MASON COUNTY
BUDGET
2027

This budget will raise more total property taxes than last year's budget by an amount of $534,294.00 which is a 9.9 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $233,192.00.

Passed on this 24th day of August, 2026.

County Judge Shannon Worrell	✓	For		Against
Pct. 1 Commissioner Reggie Loeffler	✓	For		Against
Pct. 2 Commissioner Fred Estes	✓	For		Against
Pct. 3 Commissioner Buddy Schuessler	✓	For		Against
Pct. 4 Commissioner Dave Underwood	✓	For		Against

2026 PROPERTY TAX RATE TO FUND 2027 BUDGET

Maintenance and Operations Tax Rate	0.535028
Road and Bridge Tax Rate	0.087714
Airport Tax Rate	0.005359
Debt Rate (I&S) Tax Rate	0.042934
Total Tax Rate 2026	0.671035

	FY2026 (preceding year)	**FY2027 (adopted budget)**
Property Tax Rate	$.642700	$.671035
No New Revenue Tax Rate	$.565400	$.628101
Voter Approval Tax Rate	$.638018	$.656164
De Minimus Tax Rate	$.674700	$.689487
Debt Rate	$.043100	$.042934

The total amount of Mason County debt obligation is $ 4,133,000.00

FILED at 2:39 PM
8/24, 20 26
CHELSA ARMENDARIZ, Clerk
CO Court, Mason County, Texas
By Gloria Martinez

ORDER ADOPTING BUDGET FOR CALENDAR YEAR 2027

On this the 24th day of August, A. D. 2026, came on to be considered the Budget for estimated revenues and proposed County expenditures for the period beginning January 1, 2027, and ending December 31, 2027, and it appearing to the Court that said Budget is in accordance with law, and has been duly prepared by the County Judge on a modified accrual basis consistent with generally accepted accounting principles, and duly filed for inspection; that notice has been given in accordance with law for public hearing on the adoption of said Budget; and the said Budget having been duly considered by the Court with amendments thereto and corrections thereof having been made by the Court that the said Budget be, and it is hereby, approved and adopted showing the total appropriation of $14,372,499.76. It is further ordered by the Court that the totals shown in said Budget for Personal Services, Benefits, Supplies, Other Services and Charges, and Capital Outlay be considered to be Budget Line Items, and that amounts shown for individual items included in such totals be considered to be supplementary information.

Adopted this 24 day of August, 2026.

Mason County Judge

FILED at 3:51 P M
Aug 24 2026
CHELSA ARMENDARIZ, Clerk
County Court, Mason County, Texas
By Bonnie Ruff

ORDER TO ADOPT TAX RATE
MASON COUNTY - YEAR 2026

Motion made by Commissioner Dave Underwood

Seconded by Commissioner Reggie Loeffler

"I move that the property tax rate be increased by the adoption of a tax rate of **$.671035/$100** which is a 4.2 percent increase in the tax rate. This tax rate has two components; a Maintenance and Operations rate of $.628101/$100 (general fund $.535028/100, airport $.005359/$100, road & bridge $.087714/$100) and an Interest and Sinking rate of $.042934/$100, which are each individually approved with the adoption of this rate."

Adopted this 24 day of August, 2026.

County Judge Shannon Worrell	✓	For		Against
Pct. 1 Commissioner Reggie Loeffler	✓	For		Against
Pct. 2 Commissioner Fred Estes	✓	For		Against
Pct. 3 Commissioner Buddy Schuessler	✓	For		Against
Pct. 4 Commissioner Dave Underwood	✓	For		Against

Mason County Judge

FILED at 10:32 A M
Aug 24, 2026
CHELSA ARMENDARIZ, Clerk
County Court, Mason County, Texas
By

