



BUDGET
FOR THE
FISCAL YEAR
2025

DAVID R. KREBS
County Judge

SONIA LOPEZ LILLY M. WILKINSON
THOMAS E. YARDLEY HOWARD J. GILLESPIE
County Commissioners



BUDGET
FOR THE
FISCAL YEAR
2025

DAVID R. KREBS
County Judge

SONIA LOPEZ LILLY M. WILKINSON
THOMAS E. YARDLEY HOWARD J. GILLESPIE
County Commissioners

Statement of Tax Increase

This budget will raise less revenue from property taxes than last year's budget by an amount of \$1,665,303, which is a -2.41 percent decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$2,164,511.

Record Vote:

Members Voting For: Krebs, Yardley, Wilkinson, Gillespie

Members Voting Against: None

San Patricio County Property Tax Rates	TAX RATES BUDGET 2024	TAX RATES BUDGET 2025
<u>Operating Funds</u>		
Road & Bridge Special	\$ 0.089231	\$ 0.080411
General	0.312411	0.277105
Maintenance & Operations Rate	0.401642	0.357516
<u>Debt Service Funds</u>		
Certificates of Obligation, Series 2016	0.003444	0.003290
Certificates of Obligation, Series 2017	0.003537	0.003386
Certificates of Obligation, Series 2019	0.003364	0.003221
GO Refunding Bonds, 2015	0.006054	0.005801
State Infrastructure Bank Loan	0.003772	0.003611
Certificates of Obligation, Series 2022	0.019792	0.018955
Total Permanent Improvement Debt Service Funds	0.039963	0.038264
Total Debt Rate	0.039963	0.038264
Total County Property Tax Rate	\$ 0.441605	\$ 0.395780
No-new-revenue Tax Rate	\$ 0.428031	\$ 0.449544
No-new-revenue Maintenance and Operations Tax Rate	0.388342	0.411280
Voter-approval Tax Rate	0.603843	0.464927
Debt Tax Rate	0.039963	0.038264
Debt Obligation	\$ 105,472,395	\$ 102,062,312

San Patricio County, Texas
Proposed Increase to
Compensation, Expenses, and Allowance for Elected Officials

Office	Proposed Annual Salary 2025	Actual Annual Salary 2024	Proposed Increase
County Judge	136,651	130,144	6,507
County Judge - Juvenile Board Supplement (1)	6,900	6,900	-
County Commissioner Pct. #1	94,757	90,245	4,512
County Commissioner Pct. #2	90,450	86,143	4,307
County Commissioner Pct. #3	93,034	88,604	4,430
County Commissioner Pct. #4	90,450	86,143	4,307
County Court-at-Law Judge	94,100	94,100	-
County Court-at-Law Judge - State Salary Supplement (1) (2)	84,000	84,000	-
County Court-at-Law Judge - Juvenile Board Supplement (1)	6,900	6,900	-
County Court-at-Law Judge No. 2	66,100	66,100	-
County Court-at-Law Judge No. 2- State Salary Supplement (1) (2)	84,000	84,000	-
County Court-at-Law Judge No. 2 - Juvenile Board Supplement (1)	6,900	6,900	-
County Clerk	94,757	86,143	8,614
District Clerk	94,757	86,143	8,614
County Attorney	84,000	82,042	1,958
County Attorney - State Salary Supplement (2)	84,000	71,958	12,042
County Treasurer	94,757	86,143	8,614
Tax Assessor-Collector	94,757	86,143	8,614
Sheriff	132,300	126,000	6,300
Justice of the Peace #1	82,844	78,899	3,945
Justice of the Peace #2	80,481	76,649	3,832
Justice of the Peace #4	80,481	76,649	3,832
Justice of the Peace #5	80,481	76,649	3,832
Justice of the Peace #6	80,481	76,649	3,832
Justice of the Peace #8	80,481	76,649	3,832
Constable #1	62,648	59,665	2,983
Constable #2	62,064	59,109	2,955
Constable #4	62,064	53,969	8,095
Constable #5	62,064	59,109	2,955
Constable #6	62,064	59,109	2,955
Constable #8	62,064	59,109	2,955
District Judge - Juvenile Board Supplement (1)	6,900	6,900	-
District Judge - Juvenile Board Supplement (1)	6,900	6,900	-
District Judge - Juvenile Board Supplement (1)	6,900	6,900	-
District Attorney Supplement (1)	6,900	6,900	-

In addition to the salary and cellphone allowance listed above, the officials are to receive monthly longevity pay and reimbursement for travel expenses. Officials receive longevity pay in the amount of \$3.00 per month for each year of service with a maximum credit of 20 years. Officials receive reimbursement for mileage at the federal standard mileage rate and receive reimbursement for other travel expenses such as meals at the federal per diem rate and lodging as established by Commissioners Court policy.

A copy of the proposed budget has been filed with the County Clerk's office and is available on the County's website for review by the public.

(1) Supplements subject to legislative change and statutory requirements. Supplements do not qualify for longevity pay.

(2) A portion of this supplement is to be paid from state funds. Any amount received from the State, which could be more or less than the salary supplement, is to be paid from fees and costs collected and remitted to the State, then distributed to the County.

County Court at Law Judges' salaries shall be set at the minimum in accordance with Tx Government Code 25.0005.

ORDER ADOPTING ELECTED OFFICIALS' SALARIES, COMPENSATION

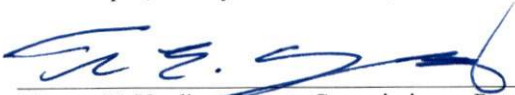
AND ALLOWANCES FOR FISCAL YEAR 2025

On this, the 26th day of August, 2024, at a regularly scheduled meeting of the San Patricio County Commissioners Court, came to be considered the Elected Officials' Salaries, Compensation, and Allowances for the period beginning January 1, 2025, and ending December 31, 2025, and it appearing that public notice has been given in accordance with law, and notice has been given to each official and the opportunity for grievance in accordance with law, it is ordered by the Court that the said Salaries, Compensation, and Allowances be, and it is hereby, approved and adopted as presented in the attachment. It is further ordered by the Court that any pending legislation affecting such Salaries, Compensation, and Allowances be incorporated.

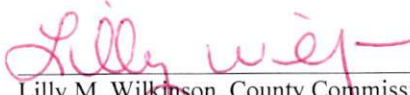


David R. Krebs, County Judge

Sonia Lopez, County Commissioner, Pct #1



Thomas E. Yardley, County Commissioner, Pct #2



Lilly M. Wilkinson, County Commissioner, Pct #3



Howard J. Gillespie, County Commissioner, Pct #4

ORDER ADOPTING BUDGET FOR FISCAL YEAR 2025

On this, the 26th day of August, 2024, at a regularly scheduled meeting of the San Patricio County Commissioners Court, came to be considered the Budget for estimated revenues and proposed County expenditures for the period beginning January 1, 2025, and ending December 31, 2025, and it appearing to the Court that said Budget is in accordance with law, and has been duly prepared by the County Judge, assisted by the County Auditor, on a modified accrual basis consistent with generally accepted accounting principles, and duly filed for inspection; that notice has been given in accordance with law for public hearing on the adoption of said Budget; and the said Budget having been duly considered by the Court inclusive of modifications agreed to in court August 26, 2024, on motion made, seconded, and carried by a majority of the Commissioners Court, it is ordered by the Court that the said Budget be, and it is hereby, approved and adopted. It is further ordered by the Court that the legal level of control for each legally adopted annual operating budget is the fund, and that amounts shown for individual items included in such totals be considered supplementary information.

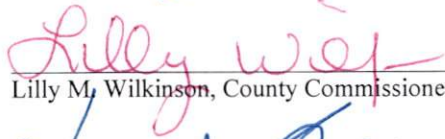


David R. Krebs, County Judge

Sonia Lopez, County Commissioner, Pct #1



Thomas E. Yardley, County Commissioner, Pct #2



Lilly M. Wilkinson, County Commissioner, Pct #3



Howard J. Gillespie, County Commissioner, Pct #4

ORDER ADOPTING 2024 PROPERTY TAX RATE FOR FISCAL YEAR 2025

On this, the 26th day of August, 2024, at a regularly scheduled meeting of the San Patricio County Commissioners Court, came to be considered the adoption of an Ad Valorem Tax Rate for the fiscal year beginning January 1, 2025, and ending December 31, 2025, and it appearing to the Court that a Budget for said fiscal year has been adopted; that appropriate notice has been given in accordance with law for adoption of a tax rate, and the said Tax Rate having been duly considered by the Court in court August 26, 2024 on motion made, seconded, and carried by a majority of the Commissioners Court, it is hereby ordered that the Court levies a tax of \$0.395780 per each \$100 assessed valuation on all taxable property in the County, as more fully described below; that the San Patricio County Tax Assessor-Collector is hereby authorized to assess and collect the taxes as such:

MAINTENANCE AND OPERATIONS TAX RATE

General Fund Maintenance & Operations Tax Rate	\$ 0.277105	
Road and Bridge Special Maintenance & Operations Tax Rate	<u>0.080411</u>	
Total Maintenance & Operations Tax Rate		\$ 0.357516

DEBT SERVICE TAX RATE

Debt Service Tax Rate	<u>\$ 0.038264</u>	
Total Debt Service Tax Rate		\$ 0.038264

Total Ad Valorem Tax Rate		\$ 0.395780
---------------------------	--	-------------

THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 13.07 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 53.76.

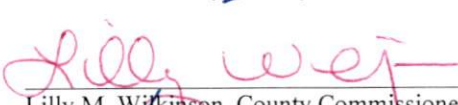
Court Members voting For: 4 Krebs, Yardley, Wilkinson, Gillespie

Court Members voting Against: 0


David R. Krebs, County Judge

Sonia Lopez, County Commissioner, Pct #1


Thomas E. Yardley, County Commissioner, Pct #2


Lilly M. Wilkinson, County Commissioner, Pct #3


Howard J. Gillespie, County Commissioner, Pct #4

ORDER RATIFYING PROPERTY TAX INCREASE FOR FISCAL YEAR 2025

On this, the 26th day of August, 2024, at a regularly scheduled meeting of the San Patricio County Commissioners Court, came to be considered the property tax increase reflected in the duly adopted budget for the fiscal year beginning January 1, 2025 and ending December 31, 2025. Having been duly considered by the Court on August 26, 2024; on motion made, seconded, and carried by a majority of the Commissioners Court, it is hereby ordered that the Court ratifies the property tax increase reflected in the budget.



David R. Krebs, County Judge

Sonia Lopez, County Commissioner, Pct #1



Thomas E. Yardley, County Commissioner, Pct #2



Lilly M. Wilkinson, County Commissioner, Pct #3



Howard J. Gillespie, County Commissioner, Pct #4

San Patricio County, Texas Budget 2025

Computation of Estimated Current		Constable #4	55
Ad Valorem Tax Collections	1	Constable #5	56
Distribution of Estimated Tax Collections	2	Constable #6	57
Tax Rate by Funds	3	Constable #8	58
		County Sheriff	59
General Fund	4	Highway Patrol, PSAP Coordinator/E911	60
County Judge	9	Fire Marshall	61
Commissioners Court	10	Corrections	62
County Clerk	11	Juvenile Detention Center	63
Direct Veterans' Service, Veteran's Service	12	Adult/Juvenile Probation, Citizens	
Emergency Management, Emergency Response	13	Collection Stations	64
Printing Department	14	County Engineer	65
Personnel Department	15	Health Department	66
Records Management	16	Environmental Health	67
Personnel Safety	17	Animal Control, Mental Health	68
Information Services	18	Indigent Health Care, Human Services,	
ADA Coordinator, Grant Management	19	Community Action Agency	69
Permitting/Flood Plain	20	County Library	70
Non-Departmental	21	County Parks	71
County Court	22	County Fairgrounds	72
County Court-at-Law Judge	23	Agricultural Extension Service,	
County Court-at-Law Judge No. 2	24	Environmental Conservation	73
District Court	25	Economic Development, Debt Service, Operating	
District Clerk	26	Transfers Out	74
District Attorney	27		
Justice of the Peace #1	28	Special Revenue Funds	75
Justice of the Peace #2	29	Road and Bridge Precinct #1	76
Justice of the Peace #4	30	Road and Bridge Precinct #2	80
Justice of the Peace #5	31	Road and Bridge Precinct #3	84
Justice of the Peace #6	32	Road and Bridge Precinct #4	88
Justice of the Peace #8	33	Indigent Health Care	92
Pre-Trial Services, Judiciary Support	34	District Court Operating	94
County Attorney, Litigation	35	Intoxilizer Program	97
Gov't Affairs/PIO	36	Women, Infants and Children Program	100
Elections Administration	37	Law Library	102
County Auditor	38	Courthouse Security Fund	104
County Treasurer	39	Records Management Fund	106
Tax Assessor-Collector	40	Court Technology Fee Fund	109
Auto Registration, Central Appraisal District	41	Court Reporter Service Fund	111
Building &Yards - Admin	42	Coastal Bend COG Grant	113
Courthouse	43	Communications System	115
Plymouth Courthouse Annex	44	San Patricio County Airport Fund	117
Law Enforcement Center	45	Election Services	120
Aransas Pass 225 W. Wheeler	46	County Attorney Pretrial Diversion	122
Aransas Pass 1212 W. Wheeler, Mathis Annex	47		
Portland Annex, Ingleside Health Clinic	48	Capital Projects Funds	124
Harville Road Annex, Restitution Center,		Capital Improvements	125
Market St. Annex	49		
Vineyard St. Annex, San Patricio County Annex	50	Debt Service Funds	129
East Market St. Annex, Odem Annex	51	Statement of Indebtedness	130
188 East Annex, Emergency Ops/Data Center	52	Debt Service Requirements	132
Fire and Ambulance Service, Constable #1	53	Permanent Improvement Debt Service	133
Constable #2	54		
		Appendix - 2024 Tax Rate Calculation Worksheets	135

SAN PATRICIO COUNTY, TEXAS
COMPUTATION OF ESTIMATED CURRENT AD VALOREM TAX COLLECTIONS
BUDGET 2025

	FOR COUNTY M&O PURPOSES	FOR COUNTY I&S PURPOSES	FOR R&B SPECIAL PURPOSES
GROSS ASSESSED VALUATION - 2023 ROLL ACTUAL	\$ 31,761,928,122	\$ 31,761,928,122	\$ 31,763,620,130
EXEMPTIONS: ABATEMENTS	13,631,500,960	9,236,610,856	8,023,246,540
HOMESTEAD	691,086,043	691,086,043	703,752,893
DISABLED VETERANS	150,574,889	150,574,889	105,363,356
OVER 65 LOCAL	328,942,984	328,942,984	361,814,161
POLLUTION CONTROL	1,744,036,130	1,744,036,130	1,744,036,130
OTHER EXEMPTIONS	1,135,358,282	1,135,358,282	1,100,203,723
ESTIMATED LOSS PROTESTED VALUES	3,552,171	3,552,171	3,552,171
TOTAL EXEMPTIONS - 2023	17,685,051,459	13,290,161,355	12,041,968,974
NET TAXABLE VALUATION - 2023 ROLL	\$ 14,076,876,663	\$ 18,471,766,767	\$ 19,721,651,156
GROSS ASSESSED VALUATION - 2024 ROLL ESTIMATED	\$ 33,282,589,165	\$ 33,282,589,165	\$ 33,283,438,916
EXEMPTIONS: ABATEMENTS	13,100,981,339	9,435,082,101	8,269,686,240
HOMESTEAD	699,958,194	699,958,194	722,280,868
DISABLED VETERANS	179,372,286	179,372,286	127,358,497
OVER 65 LOCAL	332,167,800	332,167,800	361,976,369
POLLUTION CONTROL	1,775,976,990	1,775,976,990	1,775,976,990
OTHER EXEMPTIONS	1,189,634,088	1,189,634,088	1,127,507,687
ESTIMATED LOSS PROTESTED VALUES	313,754,475	313,754,475	315,483,862
TOTAL EXEMPTIONS - 2024	17,591,845,172	13,925,945,934	12,700,270,513
ESTIMATED TAXABLE VALUATION - 2024 ROLL	15,690,743,993	19,356,643,231	20,583,168,403
TAX RATE (PER \$100 VALUATION)	0.277105	0.038264	0.080411
TAX LEVY	43,479,836	7,406,626	16,551,132
LESS 3.00% (DELINQUENCIES AND CONTESTED APPRAISALS)	(1,304,395)	(222,199)	(496,534)
NET COLLECTIONS	\$ 42,175,441	\$ 7,184,427	\$ 16,054,598
1 CENT TAX LEVY EQUALS	\$ 1,522,002	\$ 1,877,594	\$ 1,996,567

**SAN PATRICIO COUNTY, TEXAS
DISTRIBUTION OF ESTIMATED TAX COLLECTIONS
BUDGET 2025**

<u>FUND</u>	<u>TAX RATE</u>	<u>YIELD PER 1 CENT TAX LEVY</u>	<u>ESTIMATED CURRENT</u>	<u>COLLECTIONS DELINQUENT</u>	<u>TOTAL</u>
GENERAL FUND	\$ 0.277105	\$ 1,522,002	\$ 42,175,436	\$ 450,000	\$ 42,625,436
ROAD & BRIDGE SPECIAL	<u>0.080411</u>	1,996,567	<u>16,054,595</u>	<u>90,000</u>	<u>16,144,595</u>
TOTAL OPERATING FUNDS	<u>0.357516</u>		<u>58,230,031</u>	<u>540,000</u>	<u>58,770,031</u>
<u>DEBT SERVICE FUNDS</u>					
CERTIFICATES OF OBLIGATION, SERIES 2016	0.003290	1,877,594	617,728	0	617,728
CERTIFICATES OF OBLIGATION, SERIES 2017	0.003386	1,877,594	635,753	0	635,753
CERTIFICATES OF OBLIGATION, SERIES 2019	0.003221	1,877,594	604,773	0	604,773
GO REFUNDING BONDS, 2015	0.005801	1,877,594	1,089,192	0	1,089,192
STATE INFRASTRUCTURE BANK LOAN	0.003611	1,877,594	677,999	0	677,999
CERTIFICATES OF OBLIGATION, SERIES 2022	0.018955	1,877,594	3,558,979	0	3,558,979
DELINQUENT TAXES			<u>0</u>	<u>50,000</u>	<u>50,000</u>
TOTAL DEBT SERVICE FUNDS	<u>0.038264</u>		<u>7,184,424</u>	<u>50,000</u>	<u>7,234,424</u>
TOTAL COUNTY TAX RATE	\$ <u>0.395780</u>		\$ <u>65,414,455</u>	\$ <u>590,000</u>	\$ <u>66,004,455</u>

**SAN PATRICIO COUNTY, TEXAS
TAX RATE BY FUNDS
BUDGET 2025**

	TAX RATE BUDGET 2022	TAX RATE BUDGET 2023	TAX RATE BUDGET 2024	TAX RATE BUDGET 2025
OPERATING FUNDS				
Road & Bridge Special	\$ 0.096181	\$ 0.091285	\$ 0.089231	\$ 0.080411
General	0.367181	0.341909	0.312411	0.277105
TOTAL OPERATING FUNDS	<u>0.463362</u>	<u>0.433194</u>	<u>0.401642</u>	<u>0.357516</u>
DEBT SERVICE FUNDS				
PERMANENT IMPROVEMENT BONDS				
Certificates of Obligation, Series 2016	0.005421	0.004004	0.003444	0.003290
Certificates of Obligation, Series 2017	0.005575	0.004089	0.003537	0.003386
Certificates of Obligation, Series 2019	0.005312	0.003902	0.003364	0.003221
GO Refunding Bonds, 2015	0.009545	0.007015	0.006054	0.005801
State Infrastructure Bank Loan	0.005942	0.004365	0.003772	0.003611
Certificates of Obligation, Series 2022	<u>0.000000</u>	<u>0.021569</u>	<u>0.019792</u>	<u>0.018955</u>
TOTAL PERMANENT IMPROVEMENT BONDS	<u>0.031795</u>	<u>0.044944</u>	<u>0.039963</u>	<u>0.038264</u>
TOTAL DEBT SERVICE FUNDS	<u>0.031795</u>	<u>0.044944</u>	<u>0.039963</u>	<u>0.038264</u>
TOTAL COUNTY-WIDE TAX RATE	<u>\$ 0.495157</u>	<u>\$ 0.478138</u>	<u>\$ 0.441605</u>	<u>\$ 0.395780</u>

GENERAL FUND

The General Fund is a constitutional fund and is utilized to account for all County revenues and expenditures except those which are required by law to be classed in other constitutional funds and such other funds that are presented separately to facilitate proper accountability.

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>24,910,122</u>	\$ <u>30,061,704</u>	\$ <u>32,842,862</u>
Revenues	53,048,043	54,557,374	52,722,786
Transfers In	<u>100,000</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>53,148,043</u>	<u>54,557,374</u>	<u>52,722,786</u>
Available Resources	<u>78,058,165</u>	<u>84,619,078</u>	<u>85,565,648</u>
Expenditures	42,428,856	44,526,875	49,323,371
Transfers Out	<u>5,567,606</u>	<u>7,249,341</u>	<u>14,259,638</u>
Total Expenditures and Transfer Out	<u>47,996,461</u>	<u>51,776,216</u>	<u>63,583,009</u>
Ending Balance	\$ <u><u>30,061,704</u></u>	\$ <u><u>32,842,862</u></u>	\$ <u><u>21,982,639</u></u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
010	Revenues			
3100-110	Ad Valorem - Current	\$ 39,702,685	\$ 42,752,265	\$ 42,175,436
3100-120	Ad Valorem - Delinquent	<u>834,641</u>	<u>461,804</u>	<u>450,000</u>
	General Property Taxes	<u>40,537,326</u>	<u>43,214,069</u>	<u>42,625,436</u>
3200-200	Building Permits	502,600	126,759	125,000
3200-202	Septic Tank & Health Permits	116,111	123,450	122,000
3200-203	Fire Marshal Inspection Fees	<u>12,675</u>	<u>16,950</u>	<u>12,300</u>
	Non-Busn Licenses/Permits	<u>631,386</u>	<u>267,159</u>	<u>259,300</u>
3300-101	County Judge Supplement	15,150	0	0
3300-145	Veterans' Direct Services Grant	29,535	32,275	0
3300-150	Indigent Defense Grant	56,422	0	0
3300-151	Judicial Fee	84,000	84,000	84,000
3300-200	County Attorney Supplement	77,000	77,000	77,000
3300-201	Asst Prosecutor Longevity	17,500	17,040	17,300
3300-202	Juror Expense Reimbursement	30,610	83,464	22,500
3300-401	DEM-Operation Border Star	252,317	60,770	0
3300-402	FEMA-Public Assistance Grant	97,376	3,753	0
3300-407	DEM-Operation Lone Star	29,990	0	0
3300-411	SAVNS Grant	22,013	18,030	18,000
3300-450	Qualified Bond Credit Payments	66,922	65,000	63,000
3300-551	Tobacco Settlement Distribution	45,787	44,721	40,400
3300-701	Franchise/Bingo Taxes	1,747	1,664	1,700
3300-703	Beer, Wine and Liquor	0	220	200
3300-705	Mixed Drink License	141,394	138,287	132,400
3300-801	Law Enforcement Contribs	119,404	97,573	107,000
3300-802	Indirect Cost Reims	21,236	0	11,400
3300-803	Drug Abuse/Treat/Rehab	85,360	16,606	0
3300-805	Local Government Contributions	22,500	0	8,000
3300-807	Election Fees	<u>188</u>	<u>40</u>	<u>0</u>
	Intergovernmental Revenue	\$ <u>1,216,450</u>	\$ <u>740,443</u>	\$ <u>582,900</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
3400-100 County Judge	\$ 968	\$ 999	\$ 1,000
3400-102 County Sheriff	116,047	91,283	108,600
3400-104 County Attorney	10,497	13,517	11,150
3400-106 County Clerk	338,515	343,603	341,000
3400-108 Tax Assessor-Collector	959,604	810,013	951,900
3400-110 District Attorney	0	50	50
3400-112 District Clerk	158,856	123,044	141,000
3400-121 Justice of the Peace #1	7,867	6,279	6,400
3400-122 Justice of the Peace #2	2,880	3,190	2,600
3400-124 Justice of the Peace #4	19,239	21,599	18,800
3400-125 Justice of the Peace #5	7,150	7,377	6,800
3400-126 Justice of the Peace #6	14,788	16,394	13,200
3400-128 Justice of the Peace #8	5,705	5,018	4,700
3400-131 Constable #1	5,482	4,508	4,700
3400-132 Constable #2	2,990	1,800	2,400
3400-134 Constable #4	25,361	24,830	26,100
3400-135 Constable #5	5,020	4,120	4,500
3400-136 Constable #6	26,715	29,690	27,300
3400-138 Constable #8	8,623	4,730	6,000
3400-151 County Appointed Attorney	806	0	0
3400-152 District Appointed Atty	47,330	54,607	50,000
Fees of Office	<u>1,764,444</u>	<u>1,566,651</u>	<u>1,728,200</u>
3400-301 Court Cost Service Fees	76,713	95,900	85,700
3400-302 Truancy Court Cost	255	259	300
3400-303 Child Safety Court Cost	1,637	2,254	1,600
3400-304 OMNI2 Fee	1,962	1,115	1,000
3400-305 Traffic Court Cost	11,381	12,903	9,800
3400-306 Child Safety Fee Veh Reg	10,873	13,367	13,500
3400-307 Time Payment Fee	17,643	23,009	18,000
3400-309 Arrest/Video Fees	282	384	300
3400-310 E-Filing Fee	11,386	12,656	12,000
3400-311 Bail Bond Fees	3,605	4,120	2,500
3400-314 BAT Alcoholic Beverage Offense	38	47	50
3400-316 Probate Guardianship Fee	4,140	5,360	4,600
3400-318 Public Probate Admin	2,090	2,700	2,300
3400-323 Inmate Telephone	72,119	86,458	80,000
3400-324 Language Access Fee	8,546	7,979	7,400
3400-325 County Jury Fee	8,772	7,212	7,400
3400-330 Pre Trial Bonding	10,749	12,277	9,700
3400-332 Pre Trial Supervisory Fee	23,973	31,848	28,000
3400-401 Detention Service Charges	434,815	514,470	474,600
3400-601 Waste Disposal Fees	55,147	52,256	53,500
3400-701 Health Service Fees	4,358	22,282	4,300
3400-998 Miscellaneous Fees	4,327	5,165	5,800
Other Fees	<u>\$ 764,809</u>	<u>\$ 914,021</u>	<u>\$ 822,350</u>

SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
3500-101	Justice of the Peace #1	\$ 143,253	\$ 118,754	\$ 129,100
3500-102	Justice of the Peace #2	60,147	84,811	69,500
3500-104	Justice of the Peace #4	157,048	229,438	143,100
3500-105	Justice of the Peace #5	160,058	16,794	112,200
3500-106	Justice of the Peace #6	112,139	140,812	113,800
3500-108	Justice of the Peace #8	33,991	72,263	43,700
3500-201	Other Forfeitures	21,300	3,000	11,500
3500-501	License & Weights County	36,665	166,569	51,800
	Fines & Forfeitures	724,601	832,441	674,700
3600-101	Investment Earnings	2,359,202	2,438,489	1,829,000
	Investment Earnings	2,359,202	2,438,489	1,829,000
3650-105	Contributions-Owner Payments	4,495,292	4,303,684	4,000,000
	Contributions-Owner Payments	4,495,292	4,303,684	4,000,000
3700-100	Sale of Fixed Assets	73,110	0	0
3700-101	Insurance Recovery-Assets	95,143	17,765	0
3700-201	Rental Income	87,772	48,000	48,000
3700-202	Fairgrounds Income	84,609	102,840	94,000
3700-203	County Park Revenue	11,023	9,850	6,900
3700-304	Concession Stand Income	-300	0	0
3700-399	Private Source Contribs	54,950	64,900	2,000
3700-401	Refunds, Sundry	148,225	37,062	50,000
3900-153	Transfer In- R&B #4	100,000	0	0
	Other Revenue	654,533	280,417	200,900
	Total Revenues	\$ 53,148,043	\$ 54,557,374	\$ 52,722,786

