

VAL VERDE COUNTY, TEXAS

ADOPTED BUDGET FISCAL YEAR 2025-2026

SEPTEMBER 10, 2025



County Judge

Lewis Owens

Commissioner Precinct One

Kerr Wardlaw

Commissioner Precinct Two

Juan Vasquez

Commissioner Precinct Three

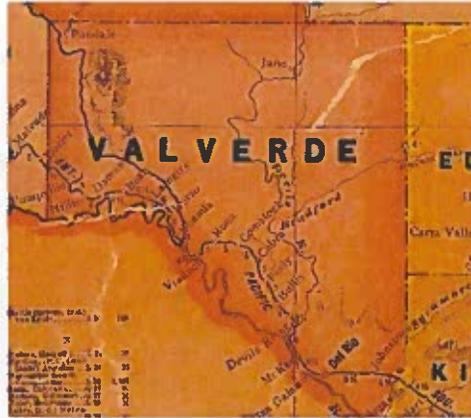
Fernando Garcia

Commissioner Precinct Four

Gustavo Flores

VAL VERDE COUNTY, TEXAS
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This budget will raise more revenue from property taxes than last years budget by an amount of \$876,589, which is a 4.54% increase from last years budget. The property tax revenue to be raised from new property added to the tax roll this year is \$212,250.

	<u>2025-2026 Budget</u>		<u>2025 Tax Rate</u>	
	FOR	AGAINST	FOR	AGAINST
County Judge Lewis Owens	✓		✓	
Commisioner Precinct #1 Kerr Wardlaw	✓		✓	
Commisioner Precinct #2 Juan Vazquez	✓		✓	
Commisioner Precinct #3 Fernando Garcia	✓		✓	
Commisioner Precinct #4 Gustavo Flores	✓		✓	

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VAL VERDE COUNTY CLERK
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<u>Tax Rates / Debt Obligations</u>	<u>FY 2025/2026</u>	<u>FY 2024/2025</u>
Property Tax Rate	\$0.4977	\$0.4977
NNR Tax Rate	\$0.4711	\$0.4827
NNR Maintenance & Operation Tax Rate	\$0.4219	\$0.4194
Voter Approval Tax Rate	\$0.5146	\$0.5311
Debt Rate	\$0.0656	\$0.0681
Total Debt Obligations	\$16,374,000	\$18,636,000

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All Funds

Fiscal Year 2025-2026



REVENUES AND SOURCES	GENERAL	ROAD & BRIDGE	INTEREST & SINKING	CAPITAL PROJECTS	SPECIAL REVENUE	GRANTS	GRAND TOTAL
PROPERTY TAXES	18,371,908	788,165	2,833,589	-	-	-	21,993,662
SALES TAX	3,745,000	-	-	-	-	-	3,745,000
LICENSES AND PERMITS	28,000	-	-	-	-	-	28,000
INTERGOVERNMENTAL	272,423	-	-	-	247,700	14,491,118	15,011,241
CHARGES FOR SERVICES	1,478,000	1,100,000	-	-	3,500	-	2,581,500
FEES AND FINES	1,399,000	-	-	-	597,517	-	1,996,517
INTEREST	250,000	325	1,000	296,541	75,004	19,500	642,370
MISCELLANEOUS	65,000	-	-	-	194	-	65,194
OTHER FINANCING SOURCE	-	1,712,873	-	-	15,000	-	1,727,873
TOTAL REVENUE AND SOURCES	\$ 25,609,331	\$ 3,601,363	\$ 2,834,589	\$ 296,541	\$ 938,915	\$ 14,510,618	\$ 47,791,357
APPROPRIATIONS AND USES							
GENERAL GOVERNMENT	10,511,479	-	-	18,468	2,944,599	1,553,642	15,028,188
JUDICIAL SYSTEM	5,401,515	-	-	-	785,876	5,918,555	12,105,946
PUBLIC SAFETY	6,488,974	-	-	-	573,722	1,048,260	8,110,956
HIGHWAYS AND STREETS	-	3,613,374	-	6,594,569	-	1,186,277	11,394,220
HEALTH AND RECREATION	1,257,106	-	-	3,344,539	1,207,257	3,284,572	9,093,474
PUBLIC FACILITIES	2,693,523	-	-	-	51,648	1,519,312	4,264,483
DSF INTEREST	-	-	491,377	-	-	-	491,377
DSF PRINCIPAL	-	-	2,337,000	-	-	-	2,337,000
DSF ISSUANCE COSTS	-	-	-	-	-	-	-
CAPITAL OUTLAY	1,167,800	-	-	-	11,888	-	1,179,688
OTHER FINANCING USE	1,727,873	-	-	-	-	-	1,727,873
TOTAL APPROPRIATIONS AND USES	\$ 29,248,270	\$ 3,613,374	\$ 2,828,377	\$ 9,957,576	\$ 5,574,990	\$ 14,510,618	\$ 65,733,205
CHANGE IN FUND BALANCE	\$ (3,638,939)	\$ (12,010)	\$ 6,212	\$ (9,661,035)	\$ (4,636,075)	\$ -	\$ (17,941,848)
BEGINNING FUND BALANCE	9,135,587	-	215,000	11,252,280	4,636,075	-	25,238,942
ENDING FUND BALANCE	\$ 5,496,648	\$ (12,010)	\$ 221,212	\$ 1,591,245	\$ -	\$ -	\$ 7,297,094



General Fund

Revenue



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1232-01-14000	Property Current Tax	13,857,749	15,187,297	16,320,127	16,842,358	17,771,908
1111-1232-01-14010	Property Delinquent Tax	660,568	663,523	995,660	600,000	600,000
	Total Property Tax	14,518,317	15,850,820	17,315,787	17,442,358	18,371,908
1111-1232-02-14020	State Comptroller	132,944	184,792	141,713	135,000	145,000
1111-1232-02-14240	Sales Tax	3,242,983	3,263,614	2,919,410	3,500,000	3,600,000
	Total Sales Tax	3,375,927	3,448,406	3,061,123	3,635,000	3,745,000
1111-1232-03-14030	Environmental Health	35,861	30,240	26,034	28,500	28,000
	Total Licenses and Permits	35,861	30,240	26,034	28,500	28,000
1111-1232-04-14200	County and District Board	27,780	26,996	27,050	28,000	28,000
1111-1232-04-14230	Grant Receipts	8,935	800	16,178	-	-
1111-1232-04-14260	CCL Judge Contribution	105,000	84,000	63,000	84,000	105,000
1111-1232-04-14270	County Judge Supplement	25,200	25,200	20,150	25,200	-
1111-1232-04-14280	County Prosecutor Supplement	23,333	23,333	23,333	23,333	32,083
1111-1232-04-14310	HOT Tax Administration	-	-	-	15,000	15,000
1111-1232-04-14321	District Attorney State Cont.	22,500	22,500	14,429	-	-
1111-1232-04-14322	District Attorney - Other Co.	6,929	73,858	13,858	60,000	-
1111-1232-04-14323	Assistant Prosecutor Supplements	-	-	-	-	2,340
1111-1232-10-14210	City of Del Rio	90,000	90,000	67,500	90,000	90,000
	Total Intergovernmental	309,677	346,687	245,498	325,533	272,423
1111-1232-05-14040	U.S. Marshall	1,038,509	829,819	710,462	833,616	830,000
1111-1232-05-14160	Fairground Lease	77,923	64,237	40,667	65,000	48,000
1111-1232-05-14100	Sales Tax Commission	480,340	520,256	479,258	500,000	600,000
	Total Charges For Services	1,596,772	1,414,312	1,230,387	1,398,616	1,478,000
1111-1232-06-14050	Sheriff	50,012	47,143	51,643	42,000	45,000
1111-1232-06-14070	County Clerk	195,552	210,643	126,815	175,000	150,000
1111-1232-06-14080	Tax Assessor Collector	635,287	547,158	652,983	650,000	825,000
1111-1232-06-14090	District Clerk	101,866	92,698	271,238	100,000	165,000
1111-1232-06-14100	Justice of the Peace #1	61,741	50,478	58,842	40,000	60,000
1111-1232-06-14110	Justice of the Peace #2	60,366	45,750	43,814	36,000	47,000
1111-1232-06-14120	Justice of the Peace #3	58,523	36,992	38,116	32,000	40,000
1111-1232-06-14130	Justice of the Peace #4	34,090	30,387	28,389	27,000	29,000
1111-1232-06-14140	Court at Law	27,387	26,341	8,778	25,000	10,000
1111-1232-06-14330	Library Revenue	29,275	28,949	24,675	28,000	28,000
	Total For Fees And Fines	1,254,099	1,116,539	1,305,293	1,155,000	1,399,000
1111-1232-07-14150	Interest	484,722	547,609	439,854	160,000	250,000
	Total For Interest	484,722	547,609	439,854	160,000	250,000
1111-1232-08-14170	Miscellaneous (Sundry)	79,583	99,579	89,288	49,000	65,000
	Total For Miscellaneous	79,583	99,579	89,288	49,000	65,000
1111-1232-10-14370	Settlements and Claims	463,054	26,477	132,870	-	-
1111-1232-10-18000	Transfers from SRF	84,717	-	1,550	35,409	-
1111-1232-19-15000	Gain Asset Sales	49,370	42,996	23,482	-	-
	Total For Other Financing Sources	597,141	69,473	157,902	35,409	-
	Total	\$ 22,252,099	\$ 22,923,665	\$ 23,871,166	\$ 24,229,416	\$ 25,609,331



County Judge

Honorable Lewis G. Owens



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1200-30-16000	Office Supplies	32,240	18,948	3,889	11,000	11,000
1111-1200-30-16200	Travel and Training	2,931	3,890	2,392	8,500	8,500
1111-1200-30-16420	Emergency Management	10,606	13,254	2,116	18,000	18,000
1111-1200-30-16425	Copier Expense	509	471	61	575	1,740
1111-1200-30-16430	Vista	-	-	1,497	3,000	2,000
1111-1200-40-16400	Capital Outlay	4,305	-	-	-	-
1444-1200-30-17030	Auto Allowance	7,175	8,043	6,551	8,000	8,000
1444-1200-30-17040	Salaries	357,285	366,712	277,133	427,941	474,263
1444-1200-30-17050	FICA	26,794	27,097	20,006	33,349	36,893
1444-1200-30-17060	Retirement	43,899	45,710	32,549	51,964	55,316
	Total	\$ 485,744	\$ 484,125	\$ 346,194	\$ 562,329	\$ 615,712



County Clerk
Teresa E. Chapoy



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1201-30-16000	Office Supplies	18,630	19,682	8,447	30,500	32,000
1111-1201-30-16200	Travel and Training	9,366	4,534	2,557	20,000	23,500
1111-1201-30-16302	EDOC & Computer Maint.	22,914	14,671	17,091	45,000	48,000
1111-1201-30-16305	Copier Expense	6,590	4,746	4,759	6,400	7,650
1111-1201-40-16400	Capital Outlay	2,902	-	-	-	-
1444-1201-30-17040	Salaries	373,075	389,285	344,914	416,471	487,072
1444-1201-30-17050	FICA	28,184	29,281	25,675	31,860	37,261
1444-1201-30-17060	Retirement	45,691	47,771	41,098	49,643	55,867
	Total	\$ 507,352	\$ 509,970	\$ 444,541	\$ 599,874	\$ 691,350



Veterans Office

Enrique Treviño



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1203-30-16000	Office Supplies	4,525	7,091	4,726	7,500	7,500
1111-1203-30-16200	Travel and Training	3,537	5,418	4,498	7,000	11,500
1111-1203-30-16415	Copier Expense	1,309	1,637	1,228	-	1,970
1111-1203-30-16500	Rent	9,900	10,800	9,000	11,000	11,000
1111-1203-30-17061	Support and Services	-	-	-	-	10,000
1111-1203-30-76370	Van Maint. and Fuel	6,524	8,458	14,003	14,000	19,000
1111-1203-40-16400	Capital Outlay	-	49,282	-	-	-
1444-1203-30-17040	Salaries	101,358	114,633	137,645	153,634	194,859
1444-1203-30-17050	FICA	7,745	8,481	10,450	11,753	14,907
1444-1203-30-17060	Retirement	12,388	14,137	16,396	18,313	22,350
	Total	\$ 147,286	\$ 219,937	\$ 197,946	\$ 223,200	\$ 293,086



63rd District Court
Honorable Roland Andrade



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1204-31-16000	Office Supplies	11,374	15,444	10,615	20,000	20,000
1111-1204-31-16200	Travel and Training	5,434	3,095	2,121	7,000	11,500
1111-1204-31-16452	Court Reporters	-	-	-	2,000	2,000
1111-1204-31-16460	Jurors	10,604	29,482	30,000	30,000	30,000
1111-1204-31-16470	Judge's Insurance	-	-	1,485.00	2,000	2,500
1111-1204-31-16475	Copier Expense	1,802	-	1,603	2,400	2,620
1111-1204-40-16400	Capital Outlay	-	11,716.00	-	-	-
1444-1204-31-17040	Salaries	252,608	217,924	238,458	269,411	292,966
1444-1204-31-17050	FICA	18,743	16,492	17,078	20,610	22,412
1444-1204-31-17060	Retirement	31,120	26,827	28,061	32,114	33,603
	Total	\$ 331,685	\$ 320,980	\$ 329,421	\$ 385,535	\$ 417,601



District Clerk
Jo Ann Cervantes



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1205-31-16000	Office Supplies	16,223	19,059	17,113	20,000	20,000
1111-1205-31-16200	Travel and Training	3,351	1,307	1,754	15,000	16,000
1111-1205-31-16210	Storage	-	-	-	1,060	1,060
1111-1205-31-16413	Software Maintenance	13,000	14,300	14,300	14,300	14,000
1111-1205-31-16415	Copier Expense	6,338	5,072	4,819.00	8,000	7,720
1111-1205-40-16400	Capital Outlay	-	-	-	-	-
1444-1205-31-17040	Salaries	353,616	359,865.00	348,951	404,933	439,376
1444-1205-31-17050	FICA	26,770	27,326	26,533	30,977	33,612
1444-1205-31-17060	Retirement	43,339	44,219	41,570	48,268	50,396
	Total	\$ 462,637	\$ 471,148	\$ 455,040	\$ 542,538	\$ 582,164



Justice of the Peace Precinct 1

Honorable Jesse J. Trevino



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1206-31-16000	Office Supplies	2,089	2,533	2,084	6,000	7,000
1111-1206-31-16200	Travel and Training	4,856	2,629	2,217	7,500	8,500
1111-1206-31-16415	Copier Expense	-	-	-	-	-
1111-1206-40-16400	Capital Outlay	-	-	-	-	-
1444-1206-31-17030	Auto Allowance	22	1,005	819	1,000	1,000
1444-1206-31-17040	Salaries	135,445	141,150	115,262	146,515	162,371
1444-1206-31-17050	FICA	9,099	9,975	8,378	11,285	12,498
1444-1206-31-17060	Retirement	16,609	17,470	13,824	17,584	18,739
	Total	\$ 168,120	\$ 174,762	\$ 142,584	\$ 189,884	\$ 210,108



Justice of the Peace Precinct 2

Honorable John R. Dissler



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1207-31-16000	Office Supplies	4,880	4,962	2,242	7,650	7,650
1111-1207-31-16200	Travel and Training	7,744	4,635	2,335	8,000	9,000
1111-1207-31-16415	Copier Expense	1,195	1,418	1,195	1,950	2,160
1111-1207-40-16400	Capital Outlay	-	-	-	-	-
1111-1207-31-17030	Auto Allowance	22	1,005	1,088	1,000	1,000
1444-1207-31-17040	Salaries	195,515	194,795	182,651	206,916	195,134
1444-1207-31-17050	FICA	14,734	14,741	13,251	15,906	15,004
1444-1207-31-17060	Retirement	23,973	24,061	21,722	24,784	22,497
	Total	\$ 248,063	\$ 245,617	\$ 224,484	\$ 266,206	\$ 252,445



Justice of the Peace Precinct 3

Honorable Marion P. Cole



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1208-31-16000	Office Supplies	4,436	4,355	4,004	5,500	6,500
1111-1208-31-16200	Travel and Training	3,586	2,781	3,128	7,500	7,000
1111-1208-31-16415	Copier	-	-	427	500	-
1111-1208-40-16400	Capital Outlay	-	-	-	-	-
1444-1208-31-17030	Auto Allowance	22	1,005	819	1,000	1,000
1444-1208-31-17040	Salaries	164,800	169,169	145,162	174,971	193,634
1444-1208-31-17050	FICA	12,230	12,630	10,818	13,462	14,890
1444-1208-31-17060	Retirement	20,203	20,914	17,401	20,976	22,325
	Total	\$ 205,277	\$ 210,854	\$ 181,759	\$ 223,909	\$ 245,349



Justice of the Peace Precinct 4

Honorable Hilda Lopez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1209-31-16000	Office Supplies	3,800	2,545	2,283	7,000	7,000
1111-1209-31-16200	Travel and Training	6,267	3,017	7,465	7,500	9,500
1111-1209-31-16415	Copier Expense	-	-	-	-	-
1111-1209-40-16400	Capital Outlay	-	-	-	-	-
1444-1209-31-17030	Auto Allowance	22	1,005	819	1,000	1,000
1444-1209-31-17040	Salaries	143,805	141,818	120,790	146,244	162,371
1444-1209-31-17050	FICA	10,855	10,409	8,818	11,264	12,498
1444-1209-31-17060	Retirement	17,651	17,553	14,493	17,551	18,739
	Total	\$ 182,400	\$ 176,347	\$ 154,668	\$ 190,559	\$ 211,108



Court at Law
Honorable Sergio Gonzalez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1210-31-16000	Office Supplies	10,899	18,155	7,273	21,500	20,500
1111-1210-31-16020	Postage	200	1,500	2,250	2,250	1,880
1111-1210-31-16200	Travel and Training	2,354	2,129	1,695	9,000	12,000
1111-1210-31-16413	Software Maintenance	2,130	4,345	6,696	6,815	7,740
1111-1210-31-16415	Copier Expense	1,463	1,788	1,463	1,951	2,400
1111-1210-31-16420	Library Subscription	-	-	-	-	3,500
1111-1210-40-16400	Capital Outlay	-	-	-	-	-
1444-1210-31-17040	Salaries	395,745	455,781	397,822	491,164	569,801
1444-1210-31-17050	FICA	27,212	32,404	28,649	37,574	43,590
1444-1210-31-17060	Retirement	47,934	53,504	46,290	58,547	65,356
	Total	\$ 487,937	\$ 569,606	\$ 492,138	\$ 628,801	\$ 726,767



County Attorney
David Martinez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1211-31-16000	Office Supplies	24,673	34,276	25,855	35,000	40,000
1111-1211-31-16200	Travel and Training	5,992	7,065	5,185	20,000	20,000
1111-1211-31-16315	Copier Expense	2,602	2,002	1,802	2,500	2,900
1111-1211-40-16400	Capital Outlay	-	-	-	-	-
1444-1211-31-17040	Salaries	497,781	505,025	476,626	589,662	642,965
1444-1211-31-17050	FICA	36,348	38,234	36,308	45,109	49,187
1444-1211-31-17060	Retirement	59,160	62,064	56,793	70,288	73,748
	Total	\$ 626,556	\$ 648,666	\$ 602,569	\$ 762,559	\$ 828,800



County Auditor
Matthew S. Weingardt, CPA



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1212-30-16000	Office Supplies	12,285	12,894	11,821	15,000	15,000
1111-1212-30-16200	Travel and Training	11,621	13,988	10,208	17,900	17,900
1111-1212-30-16415	Copier Expense	2,247	2,151	1,603	3,000	3,000
1111-1212-30-16480	Contract Services	-	8,391	320	25,000	25,000
1111-1212-30-16500	Rent	-	-	-	-	-
1111-1212-40-16400	Capital Outlay	-	2,913	-	-	3,000
1444-1212-30-17040	Salaries	352,918	389,593	424,315	443,076	561,087
1444-1212-30-17050	FICA	26,302	28,239	31,062	33,895	42,923
1444-1212-30-17060	Retirement	45,204	47,853	50,530	52,815	64,357
	Total	\$ 450,577	\$ 506,022	\$ 529,859	\$ 590,686	\$ 732,267



County Treasurer
Aaron Rodriguez, CIO



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1213-30-16000	Office Supplies	9,419	6,825	5,957	14,500	14,500
1111-1213-30-16200	Travel and Training	9,638	6,401	2,378	4,200	4,200
1111-1213-40-16400	Capital Outlay	-	-	-	-	-
1444-1213-30-17030	Auto Allowance	2,360	2,413	1,873	2,400	2,400
1444-1213-30-17040	Salaries	151,228	154,367	128,076	157,628	167,844
1444-1213-30-17050	FICA	10,919	11,164	9,506	12,242	13,024
1444-1213-30-17060	Retirement	18,823	19,268	15,485	19,075	19,527
	Total	\$ 202,387	\$ 200,438	\$ 163,275	\$ 210,045	\$ 221,495



Tax Assessor Collector

Elodia Garcia



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1214-30-16000	Office Supplies	14,215	21,022	30,435	35,000	35,000
1111-1214-30-16020	Postage	25,957	33,480	8,342	30,000	35,000
1111-1214-30-16200	Travel and Training	12,499	13,215	12,832	16,750	16,740
1111-1214-30-16414	Computer Maintenance	38,332	35,089	38,579	42,800	43,000
1111-1214-30-16415	Copier Expense	2,690	2,088	1,880	3,000	3,010
1111-1214-40-16400	Capital Outlay	19,237	-	-	-	-
1444-1214-30-17040	Salaries	418,272	420,308	371,625	481,400	519,006
1444-1214-30-17050	FICA	31,384	31,745	28,015	36,827	39,704
1444-1214-30-17060	Retirement	51,264	51,647	44,304	57,383	59,530
	Total	\$ 613,850	\$ 608,594	\$ 536,012	\$ 703,160	\$ 750,990



Information Technology

Ramiro G. Barrera



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1215-30-16000	Office Supplies	5,875	7,210	4,894	6,500	8,000
1111-1215-30-16200	Travel and Training	3,366	2,598	1,423	6,000	6,000
1111-1215-30-17061	Auto Expense	5,243	3,644	4,085	6,800	7,500
1111-1215-40-16400	Capital Outlay	150,795	147,916	130,978	-	-
1444-1215-30-17030	Auto Allowance	9,197	8,994	5,732	7,000	5,000
1444-1215-30-17040	Salaries	224,554	240,674	255,534	310,500	343,803
1444-1215-30-17050	FICA	17,561	18,772	19,112	24,289	26,683
1444-1215-30-17060	Retirement	28,585	30,684	31,112	37,846	40,008
	Total	\$ 445,176	\$ 460,492	\$ 452,870	\$ 398,935	\$ 436,994



Purchasing

Melissa Vasquez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1216-30-16000	Office Supplies	4,675	5,776	2,817	3,500	4,000
1111-1216-30-16200	Travel and Training	4,045	2,753	6,941	5,662	8,450
1111-1216-30-17061	Auto Expense	512	1,208	549	4,500	4,500
1111-1216-30-16300	Inventory	-	-	-	-	8,000
1111-1216-40-16400	Capital Outlay	95,277	61,692	-	-	-
1444-1216-30-17030	Auto Allowance	1,533	1,508	1,228	1,500	1,500
1444-1216-30-17040	Salaries	164,107	203,052	183,065	226,659	246,399
1444-1216-30-17050	FICA	12,145	15,126	13,782	17,454	18,964
1444-1216-30-17060	Retirement	20,270	25,152	21,971	27,197	28,434
	Total	\$ 302,564	\$ 316,267	\$ 230,353	\$ 286,472	\$ 320,247



County Agent

Tommy Yeater



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1217-30-16000	Office Supplies	5,632	3,464	3,223	4,000	4,000
1111-1217-30-16201	Fuel	5,549	5,510	3,139	8,800	9,600
1111-1217-30-16202	Travel - Yeater	6,847	8,010	4,538	10,000	10,000
1111-1217-30-16203	Travel - Pickhinke	4,420	462	1,368	6,000	8,000
1111-1217-30-16205	Equipment Maintenance	3,933	3,853	1,715	7,000	8,000
1111-1217-30-16411	1/2 Internet	800	800	800	800	-
1111-1217-30-16415	Copier Expense	1,462	1,953	1,462	2,000	2,340
1111-1217-40-16400	Capital Outlay	-	-	-	-	-
1444-1217-30-17040	Salaries	109,588	96,982	79,750	111,416	180,518
1444-1217-30-17050	FICA	8,400	7,419	6,112	8,523	13,810
1444-1217-30-17060	Retirement	8,003	7,608	5,151	13,281	20,705
	Total	\$ 154,634	\$ 136,061	\$ 107,258	\$ 171,820	\$ 256,973



