

KINNEY COUNTY, TEXAS



Proposed Annual Budget

Fiscal Year 2025-2026 October 1—September 30

Commissioners Court

John Paul Schuster
County Judge

Mark Frerich Commissioner, Pct. 1

Joe Montalvo Commissioner, Pct. 2 Dennis Dodson Commissioner, Pct. 3

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 \$244,397 which is a 4.77% 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.

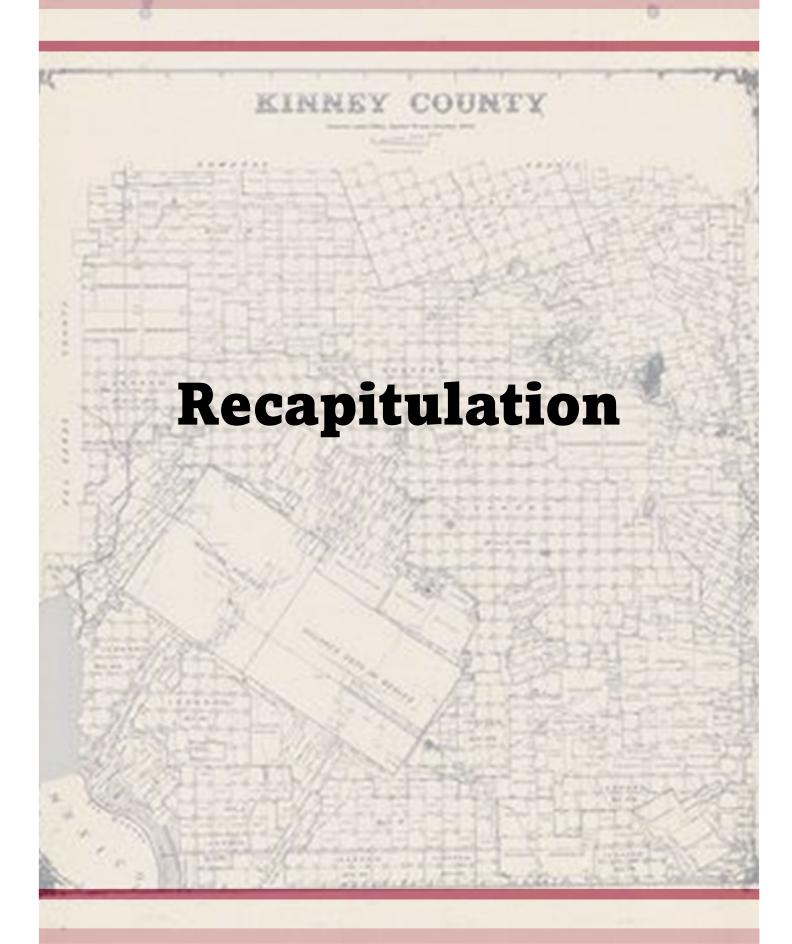
The members of the governing body voted on the budget as follows:

2025 B	2025 Budget 2025 Debt Tax Rate		2025 R&B	Tax Rate	2025 M&O Tax Rate			
AYE	NAY	AYE	NAY	AYE	NAY	AYE	NAY	

Judge John Paul Schuster Commissioner Mark Frerich Commissioner Joe Montalvo Commissioner Dennis Dodson Commissioner Tim Ward

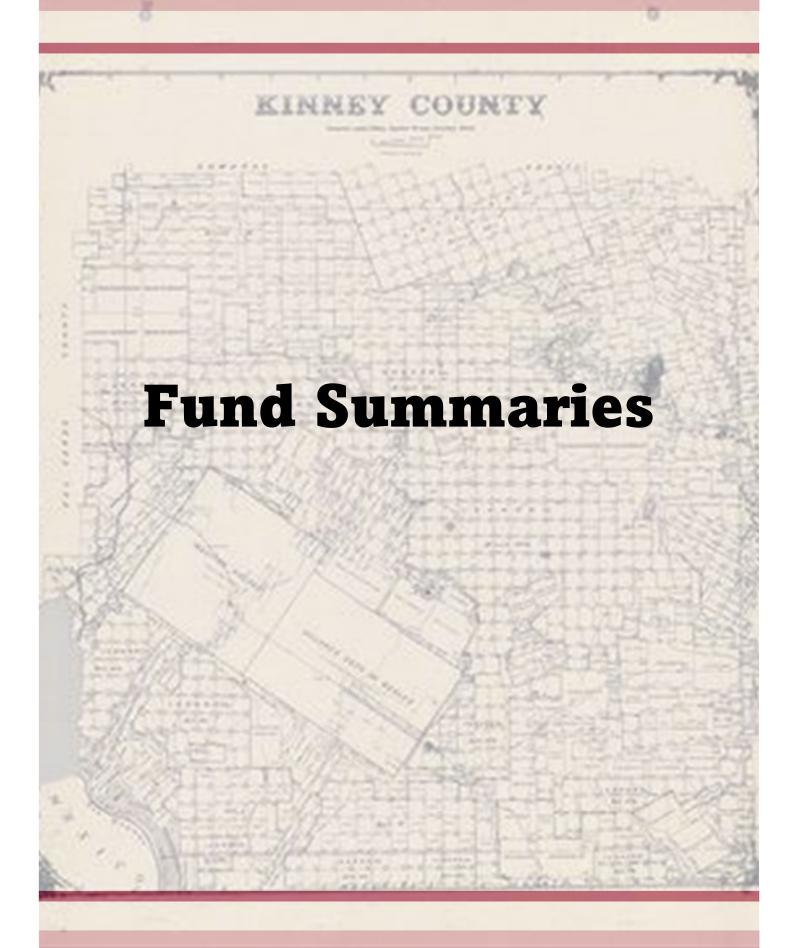
Property Tax Rate Comparison

	 2025	 2024	
Property Tax Rate	\$ 0.467300	\$ 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	\$ 0.016400	\$ 0.016600	



RECAPITULATION

Constitutional and Statutory Tax and Fee Funds												
										FROM OPERATING		BUDGET
FUND	1	AX RATE		TAXES	0	THER INCOME		TRANSFERS		RESERVES	R	EQUIREMENTS
Funds Financed with Taxes,												
Other Revenues and Accumulated Reserves												
General Fund		0.450900		5,180,812		3,913,436		(260,907)		1,250,000		10,083,340
*Road & Bridge (Special R&B Tax)		0.016400		188,470		157,227		-		55,758		401,454
Special Revenue Funds		-		-		10,192,079		260,907		62,645		10,515,631
Grant Funds		-		-		350,000		-		(0)		350,000
	\$	0.467300	\$	5,369,281	\$	14,612,742	\$	(0)	\$	1,368,403	\$	21,350,425
Values Assessed in				2025		2024		2023		2022		2021
For Use In County Fiscal Year				2026		2025		2024		2023		2022
Certified Values			¢	1,188,589,533	φ	· · · · · · · · · · · · · · · · · · ·				<u> </u>		<u> </u>
			Ψ	1,100,009,000	\$	1,132,268,676						
Taxable Values for County Revenues			\$	1,148,993,498	\$	1,132,268,676	=					
Taxable Values for County Revenues Constitutional Tax Rate			\$					0.466400		0.539600		0.537000
•			\$	1,148,993,498		1,096,231,924	\$	0.466400	\$	0.539600	\$	0.537000
Constitutional Tax Rate				1,148,993,498 0.450900	\$	1,096,231,924 0.450900	\$		\$		\$	0.537000
Constitutional Tax Rate				1,148,993,498 0.450900	\$	1,096,231,924 0.450900	\$		\$		\$	0.537000
Constitutional Tax Rate Ad Valorem Taxes			\$	1,148,993,498 0.450900 5,180,812	\$	1,096,231,924 0.450900 4,942,910	\$		\$		\$	0.537000
Constitutional Tax Rate Ad Valorem Taxes Certified Values			\$	1,148,993,498 0.450900 5,180,812 1,190,203,318	\$ \$	1,096,231,924 0.450900 4,942,910 1,133,865,681	\$		\$		\$	0.537000
Constitutional Tax Rate Ad Valorem Taxes Certified Values Taxable Values for County Revenues			\$	1,148,993,498 0.450900 5,180,812 1,190,203,318 1,149,205,759	\$ \$	1,096,231,924 0.450900 4,942,910 1,133,865,681 1,096,484,023	\$	-	\$	-	\$	-
Constitutional Tax Rate Ad Valorem Taxes Certified Values Taxable Values for County Revenues Road & Bridge Special Rate Special Taxes			\$ \$ \$	1,148,993,498 0.450900 5,180,812 1,190,203,318 1,149,205,759 0.016400 188,470	\$ \$ \$	1,096,231,924 0.450900 4,942,910 1,133,865,681 1,096,484,023 0.016600 181,974		0.017200		0.019900		0.022000
Constitutional Tax Rate Ad Valorem Taxes Certified Values Taxable Values for County Revenues Road & Bridge Special Rate			\$	1,148,993,498 0.450900 5,180,812 1,190,203,318 1,149,205,759 0.016400	\$ \$	1,096,231,924 0.450900 4,942,910 1,133,865,681 1,096,484,023 0.016600	\$ \$	-	\$ \$	-	\$	-



ALL FUNDS- FY 2025-2026

	GI	ENERAL	ROAD &	SPECIAL REVENUE	GRANTS	GRAND Total
REVENUES						
AD VALOREM TAXES		5,418,883	330,984	-	-	5,749,867
SALES TAX		940,771	-	-	-	940,771
INTERGOVERMENTAL		100,768	9,512	10,339,069	-	10,449,348
LICENSES & PERMITS		6,560	5,200	-	-	11,760
FEES OF OFFICE		382,280	-	113,917	-	496,197
FINES & FORFEITURES		506,574	-	-	-	506,574
INTEREST		137	-	-	-	137
STATE AND FEDERAL GRANTS		51,561	-	-	350,000	401,561
OTHER REVENUE		1,425,808	-		-	1,425,808
TOTAL REVENUES	\$	8,833,341	\$ 345,696	\$ 10,452,986	\$ 350,000	\$ 19,982,023
EXPENDITURES						
GENERAL ADMINISTRATION		2,931,849	-	36,202	-	2,968,051
JUDICIAL		594,513	-	149,850	100,000	844,363
ELECTIONS		-	-	5,000	-	5,000
FINANCIAL ADMINISTRATION		583,313	-	-	-	583,313
PUBLIC FACILITIES		2,093,509	-	-		2,093,509
PUBLIC SAFETY		2,065,772	-	9,902,554	250,000	12,218,326
HEALTH & WELFARE		1,676,438	-	422,025	-	2,098,463
CONSERVATION		137,946	-	-	-	137,946
ROAD & BRIDGE		-	401,454	-	-	401,454
TOTAL EXPENSES	\$	10,083,340	\$ 401,454	\$ 10,515,631	\$ 350,000	\$ 21,350,426
CHANGE IN FUND BALANCE	\$	(1,250,000)	\$ (55,758)	\$ (62,645)	\$ (0)	\$ (1,368,403)
BEGINNING FUND BALANCE		6,984,222	290,093	558,721		7,833,036
ENDING FUND BALANCE	\$	5,734,222	\$ 234,335	\$ 496,077	\$ (0)	\$ 6,464,633

