010-320-120	OCCUPANCY USE TAX	1,380.00	1,616.25	1,500.00	1,500.00
010-320-121	CREDITS & OVERPAYMENTS-TAX SALE	-	19,165.39	10,000.00	15,000.00
010-320-200	HEALTH UNIT PERMITS	66,825.00	65,057.00	65,000.00	65,000.00
010-320-201	HEALTH UNIT SHOTS - PPD	2,625.00	2,755.00	2,500.00	2,500.00
010-320-202	HEALTH UNIT SHOTS - FLU	555.00	260.00	500.00	500.00
010-320-203	HEALTH DEPT CERTIFICATION CLASSES	18,480.01	12,065.50	12,000.00	12,000.00
010-320-204	HEALTH DEPT CPR FEES	7.03	-	100.00	100.00
010-330-000	COUNTY % OF STATE FEES	22,180.10	18,182.28	22,000.00	20,000.00
010-333-490	PRIMARY ELECTION REVENUE	-	-	100.00	100.00
010-339-100	TOBACCO STATE PAYMENTS	11,808.80	15,459.28	15,000.00	20,000.00
010-340-110	BOND FORFEITURES - COUNTY CLERK	4,945.00	14,815.00	5,000.00	10,000.00
010-340-201	SHERIFF FEES	12,374.72	7,133.52	6,500.00	7,500.00
010-340-204	CRIME STOPPERS	-	-	5.00	5.00
010-340-300	COUNTY ATTORNEY FEES	-	-	5.00	5.00
010-340-401	COUNTY CLERK FEES	320,756.03	347,233.90	315,000.00	350,000.00
010-340-402	DWI VIDEO	15.00	15.00	50.00	50.00
010-340-403	COUNTY ARREST FEE	86.00	105.00	50.00	100.00
010-340-405	SHERIFFS FEE - COUNTY CLERK	10,577.42	20,740.00	10,500.00	15,000.00
010-340-406	CO JUDGES FEE (PROB & CIVIL)	398.00	448.00	500.00	500.00
010-340-407	PROBATE FEE JUDGES CONTINUED	1,055.00	1,155.00	1,000.00	1,000.00
010-340-409	COUNTY ATTORNEY FEES FROM CCLK	75.00	-	100.00	100.00
010-340-701	DISTRICT CLERK FEES	129,430.33	135,582.05	130,000.00	140,000.00
010-340-702	SHERIFFS FEE - DISTRICT CLERK	59,225.75	60,528.70	55,000.00	65,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-340-703	DIST CLK TRUST % INTEREST	500.00	1,230.56	500.00	1,000.00
010-340-901	CONSTABLE PCT#1 FEES	16,296.00	24,992.00	14,000.00	20,000.00
010-340-902	CONSTABLE PCT#2 FEES	13,797.00	15,665.00	14,000.00	17,000.00
010-340-903	CONSTABLE PCT#3 FEES	21,898.00	22,487.56	18,000.00	20,000.00
010-340-904	CONSTABLE PCT#4 FEES	10,043.00	10,994.00	10,000.00	11,000.00
010-340-905	CONSTABLE PCT#5 FEES	23,276.00	24,243.00	20,000.00	22,000.00
010-340-906	CONSTABLE PCT#6 FEES	3,262.60	2,550.00	3,000.00	4,000.00
010-341-801	JP #1 FEES	12,890.79	16,906.79	12,500.00	15,000.00
010-341-802	JP #1 TRAFFIC FEES	46.06	15.00	50.00	50.00
010-342-101	HOUSING JUVENILES	209,399.00	147,800.00	190,000.00	195,000.00
010-342-104	HOUSING OUT OF COUNTY INMATES	-	-	100.00	100.00
010-342-106	JAIL PHONE COMMISSION	35,815.99	56,115.32	30,000.00	85,000.00
010-342-801	JP #2 FEES	12,637.84	16,299.81	12,000.00	15,000.00
010-342-802	JP #2 TRAFFIC FEES	17.82	6.00	50.00	50.00
010-343-100	PERMIT FEES-FLOOD PLAIN	152,506.47	77,576.99	100,000.00	85,000.00
010-343-518	PERMIT FEES-WASTE COLLECTION CENTER	22,433.00	27,780.00	25,000.00	29,000.00
010-343-801	JP #3 FEES	14,725.67	15,665.73	14,000.00	15,000.00
010-343-802	JP #3 TRAFFIC FEES	404.77	502.73	300.00	300.00
010-344-801	JP #4 FEES	7,559.55	8,330.25	7,000.00	7,000.00
010-344-802	JP #4 TRAFFIC FEES	27.00	3.85	50.00	50.00
010-345-801	JP #5 FEES	16,232.39	18,808.57	15,500.00	17,000.00
010-345-802	JP #5 TRAFFIC FEES	294.26	294.83	300.00	300.00
010-346-801	JP #6 FEES	6,240.02	3,590.16	5,000.00	4,000.00
010-346-802	JP #6 TRAFFIC FEES	27.00	9.00	50.00	50.00
010-349-410	TECHNOLOGY FEES	19,660.00	11,558.00	5,500.00	7,500.00
010-349-495	ACCOUNTING FEES	36,685.70	18,963.80	5,766.00	10,000.00
010-360-100	INTEREST EARNED	1,085,654.64	1,101,635.37	600,000.00	893,597.00
010-360-101	LEASE INTEREST	-	-	67.00	50.00
010-361-100	INSURANCE PROCEEDS	3,419.42	-	100.00	100.00
010-364-560	SALE OF ASSETS	42,500.00	1,000.00	-	100.00
010-367-100	SOCCER LEAGUE DONATION	1,800.00	1,800.00	1,800.00	1,800.00
010-367-101	DONATIONS - CH TREE LIGHTING	-	15,000.00	8,000.00	1,000.00
010-367-104	DONATIONS-SHERIFF DEPT	6,000.00	-	-	-
010-370-101	RENT - TAX ATTORNEY	24,300.00	27,600.00	28,000.00	28,000.00
010-370-102	RENT - CONCESSION STAND	-	-	-	-
010-370-103	RENT - BATSON SR CITIZENS BLDG	3,600.00	3,600.00	3,600.00	3,600.00
010-370-201	LAND LEASE	4,500.00	1,510.00	-	-
010-371-100	RIGHT OF WAY/EASEMENT PROCEEDS	100,000.00	-	-	-
010-372-000	MISCELLANEOUS	106,276.05	5,798.38	40,000.00	10,000.00
010-372-100	MISCELLANEOUS REIMBURSEMENT	33.95	33.95	100.00	100.00
010-372-101	NSF CHECK FEES	75.00	100.00	50.00	50.00
010-372-403	MISCELLANEOUS-COUNTY CLERK	-	-	50.00	50.00
010-373-200	REGIONAL RADIO REIMBURSEMENT	124,402.88	131,683.00	120,000.00	130,000.00
010-373-201	LAW ENFORCEMENT SOFTWARE SHARE	-	-	-	10,000.00
010-390-053	TRANSFERS FROM JURY FUND	-	-	-	-
010-390-438	TRANSFERS FROM F438-DETEN POND	-	-	-	-
010-399-999	**TOTAL REVENUE GENERAL FUND**	**$24,175,034.29**	**$23,249,963.32**	**$23,401,710.00**	**$25,001,047.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-400-000	**COUNTY JUDGE**				
010-400-101	SALARIES - ELECTED OFFICIALS	64,173.43	65,885.17	67,438.00	70,559.00
010-400-103	SALARIES - ASSISTANTS	101,173.68	100,267.92	102,856.00	110,074.00
010-400-152	LONGEVITY PAY	-	9,720.00	9,901.00	7,561.00
010-400-201	FICA TAXES	13,347.45	13,966.44	14,983.00	15,595.00
010-400-202	HEALTH INSURANCE	48,580.88	50,734.36	57,755.00	55,300.00
010-400-203	RETIREMENT	25,314.61	26,926.26	29,983.00	31,208.00
010-400-204	WORKERS COMP INSURANCE	253.36	268.22	275.00	265.00
010-400-206	STATE UNEMPLOYMENT TAX	176.66	195.46	184.00	139.00
010-400-207	DENTAL INSURANCE	1,524.36	1,691.80	2,244.00	2,460.00
010-400-208	LIFE INSURANCE	197.64	197.64	198.00	198.00
010-400-209	SUPPLEMENTAL DEATH	244.28	250.51	297.00	298.00
010-400-225	AUTO ALLOWANCE	15,600.00	15,600.00	15,600.00	15,600.00
010-400-310	OFFICE SUPPLIES	1,724.84	1,674.82	2,500.00	2,000.00
010-400-416	VISITING JUDGE	-	-	2,000.00	10,000.00
010-400-426	TRAVEL AND TRAINING EXPENSE	1,329.18	279.03	3,000.00	3,500.00
010-400-462	OFFICE EQUIPMENT RENTALS	1,467.00	1,046.97	2,000.00	1,500.00
010-400-480	BOND EXPENSE	-	1,928.00	-	2,110.00
010-400-490	MISCELLANEOUS	138.00	71.00	500.00	300.00
010-400-631	PRINCIPAL LEASE-EQUIPMENT	-	212.38	5.00	5.00
010-400-672	LEASE INTEREST	-	21.52	5.00	5.00
010-400-998	**COUNTY JUDGE EXPENSES**	**$275,245.37**	**$290,937.50**	**$311,724.00**	**$328,677.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-401-000	**COMMISSIONERS COURT**				
010-401-117	FINANCIAL ADMINISTRATION	85,403.00	103,299.00	100,000.00	115,000.00
010-401-121	MHMR & LIFE RESOURCE	43,500.00	44,805.00	47,045.00	47,045.00
010-401-123	BANKING SERVICES	27,092.32	5,840.54	75,000.00	50,000.00
010-401-138	REDISTRICTING	-	-	-	-
010-401-141	VICTIM OF CRIME	-	-	1,000.00	1,000.00
010-401-146	DISPATCHERS	153,976.58	156,514.47	-	-
010-401-149	CAPITAL MURDER TRIALS	22,621.75	21,103.00	150,000.00	150,000.00
010-401-152	AUTOPSIES	95,625.00	143,550.00	110,000.00	150,000.00
010-401-202	HEALTH INSURANCE-COBRA ADMIN	3,025.03	1,983.27	3,500.00	3,500.00
010-401-206	UNEMPLOYMENT INSURANCE	(5,661.07)	(17,773.40)	25,000.00	25,000.00
010-401-276	CRIME VICTIMS MATCHING	-	-	2,605.00	2,605.00
010-401-280	CO. ATTORNEY SUPPLEMENT MATCH	10,873.45	-	-	-
010-401-285	CO. JUDGE SUPPLEMENT MATCH	5,755.42	-	-	-
010-401-290	ASST PROSECUTOR LONGEVITY PAY	3,229.22	4,187.71	3,500.00	4,500.00
010-401-304	HEALTH INSURANCE-RETIREES	38,242.00	50,553.05	90,000.00	100,000.00
010-401-310	DONATIONS-CH TREE LIGHTING	5,184.58	12,395.28	8,000.00	10,000.00
010-401-311	LIBRARY CONTRACT - KOUNTZE	6,500.00	6,500.00	6,500.00	6,500.00
010-401-312	LIBRARY CONTRACT - SOUR LAKE	7,000.00	7,000.00	7,000.00	7,000.00
010-401-313	LIBRARY CONTRACT - SILSBEE	9,500.00	9,500.00	9,500.00	9,500.00
010-401-314	LIBRARY CONTRACT - LUMBERTON	9,500.00	9,500.00	9,500.00	9,500.00
010-401-315	LIBRARY CONTRACT - WILDWOOD	1,500.00	1,500.00	1,500.00	1,500.00
010-401-322	ORG PAYMENT - SETRPC	15,570.81	15,570.81	15,600.00	15,600.00
010-401-324	ORG PAYMENT - LOWER NECHES	2,000.00	2,000.00	2,000.00	2,000.00
010-401-325	ORG PAYMENT - ESD 7	5,000.00	-	-	-
010-401-331	FOSTER CARE - HOLIDAY PRESENTS	1,800.00	1,800.00	1,800.00	1,800.00
010-401-332	FOSTER CARE - CLOTHING	3,700.00	3,700.00	3,700.00	3,700.00
010-401-339	PAUPER EXPENSES	65,795.00	63,565.00	100,000.00	100,000.00
010-401-343	FIRE CONTRACT - WOODPECKER FIRE	1,000.00	1,000.00	-	-
010-401-390	DUES & SUBSCRIPTIONS	12,531.77	13,061.38	17,500.00	23,500.00
010-401-400	PROFESSIONAL FEES	-	-	2,500.00	2,500.00
010-401-402	APPRAISAL DISTRICT	746,768.07	824,435.24	875,000.00	911,100.00
010-401-408	LEGISLATIVE & ADMINISTRATIVE ACTIVITIES	-	-	-	-
010-401-411	GRANT ADMINISTRATIVE EXPENSES	-	2,500.00	250,000.00	211,293.00
010-401-420	TELEPHONE EXPENSE	15,981.24	11,341.11	20,000.00	58,500.00
010-401-421	INTERNET SERVICE	18,659.43	14,084.58	20,000.00	20,000.00

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-401-424	REGIONAL RADIO SYSTEM	233,709.95	187,268.63	200,000.00	200,000.00
010-401-430	LEGAL NOTICES	-	-	-	-
010-401-433	BIDDING & NOTICES	5,426.50	5,636.68	5,000.00	7,500.00
010-401-462	OFFICE EQUIPMENT RENTALS	-	3,000.00	3,000.00	3,000.00
010-401-482	INSURANCE-GEN,LAW,LIAB,PROP	385,364.00	453,119.00	432,732.00	535,000.00
010-401-483	INS. DEDUCTIBLES/CLAIMS/LEGAL	6,063.18	20,000.00	50,000.00	75,000.00
010-401-490	MISCELLANEOUS	6,477.67	7,425.98	32,402.00	39,863.00
010-401-594	SOFTWARE LICENSE/SUPPORT	17,725.04	19,010.15	67,500.00	90,433.00
010-401-595	CASE MANAGEMENT SOFTWARE	-	-	50,000.00	-
010-401-632	PRINCIPAL SUBSCRIPT-SOFTWARE	54,760.00	52,686.66	16,500.00	16,500.00
010-401-673	SOFTWARE INTEREST	-	5,573.34	5.00	5.00
010-401-701	CAPITAL OUTLAY SUBSCRIPTIONS	205,862.98	-	-	-
010-401-800	CONTINGENCY - GENERAL	-	-	335,000.00	400,000.00
010-401-998	**COMMISSIONERS COURT EXPENSES**	**$2,327,062.92**	**$2,267,236.48**	**$3,149,889.00**	**$3,409,944.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-403-000	COUNTY CLERK				
010-403-101	SALARIES - ELECTED OFFICIALS	86,215.90	88,710.54	91,001.00	95,551.00
010-403-103	SALARIES - ASSISTANTS	42,414.64	42,041.04	43,119.00	45,282.00
010-403-105	SALARIES - CLERICAL	120,328.45	105,189.62	112,904.00	116,253.00
010-403-108	SALARIES - PART-TIME	12,913.18	19,683.09	23,864.00	24,330.00
010-403-152	LONGEVITY PAY	-	6,542.10	7,203.00	5,944.00
010-403-201	FICA TAXES	19,501.87	19,233.13	21,279.00	21,988.00
010-403-202	HEALTH INSURANCE	70,388.48	78,106.10	85,850.00	91,099.00
010-403-203	RETIREMENT	40,092.93	40,137.79	42,584.00	44,001.00
010-403-204	WORKERS COMP INSURANCE	366.71	366.96	390.00	374.00
010-403-206	STATE UNEMPLOYMENT TAX	307.06	314.46	312.00	233.00
010-403-207	DENTAL INSURANCE	2,274.98	2,488.68	2,866.00	3,133.00
010-403-208	LIFE INSURANCE	291.06	303.12	304.00	304.00
010-403-209	SUPPLEMENTAL DEATH	378.21	373.04	418.00	430.00
010-403-310	OFFICE SUPPLIES	6,693.48	7,939.88	8,000.00	8,000.00
010-403-390	DUES & SUBSCRIPTIONS	1,544.46	1,734.00	1,750.00	1,750.00
010-403-426	TRAVEL AND TRAINING EXPENSE	763.79	1,922.36	4,000.00	4,000.00
010-403-435	PRINTING	3,018.25	2,746.30	4,000.00	4,000.00
010-403-462	OFFICE EQUIPMENT RENTALS	-	-	4,900.00	4,900.00
010-403-480	BOND EXPENSE	-	-	-	320.00
010-403-490	MISCELLANEOUS	525.42	515.55	1,500.00	1,500.00
010-403-590	LAW BOOKS	612.00	262.00	500.00	500.00
010-403-631	PRINCIPAL LEASE-EQUIPMENT	4,837.41	4,864.31	5.00	5.00
010-403-672	LEASE INTEREST	41.55	14.65	69.00	69.00
010-403-998	**COUNTY CLERK EXPENSES**	**$413,509.83**	**$423,488.72**	**$456,818.00**	**$473,966.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-405-000	VETERANS SERVICES				
010-405-102	SALARIES - APPOINTED	-	-	-	-
010-405-108	SALARIES - PART-TIME	30,767.01	30,746.94	34,304.00	65,870.00
010-405-201	FICA TAXES	2,353.71	2,352.10	2,625.00	5,040.00
010-405-203	RETIREMENT	4,710.40	4,707.39	5,252.00	10,087.00
010-405-204	WORKERS COMP INSURANCE	43.07	43.01	49.00	86.00
010-405-206	STATE UNEMPLOYMENT TAX	53.74	57.04	59.00	83.00
010-405-207	DENTAL INSURANCE	-	-	-	-
010-405-208	LIFE INSURANCE	-	-	-	-
010-405-209	SUPPLEMENTAL DEATH	45.40	43.69	52.00	101.00
010-405-310	OFFICE SUPPLIES	464.41	465.25	500.00	500.00
010-405-426	TRAVEL AND TRAINING EXPENSE	636.77	520.75	700.00	700.00
010-405-462	OFFICE EQUIPMENT RENTALS	656.99	657.00	700.00	700.00
010-405-490	MISCELLANEOUS	205.18	-	500.00	500.00
010-405-594	SOFTWARE LICENSE/SUPPORT			-	495.00
010-405-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-405-672	LEASE INTEREST	-	-	5.00	5.00
010-405-998	**VETERANS SERVICES EXPENSES**	**$39,936.68**	**$39,593.17**	**$44,751.00**	**$84,172.00**

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-409-000	**FLOODPLAIN ADMINISTRATION**				
010-409-102	SALARIES - APPOINTED	56,436.64	55,929.49	57,374.00	65,000.00
010-409-105	SALARIES - CLERICAL	37,378.72	37,049.60	38,002.00	39,895.00
010-409-107	SALARIES - TEMPORARY			-	-
010-409-152	LONGEVITY PAY	-	1,121.58	1,440.00	901.00
010-409-201	FICA TAXES	6,994.00	6,981.22	7,410.00	8,094.00
010-409-202	HEALTH INSURANCE	30,065.56	31,060.76	33,300.00	39,000.00
010-409-203	RETIREMENT	14,363.17	14,406.79	14,826.00	16,199.00
010-409-204	WORKERS COMP INSURANCE	137.02	124.44	124.00	119.00
010-409-206	STATE UNEMPLOYMENT TAX	163.67	174.66	165.00	130.00
010-409-207	DENTAL INSURANCE	896.68	921.36	1,059.00	1,640.00
010-409-208	LIFE INSURANCE	131.76	131.76	132.00	132.00
010-409-209	SUPPLEMENTAL DEATH	138.71	133.96	147.00	159.00
010-409-310	OFFICE SUPPLIES	749.43	460.24	800.00	800.00
010-409-330	FUEL AND OIL	47.53	549.38	1,500.00	1,500.00
010-409-390	DUES & SUBSCRIPTIONS	100.00	-	100.00	100.00
010-409-400	PROFESSIONAL FEES	34,133.92	18,238.10	18,000.00	18,000.00
010-409-426	TRAVEL AND TRAINING EXPENSE	1,619.54	100.00	1,500.00	1,500.00
010-409-454	AUTO MAINTENANCE/REPAIR	16.75	79.75	2,000.00	2,000.00
010-409-462	OFFICE EQUIPMENT RENTALS	1,336.32	1,336.32	1,500.00	1,500.00
010-409-490	MISCELLANEOUS	190.61	-	200.00	200.00
010-409-574	AUTO PURCHASE	48,467.20	-	-	-
010-409-594	SOFTWARE LICENSE/SUPPORT	-	-	5,000.00	5,000.00
010-409-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-409-632	PRINCIPAL SUBSCRIPT-SOFTWARE	4,499.83	4,619.97	5.00	5.00
010-409-672	LEASE INTEREST	-	-	5.00	5.00
010-409-673	SOFTWARE INTEREST	500.17	380.03	5.00	5.00
010-409-998	**FLOODPLAIN ADMIN EXPENSES**	**$238,367.23**	**$173,799.41**	**184,599.00**	**201,889.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-410-000	**TECHNOLOGY**				
010-410-102	SALARIES - APPOINTED	22,535.05	22,332.63	22,910.00	24,055.00
010-410-103	SALARIES - ASSISTANTS	61,364.16	60,816.48	184,913.00	194,170.00
010-410-152	LONGEVITY PAY	-	934.74	1,622.00	2,341.00
010-410-201	FICA TAXES	6,233.73	6,201.38	16,026.00	16,877.00
010-410-202	HEALTH INSURANCE	12,564.56	13,122.44	47,347.00	52,099.00
010-410-203	RETIREMENT	12,845.07	12,873.14	32,069.00	33,773.00
010-410-204	WORKERS COMP INSURANCE	117.49	117.78	294.00	287.00
010-410-206	STATE UNEMPLOYMENT TAX	146.26	155.97	354.00	273.00
010-410-207	DENTAL INSURANCE	269.00	275.40	1,371.00	1,493.00
010-410-208	LIFE INSURANCE	39.60	39.60	146.00	146.00
010-410-209	SUPPLEMENTAL DEATH	123.83	119.68	314.00	331.00
010-410-310	OFFICE SUPPLIES	-	-	500.00	500.00
010-410-342	CYBERSECURITY TRAINING	1,225.00	865.00	1,300.00	2,100.00
010-410-426	TRAVEL AND TRAINING EXPENSE	-	592.22	2,500.00	2,500.00
010-410-463	COMPUTERS/PARTS	58,334.57	41,603.96	52,000.00	60,000.00
010-410-486	CONTRACT SERVICES	34,068.20	34,399.16	35,000.00	35,000.00
010-410-490	MISCELLANEOUS	78.46	48.84	500.00	500.00
010-410-570	EQUIPMENT		16,669.50	8,000.00	5,000.00
010-410-594	SOFTWARE LICENSE/SUPPORT	99.89	-	-	-
010-410-998	**TECHNOLOGY EXPENSES**	**$210,044.87**	**$211,167.92**	**$407,166.00**	**$431,445.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-411-000	**EMERGENCY MANAGEMENT**				
010-411-102	SALARIES - APPOINTED	61,846.69	61,290.88	62,874.00	70,001.00
010-411-103	SALARIES - ASSISTANTS	-	-	-	55,162.00
010-411-152	LONGEVITY PAY	-	4,112.37	4,140.00	4,320.00
010-411-201	FICA TAXES	4,637.23	4,858.60	5,127.00	9,907.00
010-411-202	HEALTH INSURANCE	18,008.16	18,008.16	19,252.00	39,000.00
010-411-203	RETIREMENT	9,468.60	10,013.18	10,261.00	19,826.00
010-411-204	WORKERS COMP INSURANCE	196.48	355.69	409.00	972.00
010-411-206	STATE UNEMPLOYMENT TAX	107.97	121.28	113.00	160.00
010-411-207	DENTAL INSURANCE	627.68	645.96	748.00	1,640.00
010-411-208	LIFE INSURANCE	65.88	65.88	66.00	132.00
010-411-209	SUPPLEMENTAL DEATH	91.41	93.06	101.00	190.00
010-411-310	OFFICE SUPPLIES	566.22	172.92	1,000.00	1,000.00
010-411-330	FUEL AND OIL	2,365.42	1,552.94	2,250.00	2,000.00
010-411-390	DUES & SUBSCRIPTIONS	520.71	383.24	500.00	620.00
010-411-423	WIRELESS SERVICES	1,195.90	1,271.76	1,400.00	1,400.00
010-411-426	TRAVEL AND TRAINING EXPENSE	-	-	1,500.00	1,500.00
010-411-454	AUTO MAINTENANCE/REPAIR	318.65	235.94	2,500.00	2,500.00
010-411-462	OFFICE EQUIPMENT RENTALS	1,352.87	1,336.32	1,400.00	1,400.00
010-411-490	MISCELLANEOUS	658.92	1,089.29	750.00	750.00
010-411-496	DISASTER RESPONSE	-	-	10,000.00	10,000.00
010-411-570	EQUIPMENT PURCHASE	44,150.00	-	-	-
010-411-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-411-998	**EMERGENCY MANAGEMENT EXPENSES**	**$146,178.79**	**$105,607.47**	**$124,401.00**	**$222,490.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-435-000	**356TH DISTRICT JUDGE**				
010-435-101	SALARIES-DIST JUDGE SUPPLEMENT	18,000.06	18,884.68	25,000.00	25,000.00
010-435-105	SALARIES - COURT COORDINATOR	60,161.46	59,620.88	61,161.00	64,219.00
010-435-110	SALARIES - COURT REPORTER	94,095.52	94,247.58	105,892.00	111,187.00
010-435-111	SUB. COURT REPORTER/BAILIFF	800.00	400.00	7,000.00	7,000.00
010-435-152	LONGEVITY PAY	-	1,114.71	1,801.00	2,161.00
010-435-201	FICA TAXES	12,614.10	12,669.43	14,832.00	15,498.00
010-435-202	HEALTH INSURANCE	30,572.72	31,130.60	33,300.00	35,800.00
010-435-203	RETIREMENT	26,372.67	26,619.11	29,683.00	31,016.00
010-435-204	WORKERS COMP INSURANCE	215.80	217.01	237.00	231.00
010-435-206	STATE UNEMPLOYMENT TAX	268.88	288.17	285.00	220.00
010-435-207	DENTAL INSURANCE	1,524.36	1,567.32	1,807.00	1,977.00
010-435-208	LIFE INSURANCE	197.64	197.64	198.00	198.00
010-435-209	SUPPLEMENTAL DEATH	254.74	247.14	292.00	305.00
010-435-310	OFFICE SUPPLIES	2,753.71	1,275.65	3,500.00	3,500.00
010-435-334	COURT REPORTER SUPPLIES	1,022.00	1,022.00	1,200.00	1,200.00
010-435-390	DUES & SUBSCRIPTIONS	719.76	589.00	750.00	750.00
010-435-418	GRAND JURY BAILIFF	4,000.00	3,750.00	5,000.00	5,000.00
010-435-426	TRAVEL AND TRAINING EXPENSE	604.72	4,358.27	3,000.00	3,000.00
010-435-462	OFFICE EQUIPMENT RENTALS	-	(121.88)	2,100.00	2,100.00
010-435-483	LIABILITY INSURANCE	-	-	1,000.00	-
010-435-490	MISCELLANEOUS	1,030.44	427.04	1,000.00	1,000.00
010-435-590	LAW BOOKS	559.00	-	1,000.00	1,000.00
010-435-631	PRINCIPAL LEASE-EQUIPMENT	1,918.38	1,965.86	5.00	5.00
010-435-672	LEASE INTEREST	199.38	151.90	77.00	200.00
010-435-998	**356TH DISTRICT JUDGE EXPENSES**	**$257,885.34**	**260,622.11**	**300,120.00**	**312,567.00**