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4000	County Judge			
101	Elected Officials	\$ 125,147	\$ 130,144	\$ 136,652
110	Regular Employees	108,851	114,247	120,009
185	Phone Allowance	1,200	1,200	1,200
190	Longevity Pay	732	827	949
195	Overtime	3,222	4,168	300
210	Group Insurance	13,525	13,929	26,712
220	Social Security Taxes	18,870	19,509	19,822
230	Retirement Contributions	27,607	28,414	28,192
250	Unemployment Insurance	122	195	400
260	Workers' Compensation Ins	600	217	623
	<i>Personal Services</i>	<u>299,876</u>	<u>312,850</u>	<u>334,859</u>
312	Conference and Assoc Dues	1,920	2,790	3,000
432	Vehicle Repairs/Maint	1,359	2,221	2,800
434	Equipment Repairs/Maint	208	1,000	2,000
442	Vehicle/Equipment Rental	2,370	2,370	3,000
460	Software License/Support	0	3,000	5,000
520	Insurance/Bond Premiums	733	701	1,000
530	Telephone	660	720	1,000
538	Postage	499	126	700
550	Printing	330	0	200
580	Travel	5,038	4,925	8,200
598	Misc Services & Charges	0	96	100
	<i>Other Services and Charges</i>	<u>13,117</u>	<u>17,949</u>	<u>27,000</u>
610	General Supplies	1,537	815	2,000
626	Fuel, Oil, Lubricants	2,642	2,784	3,000
650	NCO Furniture/Equipment	2,550	4,529	7,000
	<i>Supplies</i>	<u>6,729</u>	<u>8,128</u>	<u>12,000</u>
740	Machinery and Equipment	0	0	48,519
	<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>48,519</u>
	County Judge	<u>\$ 319,722</u>	<u>\$ 338,927</u>	<u>\$ 422,378</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4010	<i>Commissioners Court</i>			
101	Elected Officials	\$ 328,164	\$ 351,135	\$ 368,691
110	Regular Employees	238,419	282,509	363,602
115	Temporary Employees	8,144	36,444	1,500
185	Phone Allowance	4,825	4,800	4,800
190	Longevity Pay	1,524	1,754	2,417
195	Overtime	15,576	18,673	0
210	Group Insurance	42,876	45,485	97,944
220	Social Security Taxes	46,075	52,455	56,689
230	Retirement Contributions	67,661	76,050	80,456
250	Unemployment Insurance	260	543	1,211
260	Workers' Compensation Ins	0	0	2,115
	<i>Personal Services</i>	<u>753,524</u>	<u>869,848</u>	<u>979,425</u>
312	Conference and Assoc Dues	300	3,450	22,000
330	Pre-Employment Physicals	88	88	400
460	Software License/Support	0	0	26,000
520	Insurance/Bond Premiums	956	1,055	2,500
580	Travel	0	6,000	12,000
598	Misc Services & Charges	0	2,500	5,000
	<i>Other Services and Charges</i>	<u>1,344</u>	<u>13,093</u>	<u>67,900</u>
610	General Supplies	0	4,000	8,000
698	Other Supplies	0	1,000	2,000
	<i>Supplies</i>	<u>0</u>	<u>5,000</u>	<u>10,000</u>
	<i>Commissioners Court</i>	\$ <u>754,868</u>	\$ <u>887,941</u>	\$ <u>1,057,325</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4030	County Clerk			
101	Elected Officials	\$ 82,041	\$ 86,143	\$ 94,757
110	Regular Employees	772,657	844,892	925,715
115	Temporary Employees	31,280	30,501	36,508
185	Phone Allowance	1,380	1,380	1,380
190	Longevity Pay	7,185	7,272	8,284
195	Overtime	26,930	21,472	20,000
210	Group Insurance	114,579	125,812	178,080
220	Social Security Taxes	67,591	72,002	79,186
230	Retirement Contributions	102,376	109,030	112,616
250	Unemployment Insurance	908	1,455	3,098
260	Workers' Compensation Ins	2,878	838	2,607
	<i>Personal Services</i>	<u>1,209,804</u>	<u>1,300,797</u>	<u>1,462,231</u>
312	Conference and Assoc Dues	2,395	2,960	3,000
330	Pre-Employment Physicals	528	176	400
434	Equipment Repairs/Maint	0	5,000	10,000
442	Vehicle/Equipment Rental	15,363	13,573	10,000
460	Software License/Support	4,132	1,250	2,500
520	Insurance/Bond Premiums	6,054	6,297	10,000
530	Telephone	719	360	360
538	Postage	7,297	10,174	12,000
540	Public Notices	29	100	200
550	Printing	426	0	3,000
580	Travel	4,014	5,662	7,000
598	Misc Services & Charges	445	944	3,500
	<i>Other Services and Charges</i>	<u>41,402</u>	<u>46,496</u>	<u>61,960</u>
610	General Supplies	18,059	15,802	28,000
650	NCO Furniture/Equipment	7,510	10,872	3,500
	<i>Supplies</i>	<u>25,569</u>	<u>26,674</u>	<u>31,500</u>
740	Machinery and Equipment	0	1,250	5,000
	<i>Capital Outlay</i>	<u>0</u>	<u>1,250</u>	<u>5,000</u>
	County Clerk	<u>\$ 1,276,775</u>	<u>\$ 1,375,217</u>	<u>\$ 1,560,691</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4040	<i>Direct Veterans' Service</i>			
410	Utilities	\$ 9,472	\$ 14,044	\$ 0
440	Mortgage Assistant	447	12,983	0
441	Building/Office Rental	6,589	9,979	0
581	Transportation Rides	536	1,450	0
582	Transportation Beneficiary Vehicle	10,023	10,294	0
	<i>Other Services and Charges</i>	<u>27,066</u>	<u>48,750</u>	<u>0</u>
630	Food	8,506	23,397	0
649	Assistive Technologies	0	20,000	0
	<i>Supplies</i>	<u>8,506</u>	<u>43,397</u>	<u>0</u>
	<i>Direct Veterans' Service</i>	<u>35,573</u>	<u>92,147</u>	<u>0</u>
4050	<i>Veterans' Service</i>			
110	Regular Employees	\$ 143,735	\$ 154,574	\$ 162,847
185	Phone Allowance	1,650	2,160	1,560
190	Longevity Pay	189	245	369
195	Overtime	2,948	3,534	2,933
210	Group Insurance	11,284	13,536	35,616
220	Social Security Taxes	11,229	12,287	12,828
230	Retirement Contributions	16,382	17,684	18,247
250	Unemployment Insurance	163	257	554
260	Workers' Compensation Ins	324	172	402
	<i>Personal Services</i>	<u>187,903</u>	<u>204,449</u>	<u>235,356</u>
312	Conference and Assoc Dues	0	500	1,000
330	Pre-Employment Physicals	88	50	100
434	Equipment Repairs/Maint	0	130	0
460	Software License/Support	990	125	1,500
520	Insurance/Bond Premiums	287	1,500	250
530	Telephone	330	316	468
538	Postage	16	288	100
540	Public Notices	0	100	0
550	Printing	200	0	200
580	Travel	1,784	2,000	5,000
598	Misc Services & Charges	0	7,500	5,000
	<i>Other Services and Charges</i>	<u>3,695</u>	<u>12,509</u>	<u>13,618</u>
610	General Supplies	2,146	1,282	1,000
650	NCO Furniture/Equipment	6,289	375	750
	<i>Supplies</i>	<u>8,435</u>	<u>1,657</u>	<u>1,750</u>
	<i>Veterans' Service</i>	<u>\$ 200,033</u>	<u>\$ 218,615</u>	<u>\$ 250,724</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4060	<i>Emergency Management</i>			
110	Regular Employees	\$ 238,925	\$ 255,189	\$ 267,996
185	Phone Allowance	2,275	2,340	2,340
190	Longevity Pay	1,092	1,188	1,312
195	Overtime	1,090	2,141	600
210	Group Insurance	27,403	28,248	35,616
220	Social Security Taxes	17,520	18,706	20,827
230	Retirement Contributions	27,145	28,674	29,621
250	Unemployment Insurance	263	420	899
260	Workers' Compensation Ins	969	238	674
	<i>Personal Services</i>	<u>316,682</u>	<u>337,144</u>	<u>359,885</u>
312	Conference and Assoc Dues	4,490	4,720	5,000
330	Pre-Employment Physicals	0	150	300
432	Vehicle Repairs/Maint	5,417	2,150	3,500
434	Equipment Repairs/Maint	0	1,500	3,000
442	Vehicle/Equipment Rental	4,361	0	2,500
460	Software License/Support	12,515	11,250	18,660
520	Insurance/Bond Premiums	997	34,725	1,800
530	Telephone	2,991	2,768	4,000
538	Postage	148	529	1,000
540	Public Notices	723	500	1,000
550	Printing	0	0	500
580	Travel	11,279	10,509	9,000
598	Misc Services & Charges	1,003	16,432	2,500
	<i>Other Services and Charges</i>	<u>43,923</u>	<u>85,233</u>	<u>52,760</u>
610	General Supplies	6,123	9,688	8,000
626	Fuel, Oil, Lubricants	3,937	4,026	6,000
627	Automotive Supplies	7,249	1,250	2,500
630	Food	141	250	500
650	NCO Furniture/Equipment	618	4,549	5,000
	<i>Supplies</i>	<u>18,068</u>	<u>19,763</u>	<u>22,000</u>
740	Machinery and Equipment	41,151	39,311	5,000
	<i>Capital Outlay</i>	<u>41,151</u>	<u>39,311</u>	<u>5,000</u>
	<i>Emergency Management</i>	<u>419,824</u>	<u>481,451</u>	<u>439,645</u>
4070	<i>Emergency Management</i>			
341	Other Professional Services	1,755	0	0
598	Misc Services & Charges	0	5,610	0
	<i>Other Services and Charges</i>	<u>1,755</u>	<u>5,610</u>	<u>0</u>
	<i>Emergency Management</i>	\$ <u>1,755</u>	\$ <u>5,610</u>	\$ <u>0</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4080	<i>Printing Department</i>			
110	Regular Employees	\$ 0	\$ 0	\$ 0
115	Temporary Employees	0	0	0
190	Longevity Pay	0	0	0
195	Overtime	0	0	0
210	Group Insurance	0	0	0
220	Social Security Taxes	0	0	0
230	Retirement Contributions	0	0	0
250	Unemployment Insurance	0	0	0
260	Workers' Compensation Ins	156	0	0
	<i>Personal Services</i>	<u>156</u>	<u>0</u>	<u>0</u>
442	Vehicle/Equipment Rental	755	0	0
520	Insurance/Bond Premiums	110	0	0
	<i>Other Services and Charges</i>	<u>865</u>	<u>0</u>	<u>0</u>
610	General Supplies	6,922	663	0
	<i>Supplies</i>	<u>6,922</u>	<u>663</u>	<u>0</u>
	<i>Printing Department</i>	\$ <u>7,943</u>	\$ <u>663</u>	\$ <u>0</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4100	<i>Personnel Department</i>			
110	Regular Employees	\$ 204,541	\$ 211,351	\$ 267,156
185	Phone Allowance	1,380	1,780	1,380
190	Longevity Pay	888	950	1,022
195	Overtime	8,356	6,876	6,000
210	Group Insurance	17,814	20,878	35,616
220	Social Security Taxes	16,237	16,518	21,080
230	Retirement Contributions	23,905	24,348	29,981
250	Unemployment Insurance	232	352	909
260	Workers' Compensation Ins	516	224	661
	<i>Personal Services</i>	<u>273,871</u>	<u>283,277</u>	<u>363,805</u>
312	Conference and Assoc Dues	1,348	2,752	7,500
330	Pre-Employment Physicals	295	176	1,000
341	Other Professional Services	0	3,500	7,000
434	Equipment Repairs/Maint	0	750	1,500
520	Insurance/Bond Premiums	390	345	600
530	Telephone	660	1,020	0
538	Postage	1,520	1,854	5,000
540	Public Notices	0	250	500
550	Printing	210	0	0
580	Travel	1,171	8,779	7,500
598	Misc Services & Charges	0	1,250	2,500
	<i>Other Services and Charges</i>	<u>5,594</u>	<u>20,676</u>	<u>33,100</u>
610	General Supplies	3,706	3,031	6,000
641	Books, Subscriptions	0	290	500
650	NCO Furniture/Equipment	2,653	900	1,000
698	Other Supplies	29,672	32,618	60,000
	<i>Supplies</i>	<u>36,031</u>	<u>36,839</u>	<u>67,500</u>
	<i>Personnel Department</i>	\$ <u>315,495</u>	\$ <u>340,792</u>	\$ <u>464,405</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4120	<i>Records Management</i>			
110	Regular Employees	\$ 38,338	\$ 43,960	\$ 46,158
190	Longevity Pay	0	33	69
195	Overtime	848	583	500
210	Group Insurance	21	6,754	8,904
220	Social Security Taxes	2,998	3,414	3,574
230	Retirement Contributions	4,354	4,914	5,084
250	Unemployment Insurance	50	71	155
260	Workers' Compensation Ins	21	57	112
	<i>Personal Services</i>	<u>46,629</u>	<u>59,786</u>	<u>64,556</u>
312	Conference and Assoc Dues	0	145	500
330	Pre-Employment Physicals	86	0	162
410	Utilities	4,470	3,740	6,000
434	Equipment Repairs/Maint	364	250	500
520	Insurance/Bond Premiums	95	104	650
530	Telephone	0	150	600
580	Travel	0	868	1,000
598	Misc Services & Charges	4,349	9,262	15,000
	<i>Other Services and Charges</i>	<u>9,363</u>	<u>14,519</u>	<u>24,412</u>
610	General Supplies	235	958	2,500
641	Books, Subscriptions	0	100	200
	<i>Supplies</i>	<u>235</u>	<u>1,058</u>	<u>2,700</u>
	<i>Records Management</i>	\$ <u>56,228</u>	\$ <u>75,363</u>	\$ <u>91,668</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4140	<i>Personnel Safety</i>			
110	Regular Employees	\$ 36,985	\$ 41,935	\$ 44,032
185	Phone Allowance	650	780	780
190	Longevity Pay	101	0	42
195	Overtime	728	218	200
210	Group Insurance	4,916	3,880	8,904
220	Social Security Taxes	2,948	3,286	3,446
230	Retirement Contributions	4,281	4,729	4,902
250	Unemployment Insurance	34	91	149
260	Workers' Compensation Ins	103	43	113
	<i>Personal Services</i>	<u>50,745</u>	<u>54,962</u>	<u>62,568</u>
312	Conference and Assoc Dues	934	2,238	4,000
330	Pre-Employment Physicals	88	0	300
432	Vehicle Repairs/Maint	987	3,686	2,500
520	Insurance/Bond Premiums	387	404	250
530	Telephone	458	288	456
538	Postage	28	21	0
550	Printing	207	0	500
580	Travel	3,044	8,797	7,000
598	Misc Services & Charges	1,503	3,039	6,000
	<i>Other Services and Charges</i>	<u>7,636</u>	<u>18,473</u>	<u>21,006</u>
610	General Supplies	21,288	13,473	18,000
626	Fuel, Oil, Lubricants	283	375	1,000
627	Automotive Supplies	186	500	1,000
630	Food	0	250	500
650	NCO Furniture/Equipment	2,402	0	0
	<i>Supplies</i>	<u>24,159</u>	<u>14,598</u>	<u>20,500</u>
	<i>Personnel Safety</i>	<u>\$ 82,540</u>	<u>\$ 88,033</u>	<u>\$ 104,074</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4160	<i>Information Services</i>			
110	Regular Employees	\$ 373,165	\$ 391,427	\$ 411,579
185	Phone Allowance	3,600	3,600	3,000
190	Longevity Pay	1,467	1,629	1,826
195	Overtime	1,597	4,889	500
210	Group Insurance	43,547	43,418	53,424
220	Social Security Taxes	28,633	30,204	31,893
230	Retirement Contributions	42,199	44,161	45,358
250	Unemployment Insurance	408	659	1,376
260	Workers' Compensation Ins	468	341	1,191
	<i>Personal Services</i>	<u>495,084</u>	<u>520,328</u>	<u>550,147</u>
312	Conference and Assoc Dues	2,065	6,433	10,000
330	Pre-Employment Physicals	0	100	200
341	Other Professional Services	0	20,000	40,000
434	Equipment Repairs/Maint	29,981	57,702	115,000
442	Vehicle/Equipment Rental	0	1,000	2,000
460	Software License/Support	689,472	860,000	1,004,900
520	Insurance/Bond Premiums	1,073	1,018	1,500
530	Telephone	306,591	249,434	250,000
538	Postage	2	972	1,000
540	Public Notices	0	25	50
580	Travel	9,652	13,517	40,000
	<i>Other Services and Charges</i>	<u>1,038,834</u>	<u>1,210,201</u>	<u>1,464,650</u>
610	General Supplies	54,207	50,428	65,000
641	Books, Subscriptions	0	500	1,000
650	NCO Furniture/Equipment	76,439	23,707	60,000
	<i>Supplies</i>	<u>130,646</u>	<u>74,635</u>	<u>126,000</u>
740	Machinery and Equipment	0	50,000	50,000
	<i>Capital Outlay</i>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
	<i>Information Services</i>	\$ <u>1,664,564</u>	\$ <u>1,855,164</u>	\$ <u>2,190,797</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4180	ADA Coordinator			
110	Regular Employees	\$ 0	\$ 0	\$ 0
190	Longevity Pay	0	0	0
195	Overtime	0	0	0
210	Group Insurance	0	0	0
220	Social Security Taxes	0	0	0
230	Retirement Contributions	0	0	0
250	Unemployment Insurance	0	0	0
260	Workers' Compensation Ins	-5	0	0
	<i>Personal Services</i>	<u>-5</u>	<u>0</u>	<u>0</u>
	ADA Coordinator	<u>-5</u>	<u>0</u>	<u>0</u>
4200	Grants Management			
110	Regular Employees	84,667	88,901	147,630
185	Phone Allowance	600	600	600
190	Longevity Pay	20	36	161
195	Overtime	51	0	1,000
210	Group Insurance	7,370	7,370	17,808
220	Social Security Taxes	6,295	6,605	11,429
230	Retirement Contributions	9,481	9,858	16,254
250	Unemployment Insurance	91	145	492
260	Workers' Compensation Ins	170	92	358
	<i>Personal Services</i>	<u>108,745</u>	<u>113,607</u>	<u>195,732</u>
312	Conference and Assoc Dues	880	1,280	2,000
330	Pre-Employment Physicals	86	0	200
341	Other Professional Services	1,715	1,228	2,000
442	Vehicle/Equipment Rental	0	750	1,500
460	Software License/Support	0	2,810	2,810
520	Insurance/Bond Premiums	106	203	1,000
530	Telephone	330	360	360
538	Postage	0	500	1,000
540	Public Notices	0	500	5,000
580	Travel	5,911	1,570	3,140
598	Misc Services & Charges	0	500	1,000
	<i>Other Services and Charges</i>	<u>9,029</u>	<u>9,701</u>	<u>20,010</u>
610	General Supplies	1,354	3,375	2,000
650	NCO Furniture/Equipment	7,512	2,000	4,000
698	Other Supplies	0	500	2,000
	<i>Supplies</i>	<u>8,867</u>	<u>5,875</u>	<u>8,000</u>
	Grants Management	\$ <u>126,641</u>	\$ <u>129,183</u>	\$ <u>223,742</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4240	<i>Permitting/Flood Plain</i>			
110	Regular Employees	\$ 55,026	\$ 57,756	\$ 97,600
185	Phone Allowance	780	780	780
190	Longevity Pay	87	108	159
195	Overtime	1,690	790	500
210	Group Insurance	6,754	6,754	17,808
220	Social Security Taxes	4,329	4,443	7,576
230	Retirement Contributions	6,397	6,505	10,775
250	Unemployment Insurance	62	94	327
260	Workers' Compensation Ins	97	80	244
	<i>Personal Services</i>	<u>75,221</u>	<u>77,310</u>	<u>135,769</u>
312	Conference and Assoc Dues	1,630	1,580	3,000
432	Vehicle Repairs/Maint	2,100	757	1,500
434	Equipment Repairs/Maint	0	159	250
442	Vehicle/Equipment Rental	0	50	100
460	Software License/Support	10,000	7,500	15,000
520	Insurance/Bond Premiums	517	515	767
530	Telephone	330	360	500
538	Postage	81	26	800
540	Public Notices	0	150	300
550	Printing	95	0	300
580	Travel	3,122	3,531	5,500
598	Misc Services & Charges	0	400	800
	<i>Other Services and Charges</i>	<u>17,875</u>	<u>15,028</u>	<u>28,817</u>
610	General Supplies	1,814	1,538	3,000
626	Fuel, Oil, Lubricants	1,307	951	3,000
627	Automotive Supplies	0	150	300
650	NCO Furniture/Equipment	2,989	2,078	3,000
698	Other Supplies	0	0	1,000
	<i>Supplies</i>	<u>6,110</u>	<u>4,717</u>	<u>10,300</u>
	<i>Permitting/Flood Plain</i>	\$ <u>99,206</u>	\$ <u>97,055</u>	\$ <u>174,886</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4490	<i>Non-Departmental</i>			
312	Conference and Assoc Dues	\$ 14,905	\$ 10,427	\$ 13,000
334	Accounting/Auditing Svcs	34,535	30,535	30,000
336	Engineering/Architectural	0	7,000	7,000
341	Other Professional Services	8,565	8,400	12,000
434	Equipment Repairs/Maint	4,254	8,400	12,000
442	Vehicle/Equipment Rental	9,266	10,102	9,500
520	Insurance/Bond Premiums	4,078	4,180	2,500
538	Postage	72	143	100
540	Public Notices	4,044	2,653	5,000
550	Printing	1,705	0	0
598	Misc Services & Charges	3,917	21,471	36,000
	<i>Other Services and Charges</i>	<u>85,342</u>	<u>103,311</u>	<u>127,100</u>
610	General Supplies	32,688	37,540	60,000
650	NCO Furniture/Equipment	0	510	0
	<i>Supplies</i>	<u>32,688</u>	<u>38,050</u>	<u>60,000</u>
	<i>Non-Departmental</i>	<u>118,029</u>	<u>141,361</u>	<u>187,100</u>
	GENERAL ADMINISTRATION	\$ <u>5,479,189</u>	\$ <u>6,127,522</u>	\$ <u>7,167,435</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4500	County Court			
110	Regular Employees	\$ 0	\$ 0	\$ 0
115	Temporary Employees	0	0	0
190	Longevity Pay	0	0	0
195	Overtime	0	0	0
210	Group Insurance	0	0	0
220	Social Security Taxes	0	0	0
230	Retirement Contributions	0	0	0
250	Unemployment Insurance	0	0	0
260	Workers' Compensation Ins	-1,323	0	0
	<i>Personal Services</i>	<u>-1,323</u>	<u>0</u>	<u>0</u>
312	Conference and Assoc Dues	300	0	0
321	Other Costs of Court	3,527	0	500
329	Court Reporter Services	0	0	1,000
332	Attorney Fees	501,091	0	5,000
341	Other Professional Services	500	0	1,500
343	Translator Services	0	0	1,500
351	Juror Expense	15,280	10,200	1,000
442	Vehicle/Equipment Rental	3,099	788	0
460	Software License/Support	1,550	1,550	0
520	Insurance/Bond Premiums	1,047	1,182	0
550	Printing	451	0	0
598	Misc Services & Charges	1,631	0	200
	<i>Other Services and Charges</i>	<u>528,476</u>	<u>13,720</u>	<u>10,700</u>
610	General Supplies	1,366	24	0
	<i>Supplies</i>	<u>1,366</u>	<u>24</u>	<u>0</u>
	County Court	\$ <u>528,519</u>	\$ <u>13,744</u>	\$ <u>10,700</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4510	<i>County Court-at-Law Judge</i>			
101	Elected Officials	\$ 178,100	\$ 178,100	\$ 178,100
110	Regular Employees	240,055	252,058	264,661
185	Phone Allowance	780	780	780
190	Longevity Pay	1,004	1,136	1,291
195	Overtime	0	0	1,000
210	Group Insurance	21,272	21,272	35,616
220	Social Security Taxes	30,513	33,089	34,107
230	Retirement Contributions	46,656	47,569	48,507
250	Unemployment Insurance	263	413	880
260	Workers' Compensation Ins	2,045	369	1,071
	<i>Personal Services</i>	<u>520,687</u>	<u>534,786</u>	<u>566,013</u>
312	Conference and Assoc Dues	1,074	3,263	6,000
321	Other Costs of Court	0	5,373	8,500
329	Court Reporter Services	0	1,000	2,000
330	Pre-Employment Physicals	0	0	110
332	Attorney Fees	705	206,896	175,000
341	Other Professional Services	0	2,750	5,500
343	Translator Services	0	2,750	5,500
351	Juror Expense	0	17,557	19,500
434	Equipment Repairs/Maint	0	500	1,000
442	Vehicle/Equipment Rental	0	3,292	3,000
460	Software License/Support	0	2,000	4,000
520	Insurance/Bond Premiums	271	557	650
530	Telephone	330	288	468
538	Postage	1,354	1,527	5,500
540	Public Notices	0	100	200
550	Printing	232	298	500
580	Travel	3,135	3,487	6,500
598	Misc Services & Charges	0	7,500	1,500
	<i>Other Services and Charges</i>	<u>7,101</u>	<u>259,138</u>	<u>245,428</u>
610	General Supplies	24	667	2,000
641	Books, Subscriptions	220	1,794	2,500
650	NCO Furniture/Equipment	1,531	1,673	1,500
	<i>Supplies</i>	<u>1,775</u>	<u>4,134</u>	<u>6,000</u>
740	Machinery and Equipment	0	750	1,500
	<i>Capital Outlay</i>	<u>0</u>	<u>750</u>	<u>1,500</u>
	<i>County Court-at-Law Judge</i>	\$ <u>529,563</u>	\$ <u>798,808</u>	\$ <u>818,941</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4520	<i>County Court-at-Law Judge No. 2</i>			
101	Elected Officials	\$ 150,388	\$ 150,100	\$ 150,100
110	Regular Employees	150,750	215,804	226,484
185	Phone Allowance	780	780	780
190	Longevity Pay	0	69	247
210	Group Insurance	16,076	24,168	35,616
220	Social Security Taxes	23,097	28,169	28,888
230	Retirement Contributions	33,543	40,055	41,084
250	Unemployment Insurance	185	428	748
260	Workers' Compensation Ins	163	325	907
	<i>Personal Services</i>	<u>374,981</u>	<u>459,898</u>	<u>484,854</u>
312	Conference and Assoc Dues	790	980	3,000
321	Other Costs of Court	0	9,331	6,000
329	Court Reporter Services	0	710	2,000
330	Pre-Employment Physicals	86	0	110
332	Attorney Fees	450	187,458	155,000
341	Other Professional Services	0	3,720	5,500
343	Translator Services	0	2,750	5,500
351	Juror Expense	0	9,750	19,500
434	Equipment Repairs/Maint	445	1,156	2,312
441	Building/Office Rental	3,100	0	0
442	Vehicle/Equipment Rental	921	1,922	3,000
460	Software License/Support	0	2,000	4,000
520	Insurance/Bond Premiums	901	452	1,000
530	Telephone	1,136	234	468
538	Postage	1,409	2,033	5,500
540	Public Notices	0	100	200
550	Printing	1,370	1,517	4,000
580	Travel	2,853	1,639	3,000
598	Misc Services & Charges	0	750	1,500
	<i>Other Services and Charges</i>	<u>13,460</u>	<u>226,502</u>	<u>221,590</u>
610	General Supplies	3,078	1,334	3,000
641	Books, Subscriptions	122	1,306	2,500
650	NCO Furniture/Equipment	23,079	1,005	1,500
	<i>Supplies</i>	<u>26,280</u>	<u>3,645</u>	<u>7,000</u>
740	Machinery and Equipment	0	860	1,500
	<i>Capital Outlay</i>	<u>0</u>	<u>860</u>	<u>1,500</u>
	<i>County Court-at-Law Judge No. 2</i>	\$ <u>414,721</u>	\$ <u>690,905</u>	\$ <u>714,944</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4600	<i>District Court</i>			
110	Regular Employees	\$ 0	\$ 55,000	\$ 63,000
185	Phone Allowance	0	715	780
190	Longevity Pay	0	495	365
210	Group Insurance	0	6,191	8,904
220	Social Security Taxes	24	4,300	4,907
230	Retirement Contributions	0	6,116	6,979
250	Unemployment Insurance	2	185	212
260	Workers' Compensation Ins	254	877	154
	<i>Personal Services</i>	<u>280</u>	<u>73,879</u>	<u>85,301</u>
312	Conference and Assoc Dues	0	0	1,000
321	Other Costs of Court	2,463	3,730	12,000
332	Attorney Fees	512,988	589,715	600,000
341	Other Professional Services	5,014	4,000	8,000
342	Psychological Evaluations	15,870	16,000	30,000
343	Translator Services	15,979	7,640	30,000
351	Juror Expense	72,102	110,940	90,000
434	Equipment Repairs/Maint	0	2,500	5,000
442	Vehicle/Equipment Rental	2,321	1,891	2,000
520	Insurance/Bond Premiums	215	186	850
538	Postage	0	46	100
540	Public Notices	0	50	100
580	Travel	1,061	5,789	6,000
598	Misc Services & Charges	0	800	1,600
	<i>Other Services and Charges</i>	<u>628,012</u>	<u>743,287</u>	<u>786,650</u>
610	General Supplies	2,414	633	5,000
630	Food	1,369	2,031	1,500
650	NCO Furniture/Equipment	14,358	13,750	27,500
	<i>Supplies</i>	<u>18,141</u>	<u>16,414</u>	<u>34,000</u>
	<i>District Court</i>	\$ <u>646,434</u>	\$ <u>833,580</u>	\$ <u>905,951</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4650	<i>District Clerk</i>			
101	Elected Officials	\$ 82,041	\$ 86,143	\$ 94,757
110	Regular Employees	594,673	645,706	727,369
115	Temporary Employees	0	0	15,651
185	Phone Allowance	1,830	1,980	1,380
190	Longevity Pay	2,904	2,555	2,868
195	Overtime	6,456	3,666	2,000
210	Group Insurance	97,769	104,633	160,272
220	Social Security Taxes	50,533	54,561	64,568
230	Retirement Contributions	76,426	80,933	91,831
250	Unemployment Insurance	632	1,053	2,471
260	Workers' Compensation Ins	1,675	675	2,026
	<i>Personal Services</i>	<u>914,940</u>	<u>981,905</u>	<u>1,165,193</u>
312	Conference and Assoc Dues	2,325	1,845	3,000
330	Pre-Employment Physicals	526	634	350
434	Equipment Repairs/Maint	0	2,900	5,000
442	Vehicle/Equipment Rental	9,354	7,495	9,000
460	Software License/Support	7,723	8,109	17,000
520	Insurance/Bond Premiums	1,480	1,621	3,630
530	Telephone	330	360	360
538	Postage	7,809	9,962	11,000
540	Public Notices	0	50	100
550	Printing	1,699	1,820	5,000
580	Travel	6,186	1,408	6,000
598	Misc Services & Charges	22,013	10,818	18,500
	<i>Other Services and Charges</i>	<u>59,445</u>	<u>47,022</u>	<u>78,940</u>
610	General Supplies	14,885	14,882	16,000
650	NCO Furniture/Equipment	4,484	3,445	9,000
	<i>Supplies</i>	<u>19,369</u>	<u>18,327</u>	<u>25,000</u>
	<i>District Clerk</i>	\$ <u>993,753</u>	\$ <u>1,047,254</u>	\$ <u>1,269,133</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4670	<i>District Attorney</i>			
101	Elected Officials	\$ 6,900	\$ 6,900	\$ 6,900
110	Regular Employees	839,319	929,127	983,739
115	Temporary Employees	0	0	1,308
185	Phone Allowance	4,475	4,358	4,140
190	Longevity Pay	15,799	7,135	3,825
195	Overtime	3,141	3,934	0
210	Group Insurance	62,155	57,260	106,848
220	Social Security Taxes	65,226	68,881	81,488
230	Retirement Contributions	96,930	101,247	115,894
250	Unemployment Insurance	883	1,593	3,492
260	Workers' Compensation Ins	815	1,124	1,684
	<i>Personal Services</i>	<u>1,095,643</u>	<u>1,181,559</u>	<u>1,309,318</u>
312	Conference and Assoc Dues	2,753	3,285	7,400
321	Other Costs of Court	0	50	100
329	Court Reporter Services	1,044	750	2,500
330	Pre-Employment Physicals	88	264	100
341	Other Professional Services	2,000	1,750	3,500
432	Vehicle Repairs/Maint	1,496	860	4,000
434	Equipment Repairs/Maint	0	1,350	2,700
442	Vehicle/Equipment Rental	2,401	62	2,500
460	Software License/Support	0	0	18,800
520	Insurance/Bond Premiums	1,774	2,554	4,000
538	Postage	277	584	1,800
550	Printing	0	0	1,200
580	Travel	4,275	2,091	8,447
597	Investigative Expense	0	100	200
598	Misc Services & Charges	4,665	2,471	5,000
	<i>Other Services and Charges</i>	<u>20,773</u>	<u>16,171</u>	<u>62,247</u>
610	General Supplies	4,718	5,274	10,000
626	Fuel, Oil, Lubricants	8,191	7,730	8,000
627	Automotive Supplies	0	150	300
641	Books, Subscriptions	302	2,328	2,700
650	NCO Furniture/Equipment	0	500	8,165
	<i>Supplies</i>	<u>13,210</u>	<u>15,982</u>	<u>29,165</u>
	<i>District Attorney</i>	\$ <u>1,129,626</u>	\$ <u>1,213,712</u>	\$ <u>1,400,730</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4710	<i>Justice of the Peace #1</i>			
101	Elected Officials	\$ 71,726	\$ 78,899	\$ 82,844
110	Regular Employees	129,763	130,926	188,915
115	Temporary Employees	1,192	0	0
185	Phone Allowance	780	780	780
190	Longevity Pay	1,793	1,677	2,019
195	Overtime	94	39	200
210	Group Insurance	25,891	24,315	35,616
220	Social Security Taxes	15,247	15,321	21,019
230	Retirement Contributions	22,814	22,897	29,895
250	Unemployment Insurance	123	267	629
260	Workers' Compensation Ins	364	230	658
	<i>Personal Services</i>	<u>269,787</u>	<u>275,351</u>	<u>362,575</u>
312	Conference and Assoc Dues	710	150	1,210
321	Other Costs of Court	0	0	110
351	Juror Expense	0	0	110
434	Equipment Repairs/Maint	1,158	700	1,100
442	Vehicle/Equipment Rental	0	1,273	1,200
520	Insurance/Bond Premiums	530	565	1,100
530	Telephone	1,190	1,291	1,800
538	Postage	4,936	4,069	5,500
550	Printing	0	209	5,000
580	Travel	2,978	2,463	4,000
598	Misc Services & Charges	472	253	500
	<i>Other Services and Charges</i>	<u>11,973</u>	<u>10,973</u>	<u>21,630</u>
610	General Supplies	4,870	2,271	5,000
650	NCO Furniture/Equipment	0	1,100	1,100
	<i>Supplies</i>	<u>4,870</u>	<u>3,371</u>	<u>6,100</u>
	<i>Justice of the Peace #1</i>	\$ <u>286,629</u>	\$ <u>289,695</u>	\$ <u>390,305</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4720	<i>Justice of the Peace #2</i>			
101	Elected Officials	\$ 69,681	\$ 76,649	\$ 80,481
110	Regular Employees	75,945	79,743	115,027
115	Temporary Employees	5,719	18,565	0
185	Phone Allowance	780	780	780
190	Longevity Pay	822	900	1,087
195	Overtime	131	298	200
210	Group Insurance	14,097	20,262	35,616
220	Social Security Taxes	11,634	13,416	15,114
230	Retirement Contributions	17,007	19,419	21,497
250	Unemployment Insurance	92	161	382
260	Workers' Compensation Ins	338	156	474
	<i>Personal Services</i>	<u>196,247</u>	<u>230,349</u>	<u>270,658</u>
312	Conference and Assoc Dues	990	400	4,000
321	Other Costs of Court	0	250	500
330	Pre-Employment Physicals	88	0	0
434	Equipment Repairs/Maint	0	500	2,000
520	Insurance/Bond Premiums	1,186	1,146	775
538	Postage	1,694	1,958	4,200
550	Printing	707	0	4,000
580	Travel	5,620	4,470	6,000
598	Misc Services & Charges	1,255	1,820	1,000
	<i>Other Services and Charges</i>	<u>11,540</u>	<u>10,544</u>	<u>22,475</u>
610	General Supplies	3,481	4,124	4,000
650	NCO Furniture/Equipment	192	900	2,000
	<i>Supplies</i>	<u>3,673</u>	<u>5,024</u>	<u>6,000</u>
	<i>Justice of the Peace #2</i>	\$ <u>211,460</u>	\$ <u>245,917</u>	\$ <u>299,133</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4740	<i>Justice of the Peace #4</i>			
101	Elected Officials	\$ 69,681	\$ 76,649	\$ 80,481
110	Regular Employees	132,322	155,718	243,527
115	Temporary Employees	832	0	0
185	Phone Allowance	780	780	780
190	Longevity Pay	1,382	1,653	1,370
195	Overtime	5,560	5,397	3,400
210	Group Insurance	28,427	35,003	62,328
220	Social Security Taxes	15,508	12,736	25,211
230	Retirement Contributions	23,393	26,642	35,857
250	Unemployment Insurance	173	274	815
260	Workers' Compensation Ins	345	215	753
	<i>Personal Services</i>	<u>278,402</u>	<u>315,067</u>	<u>454,522</u>
312	Conference and Assoc Dues	1,125	1,510	2,500
321	Other Costs of Court	0	75	150
330	Pre-Employment Physicals	88	0	0
351	Juror Expense	100	250	500
434	Equipment Repairs/Maint	0	75	150
520	Insurance/Bond Premiums	467	504	750
530	Telephone	1,175	1,198	0
538	Postage	1,290	2,453	3,500
550	Printing	1,375	3,446	4,000
580	Travel	6,511	6,804	9,000
598	Misc Services & Charges	0	150	250
	<i>Other Services and Charges</i>	<u>12,130</u>	<u>16,465</u>	<u>20,800</u>
610	General Supplies	2,209	989	4,000
650	NCO Furniture/Equipment	649	3,329	3,000
	<i>Supplies</i>	<u>2,859</u>	<u>4,318</u>	<u>7,000</u>
	<i>Justice of the Peace #4</i>	<u>\$ 293,391</u>	<u>\$ 335,850</u>	<u>\$ 482,322</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4750	<i>Justice of the Peace #5</i>			
101	Elected Officials	\$ 69,681	\$ 76,649	\$ 80,481
110	Regular Employees	163,129	174,524	193,824
115	Temporary Employees	482	0	0
185	Phone Allowance	780	780	780
190	Longevity Pay	1,320	1,404	1,836
195	Overtime	160	608	2,000
210	Group Insurance	20,290	20,290	44,520
220	Social Security Taxes	17,493	18,801	21,338
230	Retirement Contributions	26,170	27,927	30,348
250	Unemployment Insurance	177	283	652
260	Workers' Compensation Ins	360	215	669
	<i>Personal Services</i>	<u>300,041</u>	<u>321,481</u>	<u>376,448</u>
312	Conference and Assoc Dues	1,715	750	5,500
321	Other Costs of Court	0	50	100
330	Pre-Employment Physicals	0	50	100
351	Juror Expense	0	225	450
434	Equipment Repairs/Maint	0	500	1,000
442	Vehicle/Equipment Rental	2,135	1,379	3,000
520	Insurance/Bond Premiums	797	702	1,400
530	Telephone	1,040	1,008	1,700
538	Postage	5,200	7,229	6,000
550	Printing	1,552	0	5,000
580	Travel	10,132	6,378	15,000
	<i>Other Services and Charges</i>	<u>22,571</u>	<u>18,271</u>	<u>39,250</u>
610	General Supplies	3,751	717	4,500
650	NCO Furniture/Equipment	0	1,000	2,000
	<i>Supplies</i>	<u>3,751</u>	<u>1,717</u>	<u>6,500</u>
	<i>Justice of the Peace #5</i>	<u>\$ 326,363</u>	<u>\$ 341,469</u>	<u>\$ 422,198</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4760	<i>Justice of the Peace #6</i>			
101	Elected Officials	\$ 69,681	\$ 76,649	\$ 80,481
110	Regular Employees	120,893	134,628	137,237
115	Temporary Employees	674	0	0
185	Phone Allowance	780	780	780
190	Longevity Pay	1,034	903	986
195	Overtime	2,003	1,721	400
210	Group Insurance	26,511	28,865	35,616
220	Social Security Taxes	14,228	15,441	16,821
230	Retirement Contributions	21,672	23,277	23,924
250	Unemployment Insurance	130	219	456
260	Workers' Compensation Ins	426	183	528
	<i>Personal Services</i>	<u>258,030</u>	<u>282,666</u>	<u>297,229</u>
312	Conference and Assoc Dues	1,250	1,075	2,000
321	Other Costs of Court	0	200	400
330	Pre-Employment Physicals	88	88	100
351	Juror Expense	890	150	300
434	Equipment Repairs/Maint	0	750	1,500
442	Vehicle/Equipment Rental	1,400	1,597	1,500
520	Insurance/Bond Premiums	468	506	850
530	Telephone	2,046	1,800	3,000
538	Postage	1,600	3,848	3,000
550	Printing	1,209	0	5,000
580	Travel	2,396	3,372	8,000
	<i>Other Services and Charges</i>	<u>11,348</u>	<u>13,386</u>	<u>25,650</u>
610	General Supplies	4,496	1,720	4,000
650	NCO Furniture/Equipment	0	10,364	1,300
	<i>Supplies</i>	<u>4,496</u>	<u>12,084</u>	<u>5,300</u>
	<i>Justice of the Peace #6</i>	<u>\$ 273,874</u>	<u>\$ 308,136</u>	<u>\$ 328,179</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4780	<i>Justice of the Peace #8</i>			
101	Elected Officials	\$ 69,681	\$ 76,649	\$ 80,481
110	Regular Employees	34,410	35,160	102,664
115	Temporary Employees	14,824	26,668	0
185	Phone Allowance	780	780	780
190	Longevity Pay	11	36	212
195	Overtime	1,426	1,623	0
210	Group Insurance	6,264	14,124	26,712
220	Social Security Taxes	9,266	10,637	14,086
230	Retirement Contributions	13,458	15,282	20,034
250	Unemployment Insurance	53	99	339
260	Workers' Compensation Ins	290	134	442
	<i>Personal Services</i>	<u>150,463</u>	<u>181,192</u>	<u>245,750</u>
312	Conference and Assoc Dues	2,125	1,240	5,000
321	Other Costs of Court	0	359	400
332	Attorney Fees	0	250	500
351	Juror Expense	0	1,248	2,000
410	Utilities	2,203	1,376	5,000
423	Janitorial Service	0	0	1,200
434	Equipment Repairs/Maint	0	150	300
441	Building/Office Rental	17,700	18,000	24,000
520	Insurance/Bond Premiums	605	452	800
530	Telephone	720	1,099	800
538	Postage	486	3,725	2,000
550	Printing	0	1,776	5,000
580	Travel	5,713	4,281	7,000
598	Misc Services & Charges	197	350	600
	<i>Other Services and Charges</i>	<u>29,750</u>	<u>34,306</u>	<u>54,600</u>
610	General Supplies	3,172	6,288	6,000
650	NCO Furniture/Equipment	890	1,856	2,000
	<i>Supplies</i>	<u>4,062</u>	<u>8,144</u>	<u>8,000</u>
	<i>Justice of the Peace #8</i>	\$ <u>184,276</u>	\$ <u>223,642</u>	\$ <u>308,350</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4800	<i>Pre-Trial Services</i>			
598	Misc Services & Charges	\$ 143,415	\$ 227,329	\$ 227,329
	<i>Other Services and Charges</i>	<u>143,415</u>	<u>227,329</u>	<u>227,329</u>
	<i>Pre-Trial Services</i>	<u>143,415</u>	<u>227,329</u>	<u>227,329</u>
4900	<i>Judiciary Support</i>			
352	Appeals Court Judges	4,410	4,410	10,000
520	Insurance/Bond Premiums	2	2	7
	<i>Other Services and Charges</i>	<u>4,412</u>	<u>4,412</u>	<u>10,007</u>
	<i>Judiciary Support</i>	<u>4,412</u>	<u>4,412</u>	<u>10,007</u>
	JUDICIAL	\$ <u>5,966,434</u>	\$ <u>6,574,453</u>	\$ <u>7,588,222</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5000	County Attorney			
101	Elected Officials	\$ 154,000	\$ 154,000	\$ 168,000
110	Regular Employees	795,488	844,309	936,404
185	Phone Allowance	3,680	3,780	3,180
190	Longevity Pay	5,652	9,384	5,163
195	Overtime	12,920	11,150	6,000
210	Group Insurance	64,321	62,681	106,848
220	Social Security Taxes	73,526	77,261	85,584
230	Retirement Contributions	107,967	112,470	121,719
250	Unemployment Insurance	944	1,586	3,136
260	Workers' Compensation Ins	3,308	1,309	348
	<i>Personal Services</i>	<u>1,221,805</u>	<u>1,277,930</u>	<u>1,436,382</u>
312	Conference and Assoc Dues	6,895	3,825	7,500
330	Pre-Employment Physicals	264	0	1,500
430	Building Repairs/Maint	2,300	2,500	5,000
434	Equipment Repairs/Maint	0	1,250	2,500
442	Vehicle/Equipment Rental	5,398	5,416	6,000
460	Software License/Support	0	1,400	1,400
520	Insurance/Bond Premiums	1,623	1,739	2,500
530	Telephone	2,018	1,800	2,500
538	Postage	1,316	1,355	2,500
540	Public Notices	0	500	1,000
550	Printing	301	874	1,000
580	Travel	10,620	6,933	12,000
598	Misc Services & Charges	1,266	991	3,000
	<i>Other Services and Charges</i>	<u>32,002</u>	<u>28,583</u>	<u>48,400</u>
610	General Supplies	9,192	6,517	10,000
641	Books, Subscriptions	250	1,500	3,000
650	NCO Furniture/Equipment	3,696	3,000	8,000
	<i>Supplies</i>	<u>13,138</u>	<u>11,017</u>	<u>21,000</u>
740	Machinery and Equipment	0	2,500	5,000
	<i>Capital Outlay</i>	<u>0</u>	<u>2,500</u>	<u>5,000</u>
	County Attorney	<u>1,266,944</u>	<u>1,320,030</u>	<u>1,510,782</u>
5050	Litigation			
321	Other Costs of Court	0	0	50
332	Attorney Fees	700	46,250	92,500
336	Engineering/Architectural	47,712	0	0
341	Other Professional Services	0	5,000	10,000
520	Insurance/Bond Premiums	53	60	150
598	Misc Services & Charges	97,117	78,135	145,000
	<i>Other Services and Charges</i>	<u>145,583</u>	<u>129,445</u>	<u>247,700</u>
	Litigation	<u>\$ 145,583</u>	<u>\$ 129,445</u>	<u>\$ 247,700</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5100	Gov't Affairs/PIO			
110	Regular Employees	\$ 98,575	\$ 129,972	\$ 136,470
185	Phone Allowance	448	600	600
190	Longevity Pay	388	108	146
210	Group Insurance	936	7,370	8,904
220	Social Security Taxes	7,642	10,066	10,497
230	Retirement Contributions	11,098	14,487	14,929
250	Unemployment Insurance	103	212	453
260	Workers' Compensation Ins	224	26	41
	<i>Personal Services</i>	<u>119,413</u>	<u>162,841</u>	<u>172,040</u>
312	Conference and Assoc Dues	0	1,300	2,600
330	Pre-Employment Physicals	0	0	100
432	Vehicle Repairs/Maint	1,210	1,038	2,000
434	Equipment Repairs/Maint	0	504	1,000
460	Software License/Support	0	1,199	2,000
520	Insurance/Bond Premiums	405	424	400
530	Telephone	0	686	1,000
580	Travel	0	2,541	3,500
598	Misc Services & Charges	498	750	1,500
	<i>Other Services and Charges</i>	<u>2,113</u>	<u>8,442</u>	<u>14,100</u>
610	General Supplies	115	767	1,500
626	Fuel, Oil, Lubricants	1,801	3,084	3,000
650	NCO Furniture/Equipment	1,201	1,000	2,000
698	Other Supplies	0	500	1,000
	<i>Supplies</i>	<u>3,116</u>	<u>5,351</u>	<u>7,500</u>
	Gov't Affairs/PIO	<u>124,642</u>	<u>176,634</u>	<u>193,640</u>
	LEGAL	\$ <u>1,537,170</u>	\$ <u>1,626,109</u>	\$ <u>1,952,122</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5200	<i>Elections Administration</i>			
110	Regular Employees	\$ 264,866	\$ 256,803	\$ 310,561
115	Temporary Employees	81,050	112,026	99,750
185	Phone Allowance	1,980	1,980	1,980
190	Longevity Pay	1,659	1,622	2,121
195	Overtime	9,392	18,250	20,000
210	Group Insurance	27,865	23,859	36,506
220	Social Security Taxes	26,636	29,830	33,232
230	Retirement Contributions	33,982	35,918	47,264
250	Unemployment Insurance	442	627	1,433
260	Workers' Compensation Ins	911	350	1,042
	<i>Personal Services</i>	<u>448,784</u>	<u>481,265</u>	<u>553,889</u>
312	Conference and Assoc Dues	6,919	2,675	7,000
330	Pre-Employment Physicals	176	88	400
432	Vehicle Repairs/Maint	7	1,004	2,000
434	Equipment Repairs/Maint	587	20,000	20,000
441	Building/Office Rental	0	500	1,000
442	Vehicle/Equipment Rental	2,225	3,162	5,000
460	Software License/Support	76,677	83,370	115,000
520	Insurance/Bond Premiums	1,208	1,074	1,800
530	Telephone	4,065	4,012	8,000
538	Postage	18,758	17,256	17,000
540	Public Notices	1,019	6,258	12,000
550	Printing	274	0	0
580	Travel	11,888	8,159	7,000
598	Misc Services & Charges	0	1,500	3,000
	<i>Other Services and Charges</i>	<u>123,801</u>	<u>149,058</u>	<u>199,200</u>
610	General Supplies	24,879	29,466	40,000
626	Fuel, Oil, Lubricants	194	1,046	2,000
630	Food	480	1,122	1,000
650	NCO Furniture/Equipment	3,432	3,662	7,000
	<i>Supplies</i>	<u>28,985</u>	<u>35,296</u>	<u>50,000</u>
740	Machinery and Equipment	0	100,000	50,000
	<i>Supplies</i>	<u>0</u>	<u>100,000</u>	<u>50,000</u>
	<i>Elections Administration</i>	<u>601,571</u>	<u>765,619</u>	<u>853,089</u>
	<i>ELECTIONS</i>	\$ <u>601,571</u>	\$ <u>765,619</u>	\$ <u>853,089</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5400	County Auditor			
102	Appointed Officials	\$ 153,492	\$ 153,492	\$ 168,180
110	Regular Employees	631,230	637,946	947,043
115	Temporary Employees	0	15,956	33,509
185	Phone Allowance	2,040	2,340	2,340
190	Longevity Pay	4,145	3,881	4,496
195	Overtime	32,712	20,339	12,300
210	Group Insurance	68,185	69,992	115,752
220	Social Security Taxes	58,968	58,773	89,339
230	Retirement Contributions	91,504	90,190	127,064
250	Unemployment Insurance	875	1,356	3,854
260	Workers' Compensation Ins	1,653	888	2,803
	<i>Personal Services</i>	<u>1,044,803</u>	<u>1,055,153</u>	<u>1,506,680</u>
312	Conference and Assoc Dues	7,442	7,230	12,000
330	Pre-Employment Physicals	0	211	200
341	Other Professional Services	0	500	1,000
432	Vehicle Repairs/Maint	1,547	2,718	4,100
434	Equipment Repairs/Maint	0	1,000	2,000
442	Vehicle/Equipment Rental	1,582	2,241	1,725
520	Insurance/Bond Premiums	2,341	2,797	3,100
530	Telephone	735	2,302	1,800
538	Postage	597	1,062	1,200
540	Public Notices	81	250	500
550	Printing	0	180	500
580	Travel	11,535	10,491	14,000
598	Misc Services & Charges	31	390	700
	<i>Other Services and Charges</i>	<u>25,890</u>	<u>31,372</u>	<u>42,825</u>
610	General Supplies	4,619	2,951	6,000
626	Fuel, Oil, Lubricants	860	1,139	1,400
627	Automotive Supplies	0	400	800
641	Books, Subscriptions	156	400	400
650	NCO Furniture/Equipment	6,454	2,874	10,000
	<i>Supplies</i>	<u>12,088</u>	<u>7,764</u>	<u>18,600</u>
	County Auditor	<u>\$ 1,082,781</u>	<u>\$ 1,094,289</u>	<u>\$ 1,568,105</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5420	County Treasurer			
101	Elected Officials	\$ 85,377	\$ 86,143	\$ 94,757
110	Regular Employees	140,442	185,854	172,350
115	Temporary Employees	0	0	17,257
185	Phone Allowance	1,380	1,380	1,380
190	Longevity Pay	1,664	1,395	1,492
195	Overtime	8,465	8,639	4,500
210	Group Insurance	22,285	26,276	35,616
220	Social Security Taxes	17,662	20,756	22,318
230	Retirement Contributions	26,367	30,699	31,742
250	Unemployment Insurance	148	437	646
260	Workers' Compensation Ins	703	226	700
	<i>Personal Services</i>	<u>304,492</u>	<u>361,805</u>	<u>382,758</u>
312	Conference and Assoc Dues	1,195	3,540	3,500
330	Pre-Employment Physicals	264	0	100
434	Equipment Repairs/Maint	0	250	500
460	Software License/Support	1,340	1,250	2,500
520	Insurance/Bond Premiums	1,026	530	2,000
530	Telephone	1,075	1,080	1,400
538	Postage	5,698	6,871	6,000
550	Printing	0	0	2,000
580	Travel	7,031	10,903	9,000
598	Misc Services & Charges	5,709	8,748	8,000
	<i>Other Services and Charges</i>	<u>23,338</u>	<u>33,172</u>	<u>35,000</u>
610	General Supplies	3,034	4,157	7,000
650	NCO Furniture/Equipment	1,390	2,321	3,000
	<i>Supplies</i>	<u>4,424</u>	<u>6,478</u>	<u>10,000</u>
	County Treasurer	<u>\$ 332,255</u>	<u>\$ 401,455</u>	<u>\$ 427,758</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5440	<i>Tax Assessor-Collector</i>			
101	Elected Officials	\$ 82,041	\$ 86,143	\$ 94,757
110	Regular Employees	383,840	373,253	454,931
185	Phone Allowance	1,380	1,380	1,380
190	Longevity Pay	2,631	2,768	3,676
195	Overtime	2,926	4,068	6,000
210	Group Insurance	62,456	58,039	97,944
220	Social Security Taxes	34,273	34,073	42,898
230	Retirement Contributions	52,530	51,611	61,008
250	Unemployment Insurance	410	566	1,534
260	Workers' Compensation Ins	696	408	1,345
	<i>Personal Services</i>	<u>623,183</u>	<u>612,309</u>	<u>765,473</u>
312	Conference and Assoc Dues	1,130	1,500	3,000
330	Pre-Employment Physicals	88	250	500
341	Other Professional Services	9,908	15,305	18,000
434	Equipment Repairs/Maint	0	826	700
442	Vehicle/Equipment Rental	2,848	2,874	1,950
460	Software License/Support	18,000	18,000	21,100
520	Insurance/Bond Premiums	1,103	1,206	1,800
538	Postage	22,997	20,607	30,000
550	Printing	159	2,772	2,000
580	Travel	5,876	3,893	6,000
	<i>Other Services and Charges</i>	<u>62,110</u>	<u>67,233</u>	<u>85,050</u>
610	General Supplies	13,724	11,275	16,000
650	NCO Furniture/Equipment	10,640	2,870	5,000
	<i>Supplies</i>	<u>24,364</u>	<u>14,145</u>	<u>21,000</u>
	<i>Tax Assessor-Collector</i>	\$ <u>709,657</u>	\$ <u>693,687</u>	\$ <u>871,523</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5460	<i>Auto Registration</i>			
110	Regular Employees	\$ 439,177	\$ 463,504	\$ 521,493
185	Phone Allowance	0	0	600
190	Longevity Pay	1,262	1,999	1,802
195	Overtime	1,529	3,916	2,000
210	Group Insurance	82,055	82,699	115,752
220	Social Security Taxes	32,859	34,474	40,231
230	Retirement Contributions	49,103	51,924	57,216
250	Unemployment Insurance	481	799	1,738
260	Workers' Compensation Ins	1,285	395	1,262
	<i>Personal Services</i>	<u>607,751</u>	<u>639,710</u>	<u>742,094</u>
312	Conference and Assoc Dues	0	125	500
330	Pre-Employment Physicals	0	88	300
434	Equipment Repairs/Maint	1,026	150	300