GENERAL FUND

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
				UNAUDITED		UNAUDITED	
REVENUES AND SOURCE	s						
010-4-1000-0010	CURRENT AD VALOREM TAXES	3,591,415	4,104,200	4,409,632	5,100,053	4,913,589	5,369,281
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	28,000
010-4-1000-0054	JUDGE SALARY SUPPLEMENT	25,335	25,200	25,200	25,000	20,150	24,180
010-4-1000-0055	MISCRECEIPTS	254,243	77,004	95,130	10,000	1,223,608	1,468,329
010-4-1000-0056	AMBULANCE RECEIPTS	206,613	210,709	191,589	150,000	223,299	267,959
010-4-1000-0057	CIVIC CENTER RECEIPTS	10,293	8,432	26,982	20,000	14,930	17,916
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	114	137
010-4-1000-0100	SPECIAL SALES TAX	96,442	332,547	413,200	200,000	395,439	474,527
010-4-1000-0101	COUNTY SALES & USE TAX	95,583	321,757	405,175	200,000	388,537	466,244
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 FOREFEITURE	-	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	51,561
010-4-1000-0758	SWCD MONTHLY RENTAL	5,986	5,782	5,031	5,100	3,150	3,780
010-4-1000-0759	ADMIN FEE SEPTICTANK	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	960
010-4-1000-0767	RENEWAL CREDIT MEDICAL	3,245	-	-	-	-	-
010-4-1000-0770	BUILDING PERMITS	-	-	-	_	375	450
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	48,588
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	123,113
010-4-1100-0105	COUNTY COURT FINES	-	255,851	114,380	75,000	122,365	146,838
	DISTRICT COURT FINES	-	4	-	1,000	20,691	24,829
010-4-1100-0115	COUNTY CLERK FEES	22,571	30,488	24,347	20,000	30,645	36,774
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	-	-	-,000	_,555	-	100,000
	PROCEEDS FROM LEASE AGREEMENT	155,520	-	-	-	-	-
	TRANSFERS	422,127	590,794	580,000	580,000	(165,000)	(260,907)
TOTAL REVENUES AND O	THER FINANCING SOURCES	5,440,996	6,983,737	8,170,753	7,377,619	7,769,394	8,833,341

^{** 2025} Amounts as of 06/30/25

COUNTY & DISTRICT CLERK

Ríck Alvarado

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED
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	-	1,000
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 IN CREASE		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	10,219
010-5-2000-1105	RETIREMENT		8,430	9,035	8,356	10,287	6,997	10,593
010-5-2000-1109	UNEMPLOYMENT		80	90	89	123	126	239
010-5-2000-1110	INSURANCE		28,474	32,816	30,989	35,483	26,715	37,900
010-5-2000-1111	WORKERS COMPENSATION		1,019	1,179	935	1,124	290	1,124
010-5-2000-1112	PUBLIC OFFICAL LIABILITY		400	400	400	400	400	
		TOTAL	164,961	188,945	173,352	221,111	159,828	234,004

^{** 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 PROPOSED
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	JUDGE CELL PHONE		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 IN CREASE		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	13,735
010-5-2050-1105	RETIREMENT		10,182	11,257	9,627	12,814	9,495	14,238
010-5-2050-1109	UNEMPLOYMENT		68	92	85	130	132	137
010-5-2050-1110	INSURANCE		20,086	13,283	12,245	35,483	17,833	38,021
010-5-2050-1111	WORKERS COMPENSATION		1,261	1,629	1,126	980	379	980
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	265,051

^{** 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 PROPOSED
010-5-2100-0500	EQUIPMENT PURCHASES		2,117	3,088	2,417	3,500	1,787	3,500
010-5-2100-0500	POSTAGE		2,117	3,000 114	2,417 120	500	1,767	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	31,500
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	11,263
010-5-2100-1105	RETIREMENT		8,297	8,560	8,971	10,894	7,701	11,676
010-5-2100-1109	UNEMPLOYMENT		48	53	51	67	73	251
010-5-2100-1110	INSURANCE		19,304	21,283	20,660	23,655	17,810	25,420
010-5-2100-1111	WORKERS COMPENSATION		1,047	1,303	1,003	993	313	993
010-5-2100-1112	PUBLIC OFFICAL LIABILITY		400	400	400	400	400	-
		TOTAL	158,739	166,978	172,906	207,862	146,461	221,937

^{** 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 PROPOSED
040 5 0450 0400	ID TRAVEL ALL CHANGE		4 000	4 000	0.400	0.000	0.705	0.000
010-5-2150-0103	JP TRAVEL 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	11,235
010-5-2150-1109	UNEMPLOYMENT		80	79	93	124	134	139
010-5-2150-1110	INSURANCE		9,574	16,289	30,078	23,938	17,833	37,921
010-5-2150-1111	WORKERS COMPENSATION		1,046	1,290	1,028	1,076	298	1,076
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	227,127

^{** 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 PROPOSED
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	2,000
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
010-5-2200-0645	WITNESS EXPENSE		-	-	-	-	-	-
010-5-2200-0650	TELEPHONE		-	-	-	-	-	-
010-5-2200-1085	BONDS		-	-	-	-	-	-
010-5-2200-1090	COORD/ADM SALARY		3,031	3,213	3,063	3,442	2,632	3,545
010-5-2200-1100	DIST JUDGE SALARY		5,406	5,730	5,463	6,138	2,833	6,323
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	3,816
010-5-2200-1105	RETIREMENT		1,376	1,459	1,391	1,563	1,085	1,610
010-5-2200-1110	INSURANCE		1,463	1,464	1,378	1,607	-	1,637
010-5-2200-1111	WORKERS COMPENSATION		177	194	138	350	52	350
010-5-2200-1112	UNEMPLOYMENT		17	17	17	22	24	24
010-5-2200-1113	COURT STENO/INTERP		1,809	4,493	24,604	18,000	4,904	18,000
		TOTAL	127,313	169,335	194,590	177,740	101,981	145,449

^{** 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 PROPOSED
040 5 0050 0500	FOLUDATAL DUDOLIACEO					10.000	0.450	F 000
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		-	-	-	-	-	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	3,613
010-5-2250-1105	RETIREMENT		3,481	3,434	3,130	3,762	2,643	3,745
010-5-2250-1110	INSURANCE		10,052	10,642	10,330	11,828	3,137	12,640
010-5-2250-1111	WORKERS COMPENSATION		420	436	356	483	108	483
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	1,000
		TOTAL	62,857	65,365	60,810	84,662	50,673	83,335

^{** 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 PROPOSED
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
010-5-2300-0985	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	9,421
010-5-2300-1105	RETIREMENT		7,922	8,547	7,378	9,413	6,319	8,246
010-5-2300-1109	UNEMPLOYMENT		68	77	67	105	109	108
010-5-2300-1110	INSURANCE		20,104	20,392	20,660	23,655	17,810	25,353
010-5-2300-1111	WORKERS COMPENSATION		961	1,196	863	775	267	775
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	193,489

^{** 2025} Amounts as of 06/30/25

AUDITOR

Cheryll A. Jones, CIO

TREASURER

Diana Gutierrez

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 Actual Unaudited	FYE 2025 Adopted	FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED
040 5 0400 0500	FOLUDATAT DUDOLAGEO			4.500		4.000		
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	8,213
010-5-2400-1109	UNEMPLOYMENT		48	49	48	67	70	73
010-5-2400-1110	INSURANCE		20,104	21,283	20,660	23,655	17,810	25,305
010-5-2400-1111	WORKERS COMPENSATION		825	989	758	750	209	750
010-5-2400-1112	PUBLIC OFFICAL LIABILITY		400	400	400	400	400	
		TOTAL	127,703	141,310	127,789	152,991	114,578	158,483

^{** 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 PROPOSED
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	-
010-5-2500-0611	PRISONER MEALS	18,306	1,436	782	2,000	520	2,000
010-5-2500-0612	PRISONER HEALTH CARE K/9 FEED-MEDICAL	13,725	20,769	5,357	15,000	3,165	15,000
010-5-2500-0614 010-5-2500-0615	JAIL SUPPLIES	1,402 11,476	1,876 14,091	2,153 8,139	2,000 10,000	554 7,203	2,000 10,000
010-5-2500-0619	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	-
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)	-
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	22,116	20,020	33,535	30,000	29,177	30,000
010-5-2500-0671	INMATE HOUSING VICTIM MEDICAL HEALTH CTR	62,627	145,123	118,715	150,000	174,105	150,000
010-5-2500-0712 010-5-2500-0730	MAINTENANCE/JANITORIAL	10 19,259	26,083	10 23,340	1,000 27,940	29,174	1,000 28,779
010-5-2500-0730	HOUDAY 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
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 010-5-2500-1073	TEMP DEPUTY/OT J/D JARED CLARK	9,119 23,188	14,009 34,676	10,693	60,000 30,777	93,861 23,646	75,000 30,777
010-5-2500-1073	J/D ANDREW SALAS	25,652	25,139	22,373 22,255	30,777	15,805	30,777
010-5-2500-1074	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 OPEN	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 ELIZABETH AGUIRRE	-	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	70,958
010-5-2500-1105	RETIREMENT	81,243	55,841	60,281	107,048	50,205	79,183
010-5-2500-1109	UNEMPLOYMENT	774	1,001	1,111	1,388	1,536	1,583
010-5-2500-1110	INSURANCE	157,757	180,945	183,069	237,858	163,130	252,384
010-5-2500-1111	WORKERS COMPENSATION	5,783	7,766	6,992	5,250	2,073	5,250
010-5-2500-1112	PUBLIC OFFICAL LIABILITY LAW ENFORCEMENT LIABILITY	400 5 310	400 6 314	0 100	400 8 500	400 8 500	10 550
010-5-2500-1113 010-5-2500-1200	VEHICLE INSURANCE	5,319 21,879	6,314 28,106	8,183 30,948	8,500 35,000	8,500 41,026	16,559
010-5-2500-1200	PROPERTY/CONTENTS INSURANCE	4,316	3,398	30,948	35,000	3,889	-
010-5-2500-1201	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	UTILTITIES	_	_	80		_	

^{** 2025} Amounts as of 06/30/25

PARKS & RECREATION

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL	FYE 2025 ADOPTED	FYE 2025 YTD**	FYE 2026 PROPOSED
					UNAUDITED		UNAUDITED	
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	22
010-5-2502-1111	WORKERS COMPENSATION		84	129	25	40	42	40
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	32,230