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FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-436-000	**88TH DISTRICT JUDGE**				
010-436-101	SALARIES-DIST JUDGE SUPPLEMENT	18,000.06	18,861.60	22,000.00	22,000.00
010-436-105	SALARIES - COURT COORDINATOR	52,589.46	51,820.68	53,589.00	56,647.00
010-436-107	SALARIES - TEMPORARY	406.84	194.61	1,234.00	1,296.00
010-436-110	SALARIES - COURT REPORTER	82,530.60	85,420.78	88,086.00	93,381.00
010-436-111	SUB. COURT REPORTER/BAILIFF	4,553.00	-	5,000.00	5,000.00
010-436-152	LONGEVITY PAY	-	913.88	720.00	1,262.00
010-436-201	FICA TAXES	11,678.36	11,854.13	12,672.00	13,357.00
010-436-202	HEALTH INSURANCE	21,972.16	29,595.00	33,300.00	35,800.00
010-436-203	RETIREMENT	23,442.82	24,039.26	25,171.00	26,533.00
010-436-204	WORKERS COMP INSURANCE	225.06	229.38	237.00	232.00
010-436-206	STATE UNEMPLOYMENT TAX	280.90	303.61	286.00	222.00
010-436-207	DENTAL INSURANCE	1,098.78	1,515.34	1,807.00	1,977.00
010-436-208	LIFE INSURANCE	123.78	170.31	184.00	184.00
010-436-209	SUPPLEMENTAL DEATH	236.65	223.51	246.00	260.00
010-436-310	OFFICE SUPPLIES	1,157.63	340.79	2,000.00	2,000.00
010-436-334	COURT REPORTER SUPPLIES	-	-	1,200.00	1,200.00
010-436-390	DUES & SUBSCRIPTIONS	130.00	180.00	500.00	500.00
010-436-426	TRAVEL AND TRAINING EXPENSE	1,600.67	1,663.00	3,000.00	3,000.00
010-436-483	LIABILITY INSURANCE	1,204.98	1,247.97	1,300.00	1,300.00
010-436-490	MISCELLANEOUS	125.99	430.97	1,000.00	1,000.00
010-436-590	LAW BOOKS	667.00	840.00	1,000.00	1,000.00
010-436-998	**88TH DISTRICT JUDGE EXPENSES**	**$222,024.74**	**$229,844.82**	**$254,532.00**	**$268,151.00**

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-450-000	DISTRICT CLERK				
010-450-101	SALARIES - ELECTED OFFICIALS	86,215.90	88,710.54	91,001.00	95,551.00
010-450-103	SALARIES - ASSISTANTS	48,188.56	47,763.60	49,005.00	51,460.00
010-450-105	SALARIES - CLERICAL	191,169.84	213,756.75	232,359.00	243,946.00
010-450-152	LONGEVITY PAY	-	7,124.02	8,464.00	9,004.00
010-450-201	FICA TAXES	23,987.39	26,768.89	29,142.00	30,602.00
010-450-202	HEALTH INSURANCE	92,873.86	102,405.08	117,585.00	143,197.00
010-450-203	RETIREMENT	49,845.63	54,711.08	58,317.00	61,245.00
010-450-204	WORKERS COMP INSURANCE	456.11	500.62	534.00	520.00
010-450-206	STATE UNEMPLOYMENT TAX	417.41	494.70	493.00	377.00
010-450-207	DENTAL INSURANCE	2,303.56	2,813.88	3,799.00	4,625.00
010-450-208	LIFE INSURANCE	408.60	457.95	501.00	528.00
010-450-209	SUPPLEMENTAL DEATH	481.32	508.92	572.00	596.00
010-450-310	OFFICE SUPPLIES	9,439.49	9,369.73	10,000.00	11,500.00
010-450-352	MINOR EQUIPMENT	-	4,258.30	100.00	100.00
010-450-390	DUES & SUBSCRIPTIONS	330.00	330.00	350.00	350.00
010-450-426	TRAVEL AND TRAINING EXPENSE	2,932.15	2,440.91	4,500.00	4,500.00
010-450-453	EQUIPMENT EXPENSES	1,096.46	-	-	-
010-450-462	OFFICE EQUIPMENT RENTALS	-	-	2,560.00	2,560.00
010-450-480	BOND (EVERY 4 YEARS)	-	-	-	180.00
010-450-481	BOND EXPENSE		-	600.00	600.00
010-450-490	MISCELLANEOUS	294.18	49.16	800.00	500.00
010-450-590	LAW BOOKS	504.00	262.00	500.00	550.00
010-450-594	SOFTWARE LICENSE/SUPPORT	30,147.89	27,892.67	30,200.00	30,200.00
010-450-631	PRINCIPAL LEASE-EQUIPMENT	2,331.18	2,344.14	5.00	5.00
010-450-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
010-450-672	LEASE INTEREST	21.06	8.10	35.00	35.00
010-450-673	SOFTWARE INTEREST	-	-	5.00	5.00
010-450-998	**DISTRICT CLERK EXPENSES**	**$543,444.59**	**$592,971.04**	**$641,432.00**	**$692,741.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-455-000	**JUSTICE OF THE PEACE, PCT 1**				
010-455-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-455-105	SALARIES - CLERICAL	39,049.84	38,699.60	39,708.00	41,684.00
010-455-107	SALARIES - TEMPORARY	-	-	3,015.00	3,167.00
010-455-152	LONGEVITY PAY	-	3,177.63	3,421.00	1,081.00
010-455-201	FICA TAXES	8,235.37	8,488.16	9,625.00	10,208.00
010-455-202	HEALTH INSURANCE	35,509.16	35,946.48	38,503.00	39,000.00
010-455-203	RETIREMENT	16,488.40	17,225.18	18,801.00	19,943.00
010-455-204	WORKERS COMP INSURANCE	160.78	167.39	177.00	174.00
010-455-206	STATE UNEMPLOYMENT TAX	68.15	73.20	75.00	59.00
010-455-207	DENTAL INSURANCE	1,255.36	1,291.92	1,496.00	1,640.00
010-455-208	LIFE INSURANCE	131.76	131.76	132.00	132.00
010-455-209	SUPPLEMENTAL DEATH	159.11	159.92	185.00	197.00
010-455-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-455-310	OFFICE SUPPLIES	634.69	870.35	750.00	750.00
010-455-420	TELEPHONE	-	910.92	1,056.00	1,056.00
010-455-421	CABLE/INTERNET	-	1,387.02	1,448.00	1,448.00
010-455-426	TRAVEL AND TRAINING EXPENSE	717.52	632.31	1,500.00	2,500.00
010-455-462	OFFICE EQUIPMENT RENTALS	-	-	390.00	-
010-455-480	BOND EXPENSE	-	-	-	180.00
010-455-490	MISCELLANEOUS	71.00	-	300.00	300.00
010-455-590	LAW BOOKS	-	-	-	-
010-455-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-455-672	LEASE INTEREST	-	-	5.00	5.00
010-455-998	**JP1 EXPENSES**	**$178,328.36**	**$186,995.53**	**$200,250.00**	**$211,010.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-456-000	**JUSTICE OF THE PEACE, PCT 2**				
010-456-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-456-105	SALARIES - CLERICAL	41,654.96	39,177.06	39,708.00	41,684.00
010-456-107	SALARIES - TEMPORARY	1,270.26	3,463.54	10,381.00	10,902.00
010-456-152	LONGEVITY PAY	-	7,352.27	6,662.00	7,021.00
010-456-201	FICA TAXES	8,361.36	8,952.62	10,437.00	11,254.00
010-456-202	HEALTH INSURANCE	30,572.72	31,130.60	33,300.00	35,800.00
010-456-203	RETIREMENT	16,887.29	17,937.65	19,298.00	20,852.00
010-456-204	WORKERS COMP INSURANCE	166.35	178.97	192.00	191.00
010-456-206	STATE UNEMPLOYMENT TAX	74.84	82.15	87.00	69.00
010-456-207	DENTAL INSURANCE	896.68	1,108.08	1,496.00	1,640.00
010-456-208	LIFE INSURANCE	131.76	131.76	132.00	132.00
010-456-209	SUPPLEMENTAL DEATH	162.92	166.76	190.00	197.00
010-456-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-456-310	OFFICE SUPPLIES	1,202.45	986.47	1,200.00	1,200.00
010-456-390	DUES & SUBSCRIPTIONS	70.00	170.00	100.00	100.00
010-456-421	CABLE/INTERNET	1,568.04	1,568.10	1,650.00	1,650.00
010-456-426	TRAVEL AND TRAINING EXPENSE	1,193.60	822.36	1,500.00	1,500.00
010-456-440	UTILITIES	4,101.98	4,371.23	4,500.00	4,500.00
010-456-450	BUILDING MAINT/REPAIRS	597.00	800.57	1,000.00	3,000.00
010-456-462	OFFICE EQUIPMENT RENTALS	403.96	1,211.88	1,209.00	1,209.00
010-456-480	BOND EXPENSE	-	-	-	180.00
010-456-490	MISCELLANEOUS	309.12	302.86	300.00	300.00
010-456-631	PRINCIPAL LEASE-EQUIPMENT	806.69	-	5.00	5.00
010-456-672	LEASE INTEREST	1.23	-	6.00	6.00
010-456-998	**JP2 EXPENSES**	**$186,280.43**	**$197,748.62**	**$213,011.00**	**$230,873.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-457-000	**JUSTICE OF THE PEACE, PCT 3**				
010-457-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-457-105	SALARIES - CLERICAL	42,977.84	40,259.04	42,349.00	44,471.00
010-457-107	SALARIES - TEMPORARY	-	-	6,561.00	6,891.00
010-457-152	LONGEVITY PAY	-	3,018.40	3,062.00	3,422.00
010-457-201	FICA TAXES	8,814.37	9,049.17	10,071.00	10,886.00
010-457-202	HEALTH INSURANCE	17,658.96	14,044.24	14,048.00	16,300.00
010-457-203	RETIREMENT	17,089.85	17,439.90	19,152.00	20,729.00
010-457-204	WORKERS COMP INSURANCE	166.52	169.64	185.00	185.00
010-457-206	STATE UNEMPLOYMENT TAX	74.94	80.15	89.00	68.00
010-457-207	DENTAL INSURANCE	1,255.36	1,051.00	1,059.00	1,157.00
010-457-208	LIFE INSURANCE	131.76	126.27	132.00	132.00
010-457-209	SUPPLEMENTAL DEATH	164.86	162.16	188.00	201.00
010-457-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-457-310	OFFICE SUPPLIES	1,275.88	608.76	1,000.00	1,000.00
010-457-390	DUES & SUBSCRIPTIONS	-	120.00	126.00	126.00
010-457-426	TRAVEL AND TRAINING EXPENSE	1,067.55	773.70	1,500.00	1,500.00
010-457-462	OFFICE EQUIPMENT RENTALS	-	-	795.00	795.00
010-457-480	BOND EXPENSE	-	-	-	180.00
010-457-490	MISCELLANEOUS	1,136.38	726.22	180.00	300.00
010-457-590	LAW BOOKS	587.98	-	200.00	200.00
010-457-631	PRINCIPAL LEASE-EQUIPMENT	571.54	707.56	5.00	5.00
010-457-672	LEASE INTEREST	97.96	95.84	5.00	5.00
010-457-702	CAPITAL OUTLAY-OPERATING LEASE	3,686.59	-	-	-
010-457-998	**JP3 EXPENSES**	**$172,605.56**	**$166,265.74**	**$180,365.00**	**$196,034.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-458-000	**JUSTICE OF THE PEACE, PCT 4**				
010-458-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-458-105	SALARIES - CLERICAL	41,654.96	41,289.20	42,349.00	44,471.00
010-458-107	SALARIES - TEMPORARY	2,034.90	1,180.73	12,214.00	12,827.00
010-458-152	LONGEVITY PAY	-	6,355.53	6,481.00	6,840.00
010-458-201	FICA TAXES	8,762.39	8,812.72	10,766.00	11,602.00
010-458-202	HEALTH INSURANCE	26,922.56	31,130.60	33,300.00	35,800.00
010-458-203	RETIREMENT	16,887.29	18,108.27	19,675.00	21,253.00
010-458-204	WORKERS COMP INSURANCE	167.42	177.31	198.00	197.00
010-458-206	STATE UNEMPLOYMENT TAX	76.22	83.94	99.00	75.00
010-458-207	DENTAL INSURANCE	896.68	921.36	1,059.00	1,157.00
010-458-208	LIFE INSURANCE	105.48	96.20	92.00	92.00
010-458-209	SUPPLEMENTAL DEATH	162.92	168.29	194.00	201.00
010-458-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-458-310	OFFICE SUPPLIES	900.12	538.67	1,000.00	1,000.00
010-458-390	DUES & SUBSCRIPTIONS		-	126.00	126.00
010-458-421	CABLE/INTERNET	1,499.56	1,540.92	1,600.00	1,600.00
010-458-426	TRAVEL AND TRAINING EXPENSE	765.52	330.00	1,500.00	1,500.00
010-458-460	RENT	10,800.00	10,800.00	11,000.00	10,800.00
010-458-462	OFFICE EQUIPMENT RENTALS	-	-	700.00	700.00
010-458-480	BOND EXPENSE	-	-	-	180.00
010-458-490	MISCELLANEOUS	208.97	262.00	180.00	180.00
010-458-590	LAW BOOKS	-	-	200.00	200.00
010-458-631	PRINCIPAL LEASE-EQUIPMENT	672.01	675.76	5.00	5.00
010-458-672	LEASE INTEREST	6.71	2.96	10.00	10.00
010-458-998	**JP4 EXPENSES**	**$188,370.93**	**$200,308.15**	**$222,406.00**	**$238,297.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-459-000	**JUSTICE OF THE PEACE, PCT 5**				
010-459-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-459-105	SALARIES - CLERICAL	41,664.45	41,300.88	42,349.00	44,471.00
010-459-107	SALARIES - TEMPORARY	690.44	1,895.79	6,852.00	7,196.00
010-459-152	LONGEVITY PAY	-	6,355.53	6,480.00	6,840.00
010-459-201	FICA TAXES	8,878.84	9,555.15	10,356.00	11,170.00
010-459-202	HEALTH INSURANCE	30,223.52	31,060.76	33,300.00	35,800.00
010-459-203	RETIREMENT	16,888.76	18,110.05	19,675.00	21,254.00
010-459-204	WORKERS COMP INSURANCE	165.56	178.31	190.00	190.00
010-459-206	STATE UNEMPLOYMENT TAX	73.85	83.24	89.00	68.00
010-459-207	DENTAL INSURANCE	896.68	921.36	1,059.00	1,157.00
010-459-208	LIFE INSURANCE	105.48	105.48	106.00	106.00
010-459-209	SUPPLEMENTAL DEATH	162.93	168.31	193.00	201.00
010-459-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-459-310	OFFICE SUPPLIES	657.66	416.40	1,200.00	1,200.00
010-459-390	DUES & SUBSCRIPTIONS	-	-	-	70.00
010-459-421	CABLE/INTERNET	-	-	-	1,300.00
010-459-426	TRAVEL AND TRAINING EXPENSE	858.28	480.00	1,500.00	1,500.00
010-459-440	UTILITIES	2,133.95	2,165.47	2,500.00	2,500.00
010-459-460	RENT	7,200.00	7,200.00	7,200.00	7,200.00
010-459-462	OFFICE EQUIPMENT RENTALS	873.48	873.48	990.00	1,010.00
010-459-480	BOND EXPENSE	-	-	-	180.00
010-459-490	MISCELLANEOUS	-	-	300.00	200.00
010-459-590	LAW BOOKS	587.98	262.00	400.00	400.00
010-459-594	SOFTWARE LICENSE/SUPPORT	525.00	-	-	-
010-459-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-459-672	LEASE INTEREST	-	-	5.00	5.00
010-459-998	**JP5 EXPENSES**	**$188,434.08**	**$198,965.90**	**$214,407.00**	**$231,504.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-460-000	**JUSTICE OF THE PEACE, PCT 6**				
010-460-101	SALARIES - ELECTED OFFICIALS	68,647.22	70,633.69	72,458.00	80,281.00
010-460-105	SALARIES - CLERICAL	39,086.90	38,738.90	39,708.00	41,684.00
010-460-107	SALARIES - TEMPORARY	-	-	9,079.00	9,535.00
010-460-152	LONGEVITY PAY	-	4,860.09	4,321.00	4,681.00
010-460-201	FICA TAXES	8,740.64	9,153.21	10,159.00	10,972.00
010-460-202	HEALTH INSURANCE	25,129.12	29,037.18	33,300.00	35,800.00
010-460-203	RETIREMENT	16,494.07	17,489.05	18,939.00	20,495.00
010-460-204	WORKERS COMP INSURANCE	160.84	169.87	186.00	187.00
010-460-206	STATE UNEMPLOYMENT TAX	68.22	76.11	91.00	71.00
010-460-207	DENTAL INSURANCE	538.00	768.64	1,059.00	1,157.00
010-460-208	LIFE INSURANCE	105.48	105.48	106.00	106.00
010-460-209	SUPPLEMENTAL DEATH	159.17	162.40	186.00	197.00
010-460-225	AUTO ALLOWANCE	7,200.00	7,200.00	7,200.00	7,200.00
010-460-310	OFFICE SUPPLIES	272.82	558.36	346.00	500.00
010-460-390	DUES & SUBSCRIPTIONS		-	154.00	154.00
010-460-420	TELEPHONE	-	876.44	-	-
010-460-421	CABLE/INTERNET	-	1,430.22	800.00	1,300.00
010-460-426	TRAVEL AND TRAINING EXPENSE	316.95	1,155.60	1,500.00	1,500.00
010-460-440	UTILITIES	1,040.15	1,082.51	1,200.00	1,200.00
010-460-460	RENT	7,800.00	7,800.00	7,800.00	7,800.00
010-460-462	OFFICE EQUIPMENT RENTALS	762.00	762.00	790.00	790.00
010-460-480	BOND EXPENSE	-	93.00	-	180.00
010-460-490	MISCELLANEOUS	-	-	300.00	300.00
010-460-590	LAW BOOKS	862.98	262.00	400.00	400.00
010-460-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-460-672	LEASE INTEREST	-	-	5.00	5.00
010-460-998	**JP6 EXPENSES**	**$177,384.56**	**$192,414.75**	**$210,092.00**	**$226,500.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-475-000	**COUNTY ATTORNEY**				
010-475-101	SALARIES - ELECTED OFFICIALS	86,215.90	88,710.54	91,001.00	95,551.00
010-475-103	SALARIES - ASSISTANTS	194,832.69	193,302.92	198,294.00	208,208.00
010-475-104	SALARIES - INVESTIGATORS	63,784.80	64,953.59	64,772.00	68,017.00
010-475-105	SALARIES - CLERICAL	133,200.80	139,066.09	143,246.00	150,416.00
010-475-108	SALARIES - PART-TIME	7,501.10	-	-	-
010-475-152	LONGEVITY PAY	-	12,572.29	13,865.00	14,944.00
010-475-153	CERTIFICATE PAY		-	2,100.00	2,100.00
010-475-201	FICA TAXES	37,010.89	37,958.00	39,272.00	41,259.00
010-475-202	HEALTH INSURANCE	105,304.12	109,988.84	117,242.00	128,996.00
010-475-203	RETIREMENT	74,335.36	76,336.34	78,594.00	82,566.00
010-475-204	WORKERS COMP INSURANCE	1,191.72	1,190.33	1,223.00	1,257.00
010-475-206	STATE UNEMPLOYMENT TAX	696.38	758.07	713.00	547.00
010-475-207	DENTAL INSURANCE	2,577.36	2,668.92	3,052.00	3,322.00
010-475-208	LIFE INSURANCE	359.90	358.56	359.00	359.00
010-475-209	SUPPLEMENTAL DEATH	717.21	709.38	770.00	796.00
010-475-310	OFFICE SUPPLIES	8,572.95	6,084.46	7,000.00	7,000.00
010-475-390	DUES & SUBSCRIPTIONS	435.00	519.00	515.00	1,193.00
010-475-400	OUTSIDE SERVICES-APPEALS	-	83.00	2,000.00	1,000.00
010-475-423	WIRELESS SERVICES	1,559.30	965.46	968.00	968.00
010-475-426	TRAVEL AND TRAINING EXPENSE	3,186.68	8,187.00	6,000.00	6,000.00
010-475-428	INVESTIGATOR MILEAGE REIMBURSE	146.06	77.00	300.00	300.00
010-475-462	OFFICE EQUIPMENT RENTALS	371.78	1,707.83	3,050.00	2,000.00
010-475-480	BOND EXPENSE	-	619.50	-	-
010-475-490	MISCELLANEOUS	1,092.77	549.14	1,000.00	500.00
010-475-590	LAW BOOKS	2,321.96	2,603.41	2,500.00	2,500.00
010-475-594	SOFTWARE PURCHASE/RENEWALS	1,200.00	6,750.00	18,800.00	25,820.00
010-475-631	PRINCIPAL LEASE-EQUIPMENT	1,855.43	457.31	5.00	5.00
010-475-632	PRINCIPAL SUBSCRIPT-SOFTWARE	12,798.45	8,800.00	5,000.00	5,000.00
010-475-672	LEASE INTEREST	3.47	30.19	13.00	13.00
010-475-673	SOFTWARE INTEREST	951.55	-	5.00	5.00
010-475-998	**COUNTY ATTORNEY EXPENSES**	**$742,223.63**	**$766,007.17**	**$801,659.00**	**$850,642.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-476-000	DISTRICT ATTORNEY				
010-476-101	SALARIES - ELECTED OFFICIALS	13,000.00	13,653.85	20,000.00	20,000.00
010-476-103	SALARIES - ASSISTANTS	380,845.56	376,941.15	387,167.00	406,526.00
010-476-104	SALARIES - INVESTIGATORS	64,748.00	64,115.84	63,607.00	66,790.00
010-476-105	SALARIES - CLERICAL	127,528.48	130,878.16	129,814.00	136,304.00
010-476-107	SALARIES - TEMPORARY	-	-	-	-
010-476-152	LONGEVITY PAY	-	4,811.83	5,583.00	3,782.00
010-476-153	CERTIFICATE PAY		-	2,100.00	2,100.00
010-476-201	FICA TAXES	44,508.48	44,667.82	47,159.00	48,619.00
010-476-202	HEALTH INSURANCE	103,336.40	110,063.58	113,945.00	120,288.00
010-476-203	RETIREMENT	89,735.57	90,390.63	94,376.00	97,304.00
010-476-204	WORKERS COMP INSURANCE	1,374.62	1,368.03	1,389.00	1,279.00
010-476-206	STATE UNEMPLOYMENT TAX	1,013.86	1,087.79	1,007.00	758.00
010-476-207	DENTAL INSURANCE	4,130.80	4,117.16	4,361.00	4,289.00
010-476-208	LIFE INSURANCE	455.67	454.59	435.00	395.00
010-476-209	SUPPLEMENTAL DEATH	866.30	840.25	920.00	955.00
010-476-225	AUTO ALLOWANCE	8,100.00	8,100.00	8,100.00	-
010-476-310	OFFICE SUPPLIES & EQUIPMENT	10,657.38	4,706.47	8,000.00	8,250.00
010-476-390	DUES & SUBSCRIPTIONS	820.00	1,381.00	1,635.00	1,710.00
010-476-400	OUTSIDE SERVICES-APPEALS	10,116.20	6,295.50	15,000.00	15,000.00
010-476-423	WIRELESS SERVICES	2,408.79	-	-	-
010-476-426	TRAVEL AND TRAINING EXPENSE	5,331.24	6,242.40	8,400.00	8,400.00
010-476-450	BUILDING MAINT, REPAIRS, RENOVATION	-	70.00	-	-
010-476-462	OFFICE EQUIPMENT RENTALS	-	-	1,965.00	3,060.00
010-476-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-476-490	MISCELLANEOUS	743.44	614.63	500.00	750.00
010-476-590	LAW BOOKS	1,215.00	-	1,500.00	1,500.00
010-476-594	SOFTWARE PURCHASE/RENEWALS	3,200.00	8,150.00	24,965.00	25,820.00
010-476-631	PRINCIPAL LEASE-EQUIPMENT	2,418.35	1,887.10	5.00	5.00
010-476-632	PRINCIPAL SUBSCRIPT-SOFTWARE	12,798.45	8,800.00	5,000.00	5,000.00
010-476-672	LEASE INTEREST	62.05	8.30	30.00	30.00
010-476-673	SOFTWARE INTEREST	951.55	-	5.00	5.00
010-476-702	CAPITAL OUTLAY-OPERATING LEASE	4,470.72	-	-	-
010-476-998	**DISTRICT ATTORNEY EXPENSES**	**$894,836.91**	**$889,823.58**	**$946,968.00**	**$978,919.00**