County Library

David R. Bond



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1218-36-16000	Office Supplies	20,268	21,761	18,753	22,000	23,600
1111-1218-36-16010	Branch Library	-	-	1,808	-	-
1111-1218-36-16200	Travel and Training	-	2,533	-	2,500	2,500
1111-1218-36-16414	Computer Maintenance	6,881	7,205	18,654	23,725	23,725
1111-1218-36-16415	Copier Expense	4,497	4,438	3,517	7,460	7,460
1111-1218-36-16421	Copier Maintenance	2,622	2,789	2,785	6,000	6,000
1111-1218-36-16680	Books	80,462	78,680	67,702	81,000	81,000
1111-1218-36-16420	Auto Fuel Maintenance	-	-	-	-	7,000
1111-1218-36-16979	Summer Reading Program	5,966	-	-	-	-
1111-1218-40-16400	Capital Outlay	-	-	47,164	-	-
1444-1218-36-17040	Salaries	429,055	418,175	426,100	547,980	603,225
1444-1218-36-17050	FICA	32,386	31,748	32,245	41,920	46,147
1444-1218-36-17060	Retirement	52,315	51,089	50,755	65,319	69,190
	Total	\$ 634,452	\$ 618,418	\$ 669,483	\$ 797,904	\$ 869,847



County Fire Department

Jorge Vargas



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1219-33-16000	Office Supplies	58,212	73,983	36,571	80,000	80,000
1111-1219-33-16200	Travel and Training	4,628	1,162	5,922	10,000	12,000
1111-1219-33-16480	Contract Firefighters	5,025	2,725	1,425	20,000	20,000
1111-1219-33-16560	Uniforms	2,034	3,970	2,273	6,000	6,000
1111-1219-33-27080	Firefighter Overtime	-	-	-	15,000	15,000
1111-1219-40-16400	Capital Outlay	283,693	69,154	71,341	-	-
1444-1219-33-17040	Salaries	278,995	260,226	294,720	407,112	582,622
1444-1219-33-17050	FICA	20,535	19,907	22,366	31,144	44,571
1444-1219-33-17060	Retirement	34,167	31,988	35,036	48,528	66,827
	Total	\$ 687,289	\$ 463,115	\$ 469,654	\$ 617,784	\$ 827,020



Parks and Building Maintenance

Tomas A. Velasquez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1220-37-16000	Office Supplies	1,251	548	320	1,000	1,000
1111-1220-37-16200	Travel and Training	-	10	-	-	-
1111-1220-37-16201	Fuel	25,700	26,716	19,398	32,000	32,000
1111-1220-37-16300	Broadway Repairs	9,057	6,866	7,516	9,500	12,500
1111-1220-37-16311	Fairgrounds Imp.	16,309	24,419	15,450	35,000	50,000
1111-1220-37-16330	Building Repairs	120,199	114,970	69,003	140,000	145,000
1111-1220-37-16480	Contract Services	76,623	98,506	47,623	105,000	115,000
1111-1220-37-16503	Utilities	842,972	993,447	847,745	1,200,000	1,450,000
1111-1220-37-16520	Equipment Maint.	78,284	46,065	45,973	100,000	100,000
1111-1220-40-16400	Capital Outlay	106,132	64,593	90,209	-	-
1444-1220-37-17040	Salaries	429,518	453,034	403,892	481,300	524,394
1444-1220-37-17050	FICA	32,593	34,349	30,567	36,819	40,116
1444-1220-37-17060	Retirement	52,630	55,672	48,157	57,371	60,148
	Total	\$ 1,791,268	\$ 1,919,195	\$ 1,625,853	\$ 2,197,990	\$ 2,530,158



County Sheriff

Joe F. Martinez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1221-33-16010	Communications	5,920	5,206	5,212	20,000	20,000
1111-1221-33-16021	Gun Range	110	1,328	2,147	4,500	5,000
1111-1221-33-16200	Travel and Training	28,658	25,899	23,341	35,000	45,000
1111-1221-33-16304	Software Maint.	20,482	22,708	16,884	49,300	65,000
1111-1221-33-16305	Copier Expense	10,104	7,216	6,725	14,060	14,100
1111-1221-33-16451	Ammunition	31,215	24,271	17,244	25,000	25,000
1111-1221-33-16560	Uniforms	27,875	35,020	22,213	40,000	45,000
1111-1221-33-16600	Operating	109,355	118,630	129,344	156,000	160,000
1111-1221-33-16630	Doctors and Meds	8,105	5,625	1,825	25,000	25,000
1111-1221-33-17061	Auto Expense	286,440	282,960	218,028	375,000	375,000
1111-1221-33-17070	Digital Ally	-	-	-	89,400	-
1111-1221-40-16400	Capital Outlay	113,815	302,838	-	-	7,000
1444-1221-33-17040	Salaries	2,926,215	2,735,504	2,530,772	3,018,271	3,236,912
1444-1221-33-17050	FICA	225,112	210,649	190,298	230,898	247,624
1444-1221-33-17060	Retirement	368,212	346,371	303,118	359,778	371,274
	Total	\$ 4,161,618	\$ 4,124,225	\$ 3,467,151	\$ 4,442,207	\$ 4,641,910



General Fund

Fiscal Year 2025 - 2026



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1223-30-16414	Computer Maintenance	146,686	160,009	153,795	195,000	379,500
1111-1223-30-16415	Computer Equipment	-	-	-	-	15,000
1111-1223-30-16416	Tyler Annual Fee	47,139	49,445	51,868	65,000	-
1111-1223-30-16510	Inventory	(1,165)	(371)	967	5,000	5,000
1111-1223-30-16710	Surveyor Rent	1,200	-	-	1,200	1,800
1111-1223-30-16720	Grant Funds	3,687	2,305	9,919	-	-
1111-1223-30-16730	Appraisal Offices	414,780	483,037	363,650	499,182	485,646
1111-1223-30-16740	Advertising	11,022	15,650	14,930	21,000	21,000
1111-1223-30-16750	Election Expense	80,301	54,923	60,561	75,000	175,000
1111-1223-30-16760	Autopsy and Mental	136,650	155,465	106,350	155,000	131,000
1111-1223-30-16770	Trappers Salary	25,000	25,000	18,750	25,000	25,000
1111-1223-30-16800	Audit	48,000	52,000	52,000	54,000	56,000
1111-1223-30-16820	Contingencies	-	-	9,535	350,000	334,920
1111-1223-30-17100	Special Events	10,800	12,609	10,678	15,000	18,000
1111-1223-30-17150	GASB 75/87	12,450	-	5,950	12,000	13,000
1111-1223-30-17230	Government Affairs	43,000	11,250	-	-	-
1111-1223-30-17240	Grant Administrator	25,000	25,000	-	43,100	28,000
	Total General Government	1,004,550	1,046,322	858,953	1,515,482	1,688,866
1111-1223-31-16780	Attorney's Other	556,887	756,087	502,124	850,000	850,000
	Total Judicial System	556,887	756,087	502,124	850,000	850,000
1111-1223-33-16810	Juvenile Det. Center	300,000	300,000	300,000	300,000	310,000
1111-1223-33-16820	DTN Weather, LLC	1,845	1,845	-	9,750	9,800
1111-1223-33-16830	Juvenile Probation	33,000	33,000	33,000	33,000	36,000
1111-1223-33-16840	Adult Probation	60,000	75,000	75,000	75,000	80,000
1111-1223-33-17090	Local Prisoner Cost	-	30,566	19,668	260,000	260,000
	Total Public Safety	394,845	440,411	427,668	677,750	695,800
1111-1223-35-16640	Pauper Burial	1,590	3,975	-	7,200	7,200
1111-1223-35-16650	Hospital	10,920	20,088	12,940	19,000	19,000
1111-1223-35-16660	Child Welfare	591	946	473	10,000	10,000
1111-1223-35-16670	County Welfare	1,140	1,140	950	1,200	1,500
1111-1223-35-16920	VVC - Food Bank	-	24,200	-	20,000	20,000
1111-1223-35-17020	Food Bank	18,000	18,000	13,500	18,000	18,000
1111-1223-35-17220	Family Violence Cont.	165,000	180,000	152,180	180,000	223,559
1111-1223-36-16860	Historical Commission	-	6,138	-	6,500	6,500
1111-1223-36-16870	Whitehead Museum	65,000	77,000	77,000	77,000	77,000
1111-1223-36-16890	Casa De La Cultura	2,500	2,500	2,500	2,500	4,500
	Total Health/Recreation	264,741	333,987	259,543	341,400	387,259
	Total	\$ 2,221,023	\$ 2,576,807	\$ 2,048,288	\$ 3,384,632	\$ 3,621,925



83rd District Court

Honorable Robert Cadena



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1230-31-16000	Office Supplies	7,314	9,955	9,668	10,000	15,000
1111-1230-31-16200	Travel and Training	1,732	1,962	(7)	8,200	9,700
1111-1230-31-16412	Judge's Insurance	1,161	1,205	1,248	2,000	2,500
1111-1230-31-16415	Copier Expense	2,131	2,030	1,612	2,200	2,580
1111-1230-31-16452	Court Reporters	43	205	493	2,000	2,000
1111-1230-31-16460	Jurors	6,170	29,631	9,637	30,000	30,000
1111-1230-31-16470	BIS Digital Sys Annual	-	-	-	3,000	3,000
1111-1230-40-16400	Capital Outlay	30,041	6,271	562	-	-
1111-1230-31-16480	Interns	-	-	-	-	6,000
1444-1230-31-17040	Salaries	194,630	209,148	195,060	239,022	299,098
1444-1230-31-17050	FICA	13,320	14,379	13,458	18,285	22,881
1444-1230-31-17060	Retirement	23,698	25,220	23,071	28,491	34,307
	Total	\$ 280,240	\$ 300,006	\$ 254,802	\$ 343,198	\$ 427,066



Risk Management

Carlos A.V. Fernandez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1231-30-16000	Office Supplies	5,020	7,798	5,742	6,950	8,000
1111-1231-30-16022	Postage	200	626	500	1,500	1,500
1111-1231-30-16200	Travel and Training	3,631	6,396	3,694	9,500	9,500
1111-1231-30-16340	Survey Equipment	484	-	-	-	-
1111-1231-30-17061	Auto Expense	5,791	3,203	2,641	6,500	6,500
1111-1231-30-17065	Copier Expense	1,248	960	864	1,153	1,400
1111-1231-30-17070	Software pix4d-arcgis	-	-	2,835	3,250	3,650
1111-1231-40-16450	Capital Outlay	57,266	7,605	-	-	-
1444-1231-30-17040	Salaries	207,204	211,359	196,334	236,215	259,522
1444-1231-30-17050	FICA	16,198	16,564	14,357	18,070	19,853
1444-1231-30-17060	Retirement	27,083	27,787	23,404	28,157	29,767
	Total	\$ 324,125	\$ 282,298	\$ 250,371	\$ 311,295	\$ 339,692



Constable Precinct 1

Dionicio Trevino, III



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1233-33-16000	Office Supplies	378	-	291	1,000	1,500
1111-1233-33-16200	Travel and Training	1,183	2,220	2,004	2,500	3,500
1111-1233-40-16400	Capital Outlay	1,139	-	-	-	-
1444-1233-33-17030	Auto Allowance	9,219	10,054	8,188	10,000	12,500
1444-1233-33-17040	Salaries	49,624	50,552	41,194	50,307	52,822
1444-1233-33-17050	FICA	3,568	4,393	3,573	4,613	4,997
1444-1233-33-17060	Retirement	7,212	7,448	5,883	7,189	7,492
	Total	\$ 72,323	\$ 74,667	\$ 61,133	\$ 75,609	\$ 82,811



Constable Precinct 2

Daniel Reyes



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1234-33-16000	Office Supplies	257	128	-	1,000	1,500
1111-1234-33-16200	Travel and Training	1,509	1,037	2,004	2,500	3,500
1111-1234-33-16400	Capital Outlay	-	-	-	-	-
1444-1234-33-17030	Auto Allowance	9,219	10,054	8,188	10,000	12,500
1444-1234-33-17040	Salaries	49,624	50,552	41,194	50,307	52,822
1444-1234-33-17050	FICA	4,408	4,544	3,700	4,613	4,997
1444-1234-33-17060	Retirement	7,212	7,448	5,883	7,189	7,492
	Total	\$ 72,229	\$ 73,763	\$ 60,969	\$ 75,609	\$ 82,811



Constable Precinct 3

Andrew Wancho



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1235-33-16000	Office Supplies	692	227	765	1,000	1,500
1111-1235-33-16200	Travel and Training	1,045	722	951	2,500	3,500
1111-1235-40-16400	Capital Outlay	-	-	-	-	-
1444-1235-33-17030	Auto Allowance	3,604	10,054	8,188	10,000	12,500
1444-1235-33-17040	Salaries	44,614	50,543	39,646	50,307	52,822
1444-1235-33-17050	FICA	3,971	4,636	3,621	4,613	4,997
1444-1235-33-17060	Retirement	6,374	7,447	5,658	7,189	7,492
	Total	\$ 60,300	\$ 73,629	\$ 58,829	\$ 75,609	\$ 82,811



Constable Precinct 4

Gerardo Hernandez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1236-33-16000	Office Supplies	-	-	-	1,000	1,500
1111-1236-33-16200	Travel and Training	1,800	3,604	2,108	2,500	3,500
1111-1236-40-16400	Capital Outlay	-	-	-	-	-
1444-1236-33-17030	Auto Allowance	12,911	10,054	8,188	10,000	12,500
1444-1236-33-17040	Salaries	49,624	50,552	41,194	50,307	52,822
1444-1236-33-17050	FICA	4,268	4,408	3,586	4,613	4,997
1444-1236-33-17060	Retirement	7,212	7,448	5,883	7,189	7,492
	Total	\$ 75,815	\$ 76,066	\$ 60,959	\$ 75,609	\$ 82,811



Community Center

Commissioner Gustavo Flores



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1247-37-16000	Office Supplies	2,964	3,429	3,384	4,500	4,500
1111-1247-37-16200	Travel and Training	585	691	607	800	1,000
1111-1247-37-16201	Fuel	516	369	315	1,600	1,600
1111-1247-37-16205	Copier Expense	2,500	1,921	1,728	3,300	2,770
1111-1247-37-16520	Yard Equipment	-	1,878	-	-	-
1111-1247-40-16400	Capital Outlay	-	-	-	-	-
1444-1247-37-17040	Salaries	88,238	89,287	100,913	123,222	128,857
1444-1247-37-17050	FICA	6,750	6,831	7,720	9,426	9,858
1444-1247-37-17060	Retirement	10,814	10,972	12,026	14,688	14,780
	Total	\$ 112,367	\$ 115,378	\$ 126,693	\$ 157,536	\$ 163,365



Human Resources

Juanita Barrera



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1248-30-16000	Office Supplies	4,740	6,695	4,225	5,000	5,000
1111-1248-30-16020	Postage	-	-	300	600	800
1111-1248-30-16200	Travel and Training	1,712	1,957	2,947	3,600	4,000
1111-1248-30-16210	Staff Development	7,772	8,088	9,928	10,000	13,000
1111-1248-30-16415	Copier Expense	1,248	960	864	2,000	1,500
1111-1248-40-16400	Capital Outlay	-	-	1,829	-	-
1444-1248-30-17040	Salaries	98,958	101,827	91,493	108,565	149,978
1444-1248-30-17050	FICA	7,510	7,732	6,950	8,305	11,473
1444-1248-30-17060	Retirement	12,128	12,514	10,905	12,941	17,202
	Total	\$ 134,068	\$ 139,773	\$ 129,441	\$ 151,011	\$ 202,953



District Attorney

Suzanne West



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1250-31-16001	Office Supplies	28,272	50,031	25,246	33,000	33,000
1111-1250-31-16200	Travel and Training	2,779	1,548	5,056	3,650	9,500
1111-1250-31-16301	Consultants	3,397	165	6,250	11,000	11,000
1111-1250-31-16305	Copier Expense	1,648	2,305	1,270	5,900	2,305
1111-1250-31-16401	Vehicle	1,553	-	-	-	-
1111-1250-40-16009	Capital Outlay	-	-	2,503	-	-
1444-1250-31-17040	Salaries	479,577	349,603	464,728	438,117	498,910
1444-1250-31-17050	FICA	35,914	25,616	34,835	33,516	38,167
1444-1250-31-17060	Retirement	58,574	42,935	55,286	52,224	57,225
	Total	\$ 611,714	\$ 472,203	\$ 595,174	\$ 577,407	\$ 650,107



Animal Control

Joe F. Martinez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1261-30-16000	Supplies	2,915	5,169	3,227	5,500	5,500
1111-1261-30-16200	Travel and Training	2,294	2,174	944	2,500	2,500
1111-1261-30-16400	Equipment	1,306	2,956	3,905	5,000	5,000
1111-1231-30-16401	Building	295	809	279	3,000	3,000
1111-1261-30-16410	Fuel	3,869	9,456	728	10,000	10,000
1111-1261-30-16420	Veterinarian	842	925	219	2,800	2,800
1111-1261-30-16430	Feed	589	9,440	3,382	3,000	3,000
1111-1261-30-16560	Uniforms	968	602	638	2,500	2,500
1444-1261-30-17040	Salaries	86,796	172,842	148,966	207,968	219,992
1444-1261-30-17050	FICA	6,371	12,948	11,149	15,910	16,829
1444-1261-30-17060	Retirement	10,629	21,238	17,760	24,790	25,233
	Total	\$ 116,874	\$ 238,559	\$ 191,197	\$ 282,968	\$ 296,354



General Fund
Non-Departmental



	FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted	
1111-1300-30-16430	Cafeteria Section 125	7,991	7,296	6,475	9,000	9,500
1111-1300-30-16440	Membership Dues	25,262	30,384	32,464	35,000	35,000
1111-1300-30-16500	Emergency Transportation	44,422	47,627	48,947	52,000	53,000
1111-1300-30-16600	Longevity Pay with Fringe	-	-	-	95,703	-
1111-1300-30-16700	Land Acquisition	-	-	-	112,000	120,000
1111-1300-30-16800	Insurance Deductibles	-	-	-	100,000	100,000
1111-1300-30-17265	Insurance	2,476,869	2,488,828	2,547,940	2,950,000	3,350,000
1111-1300-41-14330	Transfers to Road and Bridge	1,101,935	1,201,049	954,000	1,382,046	1,712,873
1111-1300-41-17510	Transfer to Payroll Clearing	13,424,749	15,212,113	14,044,163	-	-
1111-1300-41-78035	Transfer to Other Funds	-	-	288,540	-	-
1111-1300-41-78085	Transfer to Special Revenue	45,746	25,000	-	19,102	15,000
	Total	\$ 17,126,974	\$ 19,012,297	\$ 17,922,529	\$ 4,754,851	\$ 5,395,373



General Fund
Fiscal Year 2025-2026



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1111-1400-40-16009	Capital Expenditures	243,229	407,345	353,959	1,277,253	1,157,800
	Total	\$ 243,229	\$ 407,345	\$ 353,959	\$ 1,277,253	\$ 1,157,800

Recommended Expenditures

New Computers	\$ 127,800
Enterprise	\$ 325,000
ADA	\$ 325,000
Plans Judicial Center	\$ 380,000
<hr/>	
Total	\$ 1,157,800



Road and Bridge Revenue



	FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1224-01-14440	Property Current	650,393	682,094	702,993	758,165
1222-1224-01-14430	Property Delinquent	32,549	32,196	47,189	30,000
1222-1224-05-14420	Auto Registration	1,116,829	1,085,926	886,092	1,100,000
1222-1444-07-14450	Interest	412	424	297	325
1222-1224-10-14370	Settlement and Claims	-	326	-	-
1222-1224-10-17270	Transfers from General Fund	1,101,935	1,201,049	954,000	1,712,873
1222-1224-10-17280	Transfers from ARPA	-	12,500	-	-
1222-1224-10-17549	Transfer from Special Revenue	25,195	-	-	-
1222-1224-19-15000	Gain on Assets	82,573	17,190	66,598	-
	Total	\$ 3,009,886	\$ 3,031,705	\$ 2,657,169	\$ 3,241,889



Commissioners Office



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1224-34-16000	Office Supplies	6,254	2,640	2,679	4,500	4,500
1222-1224-34-16010	Copier Expense	2,647	1,728	1,728	2,400	-
1222-1224-34-16200	Travel and Training	1,003	148	-	3,000	3,000
1222-1224-34-16414	Vista -Annual	-	1,474	1,503	3,000	2,000
1222-1224-40-16400	Capital Outlay	-	-	-	-	-
1444-1224-34-17040	Salaries	67,436	62,676	60,577	73,143	80,360
1444-1224-34-17050	FICA	5,140	4,814	4,627	5,595	6,148
1444-1224-34-17060	Retirement	8,234	7,730	7,220	8,719	9,217
	Total	\$ 90,714	\$ 81,210	\$ 78,334	\$ 100,357	\$ 105,225



Road and Bridge Precinct 1

Commissioner Kerr Wardlaw



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1225-34-16200	Travel and Training	2,805	2,955	4,039	8,000	8,000
1222-1225-34-17000	Operating Expense	179,753	191,053	111,104	150,800	165,880
1222-1225-34-17010	Paving Materials	-	-	24,655	25,200	27,720
1222-1225-40-17240	Capital Outlay	121,245	10,768	17,955	-	-
1444-1225-34-17030	Auto Allowance	10,650	11,814	9,417	11,500	11,500
1444-1225-34-17040	Salaries	314,770	319,050	269,554	333,794	343,241
1444-1225-34-17050	FICA	24,885	25,241	21,292	26,415	27,138
1444-1225-34-17060	Retirement	39,847	40,630	33,263	41,159	40,689
	Total	\$ 693,955	\$ 601,511	\$ 491,279	\$ 596,868	\$ 624,168



Road and Bridge Precinct 2

Commissioner Juan C. Vazquez



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1226-34-16000	Office Supplies	-	280	1,301	1,500	3,000
1222-1226-34-16200	Travel and Training	8,686	2,983	2,266	8,000	8,000
1222-1226-34-17000	Operating Expense	263,957	288,657	178,441	224,840	247,324
1222-1226-34-17010	Paving Materials	-	-	24,387	67,160	73,876
1222-1226-34-17015	Paving Per Mile	-	-	-	-	82,000
1222-1226-34-17160	FEMA 2017	21,532	5,331	-	-	-
1222-1226-40-17240	Capital Outlay	93,706	84,888	7,958	-	-
1444-1226-34-17030	Auto Allowance	10,902	11,562	9,417	11,500	11,500
1444-1226-34-17040	Salaries	340,074	382,296	332,487	416,160	430,423
1444-1226-34-17050	FICA	26,011	28,957	25,112	32,716	33,807
1444-1226-34-17060	Retirement	42,391	48,405	40,750	50,977	50,689
	Total	\$ 807,259	\$ 853,359	\$ 622,119	\$ 812,853	\$ 940,619



Road and Bridge Precinct 3

Commissioner Fernando Garcia



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1227-34-16200	Travel and Training	5,182	3,505	1,900	8,000	8,000
1222-1227-34-17000	Operating Expense	296,101	287,613	117,708	314,648	346,113
1222-1227-34-17010	Paving Materials	-	-	92,042	93,986	103,385
1222-1227-34-17160	FEMA 2017	133,639	32,600	-	-	-
1222-1227-40-17240	Capital Outlay	-	-	3,594	-	-
1444-1227-34-17030	Auto Allowance	10,902	11,562	9,417	11,500	11,500
1444-1227-34-17040	Salaries	337,054	330,753	303,307	385,135	398,354
1444-1227-34-17050	FICA	25,725	25,272	23,695	30,343	31,354
1444-1227-34-17060	Retirement	42,627	42,065	37,262	47,279	47,010
	Total	\$ 851,230	\$ 733,370	\$ 588,925	\$ 890,891	\$ 945,716