^{** 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 PROPOSED
010-5-2550-0500	EQUIPMENT PURCHASES			800	620	2,000	510	2,000
010-5-2550-0500	BUILDING REPAIRS		•	-	020	2,000	310	5,000 5,000
			- 104		2.001	2,000	1 007	
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	16,868
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	4,930
010-5-2550-1105	RETIREMENT		2,770	2,993	2,696	2,569	1,873	5,110
010-5-2550-1109	UNEMPLOYMENT		109	117	113	133	144	145
010-5-2550-1110	INSURANCE		10,052	10,642	10,330	11,828	8,905	25,248
010-5-2550-1111	WORKERS COMPENSATION		-	-	414	772	-	772
010-5-2550-1220	VEHICLE INSURANCE		52	52	53	80	80	80
		TOTAL	104,536	111,856	105,611	113,979	85,490	137,946

^{** 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 PROPOSED
010-5-2600-0700	BUILDING MAINTENANCE		512,047	644,914	719,690	953,980	946,661	1,750,000
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
010-5-2600-1015	MAINTENANCE TECH (2 techs)		38,199	42,783	39,358	88,579	57,897	91,236
010-5-2600-1016	MAINTENANCE CELL PHONE AL		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	68,025	8,918
010-5-2600-1105	RETIREMENT		7,585	7,839	6,906	8,905	5,842	9,070
010-5-2600-1109	UNEMPLOYMENT		136	109	135	193	235	207
010-5-2600-1110	INSURANCE		20,104	29,252	28,211	23,686	17,823	50,475
010-5-2600-1111	WORKERS COMPENSATION		737	887	477	900	180	900
010-5-2600-1199	VEHICLE INSURANCE		541	552	589	600	600	
		TOTAL	670,904	825,925	877,571	1,509,711	1,898,629	2,012,179

^{** 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 PROPOSED
010-5-2650-0268	Travel/seminars				86	200		200
010-5-2650-0269	POSTAGE		-	-	00	100	-	100
010-5-2650-0269	OFFICE SUPPLIES		2,628	2,928	3,133	4,500	2,203	4,500
010-5-2650-0500	EQUIPMENT PURCHASES		2,020 771	2,926 834	3,133 4,997	3,000	2,203 2,525	3,000
010-5-2650-0590	SOFTWARE CONTRACT		//1	800	4,997	3,000 880	2,323	3,000 880
010-5-2650-0645	ELECTRIC		7,269	6,349	- 5,571	7,500	4,715	000
010-5-2650-0646	WATER		7,209 415	422	406	7,500 400	4,715	-
010-5-2650-0646	LIBRARIAN							40.000
			39,830	44,610	41,035	47,786	36,698	49,220
010-5-2650-0715	ASST LIBRIAN C ROCHA		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	7.000
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	10,401
010-5-2650-1109	UNEMPLOYMENT		124	131	182	244	254	236
010-5-2650-1110	INSURANCE		20,104	19,501	30,989	35,483	21,768	37,883
010-5-2650-1111	WORKERS COMPENSATION		915	1,259	1,064	800	320	800
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	CHILDREN'S PROGRAM		878	1,157	1,567	3,000	2,765	3,000
010-5-2650-1206	HOPE GUITERREZ		-	-	31,318	36,678	28,178	37,778
		TOTAL	147,370	152,400	202,723	240,093	166,770	218,985

^{** 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 PROPOSED
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 PROPOSED
010-5-2700-0645	UTILITIES		22,821	24,924	21,415	30,000	50,012	50,000
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	- 0.75	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	- 0.570	2,000
010-5-2700-0818	VOIDED CHECKS		-	-	47.707	40.000	2,572	40.000
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		11,352 932	8,686	9,019	7,000	5,834	7,000
010-5-2700-0827	COMP TIME PAYOUT			262	819	1,000	2,400	1,000
010-5-2700-1029	OPEN/LIBRARY		30,571	34,240	-	-	-	-
010-5-2700-1030 010-5-2700-1032	MERIT PAY EXTRA HELP		4,521	13,612 7,446	- 7,471	-	7,148	-
010-5-2700-1032	MERIT/HOPE GUTIERREZ/LIBRARY		2,000	7,440	7,471	-	7,140	-
010-5-2700-1101	FICA		7,354	7,496	6,912	3,023	2,648	2,747
010-5-2700-1105	RETIREMENT		3,851	4,453	2,065	629	801	1,238
010-5-2700-1109	UNEMPLOYMENT		176	166	165	67	3,351	28
010-5-2700-1110	INSURANCE		9,211	10,642	-	611	402	
010-5-2700-1111	WORKER'S COMPENSATION		2,009	2,051	1,227	40,000	43,855	611
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 LIABILTIY		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	-	40,000
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	13,500
010-5-2700-2219	NUECES RIVER AUTHORITY		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	12,500
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	7,908
	CONTINGENCIES	_	-					742,462
		TOTAL	849,835	1,251,378	1,123,314	992,195	958,073	1,823,686

CIVIC CENTER

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL Unaudited	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
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	4,500
		TOTAL	23,906	16,953	44,461	43,600	30,316	49,100

^{** 2025} Amounts as of 06/30/25

GRANT MATCHING

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 AD OPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
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		120
010-5-2900-0008	WORKERS COMPENSATION		-	-	-	82		82
		TOTAL	-	-	-	951,524	49,392	348,675

^{** 2025} Amounts as of 06/30/25

EMERGENCY MANAGEMENT SERVICES

Nícholas Morgan

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
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	1,300
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	44,184
010-5-3650-1105	RETIREMENT	37,914	42,852	40,190	45,343	30,566	45,801
010-5-3650-1109	UNEMPLOYMENT	701	796	803	1,147	1,186	1,149
010-5-3650-1110	INSURANCE	70,353	56,165	62,063	82,794	56,398	101,651
010-5-3650-1111	WORKERS' COMPENSATION	4,983	5,836	4,939	4,475	1,489	4,475
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	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	- 000	-	40.70
010-5-3650-1206	OPEN EMT	-	-	4 000	37,092	- 0.000	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		- 000 540		- 000 500		425,000
		TOTAL 737,885	828,548	797,133	890,539	713,971	1,457,454

^{** 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	FYE 2025 ADOPTED	FYE 2025 YTD**	FYE 2026 PROPOSED
					UNAUDITED		UNAUDITED	
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	6,949
010-5-3651-1110	INSURANCE		30,441	32,208	31,235	35,766	23,937	50,298
010-5-3651-1111	WORKERS COMPENSATION		706	928	724	757	176	757
010-5-3651-1112	PUBLIC OFFICIALS LIABILITY		2,800	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	168,929

^{** 2025} Amounts as of 06/30/25

FIRE

Philip Garcia

			FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
					011110211122		01111021122	
010-5-3652-1211	FUEL - FIRE		3,780	7,822	1,362	6,600	1,028	5,500
010-5-3652-1212	FIRETRAINING		-	-	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	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	132,261

^{** 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 PROPOSED
010-5-3653-0000	EMC				14,000	7,692	
		-	-	•	•	7,092	-
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		-	-			4
010-5-3653-1111	WORKERS COMPENSATION				100		40
	TOTAL	791	5,036	-	32,600	9,685	28,881

^{** 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 PROPOSED
PT IT DIRECTOR		-	-		-		43,200
TRAVEL & TRAINING		-	-		-		6,041
FICA		399	-	-	942	588	3,292
UNEMPLOYMENT		-	-				10
WORKERS COMPENSATION					100		80
	TOTAL	399			1,042	588	52,623

^{** 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 PROPOSED
BEGINNING BALANC	E	(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	-	-
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		185,950	194,727	161,274	159,429	147,619	144,959
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	UTILTIES	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	10,345
020-5-0000-1105	RETIREMENT	9,312	10,105	8,431	10,346	6,537	10,486
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	37,884
	WORKERS COMPENSATION	1,127	1,398	986	1,260	276	1,260
	VEHICLE INSURANCE	3,624	3,591	3,933	4,000	4,000	5,500
020-5-0000-1201		2,244	3,452	1,073	2,000	3,038	2,000
020-5-0000-1202					400		400
TOTAL EXPENDITURE	es s	602,827	362,256	238,738	373,270	348,956	395,954
OTHER FINANCING S	SOURCES						
PROCEEDS FROM	LEASE AGREEMENT	-	-	-	-	-	-
GAIN (LOSS) ON II	NVESTMENTS	=	-	-	-	-	-
TRANSFERS		430,831	160,658	114,800	213,841	80,000	250,000
TOTAL OTHER FINAN	CING SOURCES	430,831	160,658	114,800	213,841	80,000	250,000
FUND BALANCE		(18,761)	(25,635)	11,701	11,701	(109,636)	10,705

^{** 2025} Amounts as of 06/30/25

FM & LATERAL ROAD

	FYE 2022 ACTUAL			FYE 2025 ADOPTED	FYE 2025 YTD** UNAUDITED	FYE 2026 PROPOSED
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	188,470
040-4-1500-0015 DELINQUENT TAXES	7,492		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		<u> </u>	·	3,000		
TOTAL REVENUES	150,365	142,413	177,443	195,525	183,311	191,226
EXPENDITURES						
TOTAL EXPENDITURES						
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	(179,318	(140,000)	(114,800)	(193,841)	(80,000)	(250,000)
FUND BALANCE	\$ 181,592	\$ 184,003	\$ 246,646	\$ 248,330	\$ 349,958	\$ 189,556

^{** 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 PROPOSED	
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		10,573		9,512
TOTAL REVENUES		9,364	_	10,183		12,576		5,500		10,573		9,512
EXPENDITURES 041-5-0000-0001 LATERAL ROAD EXPENSE		23,370		-		-		5,500		-		5,500
TOTAL EXPENDITURES		23,370		-				5,500		<u>-</u>		5,500
OTHER FINANCING SOURCES PROCEEDS FROM LEASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		- - -		- - -		- - -				- - -		
TOTAL OTHER FINANCING SOURCES												
FUND BALANCE	\$	8,988	\$	19,169	\$	31,745	\$	31,745	\$	42,318	\$	35,758

^{** 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 PROPOSED
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 035-4-0000-0100 US MARSHALL PRISONER	10,995,619	6,750,756	155 2,392,769	3,000,000	-	-
035-4-0000-0101 US PRISONER TRANSPORT 035-4-0000-0102 US MEDICAL TRANSPORT	297,696 18,638	798,159	765,032 	50,000	278,210	250,000
TOTAL REVENUES	12,421,137	14,286,622	13,745,810	3,050,000	10,254,995	9,779,069
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	12,396,062	14,288,730	13,745,655	3,050,000	12,739,579	9,779,069
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT						
GAIN (LOSS) ON INVESTMENTS				-		
TRANSFERS	(820,000)	(959,000)	<u> </u>			
TOTAL OTHER FINANCING SOURCES	(820,000)	(959,000)		-		
FUND BALANCE	\$ 206,679	\$ (754,428)	\$ (754,273)	\$ (754,273)	\$ (3,238,857)	\$ (754,274)