MASON COUNTY
Treasurer Monthly Report
From 07/01/2026 to 07/31/2026

Fund	Fund Description	Begin Balance	Debit	Credit	End Balance
1000	GENERAL FUND	$4,768,816.21	$436,864.47	$726,712.55	$4,478,968.13
1100	UNCLAIMED PROPERTY FUND	$1,135.30	$0.00	$0.00	$1,135.30
1500	AIRPORT FUND	$444,624.11	$2,480.38	$15,401.07	$431,703.42
2500	EMS FUND	$741,483.99	$163,232.82	$228,769.41	$675,947.40
2700	FRIENDS OF THE SHERIFF	$44,274.90	$0.00	$0.00	$44,274.90
3000	ROAD and BRIDGE FUND	$204,725.41	$120,788.08	$227,273.20	$98,240.29
3100	LATERAL R and B FUND	$0.00	$0.00	$0.00	$0.00
3201	AMERICAN RESCUE PLAN ACT (ARPA)	$24.38	$0.00	$0.00	$24.38
3203	SENATE BILL 22 - SHERIFF	$98,699.92	$0.00	$96.10	$98,603.82
3204	SENATE BILL 22 - COUNTY ATTORNEY	$196,020.99	$0.00	$82,451.03	$113,569.96
3205	SB3 FLOOD SIRENS GRANT	$0.00	$100,000.00	$17,000.00	$83,000.00
3500	LAW LIBRARY FUND	$17,494.23	$0.00	$0.00	$17,494.23
4000	JUDGE'S EDUCATION FUND	$1,403.79	$0.00	$0.00	$1,403.79
4100	COURT FACILITY FEE FUND	$5,820.00	$0.00	$0.00	$5,820.00
4101	LANGUAGE ACCESS FUND	$1,203.00	$0.00	$0.00	$1,203.00
4102	COUNTY JURY FUND	$3,279.09	$0.00	$0.00	$3,279.09
4103	COURT REPORTER SERVICE FUND	$7,250.36	$0.00	$0.00	$7,250.36
4104	COURT INITIATED GUARDIANSHIP FUND	$3,760.00	$0.00	$0.00	$3,760.00
4105	CNTY RECORDS MANAGEMENT AND PRESERVATION	$7,982.50	$0.00	$0.00	$7,982.50
4106	JUSTICE COURT SUPPORT FUND	$225.00	$0.00	$0.00	$225.00
4500	PFCC FUND	$81,793.36	$0.00	$19,146.59	$62,646.77
4600	JUSTICE COURT TECH FUND	$12,828.55	$0.00	$424.99	$12,403.56
5000	HISTORICAL COMM FUND	$15,631.26	$0.00	$21.60	$15,609.66
5500	MBE TRUST FUND	$129,148.38	$0.00	$0.00	$129,148.38
5600	COUMONT LIBRARY FUND	$3,917.06	$0.00	$0.00	$3,917.06
6000	MBE LIBRARY FUND	$83,189.81	$0.00	$3,696.69	$79,493.12
6500	CO ATTORNEY'S HOTCHECK FUND	$25,176.81	$0.00	$0.00	$25,176.81
6600	SHERIFF'S SPECIAL ACCT FUND	$9,444.14	$0.00	$0.00	$9,444.14
6601	LEOCE FUND	$3,862.94	$0.00	$0.00	$3,862.94
6700	COURTHOUSE BLDG FUND	$724,969.55	$0.00	$0.00	$724,969.55
7000	PFCO FUND	$16,290.61	$0.00	$0.00	$16,290.61
7500	COURTHOUSE SECURITY FUND	$30,821.58	$0.00	$0.00	$30,821.58
8500	DEBT SERVICES FUND - CO 2025	$77,797.35	$4,045.20	$0.00	$81,842.55
8510	PROJECT FUND - CO 2025	$2,027,983.48	$0.00	$0.00	$2,027,983.48
	TOTAL				$9,297,495.78

Ally Yonker

ALLY YONKER, MASON COUNTY TREASURER

Mason County, Texas

Debt Service Requirements Funding Source: I&S Tax Rate)

Date	Principal	Interest	Total	Fiscal Year Total
2/15/2027	225,000.00	79,750.00	304,750.00	
8/15/2027		74,125.00	74,125.00	378,875.00
2/15/2028	245,000.00	74,125.00	319,125.00	
8/15/2028		68,000.00	68,000.00	387,125.00
2/15/2029	265,000.00	68,000.00	333,000.00	
8/15/2029		61,375.00	61,375.00	394,375.00
2/15/2030	285,000.00	61,375.00	346,375.00	
8/15/2030		54,250.00	54,250.00	400,625.00
2/15/2031	295,000.00	54,250.00	349,250.00	
8/15/2031		46,875.00	46,875.00	396,125.00
2/15/2032	315,000.00	46,875.00	361,875.00	
8/15/2032		39,000.00	39,000.00	400,875.00
2/15/2033	335,000.00	39,000.00	374,000.00	
8/15/2033		30,625.00	30,625.00	404,625.00
2/15/2034	370,000.00	30,625.00	400,625.00	
8/15/2034		21,375.00	21,375.00	422,000.00
2/15/2035	390,000.00	21,375.00	411,375.00	
8/15/2035		11,625.00	11,625.00	423,000.00
2/15/2036	85,000.00	11,625.00	96,625.00	
8/15/2036		9,500.00	9,500.00	106,125.00
2/15/2037	90,000.00	9,500.00	99,500.00	
8/15/2037		7,250.00	7,250.00	106,750.00
2/15/2038	90,000.00	7,250.00	97,250.00	
8/15/2038		5,000.00	5,000.00	102,250.00
2/15/2039	95,000.00	5,000.00	100,000.00	
8/15/2039		2,625.00	2,625.00	102,625.00
2/15/2040	105,000.00	2,625.00	107,625.00	107,625.00
Total	**3,325,000.00**	**1,179,763.89**	**4,504,763.89**	**4,133,000.00**