Road and Bridge Precinct 4

Commissioner Gustavo Flores



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1222-1228-34-16000	Office Supplies	-	562	2,666	2,500	3,000
1222-1228-34-16200	Travel and Training	4,873	4,893	1,705	8,000	8,000
1222-1228-34-17000	Operating Expense	285,200	313,317	152,465	282,409	310,670
1222-1228-34-17010	Paving Materials	-	-	36,982	84,655	93,121
1222-1228-34-17015	Paving Per Mile	-	-	-	-	111,000
1222-1228-40-17240	Capital Outlay	10,358	14,437	99,513	-	-
1444-1228-34-17030	Auto Allowance	10,902	11,562	9,417	11,500	11,500
1444-1228-34-17040	Salaries	358,764	355,111	295,817	376,020	384,617
1444-1228-34-17050	FICA	28,120	27,881	23,189	29,645	30,303
1444-1228-34-17060	Retirement	43,436	45,151	35,426	46,192	45,435
	Total	\$ 741,653	\$ 772,914	\$ 657,180	\$ 840,921	\$ 997,646



Interest and Sinking *Revenue*



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1333-1229-01-14000	Property Current Tax	2,214,853	3,296,826	2,666,254	2,835,246	2,783,589
1333-1229-01-14005	Property Delinquent Tax	78,998	92,171	150,898	50,000	50,000
1333-1229-07-14370	Interest	35,755	102,342	46,904	1,000	1,000
1333-1229-10-14400	Tranfers Other Funds	3,750,000	3,620,083	-	-	-
	Total	\$ 6,079,606	\$ 7,111,422	\$ 2,864,056	\$ 2,886,246	\$ 2,834,589



Interest and Sinking Expenditures



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1333-1229-38-17052	Other Fees	375	375	-	-	500
1333-1229-38-17261	Interest	515,380	739,555	544,525	544,526	490,877
1333-1229-39-17012	State Loop 79 2012	3,375,000	3,500,000	-	-	-
1333-1229-39-17021	Library Bond 2014	645,000	660,000	-	-	-
1333-1229-39-17270	Tax Notes 2016	440,000	-	-	-	-
1333-1229-39-17271	2019 Cert. of Obligation	175,000	180,000	185,000	233,413	190,000
1333-1229-39-17274	Tax Note Series 2021	550,000	560,000	589,890	589,890	580,000
1333-1229-39-17275	Tax Note 2023	-	1,295,000	1,300,000	1,492,816	1,355,000
1333-1229-39-17280	TX Development Water Bd.	7,000	7,000	7,000	7,000	7,000
1333-1229-39-17273	2021 Cert. of Obligation	200,000	200,000	200,000	224,506	205,000
	Total	\$ 5,907,755	\$ 7,141,930	\$ 2,826,415	\$ 3,092,151	\$ 2,828,377



SL79 Extension Construction



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1133-1111-11-11160	Fund Balance	76,094	96	98	98	98
1133-1310-07-14490	Interest	110	2	-	1	1
1133-1310-34-16161	SL 79 Construction	76,108	-	-	99	98
	Fund Balance	\$ 96	\$ 98	\$ 98	\$ -	\$ 1



Library Construction



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1134-1111-00-21115	Fund Balance	146,752	130,527	10,210	36,847	-
1134-1341-36-16066	Contingency	-	-	-	-	-
1134-1341-36-16067	Shelving/Furniture	-	-	-	-	-
1134-1341-36-16068	IT Expenses	16,226	11,750	-	-	-
1134-1341-36-16069	Testing	-	-	-	-	-
1134-1341-36-16071	Pct 2 Satellite Library	-	108,567	10,118	36,847	-
1134-1341-36-16125	Architect	-	-	-	-	-
1134-1341-36-16135	Administration	-	-	-	-	-
	Fund Balance	\$ 130,526	\$ 10,210	\$ 92	\$ -	\$ -



Tax Note 2016



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1178-1111-00-11000	Fund Balance	64,696	53,720	15,346	15,340	15,345
1178-1111-07-14460	Interest	84	32	19	30	25
1178-1111-34-16002	Precinct 1	11,060	-	-	-	-
1178-1111-34-16003	Precinct 2	-	-	-	-	-
1178-1111-34-16005	Precinct 4	-	-	-	-	-
1178-1111-34-16006	Frontera	-	-	-	-	-
1178-1111-34-16011	Discretionary	-	38,407	-	-	-
1178-1111-36-16008	Parks	-	-	-	-	-
1178-1111-37-16007	Information Technology	-	-	-	-	-
	Fund Balance	\$ 53,720	\$ 15,345	\$ 15,365	\$ 15,370	\$ 15,370



Certificate of Obligation 2019



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1736-1000-00-14000	Fund Balance	2,506	2,519	2,535	2,532	2,534
1736-1111-10-15000	Revenues	-	-	-	-	-
1736-1111-07-15001	Interest	14	16	12	15	15
1736-1111-30-17130	Expenditures	-	-	-	2,547	2,549
1736-1111-42-17150	Debt Costs	-	-	-	-	-
	Fund Balance	\$ 2,520	\$ 2,535	\$ 2,547	\$ -	\$ -



Certificate of Obligation

Texas Water Development Board



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1902-1111-00-14000	Fund Balance	200,000	195,450	19,540	195,450	-
1902-1111-10-16000	Revenues	-	-	-	-	-
1902-1111-07-15001	Interest	-	-	-	-	-
1902-1111-33-16000	Expenditures	-	-	-	195,450	-
	Fund Balance	\$ 200,000	\$ 195,450	\$ 19,540	\$ -	\$ -



Tax Note 2021



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1900-1111-00-14000	Fund balance	656,430	280,435	88,161	46,485	41,842
1900-1111-10-15000	Revenues	-	-	-	-	-
1900-1900-07-15001	Interest	2,577	8,239	2,322	5,500	1,500
1900-1111-34-17240	Road Equipment (Dozers)	-	-	-	-	-
1900-1111-34-71380	Road & Bridge Equip.	-	-	-	51,985	40,381
1900-1221-33-16400	Sheriff Radios	-	-	-	-	-
1900-1225-34-17240	Pct 1 - Road Equipment	83,047	-	-	-	-
1900-1226-34-17240	Pct 2 - Road Equipment	246,722	131,452	48,302	-	1,461
1900-1227-34-17240	Pct 3 - Road Equipment	29,170	11,384	-	-	-
1900-1228-34-17240	Pct 4 - Road Equipment	19,632	57,679	-	-	-
1900-1111-42-17140	Debt Cost	-	-	-	-	-
	Fund Balance	\$ 280,436	\$ 88,159	\$ 42,181	\$ -	\$ 1,500



Certificate of Obligation 2021



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1901-1111-00-14000	Fund balance	2,593,060	2,250,478	1,322,405	1,617,618	1,061,883
1901-1111-10-15000	Revenues	-	-	-	-	-
1901-1111-07-12660	Interest	13,563	63,698	42,372	52,542	45,000
1901-1111-30-16910	Odyssey	59,081	-	-	16,000	15,919
1901-1111-30-16915	Professional Services	-	-	-	-	-
1901-1111-34-16900	Frontera Road	95,689	-	-	15,000	14,311
1901-1111-34-16910	Precinct 1	-	186,575	63,304	239,000	152,358
1901-1111-34-16920	Precinct 2	-	90,950	88,590	282,000	142,307
1901-1111-34-16930	Precinct 3	98,583	198,432	61,554	126,000	66,251
1901-1111-34-16940	Precinct 4	-	-	89,446	425,000	335,373
1901-1111-34-16950	Cienega's Road	102,793	263,449	-	4,310	4,307
1901-1111-35-16905	County Owned Facilities	-	252,365	-	562,850	89,120
1901-1111-42-17140	Debt Cost	-	-	-	-	-
	Fund Balance	\$ 2,250,477	\$ 1,322,405	\$ 1,061,883	\$ -	\$ 286,937



Tax Note 2023



	FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted	
1903-1000-00-14000	Fund Balance	-	9,905,106	9,949,049	9,929,063	10,130,578
1903-1111-10-15000	Revenues	10,000,000	-	-	-	-
1903-1111-07-15001	Interest	687	365,179	335,711	245,015	250,000
1903-1111-35-16540	Sports Complex - Pct. 2	-	-	-	2,674,078	1,858,000
1903-1111-34-16950	Land Transportation System	-	305,907	173,878	6,000,000	5,837,722
1903-1111-35-16905	Target Range	10,581	15,329	400	1,500,000	1,470,620
1903-1111-34-16520	General Improvements/Equipment	-	-	-	7,373	7,373
1903-1111-42-17140	Debt Cost	85,000	-	-	-	-
	Fund Balance	\$ 9,905,106	\$ 9,949,049	\$ 10,110,482	\$ (7,373)	\$ 1,206,863



Technology Fund

Justice of the Peace Pct 1



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1701-1206-00-14000	Fund Balance	14,341	13,045	11,773	11,518	7,257
1701-1206-06-15000	Revenues	1,129	1,147	1,144	1,000	1,000
1701-1206-07-15001	Interest	75	81	48	77	65
1701-1206-31-16000	Office Supplies	2,500	2,500	-	4,198	8,322
1701-1206-31-16200	Travel and Training	-	-	3,207	4,198	-
1701-1206-40-16400	Capital Outlay	-	-	-	4,199	-
	Fund Balance	\$ 13,045	\$ 11,773	\$ 9,758	\$ -	\$ -



Technology Fund

Justice of the Peace Pct 2



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1702-1207-00-14000	Fund Balance	14,396	13,266	11,980	11,778	10,598
1702-1207-06-15000	Revenues	1,442	1,130	1,059	1,000	1,000
1702-1207-07-15001	Interest	78	85	59	77	70
1702-1207-31-16000	Office Supplies	2,500	2,500	-	4,285	11,668
1702-1207-31-16200	Travel and Training	150	-	-	4,285	-
1702-1207-40-16400	Capital Outlay	-	-	-	4,285	-
	Fund Balance	\$ 13,266	\$ 11,981	\$ 13,098	\$ -	\$ -



Technology Fund

Justice of the Peace Pct 3



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1703-1208-00-14000	Fund Balance	10,376	8,144	5,886	5,852	3,561
1703-1208-06-15000	Revenues	216	196	147	200	200
1703-1208-07-15001	Interest	51	47	28	44	40
1703-1208-31-16000	Office Supplies	2,500	2,500	-	3,596	3,801
1703-1208-31-16200	Travel and Training	-	-	-	-	-
1703-1208-40-16400	Capital Outlay	-	-	-	2,500	-
	Fund Balance	\$ 8,143	\$ 5,887	\$ 6,061	\$ -	\$ -



Technology Fund

Justice of the Peace Pct 4



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1704-1209-00-14000	Fund Balance	4,300	2,511	667	552	1,188
1704-1209-06-15000	Revenues	691	645	517	1,000	700
1704-1209-07-15001	Interest	21	12	4	18	10
1704-1209-31-16000	Office Supplies	2,500	2,500	-	1,570	1,898
1704-1209-31-16200	Travel and Training	-	-	-	-	-
1704-1209-40-16400	Capital Outlay	-	-	-	-	-
Fund Balance		\$ 2,512	\$ 668	\$ 1,188	\$ -	\$ -



Hot-Check Fund

County Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1705-1211-00-14000	Fund Balance	22,103	22,450	19,608	19,576	20,351
1705-1211-06-15000	Revenues	225	-	650	-	-
1705-1211-07-15001	Interest	122	130	94	111	111
1705-1211-31-16000	Office Supplies	-	2,973	-	6,562	20,462
1705-1211-31-16200	Travel and Training	-	-	-	6,562	-
1705-1211-40-16400	Capital Outlay	-	-	-	6,563	-
	Fund Balance	\$ 22,450	\$ 19,607	\$ 20,352	\$ -	\$ -



Pre-Trial
County Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1706-1211-00-14000	Fund Balance	152,464	165,339	171,928	169,656	177,472
1706-1211-06-15000	Revenues	12,000	8,500	4,716	6,500	6,000
1706-1211-07-15001	Interest	875	1,062	828	891	900
1706-1211-31-26185	Personnel	-	-	-	35,409	-
1706-1211-31-16000	Office Supplies	-	2,973	-	35,409	184,372
1706-1211-31-16200	Travel	-	-	-	35,409	-
1706-1211-31-18000	Transfer to General	-	-	-	35,409	-
1706-1211-40-16400	Capital Outlay	-	-	-	35,411	-
	Fund Balance	\$ 165,339	\$ 171,928	\$ 177,472	\$ -	\$ -



County and District Clerks Technology Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1707-1111-00-14000	Fund Balance	1,243	(1,713)	(1,426)	(1,471)	(4)
1707-1111-06-15000	Revenues	274	297	1,429	1,471	4
1707-1111-07-15001	Interest	2	-	(5)	-	-
1707-1111-31-17290	Transfer	3,567	-	-	-	-
1707-1111-31-16000	Office Supplies	6,801	10	-	-	-
1707-1111-31-16200	Travel and Training	-	-	-	-	-
1707-1111-40-16400	Capital Outlay	-	-	-	-	-
	Fund Balance	\$ (1,715)	\$ (1,426)	\$ (2)	\$ -	\$ -



Records Archive Fund

County Clerk



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1708-1201-00-14000	Fund Balance	334,949	365,385	429,069	344,194	429,068
1708-1201-06-15000	Revenues	61,105	63,665	44,980	44,806	45,000
1708-1201-07-15001	Interest	1,574	2,539	2,124	1,000	2,000
1708-1201-30-26185	Personnel	-	1,004	-	78,000	-
1708-1201-30-16000	Office Supplies	510	1,359	1,580	78,000	476,068
1708-1201-30-16200	Travel and Training	-	-	-	78,000	-
1708-1201-40-16400	Capital Outlay	19,826	-	2,287	78,000	-
1708-1201-30-16480	Contract Services	11,908	157	-	78,000	-
	Fund Balance	\$ 365,384	\$ 429,069	\$ 472,306	\$ -	\$ -



Records Management and Preservation Fund

County Clerk



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1709-1201-00-14000	Fund Balance	444,327	497,739	545,710	546,317	565,977
1709-1201-06-15000	Revenues	66,218	69,530	48,915	60,000	60,000
1709-1201-07-15001	Interest	1,258	3,350	2,681	2,492	2,500
1709-1201-30-16000	Office Supplies	1,492	-	1,983	101,468	628,477
1709-1201-30-16480	Contract Services	12,573	20,888	19,346	101,468	-
1709-1201-40-16400	Capital Outlay	-	4,020	-	101,468	-
1709-1201-30-26185	Personnel	-	-	-	101,469	-
1709-1201-30-16455	Records Disposal	-	-	-	101,468	-
1709-1201-30-16200	Travel and Training	-	-	-	101,468	-
	Fund Balance	\$ 497,738	\$ 545,711	\$ 575,977	\$ -	\$ -



Opioid Abatement Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1710-1111-00-14000	Fund Balance	12	37,111	44,563	44,480	79,929
1710-1111-06-15000	Revenues	36,984	7,195	35,101	7,000	30,000
1710-1111-07-15001	Interest	115	257	265	236	275
1710-1111-33-16000	Office Supplies	-	-	-	51,716	110,204
	Fund Balance	\$ 37,111	\$ 44,563	\$ 79,929	\$ -	\$ -



Management and Preservation

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1711-1111-00-14000	Fund Balance	26,521	27,221	28,030	27,986	36,447
1711-1111-06-15000	Revenues	554	634	8,290	650	9,000
1711-1111-07-15001	Interest	147	175	141	164	175
1711-1111-30-26185	Personnel	-	-	-	7,200	-
1711-1111-30-16200	Travel and Training	-	-	-	7,200	-
1711-1111-40-16400	Capital Outlay	-	-	-	7,200	-
1711-1111-30-16000	Operating	-	-	-	7,200	45,622
Fund Balance		\$ 27,222	\$ 28,030	\$ 36,461	\$ -	\$ -



State Forfeiture

District Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1712-1250-00-14000	Fund Balance	26,786	22,677	31,406	8,312	24,284
1712-1250-04-15000	Revenues	-	35,939	112	11,488	200
1712-1250-07-15001	Interest	141	198	137	200	150
1712-1250-31-26185	Personnel	-	-	-	5,000	-
1712-1250-31-16000	Office Supplies	511	21,473	382	5,000	24,634
1712-1250-31-16200	Travel and Training	3,739	-	1,047	5,000	-
1712-1250-40-16400	Capital Outlay	-	5,934	4,185	5,000	-
	Fund Balance	\$ 22,677	\$ 31,407	\$ 26,041	\$ -	\$ -



Pre-Trial
District Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1713-1250-00-14000	Fund Balance	39,367	42,698	(7,021)	(5,421)	(2,043)
1713-1250-06-15000	Revenues	3,750	1,100	5,000	5,421	2,043
1713-1250-07-15001	Interest	226	28	(22)	-	-
1713-1250-31-26185	Personnel	-	-	-	-	-
1713-1250-31-16000	Office Supplies	645	1,594	-	-	-
1713-1250-31-16200	Travel and Training	-	-	-	-	-
1713-1250-40-16400	Capital Outlay	-	49,252	-	-	-
	Fund Balance	\$ 42,698	\$ (7,020)	\$ (2,043)	\$ -	\$ -



Court Records Preservation

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1714-1111-00-14000	Fund Balance	16,492	16,740	16,993	16,965	17,216
1714-1111-06-15000	Revenues	156	146	173	150	150
1714-1111-07-15001	Interest	91	107	81	110	100
1714-1111-30-26185	Personnel	-	-	-	4,306	-
1714-1111-30-16000	Office Supplies	-	-	-	4,306	17,466
1714-1111-30-16200	Travel and Training	-	-	-	4,306	-
1714-1111-40-16400	Capital Outlay	-	-	-	4,307	-
Fund Balance		\$ 16,739	\$ 16,993	\$ 17,247	\$ -	\$ -



Records Preservation

District Clerk



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1715-1205-00-14000	Fund Balance	29,408	29,671	31,304	31,253	75,958
1715-1205-06-15000	Revenues	102	1,441	45,802	1,500	45,000
1715-1205-07-15001	Interest	161	191	183	168	250
1715-1205-31-26185	Personnel	-	-	-	6,584	-
1715-1205-31-16000	Office Supplies	-	-	-	6,584	121,208
1715-1205-31-16200	Travel and Training	-	-	-	6,584	-
1715-1205-40-16400	Capital Outlay	-	-	-	6,584	-
1715-1205-31-16480	Contract Services	-	-	-	6,585	-
	Fund Balance	\$ 29,671	\$ 31,303	\$ 77,289	\$ -	\$ -



Record Archive

District Clerk



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1716-1205-00-14000	Fund Balance	40,323	30,990	31,305	31,255	30,557
1716-1205-06-15000	Revenues	132	117	115	120	120
1716-1205-07-15001	Interest	211	198	148	166	166
1716-1205-31-26185	Personnel	-	-	-	7,885	-
1716-1205-31-16000	Office Supplies	-	-	750	7,885	30,843
1716-1205-31-16200	Travel and Training	-	-	-	7,885	-
1716-1205-40-16400	Capital Outlay	9,675	-	-	7,886	-
	Fund Balance	\$ 30,991	\$ 31,305	\$ 30,818	\$ -	\$ -



State Forfeiture Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1717-1121-00-14000	Fund Balance	6,991	6,779	6,822	6,810	6,354
1717-1221-04-15000	Revenues	-	-	-	-	-
1717-1221-07-15001	Interest	37	43	32	43	40
1717-1221-33-16000	Investigation	250	-	500	1,850	1,598
1717-1221-33-16250	Prevention	-	-	-	457	1,599
1717-1221-33-16205	Equipment	-	-	-	1,000	1,599
1717-1221-33-16200	Travel and Training	-	-	-	3,546	1,598
	Fund Balance	\$ 6,778	\$ 6,822	\$ 6,354	\$ -	\$ -



DOJ Forfeiture Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1718-1221-00-14000	Fund Balance	10,535	6,881	52,399	4,909	63,726
1718-1221-04-15000	Revenues	-	48,405	15,351	-	-
1718-1221-07-15001	Interest	47	63	262	42	200
1718-1221-33-16000	Office Supplies	2,200	1,300	-	990	10,654
1718-1221-40-16400	Capital Outlay	-	-	-	990	10,655
1718-1221-33-16300	Equipment	-	-	-	-	10,655
1718-1221-33-16740	Advertising	1,000	650	450	990	10,654
1718-1221-33-14170	Miscellaneous	500	1,000	3,835	990	10,654
1718-1221-33-16200	Travel and Training	-	-	-	991	10,654
	Fund Balance	\$ 6,882	\$ 52,399	\$ 63,727	\$ -	\$ -



DOT Forfeiture *Sheriff*



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1719-1221-00-14000	Fund Balance	2,602	2,617	31,890	34,478	4,537
1719-1221-04-15000	Revenues	-	32,320	-	-	-
1719-1221-07-15001	Interest	14	96	148	49	25
1719-1221-33-16205	Equipment	-	-	27,000	31,027	1,521
1719-1221-33-16000	Operating	-	3,144	-	2,000	1,521
1719-1221-33-16200	Travel and Training	-	-	-	1,500	1,520
	Fund Balance	\$ 2,616	\$ 31,889	\$ 5,038	\$ -	\$ -



Lease Funds Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1720-1221-00-14000	Fund Balance	(1,363)	1,257	10,123	10,107	(71)
1720-1221-04-15000	Revenues	2,799	8,863	7,010	2,800	2,800
1720-1221-07-15001	Interest	1	38	26	25	25
1720-1221-33-16200	Travel and Training	180	35	12,854	12,932	2,754
	Fund Balance	\$ 1,257	\$ 10,123	\$ 4,305	\$ -	\$ -



Chapter 19

Tax Assessor Collector



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1721-1214-00-14000	Fund Balance	1,325	(432)	(599)	(473)	(731)
1721-1214-04-15000	Revenues	4,381	3,363	3,463	2,200	2,200
1721-1214-07-15001	Interest	(6)	(2)	(3)	-	5
1721-1214-30-16000	Expenses	6,132	3,528	2,160	1,727	1,474
	Fund Balance	\$ (432)	\$ (599)	\$ 701	\$ -	\$ -



Motor VIT

Tax Assessor Collector



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1722-1214-00-14000	Fund Balance	29,400	29,599	33,877	33,823	34,038
1722-1214-07-15000	Revenues	-	4,054	-	4,000	4,000
1722-1214-07-15001	Interest	199	224	161	218	200
1722-1214-30-16000	Expenses	-	-	-	38,041	38,238
	Fund Balance	\$ 29,599	\$ 33,877	\$ 34,038	\$ -	\$ -



Court Reporter Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1724-1111-00-14000	Fund Balance	29,164	32,246	10,642	37,067	72,250
1724-1111-06-15000	Revenues	3,760	5,335	35,277	4,600	30,000
1724-1111-07-15001	Interest	169	222	209	191	250
1724-1111-31-16000	Expenditures	848	27,161	-	41,858	102,500
Fund Balance		\$ 32,245	\$ 10,642	\$ 46,128	\$ -	\$ -



Main Courthouse Security Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1725-1111-00-14000	Fund Balance	39,593	47,727	56,955	55,982	89,915
1725-1111-06-15000	Revenues	12,561	9,474	34,086	8,500	32,500
1725-1111-07-15001	Interest	247	336	300	280	315
1725-1111-30-16000	Expenditures	4,674	582	437	64,762	122,730
	Fund Balance	\$ 47,727	\$ 56,955	\$ 90,904	\$ -	\$ -



JP Courthouse Security Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1726-1111-00-14000	Fund Balance	9,480	11,201	12,004	11,741	13,548
1726-1111-06-15000	Revenues	1,664	1,473	1,484	1,200	1,200
1726-1111-07-15001	Interest	56	71	60	63	63
1726-1111-30-16000	Expenditures	-	741	-	13,004	14,811
	Fund Balance	\$ 11,200	\$ 12,004	\$ 13,548	\$ -	\$ -



Law Library
Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1727-1111-00-14000	Fund Balance	1	(4,389)	(2,707)	(15,443)	14,623
1727-1111-06-15000	Revenues	5,273	8,650	48,607	30,000	30,000
1727-1111-07-15001	Interest	(257)	-	(187)	-	-
1727-1111-10-17270	Transfers In	25,000	15,000	-	15,443	15,000
1727-1111-31-16000	Expenditures	34,404	21,968	29,636	30,000	59,623
	Fund Balance	\$ (4,387)	\$ (2,707)	\$ 16,077	\$ -	\$ -