^{** 2025} Amounts as of 06/30/25

KC JAIL & DETENTION CENTER

	FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED
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	-
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	815,725	1,207,525	1,007,960	562,500	717,912	560,000
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	1,679	51,061	9,089	92,500	3,150	92,500
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	(820,000)	(959,000)	(580,000)	(470,000)	(90,000)	(90,000)
FUND BALANCE	\$ (5,954)	\$ 191,510	\$ 610,381	\$ 610,381	\$ 1,235,144	\$ 987,881

^{** 2025} Amounts as of 06/30/25



Fund Summaries Special Revenue Funds

RM&P VARIOUS COUNTY OFFICES

	/E 2022 CTUAL	/E 2023 CTUAL	A	YE 2024 Ctual Audited	/E 2025 OOPTED	,	YE 2025 YTD** Audited	E 2026 POSED
BEGINNING BALANCE	\$ 2,000.00	\$ 2,000	\$	2,000	\$ 2,000	\$	2,000	\$ 2,000
REVENUE 011-4-1300-0270 RM&P VAR-INCOME	 	 	_	<u> </u>	200		10	
TOTAL REVENUES	 	 			 200		10	
EXPENDITURES 011-5-0000-0270 RM&P DISBURSEMENTS VAR					200			
TOTAL EXPENDITURES	 	 			 200			 <u>-</u>
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		-		- - -				
TOTAL OTHER FINANCING SOURCES	 	 <u>.</u>		<u>.</u>	 			 <u>-</u>
FUND BALANCE	\$ 2,000	\$ 2,000	\$	2,000	\$ 2,000	\$	2,010	\$ 2,000

^{** 2025} Amounts as of 06/30/25

DISTRICT CLERK RM&P

	E 2022 CTUAL	YE 2023 ICTUAL	A	E 2024 Ctual Audited	/E 2025 DOPTED	,	YE 2025 YTD** Audited	E 2026 DPOSED
BEGINNING BALANCE	\$ 2,152	\$ 2,152	\$	2,152	\$ 2,152	\$	2,152	\$ 2,152
REVENUE 012-4-0000-0270 DIST CLK RM&P	 	 <u>-</u>			 200			
TOTAL REVENUES	\$ 	\$ -	\$		\$ 200	\$		\$
EXPENDITURES 012-5-0000-0270 DIST RM&P DISBURSEMENTS	 -	-			200			 <u>.</u>
TOTAL EXPENDITURES	\$ 	\$ 	\$		\$ 200	\$		\$ -
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		- -		- - -	- - -		- - -	
TOTAL OTHER FINANCING SOURCES	 	 -			 			 -
FUND BALANCE	\$ 2,152	\$ 2,152	\$	2,152	\$ 2,152	\$	2,152	\$ 2,152

^{** 2025} Amounts as of 06/30/25

LAW LIBRARY

	E 2022 Ctual	/E 2023 CTUAL	A	'E 2024 Ctual Audited	/E 2025 OOPTED	,	YE 2025 YTD** Audited	E 2026 OPOSED
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		<u>-</u>	1,200
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	\$ 8,622	\$ 9,147	\$	9,182	\$ 9,182	\$	10,582	\$ 9,182

^{** 2025} Amounts as of 06/30/25

RECORD PRESERVATION

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

^{** 2025} Amounts as of 06/30/25

HOT CHECK

	FYE 202 ACTUAL		E 2023 CTUAL	FYE 2024 Actual Naudited	/E 2025 OOPTED	YE 2025 YTD** AUDITED	E 2026 DPOSED
BEGINNING BALANCE	\$		\$ 2	\$ 2	\$ 4	\$ 4	\$ 4
REVENUE							
015-4-1250-0264 HOT CHECK FEE 015-4-1250-0265 HOT CHECK COLLECTIONS		2 	 <u> </u>	2	1,200 1,200	-	 <u>.</u>
TOTAL REVENUES		2	 <u>-</u>	2	 2,400	 -	
EXPENDITURES							
015-5-2850-0840 HOT CHECK DISBURSEMENTS			 -	 <u> </u>	 2,400	 -	 -
TOTAL EXPENDITURES				 <u>-</u>	2,400	-	
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT				-	-	-	-
GAIN (LOSS) ON INVESTMENTS TRANSFERS		- -		 -	-	-	-
			-	 		-	
FUND BALANCE	\$	2	\$ 2	\$ 4	\$ 4	\$ 4	\$ 4

^{** 2025} Amounts as of 06/30/25

COMMUNITY DEVELOPMENT

		FYE 20 ACTU		2023 TUAL	A	/E 2024 CTUAL AUDITED		E 2025 OPTED	١	/E 2025 /TD** AUDITED	E 2026 OPOSED
BEGINNING BALANCE		\$	92,786	\$ 85,403	\$	89,372	\$	90,636	\$	90,636	\$ 90,636
REVENUE											
016-4-0000-0001	REVMISC		-	-		-		-		-	-
016-4-0000-0280	SALES										
016-4-1000-0060	INTEREST EARNED & C.D. INTEREST		617	 3,969		1,264				-	 -
TOTAL REVENUES			617	 3,969		1,264			_		 -
EXPENDITURES											
016-5-0000-0866	DEVELOPMENT		8,000	-		-		-		-	10,000
016-5-2950-0000	MISCELLANEOUS		-	-		-		-		-	-
016-5-2950-0500	EQUIPMENT PURCHASES		-	-		-		-		-	-
016-5-2950-0505	OTHER-SUPPLIES			 -	-	-			-	-	 -
TOTAL EXPENDITURES			8,000	 					_		 10,000
OTHER FINANCING SOU	RCES										
PROCEEDS FROM LE	EASE PURCHASE AGREEMENT		-	-		-		-		-	-
GAIN (LOSS) ON INV	ESTMENTS		-	-		-		-		-	-
TRANSFERS				 -		-	_	-	_	-	 -
				 							 -
FUND BALANCE		\$ 8	85,403	\$ 89,372	\$	90,636	\$	90,636	\$	90,636	\$ 80,636

^{** 2025} Amounts as of 06/30/25

RECORD MANAGEMENT & PRESERVATION

	FYE 2022 ACTUAL		FYE 2023 ACTUAL		FYE 2024 ACTUAL UNAUDITED	YE 2025 Dopted	١	/E 2025 /TD** Audited	E 2026 DPOSED
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			<u> </u>		<u> </u>	 115			2,500
TOTAL EXPENDITURES			-		<u>.</u>	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

		/E 2022 CTUAL	YE 2023 Actual	A	YE 2024 CTUAL AUDITED	YE 2025 DOPTED	,	YE 2025 YTD** AUDITED	'E 2026 OPOSED
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				-
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		 2,643	 4,954		2,616	 2,200		2,931	 2,500
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		 	 7,200			 2,200			 12,500
OTHER FINANCING SOU	RCES								
PROCEEDS FROM LE	ASE PURCHASE AGREEMENT	-	-						-
GAIN (LOSS) ON INV	ESTMENTS	-	-						-
TRANSFERS		 -	 -		-	 -		-	 -
		 -	 			 			-
FUND BALANCE		\$ 27,094	\$ 24,847	\$	27,463	\$ 27,463	\$	30,394	\$ 17,463

^{** 2025} Amounts as of 06/30/25

CONTINUING EDUCATION CONSTABLE

	E 2022 Ctual		FYE 2023 ACTUAL	FYE 2024 Actual Naudited	/E 2025 OOPTED	Y	2025 [D** Udited	2026 POSED
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		<u>.</u>	 <u>-</u>
EXPENDITURES 026-5-2501-0526 CONSTABLE CONTINUING EDUCATION	 <u>-</u>		<u> </u>		600		<u>-</u>	1,000
TOTAL EXPENDITURES			<u>.</u>	 <u>-</u>	600		<u> </u>	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

	/E 2022 CTUAL		FYE 2023 ACTUAL		FYE 2024 ACTUAL UNAUDITED	YE 2025 DOPTED	l	FYE 2025 YTD** UNAUDITED	'E 2026 OPOSED
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		946	-
TOTAL REVENUES	 1,923		3,009	_	2,729	5,000		946	 -
EXPENDITURES									
033-5-0000-1000 JPTECHNOLOGYEXPENSE	 5,969		4,498		9,116	 5,000			 -
TOTALEXPENDITURES	 5,969		4,498		9,116	5,000			 -
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	\$ 49,928	\$	48,439	\$	42,052	\$ 42,052	\$	42,998	\$ 42,052

^{** 2025} Amounts as of 06/30/25

SHERIFF CONTINUING EDUCATION

	E 2022 Ctual	FYE 2023 ACTUAL	FYE 2024 ACTUAL JNAUDITED	YE 2025 Dopted	١	/E 2025 /TD** AUDITED	/E 2026 OPOSED
BEGINNING BALANCE	\$ 9,750	\$ 11,332	\$ 20,328	\$ 23,529	\$	23,529	\$ 23,529
REVENUE 038-4-3002-0100 CONTINUING ED RECSHERIFF	 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	<u> </u>	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				U	ACTUAL JNAUDITED	ADOPTED	YTD** Unaudited	PROPOSE	D
BEGINNING BALANCE	\$	3,637	\$	4,137	\$	4,137	\$ 4,137	\$ 4,137	\$	1
REVENUE										
042-4-0000-0001 DES COUNTY HISTORICAL COMMISION		-		-		-	-			
042-4-0000-0002 UNDES COUNTY HISTORICAL COMMISSION		500		<u> </u>		-		<u> </u>		<u> </u>
TOTAL REVENUES		500	_	-	_	-				_
EXPENDITURES										
042-5-0000-0001 DESG. COUNTY HISTORICAL COMMISSION		-				-	-			
042-5-0000-0002 UNDES. COUNTY HISTORICAL COMMISSION		<u> </u>		<u> </u>		-	4,136	785	3,3	52
TOTALEXPENDITURES		<u>-</u>		<u> </u>			4,136	785	3,3	52
OTHER FINANCING SOURCES										
PROCEEDS FROM LEASE PURCHASE AGREEMENT		-					-	-		-
GAIN (LOSS) ON INVESTMENTS		-		-		-	-	-		-
TRANSFERS				-		-				<u> </u>
				-	_					
FUND BALANCE	\$	4,137	\$	4,137	\$	4,137	\$ 1	\$ 3,352	\$ (3,3	851)

