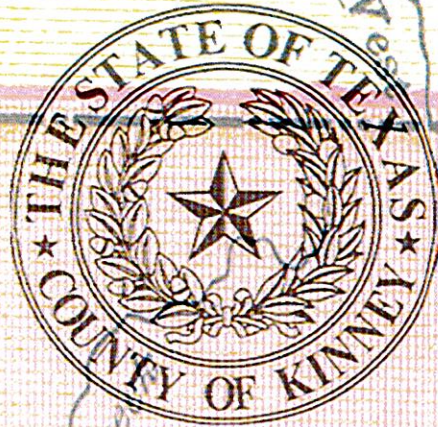


FILED FOR RECORD
at 8:43 o'clock A.M.

SEP 25 2025

COUNTY & DISTRICT CLERK, KINNEY CO.



Adopted Budget

KINNEY

Kinney County, Texas

FOR THE FISCAL YEAR ENDING September 30, 2026

www.MyGenealogyHound.com

KINNEY COUNTY, TEXAS



Adopted Annual Budget

Fiscal Year 2025-2026

October 1—September 30

Commissioners Court

John Paul Schuster

County Judge

Mark Frerich

Commissioner, Pct. 1

Dennis Dodson

Commissioner, Pct. 3

Joe Montalvo

Commissioner, Pct. 2

Tim Ward

Commissioner, Pct. 4



Kinney County
Fiscal Year 2025-2026
Budget Cover Page

This budget will raise more total property taxes than last year's budget by \$243,248 which is a 4.75% percent increase from last year's budget, and of that amount \$22,691.26 is tax revenue to be raised from new property added to the tax roll this year.

The members of the governing body voted on the budget as follows:

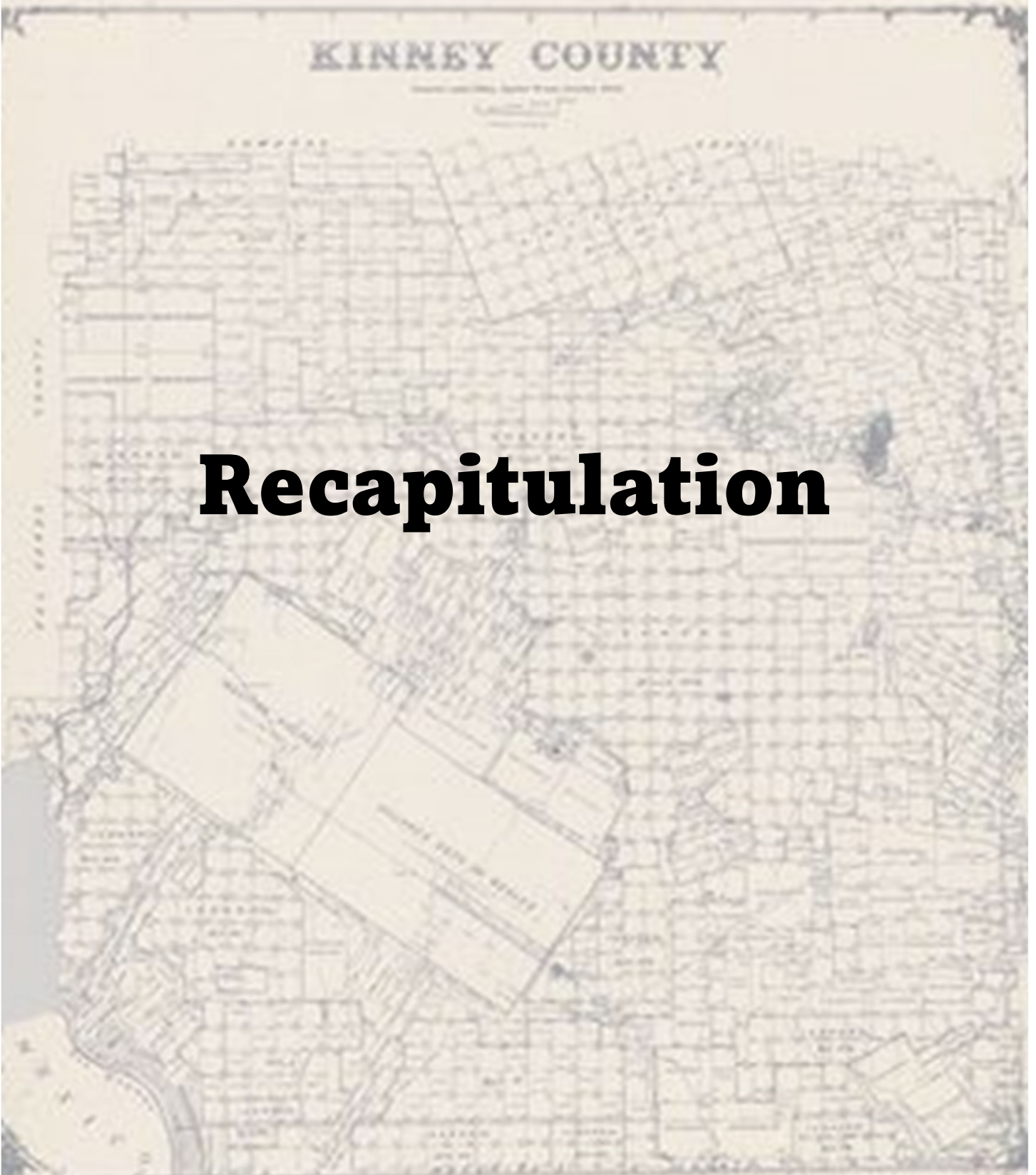
	2025 Budget		2025 R&B Tax Rate		2025 M&O Tax Rate	
	AYE	NAY	AYE	NAY	AYE	NAY
Judge John Paul Schuster	X		X		X	
Commissioner Mark Frerich	ABSENT		ABSENT		ABSENT	
Commissioner Joe Montalvo	X		X		X	
Commissioner Dennis Dodson	X		X		X	
Commissioner Tim Ward	X		X		X	

Property Tax Rate Comparison

	2025	2024
Property Tax Rate	\$ 0.467200	\$ 0.467500
No New Revenue Tax Rate	\$ 0.446600	\$ 0.451100
NNR M&O Tax Rate:	\$ 0.430800	\$ 0.435100
Voter Approval Tax Rate:	\$ 0.467300	\$ 0.467500
M&O Tax Rate	\$ 0.450900	\$ 0.450900
R&B Tax Rate	\$ 0.016300	\$ 0.016600

KINNEY COUNTY

Recapitulation



RECAPITULATION

Constitutional and Statutory Tax and Fee Funds						
FUND	TAX RATE	TAXES	OTHER INCOME	TRANSFERS	FROM OPERATING RESERVES	BUDGET REQUIREMENTS
Funds Financed with Taxes, Other Revenues and Accumulated Reserves						
General Fund	0.450900	5,180,812	2,688,825	(260,907)	1,773,684	9,382,414
*Road & Bridge (Special R&B Tax)	0.016300	187,321	157,227	-	56,621	401,168
Special Revenue Funds	-	-	10,257,496	260,907	312,520	10,830,923
Grant Funds	-	-	450,000	-	100,000	550,000
	\$ 0.467200	\$ 5,368,132	\$ 13,553,548	\$ (0)	\$ 2,242,827	\$ 21,164,505
Values Assessed in For Use In County Fiscal Year	2025 2026	2024 2025	2023 2024	2022 2023	2021 2022	
Certified Values M&O	\$ 1,188,589,533	\$ 1,132,268,676				
Taxable Values for County Revenues M&O	\$ 1,148,993,498	\$ 1,096,231,924				
Constitutional Tax Rate	0.450900	0.450900	0.466400	0.539600	0.537000	
Ad Valorem Taxes	\$ 5,180,812	\$ 4,942,910	\$ -	\$ -	\$ -	
Certified Values R&B	\$ 1,190,203,318	\$ 1,133,865,681				
Taxable Values for County Revenues R&B	\$ 1,149,205,759	\$ 1,096,484,023				
Road & Bridge Special Rate	0.016300	0.016600	0.017200	0.019900	0.022000	
Special Taxes	187,321	181,974	-	-	-	
Total Rate	\$ 0.467200	\$ 0.467500	\$ 0.483600	\$ 0.559500	\$ 0.559000	
Total Levy	\$ 5,368,132	\$ 5,124,884	\$ -	\$ -	\$ -	

KINNEY COUNTY

Fund Summaries

ALL FUNDS– FY 2025-2026

	GENERAL	ROAD & BRIDGE	SPECIAL REVENUE	GRANTS	GRAND TOTAL
REVENUES					
AD VALOREM TAXES	5,417,734	329,835	-	-	5,747,569
SALES TAX	650,000	-	-	-	650,000
INTERGOVERNMENTAL	119,741	9,512	10,380,683	-	10,509,936
LICENSES & PERMITS	6,525	5,200	-	-	11,725
FEES OF OFFICE	304,631	-	137,719	-	442,351
FINES & FORFEITURES	496,794	-	-	-	496,794
INTEREST	130,407	-	-	-	130,407
STATE AND FEDERAL GRANTS	25,000	-	-	450,000	475,000
OTHER REVENUE	457,898	-	-	-	457,898
TOTAL REVENUES	\$ 7,608,730	\$ 344,547	\$ 10,518,403	\$ 450,000	\$ 18,921,680
EXPENDITURES					
GENERAL ADMINISTRATION	2,722,151	-	342,869	-	3,065,020
JUDICIAL	606,713	-	159,850	100,000	866,563
ELECTIONS	-	-	5,000	-	5,000
FINANCIAL ADMINISTRATION	594,441	-	430	-	594,871
PUBLIC FACILITIES	2,009,121	-	-	-	2,009,121
PUBLIC SAFETY	2,084,058	-	9,902,928	250,000	12,236,986
HEALTH & WELFARE	1,242,652	-	419,846	-	1,662,498
CONSERVATION	123,277	-	-	-	123,277
ROAD & BRIDGE	-	401,168	-	-	401,168
TOTAL EXPENSES	\$ 9,382,414	\$ 401,168	\$ 10,830,923	\$ 350,000	\$ 20,964,505
CHANGE IN FUND BALANCE	\$ (1,773,684)	\$ (56,621)	\$ (312,520)	\$ 100,000	\$ (2,042,825)
BEGINNING FUND BALANCE	6,974,202	290,093	558,721	358,762	8,181,779
ENDING FUND BALANCE	\$ 5,200,518	\$ 233,472	\$ 246,201	\$ 458,762	\$ 6,138,953

GENERAL FUND

REVENUES AND SOURCES

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-4-1000-0010 CURRENT AD VALOREM TAXES	3,591,415	4,104,200	4,409,632	5,100,053	4,913,589	5,368,132
010-4-1000-0015 DELINQUENT TAXES	51,045	45,731	78,652	50,000	41,335	49,601
010-4-1000-0025 STATE MIXED BEVERAGE	4,136	2,179	4,188	3,000	2,042	2,450
010-4-1000-0030 TA-C ALCOHOL LICENSE	1,017	-	166	200	-	-
010-4-1000-0045 LIBRARY REVENUE- COPIES	4,096	5,242	5,038	4,000	3,589	4,307
010-4-1000-0046 LIBRARY DONATIONS	356	372	592	500	842	1,010
010-4-1000-0053 ATTORNEY SALARY SUPPLEMENT	-	42,778	-	25,666	23,333	32,083
010-4-1000-0054 JUDGE SALARY SUPPLEMENT	25,335	25,200	25,200	25,000	20,150	24,180
010-4-1000-0055 MISC RECEIPTS	254,243	77,004	95,130	10,000	498,090	500,000
010-4-1000-0056 AMBULANCE RECEIPTS	206,613	210,709	191,589	150,000	223,299	200,000
010-4-1000-0057 CIVIC CENTER RECEIPTS	10,293	8,432	26,982	20,000	14,930	15,000
010-4-1000-0058 REIMB SEC OR STATE	-	632	294	100	-	-
010-4-1000-0059 TELEPHONE COMMISSION	6,117	24	-	-	-	-
010-4-1000-0060 INTEREST EARNED	25,253	180,838	207,037	150,000	108,672	130,407
010-4-1000-0100 SPECIAL SALES TAX	96,442	332,547	413,200	200,000	395,439	300,000
010-4-1000-0101 COUNTY SALES & USE TAX	95,583	321,757	405,175	200,000	388,537	350,000
010-4-1000-0278 INDIGENT HEALTH CARE REIMB	-	-	20	-	-	-
010-4-1000-0279 REIMB INDIGENT ATTORNEY	-	-	-	-	-	-
010-4-1000-0745 INDIGENT DEFENSE GRANT	-	-	16,170	15,000	-	-
010-4-1000-0746 REFUNDS/REIMBURSEMENTS	60,071	121,729	13,800	15,000	76,026	91,231
010-4-1000-0747 LEASED PARKING	760	743	428	500	261	313
010-4-1000-0748 DEA O/T REIMBURSEMENT	27,941	38,702	1,373	-	-	-
010-4-1000-0756 BOND FORFEITURE	-	254,960	1,344,280	500,000	176,495	211,794
010-4-1000-0757 TOBACCO SETTLEMENT	27,258	35,402	35,316	25,000	42,968	25,000
010-4-1000-0758 SWCD MONTHLY RENTAL	5,986	5,782	5,031	5,100	3,150	4,200
010-4-1000-0759 ADMIN FEE SEPTIC TANK	2,925	1,625	1,725	1,500	2,250	2,700
010-4-1000-0763 CERTIFICATE OF COMPLIANCE	1,550	1,350	900	1,000	800	1,000
010-4-1000-0767 RENEWAL CREDIT MEDICAL	3,245	-	-	-	-	-
010-4-1000-0770 BUILDING PERMITS	-	-	-	-	375	375
010-4-1000-0803 REIMBURSEMENT BY INSURANCE	-	40,113	(24,255)	-	14,787	17,745
010-4-1000-0805 KC DETENTION CENTER DEPUTY	51,020	56,781	53,462	45,000	40,490	63,478
010-4-1000-0806 SOLID WASTE GRANT	-	-	375	-	-	-
010-4-1000-1102 CITY DEPUTY REVENUE	32,340	-	-	-	-	-
010-4-1100-0100 J.P. FINES	176,071	127,517	92,360	100,000	102,594	110,000
010-4-1100-0105 COUNTY COURT FINES	-	255,851	114,380	75,000	122,365	125,000
010-4-1100-0110 DISTRICT COURT FINES	-	4	-	1,000	20,691	50,000
010-4-1100-0115 COUNTY CLERK FEES	22,571	30,488	24,347	20,000	30,645	30,000
010-4-1100-0120 DISTRICT CLERK FEES	112	-	7	2,500	10	12
010-4-1100-0125 TAX OFFICE FEES	12,965	13,142	10,771	10,000	9,541	11,449
010-4-1100-0130 SHERIFF FEES OF OFFICE	732	1,654	1,645	1,000	2,181	2,617
010-4-1100-0155 STENO FEES	-	30	-	-	-	-
010-4-1100-0200 COUNTY ATTORNEY FEES	-	180	25	-	600	720
010-4-1100-0205 CONSTABLE FEES	-	960	-	-	305	366
010-4-1100-0278 COURT COSTS/ARREST FEES	65,205	47,942	32,620	40,000	37,056	44,467
010-4-1100-0279 TIME PAY/JUDICIAL EFFICIENCY	655	346	3,095	1,500	-	-
PILOT REIMBURSEMENT	-	-	-	-	62,000	100,000
PROCEEDS FROM LEASE AGREEMENT	155,520	-	-	-	-	-
TRANSFERS	422,127	590,794	580,000	580,000	(165,000)	(260,907)
TOTAL REVENUES AND OTHER FINANCING SOURCES	5,440,996	6,983,737	8,170,753	7,377,619	7,214,435	7,608,730