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-490-000	**ELECTIONS DEPARTMENT**				
010-490-102	SALARIES - APPOINTED	40,666.00	53,778.36	55,167.00	65,000.00
010-490-105	SALARIES - CLERICAL	24,421.76	37,014.12	38,002.00	39,895.00
010-490-107	SALARIES - ELECTION WORKERS	30,369.65	39,724.50	42,000.00	42,000.00
010-490-152	LONGEVITY PAY	-	1,121.58	1,260.00	1,440.00
010-490-201	FICA TAXES	5,009.65	7,825.27	10,439.00	11,349.00
010-490-202	HEALTH INSURANCE	12,627.84	26,244.88	28,096.00	32,599.00
010-490-203	RETIREMENT	10,042.16	14,116.26	14,459.00	16,282.00
010-490-204	WORKERS COMP INSURANCE	92.72	129.10	192.00	193.00
010-490-206	STATE UNEMPLOYMENT TAX	111.62	170.96	231.00	182.00
010-490-207	DENTAL INSURANCE	267.60	550.80	623.00	673.00
010-490-208	LIFE INSURANCE	39.60	79.20	80.00	80.00
010-490-209	SUPPLEMENTAL DEATH	98.40	131.21	141.00	159.00
010-490-310	SUPPLIES	4,877.73	4,147.73	4,872.00	4,872.00
010-490-311	POSTAGE	-	-	31,000.00	31,000.00
010-490-352	MINOR EQUIPMENT	16,320.00	-	100.00	100.00
010-490-390	DUES & SUBSCRIPTIONS	-	120.00	548.00	200.00
010-490-400	PROFESSIONAL SERVICES	-	2,690.00	-	-
010-490-423	WIRELESS SERVICES	1,068.36	1,229.41	800.00	2,000.00
010-490-426	TRAVEL AND TRAINING EXPENSE	-	-	2,000.00	1,000.00
010-490-432	PUBLICATION & NOTICES	2,052.00	532.00	2,000.00	2,000.00
010-490-435	PRINTING	6,184.06	28,903.10	52,000.00	40,000.00
010-490-460	RENT	350.00	1,700.00	2,000.00	1,700.00
010-490-462	OFFICE EQUIPMENT RENTALS	-	-	2,157.00	2,157.00
010-490-480	BOND EXPENSE	50.00	30.00	50.00	50.00
010-490-490	MISCELLANEOUS	118.00	484.00	880.00	500.00
010-490-570	EQUIPMENT	-	5,900.00	-	-
010-490-594	SOFTWARE LICENSE/SUPPORT	32,063.00	30,140.07	30,050.00	32,000.00
010-490-631	PRINCIPAL LEASE-EQUIPMENT	-	964.45	5.00	5.00
010-490-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
010-490-672	LEASE INTEREST	-	113.99	5.00	5.00
010-490-673	SOFTWARE INTEREST	-	-	5.00	5.00
010-490-998	**ELECTION EXPENSES**	**$186,830.15**	**$257,840.99**	**$319,167.00**	**$327,451.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-495-000	**COUNTY AUDITOR**				
010-495-102	SALARIES - APPOINTED	113,928.22	87,387.76	115,820.00	121,611.00
010-495-103	SALARIES - ASSISTANTS	218,964.27	206,198.24	222,631.00	233,768.00
010-495-152	LONGEVITY PAY	-	3,759.09	3,603.00	3,243.00
010-495-201	FICA TAXES	24,445.16	22,197.47	26,171.00	27,438.00
010-495-202	HEALTH INSURANCE	77,056.92	67,810.40	80,646.00	91,099.00
010-495-203	RETIREMENT	50,965.94	45,523.46	52,375.00	54,911.00
010-495-204	WORKERS COMP INSURANCE	466.11	416.15	479.00	467.00
010-495-206	STATE UNEMPLOYMENT TAX	582.29	549.54	579.00	442.00
010-495-207	DENTAL INSURANCE	2,332.00	1,847.12	2,429.00	3,133.00
010-495-208	LIFE INSURANCE	276.84	249.39	277.00	304.00
010-495-209	SUPPLEMENTAL DEATH	491.92	423.77	510.00	539.00
010-495-310	OFFICE SUPPLIES	2,787.38	1,925.39	2,580.00	2,500.00
010-495-352	MINOR EQUIPMENT	-	562.70	500.00	500.00
010-495-390	DUES & SUBSCRIPTIONS	295.00	440.00	446.00	446.00
010-495-423	WIRELESS SERVICES	360.00	360.00	360.00	360.00
010-495-426	TRAVEL AND TRAINING EXPENSE	164.82	475.00	2,425.00	2,425.00
010-495-462	OFFICE EQUIPMENT RENTALS	1,620.00	1,620.00	1,620.00	1,620.00
010-495-480	BOND EXPENSE	100.00	150.00	150.00	150.00
010-495-490	MISCELLANEOUS	2,194.83	35.35	500.00	500.00
010-495-590	LAW BOOKS	201.00	-	200.00	200.00
010-495-631	PRINCIPAL LEASE-EQUIPMENT	-	-	5.00	5.00
010-495-672	LEASE INTEREST	-	-	5.00	5.00
010-495-998	**COUNTY AUDITOR EXPENSES**	**$497,232.70**	**$441,930.83**	**$514,311.00**	**$545,666.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-497-000	**COUNTY TREASURER**				
010-497-101	SALARIES - ELECTED OFFICIALS	86,215.90	88,710.54	91,001.00	95,551.00
010-497-103	SALARIES - ASSISTANTS	44,259.20	43,858.08	44,991.00	47,237.00
010-497-105	SALARIES - CLERICAL	37,790.64	37,446.48	38,418.00	40,332.00
010-497-108	SALARIES - PART-TIME	15,474.48	17,385.11	19,092.00	20,052.00
010-497-152	LONGEVITY PAY	-	9,159.21	9,543.00	4,682.00
010-497-201	FICA TAXES	13,975.45	14,989.42	15,536.00	15,904.00
010-497-202	HEALTH INSURANCE	38,202.80	39,367.32	42,143.00	48,898.00
010-497-203	RETIREMENT	28,130.90	30,093.30	31,092.00	31,826.00
010-497-204	WORKERS COMP INSURANCE	257.24	275.39	285.00	271.00
010-497-206	STATE UNEMPLOYMENT TAX	170.22	188.30	180.00	140.00
010-497-207	DENTAL INSURANCE	943.00	826.20	934.00	1,010.00
010-497-208	LIFE INSURANCE	160.38	171.36	172.00	172.00
010-497-209	SUPPLEMENTAL DEATH	271.56	279.84	307.00	309.00
010-497-310	OFFICE SUPPLIES	3,396.19	3,223.51	3,500.00	3,500.00
010-497-390	DUES & SUBSCRIPTIONS	175.00	295.00	200.00	308.00
010-497-426	TRAVEL AND TRAINING EXPENSE	1,970.25	2,054.11	2,200.00	2,837.00
010-497-435	PRINTING	539.00	282.30	500.00	500.00
010-497-462	OFFICE EQUIPMENT RENTALS	-	-	1,045.00	1,130.00
010-497-480	BOND EXPENSE	1,109.25	-	1,110.00	1,800.00
010-497-490	MISCELLANEOUS	120.00	-	180.00	180.00
010-497-590	LAW BOOKS	102.00	-	100.00	100.00
010-497-631	PRINCIPAL LEASE-EQUIPMENT	995.32	990.38	5.00	5.00
010-497-672	LEASE INTEREST	7.16	26.29	13.00	13.00
010-497-998	**COUNTY TREASURER EXPENSES**	**$274,265.94**	**$289,622.14**	**$302,547.00**	**$316,757.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-499-000	**TAX ASSESSOR COLLECTOR**				
010-499-101	SALARIES - ELECTED OFFICIALS	86,215.90	88,710.36	91,001.00	95,551.00
010-499-103	SALARIES - ASSISTANTS	101,042.72	100,121.76	102,711.00	107,848.00
010-499-105	SALARIES - CLERICAL	459,580.39	434,207.00	456,588.00	479,426.00
010-499-107	SALARIES - TEMPORARY	3,371.92	684.12	4,508.00	4,733.00
010-499-152	LONGEVITY PAY	-	16,691.55	16,386.00	18,364.00
010-499-201	FICA TAXES	48,562.61	47,240.24	51,359.00	54,016.00
010-499-202	HEALTH INSURANCE	168,183.12	161,756.90	184,184.00	221,492.00
010-499-203	RETIREMENT	99,031.19	97,943.06	102,087.00	107,375.00
010-499-204	WORKERS COMP INSURANCE	910.34	896.86	941.00	918.00
010-499-206	STATE UNEMPLOYMENT TAX	983.95	1,021.31	988.00	760.00
010-499-207	DENTAL INSURANCE	6,562.42	6,402.32	7,724.00	8,431.00
010-499-208	LIFE INSURANCE	824.94	828.18	884.00	884.00
010-499-209	SUPPLEMENTAL DEATH	956.05	910.48	1,002.00	1,041.00
010-499-310	OFFICE SUPPLIES	11,203.63	9,983.20	13,800.00	11,000.00
010-499-311	POSTAGE	31,955.51	16,700.40	18,800.00	20,000.00
010-499-390	DUES & SUBSCRIPTIONS	225.00	421.00	500.00	500.00
010-499-426	TRAVEL AND TRAINING EXPENSE	2,935.44	4,855.58	6,500.00	6,500.00
010-499-435	PRINTING	23,030.18	13,374.90	16,000.00	9,400.00
010-499-462	OFFICE EQUIPMENT RENTALS	-	912.54	2,975.00	2,975.00
010-499-480	BOND (EVERY 4 YEARS)	-	3,550.00	-	-
010-499-481	BOND EXPENSE	485.00	485.00	485.00	485.00
010-499-490	MISCELLANEOUS	45.60	-	225.00	225.00
010-499-594	SOFTWARE LICENSE/SUPPORT	28,207.34	27,788.85	35,750.00	30,000.00
010-499-631	PRINCIPAL LEASE-EQUIPMENT	2,746.59	1,679.03	5.00	5.00
010-499-632	PRINCIPAL SUBSCRIPT-SOFTWARE	3,315.81	5,057.56	5.00	5.00
010-499-672	LEASE INTEREST	12.93	2.65	20.00	20.00
010-499-673	SOFTWARE INTEREST	1,912.59	170.84	5.00	5.00
010-499-998	**TAX ASSESSOR COLLECTOR EXPENSES**	**$1,082,301.17**	**$1,042,395.69**	**$1,115,433.00**	**$1,181,959.00**

HARDIN COUNTY, TEXAS

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-505-000	**PURCHASING DEPARTMENT**				
010-505-102	SALARIES - APPOINTED	61,846.69	61,290.88	62,874.00	70,001.00
010-505-103	SALARIES - ASSISTANTS	42,023.52	41,644.32	42,724.00	44,866.00
010-505-105	SALARIES - CLERICAL	36,404.49	36,748.02	38,002.00	39,895.00
010-505-152	LONGEVITY PAY	-	4,403.24	4,861.00	5,401.00
010-505-201	FICA TAXES	10,543.31	10,715.05	11,361.00	12,256.00
010-505-202	HEALTH INSURANCE	43,137.28	48,242.04	52,551.00	55,300.00
010-505-203	RETIREMENT	21,475.91	22,059.44	22,733.00	24,525.00
010-505-204	WORKERS COMP INSURANCE	196.40	201.72	208.00	209.00
010-505-206	STATE UNEMPLOYMENT TAX	244.35	267.42	252.00	198.00
010-505-207	DENTAL INSURANCE	1,524.36	1,567.32	1,807.00	1,977.00
010-505-208	LIFE INSURANCE	171.36	171.36	172.00	172.00
010-505-209	SUPPLEMENTAL DEATH	207.37	205.03	224.00	235.00
010-505-309	COUNTY OFFICE SUPPLIES	7,927.01	8,561.41	9,000.00	9,000.00
010-505-310	OFFICE SUPPLIES - PURCHASING	251.33	110.41	500.00	500.00
010-505-311	C/H POSTAGE	56,842.41	54,231.86	60,000.00	60,000.00
010-505-390	DUES & SUBSCRIPTIONS	739.00	579.00	750.00	750.00
010-505-426	TRAVEL AND TRAINING EXPENSE	1,374.00	1,660.11	1,000.00	1,200.00
010-505-462	OFFICE EQUIPMENT RENTALS	-	611.28	9,192.00	9,315.00
010-505-490	MISCELLANEOUS	508.38	231.72	500.00	500.00
010-505-631	PRINCIPAL LEASE-EQUIPMENT	7,751.87	7,065.52	5.00	5.00
010-505-672	LEASE INTEREST	436.45	337.30	303.00	303.00
010-505-998	**PURCHASING DEPARTMENT EXPENSES**	**$293,605.49**	**$300,904.45**	**$319,019.00**	**$336,608.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-506-000	**HUMAN RESOURCES**				
010-506-102	SALARIES - APPOINTED	56,436.64	55,929.49	57,374.00	65,000.00
010-506-105	SALARIES - CLERICAL	36,978.35	36,601.66	38,002.00	39,895.00
010-506-152	LONGEVITY PAY	-	893.19	1,261.00	1,621.00
010-506-201	FICA TAXES	6,762.09	6,751.45	7,396.00	8,150.00
010-506-202	HEALTH INSURANCE	35,509.16	35,946.48	38,503.00	39,000.00
010-506-203	RETIREMENT	14,301.87	14,303.22	14,798.00	16,310.00
010-506-204	WORKERS COMP INSURANCE	130.77	130.93	136.00	139.00
010-506-206	STATE UNEMPLOYMENT TAX	163.00	173.26	164.00	131.00
010-506-207	DENTAL INSURANCE	1,255.36	1,291.92	1,496.00	1,640.00
010-506-208	LIFE INSURANCE	131.76	131.76	132.00	132.00
010-506-209	SUPPLEMENTAL DEATH	138.10	133.00	146.00	159.00
010-506-307	PRE-EMPLOYMENT/EMPLOY SCREENINGS	-	1,416.96	2,000.00	2,000.00
010-506-310	OFFICE SUPPLIES	1,255.79	1,238.11	1,500.00	1,500.00
010-506-390	DUES & SUBSCRIPTIONS	-	84.00	150.00	150.00
010-506-426	TRAVEL AND TRAINING EXPENSE	201.66	424.68	2,000.00	2,000.00
010-506-490	MISCELLANEOUS	82.00	-	100.00	100.00
010-506-998	**HUMAN RESOURCES EXPENSES**	**$153,346.55**	**$155,450.11**	**$165,158.00**	**$177,927.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-510-000	**BUILDING MAINTENANCE**				
010-510-102	SALARIES - APPOINTED	55,585.66	55,658.00	57,096.00	65,000.00
010-510-103	SALARIES - ASSISTANTS	39,416.80	41,957.52	43,036.00	45,178.00
010-510-107	SALARIES - TEMPORARY	8,325.52	9,718.75	7,425.00	7,795.00
010-510-108	SALARIES - PART-TIME	14,855.62	14,712.64	37,445.00	39,320.00
010-510-115	SALARIES - CUSTODIANS	100,789.11	98,474.53	102,046.00	107,163.00
010-510-152	LONGEVITY PAY	-	6,937.01	7,921.00	7,022.00
010-510-201	FICA TAXES	16,709.31	17,255.45	19,512.00	20,776.00
010-510-202	HEALTH INSURANCE	67,917.20	71,225.88	75,442.00	84,697.00
010-510-203	RETIREMENT	32,239.72	33,361.91	37,910.00	40,379.00
010-510-204	WORKERS COMP INSURANCE	4,396.30	3,970.58	4,259.00	4,507.00
010-510-206	STATE UNEMPLOYMENT TAX	382.16	422.01	436.00	336.00
010-510-207	DENTAL INSURANCE	2,421.04	2,333.08	2,429.00	2,649.00
010-510-208	LIFE INSURANCE	303.12	296.55	277.00	277.00
010-510-209	SUPPLEMENTAL DEATH	311.34	310.00	375.00	395.00
010-510-330	FUEL AND OIL	1,724.60	2,638.61	2,000.00	2,500.00
010-510-334	MATERIALS & SUPPLIES	29,094.87	24,320.73	30,000.00	30,000.00
010-510-390	DUES & SUBSCRIPTIONS	-	300.00	-	-
010-510-340	UNIFORMS	265.96	266.00	500.00	500.00
010-510-440	UTILITIES	271,879.59	274,677.61	290,000.00	290,000.00
010-510-450	C/H MAINT,REPAIRS,RENOVATION	176,740.84	137,333.67	175,000.00	175,000.00
010-510-452	MONROE BLDG MAINT & REPAIRS	-	5,427.12	5,000.00	5,000.00
010-510-453	JAIL MAINT. & REPAIRS	122,043.87	100,481.23	125,000.00	150,000.00
010-510-454	AUTO MAINTENANCE/REPAIR	758.01	1,067.26	1,000.00	5,000.00
010-510-455	STORAGE BLDG MAINT & REPAIRS	3,065.57	22,486.99	5,000.00	10,000.00
010-510-457	ANNEX MAINT. & REPAIRS	12,247.55	16,792.64	10,000.00	15,000.00
010-510-458	OLD HOSPITAL MAINT. & REPAIRS	2,750.00	-	-	-
010-510-458	MUSEUM BLDG MAINT/REPAIRS	-	-	-	5,000.00
010-510-459	CROCKER ST. BLDG MAINT & REPAIRS	233.41	633.10	5,000.00	5,000.00
010-510-486	CONTRACT SERVICES	-	-	3,000.00	3,000.00
010-510-490	MISCELLANEOUS	-	-	500.00	500.00
010-510-554	CAPITAL IMPROVEMENTS			-	-
010-510-570	EQUIPMENT PURCHASE			-	-
010-510-574	AUTO PURCHASE	39,264.30	37,236.70	50,000.00	50,000.00
010-510-998	**BUILDING MAINTENANCE EXPENSES**	**$1,003,721.47**	**$980,295.57**	**$1,097,609.00**	**$1,171,994.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-518-000	**WASTE COLLECTION CENTER**				
010-518-108	SALARIES - PART-TIME	16,516.42	15,852.25	18,843.00	19,789.00
010-518-201	FICA TAXES	1,263.53	1,212.72	1,442.00	1,514.00
010-518-203	RETIREMENT	2,528.61	2,426.93	2,886.00	3,031.00
010-518-204	WORKERS COMP INSURANCE	270.11	246.75	289.00	309.00
010-518-206	STATE UNEMPLOYMENT TAX	28.82	29.30	33.00	25.00
010-518-209	SUPPLEMENTAL DEATH	24.42	22.60	29.00	30.00
010-518-310	SUPPLIES	268.14	196.63	300.00	300.00
010-518-410	OUTSIDE SERVICES	-	-	-	-
010-518-440	UTILITIES	343.28	346.05	700.00	700.00
010-518-444	GARBAGE/SANITATION SERVICES	30,300.00	30,777.00	31,000.00	45,000.00
010-518-490	MISCELLANEOUS	-	157.09	1,000.00	500.00
010-518-998	**WASTE COLLECTION CENTER EXPENSES**	**$51,543.33**	**$51,267.32**	**$56,522.00**	**$71,198.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-551-000	**CONSTABLE, PCT 1**				
010-551-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-551-152	LONGEVITY PAY	-	560.79	720.00	901.00
010-551-153	CERTIFICATE/SUPERVISOR/HAZARD PAY	-	-	-	4,550.00
010-551-201	FICA TAXES	4,941.50	5,092.73	5,221.00	5,780.00
010-551-202	HEALTH INSURANCE	12,564.56	4,308.20	-	-
010-551-203	RETIREMENT	7,527.87	7,831.51	10,447.00	11,569.00
010-551-204	WORKERS COMP INSURANCE	995.84	966.37	969.00	1,043.00
010-551-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-551-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
010-551-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-551-209	SUPPLEMENTAL DEATH	72.56	72.74	103.00	114.00
010-551-225	AUTO ALLOWANCE	15,600.00	15,600.00	15,600.00	15,600.00
010-551-310	OFFICE SUPPLIES	-	-	100.00	100.00
010-551-426	TRAVEL AND TRAINING EXPENSE	-	-	200.00	200.00
010-551-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-551-490	MISCELLANEOUS	-	-	50.00	50.00
010-551-998	**CONSTABLE PCT 1 EXPENSES**	**$91,206.18**	**$85,542.72**	**$85,686.00**	**$94,803.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-552-000	**CONSTABLE, PCT 2**				
010-552-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-552-152	LONGEVITY PAY	-	3,364.74	3,421.00	3,600.00
010-552-153	CERTIFICATE/SUPERVISOR/HAZARD PAY	-	-	-	4,550.00
010-552-201	FICA TAXES	3,673.53	3,883.17	4,233.00	5,987.00
010-552-202	HEALTH INSURANCE	17,501.00	14,747.12	19,252.00	19,500.00
010-552-203	RETIREMENT	7,527.86	8,260.82	8,470.00	11,983.00
010-552-204	WORKERS COMP INSURANCE	755.99	780.97	786.00	1,080.00
010-552-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-552-207	DENTAL INSURANCE	627.68	645.96	748.00	820.00
010-552-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-552-209	SUPPLEMENTAL DEATH	72.56	76.79	83.00	114.00
010-552-225	AUTO ALLOWANCE	-	-	-	15,600.00
010-552-310	OFFICE SUPPLIES	-	-	100.00	100.00
010-552-330	FUEL AND OIL	3,052.90	2,555.93	3,500.00	-
010-552-423	WIRELESS SERVICES	417.89	455.88	456.00	456.00
010-552-426	TRAVEL AND TRAINING EXPENSE	-	200.00	200.00	200.00
010-552-454	AUTO MAINTENANCE/REPAIR	280.84	1,445.37	2,000.00	-
010-552-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-552-490	MISCELLANEOUS	-	-	50.00	50.00
010-552-590	LAW BOOKS	152.38	69.62	50.00	50.00
010-552-998	**CONSTABLE PCT 2 EXPENSES**	**$83,297.48**	**$87,321.35**	**$95,313.00**	**$118,649.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-553-000	**CONSTABLE, PCT 3**				
010-553-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-553-152	LONGEVITY PAY	-	560.79	720.00	901.00
010-553-153	CERTIFICATE/SUPERVISOR/HAZARD PAY	-	-	-	4,550.00
010-553-201	FICA TAXES	3,751.07	3,878.37	4,027.00	4,586.00
010-553-202	HEALTH INSURANCE	17,658.96	17,938.32	19,252.00	19,500.00
010-553-203	RETIREMENT	7,527.87	7,831.51	8,057.00	9,179.00
010-553-204	WORKERS COMP INSURANCE	755.99	740.17	748.00	828.00
010-553-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-553-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
010-553-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-553-209	SUPPLEMENTAL DEATH	72.56	72.74	79.00	90.00
010-553-310	OFFICE SUPPLIES	-	108.66	100.00	100.00
010-553-330	FUEL AND OIL	1,530.96	1,549.47	3,500.00	2,000.00
010-553-423	WIRELESS SERVICES	455.88	455.88	456.00	456.00
010-553-426	TRAVEL AND TRAINING EXPENSE	-	-	200.00	200.00
010-553-454	AUTO MAINTENANCE/REPAIR	205.00	-	2,000.00	2,000.00
010-553-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-553-490	MISCELLANEOUS	39.28	-	50.00	50.00
010-553-574	AUTO PURCHASE	-	-	-	-
010-553-590	LAW BOOKS	68.40	69.62	50.00	50.00
010-553-998	**CONSTABLE PCT 3 EXPENSES**	**$81,569.82**	**$84,315.91**	**$91,515.00**	**$99,386.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-554-000	**CONSTABLE, PCT 4**				
010-554-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-554-152	LONGEVITY PAY	-	747.63	901.00	1,081.00
010-554-153	CERTIFICATE/SUPERVISOR/HAZARD PAY				4,550.00
010-554-201	FICA TAXES	4,727.69	4,893.53	5,234.00	5,794.00
010-554-202	HEALTH INSURANCE	12,564.56	13,122.44	14,048.00	16,300.00
010-554-203	RETIREMENT	7,527.87	7,860.13	10,474.00	11,597.00
010-554-204	WORKERS COMP INSURANCE	995.84	969.14	972.00	1,045.00
010-554-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-554-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
010-554-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-554-209	SUPPLEMENTAL DEATH	72.56	73.01	103.00	114.00
010-554-225	AUTO ALLOWANCE	15,600.00	15,600.00	15,600.00	15,600.00
010-554-310	OFFICE SUPPLIES	-	-	100.00	100.00
010-554-423	WIRELESS SERVICES	361.20	-	456.00	456.00
010-554-426	TRAVEL AND TRAINING EXPENSE	-	-	200.00	200.00
010-554-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-554-490	MISCELLANEOUS	-	-	50.00	50.00
010-554-590	LAW BOOKS	99.00	-	50.00	50.00
010-554-998	**CONSTABLE PCT 4 EXPENSES**	**91,452.57**	**$94,376.26**	**$100,464.00**	**$111,833.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-555-000	CONSTABLE, PCT 5				
010-555-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-555-152	LONGEVITY PAY	-	1,308.42	1,440.00	1,621.00
010-555-153	CERTIFICATE/SUPERVISOR/HAZARD PAY				4,550.00
010-555-201	FICA TAXES	4,954.15	5,163.65	5,276.00	5,836.00
010-555-202	HEALTH INSURANCE	12,564.56	13,122.44	14,048.00	16,300.00
010-555-203	RETIREMENT	7,527.87	7,945.99	10,557.00	11,680.00
010-555-204	WORKERS COMP INSURANCE	995.84	977.38	979.00	1,053.00
010-555-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-555-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
010-555-208	LIFE INSURANCE	39.60	39.60	40.00	40.00
010-555-209	SUPPLEMENTAL DEATH	72.56	73.82	104.00	114.00
010-555-225	AUTO ALLOWANCE	15,600.00	15,600.00	15,600.00	15,600.00
010-555-310	OFFICE SUPPLIES	-	-	100.00	100.00
010-555-426	TRAVEL AND TRAINING EXPENSE	-	-	200.00	200.00
010-555-480	BOND (EVERY 4 YEARS)	-	178.00	-	-
010-555-490	MISCELLANEOUS	-	-	50.00	50.00
010-555-590	LAW BOOKS	68.40	69.61	50.00	50.00
010-555-998	**CONSTABLE PCT 5 EXPENSES**	**$91,260.95**	**$95,345.91**	**$100,654.00**	**$112,024.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-556-000	**CONSTABLE, PCT 6**				
010-556-101	SALARIES - ELECTED OFFICIALS	49,168.97	50,591.60	51,898.00	54,493.00
010-556-152	LONGEVITY PAY	-	1,308.42	1,440.00	1,621.00
010-556-153	CERTIFICATE/SUPERVISOR/HAZARD PAY				4,550.00
010-556-201	FICA TAXES	3,761.34	3,970.37	4,082.00	4,642.00
010-556-202	HEALTH INSURANCE	12,564.56	13,122.44	14,048.00	16,300.00
010-556-203	RETIREMENT	7,527.87	7,945.99	8,167.00	9,290.00
010-556-204	WORKERS COMP INSURANCE	755.99	751.18	758.00	838.00
010-556-206	STATE UNEMPLOYMENT TAX	-	-	-	-
010-556-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
010-556-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-556-209	SUPPLEMENTAL DEATH	72.56	73.82	80.00	90.00
010-556-310	OFFICE SUPPLIES	-	-	100.00	100.00
010-556-330	FUEL AND OIL	3,460.06	3,964.39	3,500.00	3,500.00
010-556-423	WIRELESS SERVICES	-	337.01	456.00	456.00
010-556-426	TRAVEL AND TRAINING EXPENSE	-	-	200.00	200.00
010-556-454	AUTO MAINTENANCE/REPAIR	123.61	-	2,000.00	2,000.00
010-556-480	BOND (EVERY 4 YEARS)	-	177.50	-	-
010-556-490	MISCELLANEOUS	-	-	100.00	100.00
010-556-574	AUTO PURCHASE	-	-	-	-
010-556-998	**CONSTABLE PCT 6 EXPENSES**	**$77,853.82**	**$82,584.00**	**$87,207.00**	**$98,583.00**