^{** 2025} Amounts as of 06/30/25

RECORD ARCHIVE FEE

	FYE 2022 ACTUAL		YE 2023 Actual	A	/E 2024 Ctual Audited	/E 2025 DOPTED	١	/E 2025 YTD** AUDITED	/E 2026 OPOSED
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	 8,675		9,030		7,025	 6,000		5,970	 6,500
EXPENDITURES 043-5-0000-0001 ARCHIVE FEE EXPENSE TOTAL EXPENDITURES	 7,475		12,349		1,447 1,447	6,000		2,726	 10,000
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		_	- - -						
	 -		-		-	 		<u>-</u>	 <u>-</u>
FUND BALANCE	\$ 40,163	\$	36,844	\$	42,422	\$ 42,422	\$	45,667	\$ 38,922

^{** 2025} Amounts as of 06/30/25

INDIGENT HEALTH CARE

		FYE 2022 FYE 2023 ACTUAL ACTUAL				ι	FYE 2024 Actual Jnaudited	/E 2025 OOPTED	FYE 2025 YTD** Unaudited	FYE 2026 ROPOSED
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		-		<u> </u>		-	 <u>-</u>	-	 -
TOTAL REVENUES			43		49		78	 40		
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			47,669		24,036		37,354	153,042	37,354	 145,042
OTHER FINANCING SOU	RCES									
PROCEEDS FROM LE	ASE PURCHASE AGREEMENT						-			
GAIN (LOSS) ON INVE	ESTMENTS				-					-
TRANSFERS			50,000		20,000		45,000	 153,002	38,000	 153,002
			50,000		20,000		45,000	153,002	38,000	153,002
FUND BALANCE		\$	6,494	\$	2,506	\$	10,230	\$ 10,229	\$ 3,152	\$ 18,190

^{** 2025} Amounts as of 06/30/25

ELDERLY NUTRITION

		FYE 2022 FYE 2023 ACTUAL ACTUAL		FYE 2024 Actual Unaudited	FYE 2025 ADOPTED	FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED	
BEGINNING BALANCE		\$ 14,891	\$	(894)	\$ (3,216)	\$ 22,24	3 \$ (3,216)	\$ 22,243
REVENUE								
060-4-1700-0050	MISCRECEIPTS			-				-
060-4-1700-0052	MRDGC C-2 HDM PART ASST	463						-
060-4-1700-0053	CONGREGATE CONTRIBUTIONS	6,234		7,496	7,729	7,00	7,265	6,539
060-4-1700-0054	MRGDC C-1 (CONG MEALS)	18,772		21,928	23,258	20,00	0 16,544	20,932
060-4-1700-0055	MRGDC C-II (HDM)	24,305		25,424	28,794	25,00	0 28,708	25,915
060-4-1700-0056	MRGDC B-III (TRANSPORTATION)	3,300		3,264	3,523	3,00	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	2,52	1 4,516	2,564
060-4-1700-0063	TITLE 19 (1001462)	2,727		335	123	60	0 -	-
060-4-1700-0074	HOME DELIVERY CONTRIBUTIONS	7,555		7,847	6,469	5,00	0 5,514	4,963
	TDA GRANT 2026			-				5,000
060-4-1700-0079	TDA GRANT 2025			-		5,34	3 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			<u> </u>	5,343		<u> </u>	<u> </u>
TOTAL REVENUES		75,065	_	81,473	77,321	68,46	4 71,349	68,912

ELDERLY NUTRITION—CONTINUED

		FYE 2022	FYE 2023	FYE 2024	FYE 2025	FYE 2025	FYE 2026
		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD**	PROPOSED
				UNAUDITED		UNAUDITED	
EXPENDITURES							
060-5-0000-0079	TDA GRANT 2021 FOOD	153.14	-	-	-	-	-
060-5-0000-0081	TDA GRANT 2022 FOOD	2,668.47	4,357.93	-		-	-
060-5-0000-0082	TDA GRANT 2023 FOOD	-	4,353.00	-		-	-
060-5-0000-0084	TDA GRANT 2024 FOOD	-	, -	2,671.35	-	-	-
060-5-0000-0200	SITE DIRECTOR	24,041.50	24,433.56	29,334.37	34,897.57	26,192.96	35,944.50
060-5-0000-0201	COOK/MAINT	8,133.08	-	13,502.08	21,261.18	16,072.74	21,899.02
060-5-0000-0202	COOK 1	23,375.27	42,631.99	26,762.12	25,223.06	19,342.53	25,979.75
060-5-0000-0203	DRIVER/MAINT	16,950.24	18,329.90	16,878.84	20,335.66	14,722.37	20,945.73
060-5-0000-0500	FOOD	53,989.17	53,249.67	49,961.37	58,000.00	38,512.96	58,000.00
060-5-0000-0501	NON FOOD	11,461.06	11,787.44	6,865.25	10,000.00	13,142.38	15,000.00
060-5-0000-0503	UNIFORMS/LINENS	5,208.44	5,914.41	6,570.58	4,500.00	6,916.37	4,500.00
060-5-0000-0504	POSTAGE	· -	-	-	100.00	· -	25.00
060-5-0000-0505	OFFICE SUPPLIES	1,665.71	1,908.31	1,190.10	1,000.00	1,737.00	1,000.00
060-5-0000-0506	KITCHEN SUPPLIES	-	-	421.11	1,000.00	-	1,000.00
060-5-0000-0525	SEMINAR REG FEE	194.02	194.66	595.59	1,000.00	-	1,000.00
060-5-0000-0600	PROPERTY/CONTENT INS	1,816.00	1,367.00	329.75	1,800.00	1,606.00	-
060-5-0000-0646	ELECTRIC	6,763.13	6,290.50	5,503.50	5,500.00	5,192.16	6,000.00
060-5-0000-0648	WATER	2,070.13	1,982.64	1,675.23	2,500.00	1,651.64	2,500.00
060-5-0000-0651	GAS/OIL	1,642.03	1,640.85	1,658.28	1,000.00	1,280.28	1,500.00
060-5-0000-0652	VEHICLE REPAIRS	1,277.46	487.37	1,773.72	2,000.00	855.65	1,800.00
060-5-0000-0654	TRAVEL EXPENSE	-	45.85	162.00	500.00	7.50	500.00
060-5-0000-0655	ADVERTISEMENTS	-	15.00	-	500.00	-	200.00
060-5-0000-0658	EQUIPMENT PURCHASES	3,744.28	-	280.95	1,000.00	280.95	1,000.00
060-5-0000-0661	VEHICLE INSURANCE	381.00	388.00	411.00	650.00	-	650.00
060-5-0000-0730	MISCELLANEOUS	150.00	-	92.99	150.00	150.00	150.00
060-5-0000-0731	ACTIVITY SUPPLIES	-	-	-	500.00	101.49	500.00
060-5-0000-0732	UNIFORMS	=	-	-	800.00	-	-
060-5-0000-1101	MERIT INCREASE	7,000.00	4,000.00	4,000.00	6,000.00	6,000.00	8,000.00
060-5-0000-1104	FICA	5,654.60	6,838.65	6,921.53	8,240.00	6,298.24	8,626.83
060-5-0000-1105	RETIREMENT	5,856.82	6,820.19	6,844.46	8,469.27	6,066.29	8,942.58
060-5-0000-1109	UNEMPLOYMENT	106.09	127.04	134.79	191.18	192.85	200.17
060-5-0000-1110	INSURANCE	25,803.64	35,719.36	36,519.70	47,310.88	29,641.98	50,360.75
060-5-0000-1111	WORKERS COMPENSATION	744.70	911.68	799.89	759.15	226.49	759.15
TOTAL EXPENDITURES		210,850	233,795	221,861	265,188	196,191	276,983
OTHER FINANCING SOU	nces.						
	ASE PURCHASE AGREEMENT	_	_	_	_	_	=
GAIN (LOSS) ON INVE		-	-	_		-	
TRANSFERS	STIPLENTS	120,000	150,000	170,000	197,905	127,000	197,905
INANOFENO		120,000	150,000	170,000	197,905	127,000	197,905
		120,000	150,000	170,000	197,905	127,000	197,905
		120,000	100,000	170,000	107,000	127,000	107,000
FUND BALANCE		\$ (894)	\$ (3,216)	\$ 22,243	\$ 23,425	\$ (1,059)	\$ 12,077
							

^{** 2025} Amounts as of 06/30/25

CONTINUING EDUCATION JUDGE

			FYE 2023 ACTUAL		FYE 2024 Actual Inaudited	/E 2025 DOPTED		FYE 2025 YTD** Naudited	E 2026 POSED
BEGINNING BALANCE	\$ 355	\$	355	\$	430	\$ 430	\$	430	\$ 430
REVENUE 064-4-0000-0001 CONTINUING EDUCATION JUDGE	 		75_		<u>.</u>			<u> </u>	
TOTAL REVENUES	 	_	75	_		 -	_		
EXPENDITURES 064-5-0000-0001 CONTINUING EDUCATION JUDGE TOTAL EXPENDITURES	 	_	<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>	
FUND BALANCE	\$ 355	\$	430	\$	430	\$ 430	\$	430	\$ 430

^{** 2025} Amounts as of 06/30/25

CHAPTER 203 RMP—CLERK

	FYE 2		FYE 2023 ACTUAL		FYE 2024 ACTUAL UNAUDITED	YE 2025 Dopted		FYE 2025 YTD** Naudited	E 2026 OPOSED
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		<u> </u>	 <u>.</u>		<u>.</u>	300		<u> </u>	15,000
TOTAL EXPENDITURES		-	 <u> </u>	_	<u> </u>	 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 FYE 2023 ACTUAL ACTUAL			FYE 2024 Actual Inaudited	YE 2025 Dopted	FYE 20 YTD: UNAUD	*	2026 POSED	
BEGINNING BALANCE	\$	487	\$	527	\$ 566	\$ 620	\$	566	\$ 620
REVENUE									
067-4-0000-0001 VITAL STATISTICS PRESERVATION 067-4-0000-0114 OTHER SHORT TERM RECEIVABLES		40		39	54 	40		54 -	49
TOTAL REVENUES		40		39	54	40		54	 49
EXPENDITURES									
067-5-0000-0001 VITAL STATISTICS PRESERVATION				<u>-</u>	 <u>-</u>	 40		<u>·</u>	 50
TOTAL EXPENDITURES				<u> </u>	 <u> </u>	 40			 50
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT									
GAIN (LOSS) ON INVESTMENTS TRANSFERS		- -				<u>.</u>			 - -
FUND BALANCE	\$	527	\$	566	\$ 620	\$ 620	\$	620	\$ 619