** 2025 Amounts as of 06/30/25

COUNTY & DISTRICT CLERK

Rick Alvarado

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2000-0500	EQUIPMENT PURCHASES	230	600	647	8,000	73	12,500
010-5-2000-0504	POSTAGE	1,216	114	-	-	-	-
010-5-2000-0505	OFFICE SUPPLIES	11,452	9,786	4,993	8,000	6,747	10,000
010-5-2000-0506	DUES	125	125	150	250	200	250
010-5-2000-0525	TRAVEL & TRAINING	1,156	4,678	2,686	8,000	5,308	8,000
010-5-2000-0590	EQUIP. SRV. CHG	225	709	4,153	8,000	3,916	8,000
010-5-2000-0645	CLERK'S TELEPHONE	-	-	-	600	617	600
010-5-2000-0910	CO/DISTRICT CLERK	46,930	55,562	49,449	56,304	43,237	57,993
010-5-2000-0915	CHEIF DEPUTY 6/1	30,083	34,901	32,089	37,361	28,694	38,482
010-5-2000-0916	ELECTION WORK-OVERTIME	84	-	346	1,000	-	2,000
010-5-2000-0920	DEPUTY CLERK 1/1	23,086	27,968	25,624	29,959	24,577	30,858
010-5-2000-1101	MERIT INCREASE	4,000	2,000	4,000	6,000	4,000	6,000
010-5-2000-1103	LONGEVITY	-	-	-	210	210	246
010-5-2000-1104	FICA	7,970	8,983	8,447	10,009	7,722	10,295
010-5-2000-1105	RETIREMENT	8,430	9,035	8,356	10,287	6,997	10,470
010-5-2000-1109	UNEMPLOYMENT	80	90	89	123	126	-
010-5-2000-1110	INSURANCE	28,474	32,816	30,989	35,483	26,715	37,470
010-5-2000-1111	WORKERS COMPENSATION	1,019	1,179	935	1,124	290	-
010-5-2000-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
TOTAL		164,961	188,945	173,352	221,111	159,828	233,165

** 2025 Amounts as of 06/30/25

COUNTY JUDGE

Honorable John Paul Schuster

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2050-0500	EQUIPMENT PURCHASES	15,362	5,858	1,538	2,500	1,318	2,000
010-5-2050-0504	POSTAGE	-	-	52	100	-	100
010-5-2050-0505	OFFICE SUPPLIES	2,678	2,905	1,954	3,000	1,457	2,500
010-5-2050-0507	OFFICE FURNITURE/EQUIP	-	861	-	1,500	-	1,500
010-5-2050-0525	TRAVEL & TRAINING	1,804	3,384	2,739	6,000	4,069	6,500
010-5-2050-0526	VISITING COURT REPORTER	-	-	-	1,000	100	1,000
010-5-2050-0527	VISITING JUDGES	7,729	-	2,367	3,000	697	3,000
010-5-2050-0646	ADMIN CELL PHONE ALLOWANCE	300	75	-	-	-	-
010-5-2050-0647	CELLULAR DEVICES	1,411	1,661	1,449	1,500	1,818	2,000
010-5-2050-0880	COUNTY JUDGE	47,890	53,637	49,346	57,456	44,133	59,180
010-5-2050-0885	AUTO ALLOWANCE	1,500	3,661	6,688	3,600	2,862	6,000
010-5-2050-0890	JUDGE JUEVINLE OFFICER	1,531	1,531	1,355	1,531	1,178	1,531
010-5-2050-0891	STATE SALARY SUPPLEMENT	25,200	25,200	22,292	25,200	19,385	31,500
010-5-2050-0895	EXTRA HELP	12,437	20,080	18,549	29,994	21,964	30,893
010-5-2050-0896	TRANSLATOR	-	-	-	-	-	-
010-5-2050-0900	EXECUTIVE ASST/CCT ASST	31,141	38,723	35,384	41,200	31,650	42,436
010-5-2050-1101	MERIT INCREASE	5,000	6,000	2,000	4,000	4,000	6,000
010-5-2050-1103	LONGEVITY	930	1,197	-	-	-	-
010-5-2050-1104	FICA	9,634	11,317	10,441	12,468	9,849	13,610
010-5-2050-1105	RETIREMENT	10,182	11,257	9,627	12,814	9,495	13,813
010-5-2050-1109	UNEMPLOYMENT	68	92	85	130	132	-
010-5-2050-1110	INSURANCE	20,086	13,283	12,245	35,483	17,833	37,470
010-5-2050-1111	WORKERS COMPENSATION	1,261	1,629	1,126	980	379	-
010-5-2050-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
010-5-2050-1115	JUDGE- LAW LIBRARY	1,198	938	-	-	-	-
010-5-2050-1116	VIDEO MAGISTRATION	-	-	-	1,800	1,800	1,800
010-5-2050-1117	EMC COORDINATOR/OFFICER	-	-	2,250	-	-	-
010-5-2050-1118	EMC MEMBERSHIP	-	-	-	1,000	-	-
TOTAL		197,742	203,688	181,888	246,656	174,516	262,833

** 2025 Amounts as of 06/30/25

COUNTY ATTORNEY

Brent Smith

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2100-0500	EQUIPMENT PURCHASES	2,117	3,088	2,417	3,500	1,787	3,500
010-5-2100-0504	POSTAGE	102	114	120	500	135	500
010-5-2100-0505	OFFICE SUPPLIES	1,090	1,145	2,263	3,000	1,737	3,000
010-5-2100-0506	DUES	50	435	600	600	600	1,000
010-5-2100-0507	LAW LIBRARY SUPPLEMENT	1,704	769	291	3,000	695	3,000
010-5-2100-0546	TRAVEL & TRAINING	5,315	5,516	4,161	7,000	1,789	9,000
010-5-2100-0590	EQUIP. SRV. CHG. & COPIER	8,045	3,435	3,433	4,000	946	4,000
010-5-2100-0645	TELEPHONE	999	1,406	926	1,100	946	1,100
010-5-2100-0900	SECRETARY 8/6- 9-6	31,141	34,878	32,089	37,361	28,694	38,482
010-5-2100-0901	COUNTY SUPPLEMENT	-	-	13,269	15,000	7,500	15,000
010-5-2100-0905	ATTORNEY	43,582	52,562	48,357	56,304	43,248	57,993
010-5-2100-0906	ATTORNEY SALARY SUPPLEMENT	25,666	19,542	20,641	25,666	19,653	32,083
010-5-2100-1101	MERIT INCREASE	2,000	4,000	4,000	4,000	4,000	4,000
010-5-2100-1103	LONGEVITY	-	-	186	222	222	258
010-5-2100-1104	FICA	7,833	8,490	9,068	10,599	8,213	10,160
010-5-2100-1105	RETIREMENT	8,297	8,560	8,971	10,894	7,701	10,333
010-5-2100-1109	UNEMPLOYMENT	48	53	51	67	73	-
010-5-2100-1110	INSURANCE	19,304	21,283	20,660	23,655	17,810	24,980
010-5-2100-1111	WORKERS COMPENSATION	1,047	1,303	1,003	993	313	-
010-5-2100-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
TOTAL		158,739	166,978	172,906	207,862	146,461	218,390

** 2025 Amounts as of 06/30/25

JUSTICE OF THE PEACE

Honorable Narce D. Villarreal

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2150-0103	AUTO ALLOWANCE	1,200	1,200	2,163	3,600	2,725	6,000
010-5-2150-0500	EQUIPMENT PURCHASES	-	9,986	160	3,000	248	5,000
010-5-2150-0504	POSTAGE	1,500	1,104	1,726	1,500	120	1,500
010-5-2150-0505	OFFICE SUPPLIES	6,130	3,682	4,661	5,000	3,096	5,000
010-5-2150-0506	DUES	95	70	70	150	70	150
010-5-2150-0525	TRAVEL & TRAINING	3,002	6,919	9,186	8,000	6,581	9,000
010-5-2150-0646	JP CELL PHONE ALLOWANCE	360	360	324	360	277	600
010-5-2150-0647	ELECTRIC	-	-	-	2,500	-	-
010-5-2150-0648	WATER-GAS	-	-	-	1,200	-	-
010-5-2150-0945	JUSTICE OF PEACE	46,930	52,562	48,357	56,304	43,248	57,993
010-5-2150-0955	CHIEF CLERK 8/6	30,672	33,779	32,089	37,361	28,381	38,482
010-5-2150-0961	COURT CLERK 5/5	22,852	21,806	25,725	29,959	23,304	30,857
010-5-2150-0962	CUSTODIAN	-	-	1,026	1,664	1,092	1,664
010-5-2150-1101	MERIT INCREASE	4,000	2,000	6,000	6,000	6,000	6,000
010-5-2150-1103	LONGEVITY	1,225	1,285	1,345	1,648	1,648	1,744
010-5-2150-1104	FICA	8,204	8,644	8,953	10,473	8,161	10,966
010-5-2150-1105	RETIREMENT	8,630	8,726	8,772	10,633	7,312	11,022
010-5-2150-1109	UNEMPLOYMENT	80	79	93	124	134	-
010-5-2150-1110	INSURANCE	9,574	16,289	30,078	23,938	17,833	37,470
010-5-2150-1111	WORKERS COMPENSATION	1,046	1,290	1,028	1,076	298	-
010-5-2150-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
010-5-2150-1116	VIDEO MAGISTRATION	-	-	-	1,800	1,800	1,800
010-5-2150-1201	PROPERTY/CONTENT INSURANCE	-	-	-	3,000	-	-
TOTAL		145,900	170,181	182,156	209,690	152,729	225,248

** 2025 Amounts as of 06/30/25

DISTRICT COURT

Honorable Roland Andrade & Suzanne West

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2200-0524	VISITING JUDGES	1,563	9,682	19,970	15,000	13,655	15,000
010-5-2200-0525	DIST. JUDGE FAX/PHONE/SEM	-	-	-	-	-	-
010-5-2200-0560	DISTRICT ATTORNEY	28,745	30,000	30,000	30,000	-	30,000
010-5-2200-0565	REGIONAL JUVENILE PROBATION	30,182	30,182	30,182	30,182	30,182	30,182
010-5-2200-0566	ADULT PROBATION	15,000	18,000	20,000	20,000	20,000	20,000
010-5-2200-0570	DISTRICT INDIGENT ATTORNEY	28,648	54,368	48,198	40,000	19,338	25,000
010-5-2200-0575	DC SEC/ ASST. COORD.	3,031	3,213	3,063	3,442	2,632	3,545
010-5-2200-0580	6TH ADMIN. JUDICIAL DIST.	337	400	526	584	584	600
010-5-2200-1085	COORD ADM SALARY	3,031	3,213	3,063	3,442	2,632	3,545
010-5-2200-1090	CT REPORTER SALARY	5,406	5,730	5,463	6,138	2,833	6,323
010-5-2200-1100	DIST JUDGE SALARY	3,263	3,459	3,297	3,705	2,833	3,816
010-5-2200-1101	DISTRICT ATTORNEY SALARY	3,263	3,459	3,297	3,705	2,833	3,816
010-5-2200-1104	FICA	3,263	3,459	3,297	3,705	1,226	1,610
010-5-2200-1105	RETIREMENT	1,376	1,459	1,391	1,563	1,085	1,637
010-5-2200-1110	INSURANCE	1,463	1,464	1,378	1,607	-	-
010-5-2200-1111	WORKERS COMPENSATION	177	194	138	350	52	-
010-5-2200-1112	UNEMPLOYMENT	17	17	17	22	24	-
010-5-2200-1113	COURT STENO/INTERP	1,809	4,493	24,604	18,000	4,904	18,000
TOTAL		130,576	172,794	197,887	181,446	104,815	163,075

** 2025 Amounts as of 06/30/25

CONSTABLE

Darryl Earwood

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2250-0500	EQUIPMENT PURCHASES	-	-	-	10,000	2,450	5,000
010-5-2250-0504	POSTAGE/SUPPLIES	39	-	-	50	125	200
010-5-2250-0506	DUES	-	-	-	125	70	125
010-5-2250-0507	RADIO EQUIPMENT REPAIR	-	-	-	150	-	150
010-5-2250-0620	AMMUNITION	-	-	-	200	-	200
010-5-2250-0635	AUTO REPAIRS/REGST	15	8	92	1,500	143	2,000
010-5-2250-0646	CELL PHONE ALLOWANCE	-	-	-	-	-	600
010-5-2250-0703	GAS/OIL	761	1,223	897	2,000	914	4,000
010-5-2250-0965	CONSTABLE SALARY	42,805	42,805	39,380	45,853	34,162	47,228
010-5-2250-0971	TRAVEL & TRAINING	125	-	-	1,500	512	2,000
010-5-2250-1101	MERIT INCREASE	-	2,000	2,000	2,000	2,000	-
010-5-2250-1104	FICA	3,275	3,428	3,166	3,661	2,861	3,659
010-5-2250-1105	RETIREMENT	3,481	3,434	3,130	3,762	2,643	3,721
010-5-2250-1110	INSURANCE	10,052	10,642	10,330	11,828	3,137	380
010-5-2250-1111	WORKERS COMPENSATION	420	436	356	483	108	-
010-5-2250-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
010-5-2250-1113	LAW ENFORCEMENT LIABILITY	266	316	409	350	350	350
010-5-2250-1200	VEHICLE INSURANCE	1,219	675	650	800	800	-
TOTAL		62,857	65,365	60,810	84,662	50,673	69,613

** 2025 Amounts as of 06/30/25

TAX ASSESSOR COLLECTOR

Martha Padron

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2300-0500	EQUIPMENT PURCHASES	-	-	-	-	-	6,000
010-5-2300-0501	UNIFIRST	1,977	2,602	2,315	-	-	-
010-5-2300-0504	POSTAGE/SUPPLIES	1,212	1,248	1,230	1,300	1,231	1,300
010-5-2300-0505	OFFICE SUPPLIES	2,601	2,713	2,018	2,000	1,513	3,000
010-5-2300-0506	DUES	265	240	250	275	275	275
010-5-2300-0525	TRAVEL & TRAINING	6,680	7,049	7,166	8,000	4,140	7,000
010-5-2300-0590	EQUIP. SRV. CHG./ COPIER/ RE	3,947	4,221	5,370	5,200	4,893	5,200
010-5-2300-0645	TACTELEPHONE	-	-	-	-	-	-
010-5-2300-0646	ELECTRIC	1,639	1,783	1,386	2,000	1,055	2,000
010-5-2300-0916	ELECTION WORK-OVERTIME	-	-	-	-	-	1,000
010-5-2300-0985	TAX ASSESSOR COLLECTOR	46,930	52,562	48,357	56,304	43,248	57,993
010-5-2300-0990	TAC DEPUTY 4-5 TO 4-6	32,274	34,252	30,624	37,361	28,017	38,482
010-5-2300-0991	PART TIME 4-1	13,052	17,362	13,176	18,598	13,467	19,156
010-5-2300-1101	MERIT INCREASE	4,000	4,000	3,000	5,000	5,000	5,000
010-5-2300-1103	LONGEVITY	2,275	2,335	2,395	2,455	2,455	2,515
010-5-2300-1104	FICA	7,538	8,454	7,568	9,286	7,145	9,548
010-5-2300-1105	RETIREMENT	7,922	8,547	7,378	9,413	6,319	9,581
010-5-2300-1109	UNEMPLOYMENT	68	77	67	105	109	-
010-5-2300-1110	INSURANCE	20,104	20,392	20,660	23,655	17,810	24,980
010-5-2300-1111	WORKERS COMPENSATION	961	1,196	863	775	267	-
010-5-2300-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
010-5-2300-1113	CUSTODIAN	-	-	1,372	1,664	1,208	1,664
TOTAL		153,846	169,432	155,594	183,792	138,551	194,694

** 2025 Amounts as of 06/30/25

AUDITOR

Cheryll A. Jones, CIO

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2350-0500	EQUIPMENT PURCHASES	629.98	135.15	-	1,000.00	-	1,000.00
010-5-2350-0504	POSTAGE	174.24	-	-	-	-	-
010-5-2350-0505	OFFICE SUPPLIES	2,020.82	2,276.75	2,242.83	2,500.00	2,199.36	3,140.00
010-5-2350-0506	DUES	-	440.00	-	300.00	190.00	300.00
010-5-2350-0525	TRAVEL & TRAINING	586.53	1,174.78	820.56	6,000.00	3,936.73	6,000.00
010-5-2350-0590	EQUIP. SRV. CHG. & COPIER	2,168.78	1,866.28	2,457.07	3,000.00	1,220.03	3,000.00
010-5-2350-0645	TELEPHONE	-	-	-	-	-	-
010-5-2350-0975	AUDITOR	46,930.32	52,561.92	45,203.18	75,000.00	54,261.73	77,250.00
010-5-2350-0977	ASST AUDITOR	31,140.96	34,878.00	32,089.08	45,000.00	29,377.79	46,350.00
	ASST AUDITOR** (PART OLS)	-	-	-	41,600.00	-	42,848.00
010-5-2350-1101	MERIT INCREASE	2,000.00	4,000.00	4,000.00	2,000.00	2,000.00	-
010-5-2350-1103	LONGEVITY	315.00	351.00	516.00	-	-	-
010-5-2350-1104	FICA	6,149.50	7,021.89	6,258.40	7,318.00	6,551.43	12,498.00
010-5-2350-1105	RETIREMENT	6,502.86	7,088.71	6,184.77	7,521.69	6,750.63	12,710.54
010-5-2350-1109	UNEMPLOYMENT	116.22	131.12	125.59	162.63	180.01	-
010-5-2350-1110	INSURANCE	13,627.96	11,017.38	10,615.92	23,655.44	16,410.44	37,470.48
010-5-2350-1111	WORKERS COMPENSATION	786.76	979.98	735.48	775.00	143.15	-
010-5-2350-1112	PUBLIC OFFICAL LIABILITY	-	-	-	-	-	-
TOTAL		113,149.93	123,922.96	111,248.88	215,832.76	123,221.30	242,567.02