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-560-000	SHERIFF - LAW ENFORCMENT				
010-560-101	SALARIES - ELECTED OFFICIALS	111,487.29	114,713.16	117,675.00	123,559.00
010-560-103	SALARIES - ASSISTANTS	86,029.87	85,196.45	85,234.00	88,060.00
010-560-104	SALARIES - DEPUTIES	2,063,652.01	2,102,517.49	2,159,488.00	2,288,565.00
010-560-105	SALARIES - CLERICAL	146,965.03	142,311.44	150,063.00	157,551.00
010-560-120	SALARIES - DISPATCHERS	276,999.04	280,419.90	265,889.00	279,190.00
010-560-151	SALARIES - LE OVERTIME	22,810.58	24,626.61	25,000.00	25,000.00
010-560-152	LONGEVITY PAY	-	39,336.74	40,327.00	35,646.00
010-560-153	CERTIFICATE/SUPERVISOR/HAZARD PAY		-	64,500.00	219,500.00
010-560-201	FICA TAXES	203,027.03	208,605.38	222,783.00	246,414.00
010-560-202	HEALTH INSURANCE	608,958.44	628,125.18	707,867.00	753,236.00
010-560-203	RETIREMENT	414,588.35	427,013.99	445,294.00	492,587.00
010-560-204	WORKERS COMP INSURANCE	35,481.45	34,248.72	35,797.00	38,770.00
010-560-206	STATE UNEMPLOYMENT TAX	4,538.61	4,964.36	4,716.00	3,809.00
010-560-207	DENTAL INSURANCE	19,765.08	20,530.54	25,011.00	27,350.00
010-560-208	LIFE INSURANCE	2,475.81	2,487.87	2,603.00	2,589.00
010-560-209	SUPPLEMENTAL DEATH	4,001.07	3,966.16	4,351.00	4,821.00
010-560-226	WIRELESS PHONE ALLOWANCE	3,975.00	3,412.50	3,600.00	3,600.00
010-560-310	OFFICE SUPPLIES	7,762.79	7,924.65	8,000.00	8,000.00
010-560-330	FUEL AND OIL	127,657.97	134,174.62	135,000.00	135,000.00
010-560-339	INVESTIGATIVE EXPENDITURES	4,046.20	4,863.93	5,000.00	10,000.00
010-560-340	UNIFORMS	4,068.41	6,424.09	7,500.00	6,500.00
010-560-352	MINOR EQUIPMENT & SUPPLIES	6,113.58	5,020.59	5,000.00	5,000.00
010-560-390	SUBSCRIPTIONS-INVESTIGATIVE	400.00	-	-	-
010-560-390	DUES & SUBSCRIPTIONS	-	420.00	4,712.00	4,712.00
010-560-400	PROFESSIONAL SERVICES	200.00	80.00	1,000.00	500.00
010-560-423	WIRELESS SERVICES	13,151.25	14,446.88	14,500.00	14,500.00
010-560-427	TRAINING	4,016.17	3,867.05	8,000.00	8,000.00
010-560-432	PUBLICATION & NOTICES	-	-	500.00	500.00
010-560-454	AUTO MAINTENANCE/REPAIR	60,183.64	41,715.75	50,000.00	50,000.00
010-560-462	OFFICE EQUIPMENT RENTALS	1,720.08	2,495.52	4,685.00	4,685.00
010-560-466	RENTALS	810.10	850.85	900.00	900.00
010-560-480	BOND (EVERY 4 YEARS)	630.00	178.00	-	-
010-560-481	BOND EXPENSE	-	488.00	800.00	800.00
010-560-490	MISCELLANEOUS	461.11	300.00	1,000.00	1,000.00
010-560-574	AUTO PURCHASE	224,600.00	203,229.71	217,150.00	200,000.00
010-560-578	EQUIPMENT FROM SALE OF ASSET	-	42,500.00	-	-
010-560-594	SOFTWARE LICENSE/SUPPORT	4,943.00	26,327.72	33,278.00	46,550.00
010-560-631	PRINCIPAL LEASE-EQUIPMENT	1,245.72	439.12	5.00	5.00
010-560-632	PRINCIPAL SUBSCRIPT-SOFTWARE	22,840.80	3,378.58	5.00	5.00
010-560-672	LEASE INTEREST	2.76	36.22	10.00	10.00
010-560-673	SOFTWARE INTEREST	764.40	-	5.00	5.00
010-560-998	**LAW ENFORCEMENT EXPENSES**	**$4,490,372.64**	**$4,621,637.77**	**$4,857,248.00**	**$5,286,919.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-561-000	**SHERIFF - JAIL OPERATIONS**				
010-561-103	SALARIES - ADMINISTRATOR	83,342.59	82,532.58	82,501.00	88,060.00
010-561-104	SALARIES - CORRECTION OFFICERS	1,288,715.20	1,311,908.21	1,374,718.00	1,436,254.00
010-561-150	SALARIES - JAIL NURSE	64,272.80	63,698.72	65,354.00	68,620.00
010-561-151	SALARIES - CO OVERTIME	61,529.93	76,014.17	75,000.00	75,000.00
010-561-152	LONGEVITY PAY	-	3,925.53	4,141.00	4,501.00
010-561-153	CERTIFICATE/SUPERVISOR/HAZARD PAY	-	-	12,600.00	13,500.00
010-561-201	FICA TAXES	111,837.23	114,825.50	123,552.00	129,040.00
010-561-202	HEALTH INSURANCE	371,781.20	405,588.84	471,506.00	520,689.00
010-561-203	RETIREMENT	229,322.88	235,480.52	247,189.00	258,158.00
010-561-204	WORKERS COMP INSURANCE	22,151.57	21,194.29	22,933.00	23,275.00
010-561-206	STATE UNEMPLOYMENT TAX	2,611.96	2,852.25	2,734.00	2,082.00
010-561-207	DENTAL INSURANCE	11,115.00	11,772.32	14,137.00	17,008.00
010-561-208	LIFE INSURANCE	1,423.68	1,494.21	1,609.00	1,701.00
010-561-209	SUPPLEMENTAL DEATH	2,212.60	2,187.76	2,421.00	2,558.00
010-561-226	WIRELESS PHONE ALLOWANCE	600.00	600.00	600.00	600.00
010-561-330	FUEL AND OIL	15,226.40	12,373.36	15,000.00	15,000.00
010-561-333	PRISONER FOOD	249,304.86	252,087.02	250,000.00	250,000.00
010-561-334	JAIL SUPPLIES	38,611.19	42,851.99	45,000.00	45,000.00
010-561-340	UNIFORMS	540.00	1,363.00	2,000.00	1,500.00
010-561-352	MINOR EQUIPMENT & SUPPLIES	620.23	980.99	3,000.00	3,000.00
010-561-400	PROFESSIONAL SERVICES	3,500.00	1,875.00	4,000.00	4,000.00
010-561-405	PRISONER MEDICAL	91,418.82	176,049.84	100,000.00	100,000.00
010-561-423	WIRELESS SERVICES	-	-	456.00	-
010-561-427	TRAINING	5,543.91	4,541.50	6,000.00	6,000.00
010-561-429	PRISONER TRANSFER	3,831.93	2,460.09	3,500.00	4,000.00
010-561-453	EQUIPMENT EXPENSE	9,989.74	-	-	-
010-561-454	AUTO MAINTENANCE/REPAIR	1,638.79	2,936.77	2,500.00	3,000.00
010-561-462	OFFICE EQUIPMENT RENTALS	657.00	602.25	2,965.00	2,965.00
010-561-490	MISCELLANEOUS		-	250.00	250.00
010-561-570	JAIL EQUIPMENT	-	14,894.50	-	-
010-561-594	SOFTWARE LICENSE/SUPPORT	-	5,576.00	5,700.00	5,700.00
010-561-631	PRINCIPAL LEASE-EQUIPMENT	1,989.34	2,000.42	5.00	5.00
010-561-632	PRINCIPAL SUBSCRIPT-SOFTWARE	5,289.97	-	5.00	5.00
010-561-672	LEASE INTEREST	18.02	6.94	30.00	30.00
010-561-673	SOFTWARE INTEREST	177.03	-	5.00	5.00
010-561-998	**JAIL OPERATIONS EXPENSES**	**$2,679,273.87**	**$2,854,674.57**	**$2,941,411.00**	**$3,081,506.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-570-000	**JUVENILE DETENTION**				
010-570-103	SALARIES - ASSISTANTS	51,949.95	51,483.38	52,813.00	55,454.00
010-570-104	SALARIES - DETENTION OFFICERS	189,527.38	237,560.32	257,404.00	270,319.00
010-570-105	SALARIES - CLERICAL	12,532.19	12,419.67	12,741.00	13,378.00
010-570-108	SALARIES - PART-TIME	159,270.96	128,836.51	140,098.00	147,103.00
010-570-109	SALARIES - SUPERVISORY	63,474.40	62,903.97	64,529.00	67,755.00
010-570-152	LONGEVITY PAY	-	17,134.80	18,183.00	18,543.00
010-570-201	FICA TAXES	39,575.90	39,124.69	41,763.00	43,809.00
010-570-202	HEALTH INSURANCE	103,636.57	145,966.24	160,516.00	180,281.00
010-570-203	RETIREMENT	80,048.64	80,037.34	83,202.00	87,285.00
010-570-204	WORKERS COMP INSURANCE	7,280.54	5,465.52	5,175.00	6,484.00
010-570-206	STATE UNEMPLOYMENT TAX	912.72	969.92	925.00	709.00
010-570-207	DENTAL INSURANCE	3,452.28	4,392.24	5,030.00	6,454.00
010-570-208	LIFE INSURANCE	507.28	593.97	596.00	622.00
010-570-209	SUPPLEMENTAL DEATH	772.51	743.72	820.00	837.00
010-570-310	OFFICE SUPPLIES	-	853.68	1,000.00	1,000.00
010-570-332	CUSTODIAL SUPPLIES	-	2,344.83	5,000.00	5,000.00
010-570-334	SUPPLIES & CUSTODIAL	2,322.48	-	-	-
010-570-390	DUES & SUBSCRIPTIONS	-	84.00	120.00	120.00
010-570-391	MEDICAL SUPPLIES	-	-	100.00	100.00
010-570-400	PROFESSIONAL SERVICES	2,000.00	-	-	-
010-570-405	PROFESSIONAL MEDICAL SERVICES	2,436.00	6,420.00	6,900.00	6,900.00
010-570-410	OUTSIDE DETENTION	-	-	1,000.00	1,000.00
010-570-421	CABLE/INTERNET	99.00	123.00	500.00	500.00
010-570-423	WIRELESS SERVICES	482.58	442.51	1,000.00	480.00
010-570-426	TRAVEL AND TRAINING EXPENSE	30.69	3,146.66	6,000.00	6,000.00
010-570-427	TRAINING & REGISTRATION	2,135.00	2,046.00	2,500.00	2,500.00
010-570-428	TRANSPORTATION & MEALS	3,185.53	10,351.22	6,500.00	6,500.00
010-570-429	EDUCATION	1,621.70	4,431.00	4,900.00	4,900.00
010-570-462	OFFICE EQUIPMENT RENTALS	-	-	1,473.00	1,473.00
010-570-480	BOND EXPENSE	-	-	200.00	200.00
010-570-490	MISCELLANEOUS	633.07	190.80	880.00	500.00
010-570-631	PRINCIPAL LEASE-EQUIPMENT	1,336.48	1,343.92	5.00	5.00
010-570-672	LEASE INTEREST	14.60	7.16	22.00	22.00
010-570-998	**JUVENILE DETENTION EXPENSES**	**$729,238.45**	**$819,417.07**	**$881,895.00**	**$936,233.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-600-000	**ECONOMIC DEVELOPMENT**				
010-600-334	EXPENSES	200.00	-	5,000.00	5,000.00
010-600-998	**ECONOMIC DEVELOPMENT EXPENSES**	**$200.00**	**$0.00**	**$5,000.00**	**$5,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-630-000	**HEALTH DEPARTMENT**				
010-630-102	SALARIES - APPOINTED	-	16,975.21	13,361.00	12,695.00
010-630-109	SALARIES - DIRECTOR	22,783.80	-	-	-
010-630-150	SALARIES - OTHER	13,281.62	27,200.26	31,712.00	25,553.00
010-630-152	LONGEVITY PAY	-	1,104.24	3,782.00	4,142.00
010-630-201	FICA TAXES	2,619.95	3,383.60	3,740.00	3,244.00
010-630-202	HEALTH INSURANCE	21,400.62	16,041.45	16,155.00	21,945.00
010-630-203	RETIREMENT	5,521.58	6,928.30	7,483.00	6,493.00
010-630-204	WORKERS COMP INSURANCE	31.17	44.85	50.00	36.00
010-630-206	STATE UNEMPLOYMENT TAX	62.39	83.98	84.00	54.00
010-630-207	DENTAL INSURANCE	700.30	360.03	358.00	871.00
010-630-208	LIFE INSURANCE	76.56	49.68	46.00	76.00
010-630-209	SUPPLEMENTAL DEATH	53.53	64.44	76.00	59.00
010-630-390	DUES & SUBSCRIPTIONS	1,147.33	1,154.00	1,200.00	1,200.00
010-630-391	MEDICAL SUPPLIES	2,934.89	2,481.47	2,600.00	2,600.00
010-630-405	PROFESSIONAL SERVICES	30,000.00	16,965.00	30,000.00	30,000.00
010-630-426	TRAVEL AND TRAINING EXPENSE	167.80	-	500.00	500.00
010-630-454	AUTO MAINTENANCE/REPAIR	3,911.07	76.11	2,500.00	2,500.00
010-630-483	LIABILITY INSURANCE	4,730.27	5,252.72	5,300.00	5,300.00
010-630-490	MISCELLANEOUS	1,165.58	921.37	200.00	200.00
010-630-495	CERTIFICATIONS	21.95	-	100.00	100.00
010-630-574	AUTO PURCHASE	-	-	-	-
010-630-998	**HEALTH DEPARTMENT EXPENSES**	**$110,610.41**	**$99,086.71**	**$119,247.00**	**$117,568.00**
010-631-000	**HEALTH DEPT CERTIFICATION CLASSES**				
010-631-310	OFFICE SUPPLIES	3,311.26	2,882.88	2,000.00	2,500.00
010-631-330	FUEL & OIL	-	738.80	1,500.00	1,000.00
010-631-352	MINOR EQUIPMENT	-	-	500.00	500.00
010-631-390	DUES & SUBSCRIPTIONS	235.00	75.00	900.00	900.00
010-631-423	WIRELESS SERVICES	753.84	1,614.24	1,400.00	1,400.00
010-631-426	TRAVEL AND TRAINING EXPENSE	3,239.53	2,974.32	3,000.00	3,000.00
010-631-454	AUTO MAINTENANCE/REPAIR	829.31	3,305.72	2,500.00	2,500.00
010-631-490	MISCELLANEOUS	113.81	-	200.00	200.00
010-631-998	**HD CERTIFICATION CLASSES EXPENSES**	**$8,368.94**	**$11,590.96**	**$12,000.00**	**$12,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-645-000	**INDIGENT HEALTH CARE**				
010-645-103	SALARIES - ASSISTANTS	46,945.63	46,531.36	47,736.00	50,128.00
010-645-105	SALARIES - CLERICAL	15,111.60	15,325.65	-	-
010-645-150	SALARIES - OTHER		-	41,933.00	44,034.00
010-645-152	LONGEVITY PAY	-	2,637.36	3,240.00	3,602.00
010-645-201	FICA TAXES	4,739.95	4,931.05	7,109.00	7,480.00
010-645-202	HEALTH INSURANCE	16,516.34	17,977.76	28,096.00	32,599.00
010-645-203	RETIREMENT	9,500.88	9,874.24	14,227.00	14,970.00
010-645-204	WORKERS COMP INSURANCE	80.68	77.42	130.00	127.00
010-645-206	STATE UNEMPLOYMENT TAX	108.21	119.53	158.00	123.00
010-645-207	DENTAL INSURANCE	346.22	377.30	623.00	673.00
010-645-208	LIFE INSURANCE	52.56	54.24	80.00	80.00
010-645-209	SUPPLEMENTAL DEATH	91.74	91.71	141.00	143.00
010-645-310	OFFICE SUPPLIES	1,304.75	578.33	2,000.00	1,000.00
010-645-311	POSTAGE	-	1,132.99	1,000.00	1,000.00
010-645-390	DUES & SUBSCRIPTIONS	320.00	326.00	320.00	320.00
010-645-400	PHYSICIAN SERVICES	46,502.29	44,858.84	50,000.00	50,000.00
010-645-401	PRESCRIBED DRUGS	31,238.73	31,797.98	40,000.00	40,000.00
010-645-402	HOSPITAL - IN-PATIENT	159,706.25	82,780.36	143,000.00	140,000.00
010-645-403	HOSPITAL - OUT-PATIENT	81,957.97	136,409.84	80,000.00	80,000.00
010-645-404	LAB - X-RAYS	11,184.07	11,011.75	10,000.00	12,000.00
010-645-409	PRESCRIPTION & OTHER-OPT SERVICES	14,365.09	10,429.30	15,000.00	15,000.00
010-645-410	INELIGIBLE EXPENSES	6,330.97	6,829.09	15,000.00	10,000.00
010-645-416	CRNA-OPTIONAL SERVICES	11,194.46	3,291.78	5,000.00	10,000.00
010-645-426	TRAVEL AND TRAINING EXPENSE	-	-	1,500.00	1,500.00
010-645-490	MISCELLANEOUS	-	-	380.00	380.00
010-645-594	SOFTWARE LICENSE/SUPPORT	22,812.00	22,812.00	23,000.00	23,000.00
010-645-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
010-645-673	SOFTWARE INTEREST	-	-	5.00	5.00
010-645-998	**INDIGENT HEALTH CARE EXPENSES**	**$480,410.39**	**$450,255.88**	**$529,683.00**	**$538,169.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-648-000	**SENIOR SERVICES**				
010-648-401	ADMINISTRATIVE COST	45,000.00	45,000.00	45,000.00	50,000.00
010-648-451	BATSON SR CIT BLDG MAINT	5,866.95	2,869.20	5,000.00	10,000.00
010-648-998	**SENIOR SERVICES EXPENSES**	**$50,866.95**	**$47,869.20**	**$50,000.00**	**$60,000.00**
010-650-000	**HISTORICAL COMMISSION**				
010-650-334	SUPPLIES	114.45	443.37	600.00	400.00
010-650-342	MUSEUM EXPENSES	1,839.54	956.17	4,000.00	2,000.00
010-650-426	TRAVEL AND TRAINING EXPENSE	-	-	500.00	100.00
010-650-440	UTILITIES		-	-	1,500.00
010-650-450	SOUR LAKE HISTORICAL JAIL	1,000.00	1,000.00	1,000.00	1,000.00
010-650-457	HISTORICAL MARKERS	4,500.00	4,745.00	3,000.00	3,000.00
010-650-460	RENT	-	-	5,698.00	11,698.00
010-650-630	PRINCIPAL LEASE-BUILDING	10,850.68	11,005.10	5,000.00	5,000.00
010-650-672	LEASE INTEREST	1,149.32	994.90	1,302.00	1,302.00
010-650-998	**HISTORICAL COMMISSION EXPENSES**	**$19,453.99**	**$19,144.54**	**$21,100.00**	**$26,000.00**
010-660-000	**COUNTY PARKS**				
010-660-334	SUPPLIES-LUMBERTON	4,463.09	-	-	-
010-660-335	SUPPLIES-GHOST ROAD	4,978.67	5,026.72	5,000.00	5,000.00
010-660-336	SUPPLIES/EQUIP-LUM/VETERANS PARK	4,778.61	5,776.95	6,500.00	6,500.00
010-660-440	UTILITIES-LUMBERTON/VETERANS PARK	-	3,254.67	3,500.00	3,500.00
010-660-570	EQUIPMENT PURCHASE-VET PARK	-	-	-	-
010-660-998	**COUNTY PARK EXPENSES**	**$14,220.37**	**$14,058.34**	**$15,000.00**	**$15,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-665-000	AGRILIFE EXTENSION AGENT				
010-665-102	SALARIES - APPOINTED	15,787.34	15,645.59	16,050.00	16,852.00
010-665-103	SALARIES - ASSISTANTS	44,281.04	43,879.50	44,991.00	47,237.00
010-665-107	SALARIES - TEMPORARY	5,610.00	-	-	-
010-665-108	SALARIES - PART-TIME	-	19,657.09	23,299.00	24,460.00
010-665-152	LONGEVITY PAY	-	2,056.05	2,161.00	2,340.00
010-665-201	FICA TAXES	4,927.53	6,091.20	6,619.00	6,956.00
010-665-202	HEALTH INSURANCE	17,501.00	17,938.32	19,252.00	19,500.00
010-665-203	RETIREMENT	6,779.51	10,042.45	10,788.00	11,338.00
010-665-204	WORKERS COMP INSURANCE	69.77	91.86	99.00	97.00
010-665-206	STATE UNEMPLOYMENT TAX	114.60	150.91	148.00	114.00
010-665-207	DENTAL INSURANCE	627.68	645.96	748.00	820.00
010-665-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
010-665-209	SUPPLEMENTAL DEATH	65.48	93.35	106.00	110.00
010-665-310	OFFICE SUPPLIES	1,261.08	975.26	1,450.00	2,000.00
010-665-352	MINOR EQUIPMENT	-	2,274.75	-	-
010-665-390	DUES & SUBSCRIPTIONS	100.00	330.00	350.00	350.00
010-665-421	CABLE/INTERNET	804.64	-	-	-
010-665-423	WIRELESS SERVICES	-	455.88	456.00	456.00
010-665-426	TRAVEL AND TRAINING EXPENSE	3,570.15	4,833.43	7,000.00	6,000.00
010-665-440	UTILITIES	1,089.16	3,334.34	3,200.00	3,500.00
010-665-460	RENT	6,000.00	24,000.00	24,000.00	24,000.00
010-665-462	OFFICE EQUIPMENT RENTALS	550.98	-	1,781.00	1,781.00
010-665-490	MISCELLANEOUS	294.69	509.52	500.00	500.00
010-665-631	PRINCIPAL LEASE-EQUIPMENT	408.32	1,617.18	5.00	5.00
010-665-672	LEASE INTEREST	38.02	177.18	5.00	5.00
010-665-702	CAPITAL OUTLAY-OPERATING LEASE	8,374.89	-	-	-
010-665-998	**AGRILIFE EXTENSION AGENT EXPENSES**	**$118,321.76**	**$154,865.70**	**$163,074.00**	**$168,487.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
010-700-000	TRANSFERS				
010-700-000	TRANSFERS OUT	-	-	-	-
010-700-012	TRANSFER TO TECHNOLOGY	-	-	-	-
010-700-017	TRANSFERS TO ROAD & BRIDGE	74,148.99	-	-	-
010-700-022	TRANSFERS TO AIRPORT FUND	384,103.39	24,026.82	25,600.00	25,600.00
010-700-023	TRANSFER TO TECHNOLOGY	72,818.95	35,210.71	55,124.00	37,030.00
010-700-034	TRANSFER TO RLE SB22-F034		11,297.05	-	-
010-700-071	TRANSFER TO FACILITY IMPROVEMENT	13,748.50	360,255.50	-	-
010-700-080	TRANSFERS TO ENTERPRISE FUND	-	25,000.00	35,000.00	35,000.00
010-700-145	TRANSFERS TO CO. ATTORNEY SUPPLEMENT FUND		11,454.47	22,245.00	22,247.00
010-700-147	TRANSFERS TO CO. JUDGE SUPPLEMENT FUND		5,742.15	6,000.00	6,000.00
010-700-164	TRANSFER TO COURT SECURITY	-	-	-	-
010-700-420	TRANSFERS TO 26APR SVWTHR-F420		6,250.00	-	
010-700-421	TRANSFERS TO WINTER STORM-F421	-	18,699.45	-	-
010-700-426	TRANSFERS TO SEWER IMPROV-F426	-	-	-	-
010-700-431	TRANSFERS TO BOGGY CREEK DRAINAGE		2,220.00	-	-
010-700-432	TRANSFERS TO BLACK CREEK DRAINAGE		1,060.00	-	-
010-700-433	TRANSFERS TO MILL CREEK DRAINAGE		-	-	-
010-700-437	TRANSFER TO HMGPDR4332	-	-	-	-
010-700-438	TRANSFER TO DETENTION POND-F438	-	-	-	-
010-700-439	TRANSFERS TO HURR SAFE ROOM-F439	-	-	200,710.00	119,338.00
010-700-503	TRANSFERS TO PHEP		13,035.00	-	
010-700-521	TRANSFER TO COVID IMMUNIZATION-F521	-	-	-	-
010-700-523	TRANSFER TO HEALTH DISPARITIES	4,244.52	-	-	-
010-700-707	TRANSFER TO MENTAL HLTH LIAISON	3,284.97	-	-	-
010-700-735	TRANSFER TO DISPATCH SHARE	9,237.72	-	146,178.00	154,291.00
010-700-902	TRANSFERS TO VAC GRANT			-	
010-700-905	TRANSFER TO CRIME VICTIMS (OAG)	2,598.16	-	-	-
010-700-906	TRANSFER TO VOCA (OOG)	3,279.28	-	-	-
010-700-998	**TRANSFERS OUT**	**567,464.48**	**$514,251.15**	**490,857.00**	**399,506.00**
010-399-999	**TOTAL GENERAL REVENUE**	**$24,175,034.29**	**$23,249,963.32**	**$23,401,710.00**	**$25,001,047.00**
010-999-999	**TOTAL GENERAL EXPENDITURES**	**$20,730,454.69**	**$21,049,843.22**	**$23,401,710.00**	**$25,001,047.00**
	SUBTOTAL GENERAL ACCOUNT EXPENDITURES	$20,730,454.69	$21,049,843.22	$23,401,710.00	$25,001,047.00
	LESS CONTINGENCY - GENERAL	$0.00	$0.00	$0.00	$0.00
	TOTAL GENERAL ACCOUNT EXPENDITURES	$20,730,454.69	$21,049,843.22	$23,401,710.00	$25,001,047.00
	ESTIMATED REVENUE	$24,175,034.29	$23,249,963.32	$23,401,710.00	$25,001,047.00
	AMOUNT REQUIRED TO BALANCE GENERAL FUND			**$0.00**	**$0.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
053-300-000	**JURY FUND-REVENUE**				
053-310-110	AD VALOREM TAX	851,842.47	847,181.81	859,155.00	866,190.00
053-319-120	PENALTY & INTEREST AD VALOREM	13,570.20	15,127.17	14,000.00	14,000.00
053-340-000	TRANSFERRED FROM GENERAL	-	-	-	-
053-340-300	ATTORNEY FEE	3,259.00	-	5,500.00	100.00
053-340-301	INDIGENT DEFENSE REVENUE	36,269.00	40,598.00	36,000.00	36,184.00
053-340-400	COUNTY COURT FEES	3,130.00	2,670.00	2,500.00	3,000.00
053-340-700	DISTRICT COURT FEES	21,692.54	16,835.86	29,969.00	20,000.00
053-372-100	STATE JURY REIMBURSEMENTS	45,772.00	38,044.00	25,000.00	25,526.00
053-399-999	**TOTAL REVENUE**	**975,535.21**	**$960,456.84**	**$972,124.00**	**$965,000.00**
053-425-000	**JURY - OTHER**				
053-425-010	TRANSFER TO GENERAL FUND	-	-	-	-
053-425-594	SOFTWARE LICENSE/SUPPORT	3,024.00	2,772.00	3,014.00	3,190.00
053-425-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
053-425-673	SOFTWARE INTEREST	-	-	5.00	5.00
053-425-998	**JURY-OTHER EXPENSES**	**3,024.00**	**$2,772.00**	**$3,024.00**	**$3,200.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
053-426-000	**JURY - COUNTY COURT**				
053-426-408	PETIT JURY	2,140.00	1,600.00	3,000.00	3,000.00
053-426-410	PAUPER ATTORNEY - ADULT MISDEM	33,858.32	26,750.00	65,000.00	60,000.00
053-426-411	PAUPER ATTORNEY - JUVENILE	2,600.00	1,400.00	5,000.00	5,000.00
053-426-413	PAUPER MENTAL EXAMS	1,050.00	1,050.00	5,000.00	5,000.00
053-426-417	VISITING COURT REPORTER	1,504.79	1,515.12	5,000.00	5,000.00
053-426-431	TRANSCRIPTS-INDIGENT	-	-	1,000.00	1,000.00
053-426-462	OFFICE EQUIPMENT RENTALS	19.11	29.70	890.00	990.00
053-426-474	PROF. GUARDIAN AD-LITEM	-	-	1,000.00	1,000.00
053-426-490	MISCELLANEOUS	1,500.00	3,146.76	4,000.00	4,000.00
053-426-631	PRINCIPAL LEASE-EQUIPMENT	720.91	797.27	5.00	5.00
053-426-672	LEASE INTEREST	102.77	81.08	5.00	5.00
053-426-998	**JURY-COUNTY COURT EXPENSES**	**$43,495.90**	**$36,369.93**	**$89,900.00**	**$85,000.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
053-435-000	**JURY - 88TH COURT**				
053-435-408	PETIT JURY	-	2,220.00	5,000.00	8,500.00
053-435-409	GRAND JURY	-	-	-	-
053-435-410	PAUPER ATTORNEY - ADULT MISDEM	-	-	1,000.00	1,000.00
053-435-411	PAUPER ATTORNEY - JUVENILE	24,300.00	9,100.00	30,000.00	30,000.00
053-435-413	PAUPER MENTAL EXAMS	-	-	2,000.00	1,000.00
053-435-414	PAUPER ATTORNEY - OAG	-	-	1,000.00	1,000.00
053-435-415	PROFESSIONAL WITNESS	-	-	500.00	500.00
053-435-416	VISITING JUDGE 88TH COURT	177.58	1,073.86	2,000.00	2,000.00
053-435-417	VISITING COURT REPORTER	-	-	1,000.00	1,000.00
053-435-418	VISITING BAILIFF	-	-	1,000.00	1,000.00
053-435-419	PAUPER ATTORNEY-ADULT FELONY	-	-	5,000.00	4,000.00
053-435-431	TRANSCRIPTS-INDIGENT	-	-	2,000.00	2,000.00
053-435-490	MISCELLANEOUS	-	-	5,000.00	5,000.00
053-435-998	**JURY 88TH COURT EXPENSES**	**$24,477.58**	**$12,393.86**	**$55,500.00**	**$57,000.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
053-436-000	**JURY - 356TH COURT**				
053-436-408	PETIT JURY	52,700.00	38,720.00	70,000.00	75,000.00
053-436-409	GRAND JURY	10,112.00	9,280.00	10,000.00	14,000.00
053-436-410	PAUPER ATTORNEY-ADULT MISDEM	5,416.68	4,958.34	10,000.00	8,000.00
053-436-411	PAUPER ATTORNEY - JUVENILE	-	-	1,000.00	2,000.00
053-436-413	PAUPER MENTAL EXAMS	8,455.00	1,495.00	12,500.00	10,000.00
053-436-414	PAUPER ATTORNEY - OAG	-	-	1,000.00	1,000.00
053-436-416	VISITING JUDGE 356TH COURT	682.05	342.59	1,000.00	2,500.00
053-436-417	VISITING COURT REPORTER	-	-	1,000.00	1,000.00
053-436-418	VISITING BALIFF	-	-	1,000.00	1,000.00
053-436-419	PAUPER ATTORNEY-ADULT FELONY	405,864.97	316,565.56	390,000.00	384,500.00
053-436-431	TRANSCRIPTS-INDIGENT	20,155.00	9,957.00	20,000.00	20,000.00
053-436-490	MISCELLANEOUS	-	-	5,000.00	5,000.00
053-436-998	**JURY 356TH COURT EXPENSES**	**$503,385.70**	**$381,318.49**	**$522,500.00**	**$524,000.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
053-580-000	**CHILD PROTECTIVE SERVICES**				
053-580-334	JURY EXPENSE	-	-	1,000.00	1,000.00
053-580-411	PAUPER ATTORNEY/OTHER PROF	-	-	1,000.00	1,000.00
053-580-417	COURT REPORTER	17,322.00	8,722.00	15,000.00	15,000.00
053-580-418	BAILIFF	-	-	1,000.00	1,000.00
053-580-431	TRANSCRIPTS	-	-	5,000.00	5,000.00
053-580-470	ATTORNEY-CHILDREN	76,905.00	127,742.00	90,000.00	100,000.00
053-580-471	ATTORNEY-CUSTODIAL	88,040.00	89,770.00	90,000.00	90,000.00
053-580-472	ATTORNEY-NON-CUSTODIAL	54,640.00	42,365.00	60,000.00	45,000.00
053-580-473	ATTORNEY-GUARDIAN AD-LITEM	-	-	500.00	500.00
053-580-474	PROF. GUARDIAN AD-LITEM	29,873.57	27,390.10	30,000.00	30,000.00
053-580-475	ATTORNEY-NON PARENT CONSERVATOR	-	-	500.00	500.00
053-580-476	ATTORNEY-ADULT APPEAL	2,500.00	5,000.00	5,000.00	4,480.00
053-580-477	ATTORNEY-CHILDREN APPEAL	-	-	500.00	500.00
053-580-490	MISCELLANEOUS	-	-	500.00	500.00
053-580-594	SOFTWARE LICENSE/SUPPORT	-	-	1,190.00	1,310.00
053-580-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
053-580-673	SOFTWARE INTEREST	-	-	5.00	5.00
053-580-998	**CPS EXPENSES**	**$269,280.57**	**$300,989.10**	**$301,200.00**	**$295,800.00**
053-399-999	**TOTAL JURY FUND REVENUE**	**$975,535.21**	**$960,456.84**	**$972,124.00**	**$965,000.00**
053-999-999	**TOTAL JURY FUND EXPENDITURES**	**$843,663.75**	**$733,843.38**	**$972,124.00**	**$965,000.00**
	AMOUNT REQUIRED TO BALANCE JURY FUND			-	**$0.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
067-310-000	INTEREST AND SINKING FUND				
067-310-110	AD VALOREM TAX	306,030.77	278,049.06	218,674.00	-
067-310-111	DELINQUENT AD VALOREM TAXES				10,000.00
067-319-120	PENALTY & INTEREST AD VALOREM	6,802.27	6,431.94	5,796.00	1,000.00
067-360-100	INTEREST EARNED	3,864.17	3,031.52	3,000.00	-
067-399-999	**TOTAL REVENUE**	**316,697.21**	**$287,512.52**	**$227,470.00**	**$11,000.00**
067-600-000	DEBT SERVICES				
067-600-610	PRINCIPAL RETIREMENT-JAIL	-	-	-	-
067-600-611	PRINCIPAL RETIREMENT-ANNEX	280,000.00	280,000.00	285,000.00	-
067-600-650	INTEREST EXPENSE-JAIL	-	-	-	-
067-600-651	INTEREST EXPENSE-ANNEX	11,238.50	7,514.50	3,791.00	-
067-600-690	ADMINISTRATIVE FEES	400.00	400.00	400.00	-
067-600-998	**TOTAL EXPENSES**	**291,638.50**	**$287,914.50**	**$289,191.00**	**$0.00**
067-999-999	**TOTAL EXPENDITURES**	**$291,638.50**	**$287,914.50**	**$289,191.00**	**$0.00**

