

Tricia Jacks

From: Tyler Taylor <Tyler.Taylor@cpa.texas.gov>
Sent: Tuesday, June 30, 2026 10:04 AM
To: jbrewer@angelinacounty.net; jcordray@angelinacounty.net; jomelina@co.houston.tx.us; mjeter@co.houston.tx.us; rene.ellis@co.jasper.tx.us; mellissa.smith@co.jasper.tx.us; melanie.bush@mctx.org; rakesh.pandey@mctx.org; dpedersen@co.nacogdoches.tx.us; jcorley@co.nacogdoches.tx.us; ginger.sims@co.newton.tx.us; sherry.moore@co.newton.tx.us; Tricia Jacks; Malinda Bryan; psmith@co.san-augustine.tx.us; county.treasurer@san-jac.us; margiea@san-jac.us; ann.blackwell@co.shelby.tx.us; clint.porterfield@co.shelby.tx.us; orrin.hargrave@co.trinity.tx.us; bonnie.kennedy@co.trinity.tx.us; lmonk.cotreas@co.tyler.tx.us; jskinner.aud@co.tyler.tx.us; aklawinsky@co.walker.tx.us; pallen@co.walker.tx.us
Cc: Kristine Bocanegra; Christine Orozco
Subject: Texas-Forest Service FY 2026 Payments to States Election Form - DUE BY FRIDAY, JULY 17, 2026
Attachments: 2026 ASR Election Instructions Final.docx; ASR Election_TEXAS.pdf; TitleAllocation_Report_Texas.pdf

Good morning County Treasurers and/or County Auditors,

To prepare for the Forest Service's fiscal year 2026 (payment year 2027) payments to the states under the Secure Rural Schools and Community Self Determination Act (SRS), as amended and reauthorized by P.L. 119-58 (the Act), the Forest Service of the USDA requests that your county complete and submit your portion of the attached Texas Election Form to our office. Please submit your election to our office **no later than Friday, July 17, 2026**.

Attached you will find three files that will aid you in your election process. The first is the ASR Election Instructions form which will give general details of the election process. The second is the ASR Election_TEXAS report which will contain **estimated** county payment amounts between the 1908 Act Amended versus the Secure Rural Schools and Community Self Determination Act. This attachment is where counties will select their desired option between the two payment methods, as well as the breakdown in Titles allocation if the SRS option is selected. **The dollar amounts represented on this report are the Forest Service's best estimates during this election cycle. This report in no way confers the actual dollar amounts that would be received by any State or County. Data on this report is general in nature and should not be used in any State/County government budget planning or future program management. The actual dollars earned and payments distributed for each State/County for fiscal year 2026 will be different based upon various future factors and variables that are not currently available.** The third is the TitleAllocation_Report_Texas showing the counties current elections, for your reference.

The State's deadline to the Forest Service is August 1st, as required in the Act, and cannot be extended—these deadlines are for our Treasury Accounting office, your deadline to us is specified below in order for us to compile and meet the legally binding due dates on behalf of all Texas counties included in this email. **A county's election to receive a payment and to allocate the State payment must be transmitted to the Forest Service by our Treasury Accounting office. The Forest Service will NOT accept an election directly from a county or from any non-governmental organization acting on**

behalf of a county. The Forest Service strongly encourages each State to transmit the election form in advance of the deadline to ensure that any concerns may be addressed before the due dates.

Again, please note the deadlines referenced above are for our office's consolidated submission of all Texas counties' elections. In order for our office to meet the legally binding due dates, please submit your portion of the election form to us by **FRIDAY, JULY 17, 2026.**

Please submit the following:

- Email the completed ASR Election_TEXAS with your county's election between the 1908 Act Amended or the Secure Rural Schools and Community Self Determination Act payment methodologies
- Any counties electing SRS as their preferred payment method will be required to submit title allocations on Titles I, II, and III **on the same form.**
- Please email your completed ASR Election_Texas form to treas.acct.cent@cpa.texas.gov.

If you have any questions regarding Forest Service payments or need assistance completing the election form, please contact Kristine Bocanegra at Kristine.Bocanegra@cpa.texas.gov or (512) 475-5373.

Thank you in advance for your timely attention to this matter.

Tyler Taylor

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IMPORTANT NOTICE: This communication, and any attachments, contains confidential information under 552.139 of the Texas Public Information Act and/or other applicable state and federal laws. It contains confidential information relating to computer network security or to the design, operation, or defense of a computer network, including but not limited to computer network vulnerability reports, or other assessments of information technology systems' vulnerability to unauthorized access or harm, including alteration, damage, theft or erasure. Because of the secure content, this message is intended solely for the use of the addressees named above. If you have received this message in error, please notify the sender immediately, delete this email from your system, and destroy any copies you have made of this communication or any attachments. Recipients may not forward this communication to unauthorized persons, and must segregate copies of this email and any attachments from any publicly accessible records. Unauthorized interception of this email may be prosecuted as a violation of federal criminal law.

FY 2026 Forest Service Payment to States, Public Law 119-58

Election to Receive Payment

Election to Allocate State Payment

By August 1, 2026 (midnight, mountain time), please complete and return all pages of the election form to the U.S. Forest Service, Albuquerque Service Center, All Service Receipts (ASR) Section.

By email: sm.fs.asc_asr@usda.gov

A county's election to receive a payment and to allocate the State payment must be transmitted by the Governor's office or other appropriate executive office of the state such as State Treasurer, on behalf of the Governor. The Forest Service will not accept an election directly from a county or from any non-governmental organization acting on behalf of a county.

