

BUDGET FOR THE FISCAL YEAR 2026

DAVID R. KREBS County Judge

WILLIAM E. ZAGORSKI THOMAS E. YARDLEY

RUBEN GONZALES HOWARD J. GILLESPIE

County Commissioners



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Statement of Tax Increase

This budget will raise more revenue from property taxes than last year's budget by an amount of \$13,820, which is a .02 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,887,089.

Record Vote:

Members Voting For: Krebs, Zagorski, Yardley, Gonzales, Gillespie

Members Voting Against: None

San Patricio County Property Tax Rates		TAX RATES	TAX RATES
		BUDGET	BUDGET
Operating Funds		2025	2026
Road & Bridge Special	\$	0.080411 \$	0.080411
General		0.277105	0.292105
Maintenance & Operations Rate		0.357516	0.372516
Debt Service Funds			
Certificates of Obligation, Series 2016	•	0.003290	0.003212
Certificates of Obligation, Series 2017		0.003386	0.003311
Certificates of Obligation, Series 2019		0.003221	0.003128
GO Refunding Bonds, 2015		0.005801	0.003551
State Infrastructure Bank Loan		0.003611	0.003513
Certificates of Obligation, Series 2022		0.018955	0.018455
GO Refunding Bonds, 2025		0.000000	0.002075
Total Permanent Improvement Debt Service Funds		0.038264	0.037245
Total Debt Rate		0.038264	0.037245
Total County Property Tax Rate	\$	0.395780 \$	0.409761
No-new-revenue Tax Rate	\$	0.449544 \$	0.448694
No-new-revenue Maintenance and Operations Tax R	ate		0.411449
Voter-approval Tax Rate		0.464927	0.464828
Debt Tax Rate		0.038264	0.037245
Debt Obligation	\$	102,062,312 \$	97,770,381

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

	Proposed	Actual	
	Annual	Annual	
	Salary	Salary	Proposed
Office	2026	2025	Increase
County Judge	136,651	136,651	_
County Judge - Juvenile Board Supplement (1)	13,900	6,900	7,000
County Commissioner Pct. #1	94,757	94,757	-
County Commissioner Pct. #2	90,450	90,450	-
County Commissioner Pct. #3	93,034	93,034	-
County Commissioner Pct. #4	90,450	90,450	-
County Court-at-Law Judge No. 1	115,100	94,100	21,000
County Court-at-Law Judge No. 1 - State Salary Supplement (1) (2)	105,000	84,000	21,000
County Court-at-Law Judge No. 1 - Juvenile Board Supplement (1)	13,900	6,900	7,000
County Court-at-Law Judge No. 2	80,100	66,100	14,000
County Court-at-Law Judge No. 2- State Salary Supplement (1) (2)	105,000	84,000	21,000
County Court-at-Law Judge No. 2 - Juvenile Board Supplement (1)	13,900	6,900	7,000
County Clerk	94,757	94,757	_
District Clerk	94,757	94,757	-
County Attorney	105,000	84,000	21,000
County Attorney - State Salary Supplement (2)	105,000	84,000	21,000
County Treasurer	94,757	94,757	_
Tax Assessor-Collector	94,757	94,757	_
Sheriff	132,300	132,300	_
Justice of the Peace #1	82,844	82,844	_
Justice of the Peace #2	80,481	80,481	_
Justice of the Peace #4	80,481	80,481	_
Justice of the Peace #5	80,481	80,481	_
Justice of the Peace #6	80,481	80,481	_
Justice of the Peace #8	80,481	80,481	_
Constable #1	66,000	62,648	3,352
Constable #2	66,000	62,064	3,936
Constable #4	66,000	62,064	3,936
Constable #5	66,000	62,064	3,936
Constable #6	66,000	62,064	3,936
Constable #8	66,000	62,064	3,936
District Judge - Juvenile Board Supplement (1)	13,900	6,900	7,000
District Judge - Juvenile Board Supplement (1)	13,900	6,900	7,000
District Judge - Juvenile Board Supplement (1)	13,900	6,900	7,000
District Attorney Supplement	13,900	6,900	7,000

In addition to the salary listed above, the officials are to receive cellphone allowance, 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 2026

On this, the 25th day of August, 2025, 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, 2026, and ending December 31, 2026, 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.

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David R	Krebs C	ount	Indoe	

William E. Zagorski, Sr., County Commissioner, Pct #1

Thomas E. Yardley, County Commissioner, Pct #2

Ruben Gonzales, County Commissioner, Pct #3

ORDER ADOPTING BUDGET FOR FISCAL YEAR 2026

On this, the 25th day of August, 2025, 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, 2026, and ending December 31, 2026, 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 25, 2025, 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

William E. Zagorski, Sr., County Commissioner, Pct #1

Thomas E. Yardley, County Commissioner, Pct #2

Ruben Gonzales, County Commissioner, Pct #3

ORDER ADOPTING 2025 PROPERTY TAX RATE FOR FISCAL YEAR 2026

On this, the 25th day of August, 2025, 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, 2026, and ending December 31, 2026, 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 25, 2025 on motion made, seconded, and carried by a majority of the Commissioners Court, it is hereby ordered that the Court levies a tax of \$0.409761 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 OPERA	CTIONS	TAX R	ATF

General Fund Maintenance & Operations Tax Rate

\$ 0.292105

Road and Bridge Special Maintenance & Operations Tax Rate

0.080411

Total Maintenance & Operations Tax Rate

\$ 0.372516

DEBT SERVICE TAX RATE

Debt Service Tax Rate

\$ 0.037245

Total Debt Service Tax Rate

\$ 0.037245

Total Ad Valorem Tax Rate

\$ 0.409761

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 9.46 PERCENT AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$28.93.

Court Members voting For: Krebs, Zagorski, Yardley, Gonzales, Gillespie

Court Members voting Against: No

David R. Krebs, County Judge

William E. Zagorski, Sr., County Commissioner, Pct #1

Thomas E. Yardley, County Commissioner, Pct #2

Ruben Gonzales, County Commissioner, Pct #3

ORDER RATIFYING PROPERTY TAX INCREASE FOR FISCAL YEAR 2026

On this, the 25th day of August, 2025, 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, 2026 and ending December 31, 2026. Having been duly considered by the Court on August 25, 2025; 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

William E. Zagorski, Sr., County Commissioner, Pct #1

Thomas E. Yardley, County Commissioner, Pct #2

Ruben Gonzales, County Commissioner, Pct #3

San Patricio County, Texas Budget 2026

Computation of Estimated Current		Constable Pct. #4	54
Ad Valorem Tax Collections	1	Constable Pct. #5	55
Distribution of Estimated Tax Collections	2	Constable Pct. #6	56
Tax Rate by Funds	3	Constable Pct. #8	57
		County Sheriff	58
General Fund	4	Highway Patrol, PSAP Coordinator/E911	59
County Judge	9	Fire Marshall	60
Commissioners Court	10	Corrections	61
County Clerk	11	Juvenile Detention Center	62
Direct Veterans' Service, Veterans' Service	12	Adult/Juvenile Probation, Citizen Collection Stations	63
Emergency Management, Emergency Response	13	County Engineer	64
Human Resources	14	Health Department	65
Records Management	15	Environmental Health	66
Personnel Safety	16	Animal Control	67
Information Services	17	Mental Health, Indigent Health Care	68
Grant Management	18	Human Services, Community Action Agency	69
Permitting/Flood Plain	19	County Library	70
Non-Departmental, County Court	20	County Parks	71
County Court-at-Law Judge	21	County Fairgrounds	72
County Court-at-Law Judge No. 2	22	Agricultural Extension Service, Environmental	
District Court	23	Conservation	73
District Clerk	24	Economic Development, Debt Service, Operating	
District Attorney	25	Transfers Out	74
Justice of the Peace #1	26		
Justice of the Peace #2	27	Special Revenue Funds	75
Justice of the Peace #4	28	Road and Bridge Precinct #1	76
Justice of the Peace #5	29	Road and Bridge Precinct #2	80
Justice of the Peace #6	30	Road and Bridge Precinct #3	84
Justice of the Peace #8	31	Road and Bridge Precinct #4	88
Pre-Trial Services, Judiciary Support	32	Road and Bridge Improvements	92
County Attorney, Litigation	33	Indigent Health Care	94
Gov't Affairs/PIO	34	District Court Operating	96
Elections Administration	35	Intoxilyzer Program	99
County Auditor	36	Women, Infants and Children Program	101
Motor Pool, County Treasurer	37	Law Library	103
Tax Assessor-Collector	38	Courthouse Security Fund	105
Auto Registration, Central Appraisal District	39	Records Management Fund	107
Buildings &Yards - Admin	40	Court Technology Fee Fund	110
Courthouse	41	Court Reporter Service Fund	112
Plymouth Courthouse Annex	42	Coastal Bend COG Grant	114
Law Enforcement Center	43	Communications System	116
Aransas Pass 225 W. Wheeler,		San Patricio County Airport Fund	118
Aransas Pass 1212 W. Wheeler	44	Election Services	121
Mathis Annex	45	County Attorney Pretrial Diversion	123
Portland Annex, Portland Tax Office	46	, · · · · · · · · · · · · · · · · ·	
Ingleside Health Clinic, Harville Rd. Annex	47	Capital Projects Funds	125
Restitution Center, Market St. Annex	48	Capital Improvements	126
Vineyard St. Annex, San Patricio County Annex,			0
East Market St. Annex	49	Debt Service Funds	129
Odem Annex, 188 East Annex	50	Statement of Indebtedness	130
Justice Center, Emergency Ops/Data Center	51	Debt Service Requirements	132
Fire and Ambulance Service, Constable Pct. #1	52	Permanent Improvement Debt Service	133
Constable Pct. #2	53		.00
		Appendix - 2025 Tax Rate Calculation Worksheets	135

SAN PATRICIO COUNTY, TEXAS COMPUTATION OF ESTIMATED CURRENT AD VALOREM TAX COLLECTIONS BUDGET 2026

	_	FOR COUNTY M&O PURPOSES	FOR COUNTY I&S PURPOSES		FOR R&B SPECIAL PURPOSES
GROSS ASSESSED VALUATION - 2024 ROLL ACTUAL	\$_	33,282,589,165	\$ 33,282,589,165	\$	33,283,438,916
EXEMPTIONS: ABATEMENTS HOMESTEAD DISABLED VETERANS OVER 65 LOCAL POLLUTION CONTROL OTHER EXEMPTIONS ESTIMATED LOSS PROTESTED VALUES	_	13,100,981,339 699,958,194 179,372,286 332,167,800 1,775,976,990 1,189,634,088 1,195,350	9,435,082,101 699,958,194 179,372,286 332,167,800 1,775,976,990 1,189,634,088 1,195,350		8,269,686,240 722,280,868 127,358,497 361,976,369 1,775,976,990 1,127,507,687 1,195,350
TOTAL EXEMPTIONS - 2024	_	17,279,286,047	13,613,386,809	·	12,385,982,001
NET TAXABLE VALUATION - 2024 ROLL	\$_	16,003,303,118	\$ 19,669,202,356	\$	20,897,456,915
GROSS ASSESSED VALUATION - 2025 ROLL ESTIMATED	\$_	35,070,247,500	\$ 35,070,247,500	\$	35,094,936,876
EXEMPTIONS: ABATEMENTS HOMESTEAD DISABLED VETERANS OVER 65 LOCAL POLLUTION CONTROL OTHER EXEMPTIONS ESTIMATED LOSS PROTESTED VALUES	_	14,346,500,841 732,747,230 225,719,388 360,652,719 2,230,753,409 1,260,444,571 430,787,318	10,371,633,465 732,747,230 225,719,388 360,652,719 2,230,753,409 1,260,444,571 430,787,318		9,248,846,670 766,049,740 162,572,195 391,203,355 2,230,753,409 1,160,354,144 436,252,200
TOTAL EXEMPTIONS - 2025	_	19,587,605,476	15,612,738,100	,	14,396,031,713
ESTIMATED TAXABLE VALUATION - 2025 ROLL		15,482,642,024	19,457,509,400		20,698,905,163
TAX RATE (PER \$100 VALUATION)	_	0.292105	0.037245	•	0.080411
TAX LEVY		45,225,571	7,246,949		16,644,197
LESS 3.00% (DELINQUENCIES AND CONTESTED APPRAISALS)	_	(1,356,767)	(217,408)		(499,326)
NET COLLECTIONS	\$_	43,868,804	\$ 7,029,541	\$	16,144,871
1 CENT TAX LEVY EQUALS	\$_	1,501,816	\$ 1,887,378	\$	2,007,794

SAN PATRICIO COUNTY, TEXAS DISTRIBUTION OF ESTIMATED TAX COLLECTIONS BUDGET 2026

				YIELD				
		TAX	F	PER 1 CENT	ESTIMATED	_	OLLECTIONS	
FUND		RATE		TAX LEVY	CURRENT	Ę	<u>DELINQUEN</u> T	TOTAL
GENERAL FUND	\$	0.292105	\$	1,501,816	\$ 43,868,796	\$	450,000 \$	44,318,796
ROAD & BRIDGE SPECIAL	_	0.080411		2,007,794	16,144,872		90,000	16,234,872
TOTAL OPERATING FUNDS	_	0.372516			60,013,668		540,000	60,553,668
DEBT SERVICE FUNDS	_							
CERTIFICATES OF OBLIGATION, SERIES 2016		0.003212		1,887,378	606,226		0	606,226
CERTIFICATES OF OBLIGATION, SERIES 2017		0.003311		1,887,378	624,911		0	624,911
CERTIFICATES OF OBLIGATION, SERIES 2019		0.003128		1,887,378	590,372		0	590,372
GO REFUNDING BONDS, 2015		0.003551		1,887,378	670,208		0	670,208
STATE INFRASTRUCTURE BANK LOAN		0.003513		1,887,378	663,036		0	663,036
CERTIFICATES OF OBLIGATION, SERIES 2022		0.018455		1,887,378	3,483,156		0	3,483,156
GO REFUNDING BONDS, 2025		0.002075		1,887,378	391,631		0	391,631
DELINQUENT TAXES	_				0		50,000	50,000
TOTAL DEBT SERVICE FUNDS	_	0.037245			7,029,540		50,000	7,079,540
TOTAL COUNTY TAX RATE	\$	0.409761			\$ 67,043,208	\$	590,000 \$	67,633,208

SAN PATRICIO COUNTY, TEXAS TAX RATE BY FUNDS BUDGET 2026

		TAX RATE	TAX RATE	TAX RATE	TAX RATE
		BUDGET	BUDGET	BUDGET	BUDGET
OPERATING FUNDS		2023	2024	2025	2026
Road & Bridge Special	\$	0.091285 \$	0.089231 \$	0.080411 \$	0.080411
General		0.341909	0.312411	0.277105	0.292105
TOTAL OPERATING FUNDS		0.433194	0.401642	0.357516	0.372516
DEBT SERVICE FUNDS					
PERMANENT IMPROVEMENT BONDS					
Certificates of Obligation, Series 2016		0.004004	0.003444	0.003290	0.003212
Certificates of Obligation, Series 2017		0.004089	0.003537	0.003386	0.003311
Certificates of Obligation, Series 2019		0.003902	0.003364	0.003221	0.003128
GO Refunding Bonds, 2015		0.007015	0.006054	0.005801	0.003551
State Infrastructure Bank Loan		0.004365	0.003772	0.003611	0.003513
Certificates of Obligation, Series 2022		0.021569	0.019792	0.018955	0.018455
GO Refunding Bonds, 2025		n/a	n/a	n/a	0.002075
TOTAL PERMANENT IMPROVEMENT BOND	S	0.044944	0.039963	0.038264	0.037245
TOTAL DEBT SERVICE FUNDS		0.044044	0.020062	0.020264	0.027245
TOTAL DEDT SERVICE FUNDS		0.044944	0.039963	0.038264	0.037245
TOTAL COUNTY-WIDE TAX RATE	\$	0.478138 \$	0.441605 \$	0.395780 \$	0.409761

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.

	-	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$	30,061,704 \$	34,918,644 \$	36,112,156
Revenues Transfers In	_	56,389,437 0	53,827,472 0	54,689,296 0
Total Revenues and Transfers In	-	56,389,437	53,827,472	54,689,296
Available Resources	_	86,451,141	88,746,116	90,801,452
Expenditures Transfers Out	-	44,235,156 7,297,341	45,758,794 6,875,166	53,953,472 14,592,960
Total Expenditures and Transfer Out	_	51,532,497	52,633,960	68,546,432
Ending Balance	\$	34,918,644 \$	36,112,156 \$	22,255,020

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
010	Revenues	-	TOTOTE		LOTIWITE	-	DODOLI
	Ad Valorem - Current	\$	43,597,301	\$	40,062,140	\$	43,868,796
	Ad Valorem - Delinquent	Ψ	526,447	Ψ	1,323,711	Ψ	450,000
0.00 .20	The value of the second	-	0_0,	•	.,0=0,	-	.00,000
	General Property Taxes	_	44,123,748		41,385,851	_	44,318,796
3200-200			382,112		208,108		125,000
	Septic Tank & Health Permits		130,685		158,570		122,000
3200-203	Fire Marshal Inspection Fees	_	19,250		20,310	_	12,300
	Non-Busn Licenses/Permits		532,047		386,988		259,300
	Non-Busii Electises/i citilles	-	332,047		300,300	-	200,000
3300-145	Veterans' Direct Services Grant		46,494		100,000		100,000
3300-150	Indigent Defense Grant		45,635		0		0
3300-151	Judicial Fee		105,000		84,000		84,000
3300-200	County Attorney Supplement		77,000		77,000		77,000
3300-201			15,990		17,300		17,300
	Juror Expense Reimbursement		91,460		97,560		22,500
3300-401			60,770		36,848		0
	FEMA-Public Assistance Grant		3,753		0		0
3300-411			13,523		18,000		18,000
3300-450	Qualified Bond Credit Payments		32,248		31,390		63,000
3300-551	Tobacco Settlement Distribution		44,721		48,779		40,400
3300-701	Franchise/Bingo/Misc Taxes		1,320		1,700		1,700
3300-703	Beer, Wine and Liquor		165		110		200
3300-705			140,059		133,818		132,400
3300-801			107,587		97,573		107,000
	Indirect Cost Reims		16,854		11,400		11,400
	Drug Abuse Prev/Treatment/Rehab		16,606		81,014		0
	Local Government Contributions		3,068		28,000		8,000
3300-807	Election Fees	-	70		365	_	0
	Intergovernmental Revenue	\$_	822,323	\$	864,857	\$_	682,900

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
3400-100	County Judge	\$	1,065 \$	1,088 \$	1,000
3400-102	County Sheriff		91,853	102,786	107,300
3400-104	County Attorney		11,916	11,256	10,800
3400-106	County Clerk		361,660	362,888	364,200
3400-108	Tax Assessor-Collector		930,541	1,559,796	951,900
3400-110	District Attorney		25	50	50
3400-112	District Clerk		129,103	162,160	148,200
3400-121	Justice of the Peace #1		6,518	6,150	6,500
3400-122	Justice of the Peace #2		3,218	3,970	3,000
3400-124	Justice of the Peace #4		21,903	27,332	19,300
3400-125	Justice of the Peace #5		7,654	8,586	7,200
3400-126	Justice of the Peace #6		16,760	14,760	14,000
3400-128	Justice of the Peace #8		5,822	8,354	5,800
3400-131	Constable #1		10,484	5,320	6,400
3400-132	Constable #2		2,160	2,520	2,100
3400-134	Constable #4		22,005	23,040	24,600
3400-135	Constable #5		5,450	4,320	5,000
3400-136	Constable #6		29,722	35,024	29,300
3400-138	Constable #8		4,925	7,340	7,100
3400-151	County Appointed Attorney		0	0	200
3400-152	District Appointed Attorney	_	51,157	70,406	54,000
	Face of Office		1 712 010	0 447 446	1 767 050
	Fees of Office	-	1,713,940	2,417,146	1,767,950
3400-301	Court Cost Service Fees		97,768	114,010	85,700
3400-302	Truancy Court Cost		312	1,692	300
3400-303	Child Safety Court Cost		1,705	4,244	1,600
3400-304	OMNI2 Fee		1,462	2,160	1,000
3400-305	Traffic Court Cost		13,995	17,270	9,800
3400-306	Child Safety Fee Vehicle Reg		11,379	14,028	13,500
3400-307	Time Payment Fee		22,627	22,692	18,000
3400-309	Arrest/Video Fees		388	312	300
3400-310	E-Filing Fee		12,835	22,674	12,000
	Bail Bond Fees		2,564	36	2,500
	BAT Alcoholic Beverage Offense		25	2	50
3400-316	Probate Guardianship Fee		4,460	3,840	4,600
	Public Probate Admin		2,240	1,920	2,300
	Inmate Telephone		72,508	57,396	80,000
	Language Access Fee		8,112	9,098	7,400
3400-325	County Jury Fee		7,020	8,740	7,400
3400-330	Pre Trial Bonding		10,252	8,818	9,700
3400-332	Pre Trial Supervisory Fee		25,536	19,974	28,000
3400-401	Detention Service Charges		481,935	368,900	474,600
	Waste Disposal Fees		49,774	56,158	53,500
3400-701	Health Service Fees		19,651	57,992	4,300
3400-998	Miscellaneous Fees	_	4,051	4,200	5,800
	Other Fees	\$_	850,599 \$	796,156 \$	822,350

			2024		2025		2026
0500 404	hating of the Decree 414	Φ.	ACTUAL	Φ.	ESTIMATE	φ-	BUDGET
	Justice of the Peace #1 Justice of the Peace #2	\$	116,363 89,633	Ъ	216,012 135,696	Ф	150,300 87,300
3500-102			226,179		301,114		143,100
	Justice of the Peace #5		23,999		17,370		112,200
	Justice of the Peace #6		147,560		146,002		113,800
3500-108	Justice of the Peace #8		115,203		151,566		81,400
3500-201	Other Forfeitures		8,152		46,724		23,900
3500-501	License & Weights County	-	161,366		184,082	-	96,100
	Fines & Forfeitures	-	888,454	į	1,198,566	-	808,100
3600-101	Investment Earnings		2,820,882	·	2,382,844	-	1,829,000
	Investment Earnings	-	2,820,882		2,382,844	_	1,829,000
3650-105	Contributions-Owner Payments		4,280,280		4,050,977	_	4,000,000
	Contributions-Owner Payments		4,280,280		4,050,977		4,000,000
	•	-	, ,			-	, , ,
3700-100			10,505		23,423		0
3700-101	Insurance Recovery-Assets		52,131		76,858		0
3700-201			48,000		40,000		48,000
3700-202	0		84,370		108,486		94,000
3700-203	,		7,025		6,300		6,900
3700-304	Concession Stand Income Private Source Contributions		-150 79,300		0 50,400		0 2,000
3700-399	Refunds, Sundry		75,982		38,620		50,000
0100 1 01	Tolando, Odnary	-	10,502	•	00,020	-	55,555
	Other Revenue	-	357,163	·	344,087	-	200,900
	Total Revenues	\$	56,389,437	\$	53,827,472	\$	54,689,296

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4000	County Judge	-	TOTOTE	LOTINIALE	_	DODOLI
101 110	Elected Officials Regular Employees	\$	130,144 113,497	\$ 136,651 124,988	\$	136,651 153,554
185	Phone Allowance		1,200	1,200		1,200
190	Longevity Pay		840	932		1,177
195	Overtime		3,302	3,972		300
210	Group Insurance		13,670	15,264		44,000
220	Social Security Taxes		19,526	21,096		22,406
230	Retirement Contributions		28,443	30,184		31,866
250	Unemployment Insurance		126	152		510
260	Workers' Compensation Ins		582	264		703
	Personal Services	-	311,331	334,703		392,367
312	Conference and Assoc Dues		2,170	5,804		4,600
330	Pre-Employment Physicals		0	125		125
432	Vehicle Repairs/Maint		1,938	874		2,800
434	Equipment Repairs/Maint		0	1,000		2,000
442	Vehicle/Equipment Rental		2,172	2,747		3,000
460	Software Lic & Support		0	5,000		5,000
520	Insurance/Bond Premiums		701	827		1,000
530	Telephone		720	720		1,000
538	Postage		573	709		700
550	Printing		0	200		250
580	Travel		6,104	7,058		8,000
598	Misc Services & Charges	_	40	183		100
	Other Services and Charges	_	14,418	25,247	_	28,575
610	General Supplies		737	1,512		1,800
626	Fuel, Oil, Lubricants		2,756	2,585		3,000
650	NCO Furniture/Equipment	_	2,157	3,500		7,200
	Supplies	=	5,650	7,597		12,000
740	Furniture, Vehicles & Equipment	_	0	67,700		0
	Capital Outlay	-	0	67,700	_	0
	County Judge	\$_	331,399	\$ 435,248	\$_	432,942

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
4010	Commissioners Court	_	71010712	•		-	
101	Elected Officials	\$	351,135	\$	368,692	\$	368,691
110	Regular Employees	Ψ	276,347	Ψ	306,872	Ψ	325,853
115	Temporary Employees		30,456		7,024		17,778
185	Phone Allowance		4,800		4,800		4,800
190	Longevity Pay		1,776		1,316		1,650
195	Overtime		20,307		6,818		0
210	Group Insurance		44,154		34,398		121,000
220	Social Security Taxes		52,874		53,888		54,984
230	Retirement Contributions		76,845		76,954		78,039
250	Unemployment Insurance		365		3,012		1,138
260	Workers' Compensation Ins		158		1,460		2,063
	Personal Services		859,217		865,234		975,996
		' <u>-</u>		-	_		_
312	Conference and Assoc Dues		2,025		1,440		22,000
330	Pre-Employment Physicals		221		686		400
460	Software License/Support		0		26,000		26,000
520	Insurance/Bond Premiums		1,055		0		2,500
580	Travel		6,230		11,254		12,000
598	Misc Services & Charges	_	2,250		1,196		5,000
	Other Services and Charges	_	11,781		40,575	_	67,900
610	General Supplies		0		148		8,000
698	Other Supplies		0		0		2,000
	Supplies	_	0		148	_	10,000
	Commissioners Court	\$_	870,999	\$	905,958	\$_	1,053,896

			2024	2025		2026
			ACTUAL	ESTIMATE		BUDGET
4030	County Clerk	_			-	
101	Elected Officials	\$	86,143	\$ 94,756	\$	94,757
110	Regular Employees		836,990	927,524		970,117
115	Temporary Employees		28,878	36,756		32,556
185	Phone Allowance		1,380	1,380		1,380
190	Longevity Pay		7,323	7,494		8,298
195	Overtime		22,524	25,262		20,000
210	Group Insurance		122,758	149,154		220,000
220	Social Security Taxes		71,408	79,306		86,222
230	Retirement Contributions		108,254	118,936		122,630
250	Unemployment Insurance		953	1,210		3,402
260	Workers' Compensation Ins		736	1,744		2,707
	Personal Services	_	1,287,350	1,443,522		1,562,069
312	Conference and Assoc Dues		2,885	1,320		3,000
330	Pre-Employment Physicals		480	428		400
434	Equipment Repairs/Maint		0	5,000		10,000
442	Vehicle/Equipment Rental		15,915	15,460		10,000
460	Software License/Support		3,600	2,500		2,500
520	Insurance/Bond Premiums		6,257	7,065		10,000
530	Telephone		360	360		360
538	Postage		9,330	12,007		12,000
540	Public Notices		[´] 58	100		200
550	Printing		0	2,712		3,000
580	Travel		5,893	8,040		7,000
598	Misc Services & Charges		1,372	1,525		3,500
	Other Services and Charges	_	46,150	56,517		61,960
610	General Supplies		17,639	7,639		28,000
650	NCO Furniture/Equipment		9,718	1,750		3,500
	Supplies	_	27,357	9,389		31,500
740	Furniture, Vehicles & Equipment		0	2,500		5,000
	Capital Outlay	_	0	2,500		5,000
	County Clerk	\$_	1,360,857	\$ 1,511,927	\$	1,660,529

