

BE IT REMEMBERED that on Monday, August 24, 2026, the Commissioner Court of Howard County met in Workshop Session at 9:00 AM and in Regular Session at 10:00 AM with RANDY JOHNSON, County Judge, as the Presiding Officer. The following members were present: Commissioner Pct. 1, Eddilisa Ray; Commissioner Pct. 2, Cash Berry; Commissioner Pct. 3, Jimmy Long; Commissioner Pct. 4, Doug Wagner and County Judge, Randy Johnson.

Judge Johnson Opened in Prayer and Called the Meeting to Order at 9:00 AM

The Court and County Auditor Rachel Long discussed details of the proposed budget and tax rate. Ms. Long presented updated budget documents and noted that the actual year-end balance exceeded the original projections for the current fiscal year. The Court requested that Ms. Long prepare additional tax rate proposals for further review. No action was taken on the budget.

The Court Recessed at 9:49 AM and Reconvened in Regular Session at 10:01 AM

Judge Johnson led the opening pledges and provided the court with a recap of the preceding workshop session.

The following citizens were registered to make comments during the Public Hearing related to the 2026-2027 Budget:

- Greg Biddison
- Pamala Estep
- Craig Wyrick
- Bobby Doe
- Mike Becker

Judge Johnson opened the public hearing regarding the proposed 2026-2027 budget and tax rate increase at 10:06 a.m. Each citizen registered to make public comments was permitted three minutes to address the Court. Each person approached the podium and expressed their concerns and objections regarding the proposed tax rate increase. Judge Johnson closed the public hearing at 10:24 a.m.

A motion was made by Commissioner Pct. 1 Ray and seconded by Commissioner Pct. 2 Berry to Table Item 2b. Adopting the 2026-2027 Budget as presented by Rachel Long, County Auditor. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

Commissioner Pct. 1 Eddilisa Ray made a public statement advising that, due to her current situation, she is temporarily unavailable to take phone calls. She urged her constituents to submit any questions or concerns to her via email and stated that she would respond as soon as time allows.

A motion was made by Commissioner Pct. 1 Ray and seconded by Commissioner Pct. 3 Long to Table Item 2c. Setting the Debt Tax Rate for 2026-2027 as presented by Rachel Long, County Auditor. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

A motion was made by Commissioner Pct. 2 Berry and seconded by Commissioner Pct. 1 Ray to Table Item 2d. Setting the M&O Tax Rate for 2026-2027 as presented by Rachel Long, County Auditor. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

Commissioner Pct. 3 Jimmie Long addressed public concerns and clarified that the County is not responsible for, nor can it assist with municipal issues such as city road conditions and water systems. Regarding the unassigned fund balance, he explained that while these funds are legally unassigned on the final day of the fiscal year (September 30), they are immediately assigned on October 1st to serve as a vital six-month operating reserve. This standard cash-flow practice covers operational expenses, utilities, and payroll before delayed tax revenues arrive in February, preventing Howard County from securing high-interest short-term loans. He noted that the county operates on a lean budget, and that approximately 85% of expenditures are driven by unfunded state mandates, such as newly required

website accessibility software. Furthermore, Commissioner Long detailed how a two-year decline in local oil production dropped property appraisals from \$12.2 billion to \$7.2 billion, automatically driving up the "no-new-revenue" tax rate from 30 cents to 38 cents. This drop was heavily impacted by a state-mandated mineral valuation rate of \$52 per barrel. He clarified that the proposed 44-cent tax rate represented only a 6-cent increase above the no-new-revenue rate rather than a 14-cent increase. He expressed his personal commitment to setting the lowest possible final tax rate that still maintains necessary county services. Judge Johnson noted a direct historical correlation between local mineral values and tax rates, explaining that rates must rise during downturns to sustain operations. Conversely, when mineral values thrive, the Court proactively reduces the tax rate rather than holding higher rates to build a savings account. Judge Johnson acknowledged local inflationary pressures and rising grocery costs, noting that Court members pay the same local property taxes as citizens and fully understand the financial challenges. Commissioner Long then outlined the state's "circuit breaker" law, which was designed to protect commercial properties from sudden valuation spikes but included mineral values, giving oil companies an 80% tax break on valuation increases. Because mineral valuations account for approximately 60% of Howard County's total revenue, this loophole shifted the tax burden from major infrastructure users onto local citizens and residential homeowners. He stated that the law faces state review next year under the sunset review process and urged the public to contact state representatives to demand the removal of minerals from the circuit breaker law. He concluded by reassuring the public that the Court deeply considers the financial impact of taxes on local families and those on fixed incomes. Judge Johnson concluded the discussion by thanking the attending citizens for their time, patience, and civil dialogue. He echoed Commissioner Long's remarks regarding the circuit breaker law, encouraging the public to join the Court in contacting state officials and asking them to amend the legislation. Judge Johnson invited the public to attend the upcoming session on September 14th, where the Court will provide further detailed explanations regarding the finalized county budget.