Election to Receive Payment

The State must transmit, for each county in which a national forest is situated, the county's election to receive a share of the Secure Rural Schools Act (SRS) State payment or a share of the State's 25-percent payment based on the 7-year rolling average annual receipts. The State may use the form to transmit county elections to the Forest Service. If the State fails to transmit a county's election by the deadline of August 1, 2026 (midnight, mountain time), the county will be considered to have elected to receive a share of the State payment (SRS).

Instructions for Submitting Elections

The PDF election form contains interactive features that require Adobe Acrobat Reader. Viewing this document in an email preview, web browser, or mobile viewer will not allow access to the form. Please download the file and open it in Adobe Acrobat Reader to unlock and complete the form.

In the election form (see attachment), each state and county name are already populated to assist in the preparation of the form. **Estimated payment amounts** for both SRS and 1908/25% payment amounts are also present to aid in the election between the two methods. These amounts are purely estimates and should not be used in a budget formulation at the State or County levels.

In the Payment Election column, a drop-down field exists for each county to select either to receive the State's 1908/25% PMT payment (the 7- year rolling average of national forest receipts) or a share of the Secure Rural Schools Act State payment select SRS. If the 1908/25% PMT is selected, then all other options for that county are locked out as there is no other information required. If a county that elects to receive a share of the Secure Rural Schools Act State payment, then further title allocations are required for the distribution of the payment. Rules governing the title allocations are mentioned below "Election to Allocate the State Payment" section. Those limitations are also hard coded into the election form to aid in the election process.

A second attachment is also available that displays each counties expired payment election and title allocation from the previous election. This report provides past historical election data that could aid in the current election process.

Election to Allocate the State Payment

Each county that elects to receive a share of the SRS State payment must make an additional election to allocate the State payment. The guidelines for making the allocation vary depending on the amount of the county share of the State payment.

- **\$100,000 or less. (Minor distribution)** An eligible county that elects to receive a share of the State payment that is \$100,000 or less (a minor distribution) may elect to use 100-percent of its share for public roads and schools under Title I. A county that elects to receive a minor distribution must make an affirmative election to use the 100-percent of its share for Title I purposes. In the alternative, the county may opt to allocate 15-percent to 20-percent of its share to Title II, Title III, or a combination of both. The total percentage allocated to Title II and Title III combined must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.
- **\$100,001 to \$349,999 (Moderate distribution)** If the county share of the State payment is more than \$100,000 but less than \$350,000, the county must allocate 15-percent to 20-percent of its share to Title II, Title III, or a combination of both. The total percentage allocated to Title II and/or Title III must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.
- **\$350,000 or greater (Major distribution)** If the county share of the State payment is \$350,000 or greater, the county must allocate 15-percent to 20-percent of its share to Title II, Title III, or a combination of both, except that the allocation for Title III projects may not exceed 7-percent. The total percentage allocated to Title II and Title III combined must be no less than 15-percent and no greater than 20-percent. The county also may opt to return its allocation, in whole or part, to the Federal Government.

To provide maximum flexibility, projects funded under Title II must be initiated (reviewed and recommended by a resource advisory committee) by September 30, 2028, and Title II funds must be obligated by September 30, 2029. In addition, projects funded under Title III must be initiated by September 30, 2028, and Title III funds must be obligated by September 30, 2029.

An eligible county's failure to make a payment election will result in a defaulted assignment to the State Payment (SRS) for that county. An eligible county's failure to elect to allocate its share of the State Payment (SRS) shall be considered to have elected to expend 80-percent of the share for public schools and roads. The remaining 20-percent will be available to the Forest Service to carry out projects in the eligible county to further the purposes of Title II.

For instructions on completing the election form, please view the attached written directions along with the accompanying training video link below.

<https://www.fs.usda.gov/working-with-us/secure-rural-schools/payments>

IMPORTANT: This PDF contains interactive features that require Adobe Acrobat Reader. If you are viewing this document in an email preview, web browser, or mobile viewer, download the file and open it in Adobe Acrobat Reader to complete the form.

[illegible]

****MAKE SURE TO FILL OUT THE REQUIRED CONTACT INFORMATION ON PAGE 2 OF THIS ELECTION FORM PRIOR TO SUBMISSION.**

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Fiscal Year: 2025
Title Allocation Report
State: **Texas**

Run Date 05/12/26
PNF: NA
Cong.District NA

State	County	Title I (%)	Title II (%)	Title III (%)	Failure to Elect (%)	To Treasury (%)	25% 7 Year Rolling Average (1908)
TEXAS (48)	Angelina (005)	85.00	0.00	15.00	0.00	0.00	
TEXAS (48)	Houston (225)	85.00	8.00	7.00	0.00	0.00	
TEXAS (48)	Jasper (241)	100.00	0.00	0.00	0.00	0.00	
TEXAS (48)	Montgomery (339)	100.00	0.00	0.00	0.00	0.00	
TEXAS (48)	Nacogdoches (347)	100.00	0.00	0.00	0.00	0.00	
TEXAS (48)	Newton (351)	80.00	0.00	20.00	0.00	0.00	
TEXAS (48)	Sabine (403)	85.00	15.00	0.00	0.00	0.00	
TEXAS (48)	San August.	85.00	0.00	15.00	0.00	0.00	
TEXAS (48)	San Jacinto	85.00	0.00	15.00	0.00	0.00	
TEXAS (48)	Shelby (419)	85.00	15.00	0.00	0.00	0.00	
TEXAS (48)	Trinity (455)	85.00	15.00	0.00	0.00	0.00	
TEXAS (48)	Tyler (457)	100.00	0.00	0.00	0.00	0.00	
TEXAS (48)	Walker (471)	85.00	15.00	0.00	0.00	0.00	