Jury Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1728-1111-00-14000	Fund Balance	-	9,940	58,670	10,137	87,884
1728-1111-06-15000	Revenues	20,234	67,472	39,374	12,000	30,000
1728-1111-07-15001	Interest	25	72	256	50	250
1728-1111-31-16000	Expenditures Jurors	10,319	18,814	10,000	22,187	118,134
	Fund Balance	\$ 9,940	\$ 58,670	\$ 88,300	\$ -	\$ -



Election Service Contract Fund

County Clerk



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1729-1201-00-14000	Fund Balance	96,293	113,579	97,772	11,496	132,558
1729-1201-06-15000	Revenues	25,377	68,862	46,888	15,000	40,000
1729-1201-07-15001	Interest	140	676	508	520	525
1729-1201-30-26185	Personnel	-	45,907	-	6,754	-
1729-1201-30-16000	Office Supplies	6,196	35,630	4,109	6,754	173,083
1729-1201-30-16200	Travel and Training	2,034	3,809	6,567	6,754	-
1729-1204-40-16400	Capital Outlay	-	-	342	6,754	-
	Fund Balance	\$ 113,440	\$ 97,095	\$ 134,150	\$ -	\$ -



Family Protection Fund

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1730-1111-00-14000	Fund Balance	10,565	10,624	10,692	10,673	10,757
1730-1111-06-15000	Revenues	-	-	15	-	-
1730-1111-07-15001	Interest	58	68	51	67	55
1730-1111-30-16000	Office Supplies	-	-	-	3,580	-
1730-1111-30-16200	Travel and Training	-	-	-	3,580	10,812
1730-1111-40-16400	Capital Outlay	-	-	-	3,580	-
	Fund Balance	\$ 10,623	\$ 10,692	\$ 10,758	\$ -	\$ -



Settlement Fund

District Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1731-1250-00-14000	Fund Balance	51,142	-	164	-	-
1731-1250-10-15000	Revenues	-	-	-	-	-
1731-1250-07-15001	Interest	146	165	124	-	-
1731-1250-31-16000	Expenditures	51,288	-	-	-	-
Fund Balance		\$ -	\$ 165	\$ 288	\$ -	\$ -



Specialty Court Fees (DWI)

Court at Law



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1732-1210-00-14000	Fund Balance	11,044	31,592	32,629	31,352	24,095
1732-1210-06-15000	Revenues	25,790	19,670	35,067	17,500	30,000
1732-1210-07-15001	Interest	120	225	185	197	200
1732-1210-31-16000	Expenses	5,362	18,858	42,788	49,049	54,295
	Fund Balance	\$ 31,592	\$ 32,629	\$ 25,093	\$ -	\$ -



Lease Funds

Constable Pct. 3



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1733-1235-00-14000	Fund Balance	5,272	5,170	6,308	6,298	7,788
1733-1235-04-15000	Revenues	-	1,416	1,449	1,400	1,400
1733-1235-07-15001	Interest	29	37	31	34	34
1733-1235-33-16200	Travel and Training	131	315	-	7,732	9,222
Fund Balance		\$ 5,170	\$ 6,308	\$ 7,788	\$ -	\$ -



HOT Tax County



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1734-1111-00-14000	Fund Balance	119,533	109,319	86,816	96,543	71,394
1734-1111-06-15000	HOT Tax Revenue	20,221	18,480	11,147	12,500	12,500
1734-1111-07-15001	Interest	665	697	412	550	500
1734-1111-36-16000	Shumla School - 5%	-	-	-	945	-
1734-1111-36-16000	D.R. Chamber of Comm - 40%	-	6,167	-	7,562	-
1734-1111-36-16000	Del Rio Art League - 1%	-	-	-	189	-
1734-1111-36-16000	Hispanic Chamber of Comm - 10%	-	-	-	1,890	-
1734-1111-36-16000	Other Events	31,100	35,513	22,480	90,689	84,394
1734-1111-36-16000	Laughlin Historic Heritage - 2%	-	-	-	378	-
1734-1111-36-16000	V.V.CO. Admin.	-	-	-	4,726	-
1734-1111-36-16000	Special Events - 17%	-	-	-	3,214	-
	Fund Balance	\$ 109,319	\$ 86,816	\$ 75,895	\$ -	\$ -



HOT Tax City



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1735-1111-00-14000	Fund Balance	448,904	604,981	813,696	753,388	943,863
1735-1111-05-15000	HOT Funds City Revenue	173,262	234,278	126,010	175,000	175,000
1735-1111-07-15001	Interest	2,814	4,438	4,157	3,200	4,000
1735-1111-30-16000	HOT Funds City Expense	20,000	30,000	-	931,588	1,122,863
	Fund Balance	\$ 604,980	\$ 813,697	\$ 943,863	\$ -	\$ -



Capital Credits



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1737-1111-00-14000	Fund Balance	-	-	37,960	17,639	38,139
1737-1111-05-15000	Revenue	-	37,852	-	17,009	18,000
1737-1111-07-15001	Interest	-	108	180	100	200
1737-1111-30-16000	Expense	-	-	-	34,748	56,339
	Fund Balance	\$ -	\$ 37,960	\$ 38,140	\$ -	\$ -



Court Facility Fee



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1738-1000-00-14000	Fund Balance	-	-	-	-	26,148
1738-1111-06-15000	Revenue	-	-	26,129	-	25,000
1738-1111-07-15001	Interest	-	-	19	-	500
1738-1111-31-16000	Expense	-	-	-	-	51,648
	Fund Balance	\$ -	\$ -	\$ 26,148	\$ -	\$ -



Appellate Judicial System



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1739-1000-00-14000	Fund Balance	-	-	-	-	6,699
1739-1111-06-15000	Revenue	-	-	6,694	-	6,000
1739-1111-07-15001	Interest	-	-	5	-	250
1739-1111-31-16000	Expense	-	-	-	-	12,949
	Fund Balance	\$ -	\$ -	\$ 6,699	\$ -	\$ -



Time Payment Fee



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1740-1000-00-14000	Fund Balance	-	-	-	-	119
1740-1111-06-15000	Revenue	-	-	118	-	100
1740-1111-07-15001	Interest	-	-	1	-	1
1740-1111-31-16000	Expense	-	-	-	-	220
	Fund Balance	\$ -	\$ -	\$ 119	\$ -	\$ -



Lease Funds

Constable Pct. 4



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1741-1236-00-14000	Fund Balance	-	-	1,308	1,308	2,764
1741-1236-04-15000	Revenues	-	-	1,449	-	1,400
1741-1236-07-15001	Interest	-	-	7	-	10
1741-1236-33-16200	Travel and Training	-	-	-	1,308	4,174
	Fund Balance	\$ -	\$ -	\$ 2,764	\$ -	\$ -



Lease Funds

Constable Pct. 1



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1742-1233-00-14000	Fund Balance	-	-	-	-	1,004
1742-1233-04-15000	Revenues	-	-	1,417	1,417	1,400
1742-1233-07-15001	Interest	-	-	3	-	5
1742-1233-33-16200	Travel and Training	-	-	416	1,417	2,409
	Fund Balance	\$ -	\$ -	\$ 1,004	\$ -	\$ -



Lease Funds

Constable Pct. 2



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1743-1234-00-14000	Fund Balance	-	-	-	-	1,196
1743-1234-04-15000	Revenues	-	-	1,417	1,417	1,400
1743-1234-07-15001	Interest	-	-	3	-	5
1743-1234-33-16200	Travel and Training	-	-	224	1,417	2,601
	Fund Balance	\$ -	\$ -	\$ 1,196	\$ -	\$ -



Settlement Funds *Sheriff*



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1801-1221-00-14000	Fund Balance	469	489	516	509	533
1801-1221-10-15000	Revenues	-	-	-	-	-
1801-1221-07-15001	Interest	20	26	17	22	20
1801-1221-33-16000	Operating Supplies	-	-	-	250	553
1801-1221-33-16200	Travel and Training	-	-	-	281	-
1801-1221-40-16400	Capital Outlay	-	-	-	-	-
	Fund Balance	\$ 489	\$ 515	\$ 533	\$ -	\$ -



Tower Lease Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1803-1221-00-14000	Fund Balance	10,657	12,923	15,455	15,255	17,839
1803-1221-04-15000	Revenues	1,800	1,800	1,800	1,800	1,800
1803-1221-07-15001	Interest	466	732	584	608	608
1803-1221-33-16000	Tower Repairs	-	-	-	17,663	20,247
Fund Balance		\$ 12,923	\$ 15,455	\$ 17,839	\$ -	\$ -



Reserves Fund Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1804-1221-00-14000	Fund Balance	7,759	36,583	28,010	36,530	27,230
1804-1221-08-15000	Revenues	45,000	-	-	-	-
1804-1221-07-15001	Interest	657	1,895	978	1,663	1,100
1804-1221-10-87440	Transfers	17,179	-	-	-	-
1804-1221-30-17600	Transfers to General	30,000	-	-	-	-
1804-1221-30-16000	Expenditures	4,012	10,468	1,758	38,193	28,330
	Fund Balance	\$ 36,583	\$ 28,010	\$ 27,230	\$ -	\$ -



San Felipe Pastures

Commissioner Pct. 2



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1805-1212-00-14000	Fund Balance	30,561	31,871	33,579	33,144	34,717
1805-1212-08-15000	Revenues	-	-	-	-	-
1805-1212-07-15001	Interest	1,310	1,708	1,138	1,300	1,200
1805-1111-30-16000	Improvements	-	-	-	34,444	35,917
1805-1212-30-16000	Sale of Property	-	-	-	-	-
	Fund Balance	\$ 31,871	\$ 33,579	\$ 34,717	\$ -	\$ -



County Auditor Financial Software Integrity
County Auditor



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1806-1212-00-14000	Fund Balance	51,048	53,238	56,092	55,364	57,993
1806-1212-04-15000	Revenues	-	-	-	-	-
1806-1212-07-15001	Interest	2,189	2,854	1,902	2,100	2,100
1806-1212-30-16000	Expenditures	-	-	-	57,464	60,093
	Fund Balance	\$ 53,237	\$ 56,092	\$ 57,994	\$ -	\$ -



Reserves Fund

Fire and EMS



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1807-1219-00-14000	Fund Balance	13,117	13,680	(94)	1,386	(97)
1807-1219-08-15000	Revenues	-	200	-	200	194
1807-1219-07-15001	Interest	562	296	(3)	287	4
1807-1219-10-17270	Transfer fr. General Fund	-	-	-	-	-
1807-1219-33-16000	Office Supp/Uniforms	-	4,637	-	624	-
1807-1219-33-16200	Travel and Training	-	-	-	624	101
1807-1219-40-16400	Capital Outlay	-	9,633	-	625	-
	Fund Balance	\$ 13,679	\$ (94)	\$ (97)	\$ -	\$ -



USDA Pens Improvement

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1808-1111-00-14000	Fund Balance	123,371	149,834	182,157	174,054	119,650
1808-1111-04-15000	Revenue	35,100	35,100	29,250	35,100	35,100
1808-1111-07-15001	Interest	5,763	8,249	6,462	6,000	6,000
1808-1300-41-87371	Transfers	-	-	-	-	-
1808-1111-30-16000	Expense	14,400	11,025	72,846	215,154	160,750
	Fund Balance	\$ 149,834	\$ 182,158	\$ 145,023	\$ -	\$ -



County Projects

County Judge



	FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted	
1810-1000-00-14000	Fund Balance	296	308	(3,707)	(3,659)	90,313
1810-1111-10-17290	Transfers In Revenues	-	-	239,831	243,489	-
1810-1111-07-15001	Interest	13	(96)	2,353	-	2,500
1810-1111-40-16400	Capital Outlay	-	3,920	-	50,600	1,233
1810-1111-30-16500	Fire Station	-	-	-	189,230	91,580
1810-1111-30-16401	Building Improvements	-	-	-	-	-
1810-1111-30-16402	Building	-	-	-	-	-
	Fund Balance	\$ 309	\$ 212	\$ 238,477	\$ -	\$ -



Employee Wellness

Human Resources



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1811-1248-00-14000	Fund Balance	7,152	10,456	11,900	3,854	12,854
1811-1248-04-15000	Revenues	4,021	2,790	3,690	2,800	3,000
1811-1248-07-15001	Interest	392	915	364	750	400
1811-1248-10-72225	Transfers In	-	10,000	-	-	-
1811-1248-10-72226	Transfers to GF	-	-	1,550	-	-
1811-1248-30-26185	Expenditures	1,110	12,260	1,550	7,404	16,254
	Fund Balance	\$ 10,455	\$ 11,901	\$ 12,854	\$ -	\$ -



Insurance Claims

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1812-0001-00-14000	Fund Balance	821,050	920,445	1,107,303	1,185,769	986,259
1812-0001-07-15001	Interest	35,696	54,338	37,430	39,500	39,500
1812-0001-10-15000	Hail Damage Rev - Buildings	-	10,646	-	-	-
1812-0002-10-15000	Hail Damage Rev - Vehicles	62,450	-	-	-	-
1812-0003-10-15000	Winter Storm 2021	-	-	-	-	-
1812-0004-10-15000	Sheriff Electrical Storm 2021	2,670	-	-	-	-
1812-0005-10-15000	Insurance Claims - Revenue	138,292	230,239	-	-	-
1812-1111-10-17270	Transfers from General Fund	-	-	-	-	-
1812-0002-30-17600	Tranfers to General Fund	-	-	-	-	-
1812-0001-30-18001-119	Hail Damage Exp - Buildings	92,953	21,634	3,208	959,317	629,822
1812-0002-30-18001-100	Hail Damage Exp - Vehicles	-	-	-	49,424	49,424
1812-0002-41-87440	Hail Damage-Transfer to R&B	25,195	-	-	-	-
1812-0003-30-16000	Winter Storm 2021	20,367	-	806	55,877	55,071
1812-0004-30-16000	Sheriff Electrical Storm 2021	1,199	-	-	6,713	5,514
1812-0005-30-16000	Insurance Claims - Expenses	-	86,730	11,518	153,938	285,928
Fund Balance		\$ 920,444	\$ 1,107,304	\$ 1,129,201	\$ -	\$ -



Southwest Border Prosecution Initiative

County Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1813-1211-00-14000	Fund Balance	26,284	27,411	28,881	28,506	29,859
1813-1211-07-15001	Interest	1,127	1,469	979	1,227	1,000
1813-1211-31-87440	Transfers	-	-	-	-	-
1813-1211-31-16000	Office Supplies	-	-	-	7,433	30,859
1813-1211-31-16200	Travel & Training	-	-	-	7,433	-
1813-1211-31-26185	Personnel	-	-	-	7,433	-
1813-1211-40-16400	Capital Outlay	-	-	-	7,434	-
	Fund Balance	\$ 27,411	\$ 28,880	\$ 29,860	\$ -	\$ -



American Rescue Plan



	FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted	
1814-1000-00-14000	Fund Balance	7,169,003	302,968	533,731	2,104,340	36,194
1814-1111-04-15000	Revenue	3,388,928	2,671,208	-	-	-
1814-1111-07-15001	Interest	282,922	230,763	54,606	100,000	500
1814-1111-10-72225	Transfers in	-	-	-	-	-
1814-1111-34-16000	Public Health	226,891	113,176	41,266	41,266	-
1814-1111-34-16100	Housing Support	116,481	273,503	110,016	110,016	-
1814-1111-34-16200	Sewer Infrastructure	-	147,400	89,800	89,800	-
1814-1111-34-16300	Broadband	238,557	8,506	-	-	-
1814-1111-34-16310	IT upgrades	750,971	74,029	-	-	-
1814-1111-34-16400	Elevator Repairs	28,857	158,083	45,178	299,048	-
1814-1111-34-16500	Pct 1 Park	250,000	-	-	-	-
1814-1111-34-16501	Pct 1	270,111	95,110	330,555	378,284	7,349
1814-1111-34-16510	Pct 2 Park	4,391	61,302	189,507	189,506	-
1814-1111-34-16511	Pct 2	42,049	423,877	175,201	297,202	-
1814-1111-34-16520	Pct 3 Park	42,132	-	-	-	-
1814-1111-34-16521	Pct 3	94,123	420,846	260,399	255,096	-
1814-1111-34-16530	Pct 4 Park	33,542	121,908	88,993	90,417	528
1814-1111-34-16531	Pct 4	11,315	358,218	130,467	130,467	-
1814-1111-34-16540	Parks/Fairgrounds	279,312	59,411	-	152,661	5,217
1814-1111-34-16550	Alcoa	481,640	-	-	-	-
1814-1111-34-16560	TCDBG 7219085 - Materials Cont.	348,593	-	-	-	-
1814-1111-34-16570	Unappropriated	-	-	-	-	23,600
1814-1111-34-16580	Safety Equipment	115,245	-	-	-	-
1814-1111-34-16590	Escondido Waterline	-	29,508	-	-	-
1814-1111-34-17600	Transfers to General Fund	54,717	-	-	-	-
1814-1111-34-17610	Soccer Field	-	313,831	23,622	71,159	-
1814-1111-34-17630	Transfers to SLFRF	-	-	406,491	406,491	-
1814-1111-34-17620	Transfers to Road & Bridge	-	12,500	-	-	-
	Fund Balance	\$ 7,451,926	\$ 533,731	\$ (1,303,158)	\$ (307,073)	\$ -



Technology Improvement Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1815-1000-00-12000	Fund Balance	261	272	287	283	296
1815-1111-04-15000	Revenues	-	-	-	-	-
1815-1111-07-15001	Interest	11	15	10	21	12
1815-1111-10-72225	Transfers In	-	-	-	-	-
1815-1111-00-87440	Tranfers Out	-	-	-	-	-
1815-1000-31-16000	Expenditures	-	-	-	304	308
	Fund Balance	\$ 272	\$ 287	\$ 297	\$ -	\$ -



ARPA - LATCF
Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1816-1111-00-14000	Fund Balance	-	12,394	31,690	465,422	491,681
1816-1111-04-15000	Revenues	-	-	-	-	-
1816-1111-07-15001	Interest	7,362	19,296	16,122	9,000	12,000
1816-1111-30-16000	Expenditures	-	-	-	474,422	503,681
	Fund Balance	\$ 7,362	\$ 31,690	\$ 47,812	\$ -	\$ -



Jail Construction

Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1817-1111-00-14000	Fund Balance	-	-	161,775	160,000	99,650
1817-1111-04-15000	Revenues	-	160,000	160,000	160,000	160,000
1817-1111-07-15001	Interest	-	1,775	6,610	800	6,000
1817-1111-10-17290	Transfers In	-	-	48,709	48,709	-
1817-1111-33-16000	Expenditures	-	-	-	369,509	265,650
	Fund Balance	\$ -	\$ 161,775	\$ 377,094	\$ -	\$ -



SLFRF
Commissioners Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
1818-1000-00-14000	Fund Balance	-	-	-	-	368,302
1818-1111-04-15000	Revenues	-	-	-	-	-
1818-1111-07-15001	Interest	-	-	7,791	-	7,000
1818-1111-10-72225	Transfers from ARPA	-	-	406,491	406,491	-
1818-1111-34-16100	Housing Support	-	-	10,485	11,685	1,200
1818-1111-34-16400	Elevator Repairs	-	-	4,521	10,002	5,480
1818-1111-34-16501	Pct 1	-	-	32,122	32,122	-
1818-1111-34-16521	Pct 3	-	-	260	260	-
1818-1111-34-16540	Parks/Fairgrounds	-	-	-	8,615	8,615
1818-1111-34-16590	Escondido Waterline	-	-	-	355,492	355,492
1818-1111-33-16000	Expenditures	-	-	-	-	4,515
	Fund Balance	\$ -	\$ -	\$ 366,894	\$ (11,685)	\$ -



County Auditor Special

County Auditor



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
4121-1111-00-43000	Fund Balance	23,161	27,562	33,347	27,254	28,566
4121-1400-05-44005	Revenues	5,040	7,062	-	3,500	3,500
4121-1400-07-46007	Interest	60	102	83	90	90
4121-1400-30-46005	Supplies	-	-	-	6,340	11,078
4121-1400-30-26170	Equipment	700	-	-	6,340	-
4121-1400-30-16480	Contract Labor	-	-	-	12,000	10,000
4121-1400-30-16200	Travel and Training	-	1,378	4,863	6,164	11,078
	Fund Balance	\$ 27,561	\$ 33,348	\$ 28,567	\$ -	\$ -



Border Prosecution Unit



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1122-04-24190	Revenue	48,902.00	1,546,146	1,175,003	2,385,874	3,680,881
2666-1122-31-27040	Personnel	48,124.00	1,372,677	996,467	2,069,484	3,346,279
2666-1122-31-26100	Travel and Training	520.00	23,150	17,821	57,981	60,000
2666-1122-31-26350	Equipment	-	48,626	127,391	51,374	-
2666-1122-31-26170	Contractual & Prof. Svcs.	-	32,238	6,873	94,409	51,500
2666-1122-31-26360	Supplies	258.00	69,455	105,151	112,626	223,102
	Total		\$ -	\$ (78,700)	\$ -	\$ -



DWI - Drug Court



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1136-04-24190	Revenue	10,021	149,695	112,955	155,504	171,054
2666-1136-31-26170	Contractual Services	10,021	128,107	111,953	143,504	135,000
2666-1136-31-26100	Travel and Training	-	-	-	-	13,443
2666-1136-31-26360	Supplies Operation Expenses	-	21,588	23,988	12,000	22,611
	Total	\$ -	\$ -	\$ (22,986.00)	\$ -	\$ -



Help America Vote Act (HAVA)



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1041-04-24020	Fund Balance	4,939.00		-	-	-
2666-1041-30-26020	Election Expense	4,939.00		-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -



Indigent Defense Formula Grant



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1015-04-24100	Revenue	35,939.00	34,083	-	35,000	35,000
2666-1015-31-26050	Indigent Defense E:	35,939.00	34,083	-	35,000	35,000
Total		\$ -	\$ -	\$ -	\$ -	\$ -



National Park Service



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1016-04-24130	Revenue	53,189.00	55,254	-	55,000	-
2666-1016-33-27040	Personnel	53,189.00	55,254	-	55,000	-
	Total	-	\$ -	\$ -	\$ -	\$ -



Texas Water Development Board



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1115-04-24210	Revenue	44,433.00	74,131	-	823,436	823,436
2666-1115-34-26090	Engineering Services	-	-	-	338,500	338,500
2666-1115-34-26310	Special Services	44,361.00	74,131	-	245,788	245,788
2666-1115-34-26450	Contingency	-	-	-	189,220	189,220
2666-1115-34-26091	Other	72.00	-	-	49,928	49,928
	Total	\$ -	\$ -	\$ -	\$ -	\$ -



Bullet Proof Vest



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1048-04-24150	Revenue	7,250.00	1,087.50	-	10,605	7,908
2666-1048-33-26010	Vests	7,250.00	1,087.50	-	10,605	7,908
	Total		\$ -	\$ -	\$ -	\$ -



HIDTA Amistad Intell



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1241-04-24030	Revenue	128,017	133,758	92,811	127,363	127,363
2666-1241-33-27040	Personnel	96,073	99,354	69,114	90,981	90,981
2666-1241-33-27070	Fringe	28,668	29,821	20,496	27,293	27,293
2666-1241-33-26340	Travel	1,779	3,015	1,960	5,000	5,000
2666-1241-33-26220	Services	1,425	1,568	1,568	3,366	3,366
2666-1241-33-26330	Supplies	72	-	730	723	723
2666-1241-33-26350	Equipment	-	-	-	-	-
	Total		\$ -	\$ (1,057.00)	\$ -	\$ -



HIDTA

Del Rio Task Force



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1242-04-24030	Revenue	71,328	72,047	51,784	72,905	72,905
2666-1242-33-27090	Equipment	-	-	-	-	-
2666-1242-33-27040	Personnel	48,805	51,727	35,473	48,096	48,096
2666-1242-33-27070	Fringe	16,268	16,054	11,842	16,824	16,824
2666-1242-33-27080	Overtime	6,255	4,266	4,469	7,985	7,985
	Total		\$ -	\$ -	\$ -	\$ -