A motion was made by Commissioner Pct. 3 Long and seconded by Commissioner Pct. 2 Berry to Approve a Change Order Related to the Library Renovation Project Budget as presented by Randy Johnson, County Judge. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

Without opposition from the Court, Judge Johnson moved Agenda Item 2f down to the bottom of the agenda to be addressed later in the meeting.

A motion was made by County Judge Johnson and seconded by Commissioner Pct. 2 Berry to Approve a 90-Day Bum Ban as presented by Cash Berry, Commissioner Pct. 2. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

A motion was made by Commissioner Pct. 2 Berry and seconded by Commissioner Pct. 1 Ray to Approve Personnel Considerations as presented by Abigail Lopez, County Auditor. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

A motion was made by Commissioner Pct. 3 Long and seconded by Commissioner Pct. 2 Berry to Approve Invoices Including 1 Late Invoice as presented by Rachel Long, County Auditor. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

There were no budget amendments presented or considered during this meeting.

A motion was made by Commissioner Pct. 1 Ray and seconded by Commissioner Pct. 2 Berry to Approve the Purchase Requests as presented by Rachel Long, County Auditor. The requests are as follows: Maintenance for a 5 Ton RTU for the Annex Building from SKC at \$14,995.00; County Clerk for Security Paper for Birth Certificates from Banknote Corp of America at \$1,600.00; County Clerk for Security Paper for Death Certificates from Banknote Corp of America at \$2,320.00; Maintenance for a Standard Tier Display for the Courthouse from James Lane at \$2,926.21; Library for Content Credit for Ebooks and Audio Books from Overdrive at \$4,360.00; Library for 8 Assorted Launchpads from Playaway at \$1374.92; Sheriffs Office for 4 XL-100M Wiring Kits for Radios from L3Harris at

\$1,894.40. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

Brian Klinksiek, Road and Bridge Engineer, Provided the Court with Fleet Management Updates; No Action Taken.

Brian Klinksiek, Road and Bridge Engineer, Provided the Court with Roadway Maintenance Updates; No Action Taken.

Brian Klinksiek, County Engineer, and Trent Powell, Road and Bridge Admin, presented a traffic counter demonstration to the Court. Mr. Klinksiek clarified that these counters do not utilize cameras and are strictly designed to collect data by counting passing vehicles and tracking their speeds. He explained that this data provides necessary information to assist the department in making future infrastructure decisions, such as establishing appropriate speed limits. No action was taken by the Court.

A motion was made by Commissioner Pct. 3 Long and seconded by Commissioner Pct.4 Wagner to Approve the Pharmaceutical Bid from IHS Pharmacy as presented by Esther Hilario County Indigent Health/Welfare Admin. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

A motion was made by Commissioner Pct. 2 Berry and seconded by Commissioner Pct. 1 Ray to Approve the Physician Agreements for the Upcoming Fiscal Year as presented by Esther Hilario County Indigent Health/Welfare Admin. A vote was taken and 5 members of the Court voted "AYE" with None voting "NAY." Motion carried.

The Court moved into Executive/Closed Session pursuant to Tex. Gov. Code, Sec. 551.087 and 551.071 at 11:28 AM. At 12:20 PM, Commissioner Pct. 2 Cash Berry recused himself from the Executive Session prior to the Court entering into discussions involving ET Fuels; he noted that a formal affidavit of recusal would be filed with the County Clerk. The Court concluded the closed session and reconvened in open session at 12:59 PM. No action was taken as a result of the Executive/Closed meeting.

Future Items/Events:

- August 31 Meeting is Canceled
- Next Meeting is Scheduled for Sept. 14th with a 9AM Workshop
- Howard County Policy Review
- Lease Agreement with Interstate Steel

Meeting adjourned at 1:11PM

STATE OF TEXAS
COUNTY OF HOWARD

I, Jury Padron, Howard County Clerk, attest that the foregoing is a true and accurate accounting of the Commissioners Court authorized proceedings for August 24, 2026.



Jury Padron, Howard County Clerk
Clerk of the Commissioners Court
Howard County, Texas