HARDIN COUNTY, TEXAS
SUPPLEMENTAL BUDGET RECAPITULATION
OCTOBER 1, 2026 THROUGH SEPTEMBER 30, 2027

	CONSOLIDATED	DISTRICT CLERK PRESERVATION FUND (006)	COUNTY CLERK PRESERVATION FUND (007)	LAW LIBRARY FUND (011)	ELECTION EQUIPMENT FUND (012)	LATERAL ROADS FUND (015)	CO ATTORNEY PRE-TRIAL DIVERSION FUND (020)	DA PRE-TRIAL DIVERSION FUND (021)
BUDGETED REVENUE								
BUDGETED TAX REVENUE	-	-	-	-	-	-	-	-
BUDGETED OTHER RECEIPTS	2,186,828.67	30,000.00	187,486.00	37,000.00	8,210.00	32,581.67	47,000.00	36,000.00
TOTAL BUDGETED REVENUE	2,186,828.67	30,000.00	187,486.00	37,000.00	8,210.00	32,581.67	47,000.00	36,000.00
BUDGETED EXPENDITURES	2,608,583.96	30,000.00	197,882.00	38,577.00	8,210.00	155,017.96	63,649.00	55,063.00
BUDGETED EXCESS (DEFICIT) REVENUE OVER BUDGETED EXPENDITURES	(421,755.29)	-	(10,396.00)	(1,577.00)	-	(122,436.29)	(16,649.00)	(19,063.00)
PROJECTED BEGINNING FUND BALANCE	1,348,804.29	62,551.00	429,184.00	66,413.00	65,685.00	122,436.29	66,407.00	53,547.00
PROJECTED ENDING FUND BALANCE (DEFICIT)	927,049.00	62,551.00	418,788.00	64,836.00	65,685.00	-	49,758.00	34,484.00

	COUNTY AIRPORT FUND (022)	JUSTICE COURT TECHNOLOGY FUND (023)	LANGUAGE ACCESS FUND (026)	COURT FACILITY FEE FUND (029)	RURAL LAW ENFORCEMENT FUND (034)	OPIOID SETTLEMENT FUND (035)	FACILITY IMPROV PROJ FUND (071)
BUDGETED REVENUE							
BUDGETED TAX REVENUE	-	-	-	-		-	-
BUDGETED OTHER RECEIPTS	28,000.00	37,515.00	6,900.00	21,000.00	1,070,000.00	-	-
TOTAL BUDGETED REVENUE	28,000.00	37,515.00	6,900.00	21,000.00	1,070,000.00	-	-
BUDGETED EXPENDITURES	28,000.00	37,515.00	6,900.00	21,000.00	1,070,000.00	228,393.00	-
BUDGETED EXCESS (DEFICIT) REVENUE OVER BUDGETED EXPENDITURES	-	-	-	-	-	(228,393.00)	-
PROJECTED BEGINNING FUND BALANCE	20,450.00	-	22,365.00	46,164.00	-	228,393.00	-
PROJECTED ENDING FUND BALANCE (DEFICIT)	20,450.00	-	22,365.00	46,164.00	-	-	-

	ARTICLE 18 SEIZURES FUND (082)	CO ATTORNEY SUPPLEMENT FUND (145)	CO CHILD ABUSE PREVENTION FUND (149)	COURT SECURITY FUND (164)	DISPATCHERS FUND (735)	SETRPC PROGRAM FUND (737)	COURTHOUSE CAFÉ FUND (080)
BUDGETED REVENUE							
BUDGETED TAX REVENUE	-	-	-	-	-	-	-
BUDGETED OTHER RECEIPTS	200.00	118,497.00	600.00	24,000.00	361,257.00	-	140,582.00
TOTAL BUDGETED REVENUE	200.00	118,497.00	600.00	24,000.00	361,257.00	-	140,582.00
BUDGETED EXPENDITURES	23,441.00	118,497.00	600.00	24,000.00	361,257.00	-	140,582.00
BUDGETED EXCESS (DEFICIT) REVENUE OVER BUDGETED EXPENDITURES	(23,241.00)	-	-	-	-	-	-
PROJECTED BEGINNING FUND BALANCE	23,441.00	-	4,636.00	129,649.00	-	-	7,483.00
PROJECTED ENDING FUND BALANCE (DEFICIT)	200.00	-	4,636.00	129,649.00	-	-	7,483.00

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
006-340-000	**DISTRICT CLERK PRESERV FEES**				
006-340-700	DIST CLK PRESERV FEES REV	29,011.45	30,340.17	27,300.00	27,300.00
006-341-700	DIST CLK ARCHIVE FEES	325.00	265.00	300.00	300.00
006-342-000	TECHNOLOGY FEES REVENUE	12.00	-	-	-
006-342-700	TECHNOLOGY FEES	63.47	46.97	100.00	100.00
006-343-700	COURT RECORDS PRES. FEES	892.80	285.00	2,300.00	2,300.00
006-373-000	REIMBURSEMENTS	-	-	-	-
006-399-999	**TOTAL REVENUE**	**$30,304.72**	**$30,937.14**	**$30,000.00**	**$30,000.00**
006-450-000	**DISTRICT CLERK PRESERV FEES**				
006-450-100	GENERAL EXPENSE DIST CLK	-			
006-450-102	SALARIES - APPOINTED	-			
006-450-201	FICA TAXES	-			
006-450-204	WORKERS COMP INSURANCE	-			
006-450-206	STATE UNEMPLOYMENT TAX	-			
006-450-310	SUPPLIES	-	3,245.00	3,000.00	3,000.00
006-450-591	BOOK REPAIR	24,937.76	25,143.48	27,000.00	27,000.00
006-450-594	SOFTWARE LICENSE/SUPPORT	-	-	-	-
006-450-998	**TOTAL EXPENSES**	**$24,937.76**	**$28,388.48**	**$30,000.00**	**$30,000.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
007-340-000	COUNTY CLERK PRESERV FEES				
007-340-400	CO.CLK.PRESERV.FEES-REVENUE	95,276.00	99,800.00	105,000.00	102,000.00
007-341-400	COUNTY CLERK ARCHIVE FEES	83,515.00	89,970.00	80,000.00	85,486.00
007-399-999	**TOTAL REVENUE**	**$178,791.00**	**$189,770.00**	**$185,000.00**	**$187,486.00**
007-403-000	COUNTY CLERK PRESERV FEES				
007-403-100	GENERAL EXPENSES CO CLERK	-	-	-	-
007-403-102	SALARIES - APPOINTED	-	-	-	-
007-403-103	SALARIES - ASSISTANTS			-	3,000.00
007-403-105	SALARIES - CLERICAL	77,552.38	73,013.28	74,902.00	78,646.00
007-403-152	LONGEVITY PAY	-	560.79	720.00	901.00
007-403-201	FICA TAXES	5,882.81	5,510.89	6,017.00	6,316.00
007-403-202	HEALTH INSURANCE	25,505.12	31,060.76	33,300.00	35,800.00
007-403-203	RETIREMENT	11,873.32	11,264.19	12,040.00	12,641.00
007-403-204	WORKERS COMP INSURANCE	108.58	103.15	111.00	108.00
007-403-206	STATE UNEMPLOYMENT TAX	135.14	136.61	135.00	104.00
007-403-207	DENTAL INSURANCE	792.72	921.36	1,059.00	1,157.00
007-403-208	LIFE INSURANCE	94.50	105.48	106.00	106.00
007-403-209	SUPPLEMENTAL DEATH	114.78	104.80	119.00	126.00
007-403-310	SUPPLIES	8,555.00	-	937.00	937.00
007-403-590	BOOK REPAIR	-	-	-	-
007-403-591	BOOK REPAIR	44,324.00	46,670.50	1,000.00	1,000.00
007-403-594	SOFTWARE LICENSE/SUPPORT	78,050.00	76,050.00	66,530.00	57,030.00
007-403-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
007-403-673	SOFTWARE INTEREST	-	-	5.00	5.00
007-403-998	**TOTAL EXPENSES**	**$252,988.35**	**$245,501.81**	**$196,986.00**	**$197,882.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
011-300-000	**LAW LIBRARY FUND**				
011-300-701	LEASE PROCEEDS-SUBSCRIPTIONS	32,968.18	-	-	
011-340-400	COUNTY COURT REVENUE	10,675.00	9,065.00	10,000.00	10,000.00
011-340-700	DISTRICT COURT REVENUE	27,316.80	27,636.10	26,000.00	27,000.00
011-390-000	TRANSFERS IN-GENERAL FUND	-	-	-	-
011-399-999	**TOTAL REVENUE**	**$70,959.98**	**$36,701.10**	**$36,000.00**	**$37,000.00**
011-650-000	**LAW LIBRARY**				
011-650-102	SALARIES - APPOINTED	-	-	-	-
011-650-105	SALARIES - CLERICAL	2,978.64	3,064.84	3,144.00	3,302.00
011-650-201	FICA TAXES	227.52	230.89	241.00	253.00
011-650-203	RETIREMENT	456.02	469.12	483.00	506.00
011-650-204	WORKERS COMP INSURANCE	4.18	4.17	5.00	5.00
011-650-206	STATE UNEMPLOYMENT TAX	5.15	5.63	6.00	5.00
011-650-209	SUPPLEMENTAL DEATH	4.39	4.29	6.00	6.00
011-650-590	LAW LIBRARY - BOOKS	8,115.88	7,372.08	24,600.00	26,580.00
011-650-632	PRINCIPAL SUBSCRIPT-SOFTWARE	15,775.22	7,208.40	7,500.00	7,905.00
011-650-673	SOFTWARE INTEREST	740.21	11,011.20	10.00	10.00
011-650-701	CAPITAL OUTLAY SUBSCRIPTIONS	32,968.18	-	5.00	5.00
011-999-999	**TOTAL EXPENDITURES**	**$61,275.39**	**$29,370.62**	**$36,000.00**	**$38,577.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
012-370-000	**ELECTION EQUIPMENT FUND**				
012-370-100	ELECTION EQUIPMENT RENTALS	24,715.02	31,900.00	8,210.00	8,210.00
012-399-999	**TOTAL REVENUE**	**$24,715.02**	**$31,900.00**	**$8,210.00**	**$8,210.00**
012-491-000	**ELECTION EQUIPMENT**				
012-491-451	ELECTION EQUIPMENT REPAIRS & MAINT	-	-	4,000.00	4,000.00
012-491-490	MISCELLANEOUS	-	-	4,210.00	4,210.00
012-491-573	ELECTION EQUIPMENT	-	-	-	-
012-491-592	SOFTWARE	-	-	-	-
012-491-594	SOFTWARE LICENSE/SUPPORT	-	-	-	-
012-491-999	**TOTAL EXPENDITURES**	**$0.00**	**$0.00**	**$8,210.00**	**$8,210.00**
	TRANSFERS				
012-700-301	TRANSFER TO HAVA SECURITY	-	4,501.25	-	-
012-700-998	**TOTAL TRANSFERS**	**$0.00**	**$4,501.25**	**$0.00**	**$0.00**
012-999-999	**TOTAL ELECTION EQUIPMENT FUND EXPENDITURES**	**$0.00**	**$4,501.25**	**$8,210.00**	**$8,210.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
015-331-000	**LATERAL ROAD #1 REVENUE**				
015-331-100	STATE REVENUE LATERAL RD #1	8,155.64	8,150.23	8,150.23	8,145.42
015-332-000	**LATERAL ROAD #2 REVENUE**				
015-332-100	STATE REVENUE LATERAL RD #2	8,155.64	8,150.24	8,150.24	8,145.42
015-333-000	**LATERAL ROAD #3 REVENUE**				
015-333-100	STATE REVENUE LATERAL RD #3	8,155.65	8,150.23	8,150.23	8,145.42
015-334-000	**LATERAL ROAD #4 REVENUE**				
015-334-100	STATE REVENUE LATERAL RD #4	8,155.65	8,150.23	8,150.23	8,145.41
015-399-999	**TOTAL REVENUE**	**$32,622.58**	**$32,600.93**	**$32,600.93**	**$32,581.67**
015-621-000	**LATERAL ROAD #1 EXPENDITURES**				
015-621-334	MATERIALS LATERAL RD #1	-	82,533.23	8,150.23	16,290.84
015-621-998	**TOTAL EXPENSES**	**$0.00**	**$82,533.23**	**$8,150.23**	**$16,290.84**
015-622-000	**LATERAL ROAD #2 EXPENDITURES**				
015-622-334	MATERIALS LATERAL RD #2	-	-	38,006.29	46,146.89
015-622-998	**TOTAL EXPENSES**	**$0.00**	**$0.00**	**$38,006.29**	**$46,146.89**
015-623-000	**LATERAL ROAD #3 EXPENDITURES**				
015-623-334	MATERIALS LATERAL RD #3	-	-	33,581.70	41,722.31
015-623-998	**TOTAL EXPENSES**	**$0.00**	**$0.00**	**$33,581.70**	**$41,722.31**
015-624-000	**LATERAL ROAD #4 EXPENDITURES**				
015-624-334	MATERIALS LATERAL RD #4	-	-	42,717.33	50,857.92
015-624-998	**TOTAL EXPENSES**	**$0.00**	**$0.00**	**$42,717.33**	**$50,857.92**
015-999-999	**TOTAL EXPENDITURES**	**$0.00**	**$82,533.23**	**$122,455.55**	**$155,017.96**