HIDTA

Eagle Pass Task Force



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1243-04-24030	Revenue	117820	155,868	105,214	125,882	125,882
2666-1243-33-27040	Personnel	72,144.00	103,455	36,579	82,253	82,253
2666-1243-33-27070	Fringe	26,883.00	35,750	12,688	29,050	29,050
2666-1243-33-27080	Overtime	18,793.00	16,663	7,664	14,579	14,579
2666-1243-33-27090	Equipment	-	-	48,283	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -



Local Border Security Program



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1138-04-24110	Revenue	-	24,436	20,280	26,482	-
2666-1138-33-27040	Personnel	-	22,520	19,311	24,514	-
2666-1138-33-26110	Supplies	-	1,916	969	1,968	-
	Total		\$ -	\$ -	\$ -	\$ -



Operation Stonegarden



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1240-04-24170	Revenue	159,437	514,345	273,171	246,896	293,466
2666-1240-33-27040	Deputy Overtime	43,436	283,163	82,907	88,271	182,427
2666-1240-33-27070	Fringe	10,642	69,829	20,222	22,842	45,650
2666-1240-33-26360	Supplies	3,338	19,332	128,794	13,763	17,189
2666-1240-33-26170	Equipment	102,021	142,021	41,248	122,020	48,200
	Total		\$ -	\$ -	\$ -	\$ -



United States Marshall
Overtime



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1087-04-24170	Revenue	8,706	5,092	-	18,250	21,741
2666-1087-33-27040	Personnel O/T	8,706	5,092	-	18,250	21,741
	Total		\$ -	\$ -	\$ -	\$ -



Operation Lone Star Border County

4376604



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1135-04-24170	Revenue	22,742	1,189,897	1,194,463	2,105,369	1,630,615
2666-1135-31-27040	Personnel	17,754	563,408	635,824	900,250	1,124,168
2666-1135-31-27070	Fringe	4,988	198,344	221,585	299,408	378,150
2666-1135-31-26100	Travel and Training	-	1,308	1,611	1,280	10,000
2666-1135-31-26279	Contractual & Prof. Svc.	-	-	-	132,190	-
2666-1135-31-26450	Construction	-	19,861	12,777	77,994	-
2666-1135-31-26170	Equipment	-	204,853	-	356,107	-
2666-1135-31-26360	Supplies/Direct Operating	-	202,123	102,639	338,140	69,302
2666-1135-33-27040	Sheriff Personnel	-	-	40,751	-	-
2666-1135-33-27070	Sheriff Fringe	-	-	9,845	-	-
2666-1135-33-26279	Sheriff Contractual	-	-	-	-	-
2666-1135-33-26170	Sheriff Equipment	-	-	193,723	-	38,995
2666-1135-33-26360	Sheriff Supplies	-	-	17,531	-	10,000
	Total	\$ -	\$ -	\$ (41,823.00)	\$ -	\$ -



Veterans Assistance Grant



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1245-04-21490	Revenue	39,317	40,639	29,933	49,235	50,000
2666-1245-35-27040	Salaries	29,276	29,719	25,499	42,695	43,460
2666-1245-35-26279	Client Services/Ren	-	4,182	-	-	-
2666-1245-35-26280	Other Direct Costs/	10,041	5,310	4,731	6,540	6,540
Total			\$ 1,428.00	\$ (297.00)	\$ -	\$ -



Texas Water Development Board



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1096-04-24190	Revenue	-	-	-	290,000	290,000
2666-1096-30-26450	Construction	-	-	-	243,500	243,500
2666-1096-30-26420	Permits	-	-	-	1,500	1,500
2666-1096-30-26460	Administration	-	-	-	45,000	45,000
	Total		\$ -	\$ -	\$ -	\$ -



TCDBG - B-24-CP-TX-2120
Robert "Bob" Chavira Sports Complex



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1250-04-24170	Revenue	-	-	-	-	2,062,500
2666-1250-35-26450	Construction	-	-	-	-	2,062,500
Total		-	\$ -	-	\$ -	\$ -



TDHCA
722043



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1097-04-24135	Revenue	304,200	234,945	80,930	192,673	-
2666-1097-35-26295	Residential Rehab	65,716	191,248	46,132	78,037	-
2666-1097-35-26315	Not Feasible for Rehab	155,561	-	-	44,439	-
2666-1097-35-26324	Public Service	45,423	21,197	19,798	32,697	-
2666-1097-35-26460	Administration	37,500	22,500	15,000	37,500	-
	Total		\$ -	\$ -	\$ -	\$ -



TDHCA #CSH22-0201
CSH22-0201



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1113-04-24135	Revenue	301,373	374,699	112,459	332,948	211,468
2666-1113-35-26295	Residential Rehab	30,100	68,573	94,361	221,327	126,965
2666-1113-35-26315	Not Feasible for Rehab	192,931	237,069	-	-	-
2666-1113-35-26324	Public Service	3,342	31,557	18,122	74,121	47,003
2666-1113-35-26460	Administration	75,000	37,500	-	37,500	37,500
	Total		\$ -	\$ (24)	\$ -	\$ -



TDHCA #CSH24-0167
CSH24-0167



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1239-04-24135	Revenue	-	-	39,924	-	960,076
2666-1239-35-26295	Residential Rehab	-	-	-	-	350,000
2666-1239-35-26315	Reconstruction	-	-	-	-	400,000
2666-1239-35-26324	Public Service	-	-	2,424	-	97,576
2666-1239-35-26460	Administration	-	-	37,500	-	112,500
	Total		\$ -	\$ -	\$ -	\$ -



Target Range Grant



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1112-04-24210	Revenue	105,808	153,291	-	206,603	1,500,000
2666-1112-37-26430	Planning Activities	6,750	-	-	-	1,500,000
2666-1112-37-26160	Architectural Fees	33,000	77,000	-	173,000	-
2666-1112-37-26090	Engineering Fees	-	-	-	-	-
2666-1112-37-26390	Environmental Compliance	66,058	76,291	-	33,603	-
	Total		\$ -	\$ -	\$ -	\$ -



U.S. Department of Defense Compatible Use Study



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1102-04-24141	Revenue	443,518	82,155	-	37,064	-
2666-1102-30-26082	Obligated	443,518	82,155	-	37,064	-
	Total		\$ -	\$ -	\$ -	\$ -



Defense Economic Adjustment Assistance Grant Flightline Maintenance



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1114-04-24141	Revenue	330,812	1,076,299	-	-	-
2666-1114-30-26082	Rehabilitation and F	330,812	1,035,316	-	-	-
2666-1114-30-26083	Professional & Cons	-	40,983	-	-	-
	Total		\$ -	\$ -	\$ -	\$ -



Defense Economic Adjustment Assistance Grant HVAC Renovation



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1118-04-24141	Revenue	19,633	845,241	-	-	-
2666-1118-30-26082	Rehab and Renovat	-	839,684	-	-	-
2666-1118-30-26083	Professional & Cons	19,633	5,557	-	-	-
	Total		\$ -	\$ -	\$ -	\$ -



Defense Economic Adjustment Assistance Grant

Phase 2 Aircraft Sunshades



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1131-04-24141	Revenue	-	-	2,628,882	3,673,000	730,646
2666-1131-30-26082	Construction	-	-	2,942,354	3,673,000	730,646
Total			\$ -	\$ (313,472.00)	\$ -	\$ -



SB 22- Sheriff



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1126-04-24170	Revenue	-	229,738	158,990	350,000	350,000
2666-1126-33-27040	Salaries	-	59,383	157,236	228,740	200,000
2666-1126-33-26170	Equipment	-	170,355	1,754	121,260	150,000
	Total		\$ -	\$ -	\$ -	\$ -



SB 22 - District Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1133-04-24170	Revenue	-	275,000	275,000	275,000	275,000
2666-1133-33-27040	Salaries	-	275,000	205,111	275,000	275,000
	Total		\$ -	\$ 69,889.00	\$ -	\$ -



SB 22 - County Attorney



		FYE 23 Activity	FYE 24 Activity	FYE 25 Y-T-D	FYE 25 Budgeted	FYE 26 Adopted
2666-1132-04-24170	Revenue	-	175,000	175,000	175,000	175,000
2666-1132-33-27040	Salaries	-	175,000	111,993	175,000	175,000
	Total		\$ -	\$ 63,007.00	\$ -	\$ -

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
County Judge								
	Administrative Assistant	\$ 55,426.88	\$ 59,122.01	\$ 54,302.00	\$ 72,000.00	\$ -	\$ -	\$ 72,000.00
Lomas, E.	Court Coordinator	\$ 38,422.91	\$ 40,984.44	\$ 45,089.50	\$ 48,343.98	\$ 1,450.32	\$ 3,319.62	\$ 53,113.92
Montemayor, C.	Office Manager	\$ 37,397.00	\$ 39,890.13	\$ 38,428.00	\$ 37,397.00	\$ 1,121.91	\$ 2,567.93	\$ 41,086.84
Hernandez, A.	Grounds Keeper	\$ 26,701.90	\$ 28,482.03	\$ 25,802.54	\$ 27,302.54	\$ 819.08	\$ 1,874.77	\$ 29,996.39
Garza, R.	Emergency Management/Public Info. Officer	\$ 37,496.28	\$ 39,996.03	\$ 56,437.35	\$ 59,259.22	\$ 1,777.78	\$ 4,069.13	\$ 65,106.13
	Grant Writer	\$ -		\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00
Garcia, N.	11.50 Part-Time Elevator Operator							
Ortiz, M.	11.50 Part-Time Elevator Operator			\$ 32,518.72	\$ 34,684.00	\$ -		\$ 34,684.00
Esser, D.	2,600.00 P/Yr Grants Project Director							
Owens, L.	Elected Official			\$ 90,738.74	\$ 90,738.74	\$ 4,536.94	\$ -	\$ 95,275.68
	Juvenile Board (Elected Official)			\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
	Auto Allowance (Elected Official)			\$ 8,000.00	\$ 8,000.00	\$ -	\$ -	\$ 8,000.00
	ARPA Reimbursement			\$ (56,437.35)	\$ (53,937.35)	\$ -	\$ -	\$ -
	Total	\$ 195,444.97	\$ 208,474.64	\$ 377,879.50	\$ 406,788.13	\$ 9,706.03	\$ 11,831.45	\$ 482,262.96
American Rescue Plan								
	Health Authority - ARPA Reimbursement	\$ 58,925.00		\$ 58,925.00	\$ -	\$ -	\$ -	\$ -
	Total	\$ 58,925.00		\$ 58,925.00	\$ -	\$ -	\$ -	\$ -
	ARPA Reimbursement	\$ (58,925.00)		\$ (58,925.00)	\$ -	\$ -	\$ -	\$ -

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3% 5%	75 > 80hrs	
County Clerk								
Fuentes, M.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 35,186.23	\$ 36,945.54	\$ 1,108.37	\$ 2,536.93	\$ 40,590.84
Reyes, C.	Assistant Chief Deputy	\$ 34,804.51	\$ 37,124.81	\$ 33,940.57	\$ 35,637.60	\$ 1,069.13	\$ 2,447.12	\$ 39,153.85
Cedillo, C.	Deputy Clerk IV	\$ 33,108.08	\$ 35,315.29	\$ 32,301.28	\$ 33,916.34	\$ 1,017.49	\$ 2,328.92	\$ 37,262.75
Gonzalez, B.	Deputy Clerk IV	\$ 33,108.08	\$ 35,315.29	\$ 32,301.28	\$ 33,916.34	\$ 1,017.49	\$ 2,328.92	\$ 37,262.75
Jimenez, M.	Deputy Clerk IV	\$ 33,108.08	\$ 35,315.29	\$ 32,301.28	\$ 33,916.34	\$ 1,017.49	\$ 2,328.92	\$ 37,262.75
Nieto, R.	Deputy Clerk III	\$ 33,108.08	\$ 35,315.29	\$ 30,925.51	\$ 33,108.08	\$ 993.24	\$ 2,273.42	\$ 36,374.74
Rangel, N.	Deputy Clerk II	\$ 31,684.36	\$ 33,796.65	\$ 29,512.41	\$ 31,684.36	\$ 950.53	\$ 2,175.66	\$ 34,810.55
Lozano, M.	Deputy Clerk II	\$ 31,684.36	\$ 33,796.65	\$ 29,512.41	\$ 31,684.36	\$ 950.53	\$ 2,175.66	\$ 34,810.55
	Deputy Clerk II	\$ 31,684.36	\$ 33,796.65	\$ -	\$ -	\$ -	\$ -	\$ 33,796.65
Aguirre, M.	Deputy Clerk I	\$ 28,782.86	\$ 30,701.72	\$ 26,566.63	\$ 28,782.86	\$ 863.49	\$ 1,976.42	\$ 31,622.77
Balderas, M.	Deputy Clerk I	\$ 28,782.86	\$ 30,701.72	\$ 26,566.63	\$ 28,782.86	\$ 863.49	\$ 1,976.42	\$ 31,622.77
Chapoy, T.	Elected Official			\$ 88,096.64	\$ 88,096.64	\$ 4,404.83	\$ -	\$ 92,501.47
	Total	\$ 355,949.21	\$ 379,679.18	\$ 397,210.87	\$ 416,471.32	\$ 14,256.08	\$ 22,548.39	\$ 487,072.44

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Veterans Office								
Treviño, E.	Veterans Officer	\$ 43,881.63	\$ 46,807.07	\$ 45,607.74	\$ 50,168.51	\$ 2,505.06	\$ 3,511.57	\$ 56,185.14
Sanzone, G.	Veterans Service Officer	\$ 42,811.35	\$ 45,665.44	\$ 40,772.71	\$ 42,811.35	\$ 1,284.34	\$ 2,939.71	\$ 47,035.40
Pena, E.	Administrative Assistant	\$ 34,087.53	\$ 36,360.03	\$ 32,464.31	\$ 34,087.53	\$ 1,022.63	\$ 2,340.68	\$ 37,450.84
Huerta, A.	Receptionist	\$ 26,566.63	\$ 28,337.74	\$ 23,885.13	\$ 26,566.63	\$ 797.00	\$ 1,824.24	\$ 29,187.87
	Local Drives				\$ 25,000.00	\$ -	\$ -	\$ 25,000.00
	Total	\$ 147,347.14	\$ 157,170.28	\$ 142,729.89	\$ 178,634.02	\$ 5,609.03	\$ 10,616.20	\$ 194,859.25
Veterans Assistance Grant								
Barrera, F.	15.00 Part-Time Driver			\$ 18,720.00	\$ 18,720.00	\$ -	\$ -	\$ 18,720.00
Garcia, R.	15.00 Part-Time Driver			\$ 18,720.00	\$ 18,720.00	\$ -	\$ -	\$ 18,720.00
	Total			\$ 37,440.00	\$ 37,440.00	\$ -	\$ -	\$ 37,440.00
	VAG Reimbursement			\$ (37,440.00)	\$ (37,440.00)	\$ -	\$ -	\$ (37,440.00)

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
63rd District Court								
Payne, V.	Court Coordinator			\$ 57,994.70	\$ 60,894.44	\$ 1,826.83	\$ 4,181.42	\$ 66,902.69
	Assistant Court Coordinator	\$ 38,064.41	\$ 40,601.60	\$ 37,596.00	\$ 39,475.80	\$ -	\$ -	\$ 40,601.60
Traslaviña, L.	Court Reporter			\$ 109,010.54	\$ 114,462.00	\$ 11,332.00	\$ -	\$ 125,794.00
Faz, T.	Interpreter	\$ 44,488.14		\$ 49,122.38	\$ 51,578.50	\$ 1,547.36	\$ 3,541.72	\$ 56,667.58
Andrade, R.	Juvenile Board Supplement			\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
	Total	\$ 82,552.55	\$ 40,601.60	\$ 256,723.62	\$ 269,410.74	\$ 14,706.19	\$ 7,723.14	\$ 292,965.87
Operation Lone Star								
Guia, A.	OLS Court Coordinator			\$ 75,000.00	\$ 78,750.00	\$ 3,938.00	\$ -	\$ 82,688.00
Benavidez, R.	OLS Grant Coordinator			\$ 47,320.00	\$ 53,690.00	\$ 1,534.00	\$ -	\$ 55,224.00
Delgado, A.	OLS Clerk			\$ 36,504.00	\$ 35,100.00	\$ 1,053.00	\$ -	\$ 36,153.00
Aguilera, F.	OLS Clerk			\$ 36,504.00	\$ 39,000.00	\$ 1,170.00	\$ -	\$ 40,170.00
	OLS Court Reporter			\$ -	\$ -	\$ -	\$ -	\$ -
Veliz, B.	OLS Court Bailiff			\$ 65,000.00	\$ 65,000.00	\$ 1,950.00	\$ -	\$ 66,950.00
Rodriguez, M.	OLS Clerk			\$ 35,100.00	\$ 37,050.00	\$ 1,112.00	\$ -	\$ 38,162.00
Quiroz, S.	OLS Clerk			\$ 35,100.00	\$ 38,025.00	\$ 1,141.00	\$ -	\$ 39,166.00
Favila, E.	OLS Clerk			\$ 35,100.00	\$ 35,100.00	\$ 1,053.00	\$ -	\$ 36,153.00
Hipolito, A.	OLS Clerk			\$ 35,100.00	\$ 37,050.00	\$ 1,112.00	\$ -	\$ 38,162.00
	OLS Clerk			\$ 35,100.00	\$ 35,100.00	\$ 1,053.00	\$ -	\$ 36,153.00
	Total			\$ 435,828.00	\$ 453,865.00	\$ 15,116.00	\$ -	\$ 468,981.00
	OLS Reimbursement			\$ (435,828.00)	\$ (453,865.00)	\$ (15,116.00)	\$ -	\$ (468,981.00)

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
District Clerk								
Magallanes, R.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 34,877.89	\$ 36,621.78	\$ 1,098.65	\$ 2,514.70	\$ 40,235.13
Sawtelle, C.	Assistant Chief Deputy	\$ 34,497.72	\$ 36,797.57	\$ 33,335.78	\$ 35,002.57	\$ 1,050.08	\$ 2,403.51	\$ 38,456.16
Martinez, K.	Deputy Clerk III	\$ 31,684.36	\$ 33,796.65	\$ 31,378.41	\$ 31,684.36	\$ 950.53	\$ 2,175.66	\$ 34,810.55
Saucedo, R.	Deputy Clerk III	\$ 31,684.36	\$ 33,796.65	\$ 30,617.17	\$ 32,148.03	\$ 964.44	\$ 2,207.50	\$ 35,319.97
Blanco, L.	Deputy Clerk III	\$ 31,684.36	\$ 33,796.65	\$ 30,617.17	\$ 32,148.03	\$ 964.44	\$ 2,207.50	\$ 35,319.97
Luna, C.	Deputy Clerk II	\$ 30,222.00	\$ 32,236.80	\$ 29,204.07	\$ 30,704.07	\$ 921.12	\$ 2,108.35	\$ 33,733.54
Valadez, K.	Deputy Clerk II	\$ 30,222.00	\$ 32,236.80	\$ 29,204.07	\$ 30,222.00	\$ 906.66	\$ 2,075.24	\$ 33,203.90
Benoit, B.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 28,455.41	\$ 853.66	\$ 1,953.94	\$ 31,263.01
Galindo, K.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 27,894.96	\$ 836.85	\$ 1,915.45	\$ 30,647.26
Valadez, K.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ -	\$ 27,894.96	\$ 836.85	\$ 1,915.45	\$ 30,647.26
Cervantes, J.	Elected Official			\$ 91,180.02	\$ 91,180.02	\$ 4,559.00	\$ -	\$ 95,739.02
	Total	\$ 309,773.26	\$ 330,424.80	\$ 364,325.40	\$ 403,956.19	\$ 13,942.28	\$ 21,477.30	\$ 439,375.77
Operation Lone Star								
Sanchez, A.	OLS Clerk			\$ 37,440.00	\$ 37,440.00	\$ 1,123.20	\$ -	\$ 38,563.20
Avendaño, K.	OLS Clerk			\$ 37,440.00	\$ 37,440.00	\$ 1,123.20	\$ -	\$ 38,563.20
Rivera, M.	OLS Clerk			\$ 37,440.00	\$ 37,440.00	\$ 1,123.20	\$ -	\$ 38,563.20
TBD	OLS Clerk			\$ 37,440.00	\$ 37,440.00	\$ 1,123.20	\$ -	\$ 38,563.20
	Total			\$ 149,760.00	\$ 149,760.00	\$ 4,492.80	\$ -	\$ 154,252.80
	OLS Reimbursement			\$ (149,760.00)	\$ (149,760.00)	\$ (4,492.80)	\$ -	\$ (154,252.80)

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
<u>Justice of the Peace Precinct 1</u>								
Garcia, M.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 36,791.50	\$ 40,470.65	\$ 1,214.12	\$ 2,778.98	\$ 44,463.75
Martinez, F.	Assistant Chief Deputy	\$ 34,804.51	\$ 37,124.81	\$ 27,608.66	\$ 29,108.66	\$ -	\$ -	\$ 37,124.81
Treviño, J.	Elected Official			\$ 76,935.99	\$ 76,935.99	\$ 3,846.80	\$ -	\$ 80,782.79
	Auto Allowance			\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	Total	\$ 70,898.09	\$ 75,624.63	\$ 142,336.15	\$ 147,515.30	\$ 5,060.92	\$ 2,778.98	\$ 163,371.35

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
<u>Justice of the Peace Precinct 2</u>								
Gonzalez, M.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 36,791.50	\$ 40,470.65	\$ 1,214.12	\$ 2,778.98	\$ 44,463.75
Castañeda, J.	Assistant Chief Deputy	\$ 34,804.51	\$ 37,124.81	\$ 31,416.61	\$ 32,987.44	\$ -	\$ -	\$ 38,624.81
Vara, Y.	Deputy Clerk	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 28,455.41	\$ 853.66	\$ 1,953.94	\$ 31,263.01
Dissler, J.	Elected Official			\$ 76,935.99	\$ 76,935.99	\$ 3,846.80	\$ -	\$ 80,782.79
	Auto Allowance			\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	Total	\$ 98,793.05	\$ 105,379.25	\$ 173,099.51	\$ 179,849.49	\$ 5,914.58	\$ 4,732.92	\$ 196,134.36

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
Justice of the Peace Precinct 3								
Vicuña, A.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 36,791.50	\$ 40,470.65	\$ 1,214.12	\$ 2,778.98	\$ 44,463.75
Prieto, I.	Assistant Chief Deputy	\$ 34,804.51	\$ 37,124.81	\$ 27,608.66	\$ 29,108.66	\$ -	\$ -	\$ 37,124.81
Yañez, F.	Deputy Clerk	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 28,455.41	\$ 853.66	\$ 1,953.94	\$ 31,263.01
Cole, M.	Elected Official			\$ 76,935.99	\$ 76,935.99	\$ 3,846.80	\$ -	\$ 80,782.79
	Auto Allowance			\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	Total	\$ 98,793.05	\$ 105,379.25	\$ 169,291.56	\$ 175,970.71	\$ 5,914.58	\$ 4,732.92	\$ 194,634.36

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3% 5%	75 > 80hrs	
Justice of the Peace Precinct 4								
Mendez, L.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 36,544.47	\$ 40,198.92	\$ 1,485.85	\$ 2,778.98	\$ 44,463.75
Rodriguez, M.	Assistant Chief Deputy	\$ 34,804.51	\$ 37,124.81	\$ 27,608.66	\$ 29,108.66	\$ -	\$ -	\$ 37,124.81
	PT Clerk \$12.00			\$ 18,096.00	\$ -	\$ -	\$ -	\$ -
Lopez, H.	Elected Official			\$ 76,935.99	\$ 76,935.99	\$ 3,846.80	\$ -	\$ 80,782.79
	Auto Allowance			\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
	Total	\$ 70,898.09	\$ 75,624.63	\$ 160,185.12	\$ 147,243.57	\$ 5,332.65	\$ 2,778.98	\$ 163,371.35