442	Vehicle/Equipment Rental	5,544	6,817	6,000
520	Insurance/Bond Premiums	1,006	1,098	1,950
538	Postage	8,957	11,034	13,000
550	Printing	120	0	0
580	Travel	72	1,016	2,000
	<i>Other Services and Charges</i>	<u>16,725</u>	<u>20,328</u>	<u>24,050</u>
610	General Supplies	852	1,155	5,000
650	NCO Furniture/Equipment	0	0	5,000
	<i>Supplies</i>	<u>852</u>	<u>1,155</u>	<u>10,000</u>
	<i>Auto Registration</i>	<u>625,327</u>	<u>661,193</u>	<u>776,144</u>
5480	<i>Central Appraisal District</i>			
326	Appraisal Services	729,076	788,639	850,000
	<i>Other Services and Charges</i>	<u>729,076</u>	<u>788,639</u>	<u>850,000</u>
	<i>Central Appraisal District</i>	<u>729,076</u>	<u>788,639</u>	<u>850,000</u>
	FINANCIAL ADMINISTRATION	\$ <u>3,479,096</u>	\$ <u>3,639,263</u>	\$ <u>4,493,530</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5800	<i>Buildings & Yards - Admin</i>			
110	Regular Employees	\$ 231,657	\$ 234,047	\$ 285,712
185	Phone Allowance	2,400	2,275	2,400
190	Longevity Pay	1,524	1,403	1,515
195	Overtime	2,441	1,809	2,400
210	Group Insurance	20,344	15,503	44,520
220	Social Security Taxes	17,697	17,175	22,341
230	Retirement Contributions	26,539	25,429	31,772
250	Unemployment Insurance	257	311	963
260	Workers' Compensation Ins	9,816	2,821	9,666
	<i>Personal Services</i>	<u>312,675</u>	<u>300,773</u>	<u>401,289</u>
330	Pre-Employment Physicals	0	0	300
432	Vehicle Repairs/Maint	5,222	4,902	5,000
434	Equipment Repairs/Maint	2,970	2,750	5,500
520	Insurance/Bond Premiums	4,457	5,245	4,500
530	Telephone	0	250	500
540	Public Notices	339	150	300
598	Misc Services & Charges	6,686	3,693	5,550
	<i>Other Services and Charges</i>	<u>19,674</u>	<u>16,990</u>	<u>21,650</u>
602	Repair Materials	1,059	163	325
604	Repair Parts	1,106	757	780
610	General Supplies	5,496	544	2,600
626	Fuel, Oil, Lubricants	7,466	6,951	7,000
627	Automotive Supplies	318	261	500
650	NCO Furniture/Equipment	0	2,403	5,000
	<i>Supplies</i>	<u>15,444</u>	<u>11,079</u>	<u>16,205</u>
740	Machinery and Equipment	94,858	11,035	16,000
	<i>Capital Outlay</i>	<u>94,858</u>	<u>11,035</u>	<u>16,000</u>
	<i>Buildings & Yards - Admin</i>	\$ <u>442,651</u>	\$ <u>339,877</u>	\$ <u>455,144</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5820	<i>Courthouse</i>			
110	Regular Employees	\$ 242,526	\$ 274,506	\$ 278,189
185	Phone Allowance	1,150	1,150	1,200
190	Longevity Pay	1,640	1,749	1,991
195	Overtime	5,250	1,961	3,000
210	Group Insurance	44,571	43,783	62,328
220	Social Security Taxes	18,148	19,430	21,756
230	Retirement Contributions	27,838	29,432	30,940
250	Unemployment Insurance	254	377	938
260	Workers' Compensation Ins	6,328	2,713	8,260
	<i>Personal Services</i>	<u>347,705</u>	<u>375,101</u>	<u>408,602</u>
330	Pre-Employment Physicals	174	387	300
410	Utilities	89,209	64,299	90,000
424	Grounds Maintenance	0	250	500
430	Building Repairs/Maint	10,850	62,109	50,000
432	Vehicle Repairs/Maint	1,116	894	3,000
434	Equipment Repairs/Maint	38,347	14,845	30,000
442	Vehicle/Equipment Rental	150	2,390	5,000
460	Software License/Support	0	0	1,500
520	Insurance/Bond Premiums	122,409	111,676	147,000
530	Telephone	418	365	3,500
538	Postage	0	51	100
540	Public Notices	0	50	100
598	Misc Services & Charges	7,833	4,533	7,500
	<i>Other Services and Charges</i>	<u>270,506</u>	<u>261,849</u>	<u>338,500</u>
602	Repair Materials	5,561	2,177	4,000
604	Repair Parts	2,040	2,249	4,000
608	Signage	890	500	1,000
610	General Supplies	27,277	22,103	25,000
626	Fuel, Oil, Lubricants	5,802	3,733	6,000
627	Automotive Supplies	104	237	600
650	NCO Furniture/Equipment	1,815	0	0
	<i>Supplies</i>	<u>43,488</u>	<u>30,999</u>	<u>40,600</u>
	<i>Courthouse</i>	\$ <u>661,699</u>	\$ <u>667,949</u>	\$ <u>787,702</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5840	<i>Plymouth Courthouse Annex</i>			
110	Regular Employees	\$ 39,114	\$ 41,529	\$ 43,755
190	Longevity Pay	350	386	421
195	Overtime	2,057	788	500
210	Group Insurance	6,754	6,754	8,904
220	Social Security Taxes	3,022	3,139	3,417
230	Retirement Contributions	4,613	4,686	4,860
250	Unemployment Insurance	44	74	148
260	Workers' Compensation Ins	367	483	1,479
	<i>Personal Services</i>	<u>56,321</u>	<u>57,839</u>	<u>63,484</u>
330	Pre-Employment Physicals	0	0	150
336	Engineering/Architectural	0	5,000	0
410	Utilities	32,565	25,412	33,000
430	Building Repairs/Maint	11,118	14,396	45,000
434	Equipment Repairs/Maint	5,564	33,095	30,000
450	Construction Services	0	2,500	0
520	Insurance/Bond Premiums	21,190	18,064	24,000
530	Telephone	0	1,230	2,460
598	Misc Services & Charges	4,164	2,782	4,500
	<i>Other Services and Charges</i>	<u>74,600</u>	<u>102,479</u>	<u>139,110</u>
602	Repair Materials	1,301	476	2,700
604	Repair Parts	245	854	1,700
608	Signage	0	250	500
610	General Supplies	6,280	6,093	7,500
626	Fuel, Oil, Lubricants	496	969	1,500
	<i>Supplies</i>	<u>8,322</u>	<u>8,642</u>	<u>13,900</u>
	<i>Plymouth Courthouse Annex</i>	\$ <u>139,243</u>	\$ <u>168,960</u>	\$ <u>216,494</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5860	<i>Law Enforcement Center</i>			
110	Regular Employees	\$ 82,745	\$ 93,586	\$ 98,285
185	Phone Allowance	600	600	600
190	Longevity Pay	545	612	329
195	Overtime	3,155	3,049	2,000
210	Group Insurance	14,124	14,124	17,808
220	Social Security Taxes	6,051	6,575	7,743
230	Retirement Contributions	9,751	10,874	11,013
250	Unemployment Insurance	91	166	335
260	Workers' Compensation Ins	2,329	1,085	3,350
	<i>Personal Services</i>	<u>119,391</u>	<u>130,671</u>	<u>141,463</u>
330	Pre-Employment Physicals	0	0	300
410	Utilities	220,300	177,485	221,000
430	Building Repairs/Maint	18,807	38,115	40,000
432	Vehicle Repairs/Maint	15	250	500
434	Equipment Repairs/Maint	34,027	141,205	155,000
520	Insurance/Bond Premiums	111,637	102,286	134,000
598	Misc Services & Charges	8,189	4,703	8,200
	<i>Other Services and Charges</i>	<u>392,974</u>	<u>464,044</u>	<u>559,000</u>
602	Repair Materials	1,913	1,037	2,000
604	Repair Parts	1,868	1,505	3,000
610	General Supplies	7,594	2,438	7,500
626	Fuel, Oil, Lubricants	1,991	1,119	2,000
627	Automotive Supplies	0	98	100
	<i>Supplies</i>	<u>13,366</u>	<u>6,197</u>	<u>14,600</u>
	<i>Law Enforcement Center</i>	\$ <u>525,731</u>	\$ <u>600,912</u>	\$ <u>715,063</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5880	<i>Aransas Pass 225 W. Wheeler</i>			
110	Regular Employees	\$ 19,654	\$ 20,637	\$ 21,669
190	Longevity Pay	380	414	271
195	Overtime	0	0	200
210	Group Insurance	3,409	3,410	8,904
220	Social Security Taxes	1,533	1,610	1,693
230	Retirement Contributions	2,226	2,318	2,409
250	Unemployment Insurance	42	67	73
260	Workers' Compensation Ins	1,500	478	733
	<i>Personal Services</i>	<u>28,744</u>	<u>28,934</u>	<u>35,952</u>
330	Pre-Employment Physicals	0	0	150
410	Utilities	8,329	7,262	13,000
430	Building Repairs/Maint	0	1,587	8,000
434	Equipment Repairs/Maint	0	1,500	3,000
520	Insurance/Bond Premiums	2,707	2,495	3,300
598	Misc Services & Charges	930	800	1,500
	<i>Other Services and Charges</i>	<u>11,966</u>	<u>13,644</u>	<u>28,950</u>
602	Repair Materials	99	75	150
604	Repair Parts	78	75	150
608	Signage	0	100	200
610	General Supplies	1,104	852	1,500
	<i>Supplies</i>	<u>1,281</u>	<u>1,102</u>	<u>2,000</u>
	<i>Aransas Pass 225 W. Wheeler</i>	\$ <u>41,991</u>	\$ <u>43,680</u>	\$ <u>66,902</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5890	Aransas Pass 1212 W Wheeler			
410	Utilities	\$ 3,617	\$ 3,349	\$ 5,000
430	Building Repairs/Maint	0	1,017	2,000
434	Equipment Repairs/Maint	0	1,000	2,000
520	Insurance/Bond Premiums	3	1,002	2,000
598	Misc Services & Charges	651	935	1,000
	<i>Other Services and Charges</i>	<u>4,271</u>	<u>7,303</u>	<u>12,000</u>
602	Repair Materials	49	112	200
604	Repair Parts	86	75	150
608	Signage	0	100	200
610	General Supplies	741	500	1,000
	<i>Supplies</i>	<u>877</u>	<u>787</u>	<u>1,550</u>
	Aransas Pass 1212 W Wheeler	<u>5,147</u>	<u>8,090</u>	<u>13,550</u>
5900	Mathis Annex			
110	Regular Employees	14,931	16,967	16,672
190	Longevity Pay	23	36	59
220	Social Security Taxes	1,144	1,192	1,280
230	Retirement Contributions	1,661	1,715	1,820
250	Unemployment Insurance	16	25	55
260	Workers' Compensation Ins	696	184	554
	<i>Personal Services</i>	<u>18,471</u>	<u>20,119</u>	<u>20,440</u>
330	Pre-Employment Physicals	0	0	150
336	Engineering/Architectural	0	1,500	3,000
410	Utilities	16,153	17,971	18,000
430	Building Repairs/Maint	525	10,026	20,000
434	Equipment Repairs/Maint	68	4,000	13,000
520	Insurance/Bond Premiums	4,576	4,209	5,500
598	Misc Services & Charges	897	955	1,000
	<i>Other Services and Charges</i>	<u>22,219</u>	<u>38,661</u>	<u>60,650</u>
602	Repair Materials	234	670	500
604	Repair Parts	59	136	250
608	Signage	0	100	200
610	General Supplies	1,892	1,058	2,000
	<i>Supplies</i>	<u>2,185</u>	<u>1,964</u>	<u>2,950</u>
	Mathis Annex	<u>\$ 42,874</u>	<u>\$ 60,744</u>	<u>\$ 84,040</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5920	<i>Portland Annex</i>			
110	Regular Employees	\$ 18,690	\$ 18,916	\$ 20,639
190	Longevity Pay	108	108	540
220	Social Security Taxes	1,438	1,441	1,620
230	Retirement Contributions	2,088	2,074	2,304
250	Unemployment Insurance	21	32	70
260	Workers' Compensation Ins	553	228	701
	<i>Personal Services</i>	<u>22,899</u>	<u>22,799</u>	<u>25,874</u>
410	Utilities	8,549	7,540	8,600
430	Building Repairs/Maint	9,175	5,268	48,000
434	Equipment Repairs/Maint	766	1,500	32,000
520	Insurance/Bond Premiums	3,703	3,406	4,500
598	Misc Services & Charges	703	605	1,000
	<i>Other Services and Charges</i>	<u>22,895</u>	<u>18,319</u>	<u>94,100</u>
602	Repair Materials	170	100	200
604	Repair Parts	3	150	300
608	Signage	0	100	7,000
610	General Supplies	1,981	3,570	2,000
	<i>Supplies</i>	<u>2,154</u>	<u>3,920</u>	<u>9,500</u>
	<i>Portland Annex</i>	<u>47,948</u>	<u>45,038</u>	<u>129,474</u>
5940	<i>Ingleside Health Clinic</i>			
110	Regular Employees	19,654	20,637	21,669
190	Longevity Pay	0	0	271
210	Group Insurance	3,345	3,344	8,904
220	Social Security Taxes	1,503	1,579	1,678
230	Retirement Contributions	2,184	2,272	2,387
250	Unemployment Insurance	0	0	72
260	Workers' Compensation Ins	349	0	726
	<i>Personal Services</i>	<u>27,035</u>	<u>27,832</u>	<u>35,707</u>
410	Utilities	5,794	5,267	6,500
430	Building Repairs/Maint	0	1,500	3,000
434	Equipment Repairs/Maint	3,933	2,486	3,000
520	Insurance/Bond Premiums	3,436	2,793	4,100
598	Misc Services & Charges	646	650	1,000
	<i>Other Services and Charges</i>	<u>13,809</u>	<u>12,696</u>	<u>17,600</u>
602	Repair Materials	690	125	250
604	Repair Parts	50	133	250
608	Signage	0	100	200
610	General Supplies	966	515	1,000
	<i>Supplies</i>	<u>1,705</u>	<u>873</u>	<u>1,700</u>
	<i>Ingleside Health Clinic</i>	<u>\$ 42,549</u>	<u>\$ 41,401</u>	<u>\$ 55,007</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
5960	<i>Harville Rd. Annex</i>			
410	Utilities	\$ 1,267	\$ 1,364	\$ 2,500
421	Waste Disposal	0	0	2,000
430	Building Repairs/Maint	0	750	1,500
434	Equipment Repairs/Maint	0	750	6,500
450	Construction Services	0	250	500
520	Insurance/Bond Premiums	1,926	2,123	2,300
598	Misc Services & Charges	1,560	550	800
	<i>Other Services and Charges</i>	<u>4,753</u>	<u>5,787</u>	<u>16,100</u>
602	Repair Materials	4,142	125	250
604	Repair Parts	19	125	250
608	Signage	0	100	200
610	General Supplies	817	500	1,000
	<i>Supplies</i>	<u>4,978</u>	<u>850</u>	<u>1,700</u>
	<i>Harville Rd. Annex</i>	<u>9,731</u>	<u>6,637</u>	<u>17,800</u>
5980	<i>Restitution Center</i>			
430	Building Repairs/Maint	6,475	12,807	15,000
434	Equipment Repairs/Maint	11,681	8,118	15,000
520	Insurance/Bond Premiums	17,882	16,373	21,000
598	Misc Services & Charges	270	400	2,000
	<i>Other Services and Charges</i>	<u>36,308</u>	<u>37,698</u>	<u>53,000</u>
602	Repair Materials	1,850	811	1,500
604	Repair Parts	1,598	1,272	2,000
610	General Supplies	3,497	2,001	3,500
626	Fuel, Oil, Lubricants	186	150	300
	<i>Supplies</i>	<u>7,131</u>	<u>4,234</u>	<u>7,300</u>
	<i>Restitution Center</i>	<u>43,439</u>	<u>41,932</u>	<u>60,300</u>
6000	<i>Market St. Annex</i>			
336	Engineering/Architectural	0	0	35,000
410	Utilities	13,539	10,812	13,600
430	Building Repairs/Maint	0	9,507	180,000
434	Equipment Repairs/Maint	13,010	5,441	25,000
520	Insurance/Bond Premiums	7,273	6,931	8,700
598	Misc Services & Charges	678	550	1,800
	<i>Other Services and Charges</i>	<u>34,500</u>	<u>33,241</u>	<u>264,100</u>
602	Repair Materials	88	136	200
604	Repair Parts	53	329	250
610	General Supplies	1,246	1,124	2,000
	<i>Supplies</i>	<u>1,387</u>	<u>1,589</u>	<u>2,450</u>
	<i>Market St. Annex</i>	<u>\$ 35,887</u>	<u>\$ 34,830</u>	<u>\$ 266,550</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6020	<i>Vineyard St. Annex</i>			
110	Regular Employees	\$ 0	\$ 0	\$ 0
190	Longevity Pay	0	0	0
195	Overtime	0	0	0
210	Group Insurance	0	0	0
220	Social Security Taxes	0	0	0
230	Retirement Contributions	0	0	0
250	Unemployment Insurance	0	0	0
260	Workers' Compensation Ins	93	0	0
	<i>Personal Services</i>	<u>93</u>	<u>0</u>	<u>0</u>
410	Utilities	10,864	13,328	11,000
430	Building Repairs/Maint	0	1,254	0
434	Equipment Repairs/Maint	1,217	2,500	15,000
520	Insurance/Bond Premiums	7,088	6,493	8,500
598	Misc Services & Charges	1,008	550	1,500
	<i>Other Services and Charges</i>	<u>20,177</u>	<u>24,125</u>	<u>36,000</u>
602	Repair Materials	381	1,160	250
604	Repair Parts	9	319	300
610	General Supplies	899	980	1,000
	<i>Supplies</i>	<u>1,289</u>	<u>2,459</u>	<u>1,550</u>
	<i>Vineyard St. Annex</i>	<u>21,559</u>	<u>26,584</u>	<u>37,550</u>
6040	<i>San Patricio County Annex</i>			
410	Utilities	7,025	5,661	7,100
430	Building Repairs/Maint	0	1,500	3,000
434	Equipment Repairs/Maint	479	2,500	5,000
520	Insurance/Bond Premiums	1,882	1,724	2,300
598	Misc Services & Charges	972	825	1,250
	<i>Other Services and Charges</i>	<u>10,358</u>	<u>12,210</u>	<u>18,650</u>
602	Repair Materials	136	128	250
604	Repair Parts	90	125	250
608	Signage	0	150	300
610	General Supplies	1,000	466	1,250
	<i>Supplies</i>	<u>1,226</u>	<u>869</u>	<u>2,050</u>
	<i>San Patricio County Annex</i>	<u>\$ 11,584</u>	<u>\$ 13,079</u>	<u>\$ 20,700</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6060	<i>East Market St. Annex</i>			
410	Utilities	\$ 1,909	\$ 3,289	\$ 2,200
421	Waste Disposal	0	50	100
424	Grounds Maintenance	0	50	100
430	Building Repairs/Maint	0	1,527	3,000
434	Equipment Repairs/Maint	0	2,500	5,000
520	Insurance/Bond Premiums	1,461	1,339	1,800
598	Misc Services & Charges	700	605	1,500
	<i>Other Services and Charges</i>	<u>4,070</u>	<u>9,360</u>	<u>13,700</u>
602	Repair Materials	246	125	250
604	Repair Parts	143	125	250
610	General Supplies	333	500	1,000
	<i>Supplies</i>	<u>722</u>	<u>750</u>	<u>1,500</u>
	<i>East Market St. Annex</i>	<u>4,792</u>	<u>10,110</u>	<u>15,200</u>
6080	<i>Odem Annex</i>			
410	Utilities	3,239	3,993	3,850
430	Building Repairs/Maint	0	1,250	2,500
434	Equipment Repairs/Maint	0	1,250	7,500
520	Insurance/Bond Premiums	3	602	1,200
598	Misc Services & Charges	1,248	830	1,200
	<i>Other Services and Charges</i>	<u>4,490</u>	<u>7,925</u>	<u>16,250</u>
602	Repair Materials	43	100	200
604	Repair Parts	0	100	200
610	General Supplies	839	506	1,000
	<i>Supplies</i>	<u>882</u>	<u>706</u>	<u>1,400</u>
	<i>Odem Annex</i>	<u>\$ 5,371</u>	<u>\$ 8,631</u>	<u>\$ 17,650</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6100	188 East Annex			
110	Regular Employees	\$ 0	\$ 0	\$ 29,812
190	Longevity Pay	0	0	33
210	Group Insurance	0	0	8,904
220	Social Security Taxes	0	0	2,283
230	Retirement Contributions	0	0	3,247
250	Unemployment Insurance	0	0	98
260	Workers' Compensation Ins	165	329	988
	<i>Personal Services</i>	<u>165</u>	<u>329</u>	<u>45,365</u>
410	Utilities	7,840	6,981	10,000
423	Janitorial Service	23,550	600	0
430	Building Repairs/Maint	18,921	5,000	5,000
432	Vehicle Repairs/Maint	0	0	1,000
434	Equipment Repairs/Maint	6,732	5,932	38,000
441	Building/Office Rental	70,114	66,220	66,720
520	Insurance/Bond Premiums	0	49	15,000
598	Misc Services & Charges	2,017	1,945	3,000
	<i>Other Services and Charges</i>	<u>129,175</u>	<u>86,727</u>	<u>138,720</u>
602	Repair Materials	2,535	832	1,500
604	Repair Parts	457	758	1,500
608	Signage	150	0	0
610	General Supplies	3,137	4,240	3,500
626	Fuel, Oil, Lubricants	134	153	300
	<i>Supplies</i>	<u>6,413</u>	<u>5,983</u>	<u>6,800</u>
	188 East Annex	<u>135,753</u>	<u>93,039</u>	<u>190,885</u>
6120	Emergency Ops/Data Center			
410	Utilities	0	5,643	10,000
430	Building Repairs/Maint	0	5,000	10,000
434	Equipment Repairs/Maint	0	5,000	10,000
520	Insurance/Bond Premiums	0	15,000	30,000
598	Misc Services & Charges	0	500	3,000
	<i>Other Services and Charges</i>	<u>0</u>	<u>31,143</u>	<u>63,000</u>
602	Repair Materials	0	750	1,500
604	Repair Parts	0	759	1,500
610	General Supplies	0	6,494	3,500
626	Fuel, Oil, Lubricants	0	0	300
	<i>Supplies</i>	<u>0</u>	<u>8,003</u>	<u>6,800</u>
	Emergency Ops/Data Center	<u>0</u>	<u>39,146</u>	<u>69,800</u>
	PUBLIC FACILITIES	\$ <u>2,217,950</u>	\$ <u>2,250,639</u>	\$ <u>3,219,811</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6500	<i>Fire and Ambulance Service</i>			
511	Fire Service Fees	\$ 280,000	\$ 280,000	\$ 350,000
512	Ambulance Service Fees	380,000	380,000	475,000
520	Insurance/Bond Premiums	142	161	600
	<i>Other Services and Charges</i>	<u>660,142</u>	<u>660,161</u>	<u>825,600</u>
	<i>Fire and Ambulance Service</i>	<u>660,142</u>	<u>660,161</u>	<u>825,600</u>
6510	<i>Constable Pct. #1</i>			
101	Elected Officials	51,883	59,665	62,648
185	Phone Allowance	780	780	780
190	Longevity Pay	360	396	432
210	Group Insurance	6,740	5,703	8,904
220	Social Security Taxes	3,839	3,753	4,885
230	Retirement Contributions	5,891	6,699	6,948
260	Workers' Compensation Ins	490	531	996
	<i>Personal Services</i>	<u>69,983</u>	<u>77,527</u>	<u>85,593</u>
312	Conference and Assoc Dues	95	1,039	2,000
432	Vehicle Repairs/Maint	765	557	1,000
434	Equipment Repairs/Maint	0	500	1,000
442	Vehicle/Equipment Rental	0	200	400
520	Insurance/Bond Premiums	1,041	1,166	1,460
538	Postage	66	150	300
580	Travel	0	750	1,500
598	Misc Services & Charges	980	763	500
	<i>Other Services and Charges</i>	<u>2,947</u>	<u>5,125</u>	<u>8,160</u>
610	General Supplies	14	500	1,000
626	Fuel, Oil, Lubricants	2,667	2,986	3,000
650	NCO Furniture/Equipment	3,248	750	1,500
	<i>Supplies</i>	<u>5,930</u>	<u>4,236</u>	<u>5,500</u>
740	Machinery and Equipment	37,028	0	0
	<i>Capital Outlay</i>	<u>37,028</u>	<u>0</u>	<u>0</u>
	<i>Constable Pct. #1</i>	<u>\$ 115,888</u>	<u>\$ 86,888</u>	<u>\$ 99,253</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6520	Constable Pct. #2			
101	Elected Officials	\$ 51,399	\$ 59,109	\$ 62,064
185	Phone Allowance	780	780	780
190	Longevity Pay	72	108	144
210	Group Insurance	6,754	5,715	8,904
220	Social Security Taxes	3,997	3,884	4,819
230	Retirement Contributions	5,805	6,606	6,853
260	Workers' Compensation Ins	-454	526	983
	<i>Personal Services</i>	<u>68,353</u>	<u>76,728</u>	<u>84,547</u>
312	Conference and Assoc Dues	75	770	1,000
432	Vehicle Repairs/Maint	470	946	2,500
434	Equipment Repairs/Maint	66	250	500
442	Vehicle/Equipment Rental	0	0	400
520	Insurance/Bond Premiums	1,103	1,110	1,200
538	Postage	0	0	100
580	Travel	2,521	2,780	3,000
598	Misc Services & Charges	0	0	200
	<i>Other Services and Charges</i>	<u>4,235</u>	<u>5,856</u>	<u>8,900</u>
610	General Supplies	70	0	1,500
626	Fuel, Oil, Lubricants	1,334	987	1,500
627	Automotive Supplies	0	0	1,000
650	NCO Furniture/Equipment	0	3,161	0
	<i>Supplies</i>	<u>1,404</u>	<u>4,148</u>	<u>4,000</u>
740	Machinery and Equipment	0	40,000	0
	<i>Capital Outlay</i>	<u>0</u>	<u>40,000</u>	<u>0</u>
	Constable Pct. #2	\$ <u>73,992</u>	\$ <u>126,732</u>	\$ <u>97,447</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6540	Constable Pct. #4			
101	Elected Officials	\$ 51,399	\$ 53,969	\$ 62,064
185	Phone Allowance	780	780	780
190	Longevity Pay	564	600	637
210	Group Insurance	6,754	5,715	8,904
220	Social Security Taxes	4,035	3,582	4,856
230	Retirement Contributions	5,860	6,092	6,907
260	Workers' Compensation Ins	468	480	990
	<i>Personal Services</i>	<u>69,859</u>	<u>71,218</u>	<u>85,138</u>
312	Conference and Assoc Dues	70	100	200
432	Vehicle Repairs/Maint	0	828	5,000
434	Equipment Repairs/Maint	180	500	1,000
520	Insurance/Bond Premiums	1,213	1,113	1,262
530	Telephone	824	750	2,000
538	Postage	329	544	500
580	Travel	0	500	3,000
598	Misc Services & Charges	0	500	2,000
	<i>Other Services and Charges</i>	<u>2,615</u>	<u>4,835</u>	<u>14,962</u>
610	General Supplies	40	750	1,500
626	Fuel, Oil, Lubricants	231	828	3,000
627	Automotive Supplies	0	750	2,000
650	NCO Furniture/Equipment	819	500	4,000
	<i>Supplies</i>	<u>1,089</u>	<u>2,828</u>	<u>10,500</u>
	Constable Pct. #4	\$ <u>73,564</u>	\$ <u>78,881</u>	\$ <u>110,600</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6550	Constable Pct. #5			
101	Elected Officials	\$ 45,584	\$ 59,109	\$ 62,064
185	Phone Allowance	715	780	780
190	Longevity Pay	133	29	62
210	Group Insurance	1,140	24	8,904
220	Social Security Taxes	3,552	3,877	4,812
230	Retirement Contributions	5,159	6,596	6,844
260	Workers' Compensation Ins	492	526	981
	<i>Personal Services</i>	<u>56,773</u>	<u>70,941</u>	<u>84,447</u>
312	Conference and Assoc Dues	120	250	300
330	Pre-Employment Physical	88	0	0
432	Vehicle Repairs/Maint	1,696	1,004	2,000
434	Equipment Repairs/Maint	0	600	1,200
442	Vehicle/Equipment Rental	0	175	350
520	Insurance/Bond Premiums	832	1,095	1,000
538	Postage	58	100	200
580	Travel	0	590	1,500
598	Misc Services & Charges	853	250	500
	<i>Other Services and Charges</i>	<u>3,648</u>	<u>4,064</u>	<u>7,050</u>
610	General Supplies	85	350	700
626	Fuel, Oil, Lubricants	1,789	1,911	2,500
627	Automotive Supplies	0	700	1,400
650	NCO Furniture/Equipment	0	0	4,100
	<i>Supplies</i>	<u>1,874</u>	<u>2,961</u>	<u>8,700</u>
	Constable Pct. #5	<u>\$ 62,294</u>	<u>\$ 77,966</u>	<u>\$ 100,197</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6560	Constable Pct. #6			
101	Elected Officials	\$ 51,399	\$ 59,109	\$ 62,064
110	Regular Employees	0	0	96,806
185	Phone Allowance	780	780	2,340
190	Longevity Pay	443	468	441
210	Group Insurance	6,754	5,727	26,712
220	Social Security Taxes	4,063	3,915	12,366
230	Retirement Contributions	5,900	6,645	17,588
260	Workers' Compensation Ins	-320	526	2,522
	<i>Personal Services</i>	<u>69,018</u>	<u>77,170</u>	<u>220,839</u>
312	Conference and Assoc Dues	290	250	1,000
432	Vehicle Repairs/Maint	1,709	1,101	3,000
434	Equipment Repairs/Maint	335	500	1,500
442	Vehicle/Equipment Rental	0	250	500
520	Insurance/Bond Premiums	984	2,618	1,500
530	Telephone	336	439	400
538	Postage	0	112	150
580	Travel	1,297	1,500	5,000
598	Misc Services & Charges	1,640	1,090	5,000
	<i>Other Services and Charges</i>	<u>6,591</u>	<u>7,860</u>	<u>18,050</u>
610	General Supplies	1,375	1,524	3,500
626	Fuel, Oil, Lubricants	5,175	5,652	7,500
627	Automotive Supplies	1,188	750	2,500
650	NCO Furniture/Equipment	8,135	4,281	7,000
	<i>Supplies</i>	<u>15,873</u>	<u>12,207</u>	<u>20,500</u>
740	Machinery and Equipment	36,860	0	0
	<i>Capital Outlay</i>	<u>36,860</u>	<u>0</u>	<u>0</u>
	Constable Pct. #6	<u>\$ 128,342</u>	<u>\$ 97,237</u>	<u>\$ 259,389</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6580	Constable Pct. #8			
101	Elected Officials	\$ 51,399	\$ 59,109	\$ 62,065
185	Phone Allowance	780	780	780
190	Longevity Pay	720	720	720
210	Group Insurance	6,754	5,727	8,904
220	Social Security Taxes	4,047	3,931	4,863
230	Retirement Contributions	5,877	6,673	6,916
260	Workers' Compensation Ins	494	526	992
	<i>Personal Services</i>	<u>70,071</u>	<u>77,466</u>	<u>85,240</u>
312	Conference and Assoc Dues	475	535	1,000
432	Vehicle Repairs/Maint	1,264	1,539	3,000
434	Equipment Repairs/Maint	298	300	600
441	Building/Office Rental	5,400	6,480	6,900
442	Vehicle/Equipment Rental	0	500	1,000
520	Insurance/Bond Premiums	1,034	1,598	650
530	Telephone	418	456	456
538	Postage	0	456	150
550	Printing	0	634	250
580	Travel	2,404	500	1,000
598	Misc Services & Charges	360	250	500
	<i>Other Services and Charges</i>	<u>11,654</u>	<u>13,248</u>	<u>15,506</u>
610	General Supplies	8	1,308	1,000
626	Fuel, Oil, Lubricants	2,286	1,318	3,500
627	Automotive Supplies	18	250	500
650	NCO Furniture/Equipment	1,723	500	1,000
	<i>Supplies</i>	<u>4,035</u>	<u>3,376</u>	<u>6,000</u>
740	Machinery and Equipment	34,227	0	0
	<i>Capital Outlay</i>	<u>34,227</u>	<u>0</u>	<u>0</u>
	Constable Pct. #8	\$ <u>119,986</u>	\$ <u>94,090</u>	\$ <u>106,746</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6600	County Sheriff			
101	Elected Officials	\$ 120,000	\$ 126,000	\$ 132,300
110	Regular Employees	4,447,579	4,585,844	5,072,649
185	Phone Allowance	42,360	40,865	40,200
190	Longevity Pay	30,645	31,797	36,891
195	Overtime	575,867	347,374	80,000
210	Group Insurance	447,328	375,496	649,992
220	Social Security Taxes	392,780	326,800	410,194
230	Retirement Contributions	579,548	537,032	583,388
250	Unemployment Insurance	5,382	987	17,247
260	Workers' Compensation Ins	43,747	71,575	72,201
	<i>Personal Services</i>	<u>6,685,236</u>	<u>6,443,770</u>	<u>7,095,062</u>
312	Conference and Assoc Dues	1,752	2,920	10,000
330	Pre-Employment Physicals	1,017	280	3,000
335	Hospital/Medical Services	0	1,750	3,500
341	Other Professional Services	1,025	1,489	1,000
410	Utilities	6,751	9,423	10,000
430	Building Repairs/Maint	240	2,318	5,000
432	Vehicle Repairs/Maint	146,943	151,773	130,000
434	Equipment Repairs/Maint	26,779	16,600	30,000
442	Vehicle/Equipment Rental	5,160	7,152	8,000
460	Software License/Support	5,931	30,878	20,000
520	Insurance/Bond Premiums	86,294	89,226	85,000
530	Telephone	9,034	5,866	10,000
538	Postage	30,894	39,772	30,000
540	Public Notices	570	1,500	3,000
550	Printing	532	0	0
580	Travel	11,482	30,820	12,000
597	Investigative Expense	12,800	511	15,000
598	Misc Services & Charges	7,834	16,254	30,000
	<i>Other Services and Charges</i>	<u>355,037</u>	<u>408,532</u>	<u>405,500</u>
604	Repair Parts	11,978	14,188	10,000
610	General Supplies	43,430	41,899	50,000
626	Fuel, Oil, Lubricants	289,998	294,328	300,000
627	Automotive Supplies	28,468	25,680	50,000
650	NCO Furniture/Equipment	88,972	15,500	30,000
698	Other Supplies	3,924	14,946	20,000
	<i>Supplies</i>	<u>466,769</u>	<u>406,541</u>	<u>460,000</u>
740	Machinery and Equipment	636,729	325,000	450,000
	<i>Capital Outlay</i>	<u>636,729</u>	<u>325,000</u>	<u>450,000</u>
	County Sheriff	<u>\$ 8,143,771</u>	<u>\$ 7,583,843</u>	<u>\$ 8,410,562</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6620	Highway Patrol			
434	Equipment Repairs/Maint	\$ 0	\$ 500	\$ 0
442	Vehicle/Equipment Rental	2,340	2,500	0
520	Insurance/Bond Premiums	2	0	0
598	Misc Services & Charges	0	0	1,758
	<i>Other Services and Charges</i>	<u>2,342</u>	<u>3,000</u>	<u>1,758</u>
610	General Supplies	323	900	2,000
650	NCO Furniture/Equipment	638	0	3,000
	<i>Supplies</i>	<u>961</u>	<u>900</u>	<u>5,000</u>
	Highway Patrol	<u>3,303</u>	<u>3,900</u>	<u>6,758</u>
6640	PSAP Coordinator/E911			
110	Regular Employees	52,492	55,151	57,915
185	Phone Allowance	780	780	780
190	Longevity Pay	59	95	218
195	Overtime	2,287	4,202	500
210	Group Insurance	6,754	5,727	8,904
220	Social Security Taxes	4,255	3,804	4,545
230	Retirement Contributions	6,179	6,303	6,464
250	Unemployment Insurance	59	25	196
260	Workers' Compensation Ins	196	131	142
	<i>Personal Services</i>	<u>73,061</u>	<u>76,218</u>	<u>79,664</u>
312	Conference and Assoc Dues	2,773	3,434	4,000
432	Vehicle Repairs/Maint	222	857	1,500
434	Equipment Repairs/Maint	0	500	1,000
460	Software License/Support	1,964	1,214	2,000
520	Insurance/Bond Premiums	387	404	250
530	Telephone	587	432	1,000
538	Postage	4	12	50
540	Public Notices	0	50	100
580	Travel	5,932	2,879	8,000
598	Misc Services & Charges	776	500	1,000
	<i>Other Services and Charges</i>	<u>12,645</u>	<u>10,282</u>	<u>18,900</u>
610	General Supplies	643	2,629	1,500
626	Fuel, Oil, Lubricants	732	1,257	2,000
627	Automotive Supplies	0	250	500
650	NCO Furniture/Equipment	4,136	2,000	3,000
	<i>Supplies</i>	<u>5,511</u>	<u>6,136</u>	<u>7,000</u>
	PSAP Coordinator/E911	\$ <u>91,217</u>	\$ <u>92,636</u>	\$ <u>105,564</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6650	<i>Fire Marshall</i>			
110	Regular Employees	\$ 76,181	\$ 7,990	\$ 83,989
185	Phone Allowance	780	780	780
190	Longevity Pay	8	36	133
210	Group Insurance	6,754	5,727	8,904
220	Social Security Taxes	5,847	5,190	6,495
230	Retirement Contributions	8,660	8,976	9,237
250	Unemployment Insurance	83	18	280
260	Workers' Compensation Ins	606	1,423	1,324
	<i>Personal Services</i>	<u>98,917</u>	<u>30,140</u>	<u>111,142</u>
312	Conference and Assoc Dues	3,891	4,390	3,250
432	Vehicle Repairs/Maint	598	502	1,000
434	Equipment Repairs/Maint	0	500	1,500
460	Software License/Support	0	250	2,000
520	Insurance/Bond Premiums	1,109	1,187	1,500
530	Telephone	407	432	500
538	Postage	0	75	150
540	Public Notices	41	150	300
550	Printing	95	140	100
580	Travel	3,477	4,810	4,750
598	Misc Services & Charges	859	875	3,000
	<i>Other Services and Charges</i>	<u>10,477</u>	<u>13,311</u>	<u>18,050</u>
610	General Supplies	3,589	2,731	5,000
626	Fuel, Oil, Lubricants	3,999	5,132	4,500
627	Automotive Supplies	550	500	0
650	NCO Furniture/Equipment	7,263	8,300	8,300
	<i>Supplies</i>	<u>15,401</u>	<u>16,663</u>	<u>17,800</u>
740	Machinery and Equipment	0	0	18,000
	<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>18,000</u>
	<i>Fire Marshall</i>	\$ <u>124,795</u>	\$ <u>60,114</u>	\$ <u>164,992</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6800	Corrections			
110	Regular Employees	\$ 2,692,028	\$ 2,707,653	\$ 3,217,641
185	Phone Allowance	7,250	7,200	3,960
190	Longevity Pay	15,858	16,897	20,655
195	Overtime	264,323	256,843	30,000
210	Group Insurance	297,080	240,626	454,104
220	Social Security Taxes	225,025	189,921	250,327
230	Retirement Contributions	331,098	324,908	356,021
250	Unemployment Insurance	3,149	643	10,796
260	Workers' Compensation Ins	27,196	47,976	49,087
	<i>Personal Services</i>	<u>3,863,006</u>	<u>3,792,667</u>	<u>4,392,591</u>
312	Conference and Assoc Dues	435	1,250	5,000
324	Administrative Costs	2,178	5,227	4,000
330	Pre-Employment Physicals	1,390	1,250	5,000
331	Physician Services	35,473	51,589	43,000
335	Hospital/Medical Services	78,508	76,532	100,000
337	Outpatient Hospital Svcs	0	2,000	4,000
338	Mobile X-Ray	10,258	7,344	20,000
341	Other Professional Services	26,990	21,500	43,000
363	Dental Care	40,803	32,669	40,000
430	Building Repairs/Maint	33,960	51,148	100,000
432	Vehicle Repairs/Maint	1,401	962	1,000
434	Equipment Repairs/Maint	14,343	10,787	30,000
442	Vehicle/Equipment Rental	1,714	2,668	15,000
512	Ambulance Service Fees	117,235	126,611	150,000
520	Insurance/Bond Premiums	21,484	24,302	31,000
540	Public Notices	0	1,000	2,000
550	Printing	0	2,957	0
580	Travel	1,410	3,969	6,000
586	Prisoner Transportation	0	10,080	20,000
587	Prisoner Housing	47,640	61,488	120,000
598	Misc Services & Charges	1,439	5,161	10,000
	<i>Other Services and Charges</i>	<u>436,659</u>	<u>500,494</u>	<u>749,000</u>
602	Repair Materials	1,812	4,639	10,000
610	General Supplies	149,132	156,456	200,000
630	Food	575,973	633,355	600,000
650	NCO Furniture/Equipment	14,427	25,000	25,000
661	Prescription Drugs	177,325	99,732	180,000
	<i>Supplies</i>	<u>918,669</u>	<u>919,182</u>	<u>1,015,000</u>
740	Machinery and Equipment	0	39,000	39,000
	<i>Capital Outlay</i>	<u>0</u>	<u>39,000</u>	<u>39,000</u>
	Corrections	<u>\$ 5,218,334</u>	<u>\$ 5,251,343</u>	<u>\$ 6,195,591</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6820	<i>Juvenile Detention Center</i>			
110	Regular Employees	\$ 708,257	\$ 772,472	\$ 925,427
115	Temporary Employees	34,815	42,690	49,216
185	Phone Allowance	8,225	8,675	7,200
190	Longevity Pay	789	651	1,371
195	Overtime	38,695	43,559	15,000
210	Group Insurance	88,870	69,329	169,176
220	Social Security Taxes	59,979	56,253	76,366
230	Retirement Contributions	87,587	94,799	108,608
250	Unemployment Insurance	815	236	3,291
260	Workers' Compensation Ins	13,456	15,101	15,572
	<i>Personal Services</i>	<u>1,041,487</u>	<u>1,103,765</u>	<u>1,371,227</u>
312	Conference and Assoc Dues	8,327	2,015	2,000
330	Pre-Employment Physicals	1,731	2,786	2,600
335	Hospital/Medical Services	22,584	13,689	31,500
341	Other Professional Services	600	1,250	2,500
342	Psychological Evaluations	7,125	10,260	5,000
410	Utilities	27,729	30,551	25,000
430	Building Repairs/Maint	17,030	39,616	50,000
432	Vehicle Repairs/Maint	702	2,121	4,000
434	Equipment Repairs/Maint	7,412	37,170	15,000
442	Vehicle/Equipment Rental	2,539	3,124	4,000
520	Insurance/Bond Premiums	17,865	17,966	21,400
530	Telephone	458	915	600
538	Postage	0	250	500
580	Travel	4,002	2,500	4,000
	<i>Other Services and Charges</i>	<u>118,104</u>	<u>164,213</u>	<u>168,100</u>
604	Repair Parts	0	0	1,000
610	General Supplies	48,055	25,956	50,000
626	Fuel, Oil, Lubricants	0	0	1,000
627	Automotive Supplies	41	200	400
630	Food	69,154	61,376	75,000
650	NCO Furniture/Equipment	20,617	0	6,500
	<i>Supplies</i>	<u>137,868</u>	<u>87,532</u>	<u>133,900</u>
740	Machinery and Equipment	0	39,143	40,000
	<i>Capital Outlay</i>	<u>0</u>	<u>39,143</u>	<u>40,000</u>
	<i>Juvenile Detention Center</i>	\$ <u>1,297,459</u>	\$ <u>1,394,653</u>	\$ <u>1,713,227</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6900	<i>Adult/Juvenile Probation</i>			
101	Elected Officials	\$ 41,113	\$ 41,400	\$ 41,400
210	Group Insurance	498	464	1,335
220	Social Security Taxes	3,125	2,718	3,168
230	Retirement Contributions	4,624	4,612	4,506
	<i>Personal Services</i>	<u>49,359</u>	<u>49,194</u>	<u>50,409</u>
520	Insurance/Bond Premiums	377	418	800
591	Adult Probation	34,894	41,746	41,746
592	Juvenile Probation	574,765	574,765	574,765
	<i>Other Services and Charges</i>	<u>610,036</u>	<u>616,929</u>	<u>617,311</u>
	<i>Adult/Juvenile Probation</i>	<u>659,395</u>	<u>666,123</u>	<u>667,720</u>
	<i>PUBLIC SAFETY</i>	<u>16,772,482</u>	<u>16,274,567</u>	<u>18,863,646</u>
7000	<i>Citizen Collection Stations</i>			
410	Utilities	131	154	1,000
421	Waste Disposal	61,835	83,003	110,000
424	Grounds Maintenance	0	1,000	2,000
520	Insurance/Bond Premiums	123	126	130
	<i>Other Services and Charges</i>	<u>62,089</u>	<u>84,283</u>	<u>113,130</u>
	<i>Citizen Collection Stations</i>	<u>62,089</u>	<u>84,283</u>	<u>113,130</u>
	<i>ENVIRONMENTAL PROTECTION</i>	<u>\$ 62,089</u>	<u>\$ 84,283</u>	<u>\$ 113,130</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7300	County Engineer			
110	Regular Employees	\$ 133,238	\$ 166,878	\$ 192,131
185	Phone Allowance	780	780	780
190	Longevity Pay	102	159	240
210	Group Insurance	28	543	17,808
220	Social Security Taxes	10,315	9,696	14,776
230	Retirement Contributions	14,981	16,070	21,015
250	Unemployment Insurance	144	34	637
260	Workers' Compensation Ins	289	326	464
	<i>Personal Services</i>	<u>159,877</u>	<u>194,486</u>	<u>247,851</u>
312	Conference and Assoc Dues	250	750	1,500
330	Pre-Employment Physicals	0	88	0
341	Other Professional Services	3,000	0	0
432	Vehicle, Repair/Maintenance	498	418	1,500
434	Equipment Repairs/Maint	0	500	1,000
460	Software License/Support	0	1,000	2,000
520	Insurance/Bond Premiums	522	489	1,000
530	Telephone	602	500	1,000
538	Postage	0	250	500
580	Travel	433	839	1,500
	<i>Other Services and Charges</i>	<u>5,305</u>	<u>4,834</u>	<u>10,000</u>
610	General Supplies	130	1,400	2,500
626	Fuel, Oil, Lubricants	2,438	2,863	3,000
650	NCO Furniture/Equipment	1,449	2,679	2,000
	<i>Supplies</i>	<u>4,017</u>	<u>6,942</u>	<u>7,500</u>
	County Engineer	<u>169,199</u>	<u>206,262</u>	<u>265,351</u>
	PUBLIC TRANSPORTATION	\$ <u>169,199</u>	\$ <u>206,262</u>	\$ <u>265,351</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7350	<i>Health Department</i>			
102	Appointed Officials	\$ 71,957	\$ 75,555	\$ 79,332
220	Social Security Taxes	5,505	4,901	6,069
230	Retirement Contributions	7,994	8,309	8,631
250	Unemployment Insurance	77	17	262
260	Workers' Compensation Ins	-34	45	182
	<i>Personal Services</i>	<u>85,499</u>	<u>88,827</u>	<u>94,476</u>
312	Conference and Assoc Dues	0	250	500
341	Other Professional Services	0	1,000	2,000
520	Insurance/Bond Premiums	1,277	1,390	2,000
530	Telephone	0	400	800
538	Postage	0	100	200
540	Public Notices	0	250	500
580	Travel	0	250	500
598	Misc Services & Charges	0	425	850
	<i>Other Services and Charges</i>	<u>1,277</u>	<u>4,065</u>	<u>7,350</u>
610	General Supplies	0	250	500
641	Books, Subscriptions	0	100	200
698	Other Supplies	6,976	11,250	15,000
	<i>Supplies</i>	<u>6,976</u>	<u>11,600</u>	<u>15,700</u>
	<i>Health Department</i>	\$ <u>93,752</u>	\$ <u>104,492</u>	\$ <u>117,526</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7370	<i>Environmental Health</i>			
110	Regular Employees	\$ 378,779	\$ 438,388	\$ 467,491
185	Phone Allowance	4,420	5,265	5,460
190	Longevity Pay	2,022	2,151	2,605
195	Overtime	4,176	8,509	3,000
210	Group Insurance	42,996	42,176	71,232
220	Social Security Taxes	28,594	27,726	36,611
230	Retirement Contributions	43,368	48,731	52,067
250	Unemployment Insurance	221	93	1,580
260	Workers' Compensation Ins	1,759	811	1,197
	<i>Personal Services</i>	<u>506,336</u>	<u>573,850</u>	<u>641,243</u>
312	Conference and Assoc Dues	3,077	4,350	7,500
330	Pre-Employment Physicals	88	88	200
421	Waste Disposal	11,718	17,154	25,000
432	Vehicle Repairs/Maint	5,779	4,639	4,000
520	Insurance/Bond Premiums	3,096	3,597	3,500
530	Telephone	0	63	125
538	Postage	3,455	2,828	5,000
550	Printing	1,429	2,683	5,000
580	Travel	2,758	4,083	10,000
598	Misc Services & Charges	1,116	843	2,200
	<i>Other Services and Charges</i>	<u>32,516</u>	<u>40,328</u>	<u>62,525</u>
610	General Supplies	3,226	2,701	5,000
626	Fuel, Oil, Lubricants	12,129	11,645	13,000
627	Automotive Supplies	407	591	1,000
650	NCO Furniture/Equipment	0	2,656	4,000
	<i>Supplies</i>	<u>15,763</u>	<u>17,593</u>	<u>23,000</u>
740	Machinery and Equipment	37,286	0	80,000
	<i>Capital Outlay</i>	<u>37,286</u>	<u>0</u>	<u>80,000</u>
	<i>Environmental Health</i>	\$ <u>591,901</u>	\$ <u>631,771</u>	\$ <u>806,768</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7420	<i>Animal Control</i>			
110	Regular Employees	\$ 85,242	\$ 93,242	\$ 97,944
185	Phone Allowance	1,560	1,560	1,560
190	Longevity Pay	363	425	508
195	Overtime	5,606	3,289	5,000
210	Group Insurance	14,740	12,499	17,808
220	Social Security Taxes	6,223	5,576	8,034
230	Retirement Contributions	10,315	10,835	11,426
250	Unemployment Insurance	103	19	347
260	Workers' Compensation Ins	2,766	2,713	4,453
	<i>Personal Services</i>	<u>126,918</u>	<u>130,158</u>	<u>147,080</u>
312	Conference and Assoc Dues	1,735	1,903	3,500
322	Rabies Control Expense	18,178	12,973	25,000
330	Pre-Employment Physicals	0	50	100
421	Waste Disposal	114	500	1,000
432	Vehicle Repairs/Maint	326	1,431	2,500
442	Vehicle/Equipment Rental	180	150	300
520	Insurance/Bond Premiums	635	669	1,350
530	Telephone	0	0	60
538	Postage	9	2	600
550	Printing	234	499	2,500
580	Travel	2,396	528	3,000
598	Misc Services & Charges	154	565	1,000
	<i>Other Services and Charges</i>	<u>23,960</u>	<u>19,270</u>	<u>40,910</u>
610	General Supplies	2,233	2,701	5,000
626	Fuel, Oil, Lubricants	2,569	1,489	4,000
627	Automotive Supplies	145	250	500
650	NCO Furniture/Equipment	0	500	1,000
698	Other Supplies	0	1,250	3,000
	<i>Supplies</i>	<u>4,948</u>	<u>6,190</u>	<u>13,500</u>
	<i>Animal Control</i>	<u>155,826</u>	<u>195,618</u>	<u>201,490</u>
7560	<i>Mental Health</i>			
321	Other Costs of Court	0	2,500	5,000
332	Attorney Fees	1,352	2,762	5,000
335	Hospital/Medical Services	0	1,750	3,500
520	Insurance/Bond Premiums	14	15	100
580	Travel	0	500	1,000
598	Misc Services & Charges	48,000	48,000	48,000
	<i>Other Services and Charges</i>	<u>49,366</u>	<u>55,527</u>	<u>62,600</u>
	<i>Mental Health</i>	<u>\$ 49,366</u>	<u>\$ 55,527</u>	<u>\$ 62,600</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7600	<i>Indigent Health Care</i>			
110	Regular Employees	\$ 187,059	\$ 196,400	\$ 206,232
185	Phone Allowance	600	1,750	1,800
190	Longevity Pay	1,610	1,646	1,682
195	Overtime	54	11	200
210	Group Insurance	20,878	17,703	26,712
220	Social Security Taxes	13,612	12,233	16,058
230	Retirement Contributions	21,034	21,989	22,839
250	Unemployment Insurance	203	44	693
260	Workers' Compensation Ins	187	117	483
	<i>Personal Services</i>	<u>245,236</u>	<u>251,893</u>	<u>276,699</u>
312	Conference and Assoc Dues	600	560	600
324	Administrative Costs	6,890	14,256	12,000
520	Insurance/Bond Premiums	287	316	350
538	Postage	2,178	2,861	2,805
550	Printing	233	1,000	2,000
580	Travel	1,248	1,480	2,000
598	Misc Services & Charges	114	500	1,000
	<i>Other Services and Charges</i>	<u>11,550</u>	<u>20,973</u>	<u>20,755</u>
610	General Supplies	4,426	3,791	5,000
650	NCO Furniture/Equipment	576	3,000	2,000
698	Other Supplies	0	500	1,000
	<i>Supplies</i>	<u>5,002</u>	<u>7,291</u>	<u>8,000</u>
	<i>Indigent Health Care</i>	<u>261,787</u>	<u>280,157</u>	<u>305,454</u>
7620	<i>Human Services</i>			
339	Autopsy Expense	282,655	393,939	250,000
520	Insurance/Bond Premiums	33	37	150
598	Misc Services & Charges	72,710	78,341	62,000
	<i>Other Services and Charges</i>	<u>355,398</u>	<u>472,317</u>	<u>312,150</u>
	<i>Human Services</i>	<u>355,398</u>	<u>472,317</u>	<u>312,150</u>
7640	<i>Community Action Agency</i>			
520	Insurance/Bond Premiums	12	13	60
	<i>Other Services and Charges</i>	<u>12</u>	<u>13</u>	<u>60</u>
630	Food	55,000	55,000	55,000
	<i>Supplies</i>	<u>55,000</u>	<u>55,000</u>	<u>55,000</u>
	<i>Community Action Agency</i>	<u>55,012</u>	<u>55,013</u>	<u>55,060</u>
	<i>HEALTH & WELFARE</i>	<u>\$ 1,563,042</u>	<u>\$ 1,794,895</u>	<u>\$ 1,861,048</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7800	<i>County Library</i>			
110	Regular Employees	\$ 120,872	\$ 127,839	\$ 135,234
185	Phone Allowance	600	600	600
190	Longevity Pay	1,026	1,044	1,114
195	Overtime	689	458	600
210	Group Insurance	14,124	11,976	17,808
220	Social Security Taxes	9,314	8,288	10,522
230	Retirement Contributions	13,766	14,278	14,965
250	Unemployment Insurance	133	28	454
260	Workers' Compensation Ins	132	136	386
	<i>Personal Services</i>	<u>160,657</u>	<u>164,647</u>	<u>181,683</u>
312	Conference and Assoc Dues	576	945	1,200
432	Vehicle Repairs/Maint	1,572	300	600
434	Equipment Repairs/Maint	0	50	100
520	Insurance/Bond Premiums	477	507	1,050
530	Telephone	0	350	700
538	Postage	35	65	100
550	Printing	0	0	200
580	Travel	959	1,935	2,200
598	Misc Services & Charges	27,500	28,500	34,500
	<i>Other Services and Charges</i>	<u>31,120</u>	<u>32,652</u>	<u>40,650</u>
610	General Supplies	3,477	3,957	3,000
626	Fuel, Oil, Lubricants	1,349	2,700	1,500
627	Automotive Supplies	0	250	500
641	Books, Subscriptions	138	250	1,000
698	Other Supplies	60	50	100
	<i>Supplies</i>	<u>5,025</u>	<u>7,207</u>	<u>6,100</u>
740	Machinery and Equipment	0	38,596	0
	<i>Capital Outlay</i>	<u>0</u>	<u>38,596</u>	<u>0</u>
	<i>County Library</i>	\$ <u>196,801</u>	\$ <u>243,102</u>	\$ <u>228,433</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7820	County Parks			
110	Regular Employees	\$ 170,313	\$ 167,099	\$ 221,652
185	Phone Allowance	2,475	2,375	2,400
190	Longevity Pay	378	419	542
195	Overtime	2,257	2,859	3,000
210	Group Insurance	27,298	17,701	44,520
220	Social Security Taxes	13,603	11,872	17,411
230	Retirement Contributions	19,756	19,305	24,761
250	Unemployment Insurance	188	22	751
260	Workers' Compensation Ins	4,786	4,893	7,533
	<i>Personal Services</i>	<u>241,054</u>	<u>226,545</u>	<u>322,570</u>
330	Pre-Employment Physicals	0	264	250
410	Utilities	13,331	13,654	15,000
430	Building Repairs/Maint	5,479	0	0
432	Vehicle Repairs/Maint	25	1,500	3,000
434	Equipment Repairs/Maint	31	1,500	3,000
520	Insurance/Bond Premiums	9,989	8,525	10,900
530	Telephone	2,956	3,797	3,000
540	Public Notices	0	100	200
580	Travel	0	1,074	0
598	Misc Services & Charges	3,170	2,285	4,000
	<i>Other Services and Charges</i>	<u>34,981</u>	<u>32,699</u>	<u>39,350</u>
604	Repair Parts	3,617	3,835	5,000
608	Signage	0	1,000	2,000
610	General Supplies	1,886	2,311	4,000
626	Fuel, Oil, Lubricants	6,777	3,376	6,000
627	Automotive Supplies	1,271	3,562	1,500
650	NCO Furniture/Equipment	0	250	500
698	Other Supplies	0	250	500
	<i>Supplies</i>	<u>13,551</u>	<u>14,584</u>	<u>19,500</u>
740	Machinery and Equipment	0	174,092	10,000
	<i>Capital Outlay</i>	<u>0</u>	<u>174,092</u>	<u>10,000</u>
	County Parks	\$ 289,586	\$ 447,920	\$ 391,420