^{** 2025} Amounts as of 06/30/25

FAMILY PROTECTION

		YE 2022 Actual	FYE 2023 ACTUAL	ı	FYE 2024 Actual Naudited	YE 2025 Dopted	YE 2025 YTD** Naudited	2026 Posed
BEGINNING BALANCE	\$	300	\$ 300	\$	300	\$ 300	\$ 300	\$ 300
REVENUE 068-4-0000-0001 FAMILY PROTECTION REVENUE		<u>-</u>	 					 -
TOTAL REVENUES		<u>-</u>	 		-	 	 <u>-</u>	 -
EXPENDITURES 068-5-0000-0001 FAMILY PROTECTION EXPENSE								300
TOTAL EXPENDITURES		-	 <u>-</u>			 	 -	 300
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		- - -			- - -	 	- - -	
		<u>.</u>	 			-		 -
FUND BALANCE	\$	300	\$ 300	\$	300	\$ 300	\$ 300	\$ -

^{** 2025} Amounts as of 06/30/25

UNCLAIMED FUNDS

		FYE 2022 ACTUAL		FYE 2023 ACTUAL	Į	FYE 2024 ACTUAL UNAUDITED		FYE 2025 ADOPTED	,	YE 2025 YTD** AUDITED	E 2026 POSED
BEGINNING BALANCE	\$	6,213	\$	6,213	\$	6,213	\$	6,213	\$	6,213	\$ 6,213
REVENUE 069-4-0000-0001 ABANDONED/UNCLAIMED RECEIPTS						<u>-</u>		6,213			 <u>.</u>
TOTAL REVENUES	_		_	<u>.</u>		<u>.</u>	_	6,213			
EXPENDITURES 069-5-0000-0001 EXPENSE- UNCLAIMED PROPERTY				<u>.</u>		<u>.</u>		6,213			
TOTAL EXPENDITURES				<u> </u>		<u>.</u>		6,213		<u>-</u>	
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 2023 ACTUAL		FYE 2024 ACTUAL UNAUDITED		FYE 2025 ADOPTED	YE 2025 YTD** AUDITED		E 2026 OPOSED
BEGINNING BALANCE	\$	2,790	\$	3,319	\$	5,965	\$	10,166	\$ 10,166	\$	10,166
REVENUE 073-4-0000-0001 RENTAL OF ELECTION MACHINES 073-4-0000-0002 REVENUE		5,966 -		7,966		4,201 (4,751)		4,201	8,623 2,965		3,781
TOTAL REVENUES		5,966	_	7,966	_	(550)		4,201	 11,588		3,781
EXPENDITURES 073-5-0000-0001 EXPENSE-ELECTIONS		5,437		10,071		<u>.</u>		4,201			5,000
TOTAL EXPENDITURES		5,437		10,071	_	<u> </u>		4,201	 <u> </u>		5,000
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		- - - -		- - 4,751 4,751	_	4,751 4,751	_		- - - -	_	
FUND BALANCE	\$	3,319	\$	5,965	\$	10,166	\$	10,166	\$ 21,755	\$	8,947

^{** 2025} Amounts as of 06/30/25

PRE-TRIAL DIVERSION

			YE 2022 ACTUAL		FYE 2023 ACTUAL	FYE 2024 ACTUAL NAUDITED		FYE 2025 ADOPTED	YT	2025 D** JDITED	YE 2026 OPOSED
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		-	 -
TOTAL REVENUES		_	319		4,363	 6,173	_	2,610		2,050	 1,620
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	EXTRAHELP		-		-	-		-		-	-
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 SOU	RCES										
PROCEEDS FROM LE	EASE PURCHASE AGREEMENT				-	-		-		-	-
GAIN (LOSS) ON INV	ESTMENTS		-		-	-		-		-	-
TRANSFERS			<u> </u>		-	 -		-			
						 <u> </u>		<u>-</u> _		-	-
			_	_	_	_				_	
FUND BALANCE		\$	71,809	\$	66,353	\$ 67,012	\$	67,012	\$	69,062	\$ 43,982

^{** 2025} Amounts as of 06/30/25

COUNTY & DISTRICT COURT TECHNOLOGY

	YE 2022 Ictual	FYE 2023 ACTUAL	FYE 2024 ACTUAL JNAUDITED		FYE 2025 ADOPTED	YT	2025 'D** JDITED	E 2026 OPOSED
BEGINNING BALANCE	\$ 5,067	\$ 5,067	\$ 5,903	\$	6,291	\$	6,291	\$ 6,291
REVENUE 092-4-0000-0001 CCP COUNTY & DISTRICT COURT TECH 092-4-0000-0002 REV FROM DIST. COURT		832 4	388		400		496 <u>-</u>	349 -
TOTAL REVENUES	 	 836	 388	_	400		496	 349
EXPENDITURES 092-5-0000-0001 EXP FROM CTY COURT 092-5-0000-0002 EXP FROM DIST COURT					400			5,000
TOTAL EXPENDITURES	 		<u>-</u> _		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	TUAL ACTUAL ACTUAL UNAUDITED			YE 2025 Dopted	YT	2025 D** JDITED	FYE 2026 PROPOSED		
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	 <u> </u>		-		-
TOTAL REVENUES		_	5,250		1,100	_	32,290	 		_		
EXPENDITURES												
107-5-0000-0525 107-5-0000-1212	FIRE TRAVEL FIRE TRAINING		•		-		-	18,811		-		
107-5-0000-1212	FIRE EQUIPMENT		798				25,718			3,563		5,000
107-5-0000-1217	EXPENSES		629				673	<u> </u>		-		-
TOTAL EXPENDITURES			1,427				26,391	18,811		3,563		5,000
OTHER FINANCING SOUI	RCES											
	ASE PURCHASE AGREEMENT		-		•		-	•		-		-
GAIN (LOSS) ON INVE TRANSFERS	ESTMENTS							18,811				
								,2				
		_	-		-		<u>-</u>	 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 FYE 2023 ACTUAL ACTUAL U		FYE 2024 ACTUAL UNAUDITED	FYE 2025 Adopted			
BEGINNING BALANCE	\$ 369	\$	3 238	\$ 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 WATER AND SUPPLIES			526	4,185	5,000	560	
TOTAL EXPENDITURES	131		526	5,154	5,600	560	
OTHER FINANCING SOURCES							
PROCEEDS FROM LEASE PURCHASE AGREEMENT	-		-	-	-	-	-
GAIN (LOSS) ON INVESTMENTS	-		4.000	-	•	-	-
TRANSFERS			1,000	1,000	-		
			1,000	1,000			
FUND BALANCE	\$ 238	_ \$	812	\$ 837	\$ 837	\$ 278	\$ 837

^{** 2025} Amounts as of 06/30/25

EMS DONATIONS

	FYE 2022 FYE 2023 FYE 2024 ACTUAL ACTUAL ACTUAL UNAUDITED		FYE 2025 ADOPTED	FYE 2025 YTD** Unaudited		FYE 2026 PROPOSED					
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				<u> </u>
TOTAL REVENUES		1,000	_	200	_	300	 1,901				
EXPENDITURES 149-5-0000-0001 EQUIPMENT/SUPPLIES		<u> </u>		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

	ACTUAL ACTUAL		FYE 2024 ACTUAL UNAUDITED	FYE 2025 FYE 2025 ADOPTED YTD** UNAUDITED		FYE 2026 PROPOSED				
BEGINNING BALANCE	\$ 3	00	\$ 300	\$	750	\$ 750	\$	750	\$	750
REVENUE 159-4-0000-0001 REVENUE		<u>.</u>	 450					<u>.</u>		<u>-</u>
TOTAL REVENUES		_	 450	_	<u>.</u>	 -				
EXPENDITURES 159-5-0000-0001 EXPENSES		<u>-</u>								750
TOTAL EXPENDITURES		<u>.</u>				 				750
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		- - -	- - - -	_		 - - - -		- - -		
FUND BALANCE	\$ 3	00	\$ 750	\$	750	\$ 750	\$	750	\$	

^{** 2025} Amounts as of 06/30/25

DONATIONS/KC BORDER SECURITY

	FYE 2022 FYE 2023 FYE 2024 FYE 2025 ACTUAL ACTUAL ACTUAL ADOPTED UNAUDITED			FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED	
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		5,000
TOTAL EXPENDITURES	20,197		-	5,374		5,000
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	\$ 374

^{** 2025} Amounts as of 06/30/25

ATTORNEY BOND FORFEITURE COMMISSION

			FYE 2022 Actual		FYE 2023 ACTUAL	l	FYE 2024 Actual Jnaudited	FYE 2025 DOPTED	YE 2025 YTD** IAUDITED	/E 2026 OPOSED
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	 <u> </u>	 	 <u> </u>
TOTAL REVENUES		_	-	-	20,160		108,508	 109,920	20,405	 20,000
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 LAW LIBRARY FEES		-		•		-	3,000	133	2,970
	SALARY							6,000 42,970		6,000 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 SOU	IRCES EASE PURCHASE AGREEMENT				-					
GAIN (LOSS) ON INV	/ESTMENTS		-		-				-	
TRANSFERS			-	_				 <u> </u>	 -	
					-			 	 	
FUND BALANCE		\$	-	\$	19,985	\$	117,303	\$ 123,223	\$ 134,893	\$ 19,223

^{** 2025} Amounts as of 06/30/25

AUCTION SURPLUS

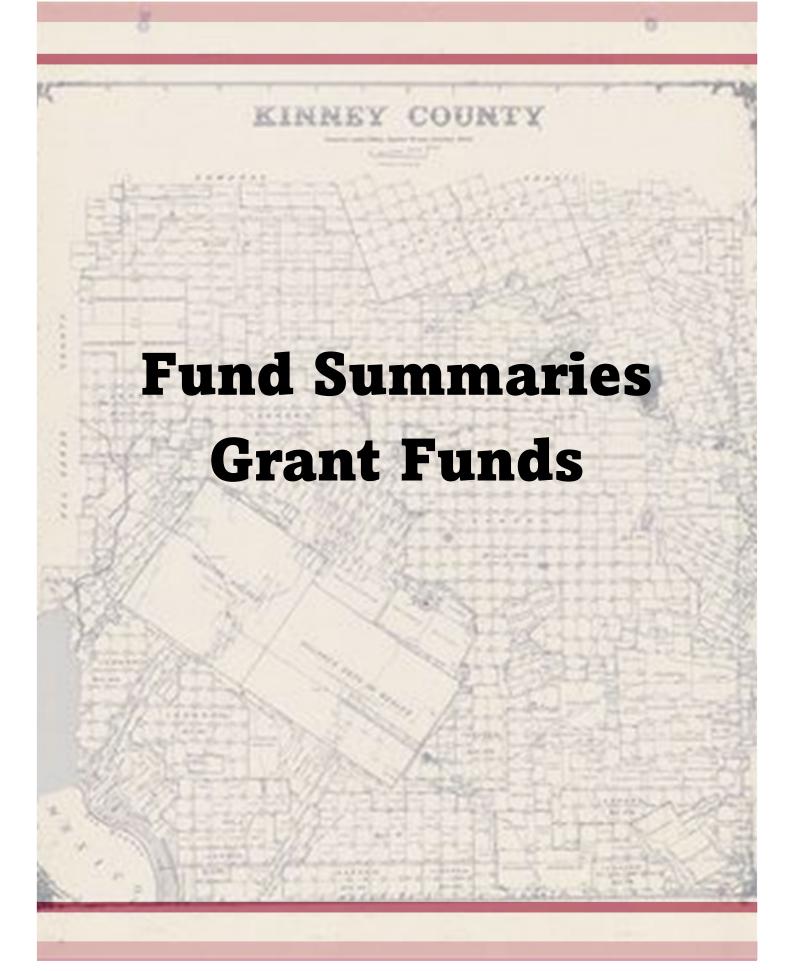
	FYE 2022 ACTUAL	FYE 2023 Actual	FYE 2024 ACTUAL UNAUDITED	CTUAL ADOPTED		FYE 2026 PROPOSED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ 143,705	\$ 143,705	\$ 143,705
REVENUE 178-4-0000-0001 AUCTION SURPLUS REVENUE 178-4-0000-0002 INTEREST INCOME			232,864 492	143,477	40,152	
TOTAL REVENUES			233,356	143,477	40,152	<u>·</u>
EXPENDITURES 178-5-0000-0001 AUCTION SURPLUS EXPENSES 178-5-0000-0002 ROBERT AMESCUA			89,651	143,477	220,391 	
TOTAL EXPENDITURES			89,651	143,477	220,391	<u> </u>
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS						- - - -
FUND BALANCE	\$ -	\$ -	\$ 143,705	\$ 143,705	\$ (36,533)	\$ 143,705