** 2025 Amounts as of 06/30/25

TREASURER

Diana Gutierrez

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2400-0500	EQUIPMENT PURCHASES	-	4,500	-	1,000	-	-
010-5-2400-0504	POSTAGE	288	-	-	-	8	156
010-5-2400-0505	OFFICE SUPPLIES	3,320	4,557	4,100	5,000	1,861	6,000
010-5-2400-0506	DUES	215	235	235	235	485	250
010-5-2400-0525	TRAVEL & TRAINING	3,248	2,490	2,475	4,500	3,014	5,000
010-5-2400-0590	EQUIP. SRV. CHG. & COPIER	1,339	1,250	1,137	1,250	1,039	1,250
010-5-2400-0935	TREASURER	46,930	52,562	48,357	56,304	43,248	57,993
010-5-2400-0940	DEPUTY TREASURER	31,141	32,235	29,910	37,361	28,230	38,482
010-5-2400-0941	PART TIME	-	-	-	-	-	-
010-5-2400-1101	MERIT INCREASE	4,000	4,000	4,000	4,000	4,000	4,000
010-5-2400-1103	LONGEVITY	2,584	2,680	2,776	2,872	2,872	3,089
010-5-2400-1104	FICA	6,476	6,998	6,506	7,691	5,994	7,923
010-5-2400-1105	RETIREMENT	6,786	7,082	6,428	7,905	5,339	8,057
010-5-2400-1109	UNEMPLOYMENT	48	49	48	67	70	-
010-5-2400-1110	INSURANCE	20,104	21,283	20,660	23,655	17,810	24,980
010-5-2400-1111	WORKERS COMPENSATION	825	989	758	750	209	-
010-5-2400-1112	PUBLIC OFFICAL LIABILITY	400	400	400	400	400	-
TOTAL		127,703	141,310	127,789	152,991	114,578	157,180

** 2025 Amounts as of 06/30/25

SHERIFF

Brad Coe

FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
--------------------	--------------------	---------------------------------	---------------------	--------------------------------	---------------------

010-5-2500-0500	EQUIPMENT PURCHASES	20,905	7,827	13,742	18,000	17,035	18,000
010-5-2500-0504	POSTAGE	6,492	5,557	1,941	3,500	1,214	3,500
010-5-2500-0505	OFFICE SUPPLIES	16,827	14,585	9,227	10,000	3,463	10,000
010-5-2500-0525	TRAVEL & TRAINING	-	-	(162)	-	270	-
010-5-2500-0590	EQUIP. SRV. CHG. & COPIER	8,564	8,854	7,033	7,000	6,154	7,000
010-5-2500-0611	PRISONER MEALS	18,306	1,436	782	2,000	520	2,000
010-5-2500-0612	PRISONER HEALTH CARE	13,725	20,769	5,357	15,000	3,165	15,000
010-5-2500-0614	K/9 FEED-MEDICAL	1,402	1,876	2,153	2,000	554	2,000
010-5-2500-0615	JAIL SUPPLIES	11,476	14,091	8,139	10,000	7,203	10,000
010-5-2500-0620	AMMUNITION	2,068	3,409	4,712	5,000	5,028	5,000
010-5-2500-0625	RADIO & TOWER	16	1,500	926	4,000	889	4,000
010-5-2500-0630	JAIL EQUIP	7,081	3,178	2,921	3,000	333	3,000
010-5-2500-0631	UNIFORMS	6,111	3,097	4,806	3,000	273	3,000
010-5-2500-0635	AUTO REPAIRS	80,698	73,141	78,152	80,000	67,384	90,000
010-5-2500-0636	AUTO FUEL	69,150	103,114	57,560	70,000	33,106	70,000
010-5-2500-0645	UTILITIES	15,774	14,204	15,420	16,000	11,110	20,000
010-5-2500-0646	TELEPHONE	25,651	33,116	39,439	35,000	36,326	35,000
010-5-2500-0655	TV CABLE	1,049	1,043	1,006	1,000	986	1,200
010-5-2500-0660	TRANSPORT PRISONERS	133	788	8,156	10,000	(293)	10,000
010-5-2500-0661	OUT OF STATE INMATE TRANS	-	634	-	1,000	-	1,000
010-5-2500-0665	L.E. EQUIP	1,605	4,161	2,711	5,000	130	5,000
010-5-2500-0666	PRE-EMPLOYMENT EXAMS	2,181	2,865	1,935	3,000	336	3,000
010-5-2500-0670	TRAINING/DUES/TRAVEL	22,116	20,020	33,535	30,000	29,177	30,000
010-5-2500-0671	INMATE HOUSING	62,627	145,123	118,715	150,000	174,105	150,000
010-5-2500-0712	VICTIM MEDICAL HEALTH CTR	10	-	10	1,000	-	1,000
010-5-2500-0730	MAINTENANCE/JANITORIAL	19,259	26,083	23,340	27,940	29,174	28,779
010-5-2500-1028	HOLIDAY PAY	15,797	21,546	145,139	20,000	20,553	25,000
010-5-2500-1029	SHERIFF TRAVEL REIMB	5,100	4,698	3,662	5,000	141	5,000
010-5-2500-1030	SHERIFF	52,547	58,853	70,769	63,044	61,538	64,935
010-5-2500-1035	ADM ASSISTANT -CYNTHIA LETSINGER	31,141	34,858	32,071	37,339	28,644	38,460
010-5-2500-1040	DEPUTY ERICA MENDEZ	32,781	37,370	33,639	40,031	30,755	41,232
010-5-2500-1041	DEPUTY CHRIS COPLAN	32,917	37,525	34,140	40,197	30,882	41,403
010-5-2500-1045	J/D HERMELINDA JASO	25,652	34,858	31,910	37,339	27,915	38,460
010-5-2500-1050	DEPUTY DANNY MOLINAR	31,981	36,459	33,543	39,054	30,004	40,226
010-5-2500-1055	J/D SYLVIA ALVARADO	26,674	17,429	7,095	30,777	13,646	30,777
010-5-2500-1060	J/D ANNA AMESCUA	32,488	36,376	31,935	38,966	27,989	40,135
010-5-2500-1065	DEPUTY JAMES CRISWELL	33,601	30,325	20,155	36,507	28,039	37,602

SHERIFF—CONTINUED

Brad Coe

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2500-1070	J/D (PART-TIME)/OT	4,674	3,719	40,076	10,000	-	10,000
010-5-2500-1071	J/D CHARLES FEAGLEY	28,307	36,376	45,331	38,966	29,593	40,135
010-5-2500-1072	TEMP DEPUTY/OT	9,119	14,009	10,693	60,000	93,861	75,000
010-5-2500-1073	J/D JARED CLARK	23,188	34,676	22,373	30,777	23,646	30,777
010-5-2500-1074	J/D ANDREW SALAS	25,652	25,139	22,255	30,777	15,805	30,777
010-5-2500-1076	J/D DANIEL CASTENADA	21,377	28,731	26,395	30,777	23,538	30,777
010-5-2500-1077	KCDC MONITORING CLERK	35,073	39,983	35,983	42,830	32,896	44,115
010-5-2500-1078	DEPUTY ROLAND ESCOBAR	29,900	34,074	30,671	36,500	28,039	37,595
010-5-2500-1080	J/D KIMBERLY STAFFORD	18,943	24,439	11,894	30,777	5,487	30,777
010-5-2500-1081	J/D AUSTIN FEAGLEY	20,172	22,635	26,324	30,777	23,542	30,777
010-5-2500-1082	KARLA WESTBROOK	11,548	8,399	11,359	18,000	12,920	18,540
010-5-2500-1083	DEPUTY CARLOSE OLIVARES	-	34,074	8,588	36,500	23,868	36,500
010-5-2500-1084	DEPUTY DAVID PALACIO	-	28,078	34,723	40,197	30,882	41,403
010-5-2500-1101	MERIT INCREASE	28,000	30,000	28,000	30,000	28,000	34,000
010-5-2500-1103	LONGEVITY	2,545	3,355	3,125	3,809	3,672	4,382
010-5-2500-1104	FICA	45,317	56,397	62,687	67,464	54,751	70,576
010-5-2500-1105	RETIREMENT	81,243	55,841	60,281	107,048	50,205	105,485
010-5-2500-1109	UNEMPLOYMENT	774	1,001	1,111	1,388	1,536	-
010-5-2500-1110	INSURANCE	157,757	180,945	183,069	237,858	163,130	249,803
010-5-2500-1111	WORKERS COMPENSATION	5,783	7,766	6,992	5,250	2,073	-
010-5-2500-1112	PUBLIC OFFICAL LIABILITY	400	400	-	400	400	-
010-5-2500-1113	LAW ENFORCEMENT LIABILITY	5,319	6,314	8,183	8,500	8,500	16,559
010-5-2500-1200	VEHICLE INSURANCE	21,879	28,106	30,948	35,000	41,026	-
010-5-2500-1201	PROPERTY/CONTENTS INSURANCE	4,316	3,398	3,971	3,500	3,889	-
010-5-2500-1301	CIS	1,800	4,450	2,650	3,000	3,325	3,000
010-5-2500-1303	SOFTWARE/MAINT/WARRANTIES	-	-	27,235	25,000	-	15,000
010-5-2500-1445	UTILITIES	-	-	80	-	-	-
TOTAL		1,316,992	1,573,073	1,630,614	1,865,787	1,432,336	1,886,684

** 2025 Amounts as of 06/30/25

PARKS & RECREATION

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2502-0505	SUPPLIES	1,829	4,056	4,865	4,000	4,558	3,000
010-5-2502-0525	TRAINING	740	525	100	-	-	250
010-5-2502-1001	EQUIPMENT	1,583	1,517	1,200	15,000	887	10,000
010-5-2502-1031	ELECTRICITY	3,796	3,724	2,819	3,000	2,679	5,000
010-5-2502-1032	WATER	-	-	-	-	-	-
010-5-2502-1033	PROPERTY INSURANCE	1,590	1,198	1,522	1,400	1,952	-
010-5-2502-1035	TEMPORARY EMPLOYEES	9,365	12,608	6,738	10,000	3,840	12,000
010-5-2502-1104	FICA	661	965	515	765	294	918
010-5-2502-1105	RETIREMENT	-	-	-	-	-	-
010-5-2502-1109	UNEMPLOYMENT	13	18	6	17	14	-
010-5-2502-1111	WORKERS COMPENSATION	84	129	25	40	42	-
010-5-2502-1114	LANDSCAPE	5,739	-	-	1,000	-	1,000
010-5-2502-1115	REFUNDS	850	163	-	-	-	-
TOTAL		26,250	24,902	17,790	35,222	14,266	32,168

** 2025 Amounts as of 06/30/25

COUNTY AGENT

Bret Allen

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2550-0500	EQUIPMENT PURCHASES	-	800	620	2,000	510	2,000
010-5-2550-0501	BUILDING REPAIRS	-	-	-	-	-	5,000
010-5-2550-0502	EQUIPMENT SERVICE CONTRACT	2,434	2,615	2,091	2,600	1,837	2,600
010-5-2550-0505	POSTAGE & SUPPLIES	1,818	881	1,831	2,600	2,494	2,600
010-5-2550-0646	CELL PHONE ALLOWANCE	600	600	531	600	462	600
010-5-2550-0675	SEMINARS/STOCKSHOWS	4,897	5,256	6,443	6,500	3,924	6,750
010-5-2550-0676	PICKUP ALLOWANCE	16,868	16,868	14,922	16,868	12,975	16,948
010-5-2550-0680	4-H DEMO	97	75	-	800	555	800
010-5-2550-0995	COUNTY AGENT	22,507	24,056	22,131	25,769	19,793	26,542
010-5-2550-1005	ADMIN ASST	31,841	35,662	32,664	32,672	25,095	33,652
010-5-2550-1101	MERIT INCREASE	4,000	4,000	4,000	2,000	2,000	4,000
010-5-2550-1103	LONGEVITY	716	955	1,015	213	213	249
010-5-2550-1104	FICA	5,776	6,284	5,758	5,976	4,631	6,272
010-5-2550-1105	RETIREMENT	2,770	2,993	2,696	2,569	1,873	2,774
010-5-2550-1109	UNEMPLOYMENT	109	117	113	133	144	-
010-5-2550-1110	INSURANCE	10,052	10,642	10,330	11,828	8,905	12,490
010-5-2550-1111	WORKERS COMPENSATION	-	-	414	772	-	-
010-5-2550-1220	VEHICLE INSURANCE	52	52	53	80	80	-
TOTAL		104,536	111,856	105,611	113,979	85,490	123,277

** 2025 Amounts as of 06/30/25

BUILDING MAINTENANCE

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2600-0700	BUILDING MAINTENANCE	512,047	644,914	719,690	953,980	946,661	1,665,000
010-5-2600-0703	GAS & OIL	2,127	2,787	1,809	2,000	751	2,000
010-5-2600-0704	VEHICLE MAINT/REPAIRS	1,170	2,620	1,121	2,000	4,457	2,000
010-5-2600-0705	JANITOR SUPPLIES	2,178	2,989	2,237	3,000	939	3,000
010-5-2600-0706	GROUNDS/WASTE DISPOSAL	16,096	14,144	8,368	10,000	3,382	10,000
010-5-2600-0707	EQUIPMENT PURCHASES	-	2,096	34	2,500	-	2,500
010-5-2600-0708	MAINTENANCE EQUIP. REPAIR	175	578	993	1,000	120	1,000
010-5-2600-0710	UNIFORMS RENTAL/CLEANING	3,595	3,972	4,222	4,000	3,527	4,000
010-5-2600-0711	BUG/TERMITE TREATMENTS	3,885	5,115	4,562	5,000	4,555	5,000
010-5-2600-1010	CUSTODIAN	23,319	26,118	24,030	27,976	21,489	28,815
010-5-2600-1012	MAINTENANCE DIRECTOR	-	-	-	-	-	47,204
010-5-2600-1015	CARPENTRY MAINTENANCE	38,199	42,783	39,358	88,579	57,897	44,033
010-5-2600-1016	CELL PHONE ALLOWANCE	300	300	265	600	231	600
010-5-2600-1020	PARKING LOT & STREET	-	-	-	324,000	736,632	2,500
010-5-2600-1028	FULL TIME HELP	27,241	24,705	23,078	34,278	20,705	35,307
010-5-2600-1101	MERIT INCREASE	4,000	6,000	4,000	4,000	4,000	4,000
010-5-2600-1103	LONGEVITY	273	435	507	579	579	651
010-5-2600-1104	FICA	7,195	7,731	6,980	11,935	7,086	12,287
010-5-2600-1105	RETIREMENT	7,585	7,839	6,906	8,905	5,842	12,495
010-5-2600-1109	UNEMPLOYMENT	136	109	135	193	235	-
010-5-2600-1110	INSURANCE	20,104	29,252	28,211	23,686	17,823	49,961
010-5-2600-1111	WORKERS COMPENSATION	737	887	477	900	180	-
010-5-2600-1199	VEHICLE INSURANCE	541	552	589	600	600	-
TOTAL		670,904	825,925	877,571	1,509,711	1,837,690	1,932,353

** 2025 Amounts as of 06/30/25

LIBRARY

Sara Rivas

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2650-0268	TRAVEL/SEMINARS	-	-	86	200	-	200
010-5-2650-0269	POSTAGE	-	-	-	100	-	100
010-5-2650-0270	OFFICE SUPPLIES	2,628	2,928	3,133	4,500	2,203	4,500
010-5-2650-0500	EQUIPMENT PURCHASES	771	834	4,997	3,000	2,525	3,000
010-5-2650-0590	SOFTWARE CONTRACT	-	800	-	880	800	880
010-5-2650-0645	ELECTRIC	7,269	6,349	5,571	7,500	4,715	-
010-5-2650-0646	WATER	415	422	406	400	365	-
010-5-2650-0710	LIBRARIAN	39,830	44,610	41,035	47,786	36,698	49,220
010-5-2650-0715	ASST LIBRARIAN	30,314	32,062	34,376	37,361	28,694	38,482
010-5-2650-0716	LIBRARY CLERK A GARZA	9,017	10,492	8,330	12,364	4,742	-
010-5-2650-0850	BOOKS	4,488	4,135	3,991	7,000	3,322	7,000
010-5-2650-1077	CUSTODIAN	-	-	1,490	1,664	1,246	1,664
010-5-2650-1101	MERIT INCREASE	5,000	4,000	6,000	7,000	7,000	5,000
010-5-2650-1103	LONGEVITY	1,983	536	584	842	842	680
010-5-2650-1104	FICA	8,885	9,310	10,759	10,993	8,216	10,161
010-5-2650-1105	RETIREMENT	6,891	6,838	9,201	11,298	7,510	10,334
010-5-2650-1109	UNEMPLOYMENT	124	131	182	244	254	-
010-5-2650-1110	INSURANCE	20,104	19,501	30,989	35,483	21,768	37,470
010-5-2650-1111	WORKERS COMPENSATION	915	1,259	1,064	800	320	-
010-5-2650-1201	PROPERTY INSURANCE	2,980	2,265	3,012	3,000	2,796	-
010-5-2650-1202	EQUIP. SERV. CHG/COPIER/R	4,878	4,772	4,631	8,000	4,013	8,000
010-5-2650-1205	CHILDRENS PROGRAM	878	1,157	1,567	3,000	2,765	3,000
010-5-2650-1206	LIBRARY CLERK	-	-	31,318	36,678	28,178	37,778
TOTAL		147,370	152,400	202,723	240,093	166,770	217,470