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7840	County Fairgrounds			
110	Regular Employees	\$ 351,975	\$ 331,696	\$ 384,536
115	Temporary Employees	0	12,509	25,017
185	Phone Allowance	1,200	1,200	1,200
190	Longevity Pay	993	954	2,207
195	Overtime	23,145	26,965	25,000
210	Group Insurance	41,159	32,422	71,232
220	Social Security Taxes	28,689	23,702	33,503
230	Retirement Contributions	41,920	40,914	47,650
250	Unemployment Insurance	381	87	1,445
260	Workers' Compensation Ins	10,789	5,885	10,013
	<i>Personal Services</i>	<u>500,251</u>	<u>476,334</u>	<u>601,803</u>
312	Conference and Assoc Dues	350	770	3,000
330	Pre-Employment Physicals	0	176	300
410	Utilities	93,149	110,392	110,000
424	Grounds Maintenance	5,062	2,380	5,000
430	Building Repairs/Maint	35,610	101,800	262,762
432	Vehicle Repairs/Maint	4,496	12,544	5,000
434	Equipment Repairs/Maint	10,002	11,924	15,000
442	Vehicle/Equipment Rental	6,110	8,850	5,000
450	Construction Services	0	3,500	7,000
451	Sealcoating	0	500	1,000
460	Software License/Support	13,924	0	0
520	Insurance/Bond Premiums	146,770	134,970	150,000
530	Telephone	330	432	0
538	Postage	37	117	1,000
540	Public Notices	4,152	1,918	7,000
550	Printing	750	4,548	2,400
580	Travel	0	500	1,500
598	Misc Services & Charges	5,437	13,711	15,000
	<i>Other Services and Charges</i>	<u>326,177</u>	<u>409,032</u>	<u>590,962</u>
602	Repair Materials	2,660	2,523	3,300
604	Repair Parts	2,206	493	3,000
608	Signage	0	150	300
610	General Supplies	21,620	17,370	22,000
626	Fuel, Oil, Lubricants	8,763	9,534	6,050
627	Automotive Supplies	321	2,116	1,650
630	Food	1,468	2,503	5,000
650	NCO Furniture/Equipment	2,847	2,731	8,000
	<i>Supplies</i>	<u>39,885</u>	<u>37,420</u>	<u>49,300</u>
740	Machinery and Equipment	0	50,000	75,000
	<i>Capital Outlay</i>	<u>0</u>	<u>50,000</u>	<u>75,000</u>
	County Fairgrounds	<u>866,313</u>	<u>972,786</u>	<u>1,317,065</u>
	CULTURE AND RECREATION	\$ <u>1,352,700</u>	\$ <u>1,663,808</u>	\$ <u>1,936,918</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7900	<i>Agricultural Ext Service</i>			
110	Regular Employees	\$ 219,312	\$ 230,278	\$ 241,792
185	Phone Allowance	1,800	1,800	1,800
190	Longevity Pay	1,052	1,080	1,123
210	Group Insurance	14,124	11,976	17,808
220	Social Security Taxes	13,869	12,409	18,721
230	Retirement Contributions	13,977	14,541	15,087
250	Unemployment Insurance	238	51	809
260	Workers' Compensation Ins	445	409	587
	<i>Personal Services</i>	<u>264,817</u>	<u>272,544</u>	<u>297,727</u>
312	Conference and Assoc Dues	3,150	4,488	4,000
330	Pre-Employment Physicals	0	0	61
432	Vehicle Repairs/Maint	1,047	1,041	1,750
434	Equipment Repairs/Maint	0	500	1,000
442	Vehicle/Equipment Rental	6,399	6,586	6,586
520	Insurance/Bond Premiums	1,202	1,505	2,000
530	Telephone	0	250	500
538	Postage	1,306	1,522	1,500
550	Printing	0	0	1,000
580	Travel	11,348	14,355	17,000
598	Misc Services & Charges	1,425	750	1,500
	<i>Other Services and Charges</i>	<u>25,876</u>	<u>30,997</u>	<u>36,897</u>
610	General Supplies	11,329	7,709	12,000
626	Fuel, Oil, Lubricants	5,663	6,463	7,000
627	Automotive Supplies	631	750	1,500
641	Books, Subscriptions	422	802	1,000
650	NCO Furniture/Equipment	2,734	3,109	3,000
	<i>Supplies</i>	<u>20,779</u>	<u>18,833</u>	<u>24,500</u>
740	Machinery and Equipment	0	0	70,000
	<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>70,000</u>
	<i>Agricultural Ext Service</i>	<u>311,473</u>	<u>322,374</u>	<u>429,124</u>
7920	<i>Environmental Conservation</i>			
520	Insurance/Bond Premiums	14	15	13
598	Misc Services & Charges	58,000	58,000	66,000
	<i>Other Services and Charges</i>	<u>58,014</u>	<u>58,015</u>	<u>66,013</u>
	<i>Environmental Conservation</i>	<u>58,014</u>	<u>58,015</u>	<u>66,013</u>
	CONSERVATION	\$ <u>369,487</u>	\$ <u>380,389</u>	\$ <u>495,137</u>