^{** 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 PROPOSED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUE 184-4-0000-0001 DONATIONS/BASEBALLFIELD			-	<u> </u>	21,000	
TOTAL REVENUES	-			<u> </u>	21,000	
EXPENDITURES 184-5-0000-0001 EQUIPMENT/SUPPLIES			·		<u>.</u>	
TOTALEXPENDITURES		-	·	<u>.</u>	<u>.</u>	
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS			· ·			
FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ -

^{** 2025} Amounts as of 06/30/25



STRAC EMS GRANT

		FYE 2022 ACTUAL	FYE 2023 ACTUAL	FYE 2024 ACTUAL UNAUDITED	FYE 2025 ADOPTED	FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED
BEGINNING BALANCE		\$ -	\$ (0)	\$ -	\$ 2,035	\$ 2,035	\$ 2,035
REVENUE							
031-4-0000-4001	STRACEMS GRANT FUND RECEIPTS	18,494	19,544	19,872	25,500	17,849	-
031-4-0000-4003	STRAC EMS FY 04 REVENUE	1,006	55	-	-	-	-
031-4-0000-4004	STRAC EMS FY 06 REVENUE	-	-		-		-
TOTAL REVENUES		19,500	19,599	19,872	25,500	17,849	
EXPENDITURES							
031-5-0000-0500	EQUIPMENT PURCHASES	19,200	-	-	-	890	-
031-5-0000-0505	QUALIFIED STRAC EXPENSE	-	-	-	-	-	-
031-5-0000-0670	STRACTRAINING/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	-
031-5-0000-1207	EMS TRAIN PRGM TEXTBOOKS	-	-	-	-	-	•
031-5-0000-1213	EQUIPMENT STRAC 2003	-	-	-	-	-	•
031-5-0000-1214	TRAINING	-	-	-	-	-	•
031-5-0000-1215	SUPLLIES STRAC	-	-	-	-	-	•
031-5-0000-1216	STRAC VEHICLES/VEH. EQUIP.	-	-	-	-	-	-
031-5-0000-1217	STRAC COMMUNICATION EQUIP.	-	-	-	-	-	-
031-5-0000-4004	STRAC ECP FY 04 EMS	-	-	-	-	-	-
031-5-0000-4005	STRAC EXP FY 06 EXPENSE	-	-	-	-	-	-
031-5-1200-0670	TRAINING/DUES	-	-		-		-
TOTAL EXPENDITURES		19,500	19,598	17,837	25,500	17,690	
OTHER FINANCING SOU	RCES						
PROCEEDS FROM LE	EASE PURCHASE AGREEMENT	-	-	-	-	-	•
GAIN (LOSS) ON INV	ESTMENTS	-	-	-	-	-	•
TRANSFERS			-	-	-		-
					-	·	
FUND BALANCE		\$ (0)	\$ 0	\$ 2,035	\$ 2,035	\$ 2,194	\$ 2,035

^{** 2025} Amounts as of 06/30/25

LEPC/TCEQ

			FYE 2022 ACTUAL		FYE 2023 ACTUAL		FYE 2024 ACTUAL UNAUDITED	FYE 2025 Adopted	2025)** DITED	FYE 2026 PROPOSED	
BEGINNING BALANCE		9	-	\$	-	\$	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	_	<u>.</u>	 8,894	 		
EXPENDITURES											
171-5-0000-0001	KC LEPC/TECQ TRAVEL/SEM		-		6,420		33,641	8,894	-		-
171-5-0000-0002	KC LEPC/TECQ SUPPLIES		-					-	3,301		-
171-5-0000-0003	KC LEPC/TEQC EQUIPMENT		-		-		-	-	-		-
171-5-0000-0004	FICA		-		-		765	-	-		-
171-5-0000-1109	UNEMPLOYMENT		-		-		10	-	15		-
171-5-0000-1111	WORKERS COMPENSATION	_	-		<u>-</u>	_	45	 -	 79		<u>.</u>
TOTAL EXPENDITURES		_	-		6,420		34,461	 8,894	 3,395		
OTHER FINANCING SOU	RCES										
PROCEEDS FROM LE	EASE PURCHASE AGREEMENT		-					-	-		-
GAIN (LOSS) ON INV	ESTMENTS		-		-		-	-	-		-
TRANSFERS		_	-		-	_	<u> </u>		-		
		_				_					
FUND BALANCE		<u> </u>	-	\$	40,664	\$	6,203	\$ 6,203	\$ 2,808	\$	6,203

^{** 2025} Amounts as of 06/30/25

TXCDBG COLONIAL PLANNING

	FYE 2022 ACTUAL	FYE 2023 Actual	FYE 2024 FYE 2025 ACTUAL ADOPTED UNAUDITED		ACTUAL ACTUAL ADOPTED YTD		FYE 2025 YTD** Unaudited	FYE 2026 PROPOSED
BEGINNING BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
REVENUE 172-4-0000-0001 REVENUE		108,756	120,840		16,874			
TOTAL REVENUES	<u> </u>		120,840 16,6		108,756120,840		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 PROPOSED
BEGINNING BALANCE	\$	-	-	\$ -	\$ 76,594	\$ 76,594	\$ 76,594
REVENUE 175-4-0000-0001 SB-22 ATTORNEY				100,000	100,000		100,000
175-4-0000-0001		<u> </u>		100,000	100,000		100,000
TOTAL REVENUES		<u> </u>	-	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		<u> </u>	•	100	1,082	161	1,082
TOTAL EXPENDITURES		<u>-</u> -		23,406	100,000	23,411	100,000
OTHER FINANCING SOURCES							
PROCEEDS FROM LEASE PURCHASE AGREEMENT		-			-	-	•
GAIN (LOSS) ON INVESTMENTS		-	-		-	-	-
TRANSFERS		<u> </u>	-	-	-		
		<u>. </u>	-				
FUND BALANCE	\$	<u> </u>	\$ -	\$ 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 PROPOSED
BEGINNING BALANC	E	\$ -	\$	-	\$ -	\$ 134,382	\$ 134,382	\$ 134,382
REVENUE	25. 24.1/242							
176-4-0000-0001	SB-22 KCSU			<u> </u>	250,000	250,000	-	250,000
TOTAL REVENUES				<u>-</u> -	250,000	250,000		250,000
EXPENDITURES								
176-5-0000-0001	SB-22 BRAD COE	_			18,793	16,956		16,956
176-5-0000-0001	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 PALAGO	_			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
	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	13,340.87
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	28,429
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	-
176-5-0000-1111	WORKERS COMPENSATON			<u>-</u> -	478		373	
TOTAL EXPENDITURE	s				115,618	250,000	161,398	250,000
OTHER EINAMOING	COURCES							
OTHER FINANCING S								
	LEASE PURCHASE AGREEMENT	-		-	-	-	-	-
Gain (Loss) on in Transfers	ANEO I MEN 19	-		-	-	-	-	-
TRANSFERS				<u> </u>	-			
				<u>-</u> -	<u>-</u>			
FUND BALANCE		\$ -	\$	<u> </u>	\$ 134,382	\$ 134,382	\$ (27,016)	\$ 134,382

^{** 2025} Amounts as of 06/30/25

TPWD SPLASHPAD

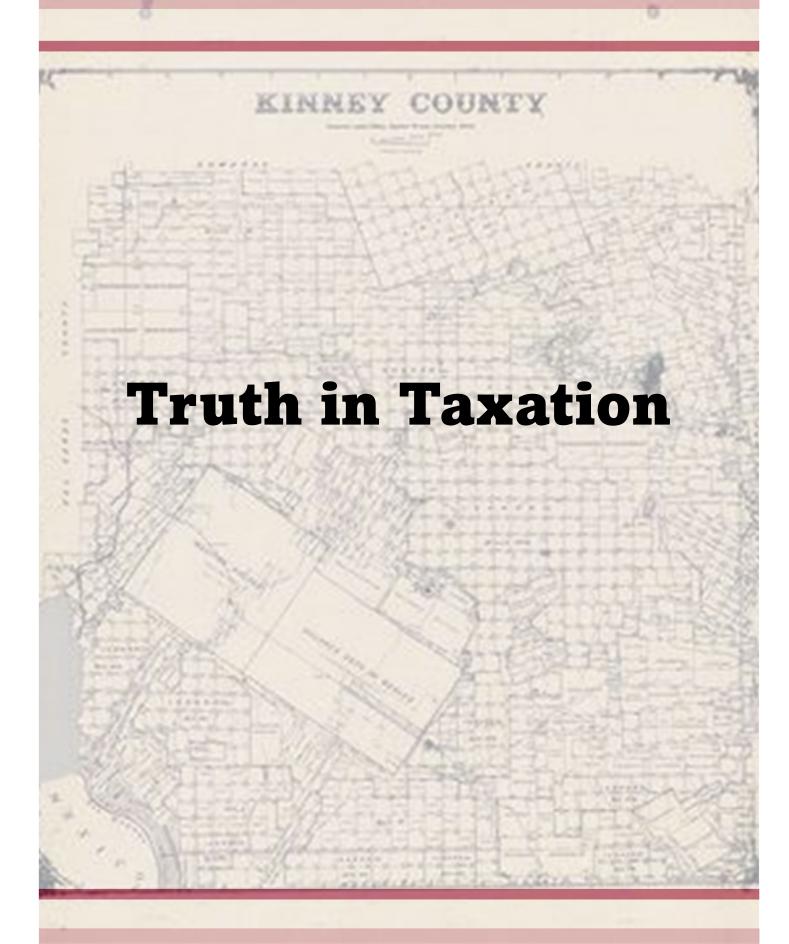
	2022 FUAL	YE 2023 Actual		FYE 2024 ACTUAL UNAUDITED	FYE 2025 Adopted		FYE 2025 YTD** UNAUDITED		YTD**		YTD**		YTD**		YTD**		FYE 2026 PROPOSED	
BEGINNING BALANCE	\$ -	\$ -	\$	-	\$	(151,140)	\$	(151,140)	\$	(151,140)								
REVENUE 177-4-0000-0001 REVENUE	 <u>-</u>	-		<u> </u>														
TOTAL REVENUES		 <u>-</u>	-															
EXPENDITURES 177-5-0000-0001 EXPENSES		-		151,140				<u>-</u>		<u>-</u>								
TOTAL EXPENDITURES		-		151,140		<u>-</u>												
OTHER FINANCING SOURCES PROCEEDS FROM LEASE PURCHASE AGREEMENT GAIN (LOSS) ON INVESTMENTS TRANSFERS		 	- -	- - - -				- - - -		- - -								
FUND BALANCE	\$ 	\$ -	\$	(151,140)	\$	(151,140)	\$	(151,140)	\$	(151,140)								