** 2025 Amounts as of 06/30/25

HISTORICAL COMMISSION

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2651-0500	EQUIPMENT PURCHASES	-	-	-	1,000	-	1,000
010-5-2651-0644	EQUIPMENT SERVICE CONTRACT	950	1,410	-	1,000	-	3,500
010-5-2651-0645	ELECTRIC	715	727	860	1,000	732	1,250
010-5-2651-0646	WATER	-	-	706	750	635	750
010-5-2651-0708	BUILDING MAINT/REPAIRS	-	-	-	-	-	-
010-5-2651-1201	PROPERTY INSURANCE	-	-	-	2,000	-	-
010-5-2651-1202	TRAVEL & TRAINING	-	-	-	500	-	500
010-5-2651-1203	MARKERS	-	-	-	-	-	-
010-5-2651-1204	PUBLICATIONS	421	-	-	1,000	-	1,000
010-5-2651-1205	EXHIBITS	-	-	-	1,000	-	1,000
010-5-2651-1206	SUPPLIES	-	-	257	1,000	268	1,000
TOTAL		2,087	2,138	1,823	9,250	1,635	10,000

** 2025 Amounts as of 06/30/25

COUNTYWIDE

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2700-0645	UTILITIES	22,821	24,924	21,415	30,000	50,012	60,000
010-5-2700-0650	BONDS	4,094	4,921	4,382	5,000	3,145	5,000
010-5-2700-0660	DAM SITE-LAS MORAS	88,000	68,817	1,250	20,000	-	20,000
010-5-2700-0665	LEGAL PUBLICATIONS	1,236	6,639	7,866	6,000	4,748	7,500
010-5-2700-0680	AUDITS & ACCTS	25,000	27,500	30,000	30,000	-	30,000
010-5-2700-0682	GASB 34 AND SOFTWARE	10,550	12,164	9,164	12,000	6,000	12,000
010-5-2700-0685	ORGANIZATION DUES	3,076	3,374	3,364	3,000	2,263	3,000
010-5-2700-0698	JURY EXPENSES	8,400	8,674	19,756	12,500	14,322	15,000
010-5-2700-0715	APPRAISAL BOARD	139,901	155,920	129,164	212,699	159,524	229,568
010-5-2700-0722	DRUG TESTING	-	107	-	500	-	500
010-5-2700-0724	CONTRACT SER/LEGAL LIABL/	7,220	42,430	16,936	35,000	13,998	35,000
010-5-2700-0725	PREDATOR CONTROL	21,667	23,833	23,834	26,000	19,500	26,000
010-5-2700-0726	SWART	-	5,000	5,500	7,000	5,500	7,000
010-5-2700-0730	MISCELLANEOUS	85,446	15,083	7,547	5,000	152,233	5,000
010-5-2700-0731	CONTINGENCY REPAIRS	14,010	14,318	10,463	20,000	15,440	20,000
010-5-2700-0745	CEMETERY	1,800	12,150	18,150	25,000	12,262	25,000
010-5-2700-0746	ELECTIONS-SUPPLIES	22,858	2,743	10,337	20,000	14,672	20,000
010-5-2700-0747	ELECTION-LABOR	22,779	8,304	28,907	20,000	12,239	20,000
010-5-2700-0750	AUTOPSY	7,870	44,160	15,173	15,000	17,455	15,000
010-5-2700-0775	INDIGENT BURIALS	6,025	610	-	3,000	500	3,000
010-5-2700-0777	COURT APPT ATTORNEY	-	8,326	3,275	5,000	6,900	7,500
010-5-2700-0780	HOSPITAL COMMITMENTS	933	-	-	2,000	-	2,000
010-5-2700-0818	VOIDED CHECKS	-	-	-	-	2,572	-
010-5-2700-0819	CONTINGENCY EQUIPMENT	35,984	29,963	17,737	49,000	3,549	40,000
010-5-2700-0826	VACATION LEAVE PAYOUT	11,352	8,686	9,019	7,000	5,834	7,000
010-5-2700-0827	COMP TIME PAYOUT	932	262	819	1,000	2,400	1,000
010-5-2700-1029	OPEN/LIBRARY	30,571	34,240	-	-	-	-
010-5-2700-1030	MERIT PAY	-	13,612	-	-	-	-
010-5-2700-1032	EXTRA HELP	4,521	7,446	7,471	-	7,148	-
010-5-2700-1101	MERIT/HOPE GUTIERREZ/LIBRARY	2,000	-	-	-	-	-
010-5-2700-1104	FICA	7,354	7,496	6,912	3,023	2,648	2,729
010-5-2700-1105	RETIREMENT	3,851	4,453	2,065	629	801	1,220
010-5-2700-1109	UNEMPLOYMENT	176	166	165	67	3,351	10,500
010-5-2700-1110	INSURANCE	9,211	10,642	-	611	402	-

COUNTYWIDE—CONTINUED

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2700-1111	WORKER'S COMPENSATION	2,009	2,051	1,227	40,000	43,855	55,000
010-5-2700-1200	INSURANCE DEDUCTIBLES	-	28,895	-	-	-	-
010-5-2700-1201	PROPERTY/CONTENTS INSURANCE	16,384	10,021	29,034	14,000	-	72,696
010-5-2700-1203	GENERAL LIABILITY	7,624	-	13,061	-	25,465	22,542
010-5-2700-1204	REIMB LINEBACKER	-	-	-	-	2	-
010-5-2700-1205	CONTRACT ADM HELP	-	-	-	15,000	350	15,000
010-5-2700-1209	CHAPTER 19 EXPENSES	-	632	93	1,000	-	1,000
010-5-2700-1212	TRANSFER TO AMERIPRISE	-	-	-	-	7,754	-
010-5-2700-1400	CAPITAL MURDER INSURANCE	1,000	1,000	1,000	1,000	1,000	1,000
010-5-2700-2204	COUNTY WIDE VEHICLES	-	65,049	62,633	50,000	-	475,000
010-5-2700-2205	VEHICLE INSURANCE/MAINT	-	-	3,246	5,000	160	64,237
010-5-2700-2207	SEPTIC TANK INSPECTOR	1,400	4,547	5,525	7,500	7,675	7,500
010-5-2700-2208	AIREVAC/AIRLIFE MEMBERSHI	19,550	19,550	19,550	20,000	19,550	20,000
010-5-2700-2209	LAND PURCHASES	-	294,667	-	30,000	-	30,000
010-5-2700-2210	INMATE HOUSING	2,376	-	-	-	-	-
010-5-2700-2212	TELEPHONE - COUNTY WIDE	78,017	90,303	101,197	80,000	94,408	85,000
010-5-2700-2213	FUEL - COUNTY WIDE	23,977	22,753	48,052	20,000	67,626	40,000
010-5-2700-2214	ALERT SENSE	-	-	-	2,650	-	2,650
010-5-2700-2216	COUNTY E-MAIL/WEBSITE	1,122	8,083	22,153	20,000	20,327	20,000
010-5-2700-2217	POSTAGE MACHINE	1,388	5,291	9,057	10,000	8,476	10,000
010-5-2700-2218	TIME CLOCK	33,749	-	21,609	13,500	9,318	9,600
010-5-2700-2219	NUECES RIVER AUTHORITY	1,600	1,600	-	-	1,600	1,600
010-5-2700-2220	CANDY HOBBS	30,000	30,000	27,500	30,000	-	-
010-5-2700-2221	ALMA GURIERREZ	30,000	30,000	17,500	30,000	-	-
010-5-2700-2222	SOFTWARE LICENSE	-	-	3,052	10,000	2,449	25,000
010-5-2700-2223	GRANT MATCHING	-	29,975	314,767	-	101,565	-
010-5-2700-2226	FINANCIAL INTELLIGENCE	-	-	2,500	5,000	-	5,000
010-5-2700-2227	OLS/SUPPLEMENT	-	-	9,891	11,516	7,074	7,677
	CONTINGENCIES	-	-	-	-	-	-
	TOTAL	849,835	1,251,378	1,123,314	992,195	958,073	1,601,019

** 2025 Amounts as of 06/30/25

CIVIC CENTER

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2800-0500	EQUIPMENT PURCHASES	-	-	16	5,000	-	5,000
010-5-2800-0646	WATER	1,947	1,436	1,159	1,500	1,160	2,000
010-5-2800-0647	ELECTRIC	10,275	4,992	12,076	10,000	11,390	15,000
010-5-2800-0648	SUPPLIES	526	1,040	3,313	3,600	1,244	3,600
010-5-2800-0649	CUSTODIAL SERVICES	5,380	4,100	18,385	15,000	8,850	15,000
010-5-2800-0650	DEPOSIT REFUND	1,921	1,588	5,078	4,000	2,470	4,000
010-5-2800-1201	PROPERTY/CONTENTS INSURANCE	3,857	3,798	4,434	4,500	5,202	-
TOTAL		23,906	16,953	44,461	43,600	30,316	44,600

** 2025 Amounts as of 06/30/25

GRANT MATCHING

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-2900-0001	CANDY HOBBS	-	-	-	30,000	22,941	32,500
010-5-2900-0002	ALMA GUTIERREZ	-	-	-	30,000	22,941	32,500
010-5-2900-0003	GRANT MATCHING	-	-	-	883,250	-	275,000
010-5-2900-0004	GRANT SUPPLIES/NOTICES	-	-	-	2,500	-	2,500
010-5-2900-0005	GRANT TRAVEL	-	-	-	1,000	-	1,000
010-5-2900-0006	FICA	-	-	-	4,590	3,510	4,973
010-5-2900-0007	UNEMPLOYMENT	-	-	-	102	-	-
010-5-2900-0008	WORKERS COMPENSATION	-	-	-	82	-	-
TOTAL		-	-	-	951,524	49,392	348,473

** 2025 Amounts as of 06/30/25

EMERGENCY MANAGEMENT SERVICES

Nicholas Morgan

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-3650-0500	MEDICAL EQUIPMENT	6,565	7,326	3,964	6,000	3,535	87,400
010-5-3650-0501	EMS REFUNDS AND OVERPAYMENTS	467	179	125	500	395	500
010-5-3650-0505	OFFICE SUPPLIES	1,906	2,888	3,091	4,000	1,287	4,000
010-5-3650-0600	PROPERTY/CONTENTS INSURANCE	1,316	1,131	1,256	1,300	1,326	-
010-5-3650-0645	WATER/GAS	1,615	2,140	1,973	2,000	2,062	300
010-5-3650-0646	ELECTRIC	7,159	8,371	6,729	7,000	5,951	8,000
010-5-3650-0648	FUEL	12,423	13,166	6,414	15,000	4,070	12,000
010-5-3650-0649	VEHICLE MAINTENANCE	18,098	11,874	9,527	14,000	2,257	14,000
010-5-3650-0650	MEDICAL SUPPLIES	32,402	24,532	18,392	25,000	20,298	25,000
010-5-3650-0651	UNIFORMS	2,067	3,259	2,701	5,000	3,183	5,000
010-5-3650-0655	BIO MED EQUIP REPAIRS	1,005	-	2,556	3,000	3,252	4,000
010-5-3650-1028	OVERTIME PAY	191,977	251,435	187,066	170,000	213,035	200,000
010-5-3650-1101	MERIT INCREASE	14,000	12,000	12,000	12,000	12,000	12,000
010-5-3650-1102	HOLIDAY PAY	6,181	19,069	94,368	12,000	15,554	13,000
010-5-3650-1103	LONGEVITY-EMS	1,338	846	1,078	1,436	1,436	1,817
010-5-3650-1104	FICA	35,737	42,754	41,539	43,866	39,708	47,529
010-5-3650-1105	RETIREMENT	37,914	42,852	40,190	45,343	30,566	48,337
010-5-3650-1109	UNEMPLOYMENT	701	796	803	1,147	1,186	-
010-5-3650-1110	INSURANCE	70,353	56,165	62,063	82,794	56,398	99,921
010-5-3650-1111	WORKERS' COMPENSATION	4,983	5,836	4,939	4,475	1,489	-
010-5-3650-1126	EMT B F/T	30,312	-	-	-	-	-
010-5-3650-1129	EMT B F/T - JORGE LUJAN	30,917	34,627	36,453	42,450	32,608	43,724
010-5-3650-1130	EMT- OPEN	-	7,817	6,062	37,092	24,200	38,205
010-5-3650-1131	EMT P F/T NICK MORGAN	-	11,558	36,453	42,450	32,608	43,724
010-5-3650-1134	MEDICAL DIRECTOR	6,000	6,000	4,500	6,000	4,500	6,000
010-5-3650-1150	EMT P F/T- LINDSAY HORGESH	35,383	39,629	35,477	42,450	32,281	43,724
010-5-3650-1151	EMT- OPEN	-	6,000	7,170	37,092	19,282	38,205
010-5-3650-1160	EMT P F/T- ANDREW WARREN	35,383	39,629	36,453	42,450	32,608	43,724
010-5-3650-1165	EMS DIRECTOR	51,841	58,062	23,096	12,000	9,176	12,000
010-5-3650-1175	EMT P F/T - SHAWN HARVEY	36,757	41,168	37,869	42,450	32,670	43,724
010-5-3650-1176	EMT P F/T- TREVOR PEVEHO	33,068	37,036	36,453	42,450	32,608	43,724
010-5-3650-1177	EQUIPMENT PURCHASE	-	-	435	10,000	3,700	-
010-5-3650-1200	VEHICLE INSURANCE	4,121	3,968	4,504	4,500	4,500	-
010-5-3650-1201	TRAVEL & TRAINING	3,965	3,833	4,310	6,000	2,293	6,000
010-5-3650-1202	BILLING CONSULTANTS	15,068	16,345	10,522	12,500	16,634	18,000
010-5-3650-1204	DIRECTV	1,816	1,903	1,190	-	-	-
010-5-3650-1206	OPEN EMT	-	-	-	37,092	-	43,724
010-5-3650-1211	FUEL-FIRE	-	-	1,938	-	3,069	-
010-5-3650-1218	PENGUIN MANAGEMENT	477	483	486	600	729	800
010-5-3650-1219	IMAGE TREND - ELECTRONIC	2,120	2,120	4,469	7,100	4,774	7,100
010-5-3650-1220	ADVANCED TRAINING	2,448	11,752	8,520	10,000	6,744	10,000
	AMBULANCE	-	-	-	-	-	-
TOTAL		737,885	828,548	797,133	890,539	713,971	1,025,182

** 2025 Amounts as of 06/30/25

COMMISSIONERS

Mark Frerich, Joe Montalvo, Dennis Dodson & Tim Ward

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-3651-0100	COMM. SALARY	62,434	69,925	64,332	74,905	57,535	77,152
010-5-3651-0112	TRAVEL & TRAINING PCT 1	1,290	1,668	1,821	2,500	1,418	2,500
010-5-3651-0113	TRAVEL & TRAINING PCT 2	1,639	1,455	1,735	2,500	1,820	2,500
010-5-3651-0114	TRAVEL & TRAINING PCT 3	1,323	1,163	1,620	2,500	1,755	2,500
010-5-3651-0115	TRAVEL & TRAINING PCT 4	70	345	1,608	2,500	2,220	2,500
010-5-3651-0501	EQUIPMENT SERVICE CONTRACT	1,949	1,949	2,047	2,500	2,149	2,500
010-5-3651-1101	MERIT INCREASE	8,000	8,000	8,000	8,000	8,000	8,000
010-5-3651-1103	COMM- LONGEVITY	2,511	2,655	2,799	3,474	3,474	3,678
010-5-3651-1104	FICA	5,580	6,164	5,747	6,608	4,669	6,795
010-5-3651-1105	RETIREMENT	5,776	6,288	5,668	6,792	3,963	6,911
010-5-3651-1110	INSURANCE	30,441	32,208	31,235	35,766	23,937	37,789
010-5-3651-1111	WORKERS COMPENSATION	706	928	724	757	176	-
010-5-3651-1112	PUBLIC OFFICIALS LIABILITY	2,800	2,800	2,800	2,800	2,800	-
010-5-3651-1217	SUPPLIES	142	-	-	-	-	-
TOTAL		124,661	135,549	130,136	151,601	113,917	152,825