		_	2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4040 410 440 441 581 582 598	Direct Veterans' Service Utilities Mortgage Assistant Building/Office Rental Transportation Rides Transportation Beneficiary Vehicle Misc Services & Charges	\$	6,279 \$ 5,410 4,158 0 4,289	22,000 10,000 15,000 1,000 18,000	\$	18,000 10,000 17,000 1,000 18,000 12,000
	Other Services and Charges	_	20,136	66,000		76,000
630	Food Supplies	-	10,972 10,972	22,000 22,000	-	24,000 24,000
	Direct Veterans' Service	_	31,107	88,000	-	100,000
4050 110 185 190 195 210 220 230 250 260	Veterans' Service Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	- -	154,475 2,160 263 4,373 13,681 12,356 17,783 172 511 205,773	169,016 2,160 344 710 15,276 13,174 18,738 210 430 220,058	-	175,820 1,560 477 2,933 33,000 13,830 19,669 596 434 248,319
312 330 460 520 530 538 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Software License/Support Insurance/Bond Premiums Telephone Postage Printing Travel Misc Services & Charges Other Services and Charges	- -	0 990 316 300 20 0 2,227 4,565 8,418	500 0 1,500 390 288 4 100 1,604 2,500 6,886		500 100 1,500 250 468 100 200 5,500 5,000
610 650	General Supplies NCO Furniture/Equipment Supplies	- -	3,905 1,025 4,930	500 750 1,250	-	1,000 750 1,750
	Veterans' Service	\$_	219,120 \$	228,194	\$	263,687

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
4060 110 115 185 190 195 210 220 230 250 260	Emergency Management Regular Employees Temporary Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	229,746 \$ 0 2,015 1,097 5,157 24,138 17,357 26,279 283 1,504 307,574	255,048 \$ 0 2,340 828 9,266 29,664 20,568 29,400 364 984 348,462	291,447 27,040 2,340 1,119 0 44,000 24,629 35,028 1,063 796 427,462
312 330 432 434 442 460 520 530 538 540 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Vehicle Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Software License/Support Insurance/Bond Premiums Telephone Postage Public Notices Printing Travel Misc Services & Charges Other Services and Charges	- -	3,533 0 5,281 0 2,737 21,896 1,458 2,101 1,153 0 0 9,290 8,986 56,435	3,327 214 2,291 2,250 2,531 18,660 1,800 3,226 347 5,143 0 11,149 7,591 58,528	8,250 300 5,000 4,500 2,500 23,160 3,300 4,500 1,150 1,300 600 13,750 5,500 73,810
610 626 627 630 650	General Supplies Fuel, Oil, Lubricants Automotive Supplies Food NCO Furniture/Equipment Supplies	- -	11,480 3,749 0 18 27,764 43,011	14,147 988 696 500 7,532 23,863	13,000 10,500 2,500 1,000 13,300 40,300
740	Furniture, Vehicles & Equipment Capital Outlay Emergency Management	-	0 0 407,020	2,500 2,500 433,353	5,000 5,000 546,572
4070 598	Emergency Response Misc Services & Charges	_	2,750	1,111	0
610	Other Services and Charges General Supplies	-	2,750 271	1,111	0
	Supplies	-	271	0	0
741	Equipment - Machinery Capital Outlay	-	57,900 57,900	0	0
	Emergency Response	\$_	60,920	51,111_\$	S0

		-	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
4100	Human Resources				
110	Regular Employees	\$	229,302 \$	268,298 \$	304,603
185	Phone Allowance	Ψ	1,380	1,380	1,380
190	Longevity Pay		950	1,000	1,145
195	Overtime		7,406	5,252	9,000
210	Group Insurance		21,112	23,596	49,500
220	Social Security Taxes		17,908	20,710	24,184
230	Retirement Contributions		26,318	30,020	34,394
250	Unemployment Insurance		247	340	1,043
260	Workers' Compensation Ins		446	320	759
	Personal Services	-	305,070	350,916	426,008
		-			
312	Conference and Assoc Dues		2,084	2,018	9,000
330	Pre-Employment Physicals		470	428	1,000
341	Other Professional Services		0	3,500	7,000
434	Equipment Repairs/Maint		0	750	1,500
520	Insurance/Bond Premiums		345	539	600
530	Telephone		845	720	0
538	Postage		1,007	1,012	5,000
540	Public Notices		0	3,028	1,250
550	Printing		0	1,130	750
580	Travel		5,718	12,065	9,000
598	Misc Services & Charges	_	0	1,250	2,500
	Other Services and Charges	-	10,470	26,441	37,600
040	0 1 0 1 1		0.505	4 400	0.000
610	General Supplies		3,525	4,460	6,000
641	Books, Subscriptions		0	250	500
650	NCO Furniture/Equipment		0 34 570	500	1,000
698	Other Supplies	-	34,579	38,686	75,000
	Supplies		38,104	43,895	82,500
	Human Resources	\$	353,643 \$	421,253 \$	546,108

			2024	2025		2026
			ACTUAL	ESTIMATE	В	UDGET
4120	Records Management	-	-			
110	Regular Employees	\$	43,960	\$ 46,158	\$	48,004
190	Longevity Pay		33	66		105
195	Overtime		748	494		500
210	Group Insurance		6,827	7,624		11,000
220	Social Security Taxes		3,423	3,574		3,718
230	Retirement Contributions		4,926	5,084		5,288
250	Unemployment Insurance		48	58		161
260	Workers' Compensation Ins	_	116	57		116
	Personal Services	-	60,081	63,115		68,892
312	Conference and Assoc Dues		40	250		500
330	Pre-Employment Physicals		0	0		162
410	Utilities		4,275	3,956		8,000
434	Equipment Repairs/Maint		4,273 0	250		500
520	Insurance/Bond Premiums		104	128		650
530	Telephone		0	300		600
580	Travel		434	500		500
598	Misc Services & Charges		1,551	4,189		20,000
000	Other Services and Charges	-	6,404	9,573		30,912
	_	-	·	·		
610	General Supplies		399	1,180		2,500
641	Books, Subscriptions	_	0	100		200
	Supplies	-	399	1,280		2,700
740	Furniture, Vehicles & Equipment		0	0		5,000
, 10	Capital Outlay	-	0	0		5,000
	Records Management	\$	66,884	\$ 73,968	\$	107,504
	Necorus manayement	Φ.	00,004	Ψ 13,900	Ψ	107,304

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
4140 110 185 190 195 210 220	Personnel Safety Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes	\$	41,935 \$ 780 6 1,014 28 3,346	3 1,390 \$ 0 0 0 0 3,880 106	0 0 0 0 0
230 250 260	Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	<u>-</u>	4,815 50 77 52,051	151 30 23 5,580	0 0 0 0
312 432 520 530 538 580 598	Conference and Assoc Dues Vehicle Repairs/Maint Insurance/Bond Premiums Telephone Postage Travel Misc Services & Charges Other Services and Charges	-	3,568 1,536 404 300 9 7,189 109	0 8 464 120 0 627 210 1,429	0 0 0 0 0 0 0
610 626 627 630	General Supplies Fuel, Oil, Lubricants Automotive Supplies Food Supplies	- -	16,925 391 166 446 17,928	10,967 36 0 0 11,003	0 0 0 0 0
	Personnel Safety	\$_	83,093	S <u>18,012</u> \$	0

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
4160	Information Services	_		_		-	
110	Regular Employees	\$	391,401	\$	411,580	\$	428,043
185	Phone Allowance		3,600		3,600		3,000
190	Longevity Pay		1,647		1,782		2,006
195	Overtime		3,509		3,930		500
210	Group Insurance		43,925		49,146		66,000
220	Social Security Taxes		30,127		31,720		33,165
230	Retirement Contributions		44,057		45,794		47,170
250	Unemployment Insurance		430		518		1,431
260	Workers' Compensation Ins	_	776	_	636	_	1,203
	Personal Services	_	519,472	_	548,706	-	582,518
312	Conference and Assoc Dues		3,739		7,233		12,000
330	Pre-Employment Physicals		0		100		200
341	Other Professional Services		405		20,000		40,000
432	Vehicle Repairs/Maint		0		0		2,500
434	Equipment Repairs/Maint		14,476		8,588		115,000
442	Vehicle/Equipment Rental		0		1,000		2,000
460	Software License/Support		891,769		1,004,900		1,245,300
520	Insurance/Bond Premiums		1,018		1,593		1,500
530	Telephone		244,128		245,525		250,000
538	Postage		405		500		1,000
540	Public Notices		226		1,900		50
580	Travel	_	10,612	_	21,526	_	40,000
	Other Services and Charges	_	1,166,779	_	1,312,864	-	1,709,550
610	General Supplies		64,551		117,048		65,000
626	Fuel, Oil, Lubricants		0		0		4,000
627	Automotive Supplies		0		0		2,500
641	Books, Subscriptions		0		500		1,000
650	NCO Furniture/Equipment	_	99,083		225,423	_	150,000
	Supplies	_	163,634	_	342,971	-	222,500
740	Furniture, Vehicles & Equipment	_	0	_	50,000	_	100,000
	Capital Outlay	_	0	_	50,000	-	100,000
	Information Services	\$_	1,849,885	\$_	2,254,542	\$_	2,614,568

		-	2024 ACTUAL	-	2025 ESTIMATE	2026 BUDGET
4200	Grants Management					
110	Regular Employees	\$	88,901	\$	156,766 \$	240,743
185	Phone Allowance	*	600	*	1,200	1,200
190	Longevity Pay		56		142	281
195	Overtime		0		2,552	1,000
210	Group Insurance		7,449		15,944	44,000
220	Social Security Taxes		6,606		11,992	18,607
230	Retirement Contributions		9,860		17,480	26,463
250	Unemployment Insurance		96		170	803
260	Workers' Compensation Ins		135		170	583
	Personal Services		113,703		206,416	333,680
312	Conference and Assoc Dues		3,785		3,085	3,000
330	Pre-Employment Physicals		0		0	200
341	Other Professional Services		456		1,000	2,000
432	Vehicle Repairs/Maint		0		500	8,000
442	Vehicle/Equipment Rental		0		0	1,500
460	Software License/Support		0		2,810	4,800
520	Insurance/Bond Premiums		203		243	0
530	Telephone		300		847	360
538	Postage		332		500	1,000
540	Public Notices		0		3,567	5,000
580	Travel		4,258		1,084	6,140
598	Misc Services & Charges	_	18		0	1,000
	Other Services and Charges	-	9,352		13,637	33,000
610	General Supplies		1,606		2,000	4,000
626	Fuel, Oil, Lubricants		0		1,750	3,000
650	NCO Furniture/Equipment		6,065		1,000	4,000
698	Other Supplies	_	0	_	0	2,000
	Supplies	-	7,671		4,750	13,000
	Grants Management	\$	130,726	\$	224,803 \$	379,680

			2024	2025	2026
		_	ACTUAL	ESTIMATE	BUDGET
4240	Permitting/Flood Plain				
110	Regular Employees	\$	57,756 \$	99,706 \$	41,657
185	Phone Allowance	Ψ	780	780	0
190	Longevity Pay		123	144	42
195	Overtime		1,168	6,804	500
210	Group Insurance		6,827	14,604	11,000
220	Social Security Taxes		4,500	8,264	3,228
230	Retirement Contributions		6,587	11,754	4,591
250	Unemployment Insurance		64	122	140
260	Workers' Compensation Ins		82	100	101
	Personal Services	_	77,886	142,278	61,259
0.40			4.00=	0.040	
312	Conference and Assoc Dues		1,235	2,018	3,000
432	Vehicle Repairs/Maint		83	1,500	3,000
434	Equipment Repairs/Maint		0	175	250
442	Vehicle/Equipment Rental		0	50	100
460	Software License/Support		10,000	15,000	18,000
520 520	Insurance/Bond Premiums		515	261	767
530	Telephone		360	1,200	500
538 540	Postage Public Notices		20	52 150	400 300
5 4 0 550			0 0	150	300
580	Printing Travel		2,353	7,719	6,000
598	Misc Services & Charges		2,333 70	400	800
330	Other Services and Charges	_	14,636	28,676	33,417
	Other Services and Charges	_	14,030	20,070	33,417
610	General Supplies		1,528	4,492	3,000
626	Fuel, Oil, Lubricants		888	279	3,000
627	Automotive Supplies		0	57	300
650	NCO Furniture/Equipment		3,538	3,408	3,000
698	Other Supplies		0	500	1,000
	Supplies	_	5,954	8,736	10,300
	Permitting/Flood Plain	\$_	98,476 \$	179,690 \$	104,976

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
4490	Non-Departmental	-			
312	Conference and Assoc Dues	\$	10,427	\$ 21,351 \$	13,000
334	Accounting/Auditing Svcs		30,535	30,000	30,000
336	Engineering/Architectural		0	7,000	7,000
341	Other Professional Services		8,330	12,000	12,000
434	Equipment Repairs/Maint		4,200	9,971	12,000
442	Vehicle/Equipment Rental		10,712	10,163	9,500
460	Software License/Support		0	0	12,000
520	Insurance/Bond Premiums		3,706	3,367	2,500
538	Postage		72	87	100
540	Public Notices		2,556	2,241	5,000
550	Printing		864	635	0
598	Misc Services & Charges	_	16,460	12,009	36,000
	Other Services and Charges	-	87,862	108,824	139,100
610	General Supplies		28,466	11,736	60,000
650	NCO Furniture/Equipment		510	0	0
	Supplies	-	28,976	11,736	60,000
	Non-Departmental	_	116,838	120,560	199,100
	GENERAL ADMINISTRATION	_	5,980,968	6,896,616	8,009,562
4500	County Court				
110	Regular Employees		0	0	0
190	Longevity Pay		Ő	Ö	Ö
210	Group Insurance		-62	Ö	Ö
220	Social Security Taxes		54	Ō	0
230	Retirement Contributions		-11	0	0
250	Unemployment Insurance		0	0	0
260	Workers' Compensation Ins		362	0	0
	Personal Services	-	344	0	0
351	Juror Expense		3,980	10,691	0
442	Vehicle/Equipment Rental		1,891	1,375	0
460	Software License/Support		1,550	1,373	0
520	Insurance/Bond Premiums		1,182	1,224	0
320	Other Services and Charges	-	8,603	13,289	0
	_	-	·		
610	General Supplies	_	24	0	0
	Supplies	-	24	0	0
	County Court	\$_	8,970	\$ 13,289 \$	0

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
4510	County Court-at-Law Judge	-			
101	Elected Officials	\$	178,100	\$ 192,100	\$ 220,100
110	Regular Employees		252,058	264,660	275,247
185	Phone Allowance		780	780	780
190	Longevity Pay		1,148	1,264	1,435
195	Overtime		0	0	1,000
210	Group Insurance		24,027	32,302	44,000
220	Social Security Taxes		32,123	34,416	38,141
230	Retirement Contributions		47,573	48,394	54,244
250	Unemployment Insurance		278	334	915
260	Workers' Compensation Ins	_	-288	716	1,196
	Personal Services	-	535,799	574,966	637,058
312	Conference and Assoc Dues		2,675	3,000	6,000
321	Court Costs/Visiting Judges		7,377	10,981	8,500
329	Court Reporter Services		0	2,000	3,250
330	Pre-Employment Physicals		0	55	110
332	Attorney Fees		269,549	180,554	250,000
341	Other Professional Services		2,100	1,745	5,500
342	Psychological Evaluations		0	0	5,500
343	Translator Services		727	1,047	7,500
351	Juror Expense		6,675	9,750	19,500
434	Equipment Repairs/Maint		0	500	1,000
442	Vehicle/Equipment Rental		1,372	2,987	3,000
460	Software License/Support		2,993	4,000	4,000
520	Insurance/Bond Premiums		557	625	650
530	Telephone		300	288	468
538	Postage		1,496	1,708	5,500
540	Public Notices		0	100	200
550	Printing		280	250	500
580 508	Travel		7,934	3,250	8,500
598	Misc Services & Charges	-	304,035	750 223,591	1,500 331,178
	Other Services and Charges	-	304,033	223,391	
610	General Supplies		461	4,444	3,000
641	Books, Subscriptions		813	1,750	2,500
650	NCO Furniture/Equipment		10,181	750	1,500
	Supplies	-	11,455	6,944	7,000
740	Furniture, Vehicles & Equipment		0	250	1,500
	Capital Outlay		0	250	1,500
	County Court-at-Law Judge	\$	851,288	\$ 805,752	\$ 976,736

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4520 101 110 185 190 210	County Court-at-Law Judge No. 2 Elected Officials Regular Employees Phone Allowance Longevity Pay Group Insurance	\$	150,100 5 215,511 780 165 25,773	230,598 780 870 28,378		185,100 250,891 780 966 44,000
220 230 250 260	Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	<u>-</u>	28,274 40,369 249 1,293 462,514	28,728 41,600 298 126 493,145	_	33,487 47,626 831 1,051 564,732
312 321 329 330	Conference and Assoc Dues Court Costs/Visiting Judges Court Reporter Services Pre-Employment Physicals		1,749 8,901 710 0	491 8,620 1,000 98		3,000 9,000 2,000 110
332 341 343 351 434	Attorney Fees Other Professional Services Translator Services Juror Expense Equipment Repairs/Maint		250,264 3,950 301 6,795	311,140 5,236 2,250 9,750 1,150		275,000 5,500 5,500 19,500 3,000
442 460 520 530	Vehicle/Equipment Rental Software License/Support Insurance/Bond Premiums Telephone		2,174 0 1,100 0	1,500 4,000 585 234		3,000 4,000 1,000 468
538 540 550 580 598	Postage Public Notices Printing Travel Misc Services & Charges	-	1,747 0 906 2,820 289	2,036 0 1,412 377 750		7,000 200 4,000 3,500 1,500
610 641 650	Other Services and Charges General Supplies Books, Subscriptions NCO Furniture/Equipment Supplies	_	281,706 1,571 1,991 1,313 4,875	350,630 1,500 1,750 750 4,000	_	347,278 3,000 2,500 1,500 7,000
740	Furniture, Vehicles & Equipment Capital Outlay	-	0	750 750	_	1,500 1,500
	County Court-at-Law Judge No. 2	\$_	749,095	\$ 848,525	\$	920,510

		_	2024 ACTUAL	-	2025 ESTIMATE	<u>-</u>	2026 BUDGET
4600	District Court						
110	Regular Employees	\$	2,500	\$	57,750	\$	65,520
185	Phone Allowance		33		716		780
190	Longevity Pay		23		528		401
210	Group Insurance		281		5,722		11,000
220	Social Security Taxes		207		4,530		5,103
230	Retirement Contributions		281		6,418		7,257
250	Unemployment Insurance		0		58		220
260	Workers' Compensation Ins		181		80		160
	Personal Services		3,506		75,802	-	90,441
0.40	0 (14 5		4 000		000		4.000
312	Conference and Assoc Dues		1,280		980		1,300
321	Court Costs/Visiting Judges		1,113		1,822		12,000
332	Attorney Fees		546,134		455,625		600,000
341	Other Professional Services		0		4,000		8,000
342	Psychological Evaluations		11,950		11,127		30,000
343	Translator Services		6,580		3,382		30,000
351	Juror Expense		103,744		88,713		90,000
434	Equipment Repairs/Maint		0		2,500		5,000
442	Vehicle/Equipment Rental		2,508		1,375		2,000
520	Insurance/Bond Premiums		307		443		1,250
538	Postage		34		50		100
540	Public Notices		0		50		100
580	Travel		7,011		5,789		7,000
598	Misc Services & Charges		0		800		1,600
	Other Services and Charges		680,662		576,655	-	788,350
640	Canaral Supplies		0.004		0.400		F 000
610	General Supplies		2,801		2,489		5,000
630	Food		1,566		2,044		2,500
650	NCO Furniture/Equipment	_	729 5 005		5,640	-	15,000
	Supplies	_	5,095	-	10,174	-	22,500
	District Court	\$_	689,263	\$	662,630	\$	901,291

		_	2024 ACTUAL		2025 ESTIMATE	_	2026 BUDGET
4650	District Clerk						
101	Elected Officials	\$	86,143	\$	94,758	\$	94,757
110	Regular Employees		622,273		670,934		829,687
115	Temporary Employees		0		4,142		18,690
185	Phone Allowance		1,980		1,980		1,380
190	Longevity Pay		2,151		1,762		2,434
195	Overtime		4,084		4,144		2,000
210	Group Insurance		103,873		117,248		209,000
220	Social Security Taxes		53,391		58,250		72,592
230	Retirement Contributions		78,958		84,616		103,246
250	Unemployment Insurance		681		820		2,817
260	Workers' Compensation Ins		1,703		1,568		2,276
	Personal Services		955,237		1,040,222		1,338,879
312	Conference and Assoc Dues		1,410		5,138		3,000
330	Pre-Employment Physicals		950		196		400
434	Equipment Repairs/Maint		0		2,500		5,000
442	Vehicle/Equipment Rental		9,930		10,817		10,000
460	Software License/Support		8,220		49,954		19,000
520	Insurance/Bond Premiums		1,621		2,186		5,000
530	Telephone		465		720		500
538	Postage		10,546		19,049		14,000
540	Public Notices		0		50		100
550	Printing		1,716		8,088		7,500
580	Travel		5,000		7,822		6,000
598	Misc Services & Charges		13,523		9,250		18,500
	Other Services and Charges	-	53,381	•	115,771	-	89,000
	3 · · · · · · · · · · · · · · · · · · ·	-		•		-	
610	General Supplies		17,724		11,651		16,000
650	NCO Furniture/Equipment		1,320		1,237		9,000
	Supplies	-	19,045	•	12,888	-	25,000
		-	· · · · · · · · · · · · · · · · · · ·	•	· · · · · ·	-	
	District Clerk	\$_	1,027,663	\$	1,168,881	\$	1,452,879

			2024	2025		2026
			ACTUAL	ESTIMATE		BUDGET
4670	District Attorney	-			-	
101	Elected Officials	\$	6,900	\$ 6,900	\$	13,900
110	Regular Employees		929,436	938,300		1,094,429
115	Temporary Employees		0	0		1,246
185	Phone Allowance		4,298	4,586		4,140
190	Longevity Pay		9,661	6,108		3,279
195	Overtime		4,289	8,192		0
210	Group Insurance		62,242	71,994		143,000
220	Social Security Taxes		71,734	73,160		85,450
230	Retirement Contributions		105,338	105,000		121,529
250	Unemployment Insurance		1,079	1,264		3,637
260	Workers' Compensation Ins		2,525	1,100		2,196
	Personal Services		1,197,501	1,216,604		1,472,806
0.40			4 00=	- 400		- 400
312	Conference and Assoc Dues		4,605	5,138		7,400
321	Court Costs/Visiting Judges		920	5,018		15,000
329	Court Reporter Services		0	1,049		2,500
330	Pre-Employment Physicals		440	641		100
341	Other Professional Services		2,800	8,750		15,000
432	Vehicle Repairs/Maint		2,406	3,249		4,000
434	Equipment Repairs/Maint		0	4,599		2,700
442	Vehicle/Equipment Rental		2,624	349		2,500
460	Software License/Support		0	17,820		25,000
520	Insurance/Bond Premiums		2,497	6,720		4,000
538	Postage		563	1,466		1,800
550	Printing		0	428		1,200
580	Travel		6,428	2,751		8,447
597	Investigative Expense		0	100		200
598	Misc Services & Charges	_	3,449	4,447	_	5,000
	Other Services and Charges	_	26,732	62,526	_	94,847
610	General Supplies		3,866	15,212		13,000
626	Fuel, Oil, Lubricants		8,679	10,804		13,000
627	Automotive Supplies		0	150		300
641	Books, Subscriptions		1,402	4,375		2,700
650	NCO Furniture/Equipment		0	1,198		8,165
	Supplies	_	13,947	31,738	-	37,165
	District Address	Φ_	1,000,400		Φ_	4.004.040
	District Attorney	\$_	1,238,180	\$ 1,310,868	\$_	1,604,818

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4710	Justice of the Peace #1	-			1	
101	Elected Officials	\$	78,899	\$ 82,844	\$	82,844
110	Regular Employees		132,442	131,844		194,232
185	Phone Allowance		780	780		780
190	Longevity Pay		1,697	1,812		2,104
195	Overtime		71	188		200
210	Group Insurance		26,181	30,496		55,000
220	Social Security Taxes		15,753	15,876		21,433
230	Retirement Contributions		23,549	23,660		30,482
250	Unemployment Insurance		152	158		647
260	Workers' Compensation Ins		427	100		672
	Personal Services	-	279,950	287,758		388,394
312	Conference and Assoc Dues		345	327		1,210
321	Court Costs/Visiting Judges		0	0		110
351	Juror Expense		Ő	Ö		110
434	Equipment Repairs/Maint		Ő	600		1,100
442	Vehicle/Equipment Rental		1,273	550		1,200
520	Insurance/Bond Premiums		565	654		1,100
530	Telephone		1,319	1,661		1,800
538	Postage		3,764	5,996		5,500
550	Printing		1,162	1,870		5,000
580	Travel		3,107	3,277		4,000
598	Misc Services & Charges		257	421		500
	Other Services and Charges	-	11,792	15,356		21,630
610	General Supplies		3,048	2,291		5,000
650	NCO Furniture/Equipment		0,040	550		1,100
000	Supplies	-	3,048	2,841		6,100
	Justice of the Peace #1	\$	294,790	\$ 305,955	\$	416,124

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4720	Justice of the Peace #2	_			_	
101	Elected Officials	\$	76,649	\$ 80,482	\$	80,481
110	Regular Employees		79,727	120,594		124,875
115	Temporary Employees		17,633	0		0
185	Phone Allowance		780	780		780
190	Longevity Pay		930	1,008		1,231
195	Overtime		270	510		200
210	Group Insurance		20,480	22,890		44,000
220	Social Security Taxes		13,387	15,558		15,879
230	Retirement Contributions		19,376	22,128		22,583
250	Unemployment Insurance		105	144		415
260	Workers' Compensation Ins	_	332	274	_	498
	Personal Services	-	229,669	264,368	_	290,942
312	Conference and Assoc Dues		1,225	480		6,000
321	Court Costs/Visiting Judges		0	250		500
434	Equipment Repairs/Maint		0	1,000		2,000
460	Software License/Support		0	0		800
520	Insurance/Bond Premiums		1,380	1,234		775
538	Postage		3,594	2,273		4,200
550	Printing		490	2,000		4,000
580	Travel		6,466	5,273		6,500
598	Misc Services & Charges	_	2,026	914	_	2,000
	Other Services and Charges	-	15,181	13,425	_	26,775
610	General Supplies		2,737	1,468		4,000
650	NCO Furniture/Equipment		0	0		2,000
	Supplies	-	2,737	1,468	_	6,000
	Justice of the Peace #2	\$_	247,587	\$ 279,261	\$_	323,717