^{** 2025} Amounts as of 06/30/25

LIBRARY METHODIST GRANT

	2022 Tual		FYE 2023 FYE 2024 ACTUAL ACTUAL UNAUDITED		ACTUAL ADOPTED YTD**		D YTI		/E 2026 OPOSED	
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 180-5-0000-0002 SARA RIVAS 180-5-0000-0003 CLAUDIA ROCHA 180-5-0000-1104 FICA 180-5-0000-1105 RETIREMENT 180-5-0000-1109 UNEMPLOYMENT 180-5-0000-1109 WORKERS COMPENSATION TOTAL EXPENDITURES	 - - - - - -		- - - - - -	_	25,916 2,693 1,929 354 354 - - - 31,245		40,074 - - - - - - - 40,074		1,784 6,509 7,568 1,077 1,078 42 70	- - - - - -
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



Form 50-856

2025 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

KINNEY COUNTY

CORRECTED

(830) 563-2521

Phone (area code and number)

www.co.kinney.tx.us

Taxing Unit's Website Address

Taxing Unit Name

PO BOX 9, BRACKETTVILLE, 78832

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

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.

77

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: - \$ 0	
	C. Prior year value loss. Subtract B from A.3	\$ 0
б.	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	\$ <u>0</u>
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)

_	No-New-Revenue Tax Rate Worksheet	Amount/Rat
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:	_{\$} 1,141,149
		\$ 1,141,143
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	
	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. If the taxing unit has no captured appraised value in line 18D, enter 0.	ş <u>0</u>
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:	
	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	
	for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 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	

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.	
	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	
	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	ş 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	\$ O
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.	ş 4,840,823
5.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	§ 1,144,152,675
6.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. 20	\$ 0.4308 /\$100
7.	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:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 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 No-New-Revenue Tax Rate Worksheet.	\$ 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)

ine		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.	Adjust	red 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	
	В.	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\$	
	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. +/-\$	
	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	
		Add Line 30 to 31D.	\$ 4,931,745
2.	Adjust	ed current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 1,144,152,675
			\$ 1,144,102,070
3.	Curren	t year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4310 /\$10
4.	Rate ac	djustment 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\$	
	В.	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	
	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 /\$10
5.	Rate ad	ljustment for indigent health care expenditures. ²⁴	
	Α.	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	
THE RESERVE AND PROPERTY OF THE PERSON NAMED IN	В.	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	

²² [Reserved for expansion] ²³ Tex. Tax Code §26.044 ²⁴ Tex. Tax Code §26.0441

Voter-Approval Tax Rate Worksheet	Amount	t/Rate
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.		
C. Subtract B from A and divide by Line 32 and multiply by \$100		
D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100		
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000	/\$10
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		
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		
C. Subtract B from A and divide by Line 32 and multiply by \$100		
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000	/\$10
ity 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		
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000	/\$10
Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.4331	/\$10
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		
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		
B. Divide Line 40A by Line 32 and multiply by \$100		
C. Add Line 40B to Line 39.	\$ 0.4357	/\$10
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 -	\$ 0.4509	/\$10
	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 Crimmal Procedure for the period beginning on July 1, of the prior tax year and ending on Julia 30.01 the current tax year, less any state grants received by the county for the same purpose. \$24,688 B. Prior year indigent defenses compensation segmentations. See 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 meant 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, 2022 and ending on Julia 30, 2024, less any state grants received by the county for the same purpose. \$ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ E. Enter the lesser of C and D. If not applicable, enter 0. Rate adjustment for county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate are indeplike county hospital for the period beginning on July 1, 07 the prior tax year and ending on Julia 30, 2023. \$ D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ E. Enter the lesser of C and D. If applicable, lift not applicable, enter 0. Rate adjustment for defunding municipality, This adjustment only applies to a municipality of the current tax year under Chapter 109, Local Government Code only applies to municipality of the current tax year under Chapter 109, Local Government Code only applies to municipality of the budget adopted by th	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and intell the expention of a public defenders office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, lof the pirot tan year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. S. 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. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. E. Enter the lesser of C and D. If not applicable, enter 0. Rate adjustment for county hospital expenditures. First the amount paid by the county or municipality to maintain and operate an eligible county hospital or the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. S. D. S. 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, of the current tax year. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. S. D. Subtract B from A and divide by Line 32 and multiply by \$100. D. Ether the lesser of C and D, if applicable. If not applicable, enter 0. Rate adjustment for defunding municipality in the applicable with adjustment to defunding municipality for burner to the county of the period beginning fiscal year. S. D. D. Exter the lesser of C and D, if applicable, enter 0. S. D. D

²⁵ Tex. Tax Code §26.0442 ²⁶ 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	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	ş 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. 29	\$ O
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	ş 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 %
16.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ O
7.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	§ 1,148,993,498
8.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000 /\$100
9.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.4509 /\$100
	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) ¹⁰ 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.	\$ <u>0</u>
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.	ş 30,422
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 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 No-New-Revenue Tax Rate Worksheet.	\$ <u>0.4466</u> /\$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 No-New-Revenue Tax Rate Worksheet.	\$
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
	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 I

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)	\$ /\$100 \$ /\$100
	C. Subtract B from A.	\$/\$100
	D. Adopted Tax Rate E. Subtract D from C	\$/\$100
	F. 2024 Total Taxable Value (Line 60)	\$ /\$100
	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	S TO SECURE THE SECURE OF THE SECURE AS A SECURE AS A SECURE OF THE SECURE AS A SECURIT AS A SECURE AS A SECURIT AS A SECURI
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voterapproval 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 No-New-Revenue Rate Worksheet. 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.

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

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 No-New-Revenue Tax Rate Worksheet.	\$/\$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 Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. 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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. To 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.	\$
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 No-New-Revenue Tax Rate Worksheet.	\$
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ MARINET CARDON CATALON AND ADMINISTRAÇÃO ADMINISTR
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. 51	\$/\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ 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. 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	\$ 0.4466	/\$100
Voter-approval tax rate	\$ 0.4673	/\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 73.	\$	/\$100

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		07/15/2025
	Taxing Unit Representative	Date

Form 50-856

2025 Tax Rate Calculation Worksheet Taxing Units Other Than School Districts or Water Districts

KINNEY COUNTY ROAD & BRIDGE

CORRECTED

(830) 563-2401

Phone (area code and number)

PO BOX 296, BRACKETTVILLE, 78832

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

Taxing Unit Name

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	ş <u>1,132,032,783</u>
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	ş 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:	
	B. Prior year disputed value: -5 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.	ş <u>0</u>

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)

.ine	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		
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		
	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 tax- ng unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no aptured appraised value in line 18D, enter 0.		
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.		
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		
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	ş 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:		
	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:		
	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		
	Table. So formed de dry flew property value that will be firefuded in time 23 below.		

³ 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) 8 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	
	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	
	C. Total value under protest or not certified. Add A and B.	\$ <u>0</u>
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	\$ O
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.	ş 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:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- 2. Debt Rate: The debt rate includes the 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 No-New-Revenue Tax Rate Worksheet.	ş 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)

ine		Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total p	orior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 181,476
31.	Adjust	ed prior year levy for calculating NNR M&O rate.	
	Α.	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	
	В.	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\$	
	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. +/-\$	
	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. \$	
	2		\$ 181,596
32.	Adiust.	Add Line 30 to 31D. ed current year taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	
	Aujusti	ed Current year taxable value. Enter the amount in Line 25 of the No-New-Revenue fax Rate Worksheet.	\$ 1,144,361,936
33.	Curren	t year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0158 /\$10
34.	Rate ac	ljustment for state criminal justice mandate. 23	
		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.	
	В.	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	
	c.	Subtract B from A and divide by Line 32 and multiply by \$100	
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$10
5.	Rate ad	ljustment 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	
	В.	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	
-	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²² [Reserved for expansion] ²³ Tex. Tax Code §26.044 ²⁴ 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	
	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	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 /\$100
7.	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	\$ 0.0000 /\$100
	ity 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	\$ 0.0000 /\$100
9.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	0.0450
10.	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	\$ 0.0158 /\$100
	of sales tax spent	
	B. Divide Line 40A by Line 32 and multiply by \$100	. 0.0184
		\$ 0.0184 /\$100
1.	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 -	\$ 0.0190 /\$100

²⁵ Tex. Tax Code §26.0442 ²⁶ 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	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	ş 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. 29	\$ O
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	ş 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	
	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 No-New-Revenue Tax Rate Worksheet.	\$ 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
	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) ¹⁰ 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-approv-	
	al 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.	ş 30,422
53.	Current year total taxable value. Enter the amount from Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$ 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 No-New-Revenue Tax Rate Worksheet.	\$ 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 Voter-Approval Tax Rate Worksheet.	\$ 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 No-New-Revenue Tax Rate Worksheet.	\$
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)

Tex. Tax Code §26.04(c)
 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
	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 I

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 voterapproval 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)	CONTRACTOR AND THE CONTRACTOR AND ADDRESS OF THE CONTRACTOR AND AD
	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 voterapproval 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 \$ \$
6.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$
7.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$/\$100
8.	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. ⁴⁵
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 Voter-Approval Tax Rate Worksheet.	
70.	Current year total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$/\$100
72.	Current year debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$/\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$/\$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 No-New-Revenue Tax Rate Worksheet.	\$/\$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 Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - 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, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 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.	\$
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$
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 No-New-Revenue Tax Rate Worksheet.	
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. 51	\$/\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b) ⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ 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		74100
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.	\$	/\$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		07/17/2025
	Taxing Unit Representative	Date