** 2025 Amounts as of 06/30/25

FIRE

Philip García

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-3652-1211	FUEL - FIRE	3,780	7,822	1,362	6,600	1,028	5,500
010-5-3652-1212	FIRE TRAINING	-	-	876	7,000	6,000	7,000
010-5-3652-1213	FIRE REPAIRS	8,895	7,215	750	10,000	10,042	12,500
010-5-3652-1214	FIRE EXPENSES	4,080	7,479	9,583	10,000	4,557	12,500
010-5-3652-1215	FIRE VEHICLE INSURANCE	4,079	4,016	4,218	4,500	4,500	-
010-5-3652-1216	FIRE EQUIPMENT	22,407	49,873	2,565	-	-	-
010-5-3652-1217	SUPPLIES	488	-	-	1,200	912	1,200
010-5-3652-1218	PENGUIN MANAGEMENT	474	477	486	600	243	600
010-5-3652-1219	UTILITIES	3,939	3,452	3,984	5,000	3,622	5,000
010-5-3652-1221	FIREMAN INSURANCE/COMPENSATION	-	-	61,446	70,000	52,159	79,961
	SOFTWARE	-	-	-	-	-	3,500
TOTAL		48,142	80,335	85,270	114,900	83,064	127,761

** 2025 Amounts as of 06/30/25

EMERGENCY MANAGEMENT COORDINATOR

Richard Moore

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-3653-0000	EMC	-	-	-	14,000	7,692	-
010-5-3653-0500	CELL PHONE	-	-	-	750	-	500
010-5-3653-0504	TRAVEL & TRAINING	365	2,435	-	3,000	1,404	2,000
010-5-3653-0670	OFFICE SUPPLIES	27	2,601	-	1,500		500
010-5-3653-0700	PUBLICATIONS	-	-	-	-		-
010-5-3653-0996	EMERGENCY MANAGEMENT COORDINATOR	-	-	-	12,308		24,000
010-5-3653-1104	FICA	399	-	-	942	588	1,836
010-5-3653-1109	UNEMPLOYMENT	-	-	-			-
010-5-3653-1111	WORKERS COMPENSATION	-	-	-	100		-
TOTAL		791	5,036	-	32,600	9,685	28,836

** 2025 Amounts as of 06/30/25

INFORMATION TECHNOLOGY

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
010-5-3654-0975	PT IT DIRECTOR	-	-	-	-	-	43,200
010-5-3654-0977	PT IT TECH (\$20/HR)	-	-	-	-	-	25,000
010-5-3654-0525	TRAVEL & TRAINING	-	-	-	-	-	8,100
010-5-3654-1104	FICA	-	-	-	-	-	3,292
010-5-3654-1105	RETIREMENT	-	-	-	-	-	5,408
		-	-	-	-	-	-
TOTAL		-	-	-	-	-	85,000

** 2025 Amounts as of 06/30/25

ROAD & BRIDGE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	(32,715)	(18,761)	(25,635)	11,701	11,701	11,701
REVENUE						
020-4-1300-0005 MISC	-	-	-	-	-	-
020-4-1300-0025 TA-C; MVR & R&B	166,681	167,599	155,287	153,979	141,912	139,759
020-4-1300-0060 INT. EARNED & CD INT.	368	234	700	250	801	962
020-4-1300-0064 COMPT GROSS WEIGHT & AXLE	4,654	6,236	5,287	5,200	5,706	5,200
020-4-1300-0091 MISC RECEIPTS	14,247	20,658	-	-	-	-
TOTAL REVENUES	<u>185,950</u>	<u>194,727</u>	<u>161,274</u>	<u>159,429</u>	<u>148,420</u>	<u>145,920</u>
EXPENDITURES						
020-5-0000-0099 EMERGENCY LABOR	-	-	-	3,000	-	3,000
020-5-0000-0111 R&B SUPERVISOR	45,475	50,932	43,690	46,340	35,596	47,730
020-5-0000-0112 EQUIP OPERATOR	31,670	35,471	33,217	38,006	25,619	39,146
020-5-0000-0113 SENIOR EQUIPMENT OP	33,629	53,431	27,935	39,634	22,947	40,823
020-5-0000-0115 ROAD MATERIALS	31,495	667	9,771	30,000	21,579	30,000
020-5-0000-0120 UNIFORMS & LINENS	5,928	6,275	6,442	6,500	5,728	7,500
020-5-0000-0125 MAT & SUPPLIES	6,094	8,224	9,938	8,000	7,090	8,000
020-5-0000-0130 GAS & OIL	17,810	31,037	6,482	30,000	13,822	30,000
020-5-0000-0135 TIRES	5,510	3,560	5,883	10,000	6,042	10,000
020-5-0000-0140 MACH SUP/REPAIRS	3,638	5,964	11,762	14,000	5,494	14,000
020-5-0000-0145 VEHICLES SUP/REPAIRS	1,932	5,113	13,879	18,000	15,095	18,000
020-5-0000-0150 EQUIPMENT RENTALS	15,908	265	740	5,000	336	5,000
020-5-0000-0645 UTILITIES	1,479	1,159	1,598	5,000	1,301	4,000
020-5-0000-0646 WATER FOR ROADS	300	1,620	1,919	1,000	5,880	15,000
020-5-0000-0696 EQUIPMENT PURCHASE	341,941	91,258	8,520	50,000	136,123	50,000
020-5-0000-0818 R&B ADMN/CELL PHONE ALLOWANCE	-	-	-	300	81	600
020-5-0000-0829 DRUG TESTING	369	167	107	400	309	500
020-5-0000-1101 MERIT INCREASE	4,000	6,000	6,000	4,000	4,000	4,000
020-5-0000-1103 LONGEVITY	201	450	522	309	309	528
020-5-0000-1104 FICA	8,819	10,008	8,536	10,067	6,786	10,391
020-5-0000-1105 RETIREMENT	9,312	10,105	8,431	10,346	6,537	10,567
020-5-0000-1109 UNEMPLOYMENT	167	187	163	224	212	251
020-5-0000-1110 INSURANCE	30,156	31,925	27,214	35,483	20,757	37,470
020-5-0000-1111 WORKERS COMPENSATION	1,127	1,398	986	1,260	276	1,260
020-5-0000-1200 VEHICLE INSURANCE	3,624	3,591	3,933	4,000	4,000	5,500
020-5-0000-1201 PROPERTY/CONTENTS INSURANCE	2,244	3,452	1,073	2,000	3,038	2,000
020-5-0000-1202 GENERAL LIABILITY	-	-	-	400	-	400
TOTAL EXPENDITURES	<u>602,827</u>	<u>362,256</u>	<u>238,738</u>	<u>373,270</u>	<u>348,956</u>	<u>395,668</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	430,831	160,658	114,800	213,841	80,000	250,000
TOTAL OTHER FINANCING SOURCES	<u>430,831</u>	<u>160,658</u>	<u>114,800</u>	<u>213,841</u>	<u>80,000</u>	<u>250,000</u>
FUND BALANCE	<u>(18,761)</u>	<u>(25,635)</u>	<u>11,701</u>	<u>11,701</u>	<u>(108,835)</u>	<u>11,953</u>

** 2025 Amounts as of 06/30/25

FM & LATERAL ROAD

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 210,546	\$ 181,592	\$ 184,003	\$ 246,646	\$ 246,646	\$ 248,330
REVENUE						
040-4-0000-0001 INTEREST INCOME	-	-	4,190	3,000	-	-
040-4-1500-0010 CURRENT AD VAL. TAXES	141,925	131,765	163,456	188,025	181,702	187,321
040-4-1500-0015 DELINQUENT TAXES	7,492	1,809	3,062	1,500	1,609	2,756
040-4-0000-0060 INTEREST EARNED & C.D. INTEREST	948	8,840	6,735	-	-	-
040-4-1500-0060 INTEREST EARNED		-	-	3,000	3,411	4,093
TOTAL REVENUES	<u>150,365</u>	<u>142,413</u>	<u>177,443</u>	<u>195,525</u>	<u>186,722</u>	<u>194,169</u>
EXPENDITURES						
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	(179,318)	(140,000)	(114,800)	(193,841)	(80,000)	(250,000)
TOTAL OTHER FINANCING SOURCES	<u>(179,318)</u>	<u>(140,000)</u>	<u>(114,800)</u>	<u>(193,841)</u>	<u>(80,000)</u>	<u>(250,000)</u>
FUND BALANCE	<u>\$ 181,592</u>	<u>\$ 184,003</u>	<u>\$ 246,646</u>	<u>\$ 248,330</u>	<u>\$ 353,368</u>	<u>\$ 192,500</u>

** 2025 Amounts as of 06/30/25

LATERAL ROAD

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 22,994	\$ 8,988	\$ 19,169	\$ 31,745	\$ 31,745	\$ 31,745
REVENUE						
041-4-0000-0001 INTEREST INCOME	147	974	2,007	500	-	-
041-4-0000-0020 LATERAL ROAD MONEY FROM COMPTROLLER	9,218	9,209	10,569	5,000	11,082	9,512
TOTAL REVENUES	<u>9,364</u>	<u>10,183</u>	<u>12,576</u>	<u>5,500</u>	<u>11,082</u>	<u>9,512</u>
EXPENDITURES						
041-5-0000-0001 LATERAL ROAD EXPENSE	23,370	-	-	5,500	-	5,500
TOTAL EXPENDITURES	<u>23,370</u>	<u>-</u>	<u>-</u>	<u>5,500</u>	<u>-</u>	<u>5,500</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 8,988</u>	<u>\$ 19,169</u>	<u>\$ 31,745</u>	<u>\$ 31,745</u>	<u>\$ 42,827</u>	<u>\$ 35,758</u>

** 2025 Amounts as of 06/30/25

DETENTION CENTER

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 1,001,604	\$ 206,679	\$ (754,428)	(754,273)	\$ (754,273)	\$ (754,273)
REVENUE						
035-4-0000-0002 WIRE TRANSFER - MARSHALL	1,109,185	6,737,707	10,587,854	-	9,976,785	9,529,069
035-4-0000-0060 INTEREST EARNED & C.D. INTEREST	-	-	155	-	18,012	21,615
035-4-0000-0100 US MARSHALL PRISONER	10,995,619	6,750,756	2,392,769	3,000,000	-	-
035-4-0000-0101 US PRISONER TRANSPORT	297,696	798,159	765,032	50,000	278,210	250,000
035-4-0000-0102 US MEDICAL TRANSPORT	18,638	-	-	-	-	-
TOTAL REVENUES	<u>12,421,137</u>	<u>14,286,622</u>	<u>13,745,810</u>	<u>3,050,000</u>	<u>10,273,007</u>	<u>9,800,683</u>
EXPENDITURES						
035-5-0000-0002 WIRE TRANSFER - MARSHALL	-	-	-	-	-	-
035-5-0000-0100 TRANSFER TO US BANK	12,058,431.72	13,488,463	12,980,623	3,000,000	4,963,452	9,529,069
035-5-0000-1000 REIMB TRANSPORT/GUARD SER	337,630.29	800,267	765,032	50,000	7,776,127	250,000
TOTAL EXPENDITURES	<u>12,396,062</u>	<u>14,288,730</u>	<u>13,745,655</u>	<u>3,050,000</u>	<u>12,739,579</u>	<u>9,779,069</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	(820,000)	(959,000)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>(820,000)</u>	<u>(959,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 206,679</u>	<u>\$ (754,428)</u>	<u>\$ (754,273)</u>	<u>\$ (754,273)</u>	<u>\$ (3,220,845)</u>	<u>\$ (732,659)</u>

** 2025 Amounts as of 06/30/25

KC DETENTION CENTER

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ (5,954)	\$ 191,510	610,381	\$ 610,381	\$ 610,381
REVENUE						
061-4-0000-0001 HOUSING US MARSHALL REVENUE	502,679	832,290	738,278	400,000	561,413	400,000
061-4-0000-0002 MISC	50,000	7,380	1,679	-	-	-
061-4-0000-0003 REIMBURSE PRISONER TRANSPORT	21,297	2,108	-	-	-	-
061-4-0000-0005 PRISONER TELEPHONE CARD	-	20,802	-	-	32,807	20,000
061-4-0000-0006 REFINANCING LOAN INCOME	-	-	-	2,500	-	-
061-4-0000-0008 DET. CENTER PHONE COMMISSION	219,023	250,677	229,465	160,000	123,693	160,000
061-4-0000-0009 REIMBURSE FROM ORRC	14,845	41,371	1,949	-	-	-
061-4-0000-0060 INTEREST EARNED & C.D. INTEREST	7,882	52,898	36,589	-	-	-
TOTAL REVENUES	<u>815,725</u>	<u>1,207,525</u>	<u>1,007,960</u>	<u>562,500</u>	<u>717,912</u>	<u>580,000</u>
EXPENDITURES						
061-5-0000-0006 REPLENISH ORRC	-	41,371	-	50,000	-	50,000
061-5-0000-0010 PRIS. MAJOR EXP./NEW CONSTRUCTION	-	9,690	7,140	21,250	3,150	21,250
061-5-0000-0012 PRISON-CONTINGENCY EQUIP.	1,679.00	-	1,949	21,250	-	21,250
TOTAL EXPENDITURES	<u>1,679</u>	<u>51,061</u>	<u>9,089</u>	<u>92,500</u>	<u>3,150</u>	<u>92,500</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	(820,000)	(959,000)	(580,000)	(470,000)	(90,000)	(90,000)
TOTAL OTHER FINANCING SOURCES	<u>(820,000)</u>	<u>(959,000)</u>	<u>(580,000)</u>	<u>(470,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>
FUND BALANCE	<u>\$ (5,954)</u>	<u>\$ 191,510</u>	<u>\$ 610,381</u>	<u>\$ 610,381</u>	<u>\$ 1,235,144</u>	<u>\$ 1,007,881</u>

** 2025 Amounts as of 06/30/25

Fund Summaries
Special Revenue
Funds

RM&P VARIOUS COUNTY OFFICES

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 2,000.00	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
REVENUE						
011-4-1300-0270 RM&P VAR-INCOME	-	-	-	200	10	-
TOTAL REVENUES	-	-	-	200	10	-
EXPENDITURES						
011-5-0000-0270 RM&P DISBURSEMENTS VAR	-	-	-	200	-	200
TOTAL EXPENDITURES	-	-	-	200	-	200
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	-	-	-
FUND BALANCE	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,010	\$ 1,800

** 2025 Amounts as of 06/30/25

DISTRICT CLERK RM&P

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 2,152	\$ 2,152	\$ 2,152	\$ 2,152	\$ 2,152	\$ 2,152
REVENUE						
012-4-0000-0270 DIST CLK RM&P	-	-	-	200	-	-
TOTAL REVENUES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES						
012-5-0000-0270 DIST RM&P DISBURSEMENTS	-	-	-	200	-	200
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 200</u>	<u>\$ -</u>	<u>\$ 200</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 2,152</u>	<u>\$ 2,152</u>	<u>\$ 2,152</u>	<u>\$ 2,152</u>	<u>\$ 2,152</u>	<u>\$ 1,952</u>

** 2025 Amounts as of 06/30/25

LAW LIBRARY

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 8,622	\$ 8,622	\$ 9,147	\$ 9,182	\$ 9,182	\$ 9,182
REVENUE						
013-4-2851-0265 LAW LIBRARY RECEIPTS	-	525	35	1,200	1,400	1,200
TOTAL REVENUES	-	525	35	1,200	1,400	1,200
EXPENDITURES						
013-5-2851-0840 LAW LIBRARY DISBURSEMENTS	-	-	-	1,200	-	1,200
TOTAL EXPENDITURES	-	-	-	1,200	-	1,200
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT						
GAIN (LOSS) ON INVESTMENTS						
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 8,622	\$ 9,147	\$ 9,182	\$ 9,182	\$ 10,582	\$ 9,182