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Court at Law								
Hernandez, S.	Court Coordinator	\$ 45,450.04	\$ 48,480.04	\$ 66,235.44	\$ 69,547.21	\$ 2,086.42	\$ 4,775.58	\$ 76,409.21
Gonzalez, P.	Assistant Court Coordinator	\$ 38,064.41	\$ 40,602.04	\$ 37,596.00	\$ 39,475.80	\$ 1,184.27	\$ 2,710.67	\$ 43,370.74
Maldonado, I.	Court Reporter	\$ 76,489.09	\$ 81,588.36	\$ 90,550.00	\$ 100,500.00	\$ 10,015.00	\$ -	\$ 110,515.00
Prieto, I.	Specialty Court Coordinator			\$ 30,096.53	\$ 31,601.36	\$ 948.04	\$ 2,169.96	\$ 34,719.36
Faz, J.	Interpreter	\$ 44,488.14	\$ 47,454.02	\$ 42,989.70	\$ 45,139.19	\$ 1,354.18	\$ 3,099.56	\$ 49,592.93
Cardenas, M.	Temporary Part-Time \$10.00			\$ 5,750.00	\$ 5,750.00	\$ -	\$ -	\$ 5,750.00
	Temporary Part-Time \$10.00			\$ 5,750.00	\$ 5,750.00	\$ -	\$ -	\$ 5,750.00
Gonzalez, S.	Elected Official			\$ 190,400.00	\$ 190,400.00	\$ -	\$ -	\$ 240,694.00
	Juvenile Board Supplement			\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
Total		\$ 204,491.68	\$ 218,124.46	\$ 472,367.67	\$ 491,163.56	\$ 15,587.91	\$ 12,755.77	\$ 569,801.24

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3% 5%	75 > 80hrs	
County Attorney								
Clemmer, J.	1st Assistant County Attorney	\$ 90,353.75		\$ 95,252.00	\$ 95,252.00	\$ 2,857.56	\$ 6,540.64	\$ 104,650.20
	SB 22			\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ 10,000.00
	State Longevity Pay			\$ -	\$ -	\$ -	\$ -	\$ 1,380.00
Rodriguez, G.	Assistant County Attorney	\$ 76,291.14		\$ 76,291.14	\$ 76,291.14	\$ 4,708.86	\$ -	\$ 81,000.00
	SB 22			\$ 20,708.86	\$ 20,708.86	\$ -	\$ -	\$ 20,708.86
Fuentes, O.	Assistant County Attorney	\$ 76,291.14		\$ 76,291.14	\$ 76,291.14	\$ 2,288.73	\$ 5,238.66	\$ 83,818.53
	SB 22			\$ 8,708.86	\$ 8,708.86	\$ -	\$ -	\$ 8,708.86
Luna, S.	Executive Admin. Asst./Office Mgr.	\$ 45,450.04	\$ 48,480.04	\$ 62,431.20	\$ 62,431.20	\$ 3,872.94	\$ 4,370.60	\$ 70,674.74
Balderas, M.	Paralegal	\$ 34,087.53	\$ 36,360.03	\$ 60,320.00	\$ 63,336.00	\$ 1,900.08	\$ 4,349.07	\$ 69,585.15
Avila, Y.	Legal Assistant	\$ 35,791.91	\$ 38,178.04	\$ 40,000.00	\$ 42,000.00	\$ 1,260.00	\$ 2,884.00	\$ 46,144.00
	Part Time Office Clerk \$18.00			\$ 27,144.00	\$ 27,144.00	\$ -	\$ -	\$ 27,144.00
Martinez, D.	Elected Official			\$ 120,462.11	\$ 120,462.11	\$ 6,023.11	\$ -	\$ 126,485.22
	State Supplement			\$ 23,333.00	\$ 23,333.00	\$ -	\$ -	\$ 32,083.00
	SB22 Reimbursement			\$ (39,417.72)	\$ (39,417.72)	\$ -	\$ -	\$ (39,417.72)
	Total	\$ 358,265.51	\$ 123,018.11	\$ 581,524.59	\$ 586,540.59	\$ 22,911.28	\$ 23,382.97	\$ 642,964.84
SB22								
Cervantes, A.	SB22 Crime Victim Advocate			\$ 60,000.00	\$ 60,000.00	\$ -	\$ 4,000.00	\$ 64,000.00
Duran, N.	SB22 Legal Assistant			\$ -	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00
	SB22 Investigator							\$ 36,582.28
	SB22 Reimbursement			\$ 60,000.00	\$ 95,000.00	\$ -	\$ -	\$ 135,582.28
				\$ (60,000.00)	\$ (95,000.00)	\$ -	\$ -	\$ (135,582.28)
Operation Lone Star								
Fernandez, D.	OLS Investigator			\$ 60,000.00	\$ 60,000.00	\$ -	\$ -	\$ 60,000.00
	Part-time Executive Legal Assistant			\$ -	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00
								\$ -
	Total			\$ 60,000.00	\$ 80,000.00	\$ -	\$ -	\$ 80,000.00
	OLS Reimbursement			\$ (60,000.00)	\$ (80,000.00)	\$ -	\$ -	\$ (80,000.00)

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
County Auditor								
Weingardt, M.	County Auditor			\$ 133,294.43	\$ 139,959.15	\$ 4,198.77	\$ 9,610.53	\$ 153,768.45
Gamez, N.	1st Assistant County Auditor			\$ 78,632.44	\$ 82,564.06	\$ 2,476.92	\$ 5,669.40	\$ 90,710.38
Hernandez, M.	2nd Assistant County Auditor			\$ 64,256.44	\$ 67,469.26	\$ 2,024.08	\$ 4,632.89	\$ 74,126.23
Ross, M.	3rd Assistant County Auditor			\$ 44,907.51	\$ 50,000.00	\$ 1,500.00	\$ 3,433.33	\$ 54,933.33
La Fuente, C.	4th Assistant County Auditor			\$ 36,959.42	\$ 40,000.00	\$ 1,200.00	\$ 2,746.67	\$ 43,946.67
Molina, P.	Internal Auditor			\$ 45,000.00	\$ 47,250.00	\$ 1,417.50	\$ 3,244.50	\$ 51,912.00
Cash, A.	Assistant Grant Manager			\$ 55,972.80	\$ 58,771.44	\$ 1,763.14	\$ 4,035.64	\$ 64,570.22
Benavidez, R.	Grants Manager			\$ -	\$ 15,834.00	\$ -	\$ -	\$ 18,720.00
	Intern			\$ -	\$ -	\$ -	\$ -	\$ 8,400.00
	Total			\$ 459,023.04	\$ 501,847.91	\$ 14,580.41	\$ 33,372.96	\$ 561,087.28

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
County Treasurer								
Lopez, M.	Assistant County Treasurer	\$ 43,275.10	\$ 46,160.11	\$ 49,605.68	\$ 52,085.96	\$ 1,562.58	\$ 3,576.57	\$ 57,225.11
	Auto Allowance			\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00
Wilson, A.	Accounting Clerk	\$ 31,684.36	\$ 33,796.65	\$ 31,756.40	\$ 31,684.36	\$ 950.53	\$ 2,175.66	\$ 34,810.55
	Auto Allowance			\$ 1,200.00	\$ 1,200.00	\$ -	\$ -	\$ 1,200.00
Rodriguez, A.	Elected Official			\$ 72,198.23	\$ 72,198.23	\$ 3,609.91	\$ -	\$ 75,808.14
	Total	\$ 74,959.46	\$ 79,956.76	\$ 155,960.31	\$ 158,368.55	\$ 6,123.02	\$ 5,752.23	\$ 170,243.80

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3% 5%	75 > 80hrs	
Tax Assessor Collector								
Rosales, M.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 35,535.21	\$ 37,311.97	\$ 1,119.36	\$ 2,562.09	\$ 40,993.42
Martinez, C.	Chief Deputy	\$ 36,093.58	\$ 38,499.82	\$ 35,792.12	\$ 37,581.73	\$ 1,127.45	\$ 2,580.61	\$ 41,289.79
Hernandez, M.	Lead Deputy	\$ 31,684.36	\$ 33,796.65	\$ 31,756.40	\$ 33,344.22	\$ 1,000.33	\$ 2,289.64	\$ 36,634.19
Vargas, G.	Clerk IV	\$ 31,359.77	\$ 33,450.42	\$ 30,303.52	\$ 31,818.70	\$ 954.56	\$ 2,184.88	\$ 34,958.14
Avalos, D.	Deputy Clerk III	\$ 30,673.13	\$ 32,718.01	\$ 29,640.00	\$ 31,140.00	\$ 934.20	\$ 2,138.28	\$ 34,212.48
Van Hoozier, K	Deputy Clerk III	\$ 30,135.00	\$ 32,144.00	\$ 29,120.00	\$ 30,620.00	\$ 918.60	\$ 2,102.57	\$ 33,641.17
Lopez, A.	Deputy Clerk II	\$ 28,782.86	\$ 30,701.72	\$ -	\$ 30,279.86	\$ 908.40	\$ 2,079.22	\$ 33,267.48
Rodriguez, J.	Deputy Clerk II	\$ 28,782.86	\$ 30,701.72	\$ -	\$ 30,279.86	\$ 908.40	\$ 2,079.22	\$ 33,267.48
Hance, M.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 27,894.96	\$ 836.85	\$ 1,915.45	\$ 30,647.26
Rodriguez, V.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 27,337.96	\$ 27,894.96	\$ 836.85	\$ 1,915.45	\$ 30,647.26
Garza, D.	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 28,455.41	\$ 853.66	\$ 1,953.94	\$ 31,263.01
Robles, J	Deputy Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 27,337.96	\$ 28,837.96	\$ -	\$ -	\$ 29,754.62
Garcia, E.	Elected Official			\$ 103,266.09	\$ 103,266.09	\$ 5,163.30	\$ -	\$ 108,429.39
	Total	\$ 365,184.98	\$ 389,530.64	\$ 404,000.08	\$ 478,725.72	\$ 15,561.96	\$ 23,801.35	\$ 519,005.69

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Information Technology								
Barrera, R.	Information Technology Specialist	\$ 80,879.57	\$ 86,271.54	\$ 91,975.75	\$ 98,574.54	\$ 4,957.24	\$ 6,902.12	\$ 110,433.90
	Auto Allowance			\$ 9,000.00	\$ 7,000.00	\$ -	\$ -	\$ 5,000.00
Garza, S.	Junior Technician	\$ 52,009.03	\$ 55,476.30	\$ 56,562.79	\$ 59,390.93	\$ 1,781.73	\$ 4,078.18	\$ 65,250.84
Lomas, P.	Building Control/IT Technician	\$ 57,200.00	\$ 61,013.33	\$ -	\$ 57,200.00	\$ 1,716.00	\$ 3,927.73	\$ 62,843.73
Levrie, V.	Technician	\$ 36,360.03	\$ 38,784.03	\$ 48,675.00	\$ 51,108.75	\$ 1,533.26	\$ 3,509.47	\$ 56,151.48
Kimble, G.	Audio/Video/IT Technician	\$ 43,588.13	\$ 46,494.01	\$ 42,120.00	\$ 44,226.00	\$ 1,826.78	\$ 3,070.19	\$ 49,122.97
	Total	\$ 270,036.76	\$ 288,039.21	\$ 248,333.54	\$ 317,500.22	\$ 11,815.01	\$ 21,487.69	\$ 348,802.92

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Purchasing								
Vasquez, M.	Purchasing Agent			\$ 79,886.74	\$ 83,881.08	\$ 2,516.43	\$ 5,759.83	\$ 92,157.34
	Auto Allowance			\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
Acevedo, K.	Assistant Purchasing Agent			\$ 36,850.00	\$ 40,000.00	\$ 1,200.00	\$ 2,746.67	\$ 43,946.67
Andrade, M.	Buyer	\$ 35,000.00	\$ 37,333.33	\$ 35,000.00	\$ 36,750.00	\$ 1,102.50	\$ 2,523.50	\$ 40,376.00
Barba, M.	Asset Manager			\$ 32,708.00	\$ 34,343.40	\$ 1,030.30	\$ 2,358.25	\$ 37,731.95
Rubio, L	Clerk III	\$ 30,175.58	\$ 32,187.29	\$ 30,175.58	\$ 30,175.58	\$ -	\$ 2,011.71	\$ 32,187.29
	Total	\$ 65,175.58	\$ 69,520.62	\$ 216,120.32	\$ 226,650.06	\$ 5,849.23	\$ 15,399.96	\$ 247,899.25

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
County Agent								
Yeater, T.	County Agent	\$ 21,588.77	\$ 23,028.02	\$ 25,552.80	\$ 27,052.80	\$ 811.58	\$ 1,857.63	\$ 29,722.01
Pickhinke, A.	County Agent	\$ 17,558.50	\$ 18,729.07	\$ 19,647.09	\$ 19,647.09	\$ 589.41	\$ 1,349.10	\$ 21,585.60
Gallegos, N.	Office Manager	\$ 34,087.53	\$ 36,360.03	\$ 32,939.40	\$ 34,586.37	\$ 1,037.59	\$ 2,374.93	\$ 37,998.89
Fragoza, O.	Maintenance	\$ 26,809.84	\$ 28,597.16	\$ 28,629.48	\$ 30,129.48	\$ 903.88	\$ 2,068.89	\$ 33,102.25
	Gun Range Clerk		\$ 28,309.00	\$ -	\$ -	\$ -	\$ -	\$ 28,309.00
	Rangemaster		\$ 29,800.00	\$ -	\$ -	\$ -	\$ -	\$ 29,800.00
Total		\$ 100,044.64	\$ 164,823.28	\$ 106,768.77	\$ 111,415.74	\$ 3,342.46	\$ 7,650.55	\$ 180,517.75

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Library								
Bond, D.	Library Director	\$ 52,979.47	\$ 56,511.43	\$ 54,097.43	\$ 56,802.30	\$ 1,704.07	\$ 3,900.42	\$ 62,406.79
Benavides, R.	Assistant Library Director	\$ 44,126.25	\$ 47,068.00	\$ 43,108.00	\$ 45,263.40	\$ 1,357.90	\$ 3,108.09	\$ 49,729.39
De La Piedra, G.	Librarian III	\$ 31,684.36	\$ 33,796.65	\$ 39,151.14	\$ 41,108.70	\$ 1,233.26	\$ 2,822.80	\$ 45,164.76
Molano, J.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ 32,269.70	\$ 33,883.19	\$ 1,016.50	\$ 2,326.65	\$ 37,226.34
Piña, J.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ 28,506.26	\$ 29,931.57	\$ 897.95	\$ 2,055.30	\$ 32,884.82
Gallegos, C.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ 28,506.26	\$ 30,006.26	\$ 900.19	\$ 2,060.43	\$ 32,966.88
Galvan, B.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ 32,269.70	\$ 33,883.19	\$ 1,016.50	\$ 2,326.65	\$ 37,226.34
Cirilo, V.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ 39,445.23	\$ 41,417.49	\$ 1,242.52	\$ 2,844.00	\$ 45,504.01
Perez, R.	Librarian II	\$ 29,931.57	\$ 31,927.01	\$ -	\$ 27,505.50	\$ -	\$ -	\$ 31,927.01
Gonzalez, A.	Librarian I	\$ 27,505.50	\$ 29,339.20	\$ 33,485.14	\$ 35,159.40	\$ 1,054.78	\$ 2,414.28	\$ 38,628.46
Cook, C.	Librarian I	\$ 27,505.50	\$ 29,339.20	\$ 26,195.71	\$ 27,505.50	\$ 825.17	\$ 1,888.71	\$ 30,219.38
Amaya, K.	Librarian I	\$ 27,505.50	\$ 29,339.20	\$ -	\$ 27,505.50	\$ 825.17	\$ 1,888.71	\$ 30,219.38
Antonio, J.	Librarian I	\$ 27,505.50	\$ 29,339.20	\$ -	\$ 27,505.50	\$ 825.17	\$ 1,888.71	\$ 30,219.38
Vela, R.	Maintenance	\$ 26,809.84	\$ 28,597.16	\$ 26,314.96	\$ 27,814.96	\$ 834.45	\$ 1,909.96	\$ 30,559.37
Medina, M	11.00 Part Time Librarian I	\$ -	\$ -	\$ 30,000.00	\$ 66,352.00	\$ 1,990.56	\$ -	\$ 68,342.56
Rios, J.	11.00 Part Time Librarian I							
Martinez, L	11.00 Part Time Librarian I							
Total		\$ 445,211.34	\$ 474,892.10	\$ 413,349.53	\$ 551,644.46	\$ 15,724.19	\$ 31,434.71	\$ 603,224.87

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs 5%	
Fire Department								
Cottle, E.	Shift Supervisor	\$ 46,149.60		\$ 43,952.00	\$ 46,149.60	\$ 2,307.48	\$ -	\$ 48,457.08
D'Avy, R.	Shift Supervisor	\$ 46,149.60		\$ 43,952.00	\$ 46,149.60	\$ 2,307.48	\$ -	\$ 48,457.08
Arreola, A	Fireman	\$ 39,874.00	\$ 40,000.00	\$ -	\$ 39,874.00	\$ -	\$ -	\$ 40,000.00
Torres, A	Fireman	\$ 39,874.00	\$ 40,000.00	\$ -	\$ 39,874.00	\$ -	\$ -	\$ 40,000.00
Rincon, A	Fireman	\$ 39,874.00	\$ 40,000.00	\$ -	\$ 39,874.00	\$ -	\$ -	\$ 40,000.00
Cabello, L	Fireman	\$ 39,874.00	\$ 40,000.00	\$ 35,169.68	\$ 39,874.00	\$ -	\$ -	\$ 40,000.00
	Fireman		\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
	Fireman		\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
	Fireman		\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
	Fireman		\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Ocadiz, L	Clerk I	\$ 26,566.63		\$ -	\$ 26,566.63	\$ 797.00	\$ 1,824.24	\$ 29,187.87
Berain, R.	14.71 Part-Time Fireman							
Barrera C.	14.71 Part-Time Fireman							
De Luna, E.	14.71 Part-Time Fireman			\$ 64,000.00	\$ 50,000.00	\$ -	\$ -	\$ 50,000.00
Valdez, R.	14.71 Part-Time Fireman							
Rubio, M.	14.71 Part-Time Fireman							
Castillo, R.	14.71 Part-Time Fireman							
Lara-Montelongo, J.	14.71 Part-Time Fireman							
Vargas, J.	Fire Supervisor	\$ 60,221.30		\$ 75,000.00	\$ 78,750.00	\$ 2,362.50	\$ 5,407.50	\$ 86,520.00
		\$ 338,583.13		\$ 262,073.68	\$ 407,111.83	\$ 7,774.46	\$ 7,231.74	\$ 582,622.03

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
<u>Parks and Building Maintenance</u>								
Velasquez, T.	Foreman	\$ 53,034.74	\$ 56,570.39	\$ 53,639.52	\$ 56,321.50	\$ 1,689.65	\$ 3,867.41	\$ 61,878.56
Aguilera, G.	Crew Leader	\$ 34,087.53	\$ 36,360.03	\$ 46,800.00	\$ 49,140.00	\$ 1,474.20	\$ 3,374.28	\$ 53,988.48
Garcia, M.	Maintenance/Truck Driver	\$ 30,377.10	\$ 32,402.24	\$ 31,599.88	\$ 33,179.87	\$ 995.40	\$ 2,278.35	\$ 36,453.62
Estrada, J.	Maintenance/Carpenter	\$ 30,377.10	\$ 32,402.24	\$ 30,559.88	\$ 32,087.87	\$ 962.64	\$ 2,203.37	\$ 35,253.88
Vazquez Cruz, F	Maintenance/Carpenter	\$ 30,377.10	\$ 32,402.24	\$ 30,146.00	\$ 31,653.30	\$ -	\$ -	\$ 32,402.24
Alvarado, R.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 27,582.98	\$ 29,082.98	\$ 872.49	\$ 1,997.03	\$ 31,952.50
Escamilla, J.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 37,787.61	\$ 39,676.99	\$ 1,190.31	\$ 2,724.49	\$ 43,591.79
De La Fuente, N.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 28,882.43	\$ 30,382.43	\$ 911.47	\$ 2,086.26	\$ 33,380.16
Balderas T.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 28,882.43	\$ 30,382.43	\$ 911.47	\$ 2,086.26	\$ 33,380.16
Molina, A.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 27,185.15	\$ 28,685.15	\$ 860.55	\$ 1,969.71	\$ 31,515.41
De Los Santos, E.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 28,882.43	\$ 30,382.43	\$ 911.47	\$ 2,086.26	\$ 33,380.16
Piña, E.	Maintenance	\$ 28,544.41	\$ 30,447.37	\$ 28,882.43	\$ 28,544.41	\$ 856.33	\$ 1,960.05	\$ 31,360.79
Rodriguez, M.	Secretary	\$ 29,542.53	\$ 31,512.03	\$ 29,359.20	\$ 30,859.20	\$ 925.78	\$ 2,119.00	\$ 33,903.98
Martinez, F.	Skilled Worker	\$ 28,544.41	\$ 30,447.37	\$ 27,582.98	\$ 29,082.98	\$ 872.49	\$ 1,997.03	\$ 31,952.50
Total		\$ 436,151.38	\$ 465,228.13	\$ 457,772.92	\$ 479,461.54	\$ 13,434.25	\$ 30,749.50	\$ 524,394.23

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll	
						3% 5%	75 > 80hrs		
						Cadet Raise>	\$1,500		
Sheriff									
Martinez, J.	Sheriff			\$ 91,180.02	\$ 91,180.02	\$ 4,559.00	\$ -	\$ 95,739.02	
Ortiz, J.	Chief Deputy	\$ 70,064.03	\$ -	\$ 70,415.62	\$ 73,936.40	\$ 3,696.82	\$ -	\$ 77,633.22	
Guzman, D.	Administrative Assistant	\$ 34,087.53	\$ 36,360.03	\$ 53,197.57	\$ 55,857.45	\$ 1,675.72	\$ 3,835.54	\$ 61,368.71	
Soto, E.	Administrative Assistant	\$ 34,087.53	\$ 36,360.03	\$ 42,624.06	\$ 44,755.26	\$ 1,342.66	\$ 3,073.19	\$ 49,171.11	
Quezada, A.	Finance Clerk III	\$ 35,223.78	\$ 37,572.03	\$ 34,037.38	\$ 35,223.78	\$ 1,056.71	\$ 2,418.70	\$ 38,699.19	
Total Sheriff Division					\$ 300,952.91	\$ 12,330.91	\$ 9,327.43	\$ 322,611.25	
Patrol Division									
Sunderland, J.	Lieutenant Patrol SB 22	\$ 49,778.61	\$ -	\$ 49,778.61	\$ 49,778.61	\$ -	\$ -	\$ 49,778.61	
Zavala, C.	Sergeant Patrol SB 22	\$ 45,450.04	\$ -	\$ 45,450.04	\$ 46,564.96	\$ 2,703.97	\$ -	\$ 46,564.96	
Valdez, A.	Sergeant Patrol SB 22	\$ 45,450.04	\$ -	\$ 47,250.00	\$ 47,250.00	\$ -	\$ -	\$ 47,250.00	
DeHoyos, J.	Sergeant Patrol SB 22	\$ 45,450.04	\$ -	\$ 47,426.52	\$ 47,426.52	\$ -	\$ -	\$ 47,426.52	
Siller, W.	Sergeant Patrol SB 22	\$ 45,450.04	\$ -	\$ 46,115.16	\$ 46,115.16	\$ -	\$ -	\$ 46,115.16	
Delgado, C.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Perez, R. (Cadet)	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Barragan, J. (Cadet)	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Torres, G.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Morris, M. (Cadet)	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Soria, J.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 40,928.16	\$ 40,928.16	\$ -	\$ -	\$ 40,928.16	
Martinez, L.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Ramirez, M.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Meza, G.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Adams, J.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 40,928.16	\$ 40,928.16	\$ -	\$ -	\$ 40,928.16	
Castillo, J.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Rodriguez, J.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Tovar, J. (Cadet)	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 41,028.00	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Stover, L.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Sevilla, E.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 40,405.66	\$ 40,405.66	\$ -	\$ -	\$ 40,405.66	
De Hoyos, J.	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Martinez, J	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 40,928.16	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 4,071.84	\$ 5,177.11	\$ -	\$ -	\$ 5,177.11	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 5,177.11	\$ 5,177.11	\$ -	\$ -	\$ 5,177.11	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 40,405.66	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89	
Vacant	Patrol Deputy SB 22	\$ 39,822.89	\$ -	\$ 4,594.34	\$ 5,177.11	\$ -	\$ -	\$ 5,177.11	