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
4740	Justice of the Peace #4	_			
101	Elected Officials	\$	76,649	\$ 80,482	\$ 80,481
110	Regular Employees		160,419	241,486	253,847
185	Phone Allowance		780	780	780
190	Longevity Pay		1,428	1,218	1,509
195	Overtime		5,788	6,172	3,400
210	Group Insurance		35,169	44,614	77,000
220	Social Security Taxes		18,013	24,520	26,011
230	Retirement Contributions		26,982	35,918	36,996
250	Unemployment Insurance		170	290	851
260	Workers' Compensation Ins	_	435	172	780
	Personal Services	-	325,833	435,652	481,655
312	Conference and Assoc Dues		755	2,051	3,000
321	Court Costs/Visiting Judges		0	75	200
330	Pre-Employment Physicals		196	0	0
351	Juror Expense		280	250	750
434	Equipment Repairs/Maint		0	75	150
520	Insurance/Bond Premiums		504	759	850
530	Telephone		1,331	240	2,500
538	Postage		1,022	3,185	7,000
550	Printing		2,846	7,959	6,500
580	Travel		8,292	9,373	10,000
598	Misc Services & Charges	_	62	305	250
	Other Services and Charges	-	15,288	24,273	31,200
610	General Supplies		3,670	3,580	6,000
650	NCO Furniture/Equipment	_	1,927	1,500	6,000
	Supplies	<u>-</u>	5,597	5,080	12,000
	Justice of the Peace #4	\$_	346,718	\$465,006	\$ 524,855

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4750	Justice of the Peace #5	_				
101	Elected Officials	\$	76,649	\$ 80,482	\$	80,481
110	Regular Employees		173,758	189,928		197,426
185	Phone Allowance		780	780		780
190	Longevity Pay		1,464	1,552		1,825
195	Overtime		235	420		2,000
210	Group Insurance		20,508	22,914		55,000
220	Social Security Taxes		18,742	20,464		21,612
230	Retirement Contributions		27,843	29,720		30,738
250	Unemployment Insurance		186	234		663
260	Workers' Compensation Ins		483	270		678
	Personal Services	-	320,648	346,764		391,203
312	Conference and Assoc Dues		1,320	1,855		5,500
321	Court Costs/Visiting Judges		0	50		100
330	Pre-Employment Physicals		0	98		100
351	Juror Expense		0	225		450
434	Equipment Repairs/Maint		0	0		1,000
442	Vehicle/Equipment Rental		574	1,500		2,000
520	Insurance/Bond Premiums		823	919		1,400
530	Telephone		1,002	1,080		1,700
538	Postage		6,662	5,564		7,000
550	Printing		1,143	3,133		5,000
580	Travel	_	10,654	8,668		15,000
	Other Services and Charges	-	22,178	23,092	•	39,250
610	General Supplies		3,344	3,177		5,000
650	NCO Furniture/Equipment		0	1,567	_	2,000
	Supplies	-	3,344	4,743	•	7,000
	Justice of the Peace #5	\$_	346,170	\$ 374,599	\$	437,453

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
4760	Justice of the Peace #6	_			
101	Elected Officials	\$	76,649	\$ 80,482	\$ 80,481
110	Regular Employees		134,808	143,964	144,309
185	Phone Allowance		780	780	780
190	Longevity Pay		708	820	1,148
195	Overtime		1,161	826	400
210	Group Insurance		29,175	32,570	55,000
220	Social Security Taxes		15,641	16,546	17,374
230	Retirement Contributions		23,573	24,684	24,711
250	Unemployment Insurance		147	178	480
260	Workers' Compensation Ins		325	128	545
	Personal Services	_	282,966	300,978	325,228
		_			
312	Conference and Assoc Dues		1,025	2,935	2,000
321	Court Costs/Visiting Judges		0	200	400
330	Pre-Employment Physicals		88	100	100
351	Juror Expense		-40	150	300
434	Equipment Repairs/Maint		0	750	1,500
442	Vehicle/Equipment Rental		1,560	240	2,500
520	Insurance/Bond Premiums		506	747	850
530	Telephone		1,800	2,671	3,000
538	Postage		2,960	6,530	7,000
550	Printing		973	2,500	6,000
580	Travel	_	7,969	3,072	8,000
	Other Services and Charges	=	16,841	19,895	31,650
610	General Supplies		1,817	3,129	4,000
650	NCO Furniture/Equipment	_	2,600	650	1,300
	Supplies	-	4,418	3,779	5,300
	Justice of the Peace #6	\$_	304,225	\$324,652	\$ 362,178

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
4780 101 110 115 185 190 195 210 220 230 250 260	Justice of the Peace #8 Elected Officials Regular Employees Temporary Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	76,649 57,044 13,818 780 72 1,494 17,163 11,483 16,499 77 131 195,210	\$ 80,482 80,700 0 780 220 980 21,026 12,482 17,752 112 10 214,544	\$ -	80,481 93,445 0 780 195 0 33,000 13,380 19,029 309 420 241,039
312 321 332 351 410 423 434 441 520 530 538 550 580 598	Conference and Assoc Dues Court Costs/Visiting Judges Attorney Fees Juror Expense Utilities Janitorial Service Equipment Repairs/Maint Building/Office Rental Insurance/Bond Premiums Telephone Postage Printing Travel Misc Services & Charges Other Services and Charges		1,595 349 0 800 2,370 0 18,000 452 1,088 2,866 740 6,659 146 35,065	1,920 200 250 1,000 2,679 600 150 18,000 594 1,080 4,298 1,353 6,550 142 38,816	-	5,000 400 500 2,000 5,000 1,200 300 25,200 800 800 2,000 5,000 7,000 600
610 650	General Supplies NCO Furniture/Equipment Supplies	-	4,419 773 5,193	7,097 1,000 8,097	-	6,000 2,000 8,000
	Justice of the Peace #8	\$	235,467	\$ 261,457	\$_	304,839

		2024	2025		2026
		ACTUAL	ESTIMATE		BUDGET
4800 598	Pre-Trial Services Misc Services & Charges Other Services and Charges	\$ 227,329 227,329	\$ 226,575 226,575	\$	227,329 227,329
	Pre-Trial Services	227,329	226,575		227,329
4900	Judiciary Support	4.440	5.540		40.000
352	Appeals Court Judges Insurance/Bond Premiums	4,410	5,510		10,000
520	Other Services and Charges	4,412	5,510	-	10,007
	Judiciary Support	4,412	5,510	-	10,007
	JUDICIAL	\$ 6,571,157	\$ 7,052,960	\$	8,462,736

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
5000 101 110 185 190 195 210 220 230 250 260	County Attorney Elected Officials Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	154,000 828,304 3,780 10,250 9,111 64,801 76,036 110,700 1,019 4,681 1,262,682	\$ -	168,000 884,352 3,780 10,830 11,564 79,136 81,758 117,488 1,280 2,312 1,360,500	\$	210,000 980,490 3,180 5,733 6,000 132,000 92,213 131,146 3,280 2,198 1,566,240
312 330 430 434 442 460 520 530 538 540 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Building Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Sotfware License/Support Insurance/Bond Premiums Telephone Postage Public Notices Printing Travel Misc Services & Charges Other Services and Charges	_	3,845 284 0 0 5,882 0 2,066 1,800 1,044 0 720 11,152 1,625 28,419	-	4,824 392 2,500 1,250 5,234 1,400 2,222 1,800 991 500 393 6,641 1,924 30,071	-	7,500 1,500 0 2,500 6,000 1,400 2,500 2,500 2,500 1,000 1,000 12,000 3,000 43,400
610 641 650	General Supplies Books, Subscriptions NCO Furniture/Equipment Supplies	<u>-</u>	7,447 0 3,975 11,423	_	4,907 1,500 2,143 8,549	-	10,000 3,000 8,000 21,000
740	Furniture, Vehicles & Equipment Capital Outlay	-	0	_	2,500 2,500	_	5,000 5,000
	County Attorney	_	1,302,523	_	1,401,621	_	1,635,640
5050 321 332 341 520 598	Litigation Court Costs/Visiting Judges Attorney Fees Other Professional Services Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	_ _	0 0 0 60 89,904 89,964	<u>-</u>	0 46,250 5,000 127 102,310 153,687	_ _	50 92,500 10,000 150 145,000 247,700
	Litigation	\$_	89,964	Φ_	153,687	Φ_	247,700

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5100	Gov't Affairs/PIO	-	ACTUAL	ESTIMATE	BUDGET
110	Regular Employees	\$	129,972 \$	156,244	\$ 217,494
185	Phone Allowance	Ψ	780	780	φ 217, 434 600
190	Longevity Pay		110	144	182
210	Group Insurance		7,449	8,320	22,000
220	Social Security Taxes		10,066	12,078	16,699
230	Retirement Contributions		14,487	17,178	23,748
250	Unemployment Insurance		141	186	721
260	Workers' Compensation Ins		-168	49	181
	Personal Services	_	162,836	194,979	281,625
312	Conference and Assoc Dues		1,375	1,643	2,600
330	Pre-Employment Physicals		0	100	100
432	Vehicle Repairs/Maint		214	95	2,000
434	Equipment Repairs/Maint		7	500	1,000
460 520	Software License/Support Insurance/Bond Premiums		0	2,000	2,000
520 530			424 496	507 360	400 1,000
580 580	Telephone Travel		3,313	3,829	3,500
598	Misc Services & Charges		3,313	750	1,500
330	Other Services and Charges	-	5,863	9,784	14,100
	other dervices and onarges	-	0,000	3,704	14,100
610	General Supplies		314	92	1,500
626	Fuel, Oil, Lubricants		2,699	3,124	3,000
650	NCO Furniture/Equipment		989	1,000	1,000
698	Other Supplies	_	0	500	1,000
	Supplies		4,002	4,716	6,500
	Gov't Affairs/PIO	-	172,701	209,479	302,225
	LEGAL	\$_	1,565,188 \$	1,764,787	\$2,185,565

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
5200	Elections Administration	-			
102	Appointed Officials	\$	103,096	111,400 \$	115,856
110	Regular Employees	,	154,723	160,900	241,768
115	Temporary Employees		124,104	98,056	150,000
185	Phone Allowance		1,980	1,980	1,980
190	Longevity Pay		1,652	1,700	2,307
195	Overtime		16,602	8,234	25,000
210	Group Insurance		26,501	31,272	55,000
220	Social Security Taxes		29,799	28,494	41,076
230	Retirement Contributions		35,777	35,604	58,416
250	Unemployment Insurance		355	480	1,772
260	Workers' Compensation Ins		831	828	1,289
	Personal Services	_	495,420	478,948	694,464
312	Conference and Assoc Dues		2,525	10,558	7,000
330	Pre-Employment Physicals		88	200	400
432	Vehicle Repairs/Maint		8	1,000	2,000
434	Equipment Repairs/Maint		135	884	20,000
441	Building/Office Rental		0	500	1,000
442	Vehicle/Equipment Rental		1,744	2,836	5,000
460	Software License/Support		41,724	115,000	125,000
520	Insurance/Bond Premiums		1,309	1,543	1,800
530	Telephone		4,027	4,010	8,000
538	Postage		13,345	7,429	17,000
540	Public Notices		2,399	2,474	8,000
550	Printing		0	0	5,000
580	Travel		9,874	13,191	10,000
598	Misc Services & Charges	_	273	1,287	1,500
	Other Services and Charges	-	77,450	160,913	211,700
610	General Supplies		19,955	7,523	35,000
626	Fuel, Oil, Lubricants		194	500	1,000
630	Food		510	227	1,500
650	NCO Furniture/Equipment		1,274	3,500	7,000
	Supplies	_	21,934	11,750	44,500
740	Furniture, Vehicles & Equipment	_	16,582	30,000	50,000
	Supplies	-	16,582	30,000	50,000
	Elections Administration	_	611,386	681,611	1,000,664
	ELECTIONS	\$_	611,386	681,611	1,000,664

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5400	County Auditor	-	7.010712		
102	Appointed Officials	\$	153,492 \$	168,180 \$	168,180
110	Regular Employees	Ψ	650,100	643,102 ψ	1,029,579
115	Temporary Employees		8,705	779	0
185	Phone Allowance		2,340	2,340	2,340
190	Longevity Pay		3,840	3,046	3,766
195	Overtime		19,456	15,322	12,300
210	Group Insurance		68,871	66,374	154,000
220	Social Security Taxes		60,210	59,918	93,037
230	Retirement Contributions		92,104	90,690	132,319
250	Unemployment Insurance		892	1,062	4,015
260	Workers' Compensation Ins		1,529	934	2,920
200	Personal Services	-	1,061,539	1,051,747	1,602,456
	i cisoriai eciviece	-	1,001,000	1,001,141	1,002,400
312	Conference and Assoc Dues		6,867	12,000	13,000
330	Pre-Employment Physicals		417	588	350
341	Other Professional Services		0	500	1,000
432	Vehicle Repairs/Maint		4,258	1,412	4,300
434	Equipment Repairs/Maint		0	1,000	2,000
442	Vehicle/Equipment Rental		1,582	1,582	1,725
520	Insurance/Bond Premiums		2,890	3,666	4,100
530	Telephone		1,802	1,260	1,800
538	Postage		781	380	1,200
540	Public Notices		1,112	250	1,200
550	Printing		155	250	500
580	Travel		14,765	14,000	15,000
598	Misc Services & Charges		232	154	7,000
000	Other Services and Charges	-	34,859	37,042	53,175
	carer convices area criarges	-	0.,000	0.,0.2	30,110
610	General Supplies		2,865	7,209	6,000
626	Fuel, Oil, Lubricants		1,069	1,161	1,400
627	Automotive Supplies		236	155	800
641	Books, Subscriptions		199	200	400
650	NCO Furniture/Equipment		6,568	5,000	10,000
	Supplies	-	10,937	13,724	18,600
		_			
	County Auditor	\$_	1,107,336 \$	1,102,513 \$	1,674,231

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5410 432 520 598	Motor Pool Vehicle Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	\$	0 \$ 0 0	0 \$ 0 0 0	3,500 2,000 1,000 6,500
610 626 627 650	General Supplies Fuel, Oil, Lubricants Automotive Supplies NCO Furniture/Equipment Supplies	-	0 0 0 0 0	0 0 0 0	500 500 3,000 500 4,500
740	Furniture, Vehicles & Equipment Capital Outlay		0	0	40,000 40,000
	Motor Pool	-	0	0	51,000
5420 101 110 185 190 195 210 220 230 250 260	County Treasurer Elected Officials Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services		86,143 173,265 1,380 1,433 8,385 27,364 20,125 29,794 217 3,111 351,216	94,758 189,234 1,380 1,506 7,840 31,192 21,864 32,066 238 4,836 384,914	94,757 199,682 1,380 1,654 8,000 44,000 23,369 33,235 690 733 407,500
312 330 434 460 520 530 538 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Equipment Repairs/Maint Software License/Support Insurance/Bond Premiums Telephone Postage Printing Travel Misc Services & Charges Other Services and Charges	-	2,693 0 0 1,366 2,380 1,080 6,644 747 9,560 5,832 30,301	3,040 98 250 2,500 638 1,080 8,795 1,000 9,000 13,514 39,915	4,000 100 500 2,500 2,000 1,400 6,000 2,000 10,000 8,000 36,500
610 650	General Supplies NCO Furniture/Equipment Supplies		3,349 967 4,316	4,298 1,903 6,201	7,000 3,000 10,000
	County Treasurer	\$	385,834 \$	431,030 \$	454,000

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
5440	Tax Assessor-Collector	-				
101	Elected Officials	\$	86,143	\$ 94,758	\$	94,757
110	Regular Employees	Ψ.	377,245	442,018	*	450,033
185	Phone Allowance		1,380	1,380		1,380
190	Longevity Pay		2,838	3,132		3,837
195	Overtime		2,826	5,312		6,000
210	Group Insurance		58,646	71,168		99,000
220	Social Security Taxes		33,889	39,672		42,536
230	Retirement Contributions		51,794	59,470		60,494
250	Unemployment Insurance		399	558		1,518
260	Workers' Compensation Ins		900	534		1,334
	Personal Services		616,060	718,002		760,889
242	Conference and Asses Duce		1 005	1 560		2.000
312	Conference and Assoc Dues		1,025 98	1,560 250		3,000
330 341	Pre-Employment Physicals Other Professional Services					500 18,000
34 i 434			10,742 344	9,000 537		700
43 4 442	Equipment Repairs/Maint		6,362	10,695		1,950
442 460	Vehicle/Equipment Rental Software License/Support		18,000	21,100		21,100
520	Insurance/Bond Premiums		2,981	1,331		1,800
538	Postage		24,665	8,908		30,000
550 550	Printing		2,198	1,392		3,000
580	Travel		5,036	3,535		6,000
598	Misc Services & Charges		395	0,000		0,000
550	Other Services and Charges	-	71,845	58,308		86,050
	other dervices and onlarges	-	7 1,040		•	00,000
610	General Supplies		9,888	11,939		16,000
650	NCO Furniture/Equipment		3,626	8,985		5,000
	Supplies		13,514	20,924	,	21,000
	Tax Assessor-Collector	\$	701,420	\$ 797,234	\$	867,939

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
5460	Auto Registration	_			
110	Regular Employees	\$	454,372 \$	502,582 \$	528,479
185	Phone Allowance		0	0	600
190	Longevity Pay		1,580	1,674	2,207
195	Overtime		2,702	3,346	2,000
210	Group Insurance		80,017	91,800	132,000
220	Social Security Taxes		33,671	37,784	40,795
230	Retirement Contributions		50,498	55,228	58,022
250	Unemployment Insurance		470	606	1,760
260	Workers' Compensation Ins	_	959	1,364	1,280
	Personal Services	_	624,268	694,384	767,143
312	Conference and Assoc Dues		0	550	500
330	Pre-Employment Physicals		382	392	300
410	Utilities		0	0	5,000
434	Equipment Repairs/Maint		220	150	300
441	Building/Office Rental		0	0	64,476
442	Vehicle/Equipment Rental		6,019	3,489	6,000
520	Insurance/Bond Premiums		2,873	1,458	1,950
538	Postage		10,624	9,631	14,000
580	Travel	_	1,288	55	2,000
	Other Services and Charges	_	21,406	15,724	94,526
610	General Supplies		310	2,782	5,000
650	NCO Furniture/Equipment		0	113	5,000
	Supplies	_	310	2,895	10,000
	Auto Registration	_	645,984	713,003	871,669
5480	Central Appraisal District				
326	Appraisal Services		788,639	764,632	850,000
3 - 4	Other Services and Charges	-	788,639	764,632	850,000
	•	_	<u> </u>	<u> </u>	·
	Central Appraisal District	-	788,639	764,632	850,000
	FINANCIAL ADMINISTRATION	\$_	3,629,212 \$	3,808,411 \$	4,768,839

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
5800 110	Buildings & Yards - Admin Regular Employees	\$	229,198	¢.	250,146	<u>-</u>	291,352
185	Phone Allowance	Φ	2,225	Φ	2,400	Φ	2,400
190	Longevity Pay		1,413		1,474		1,603
195	Overtime		1,447		1,978		2,400
210	Group Insurance		17,863		24,282		55,000
220	Social Security Taxes		17,448		18,740		22,779
230	Retirement Contributions		25,895		27,946		32,395
250	Unemployment Insurance		235		316		983
260	Workers' Compensation Ins		5,630		5,210		9,856
	Personal Services	•	301,353	•	332,492	-	418,768
220	Dra Employment Dhysicals		0		200		200
330 430	Pre-Employment Physicals Building Repairs/Maint		0		300 0		300 10,000
430	Vehicle Repairs/Maint		0		2,500		5,000
434	Equipment Repairs/Maint		4,248		2,750		5,500 5,500
520	Insurance/Bond Premiums		2,763		6,066		4,500
530	Telephone		5,282		250		500
540	Public Notices		0,232		537		300
598	Misc Services & Charges		4,377		4,316		5,500
	Other Services and Charges	•	16,670		16,718	-	31,600
602	Panair Matariala		135		0		325
604	Repair Materials Repair Parts		735		1,394		780
610	General Supplies		2,097		1,397		2,600
626	Fuel, Oil, Lubricants		7,786		2,733		7,000
627	Automotive Supplies		183		268		500
650	NCO Furniture/Equipment		1,585		2,500		5,000
	Supplies	-	12,520		8,292	-	16,205
740	Furniture, Vehicles & Equipment		11,122		8,000		16,000
	Capital Outlay	-	11,122	•	8,000	-	16,000
	,				· · · · · · · · · · · · · · · · · · ·		
	Buildings & Yards - Admin	\$	341,666	\$	365,503	\$_	482,573

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5820	Courthouse	-	ACTUAL	LOTIMATE	DODOLI
110	Regular Employees	\$	276,822	\$ 305,424	\$ 145,434
185	Phone Allowance	Ψ	1,150	1,600	φ 143,434 600
190	Longevity Pay		1,770	1,954	1,078
195	Overtime		1,621	3,002	1,500
210	Group Insurance		51,074	62,384	38,500
220	Social Security Taxes		20,496	22,672	11,369
230	Retirement Contributions		30,978	33,944	16,169
250	Unemployment Insurance		299	382	491
260	Workers' Compensation Ins		3,123	1,570	4,320
200	Personal Services	-	387,333	432,932	219,459
	r orderial corvides	-	001,000	102,002	210,100
330	Pre-Employment Physicals		387	300	300
410	Utilities		90,102	71,647	100,000
424	Grounds Maintenance		0	250	0
430	Building Repairs/Maint		50,135	10,135	50,000
432	Vehicle Repairs/Maint		372	2,627	3,000
434	Equipment Repairs/Maint		12,288	27,694	30,000
442	Vehicle/Equipment Rental		0	5,092	5,000
460	Software License/Support		0	1,500	1,500
520	Insurance/Bond Premiums		113,066	102,874	147,000
530	Telephone		381	372	3,500
538	Postage		1	31	100
540	Public Notices		0	0	100
598	Misc Services & Charges		6,261	4,789	7,500
	Other Services and Charges	-	272,993	227,310	348,000
	-	-			
602	Repair Materials		548	249	1,500
604	Repair Parts		1,211	604	2,000
608	Signage		0	500	1,000
610	General Supplies		20,423	21,351	25,000
626	Fuel, Oil, Lubricants		3,962	3,921	6,000
627	Automotive Supplies		99	300	600
650	NCO Furniture/Equipment		0	2,500	5,000
	Supplies	-	26,241	29,425	41,100
	Courthouse	\$	686,567	\$ 689,668	\$ 608,559

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5840 110 190 195 210 220 230 250 260	Plymouth Courthouse Annex Regular Employees Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	41,529 \$ 386 2,194 6,827 3,258 4,856 46 948 60,044	43,754 \$ 412 1,194 7,624 3,336 4,936 58 976 62,290	45,505 457 500 11,000 3,554 5,055 154 1,538 67,763
330 410 430 434 442 520 530 598	Pre-Employment Physicals Utilities Building Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Insurance/Bond Premiums Telephone Misc Services & Charges Other Services and Charges	_ _	0 33,947 6,966 24,350 18,064 0 3,748 87,076	150 31,428 18,999 25,305 0 16,544 1,230 2,402 96,059	0 40,000 45,000 35,000 5,000 24,000 2,460 4,500 155,960
602 604 608 610 626	Repair Materials Repair Parts Signage General Supplies Fuel, Oil, Lubricants Supplies	<u>-</u>	658 334 0 6,726 1,112 8,831	458 100 250 7,243 1,479 9,531	2,000 2,000 500 7,500 0 12,000
	Plymouth Courthouse Annex	\$_	155,950 \$	167,880 \$	235,723

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5860 110 185 190 195 210 220 230 250 260	Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	80,529 \$ 500 455 3,726 12,221 6,071 9,448 99 2,300 115,348	83,972 \$ 600 346 3,504 15,248 6,738 9,698 110 1,082 121,298	87,653 600 430 2,000 22,000 6,937 9,867 299 3,001 132,787
410 430 432 434 442 520 598	Utilities Building Repairs/Maint Vehicle Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Insurance/Bond Premiums Misc Services & Charges Other Services and Charges		193,633 28,689 15 103,771 0 102,259 6,547 434,915	202,058 17,033 250 141,205 0 93,421 14,987 468,955	225,000 40,000 500 155,000 30,000 107,372 8,200 566,072
602 604 610 626 627	Repair Materials Repair Parts General Supplies Fuel, Oil, Lubricants Automotive Supplies Supplies	-	236 170 5,274 359 41 6,080	1,176 4,329 7,088 934 275 13,801	2,000 3,000 7,500 2,000 100 14,600
	Law Enforcement Center	\$_	556,342 \$	604,054 \$	713,459

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
5880 110 190 195 210 220 230 250 260	Aransas Pass 225 W. Wheeler Regular Employees Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	20,637 416 0 3,447 1,611 2,318 45 900 29,373	\$	21,668 450 0 3,852 1,692 2,406 54 240 30,362	\$	22,536 289 200 5,500 1,761 2,505 76 762 33,629
330 410 430 432 434 520 598	Pre-Employment Physicals Utilities Building Repairs/Maint Vehicle Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	- -	0 9,125 859 0 0 2,495 620 13,100	-	150 9,365 857 0 1,500 3,682 1,320 16,874	-	0 13,000 8,000 1,500 13,000 3,300 1,500 40,300
602 604 608 610 626	Repair Materials Repair Parts Signage General Supplies Fuel, Oil, Lubricants Supplies	- -	5 6 0 357 0 368	-	181 75 100 1,042 0 1,398	-	150 300 0 1,500 1,000 2,950
	Aransas Pass 225 W. Wheeler	_	42,840	_	48,634	-	76,879
5890 410 430 434 520 598	Aransas Pass 1212 W Wheeler Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	- -	3,954 148 0 4 890 4,996	-	3,821 1,005 1,000 7 655 6,487	-	5,000 22,000 12,000 2,000 1,200 42,200
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies	-	100 0 0 42 143	-	100 75 100 500 775	-	200 150 0 1,500 1,850
	Aransas Pass 1212 W Wheeler	\$_	5,138	\$_	7,262	\$	44,050

		-	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5900 110 190 220 230 250 260	Mathis Annex Regular Employees Longevity Pay Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	15,703 \$ 41 1,204 1,733 17 404 19,102	16,350 \$ 54 1,254 1,784 20 334 19,796	17,338 77 1,332 1,895 57 576 21,275
336 410 430 434 520 598	Engineering/Architectural Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	- -	0 19,182 14,129 4,553 4,209 1,000 43,072	1,500 22,140 12,800 6,500 3,861 16,540 63,341	0 22,000 30,000 15,000 5,500 1,500 74,000
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies	- -	446 111 0 1,020 1,578	418 250 100 759 1,527	500 250 200 2,000 2,950
	Mathis Annex	\$_	63,752 \$	84,665 \$	98,225