** 2025 Amounts as of 06/30/25

RECORD PRESERVATION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 27,479	\$ 7,952	\$ 3,579	\$ -	\$ 220	\$ -
REVENUE						
014-4-1300-0270 RMP RECEIPTS	9,325	10,838	4,413	700	-	-
014-4-1300-0060 REC PRES INTEREST	-	-	350	-	-	-
TOTAL REVENUES	<u>9,325</u>	<u>10,838</u>	<u>4,763</u>	<u>700</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
014-5-2900-0845 RECORD PRESERVATION DISBURSEMENTS	<u>28,852</u>	<u>15,211</u>	<u>8,122</u>	<u>700</u>	<u>832</u>	<u>-</u>
TOTAL EXPENDITURES	<u>28,852</u>	<u>15,211</u>	<u>8,122</u>	<u>700</u>	<u>832</u>	<u>-</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 7,952</u>	<u>\$ 3,579</u>	<u>\$ 220</u>	<u>\$ -</u>	<u>\$ (612)</u>	<u>\$ -</u>

** 2025 Amounts as of 06/30/25

HOT CHECK

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ 2	\$ 2	\$ 4	\$ 4	\$ 4
REVENUE						
015-4-1250-0264 HOT CHECK FEE	2	-	2	1,200	-	-
015-4-1250-0265 HOT CHECK COLLECTIONS	-	-	-	1,200	-	-
TOTAL REVENUES	<u>2</u>	<u>-</u>	<u>2</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
015-5-2850-0840 HOT CHECK DISBURSEMENTS	-	-	-	2,400	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,400</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>

** 2025 Amounts as of 06/30/25

COMMUNITY DEVELOPMENT

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 92,786	\$ 85,403	\$ 89,372	\$ 90,636	\$ 90,636	\$ 90,636
REVENUE						
016-4-0000-0001 REV MISC	-	-	-	-	-	-
016-4-0000-0280 SALES						
016-4-1000-0060 INTEREST EARNED & C.D. INTEREST	617	3,969	1,264	-	226	271
TOTAL REVENUES	<u>617</u>	<u>3,969</u>	<u>1,264</u>	<u>-</u>	<u>226</u>	<u>271</u>
EXPENDITURES						
016-5-0000-0866 DEVELOPMENT	8,000	-	-	-	-	90,636
016-5-2950-0000 MISCELLANEOUS	-	-	-	-	-	-
016-5-2950-0500 EQUIPMENT PURCHASES	-	-	-	-	-	-
016-5-2950-0505 OTHER-SUPPLIES	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>90,636</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 85,403</u>	<u>\$ 89,372</u>	<u>\$ 90,636</u>	<u>\$ 90,636</u>	<u>\$ 90,861</u>	<u>\$ 270</u>

** 2025 Amounts as of 06/30/25

RECORD MANAGEMENT & PRESERVATION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 864	\$ 4,224	\$ 5,514	\$ 5,514	\$ 5,514	\$ 5,514
REVENUE						
021-4-1000-0250 CCP RECORD MANAGEMENT	3,360	1,290	-	115	-	-
TOTAL REVENUES	3,360	1,290	-	115	-	-
EXPENDITURES						
021-5-1000-0846 CCP RECORD MANAGEMENT	-	-	-	115	-	2,500
TOTAL EXPENDITURES	-	-	-	115	-	2,500
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 4,224	\$ 5,514	\$ 5,514	\$ 5,514	\$ 5,514	\$ 3,014

** 2025 Amounts as of 06/30/25

COURTHOUSE SECURITY

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE		\$ 24,451	\$ 27,094	\$ 24,847	\$ 27,463	\$ 27,463	\$ 27,463
REVENUE							
022-4-2000-0060	INTEREST EARNED & C.D. INTEREST	133	950	982	-	1,002	1,203
022-4-2000-0250	COURTHOUSE SECURITY	968	3,138	1,020	1,500	2,012	2,000
022-4-2000-0251	COURTHOUSE SECURITY -JP	1,541	866	613	700	919	500
TOTAL REVENUES		<u>2,643</u>	<u>4,954</u>	<u>2,616</u>	<u>2,200</u>	<u>3,933</u>	<u>3,703</u>
EXPENDITURES							
022-5-0000-0001	EXPENSES	-	1,800	-	700	-	2,500
022-5-2000-0846	COURTHOUSE SECURITY	-	5,400	-	1,500	-	10,000
022-5-2000-0847	DEPUTY - CJ SECURITY	-	-	-	-	-	-
022-5-2000-0848	BAILIFF	-	-	-	-	-	-
022-5-2000-1104	FICA	-	-	-	-	-	-
022-5-2000-1105	RETIREMENT	-	-	-	-	-	-
022-5-2000-1109	UNEMPLOYMENT	-	-	-	-	-	-
022-5-2000-1110	INSURANCE	-	-	-	-	-	-
022-5-2000-1111	WORKERS COMP	-	-	-	-	-	-
TOTAL EXPENDITURES		<u>-</u>	<u>7,200</u>	<u>-</u>	<u>2,200</u>	<u>-</u>	<u>12,500</u>
OTHER FINANCING SOURCES							
	PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
	GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
	TRANSFERS	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE		<u>\$ 27,094</u>	<u>\$ 24,847</u>	<u>\$ 27,463</u>	<u>\$ 27,463</u>	<u>\$ 31,396</u>	<u>\$ 18,666</u>

** 2025 Amounts as of 06/30/25

CONTINUING EDUCATION CONSTABLE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 1,328	\$ 1,328	\$ 1,328	\$ 1,328	\$ 1,328	\$ 1,328
REVENUE						
026-4-3002-0100 CONTINUING EDUCATION RECEIPTS	-	-	-	600	-	-
TOTAL REVENUES	-	-	-	600	-	-
EXPENDITURES						
026-5-2501-0526 CONSTABLE CONTINUING EDUCATION	-	-	-	600	-	1,000
TOTAL EXPENDITURES	-	-	-	600	-	1,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 1,328	\$ 1,328	\$ 1,328	\$ 1,328	\$ 1,328	\$ 328

** 2025 Amounts as of 06/30/25

JP TECHNOLOGY FUND

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 53,973	\$ 49,928	\$ 48,439	\$ 42,052	\$ 42,052	\$ 42,052
REVENUE						
033-4-0000-0060 INTEREST EARNED & C.D. INTEREST	314	2,103	2,089	4,000	-	-
033-4-0000-3002 JP TECHNOLOGY FUND RECEIPTS	1,609	906	640	1,000	1,017	1,220
TOTAL REVENUES	1,923	3,009	2,729	5,000	1,017	1,220
EXPENDITURES						
033-5-0000-1000 JP TECHNOLOGY EXPENSE	5,969	4,498	9,116	5,000	-	10,000
TOTAL EXPENDITURES	5,969	4,498	9,116	5,000	-	10,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 49,928	\$ 48,439	\$ 42,052	\$ 42,052	\$ 43,069	\$ 33,272

** 2025 Amounts as of 06/30/25

SHERIFF CONTINUING EDUCATION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 9,750	\$ 11,332	\$ 20,328	\$ 23,529	\$ 23,529	\$ 23,529
REVENUE						
038-4-3002-0100 CONTINUING ED REC SHERIFF	1,582	14,705	4,017	1,500	3,978	2,000
TOTAL REVENUES	1,582	14,705	4,017	1,500	3,978	2,000
EXPENDITURES						
038-5-2501-0525 SHERIFF CONTED	-	5,709	816	1,500	-	5,000
TOTAL EXPENDITURES	-	5,709	816	1,500	-	5,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 11,332	\$ 20,328	\$ 23,529	\$ 23,529	\$ 27,506	\$ 20,529

** 2025 Amounts as of 06/30/25

HISTORICAL COMMISSION CONTRIBUTIONS

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 3,637	\$ 4,137	\$ 4,137	\$ 4,137	\$ 4,137	\$ 1
REVENUE						
042-4-0000-0001 DES COUNTY HISTORICAL COMMISSION	-	-	-	-	-	-
042-4-0000-0002 UNDES COUNTY HISTORICAL COMMISSION	500	-	-	-	-	-
TOTAL REVENUES	500	-	-	-	-	-
EXPENDITURES						
042-5-0000-0001 DESG. COUNTY HISTORICAL COMMISSION	-	-	-	-	-	-
042-5-0000-0002 UNDES. COUNTY HISTORICAL COMMISSION	-	-	-	4,136	785	3,352
TOTAL EXPENDITURES	-	-	-	4,136	785	3,352
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
FUND BALANCE	\$ 4,137	\$ 4,137	\$ 4,137	\$ 1	\$ 3,352	\$ (3,351)

** 2025 Amounts as of 06/30/25

RECORD ARCHIVE FEE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 38,963	\$ 40,163	\$ 36,844	\$ 42,422	\$ 42,422	\$ 42,422
REVENUE						
043-4-1000-0001 RECORDS ARCHIVE FEE	8,675	9,030	7,025	6,000	5,970	6,500
TOTAL REVENUES	<u>8,675</u>	<u>9,030</u>	<u>7,025</u>	<u>6,000</u>	<u>5,970</u>	<u>6,500</u>
EXPENDITURES						
043-5-0000-0001 ARCHIVE FEE EXPENSE	7,475	12,349	1,447	6,000	2,726	15,000
TOTAL EXPENDITURES	<u>7,475</u>	<u>12,349</u>	<u>1,447</u>	<u>6,000</u>	<u>2,726</u>	<u>15,000</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 40,163</u>	<u>\$ 36,844</u>	<u>\$ 42,422</u>	<u>\$ 42,422</u>	<u>\$ 45,667</u>	<u>\$ 33,922</u>

** 2025 Amounts as of 06/30/25

INDIGENT HEALTH CARE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 4,120	\$ 6,494	\$ 2,506	\$ 10,230	\$ 2,506	\$ 10,230
REVENUE						
050-4-1200-0011 SSI REIMBURSEMENT	43	49	78	40	-	-
050-4-1200-0060 INTEREST EARNED	-	-	-	-	40	47
TOTAL REVENUES	<u>43</u>	<u>49</u>	<u>78</u>	<u>40</u>	<u>40</u>	<u>47</u>
EXPENDITURES						
050-5-1200-0048 I.H. EXPENSES	-	-	-	-	-	-
050-5-1200-0050 NON-EMG. PHYSICIAN	2,828	1,374	1,451	37,000	1,451	37,000
050-5-1200-0055 PRESCRIPTION DRUGS	19,456	4,342	-	26,000	-	26,000
050-5-1200-0060 HOSPITAL, INPATIENT	-	877	6,732	50,000	6,732	30,000
050-5-1200-0065 HOSPITAL, OUTPATIENT	11,086	4,435	17,481	18,000	17,481	30,000
050-5-1200-0070 LAB/X-RAY	689	95	41	22,042	41	22,042
050-5-1200-0075 SKILLED NURSING FACILITY	-	-	-	-	-	-
050-5-1200-0080 PROFESSIONAL SERVICES	12,708	12,708	11,649	-	11,649	-
050-5-1200-0081 RURAL HEALTH CLINIC	903	205	-	-	-	-
050-5-1200-0082 STATE HOSPITAL	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>47,669</u>	<u>24,036</u>	<u>37,354</u>	<u>153,042</u>	<u>37,354</u>	<u>145,042</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	<u>50,000</u>	<u>20,000</u>	<u>45,000</u>	<u>153,002</u>	<u>38,000</u>	<u>153,002</u>
	<u>50,000</u>	<u>20,000</u>	<u>45,000</u>	<u>153,002</u>	<u>38,000</u>	<u>153,002</u>
FUND BALANCE	<u>\$ 6,494</u>	<u>\$ 2,506</u>	<u>\$ 10,230</u>	<u>\$ 10,229</u>	<u>\$ 3,192</u>	<u>\$ 18,238</u>

** 2025 Amounts as of 06/30/25

ELDERLY NUTRITION

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE		\$ 14,891	\$ (894)	\$ (3,216)	\$ 22,243	\$ (3,216)	\$ 22,243
REVENUE							
060-4-1700-0050	MISC RECEIPTS	-	-	-	-	-	-
060-4-1700-0052	MRDGC C-2 HDM PART ASST	463	-	-	-	-	-
060-4-1700-0053	CONGREGATE CONTRIBUTIONS	6,234	7,496	7,729	7,000	7,265	6,539
060-4-1700-0054	MRGDC C-1 (CONG MEALS)	18,772	21,928	23,258	20,000	16,544	20,932
060-4-1700-0055	MRGDC C-II (HDM)	24,305	25,424	28,794	25,000	28,708	25,915
060-4-1700-0056	MRGDC B-III (TRANSPORTATION)	3,300	3,264	3,523	3,000	5,650	3,000
060-4-1700-0061	DONATIONS	-	8,779	(767)	-	500	-
060-4-1700-0062	TITLE 20 (1001461)	4,981	1,083	2,849	2,521	4,516	2,564
060-4-1700-0063	TITLE 19 (1001462)	2,727	335	123	600	-	-
060-4-1700-0074	HOME DELIVERY CONTRIBUTIONS	7,555	7,847	6,469	5,000	5,514	4,963
	TDA GRANT 2026	-	-	-	-	-	5,000
060-4-1700-0079	TDA GRANT 2025	-	-	-	5,343	2,652	-
060-4-1700-0081	TDA GRANT 2022	6,730	5,317	-	-	-	-
060-4-1700-0082	TDA GRANT 2023	-	-	-	-	-	-
060-4-1700-0083	TDA GRANT 2024	-	-	5,343	-	-	-
TOTAL REVENUES		75,065	81,473	77,321	68,464	71,349	68,912

ELDERLY NUTRITION—CONTINUED

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
EXPENDITURES						
060-5-0000-0079 TDA GRANT 2021 FOOD	153	-	-	-	-	-
060-5-0000-0081 TDA GRANT 2022 FOOD	2,668	4,358	-	-	-	-
060-5-0000-0082 TDA GRANT 2023 FOOD	-	4,353	-	-	-	-
060-5-0000-0084 TDA GRANT 2024 FOOD	-	-	2,671	-	-	-
060-5-0000-0200 SITE DIRECTOR	24,042	24,434	29,334	34,898	26,193	35,945
060-5-0000-0201 COOK/MAINT	8,133	-	13,502	21,261	16,073	21,899
060-5-0000-0202 COOK 1	23,375	42,632	26,762	25,223	19,343	25,980
060-5-0000-0203 DRIVER/MAINT	16,950	18,330	16,879	20,336	14,722	20,946
060-5-0000-0500 FOOD	53,989	53,250	49,961	58,000	38,513	58,000
060-5-0000-0501 NON FOOD	11,461	11,787	6,865	10,000	13,142	15,000
060-5-0000-0503 UNIFORMS/LINENS	5,208	5,914	6,571	4,500	6,916	4,500
060-5-0000-0504 POSTAGE	-	-	-	100	-	25
060-5-0000-0505 OFFICE SUPPLIES	1,666	1,908	1,190	1,000	1,737	1,000
060-5-0000-0506 KITCHEN SUPPLIES	-	-	421	1,000	-	1,000
060-5-0000-0525 SEMINAR REG FEE	194	195	596	1,000	-	1,000
060-5-0000-0600 PROPERTY/CONTENT INS	1,816	1,367	330	1,800	1,606	-
060-5-0000-0646 ELECTRIC	6,763	6,291	5,504	5,500	5,192	6,000
060-5-0000-0648 WATER	2,070	1,983	1,675	2,500	1,652	2,500
060-5-0000-0651 GAS/OIL	1,642	1,641	1,658	1,000	1,280	1,500
060-5-0000-0652 VEHICLE REPAIRS	1,277	487	1,774	2,000	856	1,800
060-5-0000-0654 TRAVEL EXPENSE	-	46	162	500	8	500
060-5-0000-0655 ADVERTISEMENTS	-	15	-	500	-	200
060-5-0000-0658 EQUIPMENT PURCHASES	3,744	-	281	1,000	281	1,000
060-5-0000-0661 VEHICLE INSURANCE	381	388	411	650	-	-
060-5-0000-0730 MISCELLANEOUS	150	-	93	150	150	150
060-5-0000-0731 ACTIVITY SUPPLIES	-	-	-	500	101	500
060-5-0000-0732 UNIFORMS	-	-	-	800	-	-
060-5-0000-1101 MERIT INCREASE	7,000	4,000	4,000	6,000	6,000	8,000
060-5-0000-1104 FICA	5,655	6,839	6,922	8,240	6,298	8,627
060-5-0000-1105 RETIREMENT	5,857	6,820	6,844	8,469	6,066	8,773
060-5-0000-1109 UNEMPLOYMENT	106	127	135	191	193	-
060-5-0000-1110 INSURANCE	25,804	35,719	36,520	47,311	29,642	49,961
060-5-0000-1111 WORKERS COMPENSATION	745	912	800	759	226	-
TOTAL EXPENDITURES	210,850	233,795	221,861	265,188	196,191	274,805
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	120,000	150,000	170,000	197,905	127,000	197,905
	120,000	150,000	170,000	197,905	127,000	197,905
FUND BALANCE	(894)	(3,216)	22,243	23,425	(1,059)	14,255