Vacant	Patrol Deputy	\$ 39,822.89	\$ -	\$ 40,928.16	\$ 39,822.89	\$ -	\$ 39,822.89
	SB 22			\$ 4,071.84	\$ 5,177.11	\$ -	\$ 5,177.11
Garcia, P.	Patrol Secretary	\$ 29,542.53	\$ 31,512.03	\$ 29,796.00	\$ 31,296.00	\$ 938.88	\$ 2,148.99
							\$ 34,383.87
	Total Patrol Division				\$ 1,281,678.60	\$ 49,208.02	\$ 2,148.99
	SB22 Reimbursement				\$ (134,350.46)	\$ (48,269.14)	\$ -
	Total General Fund for Patrol				\$ 1,147,328.14	\$ 938.88	\$ 2,148.99
							\$ 1,333,035.61
							\$ (182,619.60)
							\$ 1,150,416.01

Courts Division

Bailiff

Guzman, J.	Lieutenant Bailiff	\$ 49,778.61	\$ -	\$ 49,778.61	\$ 54,079.48	\$ 2,703.97	\$ -
Flores, Y.	Bailiff	\$ 39,822.89	\$ -	\$ 45,168.10	\$ 49,070.62	\$ 2,453.53	\$ -
							\$ 56,783.45
							\$ 51,524.15

Courtroom Security Fund

Palacios, J.	Sergeant Bailiff	\$ 45,450.04	\$ -	\$ 47,763.83	\$ 51,890.62	\$ 2,594.53	\$ -
Herrera, J.	Bailiff	\$ 39,822.89	\$ -	\$ 45,277.50	\$ 49,189.48	\$ 2,459.47	\$ -
Avalos, J.	Bailiff	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 39,822.89	\$ 1,991.14	\$ -
Vacant	Bailiff	\$ 39,822.89	\$ -	\$ 41,028.00	\$ 44,572.82	\$ -	\$ -
Vacant	Bailiff	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 43,263.59	\$ -	\$ -
							\$ 54,485.15
							\$ 51,648.95
							\$ 41,814.03
							\$ 44,572.82
							\$ 43,263.59

Civil Division

Galata, G.	Sergeant Civil Deputy	\$ 45,450.04	\$ -	\$ 46,565.06	\$ 50,588.28	\$ 2,529.41	\$ -
Vacant	Civil Deputy	\$ 39,822.89	\$ -	\$ 40,928.16	\$ 44,464.35	\$ -	\$ -
							\$ 53,117.69
							\$ 44,464.35

Transport

Barrera, R.	Transport Deputy	\$ 39,822.89	\$ -	\$ 39,822.89	\$ 43,263.59	\$ 2,163.18	\$ -
Hernandez, A.	Transport Deputy	\$ 39,822.89	\$ -	\$ 41,028.00	\$ 44,572.82	\$ 2,228.64	\$ -
Vacant	Transport Deputy	\$ 39,822.89	\$ -	\$ 57,580.66	\$ 62,555.63	\$ -	\$ -
							\$ 45,426.77
							\$ 46,801.46
							\$ 62,555.63

Total Courts Division					\$ 577,334.17	\$ 19,123.87	\$ -
							\$ 596,458.04

Administrative Division

Denney, C	Administrative Supervisor	\$ 39,822.89	\$ -	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89
	SB 22			\$ -	\$ 15,510.59	\$ 2,766.67	\$ 18,277.26

GEO

Espinoza, M.	Background Investigator		\$ 51,163.65	\$ 45,450.04	\$ 1,363.50	\$ 3,120.90	\$ 49,934.44
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Services

Martinez, K.	Civil Warrant Clerk	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 28,066.74	\$ 842.00	\$ 1,927.25
Vacant	Receptionist	\$ 26,809.84	\$ 28,597.16	\$ 27,294.80	\$ 28,794.80	\$ -	\$ -
Rodriguez, M.	State Records Clerk	\$ 27,894.96	\$ 29,754.62	\$ 26,566.63	\$ 28,066.63	\$ 842.00	\$ 1,927.24
Marin-Abrahams, B.	State Records Clerk	\$ 27,894.96	\$ 29,754.62	\$ 26,566.63	\$ 28,066.63	\$ 842.00	\$ 1,927.24
Lozano, M.	Master Mechanic	\$ 35,996.81	\$ 38,396.60	\$ 45,552.00	\$ 52,018.24	\$ 1,560.55	\$ -
Martinez, J.	Clerk I	\$ 27,894.96	\$ 29,754.62	\$ 26,955.41	\$ 27,894.96	\$ 836.85	\$ 1,915.45
Vacant	Mechanic	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -
Soto, S.	Maintenance	\$ 26,809.84	\$ 28,597.16	\$ 26,782.96	\$ 28,282.96	\$ 848.49	\$ 1,942.10
Cadena, C.	29.24 Part-Time CR 43 Clerk	\$ -	\$ -	\$ 27,851.20	\$ 29,243.76	\$ 5,756.24	\$ 35,000.00
							\$ 30,835.99
							\$ 28,794.80
							\$ 30,835.87
							\$ 30,835.87
							\$ 53,578.79
							\$ 30,647.26
							\$ 40,000.00
							\$ 31,073.55
							\$ 35,000.00

Total Administrative Division					\$ 351,218.24	\$ 15,658.30	\$ 12,760.18
SB22 Reimbursement					\$ (15,510.59)	\$ (2,766.67)	\$ -
GEO Reimbursement					\$ (45,450.04)	\$ (1,363.50)	\$ (3,120.90)
Total General Fund for Admin					\$ 290,257.61	\$ 11,528.13	\$ 9,639.28
							\$ 419,636.72
							\$ (18,277.26)
							\$ (49,934.44)
							\$ 351,425.02

Special Operations Division

Headquarters

Garcia, G.	Special Operations Lieutenant	\$ 39,822.89	\$ -	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89
	SB 22			\$ -	\$ 15,583.32	\$ 2,770.31	\$ 18,353.63
Cardenas, M.	Training Coordinator	\$ 45,450.04	\$ -	\$ 47,541.38	\$ 51,648.96	\$ 2,582.45	\$ -
Barrera, R.	Special Operations Sergeant	\$ 39,822.89	\$ -	\$ 39,822.89	\$ -	\$ -	\$ 39,822.89
	SB 22			\$ -	\$ 8,504.10	\$ 2,416.35	\$ 10,920.45
Vargas, A.	Evidence Custodian	\$ 36,360.03	\$ 38,784.03	\$ 34,628.60	\$ 36,360.03	\$ 1,090.80	\$ 2,496.72
							\$ 39,947.55

GEO

Duncan, M.	Jail Monitor - Commissioned			\$ 62,921.61	\$ 66,067.69	\$ 3,303.38	\$ -	\$ 69,371.07
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SB 22

Vacant	Ranch Liaison			\$ 45,000.00	\$ 45,000.00	\$ 2,250.00	\$ -	\$ 47,250.00
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Communications

	Pay Increase	4%						
Jimenez, J.	Telecommunications Supervisor	\$ 39,029.43	\$ 37,170.89	\$ 39,029.43	\$ 1,561.18	\$ -	\$ 40,590.61	
Robles, A.	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ 1,441.44	\$ -	\$ 37,477.44	
Ramirez, D.	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ 1,441.44	\$ -	\$ 37,477.44	
Trevino, E.	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ 1,441.44	\$ -	\$ 37,477.44	
Lozano, J.	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ 1,441.44	\$ -	\$ 37,477.44	
Valadez, E.	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ 1,441.44	\$ -	\$ 37,477.44	
Vacant	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ -	\$ -	\$ 36,036.00	
Vacant	Telecommunications	\$ 36,036.00	\$ 34,320.00	\$ 36,036.00	\$ -	\$ -	\$ 36,036.00	

Total Special Operations Division	\$ 594,091.31	\$ 23,181.67	\$ 2,496.72	\$ 619,769.70
SB22 Reimbursement	\$ (69,087.42)	\$ (7,436.66)	\$ -	\$ (76,524.08)
GEO Reimbursement	\$ (66,067.69)	\$ (3,303.38)	\$ -	\$ (69,371.07)
Total General Fund for Spec Ops	\$ 458,936.20	\$ 12,441.63	\$ 2,496.72	\$ 473,874.55

Criminal Investigation Division

Criminal Investigation

Vargas, M.	Lieutenant Criminal Investigator	\$ 49,778.61	\$ -	\$ 50,999.83	\$ 53,117.69	\$ 2,655.88	\$ -	\$ 55,773.57
Delgado, J.	Criminal Investigator	\$ 45,450.04	\$ -	\$ 46,565.06	\$ 50,588.28	\$ 2,529.41	\$ -	\$ 53,117.69
DeHoyos, M.	Criminal Investigator	\$ 45,450.04	\$ -	\$ 46,115.16	\$ 50,099.51	\$ 2,504.98	\$ -	\$ 52,604.49
Sanchez, N.	Criminal Investigator	\$ 45,450.04	\$ -	\$ 46,565.06	\$ 48,310.65	\$ 2,415.53	\$ -	\$ 50,726.18
Vacant	Criminal Investigator	\$ 44,464.35	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,464.35
	SB 22				\$ -	\$ -	\$ -	\$ 3,420.35
Castañeda, V.	Criminal Investigator	\$ 45,450.14	\$ -	\$ 45,450.14	\$ 49,377.02	\$ -	\$ -	\$ 49,377.02
Davis, C.	Crime Victim Advocate	\$ 31,144.63	\$ 33,220.94	\$ 31,262.39	\$ 32,825.51	\$ 984.77	\$ 2,254.02	\$ 36,064.30

HIDTA Grant

Guerra, N.	Amistad Intelligence	\$ 50,505.55	\$ -	\$ 51,744.61	\$ 54,331.84	\$ 2,716.59	\$ -	\$ 57,048.43
Martinez, G.	Amistad Intelligence	\$ 47,950.15	\$ -	\$ 49,126.51	\$ 51,582.84	\$ 2,579.14	\$ -	\$ 54,161.98
Veliz, M.	Del Rio Task Force	\$ 50,531.86	\$ -	\$ 51,771.56	\$ 54,360.14	\$ 2,718.01	\$ -	\$ 57,078.15
Fuentes, D.	Eagle Pass Task Force	\$ 50,531.86	\$ -	\$ 51,771.56	\$ 54,360.14	\$ 2,718.01	\$ -	\$ 57,078.15
Vasquez, B.	Eagle Pass Task Force	\$ 39,822.89	\$ -	\$ 51,771.56	\$ 54,360.14	\$ 2,718.01	\$ -	\$ 57,078.15

Total Criminal Investigation Division	\$ 553,313.76	\$ 24,540.33	\$ 2,254.02	\$ 627,992.81
SB22 Reimbursement	\$ -	\$ -	\$ -	\$ (3,420.35)
HIDTA Reimbursement	\$ (268,995.10)	\$ (13,449.76)	\$ -	\$ (282,444.86)
Total General Fund for CID	\$ 284,318.66	\$ 11,090.57	\$ 2,254.02	\$ 342,127.60

Grand Totals

Divisions	\$ 3,658,588.99	\$ 144,043.10	\$ 28,987.34	\$ 3,919,504.13
SB22 Reimbursement	\$ (218,948.47)	\$ (58,472.47)	\$ -	\$ (280,841.29)
HIDTA Reimbursement	\$ (268,995.10)	\$ (13,449.76)	\$ -	\$ (282,444.86)
GEO Reimbursement	\$ (111,517.73)	\$ (4,666.88)	\$ (3,120.90)	\$ (119,305.51)
Total General Fund	\$ 3,059,127.69	\$ 67,453.99	\$ 25,866.44	\$ 3,236,912.47

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase 3%	75 > 80hrs	2025-2026 Adopted Payroll
83rd District Court								
Torres, N.	Court Coordinator			\$ 61,753.12	\$ 64,840.78	\$ 1,945.22	\$ 4,452.40	\$ 71,238.40
	Juvenile Board			\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
Zapata, D.	Assistant Court Coordinator	\$ 38,064.41	\$ -	\$ 43,399.20	\$ 45,569.16	\$ 1,367.07	\$ 3,129.08	\$ 50,065.31
	Juvenile Board			\$ 1,500.00	\$ 1,500.00	\$ -	\$ -	\$ 1,500.00
Harry, W.	Court Reporter			\$ 96,000.00	\$ 114,462.00	\$ 11,332.00	\$ -	\$ 125,794.00
	Assistant Court Coordinator			\$ -	\$ -	\$ -	\$ -	\$ 43,000.00
	Part Time Court Intern \$10.00			\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
	Part Time Court Intern \$10.00			\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00
Cadena, R.	Juvenile Board			\$ -	\$ -	\$ -	\$ -	\$ -
	Total	\$ 38,064.41	\$ -	\$ 210,152.32	\$ 233,871.94	\$ 14,644.29	\$ 7,581.48	\$ 299,097.71

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Risk Management								
Velarde, C.	Engineer			\$ 110,869.20	\$ 116,412.66	\$ 3,492.38	\$ 7,993.67	\$ 127,898.71
Montemayor, J.	Assistant Health Inspector	\$ 36,360.03	\$ 38,784.03	\$ 49,355.92	\$ 51,823.72	\$ 1,554.71	\$ 3,558.56	\$ 56,936.99
Lira, F.	Field Technician	\$ 31,751.14	\$ 33,867.88	\$ 33,300.26	\$ 34,965.27	\$ 1,048.96	\$ 2,400.95	\$ 38,415.18
Chavarria, J.	Lead - Field Technician	\$ 31,751.14	\$ 33,867.88	\$ 31,441.37	\$ 33,013.44	\$ 990.40	\$ 2,266.92	\$ 36,270.76
	Total	\$ 99,862.31	\$ 106,519.79	\$ 224,966.75	\$ 236,215.09	\$ 7,086.45	\$ 16,220.10	\$ 259,521.64

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						4%	75 > 80hrs	
Community Center								
Velez, S.	Community Center Director	\$ 34,087.53		\$ 35,984.00	\$ 40,000.00	\$ -	\$ -	\$ 40,000.00
Rodriguez, M.	Clerk	\$ 27,894.96		\$ 27,805.96	\$ 29,305.96	\$ 1,172.24	\$ -	\$ 30,478.20
Castillo, E.	Distribution Clerk	\$ 27,894.96		\$ 26,566.63	\$ 28,066.63	\$ 1,122.67	\$ -	\$ 29,189.30
Vazquez, A.	Community Advocate	\$ 27,894.96		\$ 26,566.63	\$ 28,066.63	\$ 1,122.67	\$ -	\$ 29,189.30
	Total	\$ 117,772.41	\$ -	\$ 116,923.22	\$ 125,439.22	\$ 3,417.58	\$ -	\$ 128,856.80

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024		2024-2025		Pay Increase		2025-2026 Adopted Payroll
				Payroll	Payroll	3%	75 > 80hrs			
District Attorney										
Esquivel, D.	1st Assistant District Attorney	\$ 89,082.07		\$ 96,919.36	\$ 96,919.36	\$ 2,907.58	\$ 6,655.13			\$ 106,482.07
	SB22 Supplement 1st A.D.A			\$ 5,080.64	\$ 13,662.89	\$ -	\$ -			\$ 13,662.89
	State Longevity Pay			\$ -	\$ -	\$ -	\$ -			\$ 960.00
Ramon, E.	2nd Assistant District Attorney	\$ 76,291.14		\$ 78,162.79	\$ 78,162.79	\$ 2,344.88	\$ 5,367.18			\$ 85,874.85
	DA Forfeiture			\$ 1,963.32	\$ -	\$ -	\$ -			\$ -
	SB22 Supplement 2nd A.D.A			\$ 18,873.89	\$ 8,337.21	\$ -	\$ -			\$ 8,337.21
Maldonado, D	Investigator	\$ 45,450.04		\$ 46,565.06	\$ 48,893.31	\$ 1,466.80	\$ 3,357.34			\$ 53,717.45
	SB22 Supplement			\$ 23,434.94	\$ 23,434.94	\$ -	\$ -			\$ 23,434.94
Constancio, G.	Office Manager/Executive Assist.	\$ 45,450.04	\$ 48,480.04	\$ 60,352.58	\$ 63,370.21	\$ 1,901.11	\$ 4,351.42			\$ 69,622.74
Medina, E.	Legal Secretary	\$ 35,791.91	\$ 38,178.04	\$ 37,342.38	\$ 39,209.50	\$ 1,176.29	\$ 2,692.39			\$ 43,078.18
	Apportionment Supplement	\$ 18,343.34	\$ 19,566.23	\$ -	\$ 6,790.50	\$ -	\$ -			\$ 6,790.50
Constancio, V.	Legal Secretary	\$ 35,791.91	\$ 38,178.04	\$ 20,552.54	\$ 36,185.16	\$ 1,085.55	\$ 2,484.71			\$ 39,755.42
	Apportionment Supplement			\$ -	\$ 9,814.83	\$ -	\$ -			\$ 9,814.83
Martinez, M.	Legal Secretary	\$ 35,791.91		\$ -	\$ 35,791.91	\$ 1,073.76	\$ 2,457.71			\$ 39,323.38
Garcia, D.	Victim Assistant Coordinator	\$ 36,561.75		\$ 37,700.00	\$ 39,585.00	\$ 1,187.55	\$ 2,718.17			\$ 43,490.72
	SB22 Supplement Victim Assist. Coord.			\$ 22,300.00	\$ 22,300.00	\$ -	\$ -			\$ 22,300.00
	SB22 Reimbursement				\$ (67,735.04)	\$ -	\$ -			\$ (67,735.04)
	Total	\$ 418,554.11	\$ 144,402.35	\$ 476,380.12	\$ 438,117.24	\$ 13,143.52	\$ 30,084.05			\$ 498,910.14
SB22										
D'Amico, L.	SB22 Data Manager			\$ 60,000.00	\$ 60,000.00	\$ -	\$ 4,000.00			\$ 64,000.00
Salinas, M.	SB22 Investigator			\$ 70,000.00	\$ 70,000.00	\$ -	\$ 4,666.67			\$ 74,666.67
	SB22 Reimbursement			\$ (130,000.00)	\$ (130,000.00)	\$ -	\$ (8,666.67)			\$ (138,666.67)
Border Prosecution Unit										
Poole, A.	Border Prosecution Attorney			\$ 150,000.00	\$ 150,000.00	\$ -	\$ -			\$ 150,000.00
Kuykendall, T.	Border Prosecution Attorney			\$ 150,000.00	\$ 150,000.00	\$ -	\$ -			\$ 150,000.00
	Assistant District Attorney			\$ 120,000.00	\$ 120,000.00	\$ (34,000.00)	\$ -			\$ 86,000.00
Ramon, E.	Assistant District Attorney			\$ -	\$ 86,000.00	\$ -	\$ -			\$ 86,000.00
	BP Assistant District Attorney			\$ 120,000.00	\$ 120,000.00	\$ (15,000.00)	\$ -			\$ 105,000.00
Wylie, T.	Border Prosecution Investigator			\$ 75,000.00	\$ 75,000.00	\$ 5,000.00	\$ -			\$ 80,000.00
Pope, L.	Border Prosecution Investigator			\$ 70,000.00	\$ 70,000.00	\$ 4,666.67	\$ -			\$ 74,666.67
Mayorga, G.	Border Prosecution Investigator			\$ 60,000.00	\$ 60,000.00	\$ 7,000.00	\$ -			\$ 67,000.00
	Border Prosecution Investigator			\$ 70,000.00	\$ 70,000.00	\$ 4,666.67	\$ -			\$ 74,666.67
Rockwell, D.	Border Prosecution Investigator			\$ 60,000.00	\$ 60,000.00	\$ 4,000.00	\$ -			\$ 64,000.00
Radcliff, V.	Paralegal			\$ 65,000.00	\$ 65,000.00	\$ 4,333.33	\$ -			\$ 69,333.33
Longoria, L.	Administrative Assistant			\$ 44,000.00	\$ 44,000.00	\$ 2,933.34	\$ -			\$ 46,933.34
Hernandez, M.	Administrative Assistant			\$ 46,000.00	\$ 46,000.00	\$ 3,066.67	\$ -			\$ 49,066.67
Castorena, D.	Administrative Clerk			\$ 46,000.00	\$ 46,000.00	\$ 3,066.67	\$ -			\$ 49,066.67
Perez, S.	Administrative Clerk			\$ 44,000.00	\$ 44,000.00	\$ 2,933.34	\$ -			\$ 46,933.34
Ramirez, K.	Administrative Clerk			\$ 44,000.00	\$ 44,000.00	\$ 2,933.34	\$ -			\$ 46,933.34
	Total			\$ 1,044,000.00	\$ 1,250,000.00	\$ (4,399.97)	\$ -			\$ 1,245,600.03
	BPU Reimbursement			\$ (1,044,000.00)	\$ (1,250,000.00)	\$ 4,399.97	\$ -			\$ (1,245,600.03)

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Human Resources								
Barrera, J.	Personnel Director	\$ 60,221.30	\$ 64,236.05	\$ 65,228.74	\$ 69,728.74	\$ 2,091.86	\$ 4,788.04	\$ 76,608.64
Castillo, A.	Assistant Personnel Director	\$ 36,360.03	\$ 38,784.03	\$ 36,036.00	\$ 38,836.00	\$ 1,165.08	\$ 2,666.74	\$ 42,667.82
	Clerk I	\$ 28,782.86	\$ 30,701.72	\$ -	\$ -	\$ -	\$ -	\$ 30,701.72
	Total	\$ 125,364.19	\$ 133,721.80	\$ 101,264.74	\$ 108,564.74	\$ 3,256.94	\$ 7,454.78	\$ 149,978.18

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3% 5%	75 > 80hrs	
Animal Control								
Van Hoozier, K.	Animal Control Officer	\$ 30,110.65	\$ 32,118.03	\$ 28,676.81	\$ 30,176.81	\$ 905.30	\$ 2,072.14	\$ 33,154.25
Salinas, E.	Animal Control Officer	\$ 32,737.67	\$ 34,920.18	\$ 32,720.48	\$ 34,356.50	\$ 1,030.70	\$ 2,359.15	\$ 37,746.35
Parra, J.	Animal Control Deputy	\$ 39,822.89		\$ 41,028.00	\$ 44,572.82	\$ 2,228.64	\$ -	\$ 46,801.46
	Animal Control Deputy After 3 months	\$ 39,822.89		\$ -	\$ -	\$ -	\$ -	\$ 39,822.89
				\$ -	\$ -	\$ 2,131.31	\$ -	\$ 2,131.31
Antonio, J.	Kennel Technician	\$ 26,863.20		\$ 25,958.40	\$ 27,458.40	\$ 823.75	\$ 1,885.48	\$ 30,167.63
Medina, R.	Kennel Technician	\$ 26,863.20		\$ 25,958.40	\$ 27,458.40	\$ 823.75	\$ 1,885.48	\$ 30,167.63
		\$ 196,220.50	\$ 67,038.21	\$ 154,342.09	\$ 164,022.93	\$ 7,943.45	\$ 8,202.25	\$ 219,991.52

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
Constable Precinct 1								
Trevino, D.	Elected Official			\$ 50,306.75	\$ 50,306.75	\$ 2,515.34	\$ -	\$ 52,822.09
	Auto Allowance			\$ 10,000.00	\$ 10,000.00	\$ 12,500.00	\$ -	\$ 12,500.00
	Total			\$ 60,306.75	\$ 60,306.75	\$ 15,015.34	\$ -	\$ 65,322.09

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
<u>Constable Precinct 2</u>								
Reyes, D.	Elected Official			\$ 50,306.75	\$ 50,306.75	\$ 2,515.34	\$ -	\$ 52,822.09
	Auto Allowance			\$ 10,000.00	\$ 10,000.00	\$ 12,500.00	\$ -	\$ 12,500.00
	Total			\$ 60,306.75	\$ 60,306.75	\$ 15,015.34	\$ -	\$ 65,322.09

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
<u>Constable Precinct 3</u>								
Wancho, A.	Elected Official			\$ 50,306.75	\$ 50,306.75	\$ 2,515.34	\$ -	\$ 52,822.09
	Auto Allowance			\$ 10,000.00	\$ 10,000.00	\$ 12,500.00	\$ -	\$ 12,500.00
	Total			\$ 60,306.75	\$ 60,306.75	\$ 15,015.34	\$ -	\$ 65,322.09