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5920 110 190 220 230 250 260	Portland Annex Regular Employees Longevity Pay Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	18,482 \$ 108 1,422 2,047 20 504 22,583	12,434 \$ 1,508 1,066 1,516 22 372 16,918	5 15,499 8 1,186 1,687 51 513 18,944
410 430 434 520 598	Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	9,686 564 0 3,406 695 14,351	8,798 48,000 32,000 3,128 <u>761</u> 92,688	12,000 15,000 5,000 5,000 1,000 38,000
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies	<u>-</u>	56 0 0 1,415 1,471	100 150 100 1,059 1,409	200 300 300 2,000 2,800
	Portland Annex	_	38,405	111,015	59,744
5930 110 210 220 230 250 260	Portland Tax Office Regular Employees Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	- -	0 0 0 0 0 0	0 0 0 0 0 0	20,639 11,000 1,579 2,246 68 683 36,215
410 430 434 520 598	Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	0 0 0 0 0	0 0 0 0 0	12,000 15,000 10,000 5,000 1,500 43,500
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies	-	0 0 0 0	0 0 0 0 0	200 300 300 2,000 2,800
	Portland Tax Office	\$_	0 \$	0	82,515

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
5940	Ingleside Health Clinic	_			
110	Regular Employees	\$	20,637 \$	21,668 \$	22,536
190	Longevity Pay		0	0	289
210	Group Insurance		3,379	3,772	5,500
220	Social Security Taxes		1,579	1,658	1,746
230	Retirement Contributions		2,272	2,358	2,483
250	Unemployment Insurance		0	0	75
260	Workers' Compensation Ins	_	55	222	755
	Personal Services	-	27,923	29,678	33,384
410	Utilities		6,271	6,986	8,000
430	Building Repairs/Maint		0	3,000	200,000
434	Equipment Repairs/Maint		1,036	3,000	25,000
520	Insurance/Bond Premiums		2,793	2,884	4,000
598	Misc Services & Charges	_	696	796	1,000
	Other Services and Charges	_	10,795	16,667	238,000
602	Repair Materials		0	125	250
604	Repair Parts		0	125	500
608	Signage		0	100	200
610	General Supplies	_	29	500	1,200
	Supplies	_	29	850	2,150
	Ingleside Health Clinic	_	38,747	47,195	273,534
5960	Harville Rd. Annex				
410	Utilities		1,320	2,258	2,500
421	Waste Disposal		0	1,000	0
430	Building Repairs/Maint		0	750	5,000
434	Equipment Repairs/Maint		0	3,250	10,000
450	Construction Services		0	250	500
520	Insurance/Bond Premiums		2,123	1,612	2,300
598	Misc Services & Charges	_	875	1,416	900
	Other Services and Charges	-	4,319	10,536	21,200
602	Repair Materials		0	125	250
604	Repair Parts		0	125	250
608	Signage		0	100	200
610	General Supplies	_	0	500	1,000
	Supplies	_	0	850	1,700
	Harville Rd. Annex	\$_	4,319 \$	11,386 \$	22,900

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
5980 341 430 434 520 598	Restitution Center Other Professional Services Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	\$	0 12,241 10,611 16,373 454 39,679	\$ 0 \$ 10,357 17,066 14,940 34,361 76,725	7,000 15,000 45,000 21,000 2,000 90,000
602 604 610 626	Repair Materials Repair Parts General Supplies Fuel, Oil, Lubricants Supplies	-	1,192 1,633 682 0 3,508	1,888 2,268 3,257 244 7,658	1,500 2,000 3,500 300 7,300
	Restitution Center	-	43,188	84,383	97,300
6000 336 410 430 434 520 598	Market St. Annex Engineering/Architectural Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	0 14,235 19,263 6,362 6,931 659 47,450	17,500 12,955 90,000 6,301 6,329 655 133,740	0 16,000 15,000 25,000 8,000 2,000 66,000
602 604 610 626	Repair Materials Repair Parts General Supplies Fuel, Oil, Lubricants Supplies	-	57 178 1,270 1,505	100 125 1,000 0 1,225	1,500 2,000 3,500 300 7,300
	Market St. Annex	\$	48,955	\$134,965_ \$	73,300

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
6020 410 430 434 520 598	Vineyard St. Annex Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	\$	13,363 1,066 0 6,493 646 21,567	7,483 \$ 0 7,500 5,924 545 21,453	15,000 5,000 10,000 7,000 1,500 38,500
602 604 610 698	Repair Materials Repair Parts General Supplies Other Supplies Supplies	- -	592 133 394 0 1,119	175 150 100 0 425	600 300 1,000 1,500 3,400
	Vineyard St. Annex	-	22,686	21,878	41,900
6040 410 430 434 520 598	San Patricio County Annex Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	6,409 612 0 1,724 940 9,684	6,559 12,316 2,500 1,578 982 23,935	11,000 5,000 15,000 2,300 1,500 34,800
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies	-	163 20 0 390 573	125 125 150 201 601	200 250 0 1,250 1,700
	San Patricio County Annex	-	10,257	24,536	36,500
6060 410 421 424 430 434 520 598	East Market St. Annex Utilities Waste Disposal Grounds Maintenance Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	2,234 0 0 2,435 0 1,339 670 6,678	2,263 50 50 1,500 2,500 1,225 720 8,308	1,500 0 0 5,000 10,000 1,339 1,500 19,339
602 604 610	Repair Materials Repair Parts General Supplies Supplies	<u>-</u>	72 15 91 179	125 125 500 750	250 250 1,000 1,500
	East Market St. Annex	\$_	6,857	9,058 \$	20,839

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
6080 410 430 434 520 598	Odem Annex Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	\$	4,751 277 0 3 815 5,846	\$ 4,373 1,250 600 6 600 6,829	\$ 5,000 3,000 2,000 1,000 0 11,000
602 604 608 610	Repair Materials Repair Parts Signage General Supplies Supplies Odem Annex	- -	148 0 0 51 198 6,045	100 100 0 500 700	200 200 200 1,000 1,600
6100 110 190 210 220 230 250 260	Regular Employees Longevity Pay Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	-	0 0 0 0 0 0 646 646	0 0 0 0 0 0 0	31,004 69 11,000 2,377 3,381 103 1,029 48,963
410 423 430 432 434 441 520 598	Utilities Janitorial Service Building Repairs/Maint Vehicle Repairs/Maint Equipment Repairs/Maint Building/Office Rental Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	9,552 600 65 15 1,864 66,720 49 2,807 81,672	8,330 0 2,500 500 6,000 72,785 192 24,225 114,533	10,000 0 5,000 0 20,000 66,720 1,000 3,000 105,720
602 604 608 610 626	Repair Materials Repair Parts Signage General Supplies Fuel, Oil, Lubricants Supplies 188 East Annex	<u>-</u> -	240 27 108 3,515 113 4,003	\$ 764 750 0 1,198 271 2,982	\$ 1,500 1,500 0 3,500 300 6,800

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
6102 110 185 190 195 210 220 230 250 260	Justice Center Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$ -	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0	0 \$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0	145,434 600 1,078 1,500 38,500 11,369 16,169 491 4,320 219,459
410 430 432 460 520 530 538 540 598	Utilities Building Repairs/Maint Vehicle Repairs/Maint Software License/Support Insurance/Bond Premiums Telephone Postage Public Notices Misc Services & Charges Other Services and Charges	- -	0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0	120,000 50,000 5,000 1,500 150,000 3,500 100 100 10,000 340,200
602 604 608 610 626 627 650	Repair Materials Repair Parts Signage General Supplies Fuel, Oil, Lubricants Automotive Supplies NCO Furniture/Equipment Supplies	- -	0 0 0 0 0 0 0	0 0 0 0 0 0 0	1,500 2,000 1,000 25,000 6,000 600 5,000 41,100
6120 410 430 434 520 598	Justice Center Emergency Ops/Data Center Utilities Building Repairs/Maint Equipment Repairs/Maint Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	13,331 200 0 39,728 945 54,204	14,306 5,000 5,000 35,725 1,309 61,340	15,000 10,000 10,000 45,000 3,000 83,000
602 604 610	Repair Materials Repair Parts General Supplies Supplies	-	0 18 3,546 3,564	768 750 1,881 3,399	500 500 3,500 4,500
	Emergency Ops/Data Center	-	57,769	64,739	87,500
	PUBLIC FACILITIES	\$_	2,215,802 \$	2,601,864 \$	3,830,342

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
		-	71010712	•		-	
6500	Fire and Ambulance Service						
511	Fire Service Fees	\$	280,000	\$	350,000	\$	350,000
512	Ambulance Service Fees		380,000		475,000		475,750
520	Insurance/Bond Premiums	_	161		340	_	600
	Other Services and Charges	-	660,161		825,340	_	826,350
	Fire and Ambulance Service	_	660,161		825,340	_	826,350
6510	Constable Pct. #1						
101	Elected Officials		59,665		62,648		66,000
185	Phone Allowance		780		780		780
190	Longevity Pay		396		0		36
210	Group Insurance		6,178		12		11,000
220	Social Security Taxes		4,456		4,852		5,111
230	Retirement Contributions		6,707		6,900		7,270
260	Workers' Compensation Ins	_	2,120		1,134	_	1,042
	Personal Services	_	80,302		76,326	_	91,239
312	Conference and Assoc Dues		70		153		2,000
432	Vehicle Repairs/Maint		279		674		2,000
434	Equipment Repairs/Maint		0		500		1,000
442	Vehicle/Equipment Rental		Ő		200		400
520	Insurance/Bond Premiums		1,166		1,415		1,460
538	Postage		0		150		300
580	Travel		0		945		1,500
598	Misc Services & Charges	_	254		340	_	500
	Other Services and Charges	_	1,769		4,377	_	9,160
610	General Supplies		3		1,067		1,000
626	Fuel, Oil, Lubricants		3,273		2,977		3,500
650	NCO Furniture/Equipment		0,273		2,689		1,500
	Supplies	-	3,276	•	6,733	-	6,000
	Constable Pct. #1	\$	85,347	\$	87,436	\$	106,399

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
6520	Constable Pct. #2	-			-	
101	Elected Officials	\$	59,109	\$ 62,064	\$	66,000
185	Phone Allowance		780	780		780
190	Longevity Pay		108	144		180
210	Group Insurance		6,827	7,624		11,000
220	Social Security Taxes		4,590	4,818		5,122
230	Retirement Contributions		6,606	6,854		7,285
260	Workers' Compensation Ins	_	1,059	1,112	_	1,045
	Personal Services	-	79,078	83,396	_	91,412
312	Conference and Assoc Dues		215	500		1,500
432	Vehicle Repairs/Maint		473	1,250		2,500
434	Equipment Repairs/Maint		0	250		500
442	Vehicle/Equipment Rental		0	0		400
520	Insurance/Bond Premiums		1,110	1,585		1,200
538	Postage		0	50		100
580	Travel		2,370	1,500		3,000
598	Misc Services & Charges	_	0	196		200
	Other Services and Charges	-	4,168	5,331	_	9,400
610	General Supplies		6	750		1,500
626	Fuel, Oil, Lubricants		1,372	1,124		2,000
627	Automotive Supplies		0	500		1,000
650	NCO Furniture/Equipment		3,161	0		0
	Supplies	-	4,539	2,374	-	4,500
740	Furniture, Vehicles & Equipment		40,000	0		0
	Capital Outlay	-	40,000	0	_	0
	Constable Pct. #2	\$	127,784	\$ 91,101	\$_	105,312

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
6540	Constable Pct. #4	_			
101	Elected Officials	\$	53,969 \$	62,064	\$ 66,000
185	Phone Allowance		780	780	780
190	Longevity Pay		447	0	45
210	Group Insurance		5,701	7,624	11,000
220	Social Security Taxes		4,223	4,808	5,112
230	Retirement Contributions		6,077	6,838	7,271
260	Workers' Compensation Ins	_	2,035	1,124	1,042
	Personal Services	_	73,232	83,238	91,250
040	0		0	400	0.500
312	Conference and Assoc Dues		0	100	2,500
432	Vehicle Repairs/Maint		414	2,500	5,000
434	Equipment Repairs/Maint Insurance/Bond Premiums		0	500	1,000 1,500
520 530			1,113 482	1,156 1,000	
538	Telephone Postage		462 272	419	2,000 500
550	Printing		0	419	300
580	Travel		17	1,265	3,000
598	Misc Services & Charges		0	1,000	2,000
000	Other Services and Charges	_	2,298	7,940	17,800
	Curior Corvioco ana Chargos	_	2,200	7,040	17,000
610	General Supplies		3	750	1,500
626	Fuel, Oil, Lubricants		617	2,007	3,500
627	Automotive Supplies		0	1,000	2,000
650	NCO Furniture/Equipment		0	2,000	4,000
	Supplies		620	5,757	11,000
	Constable Pct. #4	\$	76,149 \$	96,936	\$ 120,050

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
6550	Constable Pct. #5	_			
101	Elected Officials	\$	59,109 \$	62,064	\$ 66,000
185	Phone Allowance		780	780	780
190	Longevity Pay		26	52	98
210	Group Insurance		28	28	11,000
220	Social Security Taxes		4,583	4,812	5,116
230	Retirement Contributions		6,597	6,844	7,276
260	Workers' Compensation Ins	_	1,957	1,108	1,043
	Personal Services	_	73,080	75,688	91,313
0.40					
312	Conference and Assoc Dues		0	262	200
432	Vehicle Repairs/Maint		8	1,008	2,500
434	Equipment Repairs/Maint		0	600	1,200
442	Vehicle/Equipment Rental		0	175	350
520	Insurance/Bond Premiums		0	1,223	1,400
530	Telephone		1,095	0	0
538	Postage		0	100	100
580	Travel		295	750	1,500
598	Misc Services & Charges	_	0	295	500
	Other Services and Charges	_	1,397	4,413	7,750
610	General Supplies		500	759	700
626	Fuel, Oil, Lubricants		2,317	2,341	2,500
627	Automotive Supplies		2,517	600	2,300
650	NCO Furniture/Equipment		1,750	11,156	0
000	Supplies	_	4,567	14,856	3,200
		_	.,001	,555	
	Constable Pct. #5	\$_	79,044 \$	94,957	\$ 102,263

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
6560	Constable Pct. #6				
101	Elected Officials	\$	59,109		
110	Regular Employees		0	96,806	100,678
185	Phone Allowance		780	2,340	2,340
190	Longevity Pay		479	576	549
210	Group Insurance		6,827	15,972	33,000
220	Social Security Taxes		4,618	12,444	12,972
230	Retirement Contributions		6,646	17,698	18,450
250	Unemployment Insurance		0	86	338
260	Workers' Compensation Ins	_	1,301	2,304	2,646
	Personal Services	_	79,760	210,290	236,973
0.40				=00	
312	Conference and Assoc Dues		875	500	3,000
330	Pre-Employment Physicals		0	0	500
432	Vehicle Repairs/Maint		1,393	22,708	3,000
434	Equipment Repairs/Maint		0	0	1,000
442	Vehicle/Equipment Rental		0	250	500
460	Software License/Support		0	0	4,000
520	Insurance/Bond Premiums		2,618	3,069	1,500
530	Telephone		366	367	500
538	Postage		0	75	200
540	Public Notices		0	0	200
550	Printing		0	0	500
580	Travel		1,780	3,212	6,000
598	Misc Services & Charges	_	1,715	5,230	7,000
	Other Services and Charges	_	8,747	35,411	27,900
610	General Supplies		1,365	1,172	6,000
626	Fuel, Oil, Lubricants		6,385	3,833	10,000
627	Automotive Supplies		1,330	1,250	2,000
650	NCO Furniture/Equipment		0	7,462	30,000
	Supplies	_	9,080	13,717	48,000
	Constable Pct. #6	\$_	97,587	\$259,418	\$312,873

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
6580	Constable Pct. #8	_	ACTUAL	LOTIVIATE	_	DODOLI
101	Elected Officials	\$	59,109	62,064	\$	66,000
185	Phone Allowance	Ψ	780	780	Ψ	780
190	Longevity Pay		720	0		36
210	Group Insurance		6,191	18		11,000
220	Social Security Taxes		4,637	4,808		5,111
230	Retirement Contributions		6,673	6,838		7,270
260	Workers' Compensation Ins		2,107	1,134		1,042
	Personal Services	<u>-</u>	80,217	75,642		91,239
312	Conference and Assoc Dues		70	262		1,000
432	Vehicle Repairs/Maint		175	1,763		3,000
434	Equipment Repairs/Maint		0	300		600
441	Building/Office Rental		5,400	5,400		6,900
442	Vehicle/Equipment Rental		0	500		1,000
460	Software License/Support		0	0		750
520	Insurance/Bond Premiums		1,598	1,355		1,400
530	Telephone		380	365		456
538	Postage		264	75		150
550	Printing		0	273		400
580	Travel		0	1,879		1,000
598	Misc Services & Charges	_	0	242	_	500
	Other Services and Charges	-	7,888	12,413	_	17,156
610	General Supplies		545	500		1,000
626	Fuel, Oil, Lubricants		1,331	428		3,500
627	Automotive Supplies		0	250		500
650	NCO Furniture/Equipment	_	0	1,650	_	1,500
	Supplies	-	1,875	2,828	_	6,500
	Constable Pct. #8	\$_	89,980	90,883	\$_	114,895

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
6600	County Sheriff			_			
101		\$	126,000	\$	132,300 \$	\$	132,300
110	Regular Employees		4,542,443		4,951,264		5,332,754
185	Phone Allowance		40,865		42,230		44,100
190	Longevity Pay		31,950		31,852		39,955
195	Overtime		373,851		464,454		80,000
210 220	Group Insurance		441,928		500,874		803,001
230	Social Security Taxes Retirement Contributions		384,737 563,173		424,034 611,684		430,625 612,443
250	Unemployment Insurance		5,247		6,750		18,132
260	Workers' Compensation Ins		169,382		100,870		75,663
200	Personal Services	_	6,679,575	-	7,266,312	_	7,568,973
	1 Croonal Cervices	_	0,070,070	-	7,200,012	_	7,000,070
312	Conference and Assoc Dues		1,664		5,771		10,000
330	Pre-Employment Physicals		665		1,464		3,000
335	Hospital/Medical Services		690		1,750		3,500
341	Other Professional Services		880		1,588		1,000
410	Utilities		9,739		7,903		10,000
430	Building Repairs/Maint		2,148		868		5,000
432	Vehicle Repairs/Maint		131,814		112,409		150,000
434	Equipment Repairs/Maint		4,479		4,141		30,000
442	Vehicle/Equipment Rental		6,849		24,991		8,000
460	Software License/Support		26,730		19,861		45,000
520 520	Insurance/Bond Premiums		92,964		105,455		120,000
530	Telephone		5,168		6,504		10,000
538 540	Postage Public Notices		36,775		32,570 2,921		30,000 3,000
550	Printing		0		4,215		10,000
580	Travel		18,164		11,319		30,000
597	Investigative Expense		8,827		9,353		15,000
598	Misc Services & Charges		9,462		6,740		30,000
	Other Services and Charges	_	357,018	-	359,824	_	513,500
	J	_	· · · · · · · · · · · · · · · · · · ·	-	· · · · · · · · · · · · · · · · · · ·	_	· · · · · · · · · · · · · · · · · · ·
604	Repair Parts		9,867		4,787		10,000
610	General Supplies		47,995		65,001		50,000
626	Fuel, Oil, Lubricants		271,250		221,655		300,000
627	Automotive Supplies		34,199		72,528		50,000
650	NCO Furniture/Equipment		8,074		36,424		40,000
698	Other Supplies	_	12,395	_	18,748	_	20,000
	Supplies	_	383,780	-	419,143	_	470,000
740	Furniture, Vehicles & Equipment		323,056		417,555		450,000
7 70	Capital Outlay	_	323,056	-	417,555	_	450,000
	_F	_	==0,000	-	,	_	,
	County Sheriff	\$ _	7,743,428	\$_	8,462,835	\$_	9,002,473

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
6620 442 530 598	Highway Patrol Vehicle/Equipment Rental Telephone Misc Services & Charges Other Services and Charges	\$	0 424 0 424	\$ 2,553 \$ 288 0 2,841	2,500 0 1,758 4,258
610 650	General Supplies NCO Furniture/Equipment Supplies	-	591 0 591	1,000 1,500 2,500	2,000 3,000 5,000
	Highway Patrol	_	1,015	5,341	9,258
6640 110 185 190 195 210 220 230 250 260	PSAP Coordinator/E911 Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	-	55,151 780 95 4,130 6,827 4,602 6,623 65 140 78,412	63,326 780 14 1,433 7,624 5,082 7,228 75 150	72,799 780 27 500 11,000 5,669 8,062 245 178 99,260
312 330 432 434 442 460 520 530 538 540 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Vehicle Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Software License/Support Insurance/Bond Premiums Telephone Postage Public Notices Printing Travel Misc Services & Charges Other Services and Charges	-	1,776 0 656 0 0 2,044 404 360 5 0 0 5,152 662 11,059	87 0 8 0 0 464 150 0 0 0 0 3,250 2,215 6,174	4,000 300 3,500 1,000 720 18,000 500 700 50 100 500 7,500 3,500 40,370
610 626 627 630 650	General Supplies Fuel, Oil, Lubricants Automotive Supplies Food NCO Furniture/Equipment Supplies PSAP Coordinator/E911	- \$	2,471 835 0 0 1,848 5,154	2,518 68 250 0 2,000 4,835 \$ 96,721 \$	10,500 1,000 1,150 500 2,000 15,150
		-			

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
6650	Fire Marshall	_			
110	Regular Employees	\$	69,992	21,000 \$	0
185	Phone Allowance		650	0	0
190	Longevity Pay		32	0	0
210	Group Insurance		5,866	1,482	0
220	Social Security Taxes		5,354	1,598	0
230	Retirement Contributions		7,850	2,306	0
250	Unemployment Insurance		87	0	0
260	Workers' Compensation Ins	_	3,241	1,636	0
	Personal Services	_	93,071	28,022	0
312	Conference and Assoc Dues		3,586	2,958	0
432	Vehicle Repairs/Maint		529	506	0
520	Insurance/Bond Premiums		1,292	1,503	0
530	Telephone		360	432	0
538	Postage		0	75	0
540	Public Notices		0	150	0
550	Printing		70	50	0
580	Travel		4,337	161	0
598	Misc Services & Charges		0	1,019	0
	Other Services and Charges	_	10,174	6,855	0
610	General Supplies		2,769	327	0
626	Fuel, Oil, Lubricants		4,994	3,314	Ő
650	NCO Furniture/Equipment		2,097	1,000	Ő
300	Supplies	_	9,859	4,641	0
	Fire Marshall	\$	113,105	39,518 \$	0

			2024		2025		2026
		_	ACTUAL	_	ESTIMATE	_	BUDGET
6800 110 185	Corrections Regular Employees Phone Allowance	\$	2,704,077 7,325	\$	3,022,858 7,750	\$	3,399,704 3,960
			17,163		·		•
190 195	Longevity Pay				18,216		21,242
210	Overtime		322,017 290,775		418,754		30,000
220	Group Insurance				330,674		561,000
	Social Security Taxes		229,787		261,512		264,303
230	Retirement Contributions		335,948		377,350		375,894
250	Unemployment Insurance		3,218		4,294		11,399
260	Workers' Compensation Ins	-	96,007	_	45,250	_	51,782
	Personal Services	-	4,006,317	_	4,486,658	-	4,719,284
312	Conference and Assoc Dues		0		9,469		10,000
324	Administrative Costs		3,630		3,168		4,000
330	Pre-Employment Physicals		976		1,082		5,000
331	Physician Services		54,693		36,391		55,000
335	Hospital/Medical Services		60,452		107,073		100,000
337	Outpatient Hospital Svcs		0		2,000		4,000
338	Mobile X-Ray		7,077		13,224		20,000
341	Other Professional Services		15,562		6,153		43,000
363	Dental Care		41,030		35,465		40,000
430	Building Repairs/Maint		56,793		50,705		75,000
432	Vehicle Repairs/Maint		2,151		500		1,000
434	Equipment Repairs/Maint		9,051		9,537		30,000
442	Vehicle/Equipment Rental		1,848		5,447		15,000
512	Ambulance Service Fees		143,920		114,891		150,000
520	Insurance/Bond Premiums		24,502		27,769		31,000
540	Public Notices		0		0		2,000
550	Printing		1,232		0		5,000
580	Travel		1,984		1,961		10,000
586	Prisoner Transportation		1,612		4,951		20,000
587	Prisoner Housing		39,960		64,800		150,000
598	Misc Services & Charges		600		1,000		10,000
	Other Services and Charges	<u>-</u>	467,074	_	495,586	_	780,000
000	B M	_	0.700		0.550		_
602	Repair Materials		3,766		2,553		10,000
610	General Supplies		175,926		145,241		200,000
630	Food		565,314		591,375		650,000
650	NCO Furniture/Equipment		532		11,500		25,000
661	Prescription Drugs	_	172,577	_	210,720	_	180,000
	Supplies	-	918,115	_	961,389	_	1,065,000
740	Furniture, Vehicles & Equipment		0		19,500		39,000
•	Capital Outlay	-	0	_	19,500	-	39,000
		Φ	E 204 E25	Φ		φ-	
	Corrections	\$_	5,391,505	ቅ _	5,963,134	Φ_	6,603,284

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
6820 110 115 185 190 195 210 220 230 250	Juvenile Detention Center Regular Employees Temporary Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance	\$	794,676 36,860 9,275 705 47,767 81,684 67,697 97,909 1,016	\$ 935,868 33,282 10,000 802 35,020 109,652 77,294 110,428 1,358	992,052 51,082 10,800 2,435 15,000 209,000 81,960 116,565 3,533
260	Workers' Compensation Ins Personal Services	-	21,421 1,159,011	14,008 1,327,712	17,370 1,499,797
312 330 335 341 342 410 430 432 434 442 520 530 538 580	Conference and Assoc Dues Pre-Employment Physicals Hospital/Medical Services Other Professional Services Psychological Evaluations Utilities Building Repairs/Maint Vehicle Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Insurance/Bond Premiums Telephone Postage Travel Other Services and Charges	<u>-</u>	4,756 2,855 14,597 3,000 13,300 28,560 47,779 3,471 19,933 2,603 17,966 1,068 0 1,469	3,729 1,069 11,197 1,250 3,109 26,266 44,856 2,000 18,017 2,841 18,204 1,649 250 1,896	2,000 2,600 31,500 2,500 5,000 25,000 4,000 15,000 4,000 21,400 600 500 4,000
604 610 626 627 630 650	Repair Parts General Supplies Fuel, Oil, Lubricants Automotive Supplies Food NCO Furniture/Equipment Supplies	-	0 35,308 0 0 67,604 3,499 106,410	500 54,386 500 200 65,182 17,843 138,611	1,000 50,000 1,000 400 75,000 6,500 133,900
740	Furniture, Vehicles & Equipment Capital Outlay	_	39,143 39,143	37,300 37,300	70,000 70,000
	Juvenile Detention Center	\$ <u>_</u>	1,465,920		1,871,797