HARDIN COUNTY, TEXAS

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
020-340-000	**CO ATTY PRE-TRIAL DIVERSION**				
020-340-300	PRE-TRIAL DIVERSION REVENUE	37,220.00	46,750.00	37,000.00	47,000.00
020-399-999	**TOTAL REVENUE**	**$37,220.00**	**$46,750.00**	**$37,000.00**	**$47,000.00**
020-475-000	**CO ATTY PRE-TRIAL DIVERSION EXP.**				
020-475-103	SALARIES - ASSISTANTS	7,595.92	3,519.68	5,051.00	11,051.00
020-475-104	SALARIES - INVESTIGATORS	150.02	-	-	1,000.00
020-475-105	SALARIES - CLERICAL	2,431.00	16,407.14	23,818.00	28,470.00
020-475-107	SALARIES - TEMPORARY	-	13,268.70	-	-
020-475-108	SALARIES - PART-TIME	17,760.60	-	-	-
020-475-201	FICA TAXES	2,137.32	2,534.58	2,211.00	3,103.00
020-475-202	HEALTH INSURANCE	4,064.56	4,622.44	5,548.00	7,800.00
020-475-203	RETIREMENT	4,277.26	3,050.95	4,424.00	6,209.00
020-475-204	WORKERS COMP INSURANCE	16.32	30.10	18.00	38.00
020-475-206	STATE UNEMPLOYMENT TAX	49.61	60.51	52.00	55.00
020-475-207	DENTAL INSURANCE	269.00	275.40	312.00	337.00
020-475-208	LIFE INSURANCE	65.88	65.88	66.00	66.00
020-475-209	SUPPLEMENTAL DEATH	40.93	28.51	47.00	67.00
020-475-310	OFFICE SUPPLIES	-	299.99	1,364.00	1,363.00
020-475-313	TRAINING MATERIALS	-	-	1,000.00	540.00
020-475-352	MINOR EQUIPMENT	-	3,000.00	2,000.00	3,000.00
020-475-490	MISCELLANEOUS	-	-	1,000.00	550.00
020-475-572	COMPUTER/OFFICE EQUIPMENT	-	-	-	-
020-475-999	**TOTAL EXPENDITURES**	**$38,858.42**	**$47,163.88**	**$46,911.00**	**63,649.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
021-340-000	**DIST ATTY PRE-TRIAL DIVERSION**				
021-340-300	PRE-TRIAL DIVERSION REVENUE	36,440.00	35,310.00	36,000.00	36,000.00
021-399-999	**TOTAL REVENUE**	**$36,440.00**	**$35,310.00**	**$36,000.00**	**$36,000.00**
021-476-000	**DIST ATTY PRE-TRIAL DIVERSION EXP.**				
021-476-103	SALARIES - ASSISTANTS	-	-	-	-
021-476-105	SALARIES - CLERICAL	7,083.35	10,850.04	18,000.00	19,938.00
021-476-108	SALARIES - PART-TIME	-	-	-	-
021-476-201	FICA TAXES	478.56	743.70	1,378.00	1,526.00
021-476-202	HEALTH INSURANCE				16,679.00
021-476-203	RETIREMENT	1,084.45	1,661.13	2,756.00	3,054.00
021-476-204	WORKERS COMP INSURANCE	3.55	6.30	11.00	12.00
021-476-206	STATE UNEMPLOYMENT TAX	12.35	20.19	32.00	27.00
021-476-207	DENTAL INSURANCE	-	-	-	-
021-476-208	LIFE INSURANCE	-	-	-	-
021-476-209	SUPPLEMENTAL DEATH	10.50	15.39	28.00	32.00
021-476-310	OFFICE SUPPLIES	-	87.20	5,185.00	5,185.00
021-476-313	TRAINING MATERIALS	-	-	800.00	800.00
021-476-337	OFFICE EQUIPMENT	-	-	-	-
021-476-352	MINOR EQUIPMENT	-	-	4,500.00	4,500.00
021-476-423	WIRELESS SERVICES	-	-	500.00	500.00
021-476-462	OFFICE EQUIPMENT RENTALS	-	-	1,800.00	1,800.00
021-476-490	MISCELLANEOUS	-	-	500.00	500.00
021-476-590	LAW BOOKS	1,336.00	-	500.00	500.00
021-476-631	PRINCIPAL LEASE-EQUIPMENT	-	632.84	5.00	5.00
021-476-672	LEASE INTEREST	-	49.66	5.00	5.00
021-476-999	**TOTAL EXPENDITURES**	**$10,008.76**	**$14,066.45**	**$36,000.00**	**$55,063.00**

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FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
022-300-000	**COUNTY AIRPORT-REVENUE**				
022-330-600	REVENUE-CARES AIRPORT	-	-	-	-
022-330-601	REVENUE-ACRGP (PROJ 21 CRKOUTZ)	9,000.00	-	-	-
022-330-602	REVENUE-ARG (PROJ 22CVKOUTZ)	11,687.55	10,312.45	-	-
022-333-300	STATE RAMP PAYMENTS	37,657.64	-	-	-
022-360-100	INTEREST REVENUE	467.59	833.83	300.00	300.00
022-370-200	HANGAR LAND LEASE	2,021.93	2,260.10	1,600.00	1,600.00
022-370-201	OTHER FBO LEASE REVENUE	643.37	-	500.00	500.00
022-390-000	TRANSFERS IN-GENERAL FUND	384,103.39	24,026.82	25,600.00	25,600.00
022-399-999	**TOTAL REVENUE**	**$445,581.47**	**$37,433.20**	**$28,000.00**	**$28,000.00**
022-502-000	**RAMP GRANT EXPENSES**				
022-502-353	LIGHTING REPAIR/SUPPLIES	252.00	2,296.58	-	-
022-502-450	BUILDING MAINT/REPAIRS	993.90	216.63	-	-
022-502-452	EASEMENT MAINTENANCE		1,979.00	-	-
022-502-492	SITE IMPROVEMENTS-NON CAPTIAL		3,608.63	-	-
022-502-493	LAWN CARE SERVICES	972.50	1,589.50	-	-
022-502-494	HERBICIDE SERVICES	916.73	1,393.11	-	-
022-502-554	CAPITAL IMPROVEMENTS		46,998.00	-	-
022-502-570	EQUIPMENT	38,706.69	-	-	-
022-502-998	**TOTAL EXPENSES**	**$41,841.82**	**$58,081.45**	**$0.00**	**$0.00**
022-503-000	**COVID RESPONSE GRANT-21CRKOUTZ**				
022-503-440	UTILITIES	2,969.87	-	-	-
022-503-493	LAWN CARE SERVICES	6,030.13	-	-	-
022-503-998	**TOTAL EXPENSES**	**$9,000.00**	**$0.00**	**$0.00**	**$0.00**
022-504-000	**AIRPORT RESCUE PLAN-22CVKOUTZ**				
022-504-440	UTILITIES	602.17	2,392.57	-	-
022-504-493	LAWN CARE SERVICES	11,085.38	6,772.75	-	-
022-504-998	**TOTAL EXPENSES**	**$11,687.55**	**$9,165.32**	**$0.00**	**$0.00**
022-664-000	**COUNTY AIRPORT-EXPENSE**				
022-664-330	FUEL AND OIL	-	-	100.00	100.00
022-664-353	LIGHTING REPAIR/SUPPLI	-	-	2,400.00	2,400.00
022-664-356	REPAIR/MAINT SUPPLIES	1,087.08	-	200.00	200.00
022-664-402	ENGINEERING SERVICES	7,240.00	-	-	-
022-664-422	RADIO REPAIR/PURCHASE	-	-	150.00	150.00
022-664-426	TRAVEL AND TRAINING EXPENSE	-	-	500.00	500.00
022-664-440	UTILITIES	50.15	1,272.85	3,350.00	3,350.00
022-664-450	BUILDING MAINT/REPAIRS	-	435.21	500.00	500.00
022-664-486	CONTRACT SERVICES	-	-	300.00	300.00
022-664-490	MISCELLANEOUS	-	-	100.00	100.00
022-664-493	LAWN CARE SERVICES	207.13	9,957.90	19,000.00	19,000.00
022-664-494	HERBICIDE SERVICES	940.00	-	1,000.00	1,000.00
022-664-550	CONSTRUCTION COSTS	353,700.00	-	-	
022-664-570	EQUIPMENT	-	-	400.00	400.00
022-664-998	**TOTAL EXPENSES**	**$363,224.36**	**$11,665.96**	**$28,000.00**	**$28,000.00**
022-999-999	**TOTAL EXPENDITURES**	**$425,753.73**	**$78,912.73**	**$28,000.00**	**$28,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
023-300-000	**JUSTICE COURT TECHNOLOGY**				
023-300-701	LEASE PROCEEDS-SUBSCRIPTIONS	150,281.12	-	-	
023-340-801	JP #1 TECH REVENUE	154.95	50.33	200.00	100.00
023-340-802	JP #2 TECH REVENUE	80.60	16.40	88.00	60.00
023-340-803	JP #3 TECH REVENUE	336.30	129.18	300.00	150.00
023-340-804	JP #4 TECH REVENUE	83.74	19.45	88.00	50.00
023-340-805	JP #5 TECH REVENUE	99.66	42.73	100.00	75.00
023-340-806	JP #6 TECH REVENUE	92.80	31.20	100.00	50.00
023-390-000	TRANSFERS IN-GENERAL FUND	72,818.95	35,210.71	55,124.00	37,030.00
023-399-999	**TOTAL REVENUE**	**$223,948.12**	**$35,500.00**	**$56,000.00**	**$37,515.00**
023-461-000	**JUSTICE COURT TECHNOLOGY**				
023-461-334	JUSTICE CT TECH EXPENSES	-	-	-	-
023-461-594	SOFTWARE LICENSE/SUPPORT	48,000.00	8,000.00	55,990.00	9,185.00
023-461-632	PRINCIPAL SUBSCRIPT-SOFTWARE	25,667.00	23,486.82	5.00	28,325.00
023-461-673	SOFTWARE INTEREST	-	4,013.18	5.00	5.00
023-461-701	CAPITAL OUTLAY SUBSCRIPTIONS	150,281.12	-	-	-
023-999-999	**TOTAL EXPENDITURES**	**$223,948.12**	**$35,500.00**	**$56,000.00**	**$37,515.00**

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FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
024-340-000	**ALTERNATIVE DISPUTE RESOLUTION**				
024-340-400	COUNTY CLERK REVENUE	4,575.00	-	-	-
024-340-700	DISTRICT CLERK REVENUE	11,707.20	-	-	-
024-340-801	JP #1 REVENUE	920.00	-	-	-
024-340-802	JP #2 REVENUE	1,035.00	-	-	-
024-340-803	JP #3 REVENUE	1,535.00	-	-	-
024-340-804	JP #4 REVENUE	705.00	-	-	-
024-340-805	JP #5 REVENUE	1,860.00	-	-	-
024-340-806	JP #6 REVENUE	300.00	-	-	-
024-399-999	**TOTAL REVENUE**	**$22,637.20**	**$0.00**	**$0.00**	**$0.00**
024-412-000	**ALTERNATIVE DISPUTE RESOLUTION**				
024-412-105	SALARIES - CLERICAL	-	-	-	-
024-412-201	FICA TAXES	-	-	-	-
024-412-203	RETIREMENT	-	-	-	-
024-412-204	WORKERS COMP INSURANCE	-	-	-	-
024-412-206	STATE UNEMPLOYMENT TAX	-	-	-	-
024-412-209	SUPPLEMENTAL DEATH	-	-	-	-
024-412-310	SUPPLIES	-	-	-	-
024-412-420	TELEPHONE	-	-	-	-
024-412-486	CONTRACT SERVICES	-	-	-	-
024-412-491	STATE FEES	58,728.12	-	-	-
024-999-999	**TOTAL EXPENDITURES**	**$58,728.12**	**$0.00**	**$0.00**	**$0.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
026-340-000	**LANGUAGE ACCESS FUND**				
026-340-400	COUNTY CLERK REVENUE	915.00	777.00	900.00	900.00
026-340-700	DISTRICT CLERK REVENUE	2,341.44	2,362.98	2,300.00	2,300.00
026-340-801	JP #1 REVENUE	552.00	555.00	500.00	500.00
026-340-802	JP #2 REVENUE	621.00	849.00	600.00	600.00
026-340-803	JP #3 REVENUE	921.00	2,002.00	900.00	900.00
026-340-804	JP #4 REVENUE	423.00	648.00	400.00	400.00
026-340-805	JP #5 REVENUE	1,116.00	1,185.00	1,100.00	1,100.00
026-340-806	JP #6 REVENUE	180.00	174.00	200.00	200.00
026-399-999	**TOTAL REVENUE**	**$7,069.44**	**$8,552.98**	**$6,900.00**	**$6,900.00**
026-413-000	**LANGUAGE ACCESS EXPENSES**				
026-413-400	PROFESSIONAL SERVICES	917.16	3,281.15	6,900.00	6,900.00
026-999-999	**TOTAL EXPENDITURES**	**$917.16**	**$3,281.15**	**$6,900.00**	**$6,900.00**
029-340-000	**COURT FACILITY FEE REVENUE**				
029-340-400	COUNTY CLERK REVENUE	6,000.00	5,180.00	6,000.00	6,000.00
029-340-700	DISTRICT CLERK REVENUE	15,649.60	15,733.20	15,000.00	15,000.00
029-399-999	**TOTAL REVENUE**	**$21,649.60**	**$20,913.20**	**$21,000.00**	**$21,000.00**
029-510-000	**COURT FACILITY FEE EXPENSES**				
029-510-450	BUILDING MAINT, REPAIRS, RENOV	32,986.03	688.56	21,000.00	21,000.00
029-999-999	**TOTAL EXPENDITURES**	**$32,986.03**	**$688.56**	**$21,000.00**	**$21,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
034-333-000	**RURAL LAW ENFORCEMENT SB22**				
034-333-100	STATE PAYMENTS-CA OFFICE	154,838.28	267,793.05	275,000.00	275,000.00
034-333-200	STATE PAYMENTS-DA OFFICE	176,726.13	257,618.81	275,000.00	275,000.00
034-333-300	STATE PAYMENTS-SHERIFF OFFICE	408,615.13	529,376.24	500,000.00	500,000.00
034-360-100	INTEREST EARNED	-	-	-	20,000.00
034-390-010	TRANSFERS FROM GENERAL FUND	-	11,297.05	-	-
034-399-999	**TOTAL REVENUE**	**$740,179.54**	**$1,066,085.15**	**$1,050,000.00**	**1,070,000.00**

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
034-475-000	**COUNTY ATTORNEY SB22 EXPENSES**				
034-475-103	SALARIES - ASSISTANTS	84,915.09	165,396.04	168,688.00	168,688.00
034-475-104	SALARIES - INVESTIGATORS	10,118.16	18,729.36	18,730.00	18,730.00
034-475-105	SALARIES - CLERICAL	11,249.76	21,915.96	23,631.00	23,795.00
034-475-107	SALARIES - TEMPORARY	17,883.90	-	-	-
034-475-201	FICA TAXES	9,473.23	15,688.64	16,147.00	16,186.00
034-475-202	HEALTH INSURANCE	4,209.28	13,122.44	14,048.00	19,500.00
034-475-203	RETIREMENT	16,271.72	31,544.92	32,316.00	32,416.00
034-475-204	WORKERS COMP INSURANCE	235.41	379.08	384.00	480.00
034-475-206	STATE UNEMPLOYMENT TAX	211.13	382.06	360.00	360.00
034-475-207	DENTAL INSURANCE	89.20	275.40	312.00	820.00
034-475-208	LIFE INSURANCE	21.96	65.88	66.00	66.00
034-475-209	SUPPLEMENTAL DEATH	159.44	293.27	318.00	422.00
035-475-998	**TOTAL EXPENSES**	**$154,838.28**	**267,793.05**	**275,000.00**	**281,463.00**

HARDIN COUNTY, TEXAS

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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
034-476-000	**DISTRICT ATTORNEY SB22 EXPENSES**				
034-476-103	SALARIES - ASSISTANTS	5,423.14	10,038.58	10,039.00	10,039.00
034-476-104	SALARIES - INVESTIGATORS	5,425.68	9,658.48	10,044.00	10,044.00
034-476-105	SALARIES - CLERICAL	45,936.42	81,911.26	81,976.00	81,976.00
034-476-107	SALARIES - TEMPORARY	51,061.31	13,297.95	-	-
034-476-108	SALARIES - PART-TIME		-	33,305.00	33,305.00
034-476-150	SALARIES - OTHER	32,505.44	70,115.04	70,116.00	70,116.00
034-476-201	FICA TAXES	10,990.60	13,965.17	15,433.00	15,664.00
034-476-202	HEALTH INSURANCE	16,160.80	29,860.06	19,252.00	22,321.00
034-476-203	RETIREMENT	13,670.33	26,290.80	31,466.00	31,343.00
034-476-204	WORKERS COMP INSURANCE	735.13	426.16	711.00	693.00
034-476-206	STATE UNEMPLOYMENT TAX	245.30	342.75	344.00	254.00
034-476-207	DENTAL INSURANCE	467.98	1,290.12	1,807.00	2,460.00
034-476-208	LIFE INSURANCE	66.99	177.93	198.00	198.00
034-476-209	SUPPLEMENTAL DEATH	134.06	244.51	309.00	312.00
034-476-225	AUTO ALLOWANCE	4,050.00	-	-	-
035-476-998	**TOTAL EXPENSES**	**$186,873.18**	**257,618.81**	**275,000.00**	**278,725.00**

HARDIN COUNTY, TEXAS
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ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
034-560-000	**LAW ENFORCEMENT SB22 EXPENSES**				
034-560-104	SALARIES - CORRECTION OFFICERS	33,886.09	78,947.74	96,542.00	101,368.00
034-560-201	FICA TAXES	2,583.45	5,941.34	7,386.00	7,756.00
034-560-202	HEALTH INSURANCE	1,052.32	3,001.36	33,300.00	32,599.00
034-560-203	RETIREMENT	5,187.99	12,087.03	14,782.00	15,522.00
034-560-204	WORKERS COMP INSURANCE	521.87	1,137.76	1,371.00	1,399.00
034-560-206	STATE UNEMPLOYMENT TAX	57.53	146.98	164.00	124.00
034-560-207	DENTAL INSURANCE	74.28	108.40	1,059.00	673.00
034-560-208	LIFE INSURANCE	8.79	10.98	106.00	80.00
034-560-209	SUPPLEMENTAL DEATH	50.74	111.79	144.00	154.00
034-560-345	FIREARMS	-	4,514.20	25,000.00	25,000.00
034-560-346	SAFETY EQUIPMENT	6,170.04	63,065.41	51,000.00	50,000.00
034-560-390	DUES & SUBSCRIPTIONS	1,300.00	600.00	1,500.00	1,500.00
034-560-573	OTHER EQUIPMENT	1,150.00	-	25,000.00	25,000.00
034-560-574	AUTO PURCHASE	356,572.03	360,853.25	242,646.00	248,637.00
034-560-998	**TOTAL EXPENSES**	**$408,615.13**	**530,526.24**	**500,000.00**	**509,812.00**
034-999-999	**TOTAL EXPENDITURES**	**$750,326.59**	**1,055,938.10**	**1,050,000.00**	**1,070,000.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
035-300-000	**OPIOID SETTLEMENT**				
035-333-100	STATE PAYMENTS-OAFC	-	-	-	-
035-367-500	OPIOID SETTLEMENT FUNDS	56,521.53	-	-	-
035-399-999	**TOTAL REVENUE**	**$56,521.53**	**$0.00**	**$0.00**	**$0.00**
035-560-000	**OPIOID SETTLEMENT EXPENSES**				
035-560-352	MINOR EQUIPMENT & SUPPLIES	38,688.68	-	100,000.00	129,337.00
035-560-391	MEDICAL SUPPLIES	-	-	75,000.00	75,000.00
035-560-490	MISCELLANEOUS	-	-	-	-
035-560-570	EQUIPMENT	-	-	24,056.00	24,056.00
035-560-711	TRANSFERS TO BPV GRANT	17,832.85	-	-	-
035-999-999	**TOTAL EXPENDITURES**	**$56,521.53**	**$0.00**	**199,056.00**	**228,393.00**
071-300-000	**CAPITAL PROJECTS - REVENUE**				
071-360-100	INTEREST REVENUE	-	-	-	-
071-361-100	INSURANCE PROCEEDS	-	692,378.34	-	
071-371-100	SALE OF CERTIFICATES	-	-	-	-
071-372-200	REBATES	-	-	-	-
071-390-010	TRANSFER FROM GENERAL	13,748.50	360,255.50	-	-
071-390-419	TRANSFER FROM CARES ACT	-	-	-	-
071-399-990	**TOTAL REVENUE**	**$13,748.50**	**$1,052,633.84**	**$0.00**	**$0.00**
071-500-000	**FACILITY IMPROVEMENT-ROOF**				
071-500-450	C/H MAINT,REPAIRS,RENOVATION		692,378.34	-	
071-500-550	CONSTRUCTION COSTS	-	-	-	-
071-500-998	**TOTAL EXPENSES**	**-**	**$692,378.34**	**$0.00**	**$0.00**
071-510-000	**FACILITY IMPROVEMENT-PARKING LOT**				
071-510-402	ENGINEERING SERVICES	13,748.50	11,481.50	-	-
071-510-550	CONSTRUCTION COSTS	-	347,970.00	-	-
071-510-551	HVAC REDESIGN	-	-	-	-
071-510-552	ENERGY LIGHTING UPGRADE	-	-	-	-
071-510-690	COST OF ISSUANCE	-	-	-	-
071-510-998	**TOTAL EXPENSES**	**$13,748.50**	**359,451.50**	**$0.00**	**$0.00**
071-511-000	FACILITY IMPROVEMENT				
071-511-551	HVAC REDESIGN-CARES ACT	-	-	-	-
071-511-998	**TOTAL EXPENSES**	**$0.00**	**$0.00**	**$0.00**	**$0.00**
071-999-999	**TOTAL EXPENDITURES**	**$13,748.50**	**$1,051,829.84**	**$0.00**	**$0.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
082-000-000	**ARTICLE 18 SEIZURES**				
082-352-202	FORFEITED GAMBLING PROCEEDS		-	-	-
082-360-100	INTEREST EARNED		85.56	-	200.00
082-399-999		**$0.00**	**$85.56**	**$0.00**	**$200.00**
082-560-000	**ARTICLE 18 SEIZURE EXPENSES**				
082-560-339	INVESTIGATIVE EXPENDITURES		-	-	3,000.00
082-560-352	MINOR EQUIPMENT & SUPPLIES (<$5K)		-	-	5,000.00
082-560-426	TRAVEL AND TRAINING EXPENSE		-	-	1,000.00
082-560-490	MISCELLANEOUS		-	-	2,000.00
082-560-570	EQUIPMENT PURCHASE		-	-	5,000.00
082-560-574	AUTO PURCHASE		-	-	629.00
082-560-594	SOFTWARE LICENSE/SUPPORT		-	-	6,812.00
082-560-998	**TOTAL EXPENSES**		**$0.00**	**$0.00**	**23,441.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
145-333-000	**COUNTY ATTORNEY SUPPLEMENT**				
145-333-200	STATE SUPPLEMENT - COUNTY ATTORNEY	70,000.00	70,000.00	96,250.00	96,250.00
145-390-010	TRANSFERS FROM GENERAL FUND	10,873.45	11,454.47	22,245.00	22,247.00
145-399-999	**TOTAL REVENUE**	**$80,873.45**	**$81,454.47**	**$118,495.00**	**$118,497.00**
145-475-000	**COUNTY ATTORNEY SUPPLEMENT EXP**				
145-475-101	SALARIES - COUNTY ATTORNEY	54,222.74	52,514.46	96,250.00	96,250.00
145-475-105	SALARIES - CLERICAL	7,107.67	6,750.00	-	-
145-475-201	FICA TAXES	4,682.56	4,514.75	7,364.00	7,364.00
145-475-203	RETIREMENT	9,389.88	9,073.35	14,737.00	14,737.00
145-475-204	WORKERS COMP INSURANCE	30.73	34.10	-	-
145-475-206	STATE UNEMPLOYMENT TAX	12.42	12.54	-	-
145-475-209	SUPPLEMENTAL DEATH	90.45	84.50	144.00	146.00
145-475-310	OFFICE SUPPLIES	-	2,325.93	-	-
145-475-352	MINOR EQUIPMENT	-	2,807.63	-	-
145-475-426	TRAVEL AND TRAINING EXPENSE	-	1,297.01	-	
145-475-450	BUILDING MAINT, REPAIRS, RENO	-	2,040.20	-	-
145-475-575	FURNITURE/FIXTURES	4,497.00	-	-	-
145-475-594	SOFTWARE LICENSE/SUPPORT	840.00	-	-	-
145-999-999	**TOTAL EXPENDITURES**	**$80,873.45**	**$81,454.47**	**$118,495.00**	**$118,497.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
149-300-000	COUNTY CHILD ABUSE PREVENTION				
149-340-700	FEES-DISTRICT CLERK	840.43	554.51	-	600.00
149-390-010	TRANSFERS FROM GENERAL FUND	-	-	-	-
145-399-999	**TOTAL REVENUE**	**$840.43**	**$554.51**	**$0.00**	**$600.00**
149-500-000	COUNTY CHILD ABUSE PREVENTION EXP				
149-500-334	PROGRAM EXPENSES		-	-	600.00
149-999-999	**TOTAL EXPENDITURES**	**$0.00**	**$0.00**	**$0.00**	**$600.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
164-300-000	**COURT SECURITY FEES**				
164-340-400	SEC. FEES-COUNTY CLERK	8,120.00	5,180.00	8,000.00	8,000.00
164-340-700	SEC. FEES-DISTRICT CLERK	15,821.35	15,952.57	15,100.00	15,100.00
164-340-801	SECURITY FEES JP1	160.89	49.32	200.00	200.00
164-340-802	SECURITY FEES JP2	80.58	16.39	100.00	100.00
164-340-803	SECURITY FEES JP3	334.30	129.18	300.00	300.00
164-340-804	SECURITY FEES JP4	103.75	28.17	100.00	100.00
164-340-805	SECURITY FEES JP5	101.38	55.73	100.00	100.00
164-340-806	SECURITY FEES JP6	98.80	31.20	100.00	100.00
164-390-000	TRANSFERRED FROM GENERAL	-	-	-	-
164-399-999	**TOTAL REVENUE**	**$24,821.05**	**$21,442.56**	**$24,000.00**	**$24,000.00**
164-500-000	**COURT SECURITY FEES**				
164-500-450	COURTHOUSE SECURITY	811.21	7,211.36	22,890.00	22,890.00
164-500-456	JUSTICE COURT BUILDING SECURITY	2,013.01	-	1,000.00	1,000.00
164-500-570	EQUIPMENT PURCHASE-CH	-	-	-	-
164-500-594	SOFTWARE LICENSE/SUPPORT	-	-	100.00	100.00
164-500-632	PRINCIPAL SUBSCRIPT-SOFTWARE	-	-	5.00	5.00
164-500-673	SOFTWARE INTEREST	-	-	5.00	5.00
164-999-999	**TOTAL EXPENDITURES**	**$2,824.22**	**$7,211.36**	**$24,000.00**	**$24,000.00**