**SAN PATRICIO COUNTY, TEXAS
GENERAL FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7980	<i>Economic Development</i>			
312	Conference and Assoc Dues	\$ 14,152	\$ 14,152	\$ 20,000
501	Econ Development Services	150,000	200,000	200,000
596	Econ Dev 381 Payments	2,408,380	2,631,306	0
598	Misc Services & Charges	66,325	71,000	71,325
	<i>Other Services and Charges</i>	<u>2,638,857</u>	<u>2,916,458</u>	<u>291,325</u>
	<i>Economic Development</i>	<u>2,638,857</u>	<u>2,916,458</u>	<u>291,325</u>
	<i>ECONOMIC DEVELOPMENT</i>	<u>2,638,857</u>	<u>2,916,458</u>	<u>291,325</u>
8000	<i>Debt Service</i>			
801	Principal	118,958	126,650	126,650
802	Interest	100,635	95,958	95,957
	<i>Debt Service</i>	<u>219,593</u>	<u>222,608</u>	<u>222,607</u>
	<i>DEBT SERVICE</i>	<u>219,593</u>	<u>222,608</u>	<u>222,607</u>
9000	<i>Operating Transfers Out</i>			
150	District Court Operating	415,876	481,808	507,166
154	Law Library	70,000	55,000	55,000
250	HAVA Grant	11,230	0	0
406	Intoxilizer Program	58,500	63,000	63,000
500	San Patricio County Airports	400,000	200,000	200,000
550	Indigent Health Care	450,000	450,000	450,000
551	Texas Department of Health	162,000	0	0
720	Capital Improvements	4,000,000	5,999,533	5,600,000
999	Contingency Transfers	0	0	7,384,472
	<i>Operating Transfers Out</i>	<u>5,567,606</u>	<u>7,249,341</u>	<u>14,259,638</u>
	TOTAL TRANSFERS	<u>5,567,606</u>	<u>7,249,341</u>	<u>14,259,638</u>
	<i>Total Expenditures and Transfers</i>	<u>\$ 47,996,461</u>	<u>\$ 51,776,216</u>	<u>\$ 63,583,009</u>