			2024		2025		2026
		_	ACTUAL		ESTIMATE	-	BUDGET
6900 101 210 220 230	Adult/Juvenile Probation Elected Officials Group Insurance Social Security Taxes Retirement Contributions Personal Services	\$	41,400 552 3,165 4,612 49,729	\$	41,400 616 3,204 4,556 49,776	\$	83,400 1,650 6,378 9,072 100,500
520 591 592	Insurance/Bond Premiums Adult Probation Juvenile Probation Other Services and Charges		418 41,746 574,765 616,929	,	604 41,746 574,765 617,115		800 41,746 574,765 617,311
	Adult/Juvenile Probation		666,658		666,891		717,811
	PUBLIC SAFETY		16,692,309		18,420,464		20,047,545
7000	Citizen Collection Stations						
410 421 424 520	Utilities Waste Disposal Grounds Maintenance Insurance/Bond Premiums Other Services and Charges Citizen Collection Stations		127 76,135 0 126 76,389		125 89,472 1,000 99 90,696		1,000 110,000 2,000 130 113,130
	Chizen Conection Stations	•	10,369	į	90,090	•	113,130
	ENVIRONMENTAL PROTECTION	\$	76,389	\$	90,696	\$	113,130

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
7300	County Engineer	-	7.0.07.=	•		•	
110	Regular Employees	\$	166,873	\$	192,100	\$	199,817
185	Phone Allowance	Ψ	780	Ψ	780	Ψ	780
190	Longevity Pay		159		228		312
195	Overtime		16		0		0
210	Group Insurance		4,019		7,652		22,000
220	Social Security Taxes		12,894		14,828		15,370
230	Retirement Contributions		18,557		21,088		21,859
250	Unemployment Insurance		188		238		663
260	Workers' Compensation Ins		357		138		482
	Personal Services	-	203,842		237,052		261,283
312	Conference and Assoc Dues		250		87		2,000
330	Pre-Employment Physicals		88		0		0
432	Vehicle Repairs/Maint		273		196		1,500
434	Equipment Repairs/Maint		0		500		1,000
460	Software License/Support		321		2,000		2,000
520	Insurance/Bond Premiums		489		614		1,000
530	Telephone		360		360		1,000
538	Postage		0		250		0
580	Travel	_	1,151		750		3,000
	Other Services and Charges	-	2,932	•	4,758	•	11,500
610	General Supplies		1,128		1,071		2,500
626	Fuel, Oil, Lubricants		2,347		1,905		3,000
627	Automotive Supplies		0		0		800
650	NCO Furniture/Equipment	_	1,830		1,000		2,000
	Supplies	-	5,305		3,976		8,300
	County Engineer	-	212,078		245,786		281,083
	PUBLIC TRANSPORTATION	\$	212,078	\$	245,786	\$	281,083

		2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
7350 102 220 230 250 260	Health Department Appointed Officials Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$ 75,555 5,780 8,319 81 52 89,786	\$ 79,332 6,068 8,632 98 60 94,190	\$ 82,506 6,312 8,977 272 190 98,257
312 341 520 530 538 540 580 598	Conference and Assoc Dues Other Professional Services Insurance/Bond Premiums Telephone Postage Public Notices Travel Misc Services & Charges Other Services and Charges	0 0 1,390 0 1 0 0 0 1,391	250 0 1,394 0 1 0 0 0 1,645	500 2,000 2,000 800 200 500 500 850 7,350
610 641 698	General Supplies Books, Subscriptions Other Supplies Supplies	0 0 0 0	250 100 7,500 7,850	500 200 15,000 15,700
	Health Department	\$ 91,177	\$ 103,685	\$ 121,307

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
7370	Environmental Health	•		•		_	
110	Regular Employees	\$	438,864	\$	449,428	\$	504,000
185	Phone Allowance		5,265		4,746		4,680
190	Longevity Pay		2,189		2,344		2,989
195	Overtime		8,343		6,908		7,500
210	Group Insurance		53,725		56,170		88,000
220	Social Security Taxes		33,499		33,696		39,716
230	Retirement Contributions		50,137		50,498		56,484
250	Unemployment Insurance		486		582		1,713
260	Workers' Compensation Ins	_	1,001		2,478	_	1,299
	Personal Services		593,508		606,850	_	706,381
312	Conference and Assoc Dues		6,457		3,500		10,000
330	Pre-Employment Physicals		88		100		200
421	Waste Disposal		33,658		22,291		40,000
432	Vehicle Repairs/Maint		3,661		5,487		6,500
442	Vehicle/Equipment Rental		0		0		500
520	Insurance/Bond Premiums		3,597		3,795		3,500
530	Telephone		0		0		125
538	Postage		2,200		2,601		5,000
550	Printing		4,185		2,500		6,000
580	Travel		6,789		5,713		10,000
598	Misc Services & Charges		697	_	1,507	_	2,200
	Other Services and Charges		61,331		47,494	_	84,025
610	General Supplies		3,027		4,643		5,000
626	Fuel, Oil, Lubricants		11,602		8,727		13,000
627	Automotive Supplies		798		244		1,000
650	NCO Furniture/Equipment		1,312		3,554		10,000
	Supplies		16,738		17,169		29,000
740	Furniture, Vehicles & Equipment		0		80,000		0
	Capital Outlay		0		80,000	_	0
	Environmental Health	\$	671,578	\$	751,513	\$_	819,406

			2024	2025	2026
		_	ACTUAL	ESTIMATE	BUDGET
7420	Animal Control	_	_		
110	Regular Employees	\$	93,280		
185	Phone Allowance		1,560	1,560	2,340
190	Longevity Pay		435	490	580
195	Overtime		3,263	4,694	5,000
210	Group Insurance		14,899	16,582	33,000
220 230	Social Security Taxes Retirement Contributions		6,558	7,256	11,548 16,421
250 250	Unemployment Insurance		10,849 103	11,826 132	499
260	Workers' Compensation Ins		3,130	2,950	6,400
200	Personal Services	-	134,076	147,448	218,802
	i craonal acrifices	-	104,070	147,440	210,002
312	Conference and Assoc Dues		2,330	1,525	3,500
322	Rabies Control Expense		7,663	22,621	25,000
330	Pre-Employment Physicals		0	0	100
410	Utilities		0	0	15,000
421	Waste Disposal		2	500	5,000
432	Vehicle Repairs/Maint		1,362	436	2,500
442	Vehicle/Equipment Rental		0	295	300
460	Software License/Support		0	0	3,000
520	Insurance/Bond Premiums		669	772	1,350
530 538	Telephone		0 1	0	60 600
550 550	Postage Printing		324	484	2,500
580	Travel		3,962	1,500	3,500
598	Misc Services & Charges		178	794	20,000
000	Other Services and Charges	-	16,490	28,928	82,410
	Caror Corvided and Charges	-	10,100		02,110
610	General Supplies		1,328	742	10,000
626	Fuel, Oil, Lubricants		1,523	1,551	7,000
627	Automotive Supplies		229	622	500
650	NCO Furniture/Equipment		0	500	30,000
698	Other Supplies	_	0	1,500	6,000
	Supplies	_	3,080	4,915	53,500
740	Furniture, Vehicles & Equipment		0	0	30,000
	Capital Outlay	-	0	0	30,000
	, ,	-			
	Animal Control	\$_	153,646	\$ 181,291	\$ 384,712

		_	2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
7560 321 332 335 520 580 598	Mental Health Court Costs/Visiting Judges Attorney Fees Hospital/Medical Services Insurance/Bond Premiums Travel Misc Services & Charges Other Services and Charges	\$	0 \$ 1,827 0 15 0 48,000 49,842	5 0 2,500 0 50 0 48,000 50,550	\$	5,000 5,000 3,500 100 1,000 48,000 62,600
	Mental Health	_	49,842	50,550		62,600
7600 110 185 190 195 210 220 230 250 260	Indigent Health Care Regular Employees Phone Allowance Longevity Pay Overtime Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	-	196,393 1,750 1,646 6 21,102 14,429 21,997 214 144 257,682	206,206 1,800 1,672 20 23,568 15,158 22,816 258 160 271,658		214,483 1,800 1,718 200 33,000 16,692 23,740 720 501 292,854
312 324 460 520 538 550 580 598	Conference and Assoc Dues Administrative Costs Software License/Support Insurance/Bond Premiums Postage Printing Travel Misc Services & Charges Other Services and Charges	-	920 11,749 0 316 1,979 1,899 1,367 616 18,847	87 8,876 3,504 390 3,489 515 1,180 500 18,541	-	600 4,200 7,800 350 2,805 2,000 2,000 1,000 20,755
610 650 698	General Supplies NCO Furniture/Equipment Other Supplies Supplies	-	2,213 5,604 0 7,817	6,089 1,000 500 7,589		5,000 2,000 1,000 8,000
	Indigent Health Care	\$_	284,345 \$	297,788	\$	321,609

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
7620 339 520 598	Human Services Autopsy Expense Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	\$	263,595 \$ 37 49,907 313,539	257,411 \$ 75 77,662 335,148	250,000 150 62,000 312,150
	Human Services	_	313,539	335,148	312,150
7640 520	Community Action Agency Insurance/Bond Premiums Other Services and Charges	-	13 13	30 30	60 60
630	Food Supplies	-	55,000 55,000	55,000 55,000	55,000 55,000
	Community Action Agency	-	55,013	55,030	55,060
	HEALTH & WELFARE	\$_	1,619,140 \$	1,775,004 \$	2,076,844

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
7800	County Library	_		_		_	
110	Regular Employees	\$	127,309	\$	133,462	\$	140,642
185	Phone Allowance		600		600		600
190	Longevity Pay		1,062		1,080		1,150
195 210	Overtime Croup Inquirence		556 14,276		674 15,944		600
220	Group Insurance Social Security Taxes		9,799		10,262		22,000 10,939
230	Retirement Contributions		14,340		14,856		15,558
250	Unemployment Insurance		138		170		472
260	Workers' Compensation Ins		181		248		401
200	Personal Services	•	168,262	•	177,296	_	192,362
240	Conference and Asses Dues	•	045	•	4 400		4 700
312	Conference and Assoc Dues		945		1,420		1,700
432 434	Vehicle Repairs/Maint Equipment Repairs/Maint		0		300 50		600 100
520	Insurance/Bond Premiums		507		1,135		1,050
530	Telephone		0		350		700
538	Postage		27		43		100
550	Printing		0		100		0
580	Travel		1,935		3,382		2,200
598	Misc Services & Charges		27,800		33,500		34,500
	Other Services and Charges		31,215		40,280	_	40,950
610	General Supplies		4,038		5,306		4,500
626	Fuel, Oil, Lubricants		1,388		1,512		1,500
627	Automotive Supplies		0		250		500
641	Books, Subscriptions		40		250		1,000
650	NCO Furniture/Equipment		0		0		700
698	Other Supplies		0		50		100
	Supplies	•	5,465		7,368	_	8,300
740	Furniture, Vehicles & Equipment		38,596		0		0
. 10	Capital Outlay	•	38,596	•	0	_	0
	County Library	\$	243,538	\$	224,944	\$_	241,612

			2024	2025		2026
			ACTUAL	ESTIMATE		BUDGET
7820	County Parks	_			_	
110	Regular Employees	\$	176,603	\$ 201,246	\$	218,270
185	Phone Allowance	·	2,550	2,850		3,000
190	Longevity Pay		446	508		686
195	Overtime		2,019	236		3,000
210	Group Insurance		25,690	36,210		55,000
220	Social Security Taxes		14,077	15,854		17,209
230	Retirement Contributions		20,260	22,548		24,474
250	Unemployment Insurance		182	266		742
260	Workers' Compensation Ins	_	4,518	3,112	_	7,446
	Personal Services	_	246,344	282,830	_	329,827
330	Pre-Employment Physicals		362	250		250
410	Utilities		12,805	10,762		15,000
430	Building Repairs/Maint		0	0		30,000
432	Vehicle Repairs/Maint		0	1,500		3,000
434	Equipment Repairs/Maint		0	1,590		3,000
520	Insurance/Bond Premiums		8,525	8,161		10,900
530	Telephone		3,028	2,566		3,000
540	Public Notices		0	100		200
598	Misc Services & Charges	_	2,797	4,682	_	4,000
	Other Services and Charges	_	27,516	29,610	_	69,350
602	Repair Materials		0	0		10,000
604	Repair Parts		2,896	2,173		5,000
608	Signage		0	1,000		2,000
610	General Supplies		864	2,049		4,000
626	Fuel, Oil, Lubricants		5,009	7,918		6,000
627	Automotive Supplies		1,484	750		1,500
650	NCO Furniture/Equipment		0	250		500 500
698	Other Supplies	_	10.253	250	_	500
	Supplies	_	10,253	14,390	_	29,500
740	Furniture, Vehicles & Equipment	_	164,092	16,698	_	90,000
	Capital Outlay	_	164,092	16,698	_	90,000
	County Parks	\$_	448,206	\$ 343,528	\$_	518,677

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
7840	County Fairgrounds	-		•		_	
110	Regular Employees	\$	329,056	\$	313,650	\$	422,287
115	Temporary Employees		0		0		25,017
185	Phone Allowance		1,200		1,200		1,200
190	Longevity Pay		1,116		1,368		1,649
195	Overtime		21,150		21,434		25,000
210	Group Insurance		38,321		35,640		88,000
220 230	Social Security Taxes Retirement Contributions		26,766		25,582		36,350 51,606
250 250	Unemployment Insurance		38,813 368		36,732 450		51,696 1,571
260	Workers' Compensation Ins		8,969		9,922		11,065
200	Personal Services	-	465,759		445,978	_	663,835
	i cisoriai ocivices	-	+00,700		440,070	_	000,000
312	Conference and Assoc Dues		245		98		3,000
330	Pre-Employment Physicals		274		294		300
410	Utilities		103,143		84,565		110,000
424	Grounds Maintenance		3,157		18,833		5,000
430	Building Repairs/Maint		64,354		68,891		362,762
432	Vehicle Repairs/Maint		8,590		2,555		5,000
434	Equipment Repairs/Maint		8,046		7,748		15,000
442	Vehicle/Equipment Rental		7,577		5,400		5,000
450 451	Construction Services		17,850		3,500		7,000
451 460	Sealcoating		0		500 4 264		0 4 600
460 520	Software License/Support Insurance/Bond Premiums		135 506		4,264		4,600
530	Telephone		135,596 360		124,001 300		150,000 0
538	Postage		70		549		1,000
540	Public Notices		3,797		3,500		7,000
550	Printing		2,274		2,509		2,400
580	Travel		0		750		1,500
598	Misc Services & Charges		8,668		9,784		15,000
	Other Services and Charges	-	364,000		338,041	_	694,562
000	Danain Matariala		4 202		4 000		2 200
602 604	Repair Materials		1,303 633		1,333		3,300
608	Repair Parts Signage		033		2,749 150		3,000 300
610	General Supplies		13,691		20,786		22,000
626	Fuel, Oil, Lubricants		6,776		4,390		6,050
627	Automotive Supplies		971		329		1,650
630	Food		59		2,500		5,000
650	NCO Furniture/Equipment		562		1,700		8,000
698	Other Supplies		149		0		0
	Supplies	-	24,144		33,938	_	49,300
740	Functions Validas 9 Facilities	_	04.074	•	75.000		75.000
740	Furniture, Vehicles & Equipment	-	21,874		75,000	_	75,000
	Capital Outlay	-	21,874	•	75,000	_	75,000
	County Fairgrounds	=	875,777	-	892,957	_	1,482,697
	CULTURE AND RECREATION	\$_	1,567,521	\$	1,461,429	\$_	2,242,986

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
7900 110 185 190 210 220 230 250 260	Agricultural Ext Service Regular Employees Phone Allowance Longevity Pay Group Insurance Social Security Taxes Retirement Contributions Unemployment Insurance Workers' Compensation Ins Personal Services	\$	219,815 1,600 1,088 14,276 13,818 14,542 245 449 265,832	\$	214,326 1,300 1,116 15,944 13,218 15,086 260 306 261,556	\$	251,465 1,800 1,159 22,000 19,464 15,690 839 610 313,027
312 330 432 434 442 520 530 538 550 580 598	Conference and Assoc Dues Pre-Employment Physicals Vehicle Repairs/Maint Equipment Repairs/Maint Vehicle/Equipment Rental Insurance/Bond Premiums Telephone Postage Printing Travel Misc Services & Charges Other Services and Charges	<u>-</u>	3,692 0 528 0 6,586 1,675 0 1,247 0 13,375 1,309 28,414	-	2,764 0 434 500 5,987 1,555 250 956 500 8,858 750 22,554	-	4,000 61 1,750 1,000 6,587 2,000 500 1,500 1,000 17,000 1,500 36,898
610 626 627 641 650	General Supplies Fuel, Oil, Lubricants Automotive Supplies Books, Subscriptions NCO Furniture/Equipment Supplies	-	8,961 4,939 1,010 449 1,296 16,654	-	7,276 2,627 750 546 1,500 12,699	-	12,000 7,000 1,500 1,000 3,000 24,500
740	Furniture, Vehicles & Equipment Capital Outlay	-	0	-	70,000 70,000	_	0
	Agricultural Ext Service	_	310,900	-	366,810	_	374,425
7920 520 598	Environmental Conservation Insurance/Bond Premiums Misc Services & Charges Other Services and Charges	-	15 58,000 58,015	-	13 66,000 66,013	<u>-</u>	13 66,000 66,013
	Environmental Conservation	-	58,015	-	66,013	-	66,013
	CONSERVATION	\$_	368,915	\$	432,823	\$_	440,438

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
7980	Economic Development	-		•		-	
312	Conference and Assoc Dues	\$	14,152	\$	20,527	\$	0
501	Econ Development Services		200,000		200,000		200,000
594	TIRZ Payments		2,024		9,158		0
596	Econ Dev 381 Payments		2,631,306		0		0
598	Misc Services & Charges		55,000		71,000	-	65,000
	Other Services and Charges	-	2,902,482	•	300,685	-	265,000
	Economic Development	_	2,902,482	i	300,685	_	265,000
	ECONOMIC DEVELOPMENT		2,902,482	,	300,685	_	265,000
8000	Debt Service						
801	Principal		126,650		134,677		143,049
802	Interest		95,958		90,980		85,689
002	Debt Service	-	222,608	•	225,657	-	228,738
	DEDT SERVICE		222 600		225 657		220 720
	DEBT SERVICE	-	222,608		225,657	-	228,738
9000	Operating Transfers Out						
150	District Court Operating		481,808		507,166		569,199
154	Law Library		55,000		55,000		55,000
406	Intoxilyzer Program		63,000		63,000		68,000
500	San Patricio County Airports		200,000		200,000		200,000
550	Indigent Health Care		450,000		450,000		450,000
551	Texas Department of Health		48,000		0		100,000
700	Debt Service		0 5 000 533		0 5 600 000		250,000
720 999	Capital Improvements Contingency Transfers		5,999,533 0		5,600,000 0		5,600,000 7,300,761
999	Contingency Transfers	-		·		-	7,300,701
	Operating Transfers Out	-	7,297,341	•	6,875,166	_	14,592,960
	TOTAL TRANSFERS	_	7,297,341	·	6,875,166	-	14,592,960
	Total Expenditures and Transfers	\$	51,532,497	\$	52,633,960	\$	68,546,432

SPECIAL	REVENUE	FUNDS
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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.

		2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$_	1,288,392 \$	1,816,360 \$	2,226,984
Revenues Transfers In		3,281,698 0	3,302,156 0	3,003,446 0
Total Revenues and Transfers In	_	3,281,698	3,302,156	3,003,446
Available Resources		4,570,090	5,118,516	5,230,430
Expenditures Transfers Out	_	1,783,730 970,000	2,391,532 500,000	2,720,780 50,000
Total Expenditures and Transfer Ou	ut_	2,753,730	2,891,532	2,770,780
Ending Balance	\$_	1,816,360 \$	2,226,984 \$	2,459,650

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
021	Revenues	-	TOTOTE	LOTIMATIL	DODOLI
3100-110		φ	2 020 446 ¢	2 700 254 ¢	2 617 901
	Ad Valorem - Current	\$	2,828,416 \$	2,789,254 \$	2,617,891
3100-120	Ad Valorem - Delinquent	-	21,790	20,711	14,594
	General Property Taxes	-	2,850,207	2,809,965	2,632,485
3200-101	Occupation Permits	-	2,980	1,219	3,000
	Business Licenses/Permits	-	2,980	1,219	3,000
3300-500	Lateral Road Distribution		4,438	4,076	4,076
3300-501	Weight Permit Fees		16,003	14,304	15,048
		-			10,010
	State Shared Revenue		20,441	18,380	19,124
		-			
3400-501	Motor Vehicle Registration		58,429	58,499	58,374
3400-503	MVR-Road & Bridge Fee		96,737	120,374	92,263
	Ü	-	<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·
	Other Fees		155,166	178,873	150,637
		-	<u> </u>	<u> </u>	· ·
3500-111	County Clerk		49,744	50,072	46,051
3500-112	District Clerk		18,542	16,091	17,674
3500-501	License & Weights County		1,597	617	1,475
	ğ ,	-	<u> </u>		· ·
	Fines		69,884	66,780	65,200
		-	<u> </u>	<u> </u>	· ·
3600-101	Investment Earnings		172,406	184,531	132,500
	3	-	<u> </u>	<u> </u>	· · · · · · · · · · · · · · · · · · ·
	Investment Earnings		172,406	184,531	132,500
	3	-	<u> </u>	<u> </u>	· · · · · ·
3700-100	Sale of Fixed Assets		0	41,416	0
3700-305	Road Material Sales		7,634	312	0
3700-401	Refunds, Sundry		2,980	680	500
	-	-			
	Other Revenue		10,614	42,408	500
		-			
	Total Revenues	\$	3,281,698 \$	3,302,156 \$	3,003,446

115 Temporary Employees 12,742 0 0 185 Phone Allowance 600 600 600 190 Longevity Pay 2,709 2,460 2,860 195 Overtime 11,414 952 15,000 210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374				2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
115 Temporary Employees 12,742 0 0 185 Phone Allowance 600 600 600 190 Longevity Pay 2,709 2,460 2,863 195 Overtime 11,414 952 15,000 210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	7210	Road & Bridge Pct. #1	_			
185 Phone Allowance 600 600 600 190 Longevity Pay 2,709 2,460 2,863 195 Overtime 11,414 952 15,000 210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	110	Regular Employees	\$	542,659	593,311	\$ 700,123
190 Longevity Pay 2,709 2,460 2,863 195 Overtime 11,414 952 15,000 210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,973 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	115	Temporary Employees		12,742	0	0
195 Overtime 11,414 952 15,000 210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	185	Phone Allowance		600	600	600
210 Group Insurance 74,506 82,776 143,000 220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	190	Longevity Pay		2,709	2,460	2,863
220 Social Security Taxes 42,660 45,010 54,972 230 Retirement Contributions 62,809 65,020 78,184 250 Unemployment Insurance 616 1,632 2,374	195	Overtime		11,414	952	15,000
230 Retirement Contributions 62,809 65,020 78,18- 250 Unemployment Insurance 616 1,632 2,37-	210	Group Insurance		74,506	82,776	143,000
250 Unemployment Insurance 616 1,632 2,374	220	Social Security Taxes		42,660	45,010	54,972
	230	Retirement Contributions		62,809	65,020	78,184
000 14 1 10 11 10 10 10 10 10 10 10 10 10 10 1	250	Unemployment Insurance		616	1,632	2,374
260 workers Compensation Ins <u>13,259</u> 10,743 19,114	260	Workers' Compensation Ins	_	13,259	10,743	19,114
Personal Services 763,974 802,502 1,016,230		Personal Services	_	763,974	802,502	1,016,230
					•	8,000
		• •		_	· ·	2,000
•		•		_		150
				,	,	245,000
				•	•	25,000
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· ·		•		•		12,500
·		•		· ·	•	80,000
				•	,	60,000
				•	· ·	20,000
						100,000
		•				100,000
		• •		_	•	5,000
				•	•	18,000
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o		•				500
•						600
		<u> </u>			•	10,000
						20,000
596 Econ Dev 381 Payments 121,865 0		0 0		•		20,000 N
					•	25,000
	555		\$			

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
602	Repair Materials	\$	253,185 \$	260,676 \$	400,000
604	Repair Parts		22,346	18,902	25,000
608	Signage		19,481	36,820	25,000
610	General Supplies		9,821	14,838	20,000
626	Fuel, Oil, Lubricants		70,256	62,339	140,000
627	Automotive Supplies		11,896	10,292	20,000
641	Books, Subscriptions		0	25	0
650	NCO Furniture/Equipment		3,310	17,420	10,000
698	Other Supplies		588	2,195	2,000
	Supplies		390,883	423,506	642,000
730	Improvements		0	6,000	100,000
740	Furniture, Vehicles & Equipment		287,347	596,745	300,000
	Capital Outlay		287,347	602,745	400,000
					_
9000	Operating Transfers Out				
025	R&B Improvements		0	0	50,000
720	Capital Improvements		970,000	500,000	0
	Operating Transfers Out	_	970,000	500,000	50,000
		_			
	Road & Bridge Pct. #1	\$_	2,753,730 \$	2,891,532 \$	2,770,780

	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance \$	2,219,465 \$	2,630,210 \$	3,089,720
Revenues Transfers In	1,568,435 0	1,496,727 0	1,424,170 0
Total Revenues and Transfers In	1,568,435	1,496,727	1,424,170
Available Resources	3,787,900	4,126,937	4,513,890
Expenditures Transfers Out	1,157,690 0	940,108 97,109	1,620,889 50,000
Total Expenditures and Transfer Out	1,157,690	1,037,217	1,670,889
Ending Balance \$	2,630,210 \$	3,089,720 \$	2,843,001

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
022	Revenues		AOTOAL	LOTIVIATE	DODOLI
3100-110 3100-120	Ad Valorem - Current Ad Valorem - Delinquent	\$	1,283,297 \$ 9,887	1,181,137 \$ 7,045	1,187,778 6,621
	General Property Taxes	•	1,293,184	1,188,182	1,194,399
3200-101	Occupation Permits		1,352	554	1,361
	Business Licenses/Permits	•	1,352	554	1,361
3300-500 3300-501	Lateral Road Distribution Weight Permit Fees		2,014 7,261	1,849 6,490	1,849 6,827
	State Shared Revenue		9,275	8,339	8,676
3400-501 3400-503	Motor Vehicle Registration MVR-Road & Bridge Fee		26,510 43,891	26,542 56,748	26,485 41,861
	Other Fees		70,401	83,290	68,346
3500-111 3500-112 3500-501	County Clerk District Clerk License & Weights County		22,570 8,413 1,597	15,028 4,830 618	20,894 8,019 1,475
	Fines		32,580	20,476	30,388
3600-101	Investment Earnings		159,543	158,372	121,000
	Investment Earnings	•	159,543	158,372	121,000
3700-100 3700-401	Sale of Fixed Assets Refunds, Sundry		0 2,100	35,414 2,100	0 0
	Other Revenue		2,100	37,514	0
	Total Revenues	\$	1,568,435 \$	1,496,727 \$	1,424,170