** 2025 Amounts as of 06/30/25

CONTINUING EDUCATION JUDGE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 355	\$ 355	\$ 430	\$ 430	\$ 430	\$ 430
REVENUE						
064-4-0000-0001 CONTINUING EDUCATION JUDGE	-	75	-	-	-	-
TOTAL REVENUES	-	75	-	-	-	-
EXPENDITURES						
064-5-0000-0001 CONTINUING EDUCATION JUDGE	-	-	-	-	-	430
TOTAL EXPENDITURES	-	-	-	-	-	430
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 355	\$ 430	\$ 430	\$ 430	\$ 430	\$ -

** 2025 Amounts as of 06/30/25

CHAPTER 203 RMP—CLERK

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 5,335	\$ 5,335	\$ 10,610	\$ 18,395	\$ 10,610	\$ 18,395
REVENUE						
066-4-0000-0001 REVENUE-CHAPTER 203 RMP-C	-	5,275	7,785	300	10,035	7,007
TOTAL REVENUES	-	5,275	7,785	300	10,035	7,007
EXPENDITURES						
066-5-0000-0001 EXPENSE-CHAPTER 203 RMP-C	-	-	-	300	-	15,000
TOTAL EXPENDITURES	-	-	-	300	-	15,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 5,335	\$ 10,610	\$ 18,395	\$ 18,395	\$ 20,645	\$ 10,402

** 2025 Amounts as of 06/30/25

VITAL STATISTICS PRESERVATION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 487	\$ 527	\$ 566	\$ 620	\$ 566	\$ 620
REVENUE						
067-4-0000-0001 VITAL STATISTICS PRESERVATION	40	39	54	40	54	49
067-4-0000-0114 OTHER SHORT TERM RECEIVABLES	-	-	-	-	-	-
TOTAL REVENUES	40	39	54	40	54	49
EXPENDITURES						
067-5-0000-0001 VITAL STATISTICS PRESERVATION	-	-	-	40	-	50
TOTAL EXPENDITURES	-	-	-	40	-	50
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 527	\$ 566	\$ 620	\$ 620	\$ 620	\$ 619

** 2025 Amounts as of 06/30/25

FAMILY PROTECTION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300
REVENUE						
068-4-0000-0001 FAMILY PROTECTION REVENUE	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENDITURES						
068-5-0000-0001 FAMILY PROTECTION EXPENSE	-	-	-	-	-	300
TOTAL EXPENDITURES	-	-	-	-	-	300
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 300	\$ 300	\$ 300	\$ 300	\$ 300	\$ -

** 2025 Amounts as of 06/30/25

UNCLAIMED FUNDS

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213
REVENUE						
069-4-0000-0001 ABANDONED/UNCLAIMED RECEIPTS	-	-	-	6,213	-	-
TOTAL REVENUES	-	-	-	6,213	-	-
EXPENDITURES						
069-5-0000-0001 EXPENSE- UNCLAIMED PROPERTY	-	-	-	6,213	-	-
TOTAL EXPENDITURES	-	-	-	6,213	-	-
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213	\$ 6,213

** 2025 Amounts as of 06/30/25

ELECTION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 2,790	\$ 3,319	\$ 5,965	\$ 10,166	\$ 10,166	\$ 10,166
REVENUE						
073-4-0000-0001 RENTAL OF ELECTION MACHINES	5,966	7,966	4,201	4,201	8,623	3,781
073-4-0000-0002 REVENUE	-	-	(4,751)	-	2,965	-
TOTAL REVENUES	<u>5,966</u>	<u>7,966</u>	<u>(550)</u>	<u>4,201</u>	<u>11,588</u>	<u>3,781</u>
EXPENDITURES						
073-5-0000-0001 EXPENSE-ELECTIONS	<u>5,437</u>	<u>10,071</u>	<u>-</u>	<u>4,201</u>	<u>-</u>	<u>5,000</u>
TOTAL EXPENDITURES	<u>5,437</u>	<u>10,071</u>	<u>-</u>	<u>4,201</u>	<u>-</u>	<u>5,000</u>
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	<u>-</u>	<u>4,751</u>	<u>4,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>4,751</u>	<u>4,751</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE	<u>\$ 3,319</u>	<u>\$ 5,965</u>	<u>\$ 10,166</u>	<u>\$ 10,166</u>	<u>\$ 21,755</u>	<u>\$ 8,947</u>

** 2025 Amounts as of 06/30/25

PRE-TRIAL DIVERSION

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE		\$ 71,656	\$ 71,809	\$ 66,353	\$ 67,012	\$ 67,012	\$ 67,012
REVENUE							
084-4-0000-0001	PRETRIAL DIVERSION INCOME	-	2,250	1,800	1,305	2,050	1,620
084-4-0000-0003	SURPLUS	-	-	-	-	-	-
084-4-0000-0060	INTEREST	319	2,113	4,373	1,305	1,047	1,257
TOTAL REVENUES		319	4,363	6,173	2,610	3,097	2,877
EXPENDITURES							
084-5-0000-0001	EXCESS FUNDS REFUNDED	-	-	-	-	-	-
084-5-0000-0002	PRETRIAL DIVERSION ADMIN	-	8,435	4,740	2,200	-	-
084-5-0000-0730	MISCELLANEOUS	166	-	-	-	-	24,650
084-5-0000-1103	EXTRA HELP	-	-	-	-	-	-
084-5-0000-1104	FICA	-	645	363	200	-	-
084-5-0000-1105	RETIREMENT	-	644	356	200	-	-
084-5-0000-1109	UNEMPLOYMENT	-	12	8	5	-	-
084-5-0000-1111	WORKERS COMPENSATION	-	82	48	5	-	-
TOTAL EXPENDITURES		166	9,819	5,514	2,610	-	24,650
OTHER FINANCING SOURCES							
	PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
	GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
	TRANSFERS	-	-	-	-	-	-
		-	-	-	-	-	-
FUND BALANCE		\$ 71,809	\$ 66,353	\$ 67,012	\$ 67,012	\$ 70,109	\$ 45,239

** 2025 Amounts as of 06/30/25

COUNTY & DISTRICT COURT TECHNOLOGY

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE		\$ 5,067	\$ 5,067	\$ 5,903	\$ 6,291	\$ 6,291	\$ 6,291
REVENUE							
092-4-0000-0001	CCP COUNTY & DISTRICT COURT TECH	-	832	388	400	496	349
092-4-0000-0002	REV FROM DIST. COURT	-	4	-	-	-	-
TOTAL REVENUES		-	836	388	400	496	349
EXPENDITURES							
092-5-0000-0001	EXP FROM CTY COURT	-	-	-	400	-	5,000
092-5-0000-0002	EXP FROM DIST COURT	-	-	-	-	-	-
TOTAL EXPENDITURES		-	-	-	400	-	5,000
OTHER FINANCING SOURCES							
PROCEEDS FROM LEASE PURCHASE AGREEMENT		-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS		-	-	-	-	-	-
TRANSFERS		-	-	-	-	-	-
		-	-	-	-	-	-
FUND BALANCE		\$ 5,067	\$ 5,903	\$ 6,291	\$ 6,291	\$ 6,787	\$ 1,640

** 2025 Amounts as of 06/30/25

FIRE RESCUE DONATIONS

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 12,990	\$ 16,813	\$ 17,913	\$ 23,811	\$ 23,811	\$ 23,811
REVENUE						
107-4-0000-0762 FIRE RESCUE DONATION	5,250	1,100	32,290	-	-	-
TOTAL REVENUES	5,250	1,100	32,290	-	-	-
EXPENDITURES						
107-5-0000-0525 FIRE TRAVEL	-	-	-	18,811	-	-
107-5-0000-1212 FIRE TRAINING	-	-	-	-	-	-
107-5-0000-1216 FIRE EQUIPMENT	798	-	25,718	-	3,563	5,000
107-5-0000-1217 EXPENSES	629	-	673	-	-	-
TOTAL EXPENDITURES	1,427	-	26,391	18,811	3,563	5,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	18,811	-	-
	-	-	-	18,811	-	-
FUND BALANCE	\$ 16,813	\$ 17,913	\$ 23,811	\$ 23,811	\$ 20,249	\$ 18,811

** 2025 Amounts as of 06/30/25

HEALTHY COUNTY

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 369	\$ 238	\$ 812	\$ 837	\$ 837	\$ 837
REVENUE						
108-4-10000-1600 REVENUE FROMTAC	-	-	2,186	5,600	-	-
108-4-1000-1601 VENDING MACHINE REVENUE	-	100	1,993	-	-	-
TOTAL REVENUES	-	100	4,180	5,600	-	-
EXPENDITURES						
108-5-0000-0500 EQUIPMENT PURCHASES	131	-	970	600	-	-
108-5-0000-1505 WATERAND SUPPLIES	-	526	4,185	5,000	560	837
TOTAL EXPENDITURES	131	526	5,154	5,600	560	837
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	1,000	1,000	-	-	-
	-	1,000	1,000	-	-	-
FUND BALANCE	\$ 238	\$ 812	\$ 837	\$ 837	\$ 278	\$ 0

** 2025 Amounts as of 06/30/25

EMS DONATIONS

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 2,930	\$ 3,930	\$ 2,936	\$ 1,901	\$ 1,901	\$ 1,901
REVENUE						
149-4-0000-0762 EMS DONATIONS	1,000	200	300	1,901	-	-
TOTAL REVENUES	1,000	200	300	1,901	-	-
EXPENDITURES						
149-5-0000-0001 EQUIPMENT/SUPPLIES	-	1,194	1,335	1,901	-	1,500
TOTAL EXPENDITURES	-	1,194	1,335	1,901	-	1,500
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 3,930	\$ 2,936	\$ 1,901	\$ 1,901	\$ 1,901	\$ 401

** 2025 Amounts as of 06/30/25

COUNTY CONSTABLE

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ 300	\$ 300	\$ 750	\$ 750	\$ 750	\$ 750
REVENUE						
159-4-0000-0001 REVENUE	-	450	-	-	-	-
TOTAL REVENUES	-	450	-	-	-	-
EXPENDITURES						
159-5-0000-0001 EXPENSES	-	-	-	-	-	750
TOTAL EXPENDITURES	-	-	-	-	-	750
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 300	\$ 750	\$ 750	\$ 750	\$ 750	\$ -

** 2025 Amounts as of 06/30/25

DONATIONS/KC BORDER SECURITY

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ 4,853	\$ 4,974	\$ 5,374	\$ 5,374	\$ 5,374
REVENUE						
163-4-0000-0001 DONATIONS/KC BORDER SECURITY	25,049	121	400	5,374	-	-
TOTAL REVENUES	25,049	121	400	5,374	-	-
EXPENDITURES						
163-5-0000-0001 EXPENSES	20,197	-	-	5,374	-	5,374
TOTAL EXPENDITURES	20,197	-	-	5,374	-	5,374
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN(LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ 4,853	\$ 4,974	\$ 5,374	\$ 5,374	\$ 5,374	\$ (0)

** 2025 Amounts as of 06/30/25

ATTORNEY BOND FORFEITURE COMMISSION

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ 19,985	\$ 117,303	\$ 117,303	\$ 123,223
REVENUE						
174-4-0000-0001 KC BOND COMMISSION	-	20,140	107,835	109,920	20,405	20,000
174-4-0000-0002 INTEREST INCOME	-	20	673	-	2,238	2,686
TOTAL REVENUES	-	20,160	108,508	109,920	22,643	22,686
EXPENDITURES						
174-5-0000-0001 EXPENSES	-	175	11,190	-	-	-
EQUIPMENT PURCHASES	-	-	-	5,000	-	5,000
TRAINING/TRAVEL	-	-	-	20,000	1,737	20,000
OFFICE SUPPLIES	-	-	-	3,000	133	2,970
LAW LIBRARY FEES	-	-	-	6,000	-	6,000
SALARY	-	-	-	42,970	-	60,000
FICA	-	-	-	3,288	-	4,590
RETIREMENT	-	-	-	3,008	-	4,668
UNEMPLOYMENT	-	-	-	73	-	111
WORKERS COMPENSATION	-	-	-	661	-	661
VEHICLE MAINTENANCE	-	-	-	10,000	-	10,000
PROFESSIONAL SERVICES	-	-	-	10,000	945	10,000
TOTAL EXPENDITURES	-	175	11,190	104,000	2,815	124,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ 19,985	\$ 117,303	\$ 123,223	\$ 137,131	\$ 21,909

** 2025 Amounts as of 06/30/25

AUCTION SURPLUS

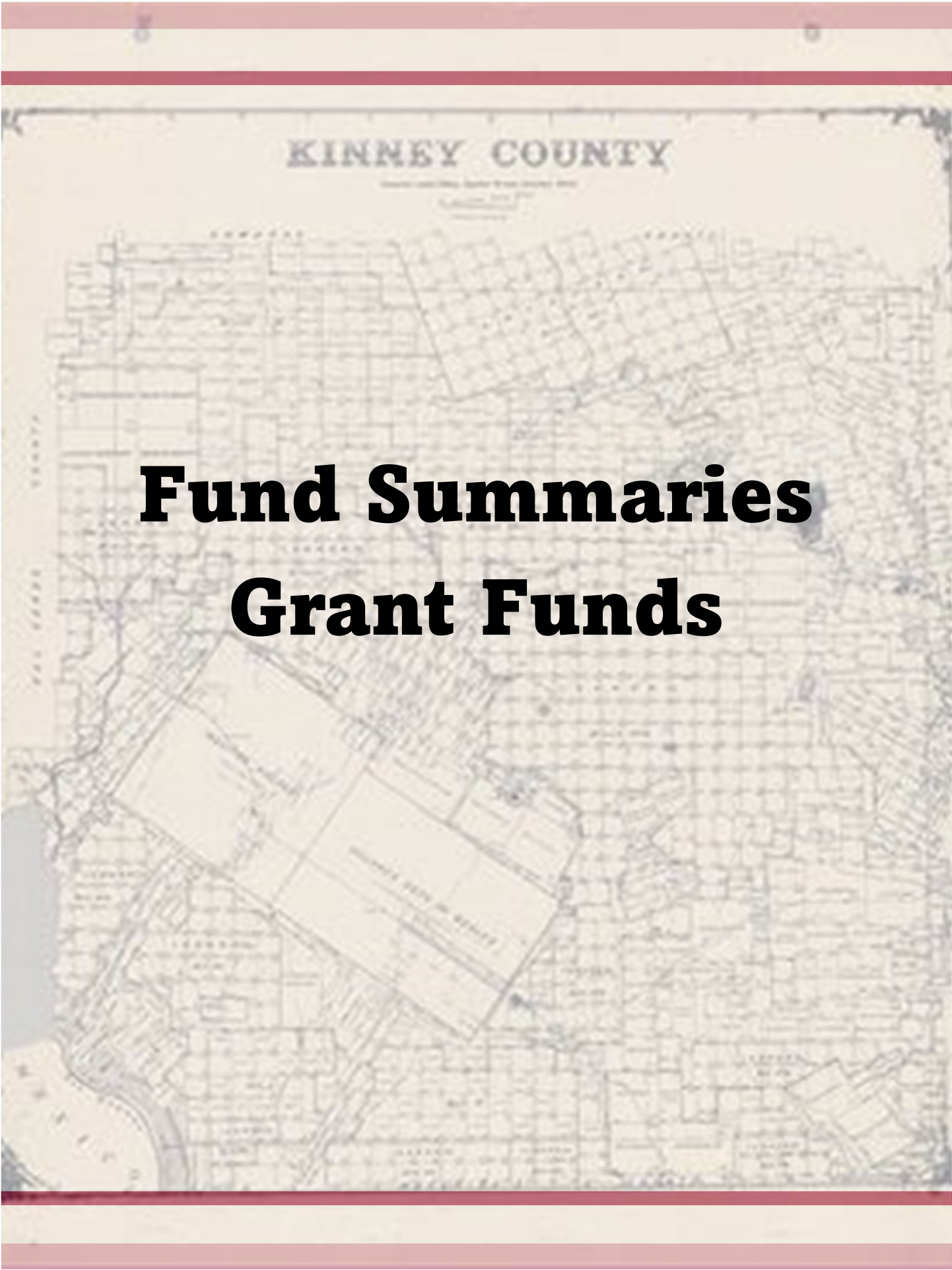
	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 143,705	\$ 143,705	\$ 143,705
REVENUE						
178-4-0000-0001 AUCTION SURPLUS REVENUE	-	-	232,864	143,477	702,669	-
178-4-0000-0002 INTEREST INCOME	-	-	492	-	13,818	16,582
TOTAL REVENUES	-	-	233,356	143,477	716,487	16,582
EXPENDITURES						
178-5-0000-0001 AUCTION SURPLUS EXPENSES	-	-	89,651	143,477	220,391	300,000
TOTAL EXPENDITURES	-	-	89,651	143,477	220,391	300,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ 143,705	\$ 143,705	\$ 639,802	\$ (139,713)