SPECIAL REVENUE FUNDS

Special Revenue Funds for San Patricio County consist of the Road and Bridge Funds which collectively comprise the constitutional Road and Bridge Fund, Judicial District-Wide Funds, Grant-In-Aid Funds, and Other Revenue Funds.

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #1
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>394,061</u>	\$ <u>1,288,392</u>	\$ <u>1,308,479</u>
Revenues	3,402,118	3,254,284	2,988,808
Transfers In	<u>174,977</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>3,577,095</u>	<u>3,254,284</u>	<u>2,988,808</u>
Available Resources	<u>3,971,156</u>	<u>4,542,676</u>	<u>4,297,287</u>
Expenditures	2,597,764	2,264,197	3,382,188
Transfers Out	<u>85,000</u>	<u>970,000</u>	<u>500,000</u>
Total Expenditures and Transfer Out	<u>2,682,764</u>	<u>3,234,197</u>	<u>3,882,188</u>
Ending Balance	\$ <u><u>1,288,392</u></u>	\$ <u><u>1,308,479</u></u>	\$ <u><u>415,099</u></u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #1
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
021	Revenues			
3100-110	Ad Valorem - Current	\$ 2,933,858	\$ 2,789,254	\$ 2,603,253
3100-120	Ad Valorem - Delinquent	<u>31,622</u>	<u>20,711</u>	<u>14,594</u>
	General Property Taxes	<u>2,965,480</u>	<u>2,809,965</u>	<u>2,617,847</u>
3200-101	Occupation Permits	<u>2,223</u>	<u>3,326</u>	<u>3,000</u>
	Business Licenses/Permits	<u>2,223</u>	<u>3,326</u>	<u>3,000</u>
3300-500	Lateral Road Distribution	5,006	4,076	4,076
3300-501	Weight Permit Fees	<u>18,128</u>	<u>15,050</u>	<u>15,048</u>
	State Shared Revenue	<u>23,134</u>	<u>19,126</u>	<u>19,124</u>
3400-501	Motor Vehicle Registration	65,738	58,429	58,374
3400-503	MVR-Road & Bridge Fee	111,080	103,180	92,263
3400-505	Maintenance Charges	<u>85</u>	<u>0</u>	<u>0</u>
	Other Fees	<u>176,903</u>	<u>161,609</u>	<u>150,637</u>
3500-111	County Clerk	43,413	59,252	46,051
3500-112	District Clerk	17,599	21,267	17,674
3500-501	License & Weights County	<u>3,325</u>	<u>1,705</u>	<u>1,475</u>
	Fines	<u>64,337</u>	<u>82,224</u>	<u>65,200</u>
3600-101	Investment Earnings	<u>124,046</u>	<u>176,764</u>	<u>132,500</u>
	Investment Earnings	<u>124,046</u>	<u>176,764</u>	<u>132,500</u>
3700-100	Sale of Fixed Assets	45,487	0	0
3700-401	Refunds, Sundry	508	1,270	500
3900-025	Transfer In-R&B Improvements	<u>174,977</u>	<u>0</u>	<u>0</u>
	Other Revenue	<u>220,972</u>	<u>1,270</u>	<u>500</u>
	Total Revenues	<u><u>\$ 3,577,095</u></u>	<u><u>\$ 3,254,284</u></u>	<u><u>\$ 2,988,808</u></u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #1
BUDGET 2025**

		2023 <u>ACTUAL</u>	2024 <u>ESTIMATE</u>	2025 <u>BUDGET</u>
7210	Road & Bridge Pct. #1			
110	Regular Employees	\$ 502,624	\$ 555,292	\$ 677,321
185	Phone Allowance	608	600	600
190	Longevity Pay	2,834	2,712	2,572
195	Overtime	3,590	13,473	15,000
210	Group Insurance	72,462	64,139	115,752
220	Social Security Taxes	37,342	36,451	53,206
230	Retirement Contributions	56,669	53,499	75,671
250	Unemployment Insurance	547	267	2,297
260	Workers' Compensation Ins	13,982	12,177	18,500
	<i>Personal Services</i>	<u>690,658</u>	<u>738,610</u>	<u>960,919</u>
312	Conference and Assoc Dues	1,309	703	7,815
330	Pre-Employment Physicals	486	470	750
332	Attorney Fees	0	75	150
336	Engineering/Architectural	121,407	199,350	245,000
410	Utilities	8,865	12,301	23,500
421	Waste Disposal	7,019	59,418	25,000
430	Building Repairs/Maint	992	18,712	12,500
432	Vehicle Repairs/Maint	32,606	30,898	73,600
434	Equipment Repairs/Maint	9,541	39,216	56,250
442	Vehicle/Equipment Rental	2,256	2,967	18,366
450	Construction Services	0	300,000	300,000
451	Sealcoating	0	0	150,000
520	Insurance/Bond Premiums	29,681	14,533	16,890
530	Telephone	1,112	2,229	5,423
538	Postage	157	398	195
540	Public Notices	628	1,161	450
550	Printing	0	420	500
580	Travel	3,573	708	10,000
588	Hauling Charges	5,040	10,000	15,000
596	Econ Dev 381 Payments	117,406	121,865	0
598	Misc Services & Charges	15,539	21,150	19,625
	<i>Other Services and Charges</i>	<u>357,617</u>	<u>836,574</u>	<u>981,014</u>
602	Repair Materials	277,130	260,676	320,300
604	Repair Parts	35,094	31,063	22,000
608	Signage	19,010	36,820	20,000
610	General Supplies	11,778	6,245	19,904
626	Fuel, Oil, Lubricants	73,417	71,187	132,188
627	Automotive Supplies	6,150	7,975	16,500
641	Books, Subscriptions	0	25	50
650	NCO Furniture/Equipment	13,811	3,617	7,313
698	Other Supplies	603	900	2,000
	<i>Supplies</i>	<u>\$ 436,993</u>	<u>\$ 418,508</u>	<u>\$ 540,255</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #1
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
730	Improvements	\$ 0	\$ 0	\$ 300,000
740	Machinery and Equipment	<u>1,112,496</u>	<u>270,505</u>	<u>600,000</u>
	<i>Capital Outlay</i>	<u>1,112,496</u>	<u>270,505</u>	<u>900,000</u>
9000	Operating Transfers Out			
720	Capital Improvements	<u>85,000</u>	<u>970,000</u>	<u>500,000</u>
	<i>Operating Transfers Out</i>	<u>85,000</u>	<u>970,000</u>	<u>500,000</u>
	Road & Bridge Pct. #1	<u>\$ 2,682,764</u>	<u>\$ 3,234,197</u>	<u>\$ 3,882,188</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #2
BUDGET 2025**

	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>2,184,891</u>	\$ <u>2,219,465</u>	\$ <u>2,727,738</u>
Revenues	1,151,300	1,545,470	1,417,529
Transfers In	<u>52,515</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>1,203,815</u>	<u>1,545,470</u>	<u>1,417,529</u>
Available Resources	<u>3,388,706</u>	<u>3,764,935</u>	<u>4,145,267</u>
Expenditures	1,169,241	1,012,197	1,443,080
Transfers Out	<u>0</u>	<u>25,000</u>	<u>97,109</u>
Total Expenditures and Transfer Out	<u>1,169,241</u>	<u>1,037,197</u>	<u>1,540,189</u>
Ending Balance	\$ <u><u>2,219,465</u></u>	\$ <u><u>2,727,738</u></u>	\$ <u><u>2,605,078</u></u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #2
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
022	Revenues			
3100-110	Ad Valorem - Current	\$ 880,527	\$ 1,265,528	\$ 1,181,137
3100-120	Ad Valorem - Delinquent	9,490	9,397	6,621
	General Property Taxes	890,017	1,274,925	1,187,758
3200-101	Occupation Permits	667	1,509	1,361
	Business Licenses/Permits	667	1,509	1,361
3300-500	Lateral Road Distribution	1,502	1,849	1,849
3300-501	Weight Permit Fees	5,441	6,818	6,827
	State Shared Revenue	6,943	8,667	8,676
3400-501	Motor Vehicle Registration	19,730	26,510	26,485
3400-503	MVR-Road & Bridge Fee	33,338	46,814	41,861
	Other Fees	53,068	73,324	68,346
3500-111	County Clerk	13,030	17,784	20,894
3500-112	District Clerk	5,282	6,383	8,019
3500-501	License & Weights County	3,325	1,424	1,475
	Fines	21,637	25,591	30,388
3600-101	Investment Earnings	142,747	161,454	121,000
	Investment Earnings	142,747	161,454	121,000
3700-100	Sale of Fixed Assets	36,221	0	0
3900-025	Transfer In-R&B Improvements	52,515	0	0
	Other Revenue	88,736	0	0
	Total Revenues	\$ 1,203,815	\$ 1,545,470	\$ 1,417,529

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #2
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7220	Road & Bridge Pct. #2			
110	Regular Employees	\$ 319,904	\$ 335,911	\$ 429,143
115	Temporary Employees	37,018	37,757	51,310
185	Phone Allowance	600	600	600
190	Longevity Pay	2,582	2,762	2,942
195	Overtime	559	411	13,000
210	Group Insurance	42,989	36,451	71,232
220	Social Security Taxes	26,430	23,364	38,021
230	Retirement Contributions	40,118	34,300	54,072
250	Unemployment Insurance	379	163	1,639
260	Workers' Compensation Ins	11,467	8,986	13,221
	<i>Personal Services</i>	<u>482,046</u>	<u>480,705</u>	<u>675,180</u>
312	Conference and Assoc Dues	1,655	710	2,000
330	Pre-Employment Physicals	264	250	500
410	Utilities	6,393	5,554	8,000
421	Waste Disposal	1,816	2,179	4,000
430	Building Repairs/Maint	28,495	5,856	40,000
432	Vehicle Repairs/Maint	31,917	11,553	20,000
434	Equipment Repairs/Maint	10,356	10,556	12,000
442	Vehicle/Equipment Rental	3,132	2,894	5,000
520	Insurance/Bond Premiums	21,179	19,968	22,000
530	Telephone	2,947	1,724	4,000
538	Postage	63	40	80
540	Public Notices	0	150	200
550	Printing	90	0	120
580	Travel	3,871	2,340	2,000
596	Econ Dev 381 Payments	35,237	55,292	0
598	Misc Services & Charges	12,829	14,373	12,000
	<i>Other Services and Charges</i>	<u>160,244</u>	<u>133,439</u>	<u>131,900</u>
602	Repair Materials	183,051	92,232	198,000
604	Repair Parts	42,370	3,509	45,000
608	Signage	6,363	10,137	7,000
610	General Supplies	26,561	14,849	24,000
626	Fuel, Oil, Lubricants	60,336	57,961	100,000
627	Automotive Supplies	21,633	10,737	28,000
650	NCO Furniture/Equipment	3,173	5,813	8,000
698	Other Supplies	2,311	2,815	4,000
	<i>Supplies</i>	<u>\$ 345,798</u>	<u>\$ 198,053</u>	<u>\$ 414,000</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #2
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
740	Machinery and Equipment <i>Capital Outlay</i>	\$ 181,153 <u>181,153</u>	\$ 200,000 <u>200,000</u>	\$ 222,000 <u>222,000</u>
9000	Operating Transfers Out			
720	Capital Improvements	0	25,000	25,000
999	Contingency Transfers	<u>0</u>	<u>0</u>	<u>72,109</u>
	<i>Operating Transfers Out</i>	<u>0</u>	<u>25,000</u>	<u>97,109</u>
	Road & Bridge Pct. #2	\$ <u>1,169,241</u>	\$ <u>1,037,197</u>	\$ <u>1,540,189</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #3
BUDGET 2025**

	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>1,153,675</u>	\$ <u>5,341,872</u>	\$ <u>5,786,791</u>
Revenues	11,577,009	12,879,462	11,667,625
Transfers In	<u>602,460</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>12,179,469</u>	<u>12,879,462</u>	<u>11,667,625</u>
Available Resources	<u>13,333,144</u>	<u>18,221,334</u>	<u>17,454,416</u>
Expenditures	7,490,273	11,933,544	13,658,510
Transfers Out	<u>500,999</u>	<u>500,999</u>	<u>1,000,000</u>
Total Expenditures and Transfer Out	<u>7,991,272</u>	<u>12,434,543</u>	<u>14,658,510</u>
Ending Balance	\$ <u><u>5,341,872</u></u>	\$ <u><u>5,786,791</u></u>	\$ <u><u>2,795,906</u></u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #3
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
023	Revenues			
3100-110	Ad Valorem - Current	\$ 10,101,478	\$ 11,052,774	\$ 10,315,719
3100-120	Ad Valorem - Delinquent	<u>108,875</u>	<u>82,070</u>	<u>57,829</u>
	General Property Taxes	<u>10,210,353</u>	<u>11,134,844</u>	<u>10,373,548</u>
3200-101	Occupation Permits	<u>7,654</u>	<u>13,179</u>	<u>11,887</u>
	Business Licenses/Permits	<u>7,654</u>	<u>13,179</u>	<u>11,887</u>
3300-500	Lateral Road Distribution	17,234	16,150	16,150
3300-501	Weight Permit Fees	<u>62,415</u>	<u>59,637</u>	<u>59,628</u>
	State Shared Revenue	<u>79,649</u>	<u>75,787</u>	<u>75,778</u>
3400-501	Motor Vehicle Registration	226,341	231,532	231,314
3400-503	MVR-Road & Bridge Fee	382,458	408,861	365,605
3400-601	Waste Disposal Fees	<u>550</u>	<u>990</u>	<u>3,400</u>
	Other Fees	<u>609,349</u>	<u>641,383</u>	<u>600,319</u>
3500-111	County Clerk	149,475	205,434	182,481
3500-112	District Clerk	60,594	73,225	70,037
3500-501	License & Weights County	<u>3,325</u>	<u>1,424</u>	<u>1,475</u>
	Fines	<u>213,394</u>	<u>280,083</u>	<u>253,993</u>
3600-101	Investment Earnings	<u>407,984</u>	<u>706,211</u>	<u>342,100</u>
	Investment Earnings	<u>407,984</u>	<u>706,211</u>	<u>342,100</u>
3700-100	Sale of Fixed Assets	18,434	25,000	0
3700-305	Road Material Sales	14,850	2,975	10,000
3700-401	Refunds, Sundry	342	0	0
3700-399	Private Source Contribs	15,000	0	0
3900-025	Transfer In-R&B Improvements	<u>602,460</u>	<u>0</u>	<u>0</u>
	Other Revenue	<u>651,086</u>	<u>27,975</u>	<u>10,000</u>
	Total Revenues	<u>\$ 12,179,469</u>	<u>\$ 12,879,462</u>	<u>\$ 11,667,625</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #3
BUDGET 2025**

		2023 <u>ACTUAL</u>	2024 <u>ESTIMATE</u>	2025 <u>BUDGET</u>
7230	Road & Bridge Pct. #3			
110	Regular Employees	\$ 957,616	\$ 1,155,564	\$ 1,422,323
115	Temporary Employees	73,818	31,621	128,918
185	Phone Allowance	1,200	1,200	2,400
190	Longevity Pay	1,797	2,007	2,959
195	Overtime	266,141	319,436	83,000
210	Group Insurance	143,812	134,429	293,832
220	Social Security Taxes	99,051	98,836	125,429
230	Retirement Contributions	144,653	140,049	178,389
250	Unemployment Insurance	1,480	672	5,412
260	Workers' Compensation Ins	34,310	27,892	41,787
	<i>Personal Services</i>	<u>1,723,878</u>	<u>1,911,706</u>	<u>2,284,449</u>
312	Conference and Assoc Dues	5,147	1,320	10,000
330	Pre-Employment Physicals	2,855	1,660	4,000
336	Engineering/Architectural	0	42,500	85,000
341	Other Professional Services	4,669	15,333	30,000
410	Utilities	17,424	19,208	64,000
421	Waste Disposal	15,096	46,496	50,000
430	Building Repairs/Maint	22,523	21,298	40,000
432	Vehicle Repairs/Maint	21,708	17,821	40,000
434	Equipment Repairs/Maint	54,005	15,808	80,000
442	Vehicle/Equipment Rental	125,119	71,644	200,000
450	Construction Services	1,398	180,000	180,000
451	Sealcoating	0	1,315,261	4,315,261
520	Insurance/Bond Premiums	43,317	31,241	90,000
530	Telephone	5,893	6,290	14,000
538	Postage	0	326	1,500
540	Public Notices	723	1,900	3,800
550	Printing	812	462	2,500
580	Travel	3,541	7,914	15,000
588	Hauling Charges	8,299	49,002	250,000
596	Econ Dev 381 Payments	404,237	482,904	0
598	Misc Services & Charges	38,409	27,545	49,000
	<i>Other Services and Charges</i>	<u>775,175</u>	<u>2,371,893</u>	<u>5,524,061</u>
602	Repair Materials	2,107,283	4,288,325	2,700,000
604	Repair Parts	171,050	185,944	250,000
608	Signage	24,146	38,143	40,000
610	General Supplies	48,428	13,144	50,000
626	Fuel, Oil, Lubricants	298,992	418,970	500,000
627	Automotive Supplies	72,020	61,142	125,000
650	NCO Furniture/Equipment	9,334	7,714	30,000
698	Other Supplies	6,705	11,563	30,000
	<i>Supplies</i>	<u>\$ 2,737,958</u>	<u>\$ 5,024,945</u>	<u>\$ 3,725,000</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #3
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
710	Land	\$ 0	\$ 200,000	\$ 200,000
720	Buildings	0	275,000	275,000
730	Improvements	0	150,000	150,000
740	Machinery and Equipment	2,253,262	2,000,000	1,500,000
	<i>Capital Outlay</i>	<u>2,253,262</u>	<u>2,625,000</u>	<u>2,125,000</u>
9000	Operating Transfers Out			
720	Capital Improvements	500,999	500,999	500,000
999	Contingency Transfers	0	0	500,000
	<i>Transfers Out</i>	<u>500,999</u>	<u>500,999</u>	<u>1,000,000</u>
	Road & Bridge Pct. #3	<u>\$ 7,991,272</u>	<u>\$ 12,434,543</u>	<u>\$ 14,658,510</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #4
BUDGET 2025**

	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>240,039</u>	\$ <u>1,099,066</u>	\$ <u>1,651,239</u>
Revenues	2,506,753	2,463,611	2,262,470
Transfers In	<u>128,356</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>2,635,109</u>	<u>2,463,611</u>	<u>2,262,470</u>
Available Resources	<u>2,875,148</u>	<u>3,562,677</u>	<u>3,913,709</u>
Expenditures	1,276,082	1,911,438	1,808,727
Transfers Out	<u>500,000</u>	<u>0</u>	<u>600,000</u>
Total Expenditures and Transfer Out	<u>1,776,082</u>	<u>1,911,438</u>	<u>2,408,727</u>
Ending Balance	\$ <u><u>1,099,066</u></u>	\$ <u><u>1,651,239</u></u>	\$ <u><u>1,504,982</u></u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #4
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
024	Revenues			
3100-110	Ad Valorem - Current	\$ 2,152,150	\$ 2,094,134	\$ 1,954,486
3100-120	Ad Valorem - Delinquent	23,196	15,550	10,957
	General Property Taxes	2,175,346	2,109,684	1,965,443
3200-101	Occupation Permits	1,631	2,497	2,252
	Business Licenses/Permits	1,631	2,497	2,252
3300-500	Lateral Road Distribution	3,672	3,060	3,060
3300-501	Weight Permit Fees	13,298	11,299	11,298
	State Shared Revenue	16,970	14,359	14,358
3400-501	Motor Vehicle Registration	48,222	43,868	43,826
3400-503	MVR-Road & Bridge Fee	81,484	77,406	69,271
	Other Fees	129,706	121,274	113,097
3500-111	County Clerk	31,846	43,465	34,575
3500-112	District Clerk	12,910	15,601	13,270
3500-501	License & Weights County	3,325	1,424	1,475
	Fines	48,081	60,490	49,320
3600-101	Investment Earnings	103,610	154,852	116,000
	Investment Earnings	103,610	154,852	116,000
3700-100	Sale of Fixed Assets	22,004	0	0
3700-401	Refunds, Sundry	9,405	455	2,000
3900-025	Transfer In-R&B Improvements	128,356	0	0
	Other Revenue	159,765	455	2,000
	Total Revenues	\$ 2,635,109	\$ 2,463,611	\$ 2,262,470

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #4
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7240	Road & Bridge Pct. #4			
110	Regular Employees	\$ 245,630	\$ 288,223	\$ 307,240
185	Phone Allowance	600	600	1,200
190	Longevity Pay	714	878	1,119
195	Overtime	15,395	15,654	15,000
210	Group Insurance	34,896	34,361	53,424
220	Social Security Taxes	20,069	19,596	24,829
230	Retirement Contributions	29,146	27,783	35,310
250	Unemployment Insurance	275	138	1,072
260	Workers' Compensation Ins	5,764	5,771	8,633
	<i>Personal Services</i>	<u>352,489</u>	<u>393,004</u>	<u>447,827</u>
312	Conference and Assoc Dues	925	950	1,000
330	Pre-Employment Physicals	339	550	1,100
336	Engineering/Architectural	0	5,000	10,000
410	Utilities	8,595	7,885	10,000
421	Waste Disposal	0	250	500
430	Building Repairs/Maint	7,995	8,326	5,000
432	Vehicle Repairs/Maint	9,981	61,937	15,000
434	Equipment Repairs/Maint	72,419	146,048	50,000
442	Vehicle/Equipment Rental	3,464	4,512	10,000
451	Sealcoating	42,133	172,859	350,000
520	Insurance/Bond Premiums	18,465	17,819	20,000
530	Telephone	3,124	4,000	8,000
538	Postage	0	163	100
540	Public Notices	0	386	200
580	Travel	2,456	1,939	1,000
596	Econ Dev 381 Payments	86,124	91,494	0
598	Misc Services & Charges	5,094	5,999	20,000
	<i>Other Services and Charges</i>	<u>261,114</u>	<u>533,069</u>	<u>501,900</u>
602	Repair Materials	178,469	277,675	350,000
604	Repair Parts	71,786	87,416	50,000
608	Signage	9,373	6,160	10,000
610	General Supplies	18,961	26,738	34,000
626	Fuel, Oil, Lubricants	43,173	61,629	62,000
627	Automotive Supplies	23,859	25,639	15,000
650	NCO Furniture/Equipment	6,706	5,000	10,000
698	Other Supplies	1,513	27,419	8,000
	<i>Supplies</i>	<u>\$ 353,840</u>	<u>\$ 517,676</u>	<u>\$ 539,000</u>

**SAN PATRICIO COUNTY, TEXAS
ROAD & BRIDGE PRECINCT #4
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
740	Machinery and Equipment	\$ 308,639	\$ 467,689	\$ 320,000
	<i>Capital Outlay</i>	<u>308,639</u>	<u>467,689</u>	<u>320,000</u>
9000	Operating Transfers Out			
720	Capital Improvements	<u>500,000</u>	<u>0</u>	<u>600,000</u>
	<i>Operating Transfers Out</i>	<u>500,000</u>	<u>0</u>	<u>600,000</u>
	Road & Bridge Pct. #4	<u>\$ 1,776,082</u>	<u>\$ 1,911,438</u>	<u>\$ 2,408,727</u>

**SAN PATRICIO COUNTY, TEXAS
INDIGENT HEALTH CARE
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>702,807</u>	\$ <u>680,618</u>	\$ <u>659,174</u>
Revenues	39,441	43,813	21,500
Transfers In	<u>450,000</u>	<u>450,000</u>	<u>450,000</u>
Total Revenues and Transfers In	<u>489,441</u>	<u>493,813</u>	<u>471,500</u>
Available Resources	<u>1,192,248</u>	<u>1,174,431</u>	<u>1,130,674</u>
Expenditures	511,630	515,257	800,000
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>511,630</u>	<u>515,257</u>	<u>800,000</u>
Ending Balance	\$ <u><u>680,618</u></u>	\$ <u><u>659,174</u></u>	\$ <u><u>330,674</u></u>

**SAN PATRICIO COUNTY, TEXAS
INDIGENT HEALTH CARE
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
550	Revenues			
3300-371	State IHC Assistance Fund	\$ 0	\$ 0	\$ 0
	Grants	0	0	0
3600-101	Investment Earnings	39,441	43,813	21,500
	Investment Earnings	39,441	43,813	21,500
3900-010	Transfer In-General Fund	450,000	450,000	450,000
	Other Revenue and Transfers In	450,000	450,000	450,000
	Total Revenue and Transfers In	\$ 489,441	\$ 493,813	\$ 471,500
7600	Indigent Health Care			
331	Physician Services	\$ 90,603	\$ 88,510	\$ 103,775
335	Hospital/Medical Services	208,451	181,801	251,921
337	Outpatient Hospital Svcs	121,935	163,714	292,098
338	Lab & X-Ray Services	23,694	40,147	30,181
341	Other Professional Services	1,049	728	1,456
345	Skilled Nursing	0	50	100
361	Ambulatory Surgical Center	4,531	10,213	7,926
362	Colostomy Supplies/Equip	0	50	100
363	Dental Care	0	50	100
364	Diabetic Supplies/Equip	0	50	100
365	Durable Medical Equip	0	50	100
366	Hom/Community Health Care	0	50	100
661	Prescription Drugs	57,585	25,171	107,358
662	Diabetic Supplies/Equip	3,781	4,673	4,685
	Other Services and Charges	511,630	515,257	800,000
	Indigent Health Care	\$ 511,630	\$ 515,257	\$ 800,000

**SAN PATRICIO COUNTY, TEXAS
DISTRICT COURT OPERATING
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 166,758	\$ 111,183	\$ 108,460
Revenues	428,365	481,638	505,834
Transfers In	415,876	481,808	507,166
Total Revenues and Transfers In	844,241	963,446	1,013,000
Available Resources	1,010,999	1,074,629	1,121,460
Expenditures	899,817	966,169	1,093,735
Transfers Out	0	0	0
Total Expenditures and Transfer Out	899,817	966,169	1,093,735
Ending Balance	\$ 111,183	\$ 108,460	\$ 27,725