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
7220	Road & Bridge Pct. #2	•			
110	Regular Employees	\$	335,906 \$	279,328 \$	382,939
115	Temporary Employees		32,931	1,300	0
185	Phone Allowance		600	600	600
190	Longevity Pay		2,762	1,714	2,315
195	Overtime		462	1,010	13,000
210	Group Insurance		43,104	36,451	88,000
220	Social Security Taxes		27,366	23,364	30,513
230	Retirement Contributions		41,078	34,300	43,396
250	Unemployment Insurance		402	786	1,317
260	Workers' Compensation Ins	_	5,463	5,642	10,609
	Personal Services		490,072	384,495	572,689
312	Conference and Assoc Dues		355	1,170	1 000
330	Pre-Employment Physicals		95	1,170	1,000 400
410	Utilities		6,143	6,976	6,500
421	Waste Disposal		575	1,698	4,000
430	Building Repairs/Maint		1,711	42,528	40,000
432	Vehicle Repairs/Maint		34,148	9,004	18,000
434	Equipment Repairs/Maint		8,676	34,974	20,000
442	Vehicle/Equipment Rental		2,653	3,556	5,000
451	Sealcoating		2,033	0,550	400,000
460	Software License/Support		0	51,000	4,000
520	Insurance/Bond Premiums		21,072	22,143	24,000
530	Telephone		1,591	2,048	2,500
538	Postage		73	40	80
540	Public Notices		0	150	200
550	Printing		0	0	120
580	Travel		0	2,340	1,000
596	Econ Dev 381 Payments		55,292	0	0
598	Misc Services & Charges		15,807	14,312	13,000
	Other Services and Charges	•	148,191	192,977	539,800
		•			
602	Repair Materials		134,047	92,232	150,000
604	Repair Parts		8,340	3,509	22,000
608	Signage		4,539	2,762	5,000
610	General Supplies		24,350	10,630	22,000
626	Fuel, Oil, Lubricants		54,533	31,242	60,000
627	Automotive Supplies		17,117	14,380	20,000
650	NCO Furniture/Equipment		8,618	5,813	5,000
698	Other Supplies		2,125	2,068	2,400
	Supplies	\$	253,668 \$	162,636 \$	286,400

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
740	Furniture, Vehicles & Equipment Capital Outlay	\$_ _	265,758 \$ 265,758	200,000 \$	222,000 222,000
9000	Operating Transfers Out				
025	R&B Improvements		0	0	50,000
720	Capital Improvements		0	25,000	0
999	Contingency Transfers	_	0	72,109	0
	Operating Transfers Out	_	0	97,109	50,000
	Road & Bridge Pct. #2	\$_	1,157,690 \$	1,037,217 \$	1,670,889

		2024 ACTUAL		2025 ESTIMATE	_	2026 BUDGET
Beginning Balance	\$	5,341,872	\$_	9,171,501	\$_	11,957,896
Revenues		12,978,737		12,158,627		11,725,632
Transfers In		0	_	0	_	0
Total Revenues and Transfers In		12,978,737	_	12,158,627	_	11,725,632
Available Resources	-	18,320,609	_	21,330,128	_	23,683,528
Expenditures		8,648,109		8,372,233		11,973,371
Transfers Out		500,999	_	1,000,000		1,050,000
Total Expenditures and Transfer Ou	ut	9,149,108	_	9,372,233	_	13,023,371
Ending Balance	\$	9,171,501	\$_	11,957,896	\$_	10,660,157

			2024	2025	2026
		_	ACTUAL	ESTIMATE	BUDGET
023 3100-110	Revenues Ad Valorem - Current	\$	11,207,959 \$	10,315,719 \$	10 272 726
3100-110	Ad Valorem - Delinquent	Φ	86,347	62,215	10,373,726 57,829
3100-120	Ad Valoretti - Dellinquetti	-	00,347	02,213	37,029
	General Property Taxes	-	11,294,306	10,377,934	10,431,555
3200-101	Occupation Permits	_	11,810	4,832	11,887
	Business Licenses/Permits	_	11,810	4,832	11,887
3300-500	Lateral Road Distribution		17,587	16,150	16,150
3300-501	Weight Permit Fees		63,414	56,682	59,628
		-			_
	State Shared Revenue	_	81,001	72,832	75,778
2400 504	Matan Valsiala Danistratian		004 500	004 000	004 044
3400-501 3400-503	Motor Vehicle Registration MVR-Road & Bridge Fee		231,532 383,333	231,809 495,616	231,314 365,605
3400-503	Waste Disposal Fees		1,043	3,400	3,400
0100 001	Waste Bioposai i ees	-	1,040	0,400	0,400
	Other Fees		615,908	730,825	600,319
		-	_		
3500-111	County Clerk		197,118	172,400	182,481
3500-112	District Clerk		73,477	55,402	70,037
3500-501	License & Weights County	-	1,597	658	1,475
	Fines	-	272,192	228,460	253,993
3600-101	Investment Earnings	-	670,912	712,107	342,100
	Investment Earnings	-	670,912	712,107	342,100
3700-100	Sale of Fixed Assets		25,000	17,138	0
3700-305	Road Material Sales		7,532	12,090	10,000
3700-401	Refunds, Sundry		75	2,409	0
		-		<u> </u>	
	Other Revenue	_	32,607	31,637	10,000
	Total Revenues	\$	12,978,737 \$	12,158,627 \$	11,725,632

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
7230	Road & Bridge Pct. #3				
110	Regular Employees	\$	1,113,828 \$	1,377,964 \$	1,567,593
115	Temporary Employees		31,484	34,260	47,147
185	Phone Allowance		1,050	1,200	1,200
190	Longevity Pay		2,084	2,724	3,838
195	Overtime		273,358	43,470	83,000
210	Group Insurance		153,478	184,676	374,000
220	Social Security Taxes		108,476	111,610	130,261
230	Retirement Contributions		156,635	158,976	185,261
250	Unemployment Insurance		1,571	3,638	5,618
260	Workers' Compensation Ins		24,066	24,350	77,392
	Personal Services		1,866,030	1,942,868	2,475,310
312	Conference and Assoc Dues		2,900	3,920	10,000
330	Pre-Employment Physicals		2,210	3,280	4,000
336	Engineering/Architectural		0	85,000	85,000
341	Other Professional Services		4,533	14,376	30,000
410	Utilities		19,325	25,008	64,000
421	Waste Disposal		29,019	25,518	50,000
430	Building Repairs/Maint		6,741	13,875	40,000
432	Vehicle Repairs/Maint		35,632	68,228	40,000
434	Equipment Repairs/Maint		16,084	114,810	80,000
442	Vehicle/Equipment Rental		92,391	71,644	200,000
450	Construction Services		0	93,960	180,000
451	Sealcoating		771,856	1,315,261	2,815,261
460	Software License/Support		0	51,000	4,000
520	Insurance/Bond Premiums		50,900	53,867	90,000
530	Telephone		4,773	4,318	14,000
538	Postage		136	326	1,500
540	Public Notices		236	1,608	3,800
550	Printing		265	1,256	2,500
580	Travel		10,071	11,256	15,000
588	Hauling Charges		39,915	49,002	250,000
596	Econ Dev 381 Payments		482,904	0	0
598	Misc Services & Charges	_	28,302	40,538	49,000
	Other Services and Charges	\$_	1,598,192 \$	2,064,011 \$	4,028,061

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
602 604 608 610 626 627 650	Repair Materials Repair Parts Signage General Supplies Fuel, Oil, Lubricants Automotive Supplies NCO Furniture/Equipment	\$	2,672,649 \$ 151,646 28,855 14,981 293,845 55,387 13,104	2,014,236 \$ 113,769 78,501 20,972 172,014 33,452 60,788	2,700,000 250,000 60,000 50,000 500,000 125,000 30,000
698	Other Supplies Supplies	-	11,517 3,241,984	12,548 2,506,280	30,000
	Supplies	-	3,241,904	2,300,200	3,743,000
710	Land		0	200,000	200,000
720	Buildings		0	275,000	275,000
730	Improvements		0	150,000	150,000
740	Furniture, Vehicles & Equipment	_	1,941,903	1,234,074	1,100,000
	Capital Outlay	_	1,941,903	1,859,074	1,725,000
9000	Operating Transfers Out				
025	R&B Improvements		0	0	50,000
720	Capital Improvements		500,999	500,000	500,000
999	Contingency Transfers		0	500,000	500,000
	Transfers Out	-	500,999	1,000,000	1,050,000
	Road & Bridge Pct. #3	\$	9,149,108 \$	9,372,233 \$	13,023,371

	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance \$	1,099,066 \$	1,884,171 \$	2,132,203
Revenues Transfers In	2,488,549 0	2,303,974 0	2,273,461 0
Total Revenues and Transfers In	2,488,549	2,303,974	2,273,461
Available Resources	3,587,616	4,188,145	4,405,664
Expenditures Transfers Out	1,703,445	2,055,942	1,781,893 50,000
Total Expenditures and Transfer Out	t1,703,445	2,055,942	1,831,893
Ending Balance \$	1,884,171 \$	2,132,203 \$	2,573,771

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
004	Devenues	-	ACTUAL	LOTIMATE	DODGLI
024 3100-110 3100-120	Revenues Ad Valorem - Current Ad Valorem - Delinquent	\$	2,123,536 \$ 16,360	1,954,486 \$ 11,856	1,965,477 10,957
	General Property Taxes	_	2,139,896	1,966,342	1,976,434
3200-101	Occupation Permits	_	2,238	916	2,252
	Business Licenses/Permits	-	2,238	916	2,252
3300-500 3300-501	Lateral Road Distribution Weight Permit Fees	_	3,332 12,015	3,060 10,740	3,060 11,298
	State Shared Revenue	_	15,347	13,800	14,358
3400-501 3400-503	Motor Vehicle Registration MVR-Road & Bridge Fee	_	43,868 72,629	43,920 93,904	43,826 69,271
	Other Fees	_	116,497	137,824	113,097
3500-111 3500-112	County Clerk District Clerk		37,347 13,921	36,730 11,804	34,575 13,270
3500-501	License & Weights County	-	1,597	618	1,475
	Fines	_	52,866	49,152	49,320
3600-101	Investment Earnings	-	139,507	135,394	116,000
	Investment Earnings	_	139,507	135,394	116,000
3700-100 3700-401	Sale of Fixed Assets Refunds, Sundry	-	21,000 1,199	53 493	0 2,000
	Other Revenue	_	22,199	546	2,000
	Total Revenues	\$	2,488,549 \$	2,303,974 \$	2,273,461

			2024	2025	2026
			ACTUAL	ESTIMATE	BUDGET
7240	Road & Bridge Pct. #4	_			
110	Regular Employees	\$	284,900 \$	321,760 \$	332,795
185	Phone Allowance		600	600	600
190	Longevity Pay		902	1,164	1,335
195	Overtime		15,539	18,870	15,000
210	Group Insurance		40,959	34,361	66,000
220	Social Security Taxes		23,099	26,196	26,754
230	Retirement Contributions		33,244	37,258	38,051
250	Unemployment Insurance		326	870	1,155
260	Workers' Compensation Ins		4,156	3,852	9,303
	Personal Services	-	403,724	444,931	490,993
312	Conference and Assoc Dues		2,210	1,250	1,000
330	Pre-Employment Physicals		130	550	1,100
336	Engineering/Architectural		31,365	3,896	10,000
410	Utilities		9,132	8,888	10,000
421	Waste Disposal		0	250	500
430	Building Repairs/Maint		4,223	8,618	5,000
432	Vehicle Repairs/Maint		29,062	7,500	15,000
434	Equipment Repairs/Maint		136,776	53,694	50,000
442	Vehicle/Equipment Rental		3,638	7,132	10,000
450	Construction Services		0	660,807	0
451	Sealcoating		22,362	172,859	350,000
460	Software License/Support		0	51,000	0
520	Insurance/Bond Premiums		19,688	21,165	20,000
530	Telephone		0	0	8,000
538	Postage		68	163	100
540	Public Notices		478	326	200
580	Travel		2,219	1,939	1,000
596	Econ Dev 381 Payments		91,494	0	0
598	Misc Services & Charges	-	6,192	9,170	20,000
	Other Services and Charges	-	359,037	1,012,159	501,900
602	Repair Materials		290,683	308,954	350,000
604	Repair Parts		90,042	58,382	50,000
608	Signage		6,123	15,320	10,000
610	General Supplies		19,157	8,140	34,000
626	Fuel, Oil, Lubricants		44,907	26,698	62,000
627	Automotive Supplies		20,282	17,691	15,000
650	NCO Furniture/Equipment		0	5,000	10,000
698	Other Supplies	-	31,128	6,543	8,000
	Supplies	\$	502,321 \$	446,728 \$	539,000

		_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
740	Furniture, Vehicles & Equipment Capital Outlay	\$_	438,362 438,362	152,124 \$ 152,124	250,000 250,000
9000	Operating Transfers Out				
025	R&B Improvements	_	0	0	50,000
	Operating Transfers Out	-	0	0	50,000
	Road & Bridge Pct. #4	\$_	1,703,445 \$	2,055,942 \$	1,831,893

SAN PATRICIO COUNTY, TEXAS ROAD & BRIDGE IMPROVEMENTS BUDGET 2026

	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$0	\$0	\$0
Revenues Transfers In	0	0	0 200,000
Total Revenues and Transfers In	0	0	200,000
Available Resources	0	0	200,000
Expenditures	0	0	200,000
Transfers Out	0	0	0
Total Expenditures and Transfer Ou	ut0	0	200,000
Ending Balance	\$0	\$0	\$0

SAN PATRICIO COUNTY, TEXAS ROAD & BRIDGE IMPROVEMENTS BUDGET 2026

			2024 ACTUAL	2025 ESTIMATE		2026 BUDGET
025	Revenues	_				
3100-110	Ad Valorem - Current	\$	0	\$) \$	0
3100-120	Ad Valorem - Delinquent		0	()	0
	·	_				
	General Property Taxes		0	()	0
		_	_			
3600-101	Investment Earnings	_	0	()	0
	Investment Earnings	_	0		<u>)</u>	0
3900-021	Transfer In-R&B #1		0	()	50,000
3900-022	Transfer In-R&B #1		0	()	50,000
3900-023	Transfer In-R&B #3		0	()	50,000
3900-024	Transfer In-R&B #4	_	0	()	50,000
	Other Revenue	_	0)	200,000
	Total Revenues	\$_	0	\$) \$	200,000
7250	Road & Bridge Improvements					
110	Regular Employees	\$	0	\$ (\$	125,000
210	Group Insurance		0	()	11,000
220	Social Security Taxes		0	()	9,563
230	Retirement Contributions		0	()	13,600
250	Unemployment Insurance		0	()	413
260	Workers' Compensation Ins		0	()	3,325
	Personal Services		0)	162,901
580	Travel	_	0)	10,000
	Other Services and Charges		0)	10,000
610	General Supplies	_	0	()	10,000
	Supplies	_	0	()	10,000
740	Furniture, Vehicles & Equipment	_	0			17,099
	Capital Outlay	_	0)	17,099
	Road & Bridge Improvements	\$ <u>_</u>	0	\$	\$	200,000

SAN PATRICIO COUNTY, TEXAS INDIGENT HEALTH CARE BUDGET 2026

		2024 ACTUAL	•	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$	680,618	\$	883,864	\$ 922,368
Revenues Transfers In	-	46,334 450,000		45,089 450,000	41,119 450,000
Total Revenues and Transfers In		496,334		495,089	491,119
Available Resources		1,176,952		1,378,953	1,413,487
Expenditures Transfers Out	-	293,088		456,586 0	800,000
Total Expenditures and Transfer Out	-	293,088	·	456,586	800,000
Ending Balance	\$	883,864	\$	922,368	\$ 613,487

SAN PATRICIO COUNTY, TEXAS INDIGENT HEALTH CARE BUDGET 2026

550	Paramas	<u>-</u>	2024 ACTUAL	 2025 ESTIMATE		2026 BUDGET
550 3300-371	Revenues State IHC Assistance Fund	\$_	0	\$ 0	\$	0
	Grants	-	0	 0		0
3600-101	Investment Earnings	-	46,334	 45,089	•	21,500
	Investment Earnings	-	46,334	 45,089		21,500
3900-010	Transfer In-General Fund	_	450,000	 450,000	1.	450,000
	Other Revenue and Transfers In	-	450,000	450,000		450,000
	Total Revenue and Transfers In	\$	496,334	\$ 495,089	\$	471,500
7600	Indigent Health Care					
331	Physician Services	\$	61,605	\$ 59,544	\$	103,775
335	Hospital/Medical Services		81,397	90,709		251,921
337	Outpatient Hospital Svcs		87,719	200,372		292,098
338	Lab & X-Ray Services		24,894	19,886		30,181
341	Other Professional Services		1,124	1,499		1,456
345	Skilled Nursing		0	0		100
361	Ambulatory Surgical Center		7,035	8,095		7,926
362	Colostomy Supplies/Equip		0	0		100
363	Dental Care		0	0		100
364	Diabetic Supplies/Equip		0	0		100
365	Durable Medical Equip		0	0		100
366	Hom/Community Health Care		0	0		100
661	Prescription Drugs		26,220	71,612		107,358
662	Diabetic Supplies/Equip	-	3,094	4,868		4,685
	Other Services and Charges	-	293,088	456,586		800,000
	Indigent Health Care	\$	293,088	\$ 456,586	\$	800,000

SAN PATRICIO COUNTY, TEXAS DISTRICT COURT OPERATING BUDGET 2026

		2024 ACTUAL	·	2025 ESTIMATE	į.	2026 BUDGET
Beginning Balance	\$	111,183	\$	62,341	\$	63,471
Revenues		483,331		530,412		578,801
Transfers In	ı	481,808	ı	507,168		569,199
Total Revenues and Transfers In		965,139	į	1,037,580	•	1,148,000
Available Resources		1,076,322	į	1,099,921	į	1,211,471
Expenditures		1,013,981		1,036,450		1,128,116
Transfers Out	ı	0	ı	0		0
Total Expenditures and Transfer Out	•	1,013,981		1,036,450	·	1,128,116
Ending Balance	\$	62,341	\$	63,471	\$	83,355

SAN PATRICIO COUNTY, TEXAS DISTRICT COURT OPERATING BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
150	Revenues	_		•			
3300-810	P/R Share-Aransas Co.	\$	166,991	\$	175,780	\$	204,399
3300-812	P/R Share-Bee Co.		217,565		229,016		248,511
3300-814	P/R Share-Live Oak Co.		79,431		83,612		93,315
3300-816	P/R Share-McMullen Co.	_	14,205		24,426		24,576
	Shared Revenue with Local Gov'ts	_	478,192		512,834		570,801
3600-101	Investment Earnings	_	5,139		17,578		8,000
	Investment Earnings	_	5,139		17,578		8,000
3900-010	Transfer In-General Fund	_	481,808	-	507,168	_	569,199
	Other Revenue and Transfers In	_	481,808		507,168		569,199
	Total Revenue and Transfers In	\$_	965,139	\$	1,037,580	\$_	1,148,000

SAN PATRICIO COUNTY, TEXAS DISTRICT COURT OPERATING BUDGET 2026

			2024	2025	2026
		_	ACTUAL	ESTIMATE	BUDGET
1000	B				
4600	District Court	•	774.000 #	700 004 #	000 040
110	Regular Employees	\$	774,082 \$		808,246
185	Phone Allowance		683	65	0
190	Longevity Pay		3,991	3,699	3,875
195	Overtime		341	1,059	0
210	Group Insurance		62,463	64,982	88,000
220	Social Security Taxes		58,440	59,134	62,129
230	Retirement Contributions		86,227	86,018	82,688
250	Unemployment Insurance		858	982	2,680
260	Workers' Compensation Ins		1,351	1,162	1,948
	Personal Services	_	988,436	999,366	1,049,566
040	0 (14 5		0.005	5.050	0.050
312	Conference and Assoc Dues		3,085	5,850	9,850
330	Pre-Employment Physicals		0	0	100
460	Software License/Support		897	3,100	5,000
520	Insurance/Bond Premiums		938	2,563	9,000
530	Telephone		5,060	4,088	6,600
538	Postage		912	1,813	6,000
540	Public Notices		0	250	500
580	Travel		10,475	740	16,000
598	Misc Services & Charges		1,550	13,550	15,000
	Other Services and Charges	_	22,917	31,953	68,050
610	General Supplies		911	1,430	3,100
	• •		0	1,200	
641 650	Books, Subscriptions			•	2,400 5,000
650	NCO Furniture/Equipment	_	1,717	2,500	5,000
	Supplies	_	2,628	5,130	10,500
	District Court	\$_	1,013,981 \$	1,036,450 \$	1,128,116

SAN PATRICIO COUNTY, TEXAS INTOXILYZER PROGRAM BUDGET 2026

	·	2024 ACTUAL		2025 ESTIMATE	2026 BUDGET	
Beginning Balance	\$	2,419	\$_	8,135	\$	11,545
Revenues		77,442		79,733		83,112
Transfers In	•	63,000	-	63,000		68,000
Total Revenues and Transfers In	,	140,442	_	142,733		151,112
Available Resources	,	142,861	-	150,868		162,657
Expenditures		134,726		139,323		151,112
Transfers Out	į	0	_	0		0
Total Expenditures and Transfer Out	·	134,726	=	139,323		151,112
Ending Balance	\$	8,135	\$	11,545	\$	11,545

SAN PATRICIO COUNTY, TEXAS INTOXILYZER PROGRAM BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
406	Revenues	_				-	
3300-810	P/R Share-Aransas Co.	\$	14,000	\$	14,000	\$	15,112
3300-818	P/R Share-Nueces Co.		63,000		63,000		68,000
		_		•		-	
	Shared Revenue with Local Gov'ts	-	77,000		77,000	-	83,112
3600-101	Investment Earnings	_	442	-	2,733	_	0
	Investment Earnings	_	442		2,733	-	0
3900-010	Transfer In-General Fund		63,000		63,000		68,000
	Other Revenue and Transfers In	_	63,000		63,000	-	68,000
	Total Revenue and Transfers In	\$_	140,442	\$	142,733	\$	151,112
6660	Intoxilyzer Program						
110	Regular Employees	\$	96,179	\$	100,988	\$	105,027
185	Phone Allowance	•	600	•	600	•	600
190	Longevity Pay		306		324		378
210	Group Insurance		6,827		7,624		11,000
220	Social Security Taxes		7,427		7,796		8,109
230	Retirement Contributions		10,689		11,088		11,533
250	Unemployment Insurance		104		125		350
260	Workers' Compensation Ins		157		155		265
	Personal Services	_	122,289		128,701	-	137,262
312	Conference and Assoc Dues		225		200		800
434	Equipment Repairs/Maint		2,972		3,325		3,000
520	Insurance/Bond Premiums		571		657		1,000
538	Postage		0		25		50
580	Travel		6,820		5,177		7,000
598	Misc Services & Charges		440		264		500
	Other Services and Charges	-	11,028		9,648	-	12,350
610	General Supplies		1,409		974		1,500
	Supplies	-	1,409		974	-	1,500
	Intoxilyzer Program	\$	134,726	\$	139,323	\$	151,112

SAN PATRICIO COUNTY, TEXAS WOMEN, INFANTS AND CHILDREN PROGRAM BUDGET 2026

		2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$	11,639	\$ 10,889	\$ 10,889
Revenues		1,045,351	998,740	1,092,479
Transfers In		0	0	0
Total Revenues and Transfers In	•	1,045,351	998,740	1,092,479
Available Resources		1,056,990	1,009,629	1,103,368
Expenditures Transfers Out		1,046,101	998,740 0	1,092,479 0
Transiers Out	•			
Total Expenditures and Transfer Out		1,046,101	998,740	1,092,479
Ending Balance	\$	10,889	\$ 10,889	\$ 10,889

SAN PATRICIO COUNTY, TEXAS WOMEN, INFANTS AND CHILDREN PROGRAM BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
552	Revenues	_		•		-	
3300-565	WIC Grant	\$_	1,045,351	\$	998,740	\$_	1,092,479
	Total Revenue	\$_	1,045,351	\$	998,740	\$ _	1,092,479
7480	WIC						
110	Regular Employees	\$	639,092	\$	625,570	\$	670,881
185	Phone Allowance		2,050		2,050		2,400
190	Longevity Pay		4,133		4,133		4,090
195	Overtime		36,192		33,207		10,000
210	Group Insurance		63,035		63,290		121,000
220	Social Security Taxes		49,764		48,034		52,583
230	Retirement Contributions		75,029		72,557		74,786
250	Unemployment Insurance		768		1,008		2,269
260	Workers' Compensation Ins	_	442		184		1,580
	Personal Services		870,505		850,033	_	939,589
312	Conference and Assoc Dues		11,906		6,914		7,500
330	Pre-Employment Physicals		0		0		150
341	Other Professional Services		19,262		9,090		30,000
410	Utilities		7,319		4,689		2,000
432	Vehicle Repairs/Maint		0		1,250		2,500
434	Equipment Repairs/Maint		164		558		1,320
441	Building/Office Rental		1,920		1,920		1,920
520	Insurance/Bond Premiums		1,970		1,970		1,000
530	Telephone		14,506		14,891		8,500
538	Postage		535		1,164		2,000
540	Public Notices		0		500		1,000
550	Printing		0		0		5,000
580	Travel		62,728		53,381		15,000
598	Misc Services & Charges		867		12,794	_	25,000
	Other Services and Charges	_	121,177		109,121	_	102,890
610	General Supplies		30,903		19,420		15,000
626	Fuel, Oil, Lubricants		0		1,250		2,500
630	Food		6,528		6,416		7,500
650	NCO Furniture/Equipment		0		5,000		10,000
698	Other Supplies		16,988		7,500		15,000
	Supplies		54,419		39,586	_	50,000
	WIC	\$_	1,046,101	\$	998,740	\$ _	1,092,479

SAN PATRICIO COUNTY, TEXAS LAW LIBRARY BUDGET 2026

	2024		2025		
	ACTUAL		ESTIMATE		BUDGET
Beginning Balance	\$ 30,596	\$	28,847	\$	36,558
Revenues	35,386		44,373		37,800
Transfers In	55,000		55,000		55,000
Total Revenues and Transfers In	90,386		99,373		92,800
Available Resources	120,982	•	128,220		129,358
Expenditures	92,135		91,661		97,892
Transfers Out	0		0		0
Total Expenditures and Transfer Out	92,135		91,661		97,892
Ending Balance	\$ 28,847	\$	36,558	\$	31,466

SAN PATRICIO COUNTY, TEXAS LAW LIBRARY BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
154	Revenues	_	ACTUAL	-	ESTIMATE	-	BODGET
3400-317	Law Library-County Clerk	\$	9,324	\$	10,536	\$	10,400
3400-317	Law Library-Dist Clerk	Ψ	25,366	Ψ	33,179	Ψ	27,400
3600-101	Investment Earnings		696		658		0
3900-010	Transfer In-General Fund		55,000		55,000		55,000
0000-010	Transier in Ceneral Fund	_	00,000	-	00,000	-	00,000
	Total Revenue	\$	90,386	\$	99,373	\$	92,800
		_		-		-	
4801	Law Library						
520	Insurance/Bond Premiums	\$	24	\$	50	\$	200
540	Public Notices		0		50		100
598	Misc Services & Charges		0		2,746		5,492
	Other Services and Charges	_	24		2,846	_	5,792
610	General Supplies		0		50		100
641	Books, Subscriptions		92,111		87,765		90,000
650	NCO Furniture/Equipment	_	0	-	1,000	_	2,000
	Supplies	_	92,111	-	88,815	-	92,100
	Law Library	\$	92,135	\$	91,661	\$	97,892