HARDIN COUNTY, TEXAS
FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
735-330-000	SHERIFF - DISPATCH SHARE				
735-330-101	ESD #2	31,299.00	32,710.00	34,021.00	35,909.00
735-330-102	ESD #5	16,658.00	17,408.00	18,106.00	19,111.00
735-330-103	KOUNTZE	17,697.00	18,494.00	19,236.00	20,303.00
735-330-104	LUMBERTON	99,628.00	104,119.00	108,293.00	114,302.00
735-330-105	SOUR LAKE	15,115.00	15,796.00	16,429.00	17,341.00
735-330-106	LOCAL MATCH	153,976.58	156,514.47	-	-
735-390-010	TRANSFER FROM GENERAL	9,237.72	-	146,178.00	154,291.00
735-399-399	TOTAL REVENUE				
735-399-999	**TOTAL REVENUE**	**$343,611.30**	**$345,041.47**	**$342,263.00**	**$361,257.00**
735-501-000	SHERIFF - DISPATCH SHARE				
735-501-120	SALARIES - DISPATCHERS	227,988.07	223,020.89	211,580.00	222,156.00
735-501-150	DISPATCH OVERTIME	-	-	-	-
735-501-151	DISPATCH OVERTIME	-	-	4,470.00	4,470.00
735-501-152	LONGEVITY PAY	-	4,860.27	5,402.00	6,121.00
735-501-201	FICA TAXES	17,248.88	17,068.34	16,946.00	17,809.00
735-501-202	HEALTH INSURANCE	60,447.04	62,121.52	66,599.00	71,599.00
735-501-203	RETIREMENT	34,904.88	34,888.50	33,909.00	35,640.00
735-501-204	WORKERS COMP INSURANCE	279.26	281.07	311.00	303.00
735-501-206	STATE UNEMPLOYMENT TAX	397.12	422.99	379.00	287.00
735-501-207	DENTAL INSURANCE	1,793.36	1,842.72	2,118.00	2,313.00
735-501-208	LIFE INSURANCE	215.34	210.96	211.00	211.00
735-501-209	SUPPLEMENTAL DEATH	337.35	324.21	338.00	348.00
735-501-998	**TOTAL EXPENSES**	**$343,611.30**	**$345,041.47**	**$342,263.00**	**$361,257.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
737-000-000	**SETRPC PROGRAM**				
737-365-100	REVENUE		8,321.13	-	-
737-390-010	TRANSFERS FROM GENERAL		-	-	-
737-399-999		**$0.00**	**$8,321.13**	**$0.00**	**$0.00**
737-560-000	**911 PROGRAM EXPENSES**				
737-560-352	MINOR EQUIPMENT (<$5K)		-	-	-
737-560-554	CAPITAL IMPROVEMENTS		-	-	-
737-560-570	EQUIPMENT		8,321.13	-	-
737-560-998	**TOTAL EXPENSES**		**$8,321.13**	**$0.00**	**$0.00**

HARDIN COUNTY, TEXAS

FY2027 PROPOSED BUDGET REPORT

ACCOUNT NUMBER	ACCOUNT NAME	2024 ACTUAL	2025 ACTUAL	2026 ADOPTED	2027 PROPOSED
080-300-000	**COURTHOUSE CAFÉ**				
080-374-000	SALES	-	73,593.85	105,000.00	105,482.00
080-360-100	INTEREST REVENUE		-	-	100.00
080-390-010	TRANSFERS FROM GENERAL	-	25,000.00	35,000.00	35,000.00
080-399-999	**TOTAL REVENUE**	**$0.00**	**$98,593.85**	**$140,000.00**	**140,582.00**
080-695-000	**COURTHOUSE CAFÉ**				
080-695-108	SALARIES - PART-TIME	-	28,559.32	48,151.00	52,178.00
080-695-152	LONGEVITY PAY	-	-	-	-
080-695-201	FICA TAXES	-	2,184.83	3,685.00	3,992.00
080-695-203	RETIREMENT	-	4,372.38	7,374.00	7,990.00
080-695-204	WORKERS COMP INSURANCE	-	62.85	106.00	94.00
080-695-206	STATE UNEMPLOYMENT INS	-	54.29	82.00	66.00
080-695-209	SUPPLEMENTAL DEATH	-	40.02	73.00	82.00
080-695-333	FOOD & BEVERAGE	-	40,728.57	50,000.00	50,000.00
080-695-334	SUPPLIES	-	6,067.83	8,799.00	9,000.00
080-695-340	UNIFORMS	-	-	250.00	250.00
080-695-352	MINOR EQUIPMENT (<$5K)	-	1,844.32	2,000.00	2,500.00
080-695-393	LICENSES/PERMITS	-	-	250.00	100.00
080-695-394	CREDIT CARD PROCESSING	-	2,136.01	3,000.00	3,500.00
080-695-462	EQUIPMENT LEASE	-	-	3,000.00	1,000.00
080-695-480	BOND EXPENSE	-	246.44	250.00	250.00
080-695-483	LIABILITY INSURANCE	-	-	1,000.00	100.00
080-695-486	CONTRACT SERVICES	-	-	2,000.00	1,000.00
080-695-490	MISCELLANEOUS	-	4,655.48	4,500.00	3,000.00
080-695-570	EQUIPMENT (>$5K)	-	-	5,000.00	5,000.00
080-695-594	SOFTWARE	-	158.50	480.00	480.00
080-999-999	**TOTAL EXPENDITURES**	**$0.00**	**$91,110.84**	**$140,000.00**	**$140,582.00**

HARDIN COUNTY, TEXAS
PROPOSED WAGES
FISCAL YEAR 2026-2027

DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
Commissioners Court		County Judge	1,601.55	41,641.00	1,681.63	43,723.00
		County Commissioner Pct 1	3,669.32	95,403.00	3,852.79	100,173.00
		County Commissioner Pct 2	3,669.32	95,403.00	3,852.79	100,173.00
		County Commissioner Pct 3	3,669.32	95,403.00	3,852.79	100,173.00
		County Commissioner Pct 4	3,669.32	95,403.00	3,852.79	100,173.00
Commissioners Court Total				**423,253.00**		**444,415.00**
R&B 1	L. Cooper, Jr.	Foreman	28.64	59,572.00	30.07	62,546.00
		Heavy Equipment Operator	24.69	51,356.00	25.92	53,914.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	23.76	49,421.00	25.62	53,290.00
		Heavy Equipment Operator	23.56	49,005.00	24.74	51,460.00
		Heavy Equipment Operator	23.34	48,548.00	24.51	50,981.00
		Secretary	21.54	44,804.00	22.62	47,050.00
		Operator (700 hrs.)	17.13	11,991.00	17.99	12,593.00
		R&B 1 Overtime		5,000.00		5,000.00
R&B 1 Total				**370,449.00**		**390,124.00**
R&B 2	C. Kirkendall	Foreman	28.64	59,572.00	30.07	62,546.00
		Foreman	28.64	59,572.00	30.07	62,546.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	23.34	48,548.00	24.51	50,981.00
		Light Equipment Operator	21.63	44,991.00	22.71	47,237.00
		Secretary	20.36	42,349.00	21.38	44,471.00
		Secretary Relief (307 hrs.)	17.13	5,259.00	17.99	5,523.00
		R&B 2 Overtime		35,000.00		35,000.00
R&B 2 Total				**650,555.00**		**681,334.00**
R&B 3	A. Young	Foreman	30.87	64,210.00	30.07	62,546.00
		Foreman			30.07	62,546.00
		Heavy Equipment Operator	26.73	55,599.00	-	-
		Heavy Equipment Operator	26.73	55,599.00	26.39	54,892.00
		Heavy Equipment Operator	24.40	50,752.00	25.62	53,290.00
		Heavy Equipment Operator	24.17	50,274.00	25.38	52,791.00
		Heavy Equipment Operator	26.73	55,599.00	24.15	50,232.00
		Heavy Equipment Operator	22.66	47,133.00	23.79	49,484.00
		Light Equipment Operator	24.17	50,274.00	25.38	52,791.00
		Light Equipment Operator	21.22	44,138.00	22.28	46,343.00
		Secretary	20.36	42,349.00	21.38	44,471.00
		Operator (870 hrs.)	17.13	14,904.00	17.99	15,652.00
		R&B 3 Overtime		35,000.00		35,000.00
R&B 3 Total				**565,831.00**		**580,038.00**
R&B 4	E. Koch	Foreman	29.12	60,570.00	30.58	63,607.00
		Heavy Equipment Operator	26.22	54,538.00	27.53	57,263.00
		Heavy Equipment Operator	25.13	52,271.00	25.62	53,290.00
		Heavy Equipment Operator	25.13	52,271.00	26.39	54,892.00
		Secretary	20.36	42,349.00	21.38	44,471.00
		Operator (700 hrs.)	17.13	11,991.00	17.99	12,593.00
		R&B 4 Overtime		5,000.00		5,000.00
R&B 4 Total				**278,990.00**		**291,116.00**

HARDIN COUNTY, TEXAS
PROPOSED WAGES
FISCAL YEAR 2026-2027

DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
County Judge	W. McDaniel	County Judge	2,401.43	62,438.00	2,521.50	65,559.00
		Juvenile Board Supplement	192.31	5,000.00	192.31	5,000.00
		County Judge - Auto	1,300.00	15,600.00	1,300.00	15,600.00
		Legal Assistant	25.45	52,936.00	-	-
		Court Coordinator	24.00	49,920.00	30.87	64,210.00
		Administrative Clerk			22.05	45,864.00
County Judge Total				**185,894.00**		**196,233.00**
County Judge Supplement	Fund 147	County Judge	969.23	25,200.00	969.23	25,200.00
County Judge Supplement Total			**969.23**	**25,200.00**		**25,200.00**
County Clerk	C. Becton	County Clerk	3,500.03	91,001.00	3,675.03	95,551.00
		Chief Deputy Co Clerk	20.73	43,119.00	21.77	45,282.00
		Deputy Clerk	17.74	36,900.00	18.63	38,751.00
		Deputy Clerk	18.27	38,002.00	18.08	37,607.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00
		Deputy Clerk-Part Time	16.39	23,864.00	16.71	24,330.00
County Clerk Total				**270,888.00**		**281,416.00**
Election	A. Freeman	Elections Administrator	2,121.80	55,167.00	2,500.00	65,000.00
		Elections Clerk	18.27	38,002.00	19.18	39,895.00
		Election Workers		42,000.00		42,000.00
Election Total				**135,169.00**		**146,895.00**
Veterans Services	K. White	Veteran SO (28 hrs./wk)	23.56	34,304.00	24.74	36,022.00
		Veteran SO (1,456 hrs)			20.50	29,848.00
Veterans Services Total				**34,304.00**		**65,870.00**
Floodplain	M. Gutierrez	Floodplain Administrator	2,206.67	57,374.00	2,500.00	65,000.00
		Floodplain Administrative Clerk	18.27	38,002.00	19.18	39,895.00
Floodplain Total				**95,376.00**		**104,895.00**
Information Technology	A. Tupper	Information Director	881.12	22,910.00	925.18	24,055.00
		IT Technician	29.99	62,380.00	31.49	65,500.00
		IT Technician	25.75	53,560.00	27.04	56,244.00
		IT Programmer	33.16	68,973.00	34.82	72,426.00
Information Technology Total				**207,823.00**		**218,225.00**
Emergency Management Services	A. Tupper	Emer. Mgmt. Coordinator	2,418.20	62,874.00	2,692.31	70,001.00
		Deputy Emer. Mgmt. Coordinator			26.52	55,162.00
Emergency Management Services Total				**62,874.00**		**125,163.00**
356th District Judge	S. Thomas	356th District Judge	769.23	20,000.00	769.23	20,000.00
		Juvenile Board Supplement	192.31	5,000.00	192.31	5,000.00
		Court Reporter	4,072.76	105,892.00	4,276.40	111,187.00
		Court Coordinator	2,352.31	61,161.00	2,469.93	64,219.00
356th District Judge Total				**192,053.00**		**200,406.00**
88th District Judge	E. Stover	88th District Judge	653.84	17,000.00	653.84	17,000.00
		Juvenile Board Supplement	192.31	5,000.00	192.31	5,000.00
		Court Reporter	4,072.76	105,892.00	4,276.40	111,187.00
		Court Reporter-Tyler County		(17,806.00)		(17,806.00)
		Court Coordinator	2,352.31	61,161.00	2,469.93	64,219.00
		Court Coordinator-Tyler County		(7,572.00)		(7,572.00)
		Relief Court Coordinator (80 hrs)	15.42	1,234.00	16.19	1,296.00
88th District Judge Total				**164,909.00**		**173,324.00**
District Clerk	D. Hogg	District Clerk	3,500.03	91,001.00	3,675.03	95,551.00
		Chief Deputy	23.56	49,005.00	24.74	51,460.00
		Deputy Clerk	20.36	42,349.00	21.38	44,471.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00

HARDIN COUNTY, TEXAS
PROPOSED WAGES
FISCAL YEAR 2026-2027

DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
District Clerk	D. Hogg	Deputy Clerk	18.27	38,002.00	19.18	39,895.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00
District Clerk Total				**372,365.00**		**390,957.00**
JP 1	R. Ward, Jr.	JP 1	2,786.82	72,458.00	3,087.70	80,281.00
		JP 1 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	19.09	39,708.00	20.04	41,684.00
		Court Clerk Relief (176 hrs)	17.13	3,015.00	17.99	3,167.00
JP 1 Total				**122,381.00**		**132,332.00**
JP 2	C. Brewer	JP 2	2,786.82	72,458.00	3,087.70	80,281.00
		JP 2 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	19.09	39,708.00	20.04	41,684.00
		Court Clerk Relief (606 hrs)	17.13	10,381.00	17.99	10,902.00
JP 2 Total				**129,747.00**		**140,067.00**
JP 3	R. Ousley	JP 3	2,786.82	72,458.00	3,087.70	80,281.00
		JP 3 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	20.36	42,349.00	21.38	44,471.00
		Court Clerk Relief (383 hrs)	17.13	6,561.00	17.99	6,891.00
JP 3 Total				**128,568.00**		**138,843.00**
JP 4	M. Ames	JP 4	2,786.82	72,458.00	3,087.70	80,281.00
		JP 4 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	20.36	42,349.00	21.38	44,471.00
		Court Clerk Relief (713 hrs)	17.13	12,214.00	17.99	12,827.00
JP 4 Total				**134,221.00**		**144,779.00**
JP 5	M. Minton	JP 5	2,786.82	72,458.00	3,087.70	80,281.00
		JP 5 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	20.36	42,349.00	21.38	44,471.00
		Court Clerk Relief (400 hrs)	17.13	6,852.00	17.99	7,196.00
JP 5 Total				**128,859.00**		**139,148.00**
JP 6	C. Brown	JP 6	2,786.82	72,458.00	3,087.70	80,281.00
		JP 6 - Auto	600.00	7,200.00	600.00	7,200.00
		Court Clerk	19.09	39,708.00	20.04	41,684.00
		Court Clerk Relief (530 hrs)	17.13	9,079.00	17.99	9,535.00
JP 6 Total				**128,445.00**		**138,700.00**
County Attorney	M. Minick	County Attorney	3,500.03	91,001.00	3,675.03	95,551.00
		Assistant County Attorney 1	4,919.86	127,917.00	5,129.86	133,377.00
		Assistant County Attorney 1-RLE Grant		(18,716.00)		(18,716.00)
		Assistant County Attorney 2	4,619.77	120,115.00	4,791.10	124,569.00
		Assistant County Attorney 2-RLE Grant		(31,022.00)		(31,022.00)
		Investigator	41.12	85,530.00	42.68	88,775.00
		Investigator-RLE Grant		(18,658.00)		(18,658.00)
		Victim Assistant Coordinator	15.25	31,711.00	15.44	32,120.00
		Victim Assistant Coordinator-RLE Grant		(23,541.00)		(23,541.00)
		Office Manager	26.11	54,309.00	27.42	57,034.00
		Legal Secretary	18.47	38,418.00	19.39	40,332.00
		Legal Secretary	20.36	42,349.00	21.38	44,471.00
County Attorney Total				**499,413.00**		**524,292.00**
County Attorney Supplement	Fund 145	County Attorney	3,701.92	96,250.00	3,701.92	96,250.00
County Attorney Supplement Total				**96,250.00**		**96,250.00**
County Attorney - RLE Grant	M. Minick	Assistant County Attorney 1-RLE Grant		18,716.00		18,716.00
		Assistant County Attorney 2-RLE Grant		31,022.00		31,022.00
		Assistant County Attorney 3-RLE Grant	4,550.08	118,303.00	4,550.08	118,303.00
		Investigator-RLE Grant		18,658.00		18,658.00
		Victim Assistant Coordinator-RLE Grant		23,541.00		23,541.00
County Attorney - RLE Grant Total				**210,240.00**		**210,240.00**

HARDIN COUNTY, TEXAS
PROPOSED WAGES
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DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
County Attorney - Pre Trial Diversion	M. Minick	Assistant County Attorney 1	128.92	3,352.00	128.92	3,352.00
		Assistant County Attorney 3-RLE Grant	65.31	1,699.00	296.08	7,699.00
		Victim Assistant Coordinator	418.69	10,886.00	559.15	14,538.00
		Legal Secretary	343.50	8,931.00	381.96	9,931.00
		Legal Secretary	153.85	4,001.00	153.85	4,001.00
		Investigator			38.46	1,000.00
County Attorney - Pre Trial Diversion Total				**28,869.00**		**40,521.00**
District Attorney	R. Walton	District Attorney	769.23	20,000.00	769.23	20,000.00
		Asst. District Attorney 1	5,348.30	139,056.00	5,596.48	145,509.00
		Asst. District Attorney 1-RLE Grant		(10,001.00)		(10,001.00)
		Asst. District Attorney 2	4,963.68	129,056.00	5,211.86	135,509.00
		Asst. District Attorney 3	4,963.68	129,056.00	5,211.86	135,509.00
		VAC/Paralegal Secretary	22.28	46,343.00	23.39	48,652.00
		VAC/Paralegal Secretary	19.77	41,122.00	20.76	43,181.00
		ParaLegal Secretary	20.36	42,349.00	21.38	44,471.00
		Investigator	36.40	75,712.00	37.93	78,895.00
		Investigator-RLE Grant		(10,005.00)		(10,005.00)
		Investigator - Auto	675.00	8,100.00	-	-
District Attorney Total				**610,788.00**		**631,720.00**
District Attorney - RLE Grant	R. Walton	Asst. District Attorney 1-RLE Grant		10,001.00		10,001.00
		ParaLegal Secretary-RLE Grant	18.63	38,751.00	18.63	38,751.00
		ParaLegal Secretary-RLE Grant	18.63	38,751.00	18.63	38,751.00
		Victim Assist. Coordinator-RLE Grant		4,160.00		4,160.00
		Trial Coordinator/Evidence Tech-RLE Gr	33.58	69,847.00	33.58	69,847.00
		Investigator-RLE Grant		10,005.00		10,005.00
		Investigator (Part-Time)-RLE Grant	33.58	33,178.00	33.58	33,178.00
District Attorney - RLE Grant Total				**204,693.00**		**204,693.00**
District Attorney - VOCA Grant	R. Walton	Victim Assist. Coordinator	19.74	41,060.00	20.63	42,911.00
		Victim Assist. Coordinator-RLE Grant		(4,160.00)		(4,160.00)
District Attorney - VOCA Grant Total				**36,900.00**		**38,751.00**
District Attorney - Pre Trial Diversion	R. Walton	ParaLegal Secretary	750.00	9,000.00	750.00	9,000.00
		ParaLegal Secretary	750.00	9,000.00	911.46	10,938.00
District Attorney - Pre Trial Diversion Total				**18,000.00**		**19,938.00**
Auditor	Gore/McKinney	County Auditor	4,454.60	115,820.00	4,677.33	121,611.00
		First Assistant-Internal Audit	3,093.92	80,442.00	3,248.62	84,465.00
		First Assistant-Grant Coor.	27.45	57,096.00	28.82	59,946.00
		Assistant Auditor	20.76	43,181.00	21.80	45,344.00
		Assistant Auditor	20.15	41,912.00	21.16	44,013.00
Auditor Total				**338,451.00**		**355,379.00**
Treasurer	McWilliams/A. Smi	Treasurer	3,500.03	91,001.00	3,675.03	95,551.00
		Chief Treasurer Deputy	21.63	44,991.00	22.71	47,237.00
		Treasurer Deputy	18.47	38,418.00	19.39	40,332.00
		Clerk (1200 hrs)	15.91	19,092.00	16.71	20,052.00
Treasurer Total				**193,502.00**		**203,172.00**
Tax Assessor/Collector	S. Smith	Tax Assessor/Collector	3,500.03	91,001.00	3,675.03	95,551.00
		Chief Tax Deputy	28.00	58,240.00	29.40	61,152.00
		Asst. Chief Tax Deputy	21.38	44,471.00	22.45	46,696.00
		Tax Deputy	19.99	41,580.00	20.99	43,660.00
		Tax Deputy	18.96	39,437.00	19.91	41,413.00
		Tax Deputy	18.78	39,063.00	19.72	41,018.00
		Tax Deputy	18.27	38,002.00	19.18	39,895.00
		Tax Deputy	18.27	38,002.00	19.18	39,895.00
		Tax Deputy	18.27	38,002.00	19.18	39,895.00
		Tax Deputy	18.27	38,002.00	19.18	39,895.00
		Tax Deputy	17.74	36,900.00	18.63	38,751.00
		Tax Deputy	17.74	36,900.00	18.63	38,751.00
		Tax Deputy	17.74	36,900.00	18.63	38,751.00