**SAN PATRICIO COUNTY, TEXAS
DISTRICT COURT OPERATING
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
150	Revenues			
3300-810	P/R Share-Aransas Co.	\$ 144,140	\$ 166,991	\$ 175,780
3300-812	P/R Share-Bee Co.	187,793	217,565	229,016
3300-814	P/R Share-Live Oak Co.	68,562	79,431	83,612
3300-816	P/R Share-McMullen Co.	<u>13,629</u>	<u>14,205</u>	<u>14,426</u>
	Shared Revenue with Local Gov'ts	<u>414,124</u>	<u>478,192</u>	<u>502,834</u>
3600-101	Investment Earnings	<u>14,241</u>	<u>3,446</u>	<u>3,000</u>
	Investment Earnings	<u>14,241</u>	<u>3,446</u>	<u>3,000</u>
3900-010	Transfer In-General Fund	<u>415,876</u>	<u>481,808</u>	<u>507,166</u>
	Other Revenue and Transfers In	<u>415,876</u>	<u>481,808</u>	<u>507,166</u>
	Total Revenue and Transfers In	<u><u>\$ 844,241</u></u>	<u><u>\$ 963,446</u></u>	<u><u>\$ 1,013,000</u></u>

**SAN PATRICIO COUNTY, TEXAS
DISTRICT COURT OPERATING
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4600	District Court			
110	Regular Employees	\$ 687,251	\$ 725,869	\$ 762,164
115	Temporary Employees	0	0	5,371
190	Longevity Pay	3,324	3,459	3,695
195	Overtime	147	337	0
210	Group Insurance	55,393	55,881	71,232
220	Social Security Taxes	51,812	55,819	59,000
230	Retirement Contributions	77,297	79,388	83,326
250	Unemployment Insurance	744	2,408	2,546
260	Workers' Compensation Ins	1,480	2,189	1,851
	<i>Personal Services</i>	<u>877,447</u>	<u>925,350</u>	<u>989,185</u>
312	Conference and Assoc Dues	3,725	4,265	7,150
330	Pre-Employment Physicals	0	0	100
434	Equipment Repairs/Maint	0	0	700
460	Software License/Support	578	857	10,000
520	Insurance/Bond Premiums	850	917	9,000
530	Telephone	5,059	5,232	6,600
538	Postage	2,079	1,180	6,000
540	Public Notices	0	250	500
580	Travel	7,076	9,438	13,000
598	Misc Services & Charges	1,931	13,550	41,000
	<i>Other Services and Charges</i>	<u>21,297</u>	<u>35,689</u>	<u>94,050</u>
610	General Supplies	988	1,430	3,100
641	Books, Subscriptions	85	1,200	2,400
650	NCO Furniture/Equipment	0	2,500	5,000
	<i>Supplies</i>	<u>1,073</u>	<u>5,130</u>	<u>10,500</u>
	District Court	<u>\$ 899,817</u>	<u>\$ 966,169</u>	<u>\$ 1,093,735</u>

**SAN PATRICIO COUNTY, TEXAS
INTOXILIZER PROGRAM
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>2,911</u>	\$ <u>2,419</u>	\$ <u>9,187</u>
Revenues	71,596	77,132	77,000
Transfers In	<u>58,500</u>	<u>63,000</u>	<u>63,000</u>
Total Revenues and Transfers In	<u>130,096</u>	<u>140,132</u>	<u>140,000</u>
Available Resources	<u>133,008</u>	<u>142,551</u>	<u>149,187</u>
Expenditures	130,589	133,364	143,814
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>130,589</u>	<u>133,364</u>	<u>143,814</u>
Ending Balance	\$ <u><u>2,419</u></u>	\$ <u><u>9,187</u></u>	\$ <u><u>5,373</u></u>

**SAN PATRICIO COUNTY, TEXAS
INTOXILIZER PROGRAM
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
406	Revenues			
3300-810	P/R Share-Aransas Co.	\$ 11,885	\$ 14,000	\$ 14,000
3300-818	P/R Share-Nueces Co.	<u>58,500</u>	<u>63,000</u>	<u>63,000</u>
	Shared Revenue with Local Gov'ts	<u>70,385</u>	<u>77,000</u>	<u>77,000</u>
3600-101	Investment Earnings	<u>1,211</u>	<u>132</u>	<u>0</u>
	Investment Earnings	<u>1,211</u>	<u>132</u>	<u>0</u>
3900-010	Transfer In-General Fund	<u>58,500</u>	<u>63,000</u>	<u>63,000</u>
	Other Revenue and Transfers In	<u>58,500</u>	<u>63,000</u>	<u>63,000</u>
	Total Revenue and Transfers In	<u>\$ 130,096</u>	<u>\$ 140,132</u>	<u>\$ 140,000</u>

SAN PATRICIO COUNTY, TEXAS
INTOXILIZER PROGRAM
BUDGET 2025

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
6660	Intoxilizer Program			
110	Regular Employees	\$ 91,599	\$ 96,179	\$ 100,988
185	Phone Allowance	600	600	600
190	Longevity Pay	270	288	342
210	Group Insurance	6,754	6,754	8,904
220	Social Security Taxes	7,074	7,426	7,798
230	Retirement Contributions	10,273	10,687	11,090
250	Unemployment Insurance	99	157	336
260	Workers' Compensation Ins	637	79	306
	<i>Personal Services</i>	<u>117,305</u>	<u>122,170</u>	<u>130,364</u>
312	Conference and Assoc Dues	200	200	400
434	Equipment Repairs/Maint	2,826	3,325	3,000
520	Insurance/Bond Premiums	506	571	1,000
538	Postage	0	25	50
580	Travel	6,888	5,835	7,000
598	Misc Services & Charges	474	264	500
	<i>Other Services and Charges</i>	<u>10,894</u>	<u>10,220</u>	<u>11,950</u>
610	General Supplies	<u>2,390</u>	<u>974</u>	<u>1,500</u>
	<i>Supplies</i>	<u>2,390</u>	<u>974</u>	<u>1,500</u>
	Intoxilizer Program	<u>\$ 130,589</u>	<u>\$ 133,364</u>	<u>\$ 143,814</u>

**SAN PATRICIO COUNTY, TEXAS
WOMEN, INFANTS AND CHILDREN PROGRAM
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>11,639</u>	\$ <u>11,639</u>	\$ <u>11,639</u>
Revenues	923,858	998,740	1,035,672
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>923,858</u>	<u>998,740</u>	<u>1,035,672</u>
Available Resources	<u>935,496</u>	<u>1,010,379</u>	<u>1,047,311</u>
Expenditures	923,857	998,740	1,035,672
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>923,857</u>	<u>998,740</u>	<u>1,035,672</u>
Ending Balance	\$ <u><u>11,639</u></u>	\$ <u><u>11,639</u></u>	\$ <u><u>11,639</u></u>

**SAN PATRICIO COUNTY, TEXAS
WOMEN, INFANTS AND CHILDREN PROGRAM
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
552	Revenues			
3300-565	WIC Grant	\$ 923,858	\$ 998,740	\$ 1,035,672
	Total Revenue	<u>\$ 923,858</u>	<u>\$ 998,740</u>	<u>\$ 1,035,672</u>
7480	W I C			
110	Regular Employees	\$ 555,388	\$ 625,570	\$ 649,783
185	Phone Allowance	2,300	2,050	2,400
190	Longevity Pay	3,844	4,133	4,325
195	Overtime	38,866	33,207	10,000
210	Group Insurance	56,470	63,290	89,040
220	Social Security Taxes	43,908	48,034	50,987
230	Retirement Contributions	66,704	72,557	72,515
250	Unemployment Insurance	655	1,008	2,199
260	Workers' Compensation Ins	731	184	1,533
	<i>Personal Services</i>	<u>768,867</u>	<u>850,033</u>	<u>882,782</u>
312	Conference and Assoc Dues	9,666	6,914	7,500
330	Pre-Employment Physicals	0	0	150
341	Other Professional Services	7,763	9,090	30,000
410	Utilities	4,309	4,689	2,000
432	Vehicle Repairs/Maint	0	1,250	2,500
434	Equipment Repairs/Maint	642	558	1,320
441	Building/Office Rental	1,920	1,920	1,920
520	Insurance/Bond Premiums	1,949	1,970	1,000
530	Telephone	17,669	14,891	8,500
538	Postage	977	1,164	2,000
540	Public Notices	0	500	1,000
550	Printing		0	5,000
580	Travel	53,236	53,381	15,000
598	Misc Services & Charges	364	12,794	25,000
	<i>Other Services and Charges</i>	<u>98,495</u>	<u>109,121</u>	<u>102,890</u>
610	General Supplies	26,047	19,420	15,000
626	Fuel, Oil, Lubricants	0	1,250	2,500
630	Food	6,853	6,416	7,500
650	NCO Furniture/Equipment	4,538	5,000	10,000
698	Other Supplies	19,058	7,500	15,000
	<i>Supplies</i>	<u>56,496</u>	<u>39,586</u>	<u>50,000</u>
	W I C	<u>\$ 923,857</u>	<u>\$ 998,740</u>	<u>\$ 1,035,672</u>

**SAN PATRICIO COUNTY, TEXAS
LAW LIBRARY
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 4,045	\$ 30,596	\$ 29,854
Revenues	43,279	35,893	37,800
Transfers In	70,000	55,000	55,000
Total Revenues and Transfers In	113,279	90,893	92,800
Available Resources	117,324	121,489	122,654
Expenditures	86,727	91,635	97,892
Transfers Out	0	0	0
Total Expenditures and Transfer Out	86,727	91,635	97,892
Ending Balance	\$ 30,596	\$ 29,854	\$ 24,762

**SAN PATRICIO COUNTY, TEXAS
LAW LIBRARY
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
154	Revenues			
3400-317	Law Library-County Clerk	\$ 9,882	\$ 9,261	\$ 10,400
3400-319	Law Library-Dist Clerk	33,369	25,154	27,400
3600-101	Investment Earnings	27	1,478	0
3900-010	Transfer In-General Fund	<u>70,000</u>	<u>55,000</u>	<u>55,000</u>
	Total Revenue	<u>\$ 113,279</u>	<u>\$ 90,893</u>	<u>\$ 92,800</u>
 4801	 Law Library			
520	Insurance/Bond Premiums	\$ 21	\$ 24	\$ 200
540	Public Notices	0	50	100
598	Misc Services & Charges	<u>0</u>	<u>2,746</u>	<u>5,492</u>
	<i>Other Services and Charges</i>	<u>21</u>	<u>2,820</u>	<u>5,792</u>
610	General Supplies	0	50	100
641	Books, Subscriptions	86,706	87,765	90,000
650	NCO Furniture/Equipment	<u>0</u>	<u>1,000</u>	<u>2,000</u>
	<i>Supplies</i>	<u>86,706</u>	<u>88,815</u>	<u>92,100</u>
	Law Library	<u>\$ 86,727</u>	<u>\$ 91,635</u>	<u>\$ 97,892</u>

**SAN PATRICIO COUNTY, TEXAS
COURTHOUSE SECURITY FUND
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 505,313	\$ 577,072	\$ 545,201
Revenues	95,083	86,756	74,300
Transfers In	0	0	0
Total Revenues and Transfers In	95,083	86,756	74,300
Available Resources	600,396	663,828	619,501
Expenditures	23,324	118,627	214,800
Transfers Out	0	0	0
Total Expenditures and Transfer Out	23,324	118,627	214,800
Ending Balance	\$ 577,072	\$ 545,201	\$ 404,701

**SAN PATRICIO COUNTY, TEXAS
COURTHOUSE SECURITY FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
403	Revenues			
3400-106	County Clerk	\$ 21,245	\$ 12,348	\$ 18,700
3400-112	District Clerk	20,243	16,906	17,400
3400-113	Justice Courts	25,226	25,661	22,400
3600-101	Investment Earnings	28,180	31,791	15,800
3700-401	Refunds, Sundry	190	50	0
	Total Revenue	\$ 95,083	\$ 86,756	\$ 74,300
6700	Courthouse Security			
110	Regular Employees	\$ 0	\$ 0	\$ 0
185	Phone Allowance	0	0	0
190	Longevity Pay	0	0	0
195	Overtime	0	0	0
210	Group Insurance	0	0	0
220	Social Security Taxes	0	0	0
230	Retirement Contributions	0	0	0
250	Unemployment Insurance	0	0	0
260	Workers' Compensation Ins	301	0	0
	<i>Personal Services</i>	<u>301</u>	<u>0</u>	<u>0</u>
312	Conference and Assoc Dues	0	500	1,000
434	Equipment Repairs/Maint	0	2,000	4,000
520	Insurance/Bond Premiums	120	133	1,000
580	Travel	0	400	800
598	Misc Services & Charges	763	3,000	6,000
	<i>Other Services and Charges</i>	<u>883</u>	<u>6,033</u>	<u>12,800</u>
610	General Supplies	4,199	8,503	2,000
650	NCO Furniture/Equipment	17,941	104,091	200,000
	<i>Supplies</i>	<u>22,140</u>	<u>112,594</u>	<u>202,000</u>
	Courthouse Security	\$ 23,324	\$ 118,627	\$ 214,800

**SAN PATRICIO COUNTY, TEXAS
RECORDS MANAGEMENT FUND
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>862,791</u>	\$ <u>729,735</u>	\$ <u>682,148</u>
Revenues	299,563	251,243	267,000
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>299,563</u>	<u>251,243</u>	<u>267,000</u>
Available Resources	<u>1,162,354</u>	<u>980,978</u>	<u>949,148</u>
Expenditures	432,620	298,830	278,459
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>432,620</u>	<u>298,830</u>	<u>278,459</u>
Ending Balance	\$ <u><u>729,735</u></u>	\$ <u><u>682,148</u></u>	\$ <u><u>670,689</u></u>

**SAN PATRICIO COUNTY, TEXAS
RECORDS MANAGEMENT FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
100	Revenues			
3400-325	Records Mgmt - County Clerk	\$ 843	\$ 6,715	\$ 800
3400-326	Records Mgmt - District Clerk	37,815	30,820	32,000
3400-327	Rec Mgmt - County Clerk - Special	116,413	92,215	113,000
3400-328	Co Clerk Records Archive Fee	99,161	78,948	97,500
3400-329	Digital Record Preservation CC	756	1,191	1,100
3400-330	Digital Record Preservation DD	2,690	2,094	2,400
3400-331	Dist Clerk Archive Fee	902	603	900
3600-101	Investment Earnings	40,983	38,657	19,300
	Total Revenue	\$ 299,563	\$ 251,243	\$ 267,000
4030	County Clerk			
341	Other Professional Services	91,913	80,000	80,000
410	Utilities	4,840	2,757	4,000
434	Equipment Repairs/Maint	0	5,000	10,000
520	Insurance/Bond Premiums	111	123	400
580	Travel	0	100	200
598	Misc Services & Charges	1,410	1,200	3,559
	<i>Other Services and Charges</i>	<u>98,274</u>	<u>89,180</u>	<u>98,159</u>
610	General Supplies	11,458	1,750	3,500
	<i>Supplies</i>	<u>11,458</u>	<u>1,750</u>	<u>3,500</u>
740	Furniture, Vehicles & Equipment	0	2,900	5,800
	<i>Capital Outlay</i>	<u>0</u>	<u>2,900</u>	<u>5,800</u>
	County Clerk	\$ 109,732	\$ 93,830	\$ 107,459

**SAN PATRICIO COUNTY, TEXAS
RECORDS MANAGEMENT FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
4041	CC Records Archive/Preservation			
341	Other Professional Services	\$ 320,434	\$ 115,000	\$ 115,000
	<i>Other Services and Charges</i>	<u>320,434</u>	<u>115,000</u>	<u>115,000</u>
	CC Records Archive/Preservation	<u>320,434</u>	<u>115,000</u>	<u>115,000</u>
4042	DC Records Archive/Preservation			
341	Other Professional Services	<u>2,454</u>	<u>90,000</u>	<u>56,000</u>
	<i>Other Services and Charges</i>	<u>2,454</u>	<u>90,000</u>	<u>56,000</u>
	DC Records Archive/Preservation	<u>2,454</u>	<u>90,000</u>	<u>56,000</u>
	Records Management Fund	\$ <u>432,620</u>	\$ <u>298,830</u>	\$ <u>278,459</u>

**SAN PATRICIO COUNTY, TEXAS
COURT TECHNOLOGY FEE FUND
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 309,540	\$ 341,643	\$ 359,717
Revenues	41,068	44,431	31,800
Transfers In	0	0	0
Total Revenues and Transfers In	41,068	44,431	31,800
Available Resources	350,608	386,074	391,517
Expenditures	8,965	26,357	148,700
Transfers Out	0	0	0
Total Expenditures and Transfer Out	8,965	26,357	148,700
Ending Balance	\$ 341,643	\$ 359,717	\$ 242,817

**SAN PATRICIO COUNTY, TEXAS
COURT TECHNOLOGY FEE FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
152	Revenues			
3400-302	Justice Court Technology Fee	\$ 20,779	\$ 21,187	\$ 18,600
3400-331	County Clerk Technology Fee	2,376	2,829	2,600
3400-332	District Clerk Technology Fee	1,132	1,604	1,200
	Total Charges for Services	<u>24,286</u>	<u>25,620</u>	<u>22,400</u>
3600-101	Investment Earnings	16,782	18,811	9,400
	Investment Earnings	<u>16,782</u>	<u>18,811</u>	<u>9,400</u>
	Total Revenue	<u>\$ 41,068</u>	<u>\$ 44,431</u>	<u>\$ 31,800</u>
4500	County Court			
460	Software License/Support	\$ 0	\$ 0	\$ 30,000
	<i>Other Services and Charges</i>	<u>0</u>	<u>0</u>	<u>30,000</u>
4600	District Court			
460	Software License/Support	0	0	30,000
	<i>Other Services and Charges</i>	<u>0</u>	<u>0</u>	<u>30,000</u>
4790	Justice of the Peace			
312	Conference and Assoc Dues	0	2,500	5,000
434	Equipment Repairs/Maint	0	500	1,000
460	Software License/Support	0	2,500	26,000
580	Travel	0	1,000	2,000
598	Misc Services & Charges	0	750	1,500
	<i>Other Services and Charges</i>	<u>0</u>	<u>7,250</u>	<u>35,500</u>
610	General Supplies	1,210	5,629	10,900
650	NCO Furniture/Equipment	7,755	13,478	42,300
	<i>Supplies</i>	<u>8,965</u>	<u>19,107</u>	<u>53,200</u>
	Justices of the Peace	<u>8,965</u>	<u>\$ 26,357</u>	<u>88,700</u>
	Court Technology Fund	<u>\$ 8,965</u>	<u>\$ 26,357</u>	<u>\$ 148,700</u>

**SAN PATRICIO COUNTY, TEXAS
COURT REPORTER SERVICE FUND
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>152,818</u>	\$ <u>77,900</u>	\$ <u>85,372</u>
Revenues	40,097	34,930	32,200
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>40,097</u>	<u>34,930</u>	<u>32,200</u>
Available Resources	<u>192,916</u>	<u>112,830</u>	<u>117,572</u>
Expenditures	115,016	27,458	42,000
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>115,016</u>	<u>27,458</u>	<u>42,000</u>
Ending Balance	\$ <u><u>77,900</u></u>	\$ <u><u>85,372</u></u>	\$ <u><u>75,572</u></u>

**SAN PATRICIO COUNTY, TEXAS
COURT REPORTER SERVICE FUND
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
153	Revenues			
3400-106	County Clerk	\$ 8,499	\$ 8,434	\$ 8,700
3400-112	District Clerk	<u>23,078</u>	<u>17,709</u>	<u>19,100</u>
	Total Charges for Services	<u>31,577</u>	<u>26,143</u>	<u>27,800</u>
3600-101	Investment Earnings	<u>8,520</u>	<u>8,787</u>	<u>4,400</u>
	Investment Earnings	<u>8,520</u>	<u>8,787</u>	<u>4,400</u>
	Total Revenue	<u>\$ 40,097</u>	<u>\$ 34,930</u>	<u>\$ 32,200</u>
4500	County Court			
321	Other Costs of Court	\$ 0	\$ 500	\$ 1,000
329	Court Reporter Services	<u>0</u>	<u>5,000</u>	<u>10,000</u>
	<i>Other Services and Charges</i>	<u>0</u>	<u>5,500</u>	<u>11,000</u>
4600	District Court			
321	Other Costs of Court	0	500	1,000
329	Court Reporter Services	<u>15,016</u>	<u>21,458</u>	<u>30,000</u>
	<i>Other Services and Charges</i>	<u>15,016</u>	<u>21,958</u>	<u>31,000</u>
9000	Operating Transfers Out			
010	General Fund	<u>100,000</u>	<u>0</u>	<u>0</u>
	<i>Operating Transfers Out</i>	<u>100,000</u>	<u>0</u>	<u>0</u>
	District Court	<u>\$ 115,016</u>	<u>\$ 27,458</u>	<u>\$ 42,000</u>

**SAN PATRICIO COUNTY, TEXAS
COASTAL BEND COG GRANT
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 117,310	\$ 123,544	\$ 124,532
Revenues	6,234	6,738	3,300
Transfers In	0	0	0
Total Revenues and Transfers In	6,234	6,738	3,300
Available Resources	123,544	130,282	127,832
Expenditures	0	5,750	115,000
Transfers Out	0	0	0
Total Expenditures and Transfer Out	0	5,750	115,000
Ending Balance	\$ 123,544	\$ 124,532	\$ 12,832

**SAN PATRICIO COUNTY, TEXAS
COASTAL BEND COG GRANT
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
409	Revenues			
3600-101	Investment Earnings	6,234	6,738	3,300
	Investment Earnings	6,234	6,738	3,300
	Total Revenue	\$ 6,234	\$ 6,738	\$ 3,300
6600	County Sheriff			
312	Conference and Assoc Dues	\$ 0	\$ 50	\$ 1,000
434	Equipment Repairs/Maint	0	50	1,000
530	Telephone	0	50	1,000
580	Travel	0	600	12,000
598	Misc Services & Charges	0	750	15,000
	<i>Other Services and Charges</i>	0	1,500	30,000
610	General Supplies	0	1,250	25,000
650	NCO Furniture/Equipment	0	1,500	30,000
	<i>Supplies</i>	0	2,750	55,000
740	Furniture, Vehicles & Equipment	0	1,500	30,000
	<i>Capital Outlay</i>	0	1,500	30,000
	County Sheriff	\$ 0	\$ 5,750	\$ 115,000

**SAN PATRICIO COUNTY, TEXAS
COMMUNICATIONS SYSTEM
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 277,711	\$ 228,151	\$ 178,986
Revenues	38,079	48,395	26,400
Transfers In	0	0	0
Total Revenues and Transfers In	38,079	48,395	26,400
Available Resources	315,790	276,546	205,386
Expenditures	87,639	97,560	194,000
Transfers Out	0	0	0
Total Expenditures and Transfer Out	87,639	97,560	194,000
Ending Balance	\$ 228,151	\$ 178,986	\$ 11,386

**SAN PATRICIO COUNTY, TEXAS
COMMUNICATIONS SYSTEM
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
411	Revenues			
3400-405	Radio Maintenance Fee	\$ 24,970	\$ 35,490	\$ 20,000
	Total Charges for Services	<u>24,970</u>	<u>35,490</u>	<u>20,000</u>
3600-101	Investment Earnings	<u>13,109</u>	<u>12,905</u>	<u>6,400</u>
	Investment Earnings	<u>13,109</u>	<u>12,905</u>	<u>6,400</u>
	Total Revenue	<u>\$ 38,079</u>	<u>\$ 48,395</u>	<u>\$ 26,400</u>
6651	Communications System			
434	Equipment Repairs/Maint	\$ 35,018	\$ 51,760	\$ 52,000
450	Construction Services	0	5,000	10,000
598	Misc Services & Charges	<u>49,482</u>	<u>25,800</u>	<u>32,000</u>
	<i>Other Services and Charges</i>	<u>84,500</u>	<u>82,560</u>	<u>94,000</u>
610	General Supplies	0	5,000	20,000
650	NCO Furniture/Equipment	<u>3,139</u>	<u>10,000</u>	<u>40,000</u>
	<i>Supplies</i>	<u>3,139</u>	<u>15,000</u>	<u>60,000</u>
740	Furniture, Vehicles & Equipment	<u>0</u>	<u>0</u>	<u>40,000</u>
	<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>40,000</u>
	Communications System	<u>\$ 87,639</u>	<u>\$ 97,560</u>	<u>\$ 194,000</u>

SAN PATRICIO COUNTY, TEXAS
SAN PATRICIO COUNTY AIRPORT FUND
BUDGET 2025

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>615,146</u>	\$ <u>913,926</u>	\$ <u>783,834</u>
Revenues	408,425	568,955	473,600
Transfers In	<u>400,000</u>	<u>200,000</u>	<u>200,000</u>
Total Revenues and Transfers In	<u>808,425</u>	<u>768,955</u>	<u>673,600</u>
Available Resources	<u>1,423,571</u>	<u>1,682,881</u>	<u>1,457,434</u>
Expenditures	509,645	899,047	1,006,204
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>509,645</u>	<u>899,047</u>	<u>1,006,204</u>
Ending Balance	\$ <u><u>913,926</u></u>	\$ <u><u>783,834</u></u>	\$ <u><u>451,230</u></u>

SAN PATRICIO COUNTY, TEXAS
SAN PATRICIO COUNTY AIRPORT FUND
BUDGET 2025

		2023	2024	2025
		ACTUAL	ESTIMATE	BUDGET
500	Revenues			
3300-504	TXDOT Grant	\$ 50,000	\$ 130,000	\$ 100,000
3600-101	Investment Earnings	45,588	54,316	27,000
3700-100	Sale of Fixed Assets	-60	0	0
3700-201	Rental Income	186,486	190,426	185,000
3700-307	Net Fuel Sales - TPMP	127,716	160,022	143,800
3700-308	Net Fuel Sales - Sinton	-1,570	34,161	17,800
3700-401	Refunds, Sundry	266	30	0
3900-010	Transfer In-General Fund	400,000	200,000	200,000
3900-720	Transfer In-Capital Improvements	0	0	0
	Total Revenue and Transfers In	\$ 808,425	\$ 768,955	\$ 673,600
7320	Sinton Airport			
110	Regular Employees	\$ 40,769	\$ 44,764	\$ 47,192
185	Phone Allowance	575	550	600
190	Longevity Pay	240	285	321
195	Overtime	333	475	500
210	Group Insurance	6,473	6,754	8,904
220	Social Security Taxes	3,132	3,437	3,719
230	Retirement Contributions	4,657	5,091	5,289
250	Unemployment Insurance	47	74	161
260	Workers' Compensation Ins	2,431	414	116
	<i>Personal Services</i>	<u>58,657</u>	<u>61,844</u>	<u>66,802</u>
330	Pre-Employment Physicals	0	125	250
410	Utilities	9,913	10,221	12,500
424	Grounds Maintenance	0	615	500
430	Building Repairs/Maint	1,508	3,188	10,000
432	Vehicle Repairs/Maint	86	8,792	2,500
434	Equipment Repairs/Maint	18,773	20,624	15,000
442	Vehicle/Equipment Rental	779	325	750
450	Construction Services	0	100,000	100,000
520	Insurance/Bond Premiums	34,968	16,429	30,000
530	Telephone	1,899	1,484	3,000
538	Postage	0	12	0
540	Public Notices	0	299	500
550	Printing	0	0	50
598	Misc Services & Charges	2,912	636	2,500
	<i>Other Services and Charges</i>	<u>70,838</u>	<u>162,750</u>	<u>177,550</u>
602	Repair Materials	106	1,278	2,500
604	Repair Parts	4,656	3,278	6,500
608	Signage	0	1,250	2,500
610	General Supplies	760	1,849	1,500
626	Fuel, Oil, Lubricants	0	1,250	2,500
627	Automotive Supplies	0	1,008	500
650	NCO Furniture/Equipment	0	1,250	2,500
698	Other Supplies	1,080	821	2,000
	<i>Supplies</i>	<u>6,601</u>	<u>11,984</u>	<u>20,500</u>
	Sinton Airport	\$ 136,096	\$ 236,578	\$ 264,852

SAN PATRICIO COUNTY, TEXAS
SAN PATRICIO COUNTY AIRPORT FUND
BUDGET 2025

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
7340	T. P. McCampbell Airport			
110	Regular Employees	\$ 203,275	\$ 227,813	\$ 262,766
185	Phone Allowance	1,675	2,400	2,400
190	Longevity Pay	416	521	739
195	Overtime	7,212	7,440	2,000
210	Group Insurance	13,846	13,564	35,616
220	Social Security Taxes	16,259	17,381	20,494
230	Retirement Contributions	23,617	25,015	29,149
250	Unemployment Insurance	231	352	830
260	Workers' Compensation Ins	5,753	2,347	6,258
	<i>Personal Services</i>	<u>272,284</u>	<u>296,833</u>	<u>360,252</u>
312	Conference and Assoc Dues	1,150	1,250	6,500
330	Pre-Employment Physicals	0	88	400
336	Engineering/Architectural	0	3,750	7,500
410	Utilities	21,235	15,974	20,000
424	Grounds Maintenance	632	615	1,000
430	Building Repairs/Maint	8,416	1,344	2,500
432	Vehicle Repairs/Maint	977	10,171	5,500
434	Equipment Repairs/Maint	13,475	20,643	16,000
442	Vehicle/Equipment Rental	1,269	816	1,000
450	Construction Services	0	100,000	100,000
520	Insurance/Bond Premiums	12,517	17,449	25,000
530	Telephone	2,731	2,000	4,000
538	Postage	0	0	100
540	Public Notices	0	299	500
550	Printing	0	765	100
580	Travel	5,583	5,454	5,500
598	Misc Services & Charges	9,643	9,353	10,000
	<i>Other Services and Charges</i>	<u>77,627</u>	<u>189,971</u>	<u>205,600</u>
602	Repair Materials	4,060	1,043	6,000
604	Repair Parts	7,032	6,004	9,500
608	Signage	0	500	1,000
610	General Supplies	2,672	2,614	5,500
626	Fuel, Oil, Lubricants	8,009	5,734	5,000
627	Automotive Supplies	0	463	1,500
641	Books, Subscriptions	0	100	0
650	NCO Furniture/Equipment	0	4,963	3,000
698	Other Supplies	1,865	4,244	4,000
	<i>Supplies</i>	<u>23,638</u>	<u>25,665</u>	<u>35,500</u>
730	Improvements	0	0	140,000
740	Furniture, Vehicles & Equipment	0	150,000	0
	<i>Capital Outlay</i>	<u>0</u>	<u>150,000</u>	<u>140,000</u>
	T. P. McCampbell Airport	<u>373,549</u>	<u>662,469</u>	<u>741,352</u>
	San Patricio County Airport Fund	<u>\$ 509,645</u>	<u>\$ 899,047</u>	<u>\$ 1,006,204</u>