SAN PATRICIO COUNTY, TEXAS COURTHOUSE SECURITY FUND BUDGET 2026

		2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
Beginning Balance	\$	577,072	\$	639,773	\$	702,870
Revenues		92,084		83,140		74,300
Transfers In		0		0		0
Total Revenues and Transfers In		92,084	•	83,140		74,300
Available Resources		669,156		722,913		777,170
Expenditures		29,383		20,042		214,800
Transfers Out		0		0		0
Total Expenditures and Transfer Out	•	29,383	•	20,042		214,800
Ending Balance	\$	639,773	\$	702,870	\$	562,370

SAN PATRICIO COUNTY, TEXAS COURTHOUSE SECURITY FUND BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
403	Revenues					_	
3400-106	County Clerk	\$	12,780	\$	13,245	\$	18,700
3400-112	District Clerk		16,992		20,559		17,400
3400-113	Justice Courts		30,280		20,327		22,400
3600-101	Investment Earnings		31,932		28,909		15,800
3700-401	Refunds, Sundry	_	100		100	-	0
	Total Revenue	\$	92,084	\$	83,140	\$	74,300
6700	Courthouse Security						
312	Conference and Assoc Dues		0		500		1,000
434	Equipment Repairs/Maint		0		2,000		4,000
520	Insurance/Bond Premiums		133		189		1,000
580	Travel		0		400		800
598	Misc Services & Charges		762	_	3,000	_	6,000
	Other Services and Charges	_	895		6,089	-	12,800
610	General Supplies		13,473		8,503		7,000
650	NCO Furniture/Equipment		15,015		5,450		195,000
	Supplies	_	28,488	•	13,953	-	202,000
	Courthouse Security	\$	29,383	\$	20,042	\$	214,800

SAN PATRICIO COUNTY, TEXAS RECORDS MANAGEMENT FUND BUDGET 2026

		2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
Beginning Balance	\$_	729,735	\$	966,705	\$	983,093
Revenues Transfers In	_	294,429 0	,	315,218 0		267,000 0
Total Revenues and Transfers In	_	294,429	·	315,218	•	267,000
Available Resources	_	1,024,164	į	1,281,923	•	1,250,093
Expenditures Transfers Out	_	57,459 0	•	298,830 0		278,459 0
Total Expenditures and Transfer Out	_	57,459		298,830		278,459
Ending Balance	\$_	966,705	\$	983,093	\$	971,634

SAN PATRICIO COUNTY, TEXAS RECORDS MANAGEMENT FUND BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
100	Revenues	_		-		_	
3400-325	Records Mgmt - County Clerk	\$	3,817	\$	923	\$	800
3400-326	Records Mgmt - District Clerk		32,365		41,321		32,000
3400-327	Rec Mgmt - County Clerk - Special		113,147		121,248		113,000
3400-328	Co Clerk Records Archive Fee		97,203		103,092		97,500
3400-329	Digital Record Preservation CC		1,055		862		1,100
3400-330	Digital Record Preservation DD		1,963		2,000		2,400
3400-331	Dist Clerk Archive Fee		497		622		900
3600-101	Investment Earnings	_	44,382	-	45,151	_	19,300
	Total Revenue	\$ _	294,429	\$ _	315,218	\$ =	267,000
4030	County Clerk						
341	Other Professional Services	\$	42,739	\$	80,000	\$	80,000
410	Utilities		3,631		2,757		4,000
434	Equipment Repairs/Maint		2,156		5,000		10,000
520	Insurance/Bond Premiums		123		123		400
580	Travel		0		100		200
598	Misc Services & Charges	_	1,101		1,200		3,559
	Other Services and Charges	_	49,750	-	89,180	_	98,159
610	General Supplies		0		1,750	_	3,500
	Supplies	_	0	-	1,750	_	3,500
740	Furniture, Vehicles & Equipment		3,819		2,900		5,800
	Capital Outlay	_	3,819	-	2,900	_	5,800
	County Clerk	\$_	53,569	\$_	93,830	\$_	107,459

SAN PATRICIO COUNTY, TEXAS RECORDS MANAGEMENT FUND BUDGET 2026

		_	2024 ACTUAL	-	2025 ESTIMATE	_	2026 BUDGET
4041	CC Records Archive/Preservation						
341	Other Professional Services	\$_	0	\$	115,000	\$_	115,000
	Other Services and Charges		0		115,000	_	115,000
						-	
	CC Records Archive/Preservation		0		115,000		115,000
				-			
4042	DC Records Archive/Preservation						
341	Other Professional Services		2,454		90,000		56,000
	Other Services and Charges		2,454	-	90,000	-	56,000
		_		•		-	
610	General Supplies		1,436		0		0
	Supplies		1,436	-	0	-	0
		_		•		-	
	DC Records Archive/Preservation	_	3,890		90,000	_	56,000
	Pagarda Managament Fund	\$	57.4 5 0	d	200 020	c	279.450
	Records Management Fund	Φ_	57,459	Φ	298,830	Φ_	278,459

SAN PATRICIO COUNTY, TEXAS COURT TECHNOLOGY FEE FUND BUDGET 2026

	-	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET		
Beginning Balance	\$	341,643	\$	382,960	\$ 416,298	
Revenues		48,593		55,910	31,800	
Transfers In		0	,	0	0	
Total Revenues and Transfers In		48,593		55,910	31,800	
Available Resources	-	390,236		438,870	448,098	
Expenditures Transfers Out		7,276 0		22,572 0	121,000 0	
Total Expenditures and Transfer Out	•	7,276	,	22,572	121,000	
Ending Balance	\$	382,960	\$	416,298	\$ 327,098	

SAN PATRICIO COUNTY, TEXAS COURT TECHNOLOGY FEE FUND BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
152	Revenues	_	ACTUAL	-	ESTIMATE	-	BODGET
3400-302	Justice Court Technology Fee	\$	25,501	\$	35,050	\$	18,600
3400-331	County Clerk Technology Fee	Ψ	2,715	Ψ	2,648	Ψ	2,600
3400-332	District Clerk Technology Fee		1,278		967		1,200
0100 002	Blother Clork Teelinelegy 1 ce	-	1,270	•		-	1,200
	Total Charges for Services	_	29,494	-	38,665	-	22,400
3600-101	Investment Earnings	_	19,099	-	17,245	-	9,400
	Investment Earnings	_	19,099	_	17,245	_	9,400
	Total Revenue	\$	48,593	\$	55,910	\$	31,800
				•		-	
4500	County Court						
460	Software License/Support	\$ _	0	\$	0	\$_	30,000
	Other Services and Charges	_	0	-	0	-	30,000
4600	District Court						
460	Software License/Support		0		0		30,000
100	Other Services and Charges		0	-	0	-	30,000
		_		-		-	
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		1,750		3,500
580	Travel		0		1,000		2,000
598	Misc Services & Charges	_	0	-	750	-	1,500
	Other Services and Charges	_	0	-	6,500	-	13,000
610	General Supplies		1,406		5,629		5,000
650	NCO Furniture/Equipment		5,870		10,443		43,000
	Supplies	_	7,276	-	16,072	-	48,000
				-		-	
	Justices of the Peace	_	7,276	-	22,572	-	61,000
	Court Technology Fund	\$ _	7,276	\$	22,572	\$	121,000

SAN PATRICIO COUNTY, TEXAS COURT REPORTER SERVICE FUND BUDGET 2026

		2024 ACTUAL	2025 ESTIMATE	2026 BUDGET		
Beginning Balance	\$	77,900	\$_	95,122	\$	117,344
Revenues Transfers In	•	32,353 0	-	40,362 0		32,200 0
Total Revenues and Transfers In	•	32,353	-	40,362		32,200
Available Resources		110,253	-	135,484		149,544
Expenditures Transfers Out		15,131 0	-	18,139 0		42,000 0
Total Expenditures and Transfer Out	•	15,131	-	18,139		42,000
Ending Balance	\$	95,122	\$	117,344	\$	107,544

SAN PATRICIO COUNTY, TEXAS COURT REPORTER SERVICE FUND BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
153	Revenues	-	ACTUAL	-	LOTIMATE		DODGET
3400-106	County Clerk	\$	8,457	\$	10,351	\$	8,700
3400-112	District Clerk	Ψ	17,868	Ψ	25,510	Ψ	19,100
		-	· · · · · · · · · · · · · · · · · · ·	•	· · · · · · · · · · · · · · · · · · ·	٠	· · · · ·
	Total Charges for Services	-	26,325		35,861		27,800
3600-101	Investment Earnings	-	6,028	-	4,501		4,400
	Investment Earnings	_	6,028	_	4,501		4,400
	Total Revenue	\$	32,353	\$	40,362	\$	32,200
			<u> </u>	•	<u> </u>	·	<u> </u>
4500	County Court						
321	Court Costs/Visiting Judges	\$	0	\$	500	\$	1,000
329	Court Reporter Services	_	0	-	5,000		10,000
	Other Services and Charges	-	0	-	5,500		11,000
4600	District Court						
321	Court Costs/Visiting Judges		0		500		1,000
329	Court Reporter Services	_	15,131	_	12,139		30,000
	Other Services and Charges	-	15,131	-	12,639		31,000
	District Court	\$	15,131	\$	18,139	\$	42,000

SAN PATRICIO COUNTY, TEXAS COASTAL BEND COG GRANT BUDGET 2026

	•	2024 ACTUAL	į	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$	123,544	\$	130,226	\$ 130,271
Revenues		517		5,795	3,300
Transfers In		0		0	0
Total Revenues and Transfers In	•	6,682		5,795	3,300
Available Resources		130,226	•	136,021	133,571
Expenditures		0		5,750	115,000
Transfers Out		0		0	0
Total Expenditures and Transfer Out	•	0	i	5,750	115,000
Ending Balance	\$	130,226	\$	130,271	\$ 18,571

SAN PATRICIO COUNTY, TEXAS COASTAL BEND COG GRANT BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE	2026 BUDGET
409	Revenues					
3300-404	Coastal Bend COG-911 Funding	\$_	0	\$	0	\$ 0
	Total Charges for Services	_	0	•	0	0
3600-101	Investment Earnings	_	517	•	5,795	3,300
	Investment Earnings	_	517		5,795	3,300
	Total Revenue	\$_	517	\$	5,795	\$ 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
	Other Services and Charges	_	0	į	1,500	30,000
610	General Supplies		0		1,250	25,000
650	NCO Furniture/Equipment		0		1,500	30,000
	Supplies	_	0	,	2,750	55,000
740	Furniture, Vehicles & Equipment		0		1,500	30,000
	Capital Outlay	_	0	į	1,500	30,000
	County Sheriff	\$_	0	\$	5,750	\$ 115,000

SAN PATRICIO COUNTY, TEXAS COMMUNICATIONS SYSTEM BUDGET 2026

		2024 ACTUAL	2025 ESTIMATE			
Beginning Balance	\$	228,151	\$ 217,872	\$	109,508	
Revenues Transfers In		47,841 0	42,651 0		66,400 0	
Total Revenues and Transfers In	-	47,841	42,651		66,400	
Available Resources	-	275,992	260,523		175,908	
Expenditures Transfers Out	-	58,120 0	151,016 0		156,000 0	
Total Expenditures and Transfer Out		58,120	151,016		156,000	
Ending Balance	\$	217,872	\$ 109,508	\$	19,908	

SAN PATRICIO COUNTY, TEXAS COMMUNICATIONS SYSTEM BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
411	Revenues	_		-		-	
3400-405	Radio Maintenance Fee	\$_	35,491	\$	34,020	\$	60,000
	Total Charges for Services	_	35,491	-	34,020	-	60,000
3600-101	Investment Earnings	_	12,350		8,631		6,400
	Investment Earnings	_	12,350	_	8,631	_	6,400
	Total Revenue	\$_	47,841	\$	42,651	\$	66,400
6651	Communications System						
434	Equipment Repairs/Maint	\$	47,370	\$	105,216	\$	1,000
450	Construction Services		0		5,000		10,000
460	Software License & Support		0		0		53,000
598	Misc Services & Charges		10,750		25,800		32,000
	Other Services and Charges	_	58,120		136,016		96,000
610	General Supplies		0		5,000		20,000
650	NCO Furniture/Equipment		0		10,000		20,000
	Supplies	_	0		15,000		40,000
740	Furniture, Vehicles & Equipment		0		0		20,000
. 10	Capital Outlay	_	0	٠	0	٠	20,000
	Communications System	\$	58,120	\$	151,016	\$	156,000

SAN PATRICIO COUNTY, TEXAS SAN PATRICIO COUNTY AIRPORT FUND BUDGET 2026

		2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$_	913,926 \$	761,536 \$	507,345
Revenues Transfers In	_	544,511 200,000	554,147 200,000	473,600 200,000
Total Revenues and Transfers In	_	744,511	754,147	673,600
Available Resources	_	1,658,437	1,515,683	1,180,945
Expenditures Transfers Out		896,901 0	1,008,338	1,052,486
Total Expenditures and Transfer Out	_	896,901	1,008,338	1,052,486
Ending Balance	\$	761,536 \$	507,345 \$	128,459

SAN PATRICIO COUNTY, TEXAS SAN PATRICIO COUNTY AIRPORT FUND BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
500	Revenues	_	ACTUAL	-	ESTIMATE	-	BUDGET
3300-504	TXDOT Grant	\$	112,000	\$	130,000	\$	100,000
3600-101	Investment Earnings	Ψ.	49,378	Ψ	34,814	*	27,000
3700-201	Rental Income		227,688		235,812		185,000
3700-307	Net Fuel Sales - TPMP		132,095		124,057		143,800
3700-308	Net Fuel Sales - Sinton		22,747		29,434		17,800
3700-401	Refunds, Sundry		603		30		0
3900-010	Transfer In-General Fund		200,000	_	200,000	_	200,000
	Total Revenue and Transfers In	\$_	744,511	\$	754,147	\$_	673,600
7320	Sinton Airport						
110	Regular Employees	\$	44,840	\$	49,006	\$	51,116
185	Phone Allowance		600		600		600
190	Longevity Pay		285		318		357
195	Overtime		350		84		500
210	Group Insurance		6,827		7,624		11,000
220	Social Security Taxes		3,424		3,723		4,022
230	Retirement Contributions		5,073		5,441		5,720
250	Unemployment Insurance		49		136		174
260	Workers' Compensation Ins		-2,239		375		1,398
	Personal Services		59,209	-	67,307	_	74,887
330	Pre-Employment Physicals		0		70		250
336	Engineering/Architectural		0		3,169		0
410	Utilities		9,169		10,997		12,500
424	Grounds Maintenance		256		615		500
430	Building Repairs/Maint		37,567		8,058		10,000
432	Vehicle Repairs/Maint		6,088		354		2,500
434	Equipment Repairs/Maint		11,929		17,044		15,000
442	Vehicle/Equipment Rental		360		1,456		750
450	Construction Services		39,562		100,000		100,000
520	Insurance/Bond Premiums		25,421		22,997		30,000
530	Telephone		1,365		1,754		3,000
540	Public Notices		125		249		500
550	Printing		0		0		50
598	Misc Services & Charges	_	265	_	3,072	_	2,500
	Other Services and Charges	_	132,107	_	169,835	_	177,550
602	Repair Materials		28		3,062		2,500
604	Repair Parts		5,376		4,548		6,500
608	Signage		48,989		1,250		2,500
610	General Supplies		1,344		145		1,500
626	Fuel, Oil, Lubricants		66		1,250		2,500
627	Automotive Supplies		420		1,008		500
650	NCO Furniture/Equipment		0		2,182		2,500
698	Other Supplies		1,996		800	_	2,000
	Supplies	_	58,219	_	14,246	_	20,500
740	Furniture, Vehicles & Equipment	_	0		20,000	_	0
	Capital Outlay	_	0	_	20,000	_	0
	Sinton Airport	\$_	249,535	\$	271,388	\$_	272,937

SAN PATRICIO COUNTY, TEXAS SAN PATRICIO COUNTY AIRPORT FUND BUDGET 2026

	505	о	2020			
			2024		2025	2026
			ACTUAL		ESTIMATE	BUDGET
7340	T. P. McCampbell Airport			•		
110	Regular Employees	\$	228,081	\$	259,883 \$	286,753
185	Phone Allowance		2,400		2,400	2,400
190	Longevity Pay		551		671	912
195	Overtime		5,528		7,459	2,000
210	Group Insurance		13,709		15,304	44,000
220	Social Security Taxes		18,097		20,687	22,343
230	Retirement Contributions		26,045		29,421	31,778
250	Unemployment Insurance		253		729	908
260	Workers' Compensation Ins		5,939		812	7,355
	Personal Services	_	300,603		337,366	398,449
312	Conference and Assoc Dues		1,215		200	6,500
330	Pre-Employment Physicals		88		196	400
336	Engineering/Architectural		0		3,750	7,500
410	Utilities		19,866		20,993	20,000
424	Grounds Maintenance		256		615	1,000
430	Building Repairs/Maint		1,711		3,419	2,500
432	Vehicle Repairs/Maint		13,335		3,568	5,500
434	Equipment Repairs/Maint		20,663		28,459	16,000
442	Vehicle/Equipment Rental		980		840	1,000
450	Construction Services		10,683		100,000	100,000
520	Insurance/Bond Premiums		18,012		19,276	25,000
530	Telephone		0		2,000	4,000
538	Postage		0		0	100
540	Public Notices		125		249	500
550	Printing		510		765	100
580	Travel		2,762		8,969	5,500
598	Misc Services & Charges		7,735		11,334	10,000
	Other Services and Charges		97,941		204,633	205,600
602	Repair Materials		434		13,354	6,000
604	Repair Parts		10,711		9,418	9,500
608	Signage		4,486		500	1,000
610	General Supplies		2,212		1,139	5,500
626	Fuel, Oil, Lubricants		6,347		8,058	5,000
627	Automotive Supplies		193		331	1,500
641	Books, Subscriptions		0		100	0
650	NCO Furniture/Equipment		2,481		7,220	3,000
698	Other Supplies		4,083		4,832	4,000
	Supplies		30,947		44,951	35,500
730	Improvements		0		0	140,000
740	Furniture, Vehicles & Equipment		217,875		150,000	0
	Capital Outlay	_	217,875		150,000	140,000
	T. P. McCampbell Airport	_	647,366		736,950	779,549
	San Patricio County Airport Fund	\$_	896,901	\$	1,008,338	1,052,486

SAN PATRICIO COUNTY, TEXAS ELECTION SERVICES BUDGET 2026

		2024 ACTUAL	•	2025 ESTIMATE	į	2026 BUDGET
Beginning Balance	\$	894,651	\$	992,683	\$	1,084,544
Revenues Transfers In		180,429 0		174,258 0		129,700 0
Total Revenues and Transfers In	•	180,429	•	174,258	į	129,700
Available Resources		1,075,080	•	1,166,941	·	1,214,244
Expenditures Transfers Out	•	82,397 0		82,397 0		100,000
Total Expenditures and Transfer Out		82,397	•	82,397	,	100,000
Ending Balance	\$	992,683	\$	1,084,544	\$	1,114,244

SAN PATRICIO COUNTY, TEXAS ELECTION SERVICES BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
252	Revenues	_		-		-	
3400-607	Election Services Fee	\$	29,318	\$	35,159	\$	39,000
3600-101	Investment Earnings		48,901		44,409		15,700
3700-201	Rental Income		102,210	_	94,690	_	75,000
						_	
	Total Revenue	\$_	180,429	\$	174,258	\$	129,700
5200	Elections Administration						
650	NCO Furniture/Equipment	\$_	9,253	\$	9,253	\$	0
	Supplies	_	9,253	_	9,253	_	0
740	Furniture, Vehicles & Equipment	_	73,144	_	73,144	_	100,000
	Capital Outlay		73,144	-	73,144	-	100,000
	Elections Administration	_	82,397		82,397	-	100,000
	ELECTION SERVICES	\$_	82,397	\$	82,397	\$	100,000

SAN PATRICIO COUNTY, TEXAS COUNTY ATTORNEY PRETRIAL DIVERSION BUDGET 2026

		2024 ACTUAL	2025 FIMATE		2026 BUDGET
Beginning Balance	\$	212,168	\$ 241,885	\$	223,720
Revenues Transfers In	•	99,477 0	 75,136 0	•	93,500
Total Revenues and Transfers In		99,477	 75,136		93,500
Available Resources	-	311,645	317,021	1 0	317,220
Expenditures Transfers Out	-	69,760 0	93,301 0	•	123,928 0
Total Expenditures and Transfer Out	-	69,760	93,301	1 0	123,928
Ending Balance	\$	241,885	\$ 223,720	\$	193,292

SAN PATRICIO COUNTY, TEXAS COUNTY ATTORNEY PRETRIAL DIVERSION BUDGET 2026

			2024		2025		2026
			ACTUAL		ESTIMATE		BUDGET
201	Revenues			_			
3400-153	Co Atty Pretrial Intervention	\$	88,450	\$	64,800	\$	88,400
3600-101	Investment Earnings	_	11,027	_	10,336	_	5,100
	Total Revenue and Transfers In	\$ _	99,477	\$	75,136	\$ _	93,500
5000	County Attorney						
110	Regular Employees	\$	22,833	\$	38,850	\$	58,313
210	Group Insurance		2,432		4,679		0
220	Social Security Taxes		1,740		2,939		4,461
230	Retirement Contributions		2,514		4,227		6,345
250	Unemployment Insurance		0		0		192
260	Workers' Compensation Ins	_	0	_	0		17
	Personal Services	_	29,519	-	50,695	_	69,328
312	Conference and Assoc Dues		0		750		1,500
520	Insurance/Bond Premiums		241		306		0
538	Postage		0		50		100
580	Travel		0		250		500
598	Misc Services & Charges	_	40,000	_	40,000	_	50,000
	Other Services and Charges	_	40,241	-	41,356	_	52,100
610	General Supplies		0		150		300
641	Books, Subscriptions		0		100		200
650	NCO Furniture/Equipment		0		500		1,000
	Supplies	_	0	-	750	_	1,500
740	Furniture, Vehicles & Equipment		0		500		1,000
	Capital Outlay	_	0	-	500	_	1,000
	County Attorney	\$_	69,760	\$	93,301	\$_	123,928

CAPITAL PROJECTS FU	NDS
CAPITAL PROJECTS FU Capital Projects Funds are used to account for the acquise major capital facilities other than those financed by Enter	sition and construction of
Capital Projects Funds are used to account for the acquis	sition and construction of
Capital Projects Funds are used to account for the acquis	sition and construction of
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Capital Projects Funds are used to account for the acquis	sition and construction of

SAN PATRICIO COUNTY, TEXAS CAPITAL IMPROVEMENTS BUDGET 2026

	,	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$	28,637,044 \$	36,868,185	40,713,253
Revenues Transfers In	,	3,314,430 5,999,533	1,853,025 5,600,000	1,252,300 5,600,000
Total Revenues and Transfers In	,	9,313,963	7,453,025	6,852,300
Available Resources	,	37,951,007	44,321,210	47,565,553
Expenditures Transfers Out	·	1,082,822 0	3,607,957	12,514,701 0
Total Expenditures and Transfer Out	į	1,082,822	3,607,957	12,514,701
Ending Balance	\$	36,868,185 \$	40,713,253 \$	35,050,852

SAN PATRICIO COUNTY, TEXAS CAPITAL IMPROVEMENTS BUDGET 2026

			2024 ACTUAL		2025 ESTIMATE		2026 BUDGET
720	Revenues	_	71010712	-	201111111111	-	
3300-503	ROW Reimbursement	\$	4,400	\$	0	\$	0
3400-506	Court Facility Fee	•	19,401	•	24,190	•	20,300
3600-101	Investment Earnings		1,641,004		1,638,774		1,203,000
3700-201	Rental Income		28,626		40,061		29,000
3700-399	Private Source Contribs		150,000		150,000		0
3900-010	Transfer In-General Fund		5,999,533		5,600,000		5,600,000
3900-021	Transfer In-R&B #1		970,000		0		0
3900-023	Transfer In-R&B #3	_	500,999	-	0	-	0
	Total Revenue and Transfers In	\$ _	9,313,963	\$	7,453,025	\$ =	6,852,300
6101	Public Facilities						
336	Engineering/Architectural	\$	33,226	\$	118,045	\$	641,701
341	Other Professional Services		235,074		104,658		0
430	Building Repairs/Maint		0		0		1,800,000
450	Construction Services		4,120		1,427,000		6,150,000
540	Public Notices		0		0		1,000
598	Misc Services & Charges	_	0	_	0	_	40,000
	Other Services and Charges	_	272,420	-	1,649,703	_	8,632,701
710	Land		0		3,955		100,000
720	Buildings		0		0		100,000
730	Improvements		0		0		400,000
740	Furniture, Vehicles & Equipment		0		0		1,308,000
	Capital Outlay		0	-	3,955	_	1,908,000
	Public Facilities	_	272,420	-	1,653,659	_	10,540,701
7250	Road & Bridge Improvements						
336	Engineering/Architectural		102,681		0		0
450	Construction Services		145,043		955,246		400,000
451	Sealcoating		559,182		999,052		400,000
598	Misc Services & Charges	_	3,496	_	0		0
	Other Services and Charges	_	810,402	-	1,954,298	_	800,000
740	Furniture, Vehicles & Equipment	_	0	_	0	_	50,000
	Capital Outlay	_	0	-	0	_	50,000
	Road & Bridge Improvements	\$_	810,402	\$	1,954,298	\$_	850,000

SAN PATRICIO COUNTY, TEXAS CAPITAL IMPROVEMENTS BUDGET 2026

			2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
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
	Other Services and Charges	_	0	0	124,000
710	Land		0	0	1,000,000
	Capital Outlay	_	0	0	1,000,000
	Right of Way	_	0	0	1,124,000
	Capital Improvements	\$_	1,082,822	\$ 3,607,957	\$12,514,701

DERT	SERV	ICE	FIII	NDS
DEDI	SERV	ICE	ГО	NUO

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, 2025

				FINAL	
			DATE OF	MATURITY	
PERMANENT IMPROVEMENTS DEBT	RATES	DUE DATES	ISSUE	DATE	
GENERAL OBLIGATION REFUNDING BONDS, 2015	2.00% - 5.00%	(4-1;10-1)	8-15-2015	4-1-2026	
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	
GENERAL OBLIGATION REFUNDING BONDS, 2025	3.63% - 5.00%	(4-1;10-1)	3-26-2025	4-1-2036	

TOTAL PERMANENT IMPROVEMENTS DEBT (COUNTY)

GRAND TOTALS - DEBT

				OUTSTANDING	
_	AMOUNT ISSUED	AMOUNT PAID/DEFEASED	PRINCIPAL	INTEREST	TOTAL
\$	15,415,000	\$ 14,705,000	\$ 710,000	\$ 10,650	\$ 720,650
	8,975,000	3,170,000	5,805,000	1,367,350	7,172,350
	12,403,039	3,042,658	9,360,381	2,055,507	11,415,888
	9,125,000	2,750,000	6,375,000	1,649,900	8,024,900
	8,780,000	1,965,000	6,815,000	2,076,050	8,891,050
	63,550,000	3,255,000	60,295,000	37,088,625	97,383,625
_	8,410,000	0	8,410,000	2,696,000	11,106,000
_	126,658,039	28,887,658	97,770,381	46,944,082	144,714,463
\$	126,658,039	\$ 28,887,658	\$ 97,770,381	\$ 46,944,082	\$ 144,714,463