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
Constable Precinct 4								
Hernandez, G.	Elected Official			\$ 50,306.75	\$ 50,306.75	\$ 2,515.34	\$ -	\$ 52,822.09
	Auto Allowance			\$ 10,000.00	\$ 10,000.00	\$ 12,500.00	\$ -	\$ 12,500.00
	Total			\$ 60,306.75	\$ 60,306.75	\$ 15,015.34	\$ -	\$ 65,322.09

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						3%	75 > 80hrs	
Road and Bridge Commissioners Office								
Ferrino, E.	Office Manager	\$ 37,397.00	\$ 39,890.13	\$ 40,300.00	\$ 45,850.00	\$ 1,375.50	\$ 3,148.37	\$ 50,373.87
Aguilar, K.	Clerk	\$ 27,082.48	\$ 28,887.98	\$ 25,792.84	\$ 27,292.84	\$ 818.79	\$ 1,874.11	\$ 29,985.74
	Total	\$ 64,479.48	\$ 68,778.11	\$ 66,092.84	\$ 73,142.84	\$ 2,194.29	\$ 5,022.48	\$ 80,359.61

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
<hr/>								
Road and Bridge Precinct 1								
Cervantes, M.	Foreman			\$ 70,415.62	\$ 73,936.40	\$ 1,478.73	\$ -	\$ 75,415.13
Chavez, D.	Assistant Foreman	\$ 48,431.25		\$ 46,800.00	\$ 49,140.00	\$ 1,965.60	\$ -	\$ 51,105.60
Elguezabal, C.	Heavy Equipment Operator	\$ 37,496.28		\$ 45,326.86	\$ 47,593.20	\$ 1,903.73	\$ -	\$ 49,496.93
Hernandez, E.	Heavy Equipment Operator	\$ 37,496.28		\$ 35,710.74	\$ 37,496.28	\$ 1,499.85	\$ -	\$ 38,996.13
Hernandez, B	Light Equipment Operator	\$ 31,191.22		\$ 30,140.65	\$ 31,191.22	\$ -	\$ -	\$ 31,191.22
	Light Equipment Operator	\$ 31,191.22		\$ 31,305.04	\$ 32,870.29	\$ -	\$ -	\$ 32,870.29
Wardlaw, K.	Elected Official			\$ 61,110.15	\$ 61,110.15	\$ 3,055.51	\$ -	\$ 64,165.66
	Auto Allowance			\$ 11,500.00	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00
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	Total	\$ 185,806.25	\$ -	\$ 332,309.06	\$ 344,837.54	\$ 9,903.42	\$ -	\$ 354,740.96

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5% 4% 2%	75 > 80hrs	
<u>Road and Bridge Precinct 2</u>								
Salgado R.	Foreman			\$ 70,415.62	\$ 73,936.40	\$ 1,478.73	\$ -	\$ 75,415.13
Puente, G.	Assistant Foreman	\$ 48,431.25		\$ 46,125.00	\$ 48,431.25	\$ 1,937.25	\$ -	\$ 50,368.50
Garcia, J	Heavy Equipment Operator	\$ 37,496.28		\$ 35,710.74	\$ 37,496.28	\$ -	\$ -	\$ 37,496.28
Sauceda, G.	Heavy Equipment Operator	\$ 37,496.28		\$ 35,710.74	\$ 37,496.28	\$ 1,499.85	\$ -	\$ 38,996.13
Palacios, R.	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,191.22	\$ 1,247.65	\$ -	\$ 32,438.87
Medina, J.	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,205.92	\$ 1,248.24	\$ -	\$ 32,454.16
Padilla, P.	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,205.92	\$ 1,248.24	\$ -	\$ 32,454.16
Menchaca, T.	Food Distribution Clerk I	\$ 27,894.96		\$ 26,955.41	\$ 28,455.41	\$ 1,138.22	\$ -	\$ 29,593.63
Trujillo, A.	Office Manager	\$ 35,616.19		\$ -	\$ 35,616.19	\$ 1,424.65	\$ -	\$ 37,040.84
Vazquez, J.	Elected Official			\$ 61,110.15	\$ 61,110.15	\$ 3,055.51	\$ -	\$ 64,165.66
	Auto Allowance			\$ 11,500.00	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00
	Total	\$ 280,508.62	\$ -	\$ 376,645.42	\$ 427,645.02	\$ 14,278.34	\$ -	\$ 441,923.36

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
<hr/>								
<u>Road and Bridge Precinct 3</u>								
Roman, J.	Foreman			\$ 70,415.62	\$ 73,936.40	\$ 1,478.73	\$ -	\$ 75,415.13
Calderon, L.	Assistant Foreman	\$ 48,431.25		\$ 46,800.00	\$ 49,140.00	\$ 1,965.60	\$ -	\$ 51,105.60
Nalls, E.	Heavy Equipment Operator	\$ 37,496.28		\$ 35,710.74	\$ 37,496.28	\$ 1,499.85	\$ -	\$ 38,996.13
Perez, J.	Heavy Equipment Operator	\$ 35,710.74		\$ -	\$ 35,710.71	\$ 1,428.43	\$ -	\$ 37,139.14
Hernandez, S.	Light Equipment Operator	\$ 31,191.22		\$ 30,913.51	\$ 31,191.22	\$ 1,247.65	\$ -	\$ 32,438.87
Ochoa, E.	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,205.92	\$ 1,248.24	\$ -	\$ 32,454.16
Morales, J.	Light Equipment Operator	\$ 31,191.22		\$ 31,305.04	\$ 32,870.29	\$ 1,314.81	\$ -	\$ 34,185.10
Balderas, J.	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,205.92	\$ 1,248.24	\$ -	\$ 32,454.16
Garcia, F.	Elected Official			\$ 61,110.15	\$ 61,110.15	\$ 3,055.51	\$ -	\$ 64,165.66
	Auto Allowance			\$ 11,500.00	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00
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	Total	\$ 246,403.15	\$ -	\$ 347,166.90	\$ 395,366.89	\$ 14,487.06	\$ -	\$ 409,853.95

**Salary Budget
2025-2026**

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase		2025-2026 Adopted Payroll
						5%	75 > 80hrs	
<hr/>								
<u>Road and Bridge Precinct 4</u>								
Vasquez, A.	Foreman			\$ 70,415.62	\$ 73,936.40	\$ 1,478.73	\$ -	\$ 75,415.13
Hernandez, E.	Heavy Equipment Operator	\$ 37,496.28		\$ 36,857.60	\$ 38,700.48	\$ 1,548.02	\$ -	\$ 40,248.50
Vega, R.	Heavy Equipment Operator	\$ 37,496.28		\$ 37,076.00	\$ 38,929.80	\$ 1,557.19	\$ -	\$ 40,486.99
Rodriguez, M.	Light Equipment Operator	\$ 31,191.22		\$ 30,913.51	\$ 31,191.22	\$ 1,247.65	\$ -	\$ 32,438.87
Morales, R	Light Equipment Operator	\$ 31,191.22		\$ 29,705.92	\$ 31,191.22	\$ -	\$ -	\$ 31,191.22
Calvillo, O.	Light Equipment Operator	\$ 31,191.22		\$ 31,305.04	\$ 31,191.22	\$ 1,247.65	\$ -	\$ 32,438.87
Guanajuato, F	Light Equipment Operator	\$ 31,191.22		\$ 30,140.65	\$ 31,191.22	\$ -	\$ -	\$ 31,191.22
Soto, V.	Office Manager	\$ 35,616.19		\$ 26,566.63	\$ 35,616.19	\$ 1,424.65	\$ -	\$ 37,040.84
Flores, G.	Elected Official			\$ 61,110.15	\$ 61,110.15	\$ 3,055.51	\$ -	\$ 64,165.66
	Auto Allowance			\$ 11,500.00	\$ 11,500.00	\$ -	\$ -	\$ 11,500.00
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	Total	\$ 235,373.63	\$ -	\$ 365,591.12	\$ 384,557.90	\$ 11,559.40	\$ -	\$ 396,117.30

Salary Budget
2025-2026

Department	Title	Current Base Pay	New Base Pay	2023-2024 Payroll	2024-2025 Payroll	Pay Increase	2025-2026 Adopted Payroll
Grand Total		\$ 6,096,962.93	\$ 4,271,951.83	\$ 8,974,137.65	\$ 9,809,278.00	\$ 375,122.62	\$ 14,236,841.52
General Fund							\$ 12,553,846.34
Road and Bridge Fund							\$ 1,682,995.18
General Fund W/ Fringe <small>(Fica 7.65%, Retirement 11.47%)</small>			0.0765				\$ 14,954,141.76
Road and Bridge Fund W/ Fringe <small>(Fica 7.65%, Retirement 11.47%)</small>			0.1912				\$ 2,004,783.86
Total Salaries and Fringe							\$ 16,958,925.62

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Val Verde County	830-774-7530
Taxing Unit Name	Phone (area code and number)
309 Mill St	valverdecountry.texas.gov
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,409,921,757
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	\$ 562,393,859
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,847,527,898
4.	Prior year total adopted tax rate.	\$ 0.4799 /\$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:.....	\$ 127,538,704
	B. Prior year values resulting from final court decisions:.....	\$ 101,400,000
	C. Prior year value loss. Subtract B from A. ³	\$ 26,138,704
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 2,594,785
	B. Prior year disputed value:.....	\$ 2,594,785
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 26,138,704

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(11)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,873,666,602
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeporl, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,297,539 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 78,294,966 C. Value loss. Add A and B. ⁶	\$ 79,592,505
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: \$ 125,385 B. Current year productivity or special appraised value: - \$ 676 C. Value loss. Subtract B from A. ⁷	\$ 124,709
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 79,717,214
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,793,949,388
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 18,207,163
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	\$ 42,216
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 18,249,379
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,545,770,221 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 19,249,482 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 - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 4,565,019,703

⁵ Tex. Tax Code §26.012(15)
⁶ Tex. Tax Code §26.012(15)
⁷ Tex. Tax Code §26.012(15)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.012(13)
¹⁰ Tex. Tax Code §26.012(13)
¹¹ Tex. Tax Code §26.012(13)
¹² Tex. Tax Code §26.012, 26.04(b-2)
¹³ 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. ¹¹	
	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	\$ 66,170,820
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$ 0
	C. Total value under protest or not certified. Add A and B.	\$ 66,170,820
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	\$ 572,376,592
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.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 4,058,813,931
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	\$ 0
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	\$ 42,649,723
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 42,649,723
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 4,016,164,208
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.4543 /\$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	\$ 0.4711 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹¹ Tex. Tax Code §26.01(c) and (d)
¹² Tex. Tax Code §26.01(c)
¹³ Tex. Tax Code §26.01(d)
¹⁴ Tex. Tax Code §26.012(6)(B)
¹⁵ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)
¹⁶ Tex. Tax Code §26.012(1-a)
¹⁷ Tex. Tax Code §26.04(d-3)
¹⁸ Tex. Tax Code §26.012(6)
¹⁹ Tex. Tax Code §26.012(1-f)
²⁰ Tex. Tax Code §26.012(1-f)
²¹ Tex. Tax Code §26.04(c)
²² 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.	\$ 0.4118 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 3,873,666,602
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 15,951,759
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. + \$ 35,265 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 35,265 E. Add Line 31 to 32D.	\$ 15,987,024
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 4,016,164,208
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3980 /\$100
35.	Rate adjustment for state criminal justice mandate.⁶⁶ 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. \$ 672,196 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. - \$ 397,977 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0068 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0068 /\$100
36.	Rate adjustment for indigent health care expenditures.⁶⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

⁶⁶ Reserved for expansion
⁶⁷ Tex. Tax Code §26.044
⁶⁸ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ²⁸</p> <p>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. \$ 550,204</p> <p>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. \$ 652,938</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ -0.0026 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.0008 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
38.	<p>Rate adjustment for county hospital expenditures. ²⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0</p> <p>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. \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
39.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0</p> <p>B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100</p>	
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D. \$ 0.4048 /\$100</p>	
41.	<p>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.</p> <p>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 \$ 3,701,878</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.0921 /\$100</p> <p>C. Add Line 41B to Line 40. \$ 0.4969 /\$100</p>	
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035. \$ 0.5142 /\$100</p>	

²⁸ Tex. Tax Code 526.0442
²⁹ Tex. Tax Code 526.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>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:</p> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ¹⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (line D42).</p>	<p>\$ 0.0000 /\$100</p>
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ¹¹</p> <p>Enter debt amount \$ 2,827,877</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 215,000</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ 2,612,877</p>
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ¹²</p>	<p>\$ 0</p>
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	<p>\$ 2,612,877</p>
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ¹³ 98.00 %</p> <p>B. Enter the prior year actual collection rate 99.81 %</p> <p>C. Enter the 2023 actual collection rate 97.63 %</p> <p>D. Enter the 2022 actual collection rate 98.60 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ¹⁴</p>	<p>98.00 %</p>
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	<p>\$ 2,666,201</p>
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 4,058,813,931</p>
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	<p>\$ 0.0656 /\$100</p>
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	<p>\$ 0.5798 /\$100</p>
D50.	<p>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.</p>	<p>\$ 0.0000 /\$100</p>

¹⁰ Tex. Tax Code §26.04(a)
¹¹ Tex. Tax Code §26.01(2)
¹² Tex. Tax Code §26.01(10) and 26.04(b)
¹³ Tex. Tax Code §26.04(b)
¹⁴ Tex. Tax Code §26.04(b), (b-1) and (b-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-approval tax rate.	\$ 0.5974 /\$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. ¹⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
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. ¹⁶ 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. ¹⁷ - 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.	\$ 3,701,878
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.0912 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ¹⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4711 /\$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.	\$ 0.4711 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5974 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5062 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

¹⁵ Tex. Tax Code §26.041(d)
¹⁶ Tex. Tax Code §26.041(i)
¹⁷ Tex. Tax Code §26.041(d)
¹⁸ Tex. Tax Code §26.046
¹⁹ Tex. Tax Code §26.046
²⁰ Tex. Tax Code §26.046
²¹ Tex. Tax Code §26.045(d)
²² 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 1050 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5062 /\$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).....	\$ 0.5311 /\$100
	B. Unused increment rate (Line 67).....	\$ 0.0247 /\$100
	C. Subtract B from A.....	\$ 0.5064 /\$100
	D. Adopted Tax Rate.....	\$ 0.4977 /\$100
	E. Subtract D from C.....	\$ 0.0087 /\$100
	F. 2024 Total Taxable Value (Line 60).....	\$ 3,924,701,779
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 341,449
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).....	\$ 0.4998 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0176 /\$100
	C. Subtract B from A.....	\$ 0.4822 /\$100
	D. Adopted Tax Rate.....	\$ 0.4977 /\$100
	E. Subtract D from C.....	\$ -0.0155 /\$100
	F. 2023 Total Taxable Value (Line 60).....	\$ 3,779,552,671
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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).....	\$ 0.5153 /\$100
	B. Unused increment rate (Line 66).....	\$ 0.0341 /\$100
	C. Subtract B from A.....	\$ 0.4812 /\$100
	D. Adopted Tax Rate.....	\$ 0.4977 /\$100
	E. Subtract D from C.....	\$ -0.0165 /\$100
	F. 2022 Total Taxable Value (Line 60).....	\$ 3,281,973,333
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 341,449 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No New Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0084 /\$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)	\$ 0.5146 /\$100

⁴² Tex. Tax Code §26.01 (b)
⁴³ Tex. Tax Code §626.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §26.042(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §626.0501(a) and (c)
⁴⁶ Tex. Local Gov't Code §120.002(e)
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 <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.4219 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0123 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0656 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.4998 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4977 /\$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 <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 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.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,793,949,388
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,016,164,208
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(b)-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).	\$ 0.5146 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above:

No-new-revenue tax rate.	\$ 0.4711	/\$100
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: <u>28</u>		
Voter-approval tax rate.	\$ 0.5146	/\$100
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: <u>69</u>		
De minimis rate.	\$ 0.4998	/\$100
If applicable, enter the current year de minimis rate from Line 74.		

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.¹⁴

print here

ELODIA Garcia

Printed Name of Taxing Unit Representative

sign here

Elodia Garcia

Taxing Unit Representative

Date

Aug. 8, 2025

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Val Verde County	Farm to Market/Flood Control	830-774-7530
Taxing Unit Name		Phone (area code and number)
309 Mill St		valverdecountry.texas.gov
Taxing Unit's Address, City, State, ZIP Code		Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 4,393,688,710
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	\$ 561,713,823
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,831,974,887
4.	Prior year total adopted tax rate.	\$ 0.0178 /\$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:.....	\$ 127,538,704
	B. Prior year values resulting from final court decisions:.....	\$ 101,400,000
	C. Prior year value loss. Subtract B from A. ³	\$ 26,138,704
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 2,594,785
	B. Prior year disputed value:.....	\$ 2,594,785
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 26,138,704

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(11)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,858,113,691
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 1,297,539 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: - \$ 78,754,226 C. Value loss. Add A and B. ⁶	\$ 80,051,765
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: \$ 125,385 B. Current year productivity or special appraised value: - \$ 676 C. Value loss. Subtract B from A. ⁷	\$ 124,709
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 80,176,474
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 3,777,937,117
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 672,472
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	\$ 1,532
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 674,004
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,523,268,728 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: - \$ 19,249,482 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 - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 4,542,518,210

⁵ Tex. Tax Code §26.012(1)(5)
⁶ Tex. Tax Code §26.012(1)(5)
⁷ Tex. Tax Code §26.012(1)(5)
⁸ Tex. Tax Code §26.03(c)
⁹ Tex. Tax Code §26.017(1)(3)
¹⁰ Tex. Tax Code §26.012(1)(1)
¹¹ Tex. Tax Code §26.012, 26.014(c-2)
¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹¹	
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. ¹⁸	\$ 66,058,364
B.	Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 66,058,364
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	\$ 571,726,556
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.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 4,036,850,018
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	\$ 0
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	\$ 42,551,661
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 42,551,661
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 3,994,298,357
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.0168 /\$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	\$ 0.4711 /\$100

SECTION 2: Voter Approval Tax Rate

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

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

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

¹¹ Tex. Tax Code §26.01(c) and (d)
¹² Tex. Tax Code §26.01(c)
¹³ Tex. Tax Code §26.01(d)
¹⁴ Tex. Tax Code §26.012(6)(B)
¹⁵ Tex. Tax Code §26.012(6)(C) and 26.012(1-b)
¹⁶ Tex. Tax Code §26.012(1-a)
¹⁷ Tex. Tax Code §26.04(d-3)
¹⁸ Tex. Tax Code §26.012(6)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.012(17)
²¹ Tex. Tax Code §26.04(c)
²² Tex. Tax Code §26.04(d)
²³ 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.	\$ 0.0178 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,858,113,591
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 686,744
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. \$ 0 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. -\$ 0 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. 1/- \$ 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. \$ 0 E. Add Line 31 to 32D.	\$ 686,744
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New Revenue Tax Rate Worksheet</i> .	\$ 3,994,298,357
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.0171 /\$100
35.	Rate adjustment for state criminal justice mandate.¹⁶ 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. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
36.	Rate adjustment for indigent health care expenditures.¹⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. -\$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100

¹⁶ (Reserved for expansion)
¹⁷ Tex. Tax Code §26.044
¹⁸ Tex. Tax Code §26.044

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p>Rate adjustment for county indigent defense compensation. ⁷⁸</p> <p>A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose..... \$ 0</p> <p>B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose..... \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
38.	<p>Rate adjustment for county hospital expenditures. ⁷⁹</p> <p>A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year..... \$ 0</p> <p>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..... \$ 0</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
39.	<p>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.</p> <p>A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..... \$ 0</p> <p>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..... \$</p> <p>C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
40.	<p>Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.</p>	\$ 0.0171 /\$100
41.	<p>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.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent..... \$ 0</p> <p>B. Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>C. Add Line 41B to Line 40.</p>	\$ 0.0171 /\$100
42.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.0176 /\$100

⁷⁸ Tex. Tax Code §26.0442

⁷⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>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:</p> <ol style="list-style-type: none"> 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. <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. ¹⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	<p>\$ 0.0000 /\$100</p>
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (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. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ¹¹</p> <p>Enter debt amount \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	<p>\$ 0</p>
44.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector. ¹²</p>	<p>\$ 0</p>
45.	<p>Adjusted current year debt. Subtract Line 44 from Line 43E.</p>	<p>\$ 0</p>
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ¹³ 98.00 %</p> <p>B. Enter the prior year actual collection rate 99.81 %</p> <p>C. Enter the 2023 actual collection rate 97.63 %</p> <p>D. Enter the 2022 actual collection rate 98.60 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ¹⁴</p>	<p>98.00 %</p>
47.	<p>Current year debt adjusted for collections. Divide Line 45 by Line 46E.</p>	<p>\$ 0</p>
48.	<p>Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 4,036,850.018</p>
49.	<p>Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.</p>	<p>\$ 0.0000 /\$100</p>
50.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.</p>	<p>\$ 0.0176 /\$100</p>
D50.	<p>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.</p>	<p>\$ 0.0000 /\$100</p>

¹⁰ Tex. Tax Code §26.042(a)
¹¹ Tex. Tax Code §26.012(f)
¹² Tex. Tax Code §26.012(10) and 26.04(b)
¹³ Tex. Tax Code §26.04(b)
¹⁴ Tex. Tax Code §26.04(b), (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-approval tax rate.	\$ 0.5974 /\$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. ¹⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
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. ¹⁶ 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. ¹⁷ - 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.	\$ 3,701,878
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$ 100.	\$ 0.0912 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ¹⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No New-Revenue Tax Rate Worksheet</i> .	\$ 0.4711 /\$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.	\$ 0.4711 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ¹⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5974 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5062 /\$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 ICIQ letter of determination that states the portion of the cost of the installation for pollution control.

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ²⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ²¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$ 100.	\$ 0.0000 /\$100

¹⁵ Tex. Tax Code §26.041(f)
¹⁶ Tex. Tax Code §26.041(f)
¹⁷ Tex. Tax Code §26.041(f)
¹⁸ Tex. Tax Code §26.04(e)
¹⁹ Tex. Tax Code §26.04(e)
²⁰ Tex. Tax Code §26.045(f)
²¹ Tex. Tax Code §26.045(f)

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).	\$ 0.5062 /\$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. ⁴¹

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; ⁴³
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁴ 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. ⁴⁵

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁶

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)	\$ 0.5311 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0247 /\$100
	C. Subtract B from A	\$ 0.5064 /\$100
	D. Adopted Tax Rate	\$ 0.4977 /\$100
	E. Subtract D from C	\$ 0.0087 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 3,924,701,779
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 341,449
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)	\$ 0.4998 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0176 /\$100
	C. Subtract B from A	\$ 0.4822 /\$100
	D. Adopted Tax Rate	\$ 0.4977 /\$100
	E. Subtract D from C	\$ -0.0155 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 3,779,552,671
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
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)	\$ 0.5153 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0341 /\$100
	C. Subtract B from A	\$ 0.4812 /\$100
	D. Adopted Tax Rate	\$ 0.4977 /\$100
	E. Subtract D from C	\$ -0.0165 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 3,281,973,333
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 341,449 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0084 /\$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)	\$ 0.5146 /\$100

⁴¹ Tex. Tax Code §26.013(b)
⁴² Tex. Tax Code §626.013(a)(1-a), (1-b), and (2)
⁴³ Tex. Tax Code §626.04(c)(2)(A) and 26.042(a)
⁴⁴ Tex. Tax Code §626.0501(a) and (c)
⁴⁵ Tex. Local Gov't Code §120.002(f)
⁴⁶ 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 <i>Voter Approval Tax Rate Worksheet</i> .	\$ 0.4219 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,058,813,931
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0123 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter Approval Tax Rate Worksheet</i> .	\$ 0.0656 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.4998 /\$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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4977 /\$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 <i>Form 50-856-a, Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. 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.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,793,949,388
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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 4,016,164,208
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵⁴	\$ 0.0000 /\$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(e)
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).	\$ 0.5146 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.4711	/ \$100
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: <u>28</u>		
Voter-approval tax rate.	\$ 0.5146	/ \$100
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: <u>69</u>		
De minimis rate.	\$ 0.4998	/ \$100
If applicable, enter the current year de minimis rate from Line 74.		

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.¹⁴

print here → ELODIA Garcia
 Printed Name of Taxing Unit Representative

sign here → Elodia Garcia
 Taxing Unit Representative

Aug. 8, 2025
 Date

¹⁴ Tex. Tax Code §§26.04(e-2) and (f)-2)