**SAN PATRICIO COUNTY, TEXAS
ELECTION SERVICES
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ 637,507	\$ 894,651	\$ 975,127
Revenues	339,423	162,873	129,700
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>339,423</u>	<u>162,873</u>	<u>129,700</u>
Available Resources	<u>976,930</u>	<u>1,057,524</u>	<u>1,104,827</u>
Expenditures	82,280	82,397	100,000
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>82,280</u>	<u>82,397</u>	<u>100,000</u>
Ending Balance	\$ <u>894,651</u>	\$ <u>975,127</u>	\$ <u>1,004,827</u>

**SAN PATRICIO COUNTY, TEXAS
ELECTION SERVICES
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
252	Revenues			
3400-607	Election Services Fee	\$ 57,708	\$ 29,167	\$ 39,000
3600-101	Investment Earnings	40,893	31,496	15,700
3700-201	Rental Income	<u>240,823</u>	<u>102,210</u>	<u>75,000</u>
	Total Revenue	<u><u>\$ 339,423</u></u>	<u><u>\$ 162,873</u></u>	<u><u>\$ 129,700</u></u>
5200	Elections Administration			
460	Software License/Support	\$ 37,438	\$ 0	\$ 0
598	Misc Services & Charges	<u>2,900</u>	<u>0</u>	<u>0</u>
	<i>Other Services and Charges</i>	<u>40,338</u>	<u>0</u>	<u>0</u>
650	NCO Furniture/Equipment	<u>29,400</u>	<u>9,253</u>	<u>0</u>
	<i>Supplies</i>	<u>29,400</u>	<u>9,253</u>	<u>0</u>
740	Furniture, Vehicles & Equipment	<u>12,542</u>	<u>73,144</u>	<u>100,000</u>
	<i>Capital Outlay</i>	<u>12,542</u>	<u>73,144</u>	<u>100,000</u>
	Elections Administration	<u>82,280</u>	<u>82,397</u>	<u>100,000</u>
	ELECTION SERVICES	<u><u>\$ 82,280</u></u>	<u><u>\$ 82,397</u></u>	<u><u>\$ 100,000</u></u>

**SAN PATRICIO COUNTY, TEXAS
COUNTY ATTORNEY PRETRIAL DIVERSION
BUDGET 2025**

	2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
Beginning Balance	\$ <u>164,436</u>	\$ <u>212,168</u>	\$ <u>234,990</u>
Revenues	96,587	94,267	93,500
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>96,587</u>	<u>94,267</u>	<u>93,500</u>
Available Resources	<u>261,023</u>	<u>306,435</u>	<u>328,490</u>
Expenditures	48,855	71,445	95,590
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>48,855</u>	<u>71,445</u>	<u>95,590</u>
Ending Balance	\$ <u><u>212,168</u></u>	\$ <u><u>234,990</u></u>	\$ <u><u>232,900</u></u>

**SAN PATRICIO COUNTY, TEXAS
COUNTY ATTORNEY PRETRIAL DIVERSION
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
201	Revenues			
3400-153	Co Atty Pretrial Intervention	\$ 87,250	\$ 84,000	\$ 88,400
3600-101	Investment Earnings	9,337	10,267	5,100
	Total Revenue and Transfers In	<u>\$ 96,587</u>	<u>\$ 94,267</u>	<u>\$ 93,500</u>
5000	County Attorney			
110	Regular Employees	\$ 37,900	\$ 21,500	\$ 31,000
185	Phone Allowance	0	0	600
190	Longevity Pay	0	0	2,880
210	Group Insurance	3,684	2,496	0
220	Social Security Taxes	2,834	2,002	2,637
230	Retirement Contributions	4,211	2,906	3,750
250	Unemployment Insurance	0	0	113
260	Workers' Compensation Ins	0	0	10
	<i>Personal Services</i>	<u>48,629</u>	<u>28,904</u>	<u>40,990</u>
312	Conference and Assoc Dues	0	750	1,500
520	Insurance/Bond Premiums	227	241	0
538	Postage	0	50	100
580	Travel	0	250	500
598	Misc Services & Charges	0	40,000	50,000
	<i>Other Services and Charges</i>	<u>227</u>	<u>41,291</u>	<u>52,100</u>
610	General Supplies	0	150	300
641	Books, Subscriptions	0	100	200
650	NCO Furniture/Equipment	0	500	1,000
	<i>Supplies</i>	<u>0</u>	<u>750</u>	<u>1,500</u>
740	Furniture, Vehicles & Equipment	0	500	1,000
	<i>Capital Outlay</i>	<u>0</u>	<u>500</u>	<u>1,000</u>
	County Attorney	<u>\$ 48,855</u>	<u>\$ 71,445</u>	<u>\$ 95,590</u>

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by Enterprise Funds.

**SAN PATRICIO COUNTY, TEXAS
CAPITAL IMPROVEMENTS
BUDGET 2025**

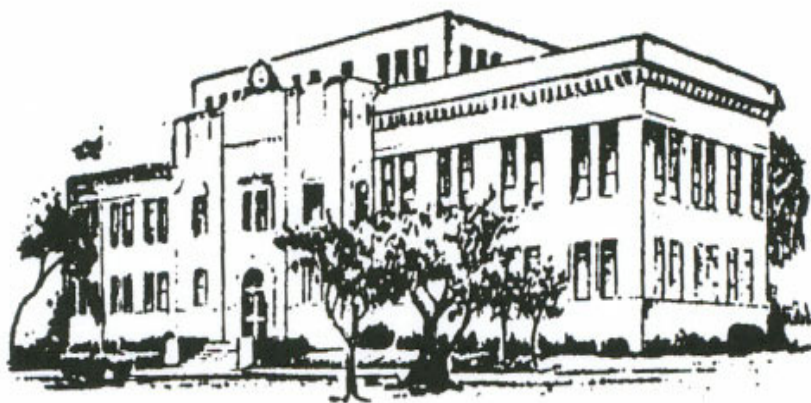
	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>23,758,340</u>	\$ <u>28,637,044</u>	\$ <u>32,438,370</u>
Revenues	2,672,567	1,801,679	1,252,300
Transfers In	<u>5,085,999</u>	<u>5,999,533</u>	<u>5,600,000</u>
Total Revenues and Transfers In	<u>7,758,566</u>	<u>7,801,212</u>	<u>6,852,300</u>
Available Resources	<u>31,516,906</u>	<u>36,438,256</u>	<u>39,290,670</u>
Expenditures	2,879,861	3,999,886	14,288,000
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>2,879,861</u>	<u>3,999,886</u>	<u>14,288,000</u>
Ending Balance	\$ <u><u>28,637,044</u></u>	\$ <u><u>32,438,370</u></u>	\$ <u><u>25,002,670</u></u>

**SAN PATRICIO COUNTY, TEXAS
CAPITAL IMPROVEMENTS
BUDGET 2025**

		2023 ACTUAL	2024 ESTIMATE	2025 BUDGET
720	Revenues			
3300-503	ROW Reimbursement	\$ 16,500	\$ 0	\$ 0
3400-506	Court Facility Fee	23,096	19,090	20,300
3600-101	Investment Earnings	1,268,729	1,604,297	1,203,000
3700-201	Rental Income	30,363	28,292	29,000
3700-399	Private Source Contribs	11,844	150,000	0
3900-010	Transfer In-General Fund	5,085,999	5,999,533	5,600,000
3900-025	Transfer In-R&B Improvements	102,270	0	0
3900-721	Transfer In-R&B #1	1,219,765	0	0
	Total Revenue and Transfers In	\$ 7,758,566	\$ 7,801,212	\$ 6,852,300
6101	Public Facilities			
336	Engineering/Architectural	\$ 54,691	\$ 319,425	\$ 547,000
341	Other Professional Services	0	299,163	52,000
430	Building Repairs/Maint	0	0	1,800,000
450	Construction Services	712,702	1,427,000	6,150,000
540	Public Notices	0	0	1,000
598	Misc Services & Charges	19,767	0	40,000
	<i>Other Services and Charges</i>	<u>787,160</u>	<u>2,045,588</u>	<u>8,590,000</u>
710	Land	0	0	100,000
720	Buildings	0	0	100,000
730	Improvements	831,983	0	400,000
740	Furniture, Vehicles & Equipment	0	0	1,308,000
	<i>Capital Outlay</i>	<u>831,983</u>	<u>0</u>	<u>1,908,000</u>
	Public Facilities	<u>1,619,143</u>	<u>2,045,588</u>	<u>10,498,000</u>
7250	Road & Bridge Improvements			
450	Construction Services	250,287	955,246	1,350,000
451	Sealcoating	431,307	999,052	1,100,000
	<i>Other Services and Charges</i>	<u>681,594</u>	<u>1,954,298</u>	<u>2,450,000</u>
740	Furniture, Vehicles & Equipment	579,125	0	85,000
	<i>Capital Outlay</i>	<u>579,125</u>	<u>0</u>	<u>85,000</u>
	Road & Bridge Improvements	\$ 1,260,719	\$ 1,954,298	\$ 2,535,000

**SAN PATRICIO COUNTY, TEXAS
CAPITAL IMPROVEMENTS
BUDGET 2025**

7301	Right of Way			
326	Appraisal Services	\$ 0	\$ 0	\$ 14,000
336	Engineering/Architectural	0	0	40,000
341	Other Professional Services	0	0	40,000
455	Utility Adjustments	0	0	25,000
598	Misc Services & Charges	0	0	5,000
	<i>Other Services and Charges</i>	<u>0</u>	<u>0</u>	<u>124,000</u>
710	Land	<u>0</u>	<u>0</u>	<u>1,131,000</u>
	<i>Capital Outlay</i>	<u>0</u>	<u>0</u>	<u>1,131,000</u>
	Right of Way	<u>0</u>	<u>0</u>	<u>1,255,000</u>
	Capital Improvements	<u>\$ 2,879,861</u>	<u>\$ 3,999,886</u>	<u>\$ 14,288,000</u>



DEBT SERVICE FUNDS

Debt Service Funds have been established to receive funds from a tax levy and other sources for the accumulation of funds to meet the annual principal and interest requirements on the outstanding general obligation debt of the County.

SAN PATRICIO COUNTY, TEXAS

STATEMENT OF INDEBTEDNESS

DECEMBER 31, 2024

<u>PERMANENT IMPROVEMENTS DEBT</u>	<u>RATES</u>	<u>DUE DATES</u>	<u>DATE OF ISSUE</u>	<u>FINAL MATURITY DATE</u>
GENERAL OBLIGATION REFUNDING BONDS, 2015	2.00% - 5.00%	(4-1;10-1)	8-15-2015	4-1-2036
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2016	3.00% - 4.00%	(4-1;10-1)	2-1-2016	4-1-2036
STATE INFRASTRUCTURE BANK LOAN	2.57%	(4-1;10-1)	4-13-2016	4-1-2041
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2017	3.00% - 4.00%	(4-1;10-1)	4-27-2017	4-1-2037
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2019	3.00% - 4.00%	(4-1;10-1)	7-11-2019	4-1-2039
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2022	4.00% - 5.00%	(4-1;10-1)	3-17-2022	4-1-2051
TOTAL PERMANENT IMPROVEMENTS DEBT (COUNTY)				
GRAND TOTALS - DEBT				

AMOUNT ISSUED	AMOUNT PAID/DEFEASED	OUTSTANDING		
		PRINCIPAL	INTEREST	TOTAL
\$ 15,415,000	\$ 4,870,000	\$ 10,545,000	\$ 3,199,550	\$ 13,744,550
8,975,000	2,755,000	6,220,000	1,601,475	7,821,475
12,403,039	2,575,727	9,827,312	2,302,069	12,129,381
9,125,000	2,345,000	6,780,000	1,913,000	8,693,000
8,780,000	1,600,000	7,180,000	2,346,525	9,526,525
<u>63,550,000</u>	<u>2,040,000</u>	<u>61,510,000</u>	<u>39,618,050</u>	<u>101,128,050</u>
<u>118,248,039</u>	<u>16,185,727</u>	<u>102,062,312</u>	<u>50,980,669</u>	<u>153,042,981</u>
<u>\$ 118,248,039</u>	<u>\$ 16,185,727</u>	<u>\$ 102,062,312</u>	<u>\$ 50,980,669</u>	<u>\$ 153,042,981</u>

SAN PATRICIO COUNTY, TEXAS

DEBT SERVICE

BUDGET REQUIREMENTS FOR 2025

<u>PERMANENT IMPROVEMENTS DEBT (COUNTY)</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>OTHER EXPENSES</u>	<u>TOTALS</u>
GENERAL OBLIGATION REFUNDING BONDS, 2015	680,000	465,200	1,000	1,146,200
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2016	415,000	234,125	1,000	650,125
STATE INFRASTRUCTURE BANK LOAN	466,931	246,562	0	713,493
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2017	405,000	263,100	1,000	669,100
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2019	365,000	270,475	1,000	636,475
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2022	<u>1,215,000</u>	<u>2,529,425</u>	<u>1,000</u>	<u>3,745,425</u>
 TOTAL PERMANENT IMPROVEMENTS DEBT (COUNTY)	 <u>3,546,931</u>	 <u>4,008,887</u>	 <u>5,000</u>	 <u>7,560,818</u>
 <u>GENERAL FUND DEBT</u>				
CAPITAL LEASE 2016	<u>134,677</u>	<u>90,980</u>	<u>0</u>	<u>225,657</u>
 TOTAL GENERAL FUND DEBT	 <u>134,677</u>	 <u>90,980</u>	 <u>0</u>	 <u>225,657</u>
 GRAND TOTAL - ALL DEBT	 <u>\$ 3,681,608</u>	 <u>\$ 4,099,867</u>	 <u>\$ 5,000</u>	 <u>\$ 7,786,475</u>

**SAN PATRICIO COUNTY, TEXAS
PERMANENT IMPROVEMENT I & S
BUDGET 2025**

	<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
Beginning Balance	\$ <u>190,356</u>	\$ <u>474,467</u>	\$ <u>390,215</u>
Revenues	7,627,904	7,477,816	7,295,424
Transfers In	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues and Transfers In	<u>7,627,904</u>	<u>7,477,816</u>	<u>7,295,424</u>
Available Resources	<u>7,818,260</u>	<u>7,952,283</u>	<u>7,685,639</u>
Expenditures	7,343,793	7,562,068	7,560,818
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures and Transfer Out	<u>7,343,793</u>	<u>7,562,068</u>	<u>7,560,818</u>
Ending Balance	\$ <u><u>474,467</u></u>	\$ <u><u>390,215</u></u>	\$ <u><u>124,821</u></u>

**SAN PATRICIO COUNTY, TEXAS
PERMANENT IMPROVEMENT I & S
BUDGET 2025**

		<u>2023 ACTUAL</u>	<u>2024 ESTIMATE</u>	<u>2025 BUDGET</u>
700	Revenues			
3100-110	Ad Valorem - Current	\$ 7,348,636	\$ 7,301,245	\$ 7,184,424
3100-120	Ad Valorem - Delinquent	109,715	41,331	50,000
	General Property Taxes	<u>7,458,351</u>	<u>7,342,576</u>	<u>7,234,424</u>
3600-101	Investment Earnings	169,553	135,240	61,000
	Other Revenue	<u>169,553</u>	<u>135,240</u>	<u>61,000</u>
	Total Revenues	<u>\$ 7,627,904</u>	<u>\$ 7,477,816</u>	<u>\$ 7,295,424</u>
 8000	 Debt Service			
801	Principal	\$ 3,068,536	\$ 3,410,083	\$ 3,546,931
802	Interest	4,272,957	4,148,985	4,008,887
803	Other Expenses	2,300	3,000	5,000
	Debt Service	<u>7,343,793</u>	<u>7,562,068</u>	<u>7,560,818</u>
	PERMANENT IMPROVEMENT I & S	<u>\$ 7,343,793</u>	<u>\$ 7,562,068</u>	<u>\$ 7,560,818</u>

APPENDIX

2024 Tax Rate Calculation Worksheets

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

San Patricio County

(361) 364-9373

Taxing Unit Name

Phone (area code and number)

1301 E. Sinton St. Ste. C

www.co.san-patricio.tx.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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	\$ 14,117,264,773
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	\$ 35,084,489
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 14,082,180,284
4.	Prior year total adopted tax rate.	\$ 0.312411 /\$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: \$ 1,675,156,923 B. Prior year disputed value: - \$ 861,235,871 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 813,921,052
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 813,921,052

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 14,896,101,336
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ¹	\$ 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: \$ 1,912,714 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 35,152,921 C. Value loss. Add A and B. ⁶	\$ 37,065,635
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: \$ 1,702,976 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 1,702,976
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 38,768,611
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 1,751,450
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 14,855,581,275
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 46,410,470
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	\$ 429,327
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 46,839,797
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: \$ 15,385,774,269 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,988,519 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 894,683 E. Total current year value. Add A and B, then subtract C and D.	\$ 15,400,868,105

¹ Tex. Tax Code §26.012(15)² Tex. Tax Code §26.012(15)³ Tex. Tax Code §26.012(15)⁴ Tex. Tax Code §26.03(c)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012, 26.04(c-2)⁸ 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	\$ 365,430,949
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 365,430,949
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	\$ 60,397,014
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 15,705,902,040
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 934,851,918
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 934,851,918
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 14,771,050,122
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.317105 /\$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	\$ 0.411280 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.312411 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,896,101,336

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(5)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 46,537,059
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ \$ 385,193
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- \$ 2,024
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 383,169
E.	Add Line 30 to 31D.	\$ 46,920,228
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,771,050,122
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.317649 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.317649 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.317649 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.328766 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>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).</p>	\$ 0.000000 /\$100
42.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate..... 0.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>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 0.00 %</p>	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.328766 /\$100
D49.	<p>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.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.426428 /\$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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.411280 /\$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.	\$ 0.411280 /\$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> .	\$ 0.426428 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.426428 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.426428 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.603843 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.161948 /\$100
	C. Subtract B from A.....	\$ 0.441895 /\$100
	D. Adopted Tax Rate.....	\$ 0.401642 /\$100
	E. Subtract D from C.....	\$ 0.040253 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 14,041,349,325
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 5,652,064
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.640086 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.161554 /\$100
	C. Subtract B from A.....	\$ 0.478532 /\$100
	D. Adopted Tax Rate.....	\$ 0.478138 /\$100
	E. Subtract D from C.....	\$ 0.000394 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 11,472,637,316
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 45,202
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.567852 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.069412 /\$100
	C. Subtract B from A.....	\$ 0.498440 /\$100
	D. Adopted Tax Rate.....	\$ 0.495157 /\$100
	E. Subtract D from C.....	\$ 0.003283 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 9,816,317,918
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 322,269
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 6,019,535 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.038326 /\$100
68.	Total 2024 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)	\$ 0.464754 /\$100

³⁹ Tex. Tax Code §26.013(b).

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

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

⁴² Tex. Tax Code §26.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.412009 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.003183 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.415192 /\$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.⁴⁷

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.401642 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,855,581,275
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,771,050,122
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B).

⁴⁵ Tex. Tax Code §26.012(B-a).

⁴⁶ Tex. Tax Code §26.063(a)(1).

⁴⁷ Tex. Tax Code §26.042(b).

⁴⁸ Tex. Tax Code §26.042(f).

⁴⁹ Tex. Tax Code §26.042(c).

⁵⁰ Tex. Tax Code §26.042(b).

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).	\$ 0.464754 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.411280 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate \$ 0.464754 /\$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: 68

De minimis rate. \$ 0.415192 /\$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.³¹

**print
here**

Marcela Thormaehlen

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date

8/8/24

³¹ Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

San Patricio County

Special Road and Bridge

(361) 364-9373

Taxing Unit Name

Phone (area code and number)

1301 E. Sinton St. Ste. C

www.co.san-patricio.tx.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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	\$ 19,725,203,327
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 19,725,203,327
4.	Prior year total adopted tax rate.	\$ 0.089231 /\$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: \$ 1,675,156,923 B. Prior year disputed value: - \$ 861,235,871 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 813,921,052
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 813,921,052

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,539,124,379
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ¹	\$ 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: \$ 1,912,714 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 36,779,036 C. Value loss. Add A and B. ²	\$ 38,691,750
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: \$ 1,702,976 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ³	\$ 1,702,976
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 40,394,726
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. ⁴ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 20,498,729,653
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 18,291,221
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. ⁵	\$ 86,625
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ⁶	\$ 18,377,846
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. ⁷ A. Certified values: \$ 20,216,906,982 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,988,519 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ⁸ - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 20,232,895,501

¹ Tex. Tax Code §26.012(15)² Tex. Tax Code §26.012(15)³ Tex. Tax Code §26.012(15)⁴ Tex. Tax Code §26.03(c)⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(13)⁷ Tex. Tax Code §26.012, 26.04(c-2)⁸ 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. ¹⁵	
A.	Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁶	\$ 365,430,949
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 365,430,949
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁸	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 20,598,326,450
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. ¹⁹	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 1,083,861,050
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 1,083,861,050
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 19,514,465,400
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.094175 /\$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	\$ 0.411280 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.089231 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,539,124,379

¹⁵ Tex. Tax Code §26.01(c) and (d).

¹⁶ Tex. Tax Code §26.01(c).

¹⁷ Tex. Tax Code §26.01(d).

¹⁸ Tex. Tax Code §26.01295(b).

¹⁹ Tex. Tax Code §26.01296.

²⁰ Tex. Tax Code §26.012(17).

²¹ Tex. Tax Code §26.012(17).

²² Tex. Tax Code §26.04(c).

²³ Tex. Tax Code §26.04(d).

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 18,327,266
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.	+ \$ 86,625
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.	- \$ 0
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- \$ 0
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$ 86,625
	E. Add Line 30 to 31D.	\$ 18,413,891
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,514,465,400
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.094360 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.	\$ 0
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$ /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.094360 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.094360 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.097662 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>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:</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>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).</p>	\$ 0.000000 /\$100
42.	<p>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:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate. 0.00 %</p> <p>C. Enter the 2022 actual collection rate. 0.00 %</p> <p>D. Enter the 2021 actual collection rate. 0.00 %</p> <p>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 0.00 %</p>	
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 20,598,326,450
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.097662 /\$100
D49.	<p>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.</p>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.426428 /\$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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.411280 /\$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.	\$ 0.411280 /\$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> .	\$ 0.426428 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.426428 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.426428 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 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 62).....	\$ 0.603843 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.161948 /\$100
	C. Subtract B from A.....	\$ 0.441895 /\$100
	D. Adopted Tax Rate.....	\$ 0.401642 /\$100
	E. Subtract D from C.....	\$ 0.040253 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 14,041,349,325
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 5,652,064
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 62).....	\$ 0.640086 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.161554 /\$100
	C. Subtract B from A.....	\$ 0.478532 /\$100
	D. Adopted Tax Rate.....	\$ 0.478138 /\$100
	E. Subtract D from C.....	\$ 0.000394 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 11,472,637,316
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 45,202
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 62).....	\$ 0.567852 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.069412 /\$100
	C. Subtract B from A.....	\$ 0.498440 /\$100
	D. Adopted Tax Rate.....	\$ 0.495157 /\$100
	E. Subtract D from C.....	\$ 0.003283 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 9,816,317,918
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 322,269
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 6,019,535 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.038326 /\$100
68.	Total 2024 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)	\$ 0.464754 /\$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 §526.04(c)(2)(A) and 26.042(a).

⁴² Tex. Tax Code §526.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.412009 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 15,705,902,040
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.003183 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.415192 /\$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.⁴⁷

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.401642 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,855,581,275
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 14,771,050,122
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B).

⁴⁵ Tex. Tax Code §26.012(b)(4).

⁴⁶ Tex. Tax Code §26.063(a)(1).

⁴⁷ Tex. Tax Code §26.042(b).

⁴⁸ Tex. Tax Code §26.042(f).

⁴⁹ Tex. Tax Code §26.042(c).

⁵⁰ Tex. Tax Code §26.042(b).

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).	\$ 0.464754 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.411280 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.464754 /\$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: 68

De minimis rate. \$ 0.415192 /\$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.¹²

**print
here**

Marcela Thormaehlen

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Marcela Thormaehlen

Date

*8/8/24*¹² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

San Patricio County I&S

(361)364-9373

Taxing Unit Name

Phone (area code and number)

1301 E. Sinton St. Ste. C

www.co.san-patricio.tx.us

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

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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	\$ 18,512,154,877
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	\$ 35,084,489
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 18,477,070,388
4.	Prior year total adopted tax rate.	\$ 0.039963 /\$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: \$ 1,675,156,923 B. Prior year disputed value: - \$ 861,235,871 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 813,921,052
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 813,921,052

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 19,290,991,440
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. 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: \$ 1,912,714 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 35,152,921 C. Value loss. Add A and B. ⁶	\$ 37,065,635
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: \$ 1,702,976 B. Current year productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 1,702,976
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 38,768,611
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 1,751,450
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 19,250,471,379
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 7,693,065
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	\$ 44,134
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 7,737,199
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: \$ 19,051,673,507 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 15,988,519 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 894,683 E. Total current year value. Add A and B, then subtract C and D.	\$ 19,066,767,343

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	\$ 365,430,949
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 365,430,949
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	\$ 60,397,014
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 19,371,801,278
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 934,851,918
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 934,851,918
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 18,436,949,360
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.041965 /\$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	\$ 0.041965 /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.000000 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,290,991,440

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(5)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 0
31.	Adjusted prior year levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year.....	+ \$ 44,134
B.	Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0.....	- \$ 2,024
C.	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.....	+/- \$ 0
D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ 42,110
E.	Add Line 30 to 31D.	\$ 42,110
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 18,436,949,360
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.000228 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
A.	Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$ 0
B.	Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
A.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose.....	\$ 0
B.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²³	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.....	\$ 0
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁴	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.....	\$ 0
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.....	\$ 0
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.000228 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$ 0
B.	Divide Line 40A by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
C.	Add Line 40B to Line 39.	\$ 0.000228 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.000235 /\$100

²³ Tex. Tax Code §26.0442²⁴ 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).	\$ 0.000000 /\$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 \$ 7,560,818 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 7,560,818
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 7,560,818
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 102.00 % B. Enter the prior year actual collection rate..... 106.28 % C. Enter the 2022 actual collection rate. 104.56 % D. Enter the 2021 actual collection rate. 101.83 % 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	102.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 7,412,566
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,371,801,278
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.038264 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.038499 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.038499 /\$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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,371,801,278
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.041965 /\$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.	\$ 0.041965 /\$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> .	\$ 0.038499 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.038499 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,371,801,278
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.038499 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.040253 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.040253 /\$100
	D. Adopted Tax Rate.....	\$ 0.039963 /\$100
	E. Subtract D from C.....	\$ 0.000290 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 18,436,239,429
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 53,465
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.045338 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.045338 /\$100
	D. Adopted Tax Rate.....	\$ 0.044944 /\$100
	E. Subtract D from C.....	\$ 0.000394 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 16,204,755,987
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 63,846
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value	
	A. Voter-approval tax rate (Line 67).....	\$ 0.031795 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.000000 /\$100
	C. Subtract B from A.....	\$ 0.031795 /\$100
	D. Adopted Tax Rate.....	\$ 0.031795 /\$100
	E. Subtract D from C.....	\$ 0.000000 /\$100
	F. 2021 Total Taxable Value (Line 60).....	\$ 11,395,234,807
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 117,311 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.000605 /\$100
68.	Total 2024 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)	\$ 0.039104 /\$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 §526.04(c)(2)(A) and 26.042(a).

⁴² Tex. Tax Code §526.0501(a) and (c).

⁴³ Tex. Local Gov't Code §120.007(d).

⁴⁴ Tex. Local Gov't Code §120.007(d).

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.000228 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,371,801,278
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.002581 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.038264 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.041073 /\$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.⁴⁷

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.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.039963 /\$100
75.	Adjusted 2023 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 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁴⁸ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ 0.000000 /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 19,250,471,379
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 18,436,949,360
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁴⁹	\$ 0.000000 /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B).

⁴⁵ Tex. Tax Code §26.012(B-a).

⁴⁶ Tex. Tax Code §26.063(a)(1).

⁴⁷ Tex. Tax Code §26.042(b).

⁴⁸ Tex. Tax Code §26.042(f).

⁴⁹ Tex. Tax Code §26.042(c).

⁵⁰ Tex. Tax Code §26.042(b).

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).	\$ 0.039104 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.041965 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate \$ 0.039104 /\$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: 68

De minimis rate. \$ 0.041073 /\$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.¹²

**print
here**

Marcela Thormaehlen, PCC

Printed Name of Taxing Unit Representative

**sign
here**


Taxing Unit Representative

Date

8/8/24

¹² Tex. Tax Code §§26.04(c-2) and (d-2)