HARDIN COUNTY, TEXAS
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DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
Tax Assessor/Collector	S. Smith	Tax Deputy	17.74	36,900.00	18.63	38,751.00
		Tax Deputy	17.74	36,900.00	18.63	38,751.00
		Tax Deputy-Temp (576/275 hrs)	16.39	4,508.00	17.21	4,733.00
Tax Assessor/Collector Total			**3,785.31**	**654,808.00**		**687,558.00**
Purchasing	M. Sims	Purchasing Agent	2,418.20	62,874.00	2,692.31	70,001.00
		Purchasing Assistant	20.54	42,724.00	21.57	44,866.00
		Purchasing Administrative Clerk	18.27	38,002.00	19.18	39,895.00
Purchasing Total			**2,457.01**	**143,600.00**		**154,762.00**
Human Resources	M. Herrington	HR Director	2,206.67	57,374.00	2,500.00	65,000.00
		HR Assistant	18.27	38,002.00	19.18	39,895.00
Human Resources Total				**95,376.00**		**104,895.00**
Maintenance	B. Guillory	Maintenance Supervisor	27.45	57,096.00	31.25	65,000.00
		Supervisor Assistant	20.69	43,036.00	21.72	45,178.00
		Custodian	17.20	35,776.00	18.06	37,565.00
		Custodian	15.93	33,135.00	16.73	34,799.00
		Custodian	15.93	33,135.00	16.73	34,799.00
		Groundskeeper		20,085.00		21,086.00
		Custodian (Part-Time)	15.50	17,360.00	16.28	18,234.00
		Custodian (500 hrs)	14.85	7,425.00	15.59	7,795.00
Maintenance Total				**247,048.00**		**264,456.00**
Waste Collection Center	L. Cooper, Jr.	Collection Operator (1,100 hrs)	17.13	18,843.00	17.99	19,789.00
Waste Collection Center Total				**18,843.00**		**19,789.00**
Constable Pct. 1	K. Davenport	Constable Pct. 1	1,996.07	51,898.00	2,270.87	59,043.00
		Constable Pct. 1 - Auto	1,300.00	15,600.00	1,300.00	15,600.00
Constable Pct. 1 Total				**67,498.00**		**74,643.00**
Constable Pct. 2	B. Hawthorne	Constable Pct. 2	1,996.07	51,898.00	2,270.87	59,043.00
		Constable Pct. 2 - Auto	-	-	1,300.00	15,600.00
Constable Pct. 2 Total				**51,898.00**		**74,643.00**
Constable Pct. 3	T. Brothers	Constable Pct. 3	1,996.07	51,898.00	2,270.87	59,043.00
Constable Pct. 3 Total				**51,898.00**		**59,043.00**
Constable Pct. 4	C. Jeffcoat	Constable Pct. 4	1,996.07	51,898.00	2,270.87	59,043.00
		Constable Pct. 4 - Auto	1,300.00	15,600.00	1,300.00	15,600.00
Constable Pct. 4 Total				**67,498.00**		**74,643.00**
Constable Pct. 5	D. Sullins	Constable Pct. 5	1,996.07	51,898.00	2,270.87	59,043.00
		Constable Pct. 5 - Auto	1,300.00	15,600.00	1,300.00	15,600.00
Constable Pct. 5 Total				**67,498.00**		**74,643.00**
Constable Pct. 6	R. Jordan	Constable Pct. 6	1,996.07	51,898.00	2,270.87	59,043.00
Constable Pct. 6 Total				**51,898.00**		**59,043.00**
Sheriff/Admin	M. Davis	Sheriff	4,525.95	117,675.00	4,927.25	128,109.00
		Chief Deputy	3,359.00	87,334.00	3,642.69	94,710.00
		Captain (Grade 2)	3,253.88	84,601.00	3,587.58	93,278.00
		Captain - CID (Grade 1)	3,190.88	82,963.00	3,509.88	91,257.00
		Lieutenant (Grade 2)	3,127.85	81,325.00	3,455.23	89,836.00
		Lieutenant/CID (Grade 1)	3,064.77	79,685.00	3,389.00	88,114.00
		Lieutenant (Grade 2/Grade 1)	3,116.31	81,025.00	3,377.46	87,814.00
		Sergeant/Patrol/CID	2,858.38	74,318.00	3,255.42	84,641.00
		Sergeant Investigator/CID	2,356.27	61,264.00	3,169.96	82,419.00
		Sergeant	2,846.85	74,019.00	3,158.42	82,119.00
		Sergeant/CID	2,784.35	72,394.00	3,092.23	80,398.00
		Sergeant/Patrol	2,659.73	69,153.00	3,037.85	78,985.00
		Sergeant/Patrol	2,745.19	71,375.00	-	-
		Sergeant LE-6	2,830.50	73,593.00	3,138.38	81,598.00
		Deputy LE-4/Sgt LE-5	2,659.73	69,153.00	3,060.92	79,584.00
		Sergeant	2,613.58	67,954.00	2,991.69	77,784.00

HARDIN COUNTY, TEXAS
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DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
Sheriff/Admin	M. Davis	Sergeant LE-3/LE-4	2,570.08	66,823.00	2,925.62	76,067.00
		Deputy LE-2/Sgt LE-3	2,376.65	61,793.00	2,832.65	73,649.00
		Deputy Bailiff	2,975.00	77,350.00	3,294.73	85,663.00
		Deputy Bailiff	2,523.92	65,622.00	2,891.00	75,166.00
		Deputy Bailiff	2,800.69	72,818.00	2,740.35	71,250.00
		Deputy LE-7/LE-8	2,800.69	72,818.00	3,197.73	83,141.00
		Deputy LE-4/LE-5	2,578.96	67,053.00	2,957.08	76,885.00
		Deputy LE-4/LE-5	2,578.96	67,053.00	2,957.08	76,885.00
		Deputy LE-7/LE-4	2,812.23	73,118.00	2,879.46	74,866.00
		Deputy LE-3/LE-4	2,500.85	65,023.00	2,867.92	74,566.00
		Deputy LE-2/LE-3	2,457.42	63,893.00	2,821.12	73,350.00
		Deputy LE-2/LE-3	2,376.65	61,793.00	2,821.12	73,350.00
		Deputy LE-2/LE-3	2,376.65	61,793.00	2,740.35	71,250.00
		Deputy LE-1/LE-2	2,310.08	60,063.00	2,670.50	69,433.00
		Deputy LE-1/LE-2	2,310.08	60,063.00	2,670.50	69,433.00
		Deputy LE-1/LE-2	2,310.12	60,064.00	2,670.50	69,433.00
		Deputy LE-1	2,379.31	61,863.00	2,669.85	69,417.00
		Deputy LE-1	2,310.08	60,063.00	2,600.62	67,617.00
		Deputy LE-1			2,600.62	67,617.00
		LE Overtime		25,000.00		25,000.00
		Office Manager	22.60	47,008.00	23.73	49,359.00
		Evidence Clerk	21.63	44,991.00	22.71	47,237.00
		Sheriff Administrative Clerk	18.27	38,002.00	19.18	39,895.00
		Clerk-20 hrs/wk	19.29	20,062.00	20.25	21,060.00
		Sheriff Office - Cell	300.00	3,600.00	300.00	3,600.00
Sheriff/Admin Total				**2,605,560.00**		**2,905,835.00**
Sheriff/Dispatch	M. Davis	Dispatch Supervisor	26.11	54,309.00	27.42	57,034.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
Sheriff/Dispatch Total				**265,889.00**		**279,190.00**
Sheriff/Dispatch-Shared	Fund 735	Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatcher (2,132 hrs)	24.81	52,895.00	26.05	55,539.00
		Dispatch Overtime		4,470.00		4,470.00
Sheriff/Dispatch-Shared Total				**216,050.00**		**226,626.00**
Sheriff/Mental Health	Fund 707	Mental Health Officer	2,858.38	74,318.00	2,994.96	77,869.00
Sheriff/Mental Health Total				**74,318.00**		**77,869.00**
Sheriff/Jail	M. Davis	Jail Administrator/Chief Deputy	3,253.88	84,601.00	3,467.69	90,160.00
		Sergeant/Lieutenant	2,229.54	57,968.00	2,334.69	60,702.00
		CO-SL/Sergeant		600.00		600.00
		CO-SL/Sergeant		600.00		600.00
		CO-SL/Sergeant		600.00		600.00
		CO-SL/Sergeant		600.00		600.00
		Sergeant		600.00		600.00
		Sergeant		600.00		600.00
		Corrections Officer CO-8	2,366.12	61,519.00	2,484.42	64,595.00
		Corrections Officer CO-6	2,276.00	59,176.00	2,386.92	62,060.00
		Corrections Officer CO-5/CO-6	2,202.19	57,257.00	2,386.92	62,060.00
		CO/Sergeant	2,102.62	54,668.00	2,219.31	57,702.00
		Corrections Officer	1,934.08	50,287.00	2,130.92	55,404.00
		Corrections Officer	1,996.46	51,908.00	2,096.31	54,505.00
		Corrections Officer	1,922.54	49,986.00	2,096.31	54,504.00
		Corrections Officer	1,922.54	49,986.00	2,107.85	54,804.00
		Corrections Officer	1,922.54	49,986.00	2,018.69	52,486.00
		Corrections Officer	1,922.54	49,986.00	2,018.69	52,486.00

HARDIN COUNTY, TEXAS
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DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
Sheriff/Jail	M. Davis	Corrections Officer	1,856.54	48,270.00	2,018.69	52,486.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,934.08	50,287.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,922.54	49,986.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,922.54	49,986.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	2,218.31	57,676.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,922.54	49,986.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		Corrections Officer	1,856.54	48,270.00	1,949.38	50,684.00
		CO Overtime		75,000.00		75,000.00
		Jail Nurse	31.42	65,354.00	32.99	68,620.00
		Jail Nurse - Cell	50.00	600.00	50.00	600.00
Sheriff/Jail Total				**1,610,773.00**		**1,682,034.00**
Sheriff/Jail - RLE Grant	M. Davis	Corrections Officer-RLE Grant	1,856.54	48,271.00	1,949.38	50,684.00
		Corrections Officer-RLE Grant	1,856.54	48,271.00	1,949.38	50,684.00
Sheriff/Jail - RLE Grant Total				**96,542.00**		**101,368.00**
Jail Commissary	Fund 184	Clerk-20 hrs/wk	19.29	20,062.00	20.25	21,060.00
Jail Commissary Total				**20,062.00**		**21,060.00**
Juvenile Detention	M. Kelley	JDO (7,793 hrs)		137,690.00		144,575.00
		Detention Superintendent	2,481.85	64,529.00	2,605.94	67,755.00
		Assistant Detention Superintendent	2,031.25	52,813.00	2,132.81	55,454.00
		Transport Officer	1,469.61	38,210.00	1,543.09	40,121.00
		Juvenile Detention Officer	19.73	41,039.00	20.72	43,098.00
		Juvenile Detention Officer	17.13	35,631.00	17.99	37,420.00
		Juvenile Detention Officer	17.13	35,631.00	17.99	37,420.00
		Juvenile Detention Officer	17.13	35,631.00	17.99	37,420.00
		Juvenile Detention Officer	17.13	35,631.00	17.99	37,420.00
		Juvenile Detention Officer	17.13	35,631.00	17.99	37,420.00
		Court Coordinator/Secretary	490.01	12,741.00	514.51	13,378.00
		Community Service (8 hrs/mo)	25.08	2,408.00	26.33	2,528.00
Juvenile Detention Total				**527,585.00**		**554,009.00**
Extension Agent	K. Pace	AgriLife Extension Agent	617.29	16,050.00	648.15	16,852.00
		First Assistant	21.63	44,991.00	22.71	47,237.00
		Clerk (Part-Time)	15.45	23,299.00	16.22	24,460.00
Extension Agent Total				**84,340.00**		**88,549.00**
Co. Clerk Preservation Fees	Fund 007	Deputy Clerk	17.74	36,900.00	18.63	38,751.00
		Deputy Clerk	18.27	38,002.00	19.18	39,895.00
		Chief Deputy Co Clerk	250.00	3,000.00	250.00	3,000.00
Co. Clerk Preservation Fees Total				**77,902.00**		**81,646.00**
Law Library	Fund 011	Librarian	120.92	3,144.00	126.97	3,302.00
Law Library Total				**3,144.00**		**3,302.00**
Emergency Management-ARPA	Fund 422	Emer. Mgmt Grant Coordinator	25.12	52,250.00	26.38	54,871.00
Emergency Management-ARPA Total				**52,250.00**		**54,871.00**
VOC - VOCA Grant	L. Broucher	Director (50%/70%)	2,121.80	27,584.00	2,500.00	45,500.00
		Crime Victims Advocate (60%)	18.74	23,388.00	19.15	23,900.00
		Crime Victims Advocate (60%)	18.74	23,388.00	19.68	24,561.00
		Crime Victims Advocate (60%)	18.74	23,388.00	19.68	20,468.00
		Crime Victims Advocate (60%)	18.74	23,388.00	19.15	23,900.00
VOC - VOCA Grant Total				**121,136.00**		**138,329.00**

DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
VOC - OAG Grant	L. Broucher	Director (50%/30%)	2,121.80	27,584.00	2,500.00	19,500.00
		Crime Victims Advocate (40%)	18.74	15,592.00	19.15	15,933.00
		Crime Victims Advocate (40%)	18.74	15,592.00	19.68	16,374.00
		Crime Victims Advocate (40%)	18.74	15,592.00	19.68	20,468.00
		Crime Victims Advocate (40%)	18.74	15,592.00	19.15	15,933.00
VOC - OAG Grant Total				**89,952.00**		**88,208.00**
Health Services	L. Jones	Health Director - County (15%)	3,425.70	13,361.00	3,255.00	12,695.00
		Health Inspector Mgr - County	27.72	31,712.00	27.30	25,553.00
Health Services Total				**45,073.00**		**38,248.00**
Health Services - Grant	L. Jones	Health Inspector Mgr - Grant	-	-	27.30	22,714.00
		Health Inspector Mgr - Grant	27.72	25,946.00	27.30	8,518.00
Health Services - Grant Total				**25,946.00**		**31,232.00**
Health Services - Indigent Health Care	L. Jones	Indigent Healthcare Coordinator	22.95	47,736.00	24.10	50,128.00
		IHC Case Worker	20.16	41,933.00	21.17	44,034.00
Health Services - Indigent Health Care Total				**89,669.00**		**94,162.00**
Health Services - PHEP Grant	L. Jones	Public Health Specialist Mgr (10%)	22.85	4,753.00	23.99	4,990.00
		Surveillance Specialist (50%)	22.85	23,764.00	-	-
		Health Inspector (50%)	22.28	23,172.00	23.10	24,024.00
		Grant Coordinator (5%/25%)	25.12	2,613.00	26.38	13,718.00
Health Services - PHEP Grant Total				**54,302.00**		**42,732.00**
Health Services - Immunization Grant	L. Jones	Clinical Nurse Manager (5%/20%)	34.26	14,253.00	35.97	14,964.00
		Public Health Nurse LVN (100%)	23.88	49,671.00		
		Public Health Specialist Mgr (5%)	22.85	2,377.00	23.99	2,495.00
		Immunization, MA			21.53	22,392.00
		Immunization, MA			21.53	44,783.00
		Grant Coordinator (5%)	25.12	2,613.00	26.38	2,744.00
Health Services - Immunization Grant Total				**68,914.00**		**87,378.00**
Health Services - NACCHO Infection Pı	L. Jones	Epidemiology Manager	35.69	74,236.00	-	-
Health Services - NACCHO Infection Prevention Total				**74,236.00**		**-**
Health Services - PHIG Grant	L. Jones	Health Director 85%/45%	3,425.70	75,708.00	3,255.00	38,084.00
		Assistant Director (80%/100%)	3,008.48	62,577.00	3,158.90	82,132.00
		Clinical Nurse Manager (80%)	34.26	57,009.00	35.97	59,855.00
		Epidemiology Manager			32.55	67,704.00
		Epidemiology Nurse	24.72	51,418.00	-	-
		Public Health Planner	27.40	56,992.00	-	-
		Community Health Specialist (50%)	22.85	23,764.00	23.99	24,950.00
		Community Health Specialist	22.85	47,528.00	23.99	49,900.00
		Public Health Specialist Mgr (85%)	22.85	40,399.00	23.99	42,415.00
		Public Health Specialist	22.18	46,135.00	21.00	43,680.00
		Surveillance Specialist (50%)	22.85	23,764.00	-	-
		Surveillance Specialist MA	18.85	39,208.00	-	-
		Immunization, MA			21.53	22,392.00
		Health Inspector (50%)	22.28	23,172.00	23.10	24,024.00
		Grant Coordinator (90%/70%)	25.12	47,025.00	26.38	38,410.00
		Administrator Manager (75%)	23.34	36,411.00	-	-
		Administrative Asst (100%)	19.42	40,394.00	20.39	42,412.00
		Administrative Asst (100%)	19.21	39,957.00	-	-
		Data Entry Clerk	17.74	36,900.00	-	-
		Intern (528 hrs)	19.95	10,534.00	-	-
		Intern (528 hrs)	19.95	10,534.00	-	-
		Data Entry Clerk (100%)	17.74	36,900.00	-	-
		Data Entry Clerk (60%)	18.27	22,801.00	-	-
		Custodian	15.99	33,260.00	16.79	34,924.00
Health Services - PHIG Grant Total				**862,390.00**		**570,882.00**

HARDIN COUNTY, TEXAS
PROPOSED WAGES
FISCAL YEAR 2026-2027

DEPARTMENT	DEPARTMENT HEAD/FUND	TITLE	2026 HOURLY OR BI-WEEKLY WAGES	2026 ADOPTED BUDGET WAGES	2027 HOURLY OR BI-WEEKLY WAGES	2027 PROPOSED BUDGET WAGES
Health Services - WIC	L. Jones	Health Director			3,255.00	33,852.00
		Assistant Director/WIC Mgr (20%)	3,008.48	15,644.00	-	-
		Community Health Specialist (50%)	22.85	23,764.00	23.99	24,950.00
		Administrator Manager (25%)	23.34	12,137.00	-	-
		Data Entry Clerk (25%/40%)	18.27	15,201.00	-	-
		Nutritionist	25.09	52,188.00	26.34	54,788.00
		WIC Certified Specialist	24.40	50,752.00	25.62	53,290.00
		Registered Dietitian	22.57	46,946.00	23.70	49,296.00
		Peer Counselor	20.55	42,744.00	21.58	44,887.00
Health Services - WIC Total				**259,376.00**		**261,063.00**
Courthouse Café	Enterprise Fund	Food Service (Part-Time)	16.48	24,852.00	17.30	26,089.00
		Food Service (Part-Time)	15.45	23,299.00	17.30	26,089.00
Courthouse Café Total				**48,151.00**		**52,178.00**
Grand Total				**15,936,683.00**		**16,603,325.00**

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Hardin County	1(409) 246-5180
Taxing Unit Name	Phone *(area code and number)*
PO BOX 2260 Kountze, Texas 77625	www.co.hardin.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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]	$ 5,372,903,331
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]	$ 838,803,916
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,534,099,415
4.	**Prior year total adopted tax rate.**	$ 0.421393 /$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.	$ 4,534,099,415
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: .... $ 401,128 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 118,760,901 **C. Value loss.** Add A and B. [7]	$ 119,162,029
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 119,162,029
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.	$ 4,414,937,386
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 18,604,237
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]	$ 59,234
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 18,663,471

[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:** .... $ 5,778,886,459 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ 3,517,136 **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.	$ 5,782,403,595
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] .... $ 29,109,154 **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.	$ 29,109,154
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]	$ 918,922,908
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]	$ 4,892,589,841
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]	$ 318,718,027

[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.	$ 318,718,027
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,573,871,814
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.408045 /$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]	$ 0.481223 /$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 units' 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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	$ 0.417102 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,534,099,415
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 18,911,819
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. + $ 58,631	
	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. $ 58,631	
	E. Add Line 31 to 32D.	$ 18,970,450
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,573,871,814
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.414756 /$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.	$ 311,360	
	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.	– $ 251,370	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.001311/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.001311/$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.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000/$100
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.	$ 540,293	
	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.	$ 655,278	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ -0.002514/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0.000716/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000/$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.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] 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. . . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . . . $ 0 **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.416067/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.416067/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.430629/$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 §26.042
[33] 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] .... 99.00 % **B.** Enter the prior year actual collection rate. .... 100.35 % **C.** Enter the 2024 actual collection rate. .... 100.00 % **D.** Enter the 2023 actual collection rate. .... 97.00 % **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]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.430629 /$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.	$ 0.000000 /$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.	$ 0.508406 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.481223 /$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.	$ 0.481223 /$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 *M&O and Debt Tax Rate Worksheet*.	$ 0.508406 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.508406 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$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).	$ 0.508406 /$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)	$ 0.533383/$100
	B. Unused increment rate (Line 68)	$ 0.022107/$100
	C. Subtract B from A	$ 0.511276/$100
	D. Adopted Tax Rate	$ 0.496965/$100
	E. Subtract D from C	$ 0.014311/$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,580,279,708
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 655,483
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)	$ 0.525172/$100
	B. Unused increment rate (Line 67)	$ 0.000000/$100
	C. Subtract B from A	$ 0.525172/$100
	D. Adopted Tax Rate	$ 0.502473/$100
	E. Subtract D from C	$ 0.022699/$100
	F. 2024 Total Taxable Value (Line 60)	$ 4,460,854,669
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,012,569
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)	$ 0.543524/$100
	B. Unused increment rate (Line 66)	$ 0.043260/$100
	C. Subtract B from A	$ 0.500264/$100
	D. Adopted Tax Rate	$ 0.540835/$100
	E. Subtract D from C	$ -0.040571/$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,281,792,636
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,668,052
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.034093/$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)	$ 0.542499/$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 *M&O and Debt Tax Rate Worksheet.*	$ 0.491214 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.010219 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.501433 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.496965 /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 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.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,414,937,386
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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,573,871,814
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$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).	$ 0.542499 /$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. .... $ 0.481223 /$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 .... $ 0.542499 /$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. .... $ 0.501433 /$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. [59]

print here Steve Smith
Printed Name of Taxing Unit Representative

sign here [signature]
Taxing Unit Representative

07/31/2026
Date

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

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Hardin County Special Road & Bridge		1(409) 246-5180
Taxing Unit Name		Phone *(area code and number)*
PO BOX 2260 Kountze, Texas 77625		www.co.hardin.tx.us
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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]	$ 5,372,903,331
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]	$ 838,803,916
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,534,099,415
4.	**Prior year total adopted tax rate.**	$ 0.075572 /$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.	$ 4,534,099,415
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: .... $ 401,128 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 118,760,901 **C. Value loss.** Add A and B. [7]	$ 119,162,029
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 0 **B. Current year productivity or special appraised value:** .... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 119,162,029
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.	$ 4,414,937,386
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 3,336,456
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]	$ 10,623
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 3,347,079

[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: .... $ 5,778,886,459	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: .... + $ 3,517,136	
	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.	$ 5,782,403,595
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] .... $ 29,109,154	
	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.	$ 29,109,154
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]	$ 918,922,908
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]	$ 4,892,589,841
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]	$ 318,718,027

[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.	$ 318,718,027
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 4,573,871,814
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.073178 /$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]	$ 0.481223 /$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 units' 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:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the 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.	$ 0.075572 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,534,099,415
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 3,426,509
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. + $ 10,623 **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. $ 10,623 **E.** Add Line 31 to 32D.	$ 3,437,132
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,573,871,814
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.075147 /$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.	$ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ______/$100
36.	**Rate adjustment for indigent health care expenditures.** [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..	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ ______/$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ ______/$100
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..	$ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000/$100
38.	**Rate adjustment for county hospital expenditures.** [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.	$ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0.000000/$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100..	$ 0.000000/$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000/$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] 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. . . . . $ 0 **B. Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year . . . . $ ____ **C.** Subtract B from A and divide by Line 33 and multiply by $100 . . . . $ ____/$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000/$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.075147/$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. **A.** Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent . . . . $ 0 **B.** Divide Line 41A by Line 33 and multiply by $100 . . . . $ 0.000000/$100 **C.** Add Line 41B to Line 40.	$ 0.075147/$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.077777/$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 §26.042
[33] 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] . . . 99.00 % **B.** Enter the prior year actual collection rate. . . . 100.35 % **C.** Enter the 2024 actual collection rate. . . . 100.00 % **D.** Enter the 2023 actual collection rate. . . . 97.00 % **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]	99.00 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.077777 /$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.	$ 0.000000 /$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.	$ 0.508406 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.481223 /$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.	$ 0.481223 /$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 *M&O and Debt Tax Rate Worksheet*.	$ 0.508406 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.508406 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$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).	$ 0.508406 /$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)	$ 0.533383 /$100
	B. Unused increment rate (Line 68)	$ 0.022107 /$100
	C. Subtract B from A	$ 0.511276 /$100
	D. Adopted Tax Rate	$ 0.496965 /$100
	E. Subtract D from C	$ 0.014311 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 4,580,279,708
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 655,483
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)	$ 0.525172 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.525172 /$100
	D. Adopted Tax Rate	$ 0.502473 /$100
	E. Subtract D from C	$ 0.022699 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 4,460,854,669
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,012,569
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)	$ 0.543524 /$100
	B. Unused increment rate (Line 66)	$ 0.043260 /$100
	C. Subtract B from A	$ 0.500264 /$100
	D. Adopted Tax Rate	$ 0.540835 /$100
	E. Subtract D from C	$ -0.040571 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 4,281,792,636
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 1,668,052
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.034093 /$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)	$ 0.542499 /$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 *M&O and Debt Tax Rate Worksheet.*	$ 0.491214 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,892,589,841
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.010219 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.501433 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.496965 /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 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.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 4,414,937,386
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 *No-New-Revenue Tax Rate Worksheet.*	$ 4,573,871,814
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$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).	$ 0.542499 /$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. .... $ 0.481223 /$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........ $ 0.542499 /$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......... $ 0.501433 /$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. [59]

print here Steve Smith
Printed Name of Taxing Unit Representative

sign here
Taxing Unit Representative

07/31/2026
Date

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