SAN PATRICIO COUNTY, TEXAS

DEBT SERVICE

BUDGET REQUIREMENTS FOR 2026

PERMANENT IMPROVEMENTS DEBT (COUNTY)		PRINCIPAL		INTEREST		OTHER EXPENSES		TOTALS
GENERAL OBLIGATION REFUNDING BONDS, 2015	\$	710,000	\$	10,650	\$	500	\$	721,150
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2016	•	430,000	·	221,450	·	1,000	·	652,450
STATE INFRASTRUCTURE BANK LOAN		479,088		234,406		0		713,494
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2017		425,000		246,500		1,000		672,500
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2019		375,000		259,375		1,000		635,375
TAX AND REVENUE CERTIFICATES OF OBLIGATION, 2022		1,280,000		2,467,050		1,000		3,748,050
GENERAL OBLIGATION REFUNDING BONDS, 2025	_	0		420,500		1,000		421,500
TOTAL PERMANENT IMPROVEMENTS DEBT (COUNTY)		3,699,088		3,859,931		5,500	,	7,564,519
GENERAL FUND DEBT								
CAPITAL LEASE 2016		143,049		85,689		0	·	228,738
TOTAL GENERAL FUND DEBT	-	143,049		85,689		0		228,738
GRAND TOTAL - ALL DEBT	\$	3,842,137	\$	3,945,620	\$	5,500	\$	7,793,257

SAN PATRICIO COUNTY, TEXAS PERMANENT IMPROVEMENT I & S BUDGET 2026

	_	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
Beginning Balance	\$_	474,467	S427,813_\$	224,713
Revenues Transfers In	_	7,514,414 0	7,146,908 0	7,089,540 250,000
Total Revenues and Transfers In	_	7,514,414	7,146,908	7,339,540
Available Resources	_	7,988,881	7,574,721	7,564,253
Expenditures Transfers Out	_	7,561,068 0	7,350,008	7,564,019 0
Total Expenditures and Transfer Out	_	7,561,068	7,350,008	7,564,019
Ending Balance	\$_	427,813	S <u>224,713</u> \$	234

SAN PATRICIO COUNTY, TEXAS PERMANENT IMPROVEMENT I & S BUDGET 2026

700	Revenues	-	2024 ACTUAL	2025 ESTIMATE	2026 BUDGET
3100-110	Ad Valorem - Current	\$	7,333,169 \$	6,942,019 \$	7,029,540
3100-120	Ad Valorem - Delinquent	Ψ	67,342	102,368	50,000
	General Property Taxes	-	7,400,511	7,044,387	7,079,540
3600-101	Investment Earnings		113,903	102,521	10,000
3900-010	Transfer In-General Fund	_	0	0	250,000
	Other Revenue	-	113,903	102,521	260,000
	Total Revenues	\$	7,514,414 \$	7,146,908 \$	7,339,540
8000	Debt Service				
801	Principal	\$	3,410,083 \$	3,546,931 \$	3,699,088
802	Interest		4,148,985	3,798,077	3,859,931
803	Other Expenses		2,000	5,000	5,000
	Debt Service	-	7,561,068	7,350,008	7,564,019
	PERMANENT IMPROVEMENT I & S	\$	7,561,068 \$	7,350,008 \$	7,564,019
	Debt Service	\$		7,350,008	7,564,0

APPENDIX	
2025 Tax Rate Calculation Worksheets	

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



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 TaxiRate

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).	§ 15,933,115,575
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	\$ 62,393,998
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 15,870,721,577
4.	Prior year total adopted tax rate.	\$ 0.277105 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: B. Prior year values resulting from final court decisions: - 5 0	
	C. Prior year value loss. Subtract B from A.3	ş_0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: B. Prior year disputed value: - \$ 580,126,174	
	C. Prior year undisputed value. Subtract B from A. 4	\$ <u>1,087,069,968</u>
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$

¹ Tex. Tax Code §26.012(14)

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

Tex. Tax Code §26.012(13)

0	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.	\$ 16,957,791,545
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. 5	\$ <u>0</u>
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:	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	
	C. Value loss. Add A and B. ⁶	§ 65,760,461
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:	
	B. Current year productivity or special appraised value:	
	C. Value loss. Subtract B from A. 7	\$ <u>0</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	§ 65,760,461
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 13,099,280
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$_16,878,931,804
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	§ 46,772,363
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	§ 213,035
17.		\$ 213,035 \$ 46,985,398
17.		
	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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 home-	
	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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	
	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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: § 14,847,088,408	
	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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: \$ 14,847,088,408 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: +5 16,859,538 C. Pollution control and energy storage system exemption: Deduct the value of property exempted	

⁹ 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 \$26.01(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. 13	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. 14.	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$ <u>752,481,592</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>94,623,394</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.20	\$ 15,501,614,229
23.	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. 21	\$ <u>0</u>
24.	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. ²²	\$ 858,465,615
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 858,465,615
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 14,643,148,614
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. 23	\$ <u>0.320869</u> /\$100
28.	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. 24	\$ 0.411449 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁸ Tex. Tax Code \$26.012(6)(8)

¹⁷ Tex. Tax Code \$526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code \$26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17) ²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line		- Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior y	ear M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.277105 /\$100
30.		ear taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue e Worksheet.	\$ 16,957,791,545
31.	Total p	rior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	ş 46,990,888
32.	Adjust	ed prior year levy for calculating NNR M&O rate.	
	A. B.	M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 189,592 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	
	C .	Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D.	Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E.	Add Line 31 to 32D.	\$_47,171,322
33.	Adjust	ed current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 14,643,148,614
34.	Curren	t year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.322139 /\$100
35.	Rate ac	djustment for state criminal justice mandate. ²⁶	The state of the s
	А.	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. Solution of the same purpose. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to	-
		the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	
	C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100	,
	D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
36.	Rate ac	ijustment for indigent health care expenditures. ²⁷	
	Α.	Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose	
	В.	Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose	
	c.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 _/\$100	

²⁵ [Reserved for expansion] ²⁶ Tex. Tax Code \$26.044 ²⁷ Tex. Tax Code \$26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. 28	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose	
	C. Subtract B from A and divide by Line 33 and multiply by \$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	
	C. Subtract B from A and divide by Line 33 and multiply by \$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100	
,	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$_0.000000 /\$100
39.	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	
	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	٠
	C. Subtract B from A and divide by Line 33 and multiply by \$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.322139</u> /\$100
41.	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	
	B. Divide Line 41A by Line 33 and multiply by \$100	
	C. Add Line 41B to Line 40.	ş <u>0.322139</u> /\$100
42.	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 41C by 1.08.	
	- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ <u>0.333413</u> /\$100

²⁸ Tex. Tax Code §26.0442 ²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): 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 41C by 1.08. 30 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	\$ <u>0.000000</u> /\$100
43.	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. 31	
	Enter debt amount \$ 0	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	
1000	E. Adjusted debt. Subtract B, C and D from A.	\$ 0
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. 32	s <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	ş <u>0</u>
46.	Current year anticipated collection rate.	
	A. Enter the current year anticipated collection rate certified by the collector, 33	
	B. Enter the prior year actual collection rate	
	C. Enter the 2023 actual collection rate	_
	D. Enterthe 2002 actual cell of	
e de la maior es serán en de la mentra del la mentra della mentra dell	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%. 34	0.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>0</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 15,501,614,229
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.000000</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.333413</u> /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ <u>0.000000</u> /\$100

g. no company and the property of the property

³⁰ Tex. Tax Code \$26.042(a) ³¹ Tex. Tax Code \$26.012(7) ³² Tex. Tax Code \$26.012(10) and 26.04(b) ³³ Tex. Tax Code \$26.04(b) ³⁴ Tex. Tax Code \$\$26.04(h), (h-1) and (h-2)

Lir	e Voter-Approval Tax Rate Worksheet	Amount/Rate
51	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approv-	
	al tax rate.	\$ 0.427454 /\$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
52.	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. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.	
	Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
53.	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. 36	
	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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 37	
	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.	\$ <u>0</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$_15,501,614,229
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.000000</u> /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. 38 Enter the rate from Line 27 or 28, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.411449</u> _/\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.411449 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.427454</u> /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>0.427454</u> /\$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	Line Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet Amount/Rate			
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	ş <u>0</u>		
61.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 15,501,614,229		
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0.000000</u> /\$100		

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i) 37 Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c) 39 Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line	
	D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.427454</u> /\$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. 42 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

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; 44
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 45 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. 46

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 47

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	The state of the s
	A. Voter-approval tax rate (Line 68)	\$ <u>0.464754</u> /\$100 \$ 0.038326 /\$100
	C. Subtract B from A	\$ 0.426428 /\$100
	D. Adopted Tax Rate E. Subtract D from C	\$ <u>0.357516</u> /\$100 \$ 0.068912 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 15,705,902,040
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 10,823,251
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.603843 /\$100
	B. Unused increment rate (Line 66)	\$ 0.161948 /\$100
	C. Subtract B from A	\$ 0.441895 /\$100
	D. Adopted Tax Rate	\$ <u>0.401642</u> /\$100
	E. Subtract D from C.	\$ 0.040253 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 14,041,349,325 \$ 5,652,064
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval	
	tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ <u>0.640086</u> _/\$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.	\$ <u>0.000394</u> /\$100 \$ 11,472,637,316
	F. 2022 Total Taxable Value (Line 60)	\$ 11,472,637,316
	Community 2 by Further different and by \$100.11 the number is less than 2010, enter 2010.	7 70 1202
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ <u>16,520,517</u> /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>0.106572</u> /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50,	
	Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <u>0.534026</u> /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2) 44 Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

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. 48 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. 49

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.413000</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>15,501,614,229</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$
73.	Current year debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ 0.000000 _/\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.416225 /\$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. See

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. 51

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/R	ate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ 0.357516	/\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 52		
	If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.		
e de la companya de l	If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet.		
	If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000	/\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000	/\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 16,878,931,8	304
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ ⁰	
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 14,643,148,6	314
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. 53	\$ 0.000000	/\$100

⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b) 51 Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

202	5 Tax Rate Calculation Worksheet – Taxing Units Other Than School Districts or Water Districts	Form	50-856
Line	Emergency Revenue Rate Worksheet	Amount/R	ate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	§ 0.534026	/\$100
SE	CTION 8: Total Tax Rate	4 8 844	-
Indic	ate the applicable total tax rates as calculated above.		
	No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax). Indicate the line number used: _28	\$ 0.411449	/\$100
	Voter-approval tax rate	\$ 0.534026	/\$100
	De minimis rate	\$ 0.416225	/\$100
SE	CTION 9: Addendum		
An af	fected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:		
1. [ocumentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and		
2. E	ach statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that	tax year.	
nser	hyperlinks to supporting documentation:		
SE	CTION 10: Taxing Unit Representative Name and Signature		
empl	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 open 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 at ate of taxable value, in accordance with requirements in the Tax Code. 54	designated offic oppraisal roll or co	er or ertified

here •	Marcela Thormaehlen
	Printed Name of Taxing Unit Representative
sign 🛦	201 - 1 - 20 11

8/4/25

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

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



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	The state of the s	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 Auq. 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.

SEGTION 1: No-New-Revenue Jax 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).	
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	\$ <u>0</u>
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 20,764,208,210
4.	Prior year total adopted tax rate.	\$ 0.080411 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	
	B. Prior year values resulting from final court decisions:	
	C. Prior year value loss. Subtract B from A. ³	ş_ <u>0</u>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 1,667,196,142	
	B. Prior year disputed value:	
	C. Prior year undisputed value. Subtract B from A. 4	\$ 1,087,069,968
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$_1,087,069,968

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

¹ Tex. Tax Code §26.012(13)

ine	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 21,851,278,178
_		\$ 21,001,270,170
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. 5	\$ <u>0</u>
0.	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: \$ 2,752,308	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	
	C. Value loss. Add A and B. 6	\$ 67,905,987
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:	
	B. Current year productivity or special appraised value:	
		ş_0
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	§ 67,905,987
3.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. § If the taxing unit has no captured appraised value in line 18D, enter 0.	\$_0
4.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 21,783,372,191
5.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 17,516,227
6.	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	\$ 52,912
7.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10	§ 17,569,139
8.	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	Annual
	A. Certified values: \$ 19,944,743,338	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 16,859,538	
	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 24 below. 12	

Fex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.03(c)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(23)

Tex. Tax Code \$26.012, 26.04(c-2)

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. \$ 752,481,592	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$ 752,481,592
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	\$ <u>0</u>
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.20	ş 20,714,084,468
23.	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. 21	\$ <u>0</u>
24.	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. 22	ş 1,317,894,688
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 1,317,894,688
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 19,396,189,780
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. 23	\$ 0.090580 /\$100
28.	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. 24	\$ <u>0.411449</u> /\$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

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

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d) 16 Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a) ¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code \$26.012(17)

²³ Tex. Tax Code §26.04(c)

29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.080411 /\$100
	, — , — — — — — — — — — — — — — — — — —	\$ 0.080411 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>21,851,278,178</u>
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ <u>17,570,831</u>
32.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 52.912	
	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	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E. Add Line 31 to 32D.	ş 17,623,743
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$_19,396,189,780
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.090861 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	entrate also common sentra a constituir sugar regional sugar regio
	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.	
	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 33 and multiply by \$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$/\$100
36.	Rate adjustment for indigent health care expenditures. 27	
	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	·
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose	
	C. Subtract B from A and divide by Line 33 and multiply by \$100	

²⁵ [Reserved for expansion] ²⁶ Tex. Tax Code §26.044 ²⁷ Tex. Tax Code §26.0441

Line		Voter-Approval Tax Rate Worksheet		Amount/R	ate
37.	Rate ac	ljustment for county indigent defense compensation. ²⁸			
***************************************	Α.	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 of June 30, of the current tax year, less any state grants received by the county for the same purpose	on \$ 0		
	В.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose	\$_0		
	c.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 /\$100		
	D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100	\$ 0.000000 /\$100		
	E.	Enter the lesser of C and D. If not applicable, enter 0.		\$_0.000000	/\$100
38.	Rate ac	ljustment for county hospital expenditures. ²⁹			alm dilaka kan sasa asa
	Α.	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.	ş <u>0</u>		
	В.	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, 2023 and ending on June 30, 2024.	\$ <u>0</u>		
	c.	Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.000000 /\$100	Manufacture of the Control of the Co	
	D.	Multiply B by 0.08 and divide by Line 33 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
39.	ity for t	ljustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a ne current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applie: ation of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Sect tion.	s to municipalities with		
	Α.	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		
	В.	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 33 and multiply by \$100	\$/\$100		
	D.	Enter the rate calculated in C. If not applicable, enter 0.		\$_0.000000	/\$100
40.	Adjust	ed current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.		\$_0.090861	/\$100
41.	additio	ment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that nal sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax Section 3. Other taxing units, enter zero.	collected and spent gain rate for the current		
	А.	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	\$ <u>0</u>		
	В.	Divide Line 41A by Line 33 and multiply by \$100	\$ 0.000000 /\$100		
	c.	Add Line 41B to Line 40.		ş <u>0.090861</u>	/\$100
42.	Spe	t year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. •cial Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.			·
	- oi Otl	ner Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.		\$ <u>0.094041</u>	/\$100

²⁸ Tex. Tax Code §26.0442 ²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): 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 41C by 1.08. 20 If the taxing unit does not qualify, do not complete	
	Disaster Line 42 (Line D42).	\$ <u>0.000000</u> /\$100
43.	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. 31	-
	Enter debt amount \$ 0	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	\$ O
44.	Certified prior year excess debt collections. Enter the amount certified by the collector, 32	\$ <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	s <u>0</u>
46.	Current year anticipated collection rate.	
	A. Enter the current year anticipated collection rate certified by the collector. 33	
	B. Enter the prior year actual collection rate	
	C. Enter the 2023 actual collection rate	
	D. Enter the 2022 actual collection rate. 0.00 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. 34	0.00 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ O
48.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 20,714,084,468
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.000000</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.094041</u> /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ <u>0.000000</u> /\$100

³⁰ Tex. Tax Code \$26.042(a) ³¹ Tex. Tax Code \$26.012(7) ³² Tex. Tax Code \$26.012(10) and 26.04(b) ³³ Tex. Tax Code \$26.04(b) ³⁴ Tex. Tax Code \$526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate	
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approv-		
	al tax rate.	\$ <u>0.427454</u> /\$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
52.	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. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.	·
	Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
53.	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. 36	
	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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - 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.	\$ <u>0</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 15,501,614,229
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.000000</u> /\$100
56.	Current year NNR tax rate, unadjusted for sales tax.38 Enter the rate from Line 27 or 28, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.411449</u> _/\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.411449 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.411449 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>0.427454</u> /\$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	Line Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet Amount/Rate				
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ <u>0</u>			
61.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	§ 15,501,614,229			
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0.000000</u> /\$100			

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d) 41 Tex. Tax Code §26.045(i)

Line Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet. Amount/Rat			Amount/Rate	j
		Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.427454</u> /\$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. 42 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

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; 44
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 45 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. 46'

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 47

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
***************************************	A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67)	\$ 0.464754 /\$100 \$ 0.038326 /\$100
	C. Subtract B from A	\$ 0.426428 /\$100 \$ 0.357516 /\$100
	E. Subtract D from C	\$ 0.068912 /\$100 \$ 15,705,902,040
ļ	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ <u>10,823,251</u>
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.603843 /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.161948</u> /\$100 \$ 0.441895 /\$100
	C. Subtract B from A	\$ 0.441895 /\$100 \$ 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.	\$ <u>5,652,064</u>
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.640086 /\$100
	B. Unused increment rate (Line 66)	\$ <u>0.161554</u> /\$100
	C. Subtract B from A	\$ <u>0.478532</u> /\$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 \$ 45,202
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 45,202
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ <u>16,520,517</u> /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>0.106572</u> /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.534026 /\$100
L		

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code \$§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SEGFION 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. ⁴⁸
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. ⁴⁹

Line	Line De Minimis Rate Worksheet Amount/Rate				
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.413000</u> /\$100			
71.	Current year total taxable value. Enter the amount on Line, 22 of the No-New-Revenue Tax Rate Worksheet.	\$			
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>0.003225</u> _/\$100			
73.	Current year debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.000000</u> /\$100			
74.	De minimis rate. Add Lines 70, 72 and 73.	§ 0.416225 /\$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.⁵⁰

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. 51

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.357516</u> _/\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 52	
	If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.	·
	- or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or -	
	If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.000000</u> _/\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 _/\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 16,878,931,804
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	ş <u>0</u>
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 14,643,148,614
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. 53	\$ <u>0.000000</u> _/\$100

⁴⁹ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	§ 0.534026 /\$10

SECTI			

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).	\$ 0.411449	/\$100
Indicate the line number used: 28		
Voter-approval tax rate As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue). Indicate the line number used: 69	\$ 0.534026	/\$100
De minimis rate. If applicable, enter the current year de minimis rate from Line 74	\$ 0.416225	/\$100

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

- 1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
- 2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: 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. 54

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⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

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



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.

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).	\$ 19,599,014,813
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	\$ <u>62,393,998</u>
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _19,536,620,815
4.	Prior year total adopted tax rate.	\$ <u>0.038264</u> _/\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.	
	A. Original prior year ARB values:	
	B. Prior year values resulting from final court decisions: - \$ 0	
	C. Prior year value loss. Subtract B from A.3	\$ <u>0</u>
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value:	
	B. Prior year disputed value:	1
	C. Prior year undisputed value. Subtract B from A. 4	\$_1,087,069,968
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	s_1,087,069,968

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

Tex. Tax Code §26.012(13)

8.		**************************************
J.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 20,623,690,783
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ <u>0</u>
0.	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: \$ 2,752,308	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value:	
	C. Value loss. Add A and B. ⁶	\$ 65,760,461
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:	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. 7	\$ <u>0</u>
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$_65,760,461
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	ş 13,099,280
	ing 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	\$ 13,099,280 \$ 20,544,831,042
13. 14. 15.	ing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	
14.	ing 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. Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 20,544,831,042
14.	Ing 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. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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	\$ 20,544,831,042 \$ 7,861,274
4. 5.	Ing 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. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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.	\$ 20,544,831,042 \$ 7,861,274 \$ 23,443
4. 5. 6.	Ing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. 81f the taxing unit has no captured appraised value in line 18D, enter 0. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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 Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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 home-	\$ 20,544,831,042 \$ 7,861,274 \$ 23,443
4. 5. 6.	Ing 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. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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 Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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	\$ 20,544,831,042 \$ 7,861,274 \$ 23,443
4. 5. 6.	Ing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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. Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. 10 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: \$ 18,821,955,784	\$ 20,544,831,042 \$ 7,861,274 \$ 23,443
4. 5. 6.	Ing 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. Prior year total value. Subtract Line 12 and Line 13 from Line 8. Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100. 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 Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰ 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: S 18,821,955,784 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + S 16,859,538 C. Pollution control and energy storage system exemption: Deduct the value of property exempted	\$ 20,544,831,042 \$ 7,861,274 \$ 23,443

Fex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.012(15)

Tex. Tax Code \$26.03(c)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012(13)

Tex. Tax Code \$26.012, 26.04(c-2)

Tex. Tax Code \$26.012, 26.04(c-2)

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. \$ 752,481,592	
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. 15	
	C. Total value under protest or not certified. Add A and B.	\$ <u>752,481,592</u>
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. 16	\$ 94,623,394
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ <u>0</u>
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21.20	ş 19,476,481,605
23.	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. 21	\$ <u>0</u>
24.	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. ²²	\$ 858,465,615
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ <u>858,465,615</u>
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 18,618,015,990
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. 23	\$ <u>0.042349</u> /\$100
28.	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. 24	\$ 0.042349 /\$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.
- 2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B) 17 Tex. Tax Code §526.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.000000</u> /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Reven Tax Rate Worksheet.	ue \$ 20,623,690,783
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ <u>0</u>
32.	Adjusted prior year levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year + \$ 23.443	_
	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	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function	
	E. Add Line 31 to 32D.	\$ 23,443
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 18,618,015,990
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.000125 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶	
	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 33 and multiply by \$100	00
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
36.	Rate adjustment for indigent health care expenditures. 27	
	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	_
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose	
	C. Subtract B from A and divide by Line 33 and multiply by \$100	00
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion] ²⁶ Tex. Tax Code §26.044 ²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. 28	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose	
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100)
	E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. 29	
round order community in a constraint of the con	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	
	C. Subtract B from A and divide by Line 33 and multiply by \$100)
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100)
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
39.	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	-
	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 33 and multiply by \$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.000125/\$100
41.	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 curren year in Section 3. Other taxing units, enter zero.	
errerdestrates erres estados	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	
	B. Divide Line 41A by Line 33 and multiply by \$100	-
	C. Add Line 41B to Line 40.	\$ <u>0.000125</u> /\$100
42.	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.	
	- or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.000129 /\$100

²⁸ Tex. Tax Code §26.0442 ²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	Disaster Line 42 (D42): 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 41C by 1.08. 30 If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	0.000000
		\$ 0.000000 /\$100
43.	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. 31	
	Enter debt amount	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) – \$ 0	
	D. Subtract amount paid from other resources	
	E. Adjusted debt. Subtract B, C and D from A.	\$_7,564,519
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. 32	ş <u>0</u>
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 7,564,519
46.	Current year anticipated collection rate.	
	A. Enter the current year anticipated collection rate certified by the collector. 33	
	B. Enter the prior year actual collection rate	
	C. Enter the 2023 actual collection rate. <u>106.27</u> %	
	D. Enter the 2022 actual collection rate	
***************************************	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%. ³⁴	104.28 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ <u>7,254,045</u>
48.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 19,476,481,605
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ <u>0.037245</u> /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ <u>0.037374</u> /\$100
D50.	Disaster Line 50 (D50): 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 D42. Add Line D42 and 49.	\$ 0.000000 /\$100

³⁰ Tex. Tax Code \$26.042(a) ³¹ Tex. Tax Code \$26.012(7) ³² Tex. Tax Code \$26.012(10) and 26.04(b) ³³ Tex. Tax Code \$26.04(b) ³⁴ Tex. Tax Code \$926.04(h), (h-1) and (h-2)

Contract Col	Line	Voter-Approval Tax Rate Worksheet	Amount/Rate	
	51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approv-		
		al tax rate.	\$ 0.037374 /	/\$100

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
52.	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. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage.	
	Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
53.	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. 36	
	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 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. 37 - or -	
	Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	ş <u>0</u>
54.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 19,476,481,605
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ <u>0.000000</u> /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.042349</u> /\$100
57.	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 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.042349 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.037374 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ <u>0.037374</u> /\$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	Line Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet Amount/Rate		
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	ş <u>0</u>	
61.	Current year total taxable value. Enter the amount from Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ 19,476,481,605	
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ <u>0.000000</u> /\$100	

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c) 39 Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate	
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line		i
	D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ <u>0.037374</u> /\$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. 42 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. 43

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; 44
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); 45 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. 46

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. 47

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68). B. Unused increment rate (Line 67). C. Subtract B from A.	\$ 0.039104 /\$100 \$ 0.000605 /\$100 \$ 0.038499 /\$100
	D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.038264 /\$100 \$ 0.000235 /\$100 \$ 19,371,801,278 \$ 45,523
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67). B. Unused increment rate (Line 66). C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2023 Total Taxable Value (Line 60). G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.040253 /\$100 \$ 0.000000
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	The state of the s
	A. Voter-approval tax rate (Line 67). B. Unused increment rate (Line 66). C. Subtract B from A. D. Adopted Tax Rate. E. Subtract D from C. F. 2022 Total Taxable Value (Line 60). G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0.045338 /\$100 \$ 0.000000 /\$100 \$ 0.045338 /\$100 \$ 0.044944 /\$100 \$ 0.000394 /\$100 \$ 16,204,755,987 \$ 63,846
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ <u>162,834</u> /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ <u>0.000836</u> /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ <u>0.038210</u> /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §\$26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §§26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(8)

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. 48 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. 49

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.000125</u> /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>19,476,481,605</u>
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ <u>0.002567</u> /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	\$ <u>0.037245</u> /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ <u>0.039937</u> /\$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.50

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. 51

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
75.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	\$ <u>0.038264</u> /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. 52	The state of the s
manager party and a second property of the second party of the sec	If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.	
	If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet.	
	If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$_0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ <u>0.000000</u> /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Tax Rate Worksheet.	\$ 20,544,831,042
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ <u>0</u>
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the No-New-Revenue Tax Rate Worksheet.	\$ 18,618,015,990
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. 53	\$ <u>0.000000</u> /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1) ⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f) 52 Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

\$ 0.039937

/\$100

Line	Emergency Revenue Rate Worksheet	Amount/R	late
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	§ 0.038210	/\$100
	CTION 8: Total Tax Rate ate the applicable total tax rates as calculated above.		and the second
	No-new-revenue tax rate. As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).	§ 0.042349	/\$100
	Indicate the line number used: <u>28</u>		

SECTION 9: Addendum

Indicate the line number used: 69

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and

De minimis rate.....

If applicable, enter the current year de minimis rate from Line 74.

2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

SECTION 10: 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. 54

print here	Marcela Thormaehlen, PCC Printed Name of Taxing Unit Representative		
sign here	Mariefa Fromachlen Taxing Unit Representative	8 5 25	ENTER AND DESCRIPTION OF THE PARTY OF THE PA

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)