** 2025 Amounts as of 06/30/25

BASEBALL FIELD DONATIONS

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
184-4-0000-0001 DONATIONS/BASEBALL FIELD	-	-	-	-	22,000	-
TOTAL REVENUES	-	-	-	-	22,000	-
EXPENDITURES						
184-5-0000-0001 EQUIPMENT/SUPPLIES	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 22,000	\$ -

** 2025 Amounts as of 06/30/25



KINNEY COUNTY

Fund Summaries

Grant Funds

STRAC EMS GRANT

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE		\$ -	\$ (0)	\$ -	\$ 2,035	\$ 2,035	\$ 2,035
REVENUE							
031-4-0000-4001	STRAC EMS GRANT FUND RECEIPTS	18,494	19,544	19,872	25,500	17,849	-
031-4-0000-4003	STRAC EMS FY04 REVENUE	1,006	55	-	-	-	-
031-4-0000-4004	STRAC EMS FY06 REVENUE	-	-	-	-	-	-
TOTAL REVENUES		<u>19,500</u>	<u>19,599</u>	<u>19,872</u>	<u>25,500</u>	<u>17,849</u>	<u>-</u>
EXPENDITURES							
031-5-0000-0500	EQUIPMENT PURCHASES	19,200	-	-	-	890	-
031-5-0000-0505	QUALIFIED STRAC EXPENSE	-	-	-	-	-	-
031-5-0000-0670	STRAC TRAINING/EDUCATION	-	-	16,347	20,000	-	-
031-5-0000-0685	DUES	300	300	300	500	-	-
031-5-0000-0865	MEDICAL EQUIPMENT	-	19,298	1,190	5,000	16,800	2,000
031-5-0000-1207	EMS TRAIN PRGM TEXTBOOKS	-	-	-	-	-	-
031-5-0000-1213	EQUIPMENT STRAC2003	-	-	-	-	-	-
031-5-0000-1214	TRAINING	-	-	-	-	-	-
031-5-0000-1215	SUPLIES STRAC	-	-	-	-	-	-
031-5-0000-1216	STRAC VEHICLES/VEH. EQUIP.	-	-	-	-	-	-
031-5-0000-1217	STRAC COMMUNICATION EQUIP.	-	-	-	-	-	-
031-5-0000-4004	STRAC ECP FY04 EMS	-	-	-	-	-	-
031-5-0000-4005	STRAC EXP FY06 EXPENSE	-	-	-	-	-	-
031-5-1200-0670	TRAINING/DUES	-	-	-	-	-	-
TOTAL EXPENDITURES		<u>19,500</u>	<u>19,598</u>	<u>17,837</u>	<u>25,500</u>	<u>17,690</u>	<u>2,000</u>
OTHER FINANCING SOURCES							
	PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
	GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
	TRANSFERS	-	-	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE		<u>\$ (0)</u>	<u>\$ 0</u>	<u>\$ 2,035</u>	<u>\$ 2,035</u>	<u>\$ 2,194</u>	<u>\$ 35</u>

** 2025 Amounts as of 06/30/25

LEPC/TECQ

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ 40,664	\$ 6,203	\$ 6,203	\$ 6,203
REVENUE						
171-4-0000-0001 KINNEY COUNTY LEPC/TECQ	-	47,084	-	8,894	-	-
TOTAL REVENUES	-	47,084	-	8,894	-	-
EXPENDITURES						
171-5-0000-0001 KC LEPC/TECQ TRAVEL/SEM	-	6,420	33,641	8,894	-	3,000
171-5-0000-0002 KC LEPC/TECQ SUPPLIES	-	-	-	-	3,301	3,000
171-5-0000-0003 KC LEPC/TECQ EQUIPMENT	-	-	-	-	-	-
171-5-0000-0004 FICA	-	-	765	-	-	-
171-5-0000-1109 UNEMPLOYMENT	-	-	10	-	15	-
171-5-0000-1111 WORKERS COMPENSATION	-	-	45	-	79	-
TOTAL EXPENDITURES	-	6,420	34,461	8,894	3,395	6,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ 40,664	\$ 6,203	\$ 6,203	\$ 2,808	\$ 203

** 2025 Amounts as of 06/30/25

TXCDBG COLONIAL PLANNING

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE						
172-4-0000-0001 REVENUE	-	108,756	120,840	-	16,874	-
TOTAL REVENUES	-	108,756	120,840	-	16,874	-
EXPENDITURES						
172-5-0000-0001 EXPENSES	-	108,756	120,840	-	84,370	-
TOTAL EXPENDITURES	-	108,756	120,840	-	84,370	-
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ (67,496)	\$ -

** 2025 Amounts as of 06/30/25

SALARY ASSISTANCE GRANT– COUNTY ATTORNEY

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 76,594	\$ 76,594	\$ 76,594
REVENUE						
175-4-0000-0001 SB-22 ATTORNEY	-	-	100,000	100,000	-	100,000
TOTAL REVENUES	-	-	100,000	100,000	-	100,000
EXPENDITURES						
175-5-0000-0001 NICOLE MATA	-	-	5,444	18,436	14,077	20,000
175-5-0000-0002 OPEN	-	-	15,798	52,000	6,431	65,476
175-5-0000-0003 SUPPLIES	-	-	-	17,415	-	-
175-5-0000-1104 FICA	-	-	1,625	5,388	1,569	6,539
175-5-0000-1105 RETIREMENT	-	-	417	5,538	1,103	6,778
175-5-0000-1109 UNEMPLOYMENT	-	-	22	141	69	125
175-5-0000-1111 WORKERS COMPENSATION	-	-	100	1,082	161	1,082
TOTAL EXPENDITURES	-	-	23,406	100,000	23,411	100,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ 76,594	\$ 76,594	\$ 53,183	\$ 76,594

** 2025 Amounts as of 06/30/25

SALARY ASSISTANCE GRANT– SHERIFF

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 134,382	\$ 134,382	\$ 134,382
REVENUE						
176-4-0000-0001 SB-22 KCSO	-	-	250,000	250,000	-	250,000
TOTAL REVENUES	-	-	250,000	250,000	-	250,000
EXPENDITURES						
176-5-0000-0001 SB-22 BRAD COE	-	-	18,793	16,956	-	16,956
176-5-0000-0002 DEPUTY ERICA MENDEZ	-	-	5,743	13,139	10,015	13,139
176-5-0000-0003 DEPUTY ANDRES FRIAS	-	-	4,851	11,100	8,461	11,100
176-5-0000-0004 DEPUTY DAVID PALACIO	-	-	5,660	12,951	9,871	12,951
176-5-0000-0005 DEPUTY DANIEL MOLINAR	-	-	6,232	14,259	10,869	14,259
176-5-0000-0006 DEPUTY ELIZABETH AGUIRRE/CARLOS OLIVARES	-	-	7,511	17,184	6,554	10,024
176-5-0000-0007 DEPUTY CHRIS COPLAN	-	-	5,660	12,951	9,871	12,951
176-5-0000-0008 DEPUTY ROLANDO ESCOBAR	-	-	5,157	11,800	8,994	11,800
176-5-0000-0009 DEPUTY JAMES CRISWELL	-	-	-	11,800	9,152	11,800
176-5-0000-0010 DEPUTY- OPEN	-	-	5,824	-	-	-
176-5-0000-0011 J/D ANA AMESCUA	-	-	5,265	12,980	9,894	12,980
176-5-0000-0012 J/D CHARLES FEAGLEY	-	-	5,673	12,980	9,894	12,980
176-5-0000-0013 J/D HERMELINDA JASO	-	-	2,434	5,570	4,246	5,570
176-5-0000-0014 J/D AUSTIN FEAGLEY	-	-	5,219	11,941	9,102	11,941
176-5-0000-0015 J/D OPEN	-	-	-	-	-	-
176-5-0000-0016 J/D DANIEL CASTANEDA	-	-	5,894	11,941	9,262	11,941
176-5-0000-0017 J/D OPEN	-	-	-	-	-	-
176-5-0000-0018 J/D SYLVIA ALVARADO	-	-	5,219	11,941	9,102	11,941
176-5-0000-0019 FICA	-	-	7,376	15,345	10,246	14,797.59
176-5-0000-0020 RETIREMENT	-	-	7,424	15,772	10,188	13,368.62
176-5-0000-0021 WORKERS COMPENSATION	-	-	316	3,374	-	-
176-5-0000-0022 UNEMPLOYMENT	-	-	-	371	-	-
176-5-0000-0023 SUPPLIES	-	-	3,500	14,545	12,002	27,551
176-5-0000-0024 J/D JACOB WATSON/JARED CLARK	-	-	1,282	11,100	2,989	11,100
176-5-0000-1109 UNEMPLOYMENT	-	-	107	-	312	350
176-5-0000-1111 WORKERS COMPENSATON	-	-	478	-	373	500
TOTAL EXPENDITURES	-	-	115,618	250,000	161,398	250,000
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ 134,382	\$ 134,382	\$ (27,016)	\$ 134,382

** 2025 Amounts as of 06/30/25

TPWD SPLASHPAD

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ (151,140)	\$ (151,140)	\$ (151,140)
REVENUE						
177-4-0000-0001 REVENUE	-	-	-	-	-	100,000
TOTAL REVENUES	-	-	-	-	-	100,000
EXPENDITURES						
177-5-0000-0001 EXPENSES	-	-	151,140	-	-	-
TOTAL EXPENDITURES	-	-	151,140	-	-	-
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ (151,140)	\$ (151,140)	\$ (151,140)	\$ (51,140)

** 2025 Amounts as of 06/30/25

LIBRARY METHODIST GRANT

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 ADOPTED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 15,025	\$ 15,025	\$ 15,025
REVENUE						
180-4-0000-0001 REVENUE	-	-	46,270	40,074	-	-
TOTAL REVENUES	-	-	46,270	40,074	-	-
EXPENDITURES						
180-5-0000-0001 EXPENSES/SUPPLIES/EQUIPMENT	-	-	25,916	40,074	1,784	-
180-5-0000-0002 SARA RIVAS	-	-	2,693	-	6,509	-
180-5-0000-0003 CLAUDIA ROCHA	-	-	1,929	-	7,568	-
180-5-0000-1104 FICA	-	-	354	-	1,077	-
180-5-0000-1105 RETIREMENT	-	-	354	-	1,078	-
180-5-0000-1109 UNEMPLOYMENT	-	-	-	-	42	-
180-5-0000-1109 WORKERS COMPENSATION	-	-	-	-	70	-
TOTAL EXPENDITURES	-	-	31,245	40,074	18,128	-
OTHER FINANCING SOURCES						
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-	-	-	-	-	-
TRANSFERS	-	-	-	-	-	-
	-	-	-	-	-	-
FUND BALANCE	\$ -	\$ -	\$ 15,025	\$ 15,025	\$ (3,103)	\$ 15,025

** 2025 Amounts as of 06/30/25

KINNEY COUNTY

Truth in Taxation

8/14

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

KINNEY COUNTY

Taxing Unit Name

(830) 563-2521

Phone (area code and number)

PO BOX 9, BRACKETTVILLE, 78832

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

www.co.kinneyTx.us

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,130,416,278
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. ²	\$ 37,421,045
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,092,995,233
4.	Prior year total adopted tax rate.	\$ 0.4509 /\$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: \$° B. Prior year values resulting from final court decisions: -\$° C. Prior year value loss. Subtract B from A? ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prioryear ARB certified value: \$° B. Prior year disputed value: -\$° C. Prior year undisputed value. Subtract 8 from A. * ⁴	\$°
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$°

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

CONFIRMED

8/14/2025

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,092,995,233
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: \$ 199,769 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 941,380 C. Value loss. Add A and B.⁶	\$ 1,141,149
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.⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,141,149
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,091,854,084
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,923,170
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. ⁹	\$ 6,240
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,929,410
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. ¹¹ A. Certified values: \$ 1,175,346,861 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 13,242,672 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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,188,589,533

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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. ¹⁴ \$ 0	
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. ¹⁵ + \$ 0	
C.	Total value under protest or not certified. Add A and B.	\$ 0
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. ¹⁶	\$ 39,596,035
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,148,993,498
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 4,840,823
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,840,823
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,144,152,675
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.4308 /\$100
27.	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. ²¹	\$ 0.4466 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4509 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,092,995,233

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,928,315
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 3,430 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..... \$ 3,430 E. Add Line 30 to 31D.	\$ 4,931,745
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,144,152,675
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4310 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ 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 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ 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. \$ 56,542 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 31,684 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0021 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0021 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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..... \$ 24,688 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 56,542 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ 0.0002 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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, 2022 and ending on June 30, 2023..... \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.4331 /\$100
40.	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..... \$ 30,422 B. Divide Line 40A by Line 32 and multiply by \$100..... \$ 0.0026 /\$100 C. Add Line 40B to Line 39.	\$ 0.4357 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.4509 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	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. ²⁸ 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
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 95.00 % B. Enter the prior year actual collection rate 95.00 % C. Enter the 2023 actual collection rate 95.00 % D. Enter the 2022 actual collection rate 95.00 % 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%. ³¹	95.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,148,993,498
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.4509 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4699 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 30,422
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,148,993,498
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0026 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4466 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4699 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.4673 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by 100. If the number is less than zero, enter zero	\$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b).

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2).

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a).

⁴² Tex. Tax Code §26.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.4489
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,148,993,498
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0435 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.4924 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4466 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4673 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 58

De minimis rate. \$ 0.4924 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.⁵²

**print
here** ➡

TODD L. TATE

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

07/15/2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 08/14/2025

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

KINNEY COUNTY ROAD & BRIDGE

Taxing Unit Name

(830) 563-2401

Phone (area code and number)

PO BOX 296, BRACKETTVILLE, 78832

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

www.co.kinney.tx.us

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,132,032,783
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. ²	\$ 38,803,451
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,093,229,332
4.	Prior year total adopted tax rate.	\$ 0.0166 /\$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. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,093,229,332
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 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: \$ 199,769 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 834,380 C. Value loss. Add A and B. ⁶	\$ 1,034,149
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. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,034,149
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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,092,195,183
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 181,304
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. ⁹	\$ 190
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 181,494
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. ¹¹ A. Certified values: \$ 1,190,203,318 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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 financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 1,190,203,318

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ 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. ¹⁴ \$ 0 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. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B. \$ 0	
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. ¹⁶	\$ 40,997,559
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,149,205,759
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 4,843,823
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 4,843,823
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 1,144,361,936
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0158 /\$100
27.	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. ²¹	\$ 0.4466 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0166 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,093,229,332

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 181,476
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 120 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. 120 \$ E. Add Line 30 to 31D. \$ 181,596	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,144,361,936
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0158 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	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 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100	

²³ [Reserved for expansion]²⁴ Tex. Tax Code §26.044²⁵ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ 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, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 /\$100
38.	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 32 and multiply by \$100 \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0158 /\$100
40.	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 \$ 30,422 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0026 /\$100 C. Add Line 40B to Line 39.	\$ 0.0184 /\$100
41.	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 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.0190 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 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 If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	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. ²⁸ 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
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 95.00 % B. Enter the prior year actual collection rate. 95.00 % C. Enter the 2023 actual collection rate. 95.00 % D. Enter the 2022 actual collection rate. 95.00 % 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%. ³¹	95.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,149,205,759
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0190 / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.4699 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 30,422
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,149,205,759
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0026 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4466 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4699 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.4673 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,149,205,759
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.4673 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68).....	\$ /\$100
	B. Unused increment rate (Line 67).....	\$ /\$100
	C. Subtract B from A.....	\$ /\$100
	D. Adopted Tax Rate.....	\$ /\$100
	E. Subtract D from C.....	\$ /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ /\$100
	B. Unused increment rate (Line 66).....	\$ /\$100
	C. Subtract B from A.....	\$ /\$100
	D. Adopted Tax Rate.....	\$ /\$100
	E. Subtract D from C.....	\$ /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ /\$100
	B. Unused increment rate (Line 66).....	\$ /\$100
	C. Subtract B from A.....	\$ /\$100
	D. Adopted Tax Rate.....	\$ /\$100
	E. Subtract D from C.....	\$ /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.4489
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,149,205,759
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0435 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.4924 /\$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4466 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.4673 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 62

De minimis rate. \$ 0.4924 /\$100

If applicable, enter the current year de minimis rate from Line 73.

94

SECTION 9: 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.⁵²

**print
here** ➤

TODD L TATE

Printed Name of Taxing Unit Representative

**sign
here** ➤

Taxing Unit Representative

07/17/2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 08/14/2025