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
1000 GENERAL FUND

08/24/2026 14:21:33

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0310 TAXES				
1000.0310 3010 DELIQUENT TAXES	63,525.44	30,000.00	37,254.03	30,000.00
1000.0310 3030 PENALITY & INTEREST (DELQ TAXES)	50,369.17	30,000.00	41,093.74	30,000.00
1000.0310 3061 SALES TAX-MIXED BEVERAGE	2,773.80	0.00	0.00	0.00
1000.0310 3100 CURRENT TAXES	4,045,132.29	4,237,426.00	4,253,122.55	4,721,374.00
0310 TAXES	**4,161,800.70**	**4,297,426.00**	**4,331,470.32**	**4,781,374.00**
0320 LICENSES PERMITS & CERTIFICATES				
1000.0320 3061 SALES TAX-MIXED BEVERAGE	3,821.11	7,000.00	4,169.21	7,000.00
1000.0320 3101 ALCOHOLIC BEVERAGE PERMIT/	3,975.00	1,000.00	3,100.00	1,000.00
0320 LICENSES PERMITS & CERTIFICATES	**7,796.11**	**8,000.00**	**7,269.21**	**8,000.00**
0330 GRANTS & AID/ REVENUE SHARING				
1000.0330 3316 TOBACCO SETTLEMENT	0.00	0.00	0.00	20,000.00
1000.0330 3321 INDIGENT DEFENSE GRANT	0.00	12,000.00	0.00	12,000.00
1000.0330 3360 OTHER - STATE	23,404.10	6,000.00	0.00	0.00
1000.0330 3366 SALARY SUPPLEMENT(CO ATT)	35,000.00	35,000.00	0.00	35,000.00
1000.0330 3367 SALARY SUPLEMENT(CO JUDGE)	31,825.00	31,500.00	6,625.00	31,500.00
1000.0330 3368 SALARY SUPPLEMENT(TREA)	4,181.40	3,600.00	0.00	0.00
1000.0330 3404 CITY CVT AGREEMENT	0.00	22,500.00	0.00	22,500.00
1000.0330 3405 CITY LAW ENFORCEMENT CONTRACT	354,000.00	354,000.00	206,500.00	354,000.00
1000.0330 3416 TDA GRANT	0.00	0.00	0.00	4,000.00
1000.0330 3417 CVCOG MEALS	56,534.16	47,000.00	31,980.55	47,000.00
0330 GRANTS & AID/ REVENUE SHARING	**504,944.66**	**511,600.00**	**245,105.55**	**526,000.00**
0340 FINES FEES COST & FORFEITURES				
1000.0340 3700 FEES OF OFFICE-COUNTY JUDGE	74.00	100.00	22.00	100.00
1000.0340 3702 FEES OF OFFICE-COUNTY CLERK	57,539.97	50,000.00	27,761.95	50,000.00
1000.0340 3703 FEES OF OFFICE-DISTRICT CLERK	19,902.70	10,000.00	13,072.34	10,000.00
1000.0340 3704 FEES OF OFFICE - SHERIFF/TAX A/C	44,936.31	50,000.00	33,048.85	50,000.00
1000.0340 3705 FEES OF OFFICE-COUNTY ATTONEY	396.73	400.00	269.60	400.00
1000.0340 3706 FEES OF OFFICE-TREASURER	7,439.86	8,000.00	7,626.64	8,000.00
1000.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	98,456.71	60,000.00	85,285.32	60,000.00
1000.0340 3722 LOCAL CONSOLIDATED COURT COSTS	1,331.24	0.00	1,008.45	0.00
1000.0340 3736 COURT REPORTER SERVICE FEE	218.52	0.00	0.00	0.00
0340 FINES FEES COST & FORFEITURES	**230,296.04**	**178,500.00**	**168,095.15**	**178,500.00**
0390 MISCELLANEOUS REVENUE				
1000.0390 3418 HEALTHY COUNTY	1,600.00	1,500.00	2,500.00	2,000.00
1000.0390 3800 INTEREST INCOME	34,803.10	15,000.00	26,963.33	20,000.00
1000.0390 3803 INTEREST INCOME-INVESTMENTS	37,045.83	12,000.00	15,730.22	12,000.00
1000.0390 3814 HCCAA, INC	0.00	0.00	0.00	624.00
1000.0390 3815 SALE OF ESTRAYS	2,563.33	1,000.00	3,336.74	2,000.00
1000.0390 3817 CREDIT CARD REBATE	0.00	0.00	0.00	500.00
1000.0390 3819 CONTRIBUTIONS/DONATIONS	562.00	0.00	4,000.00	0.00
1000.0390 3820 CONTRIBUTION/DONATIONS - NUTRITION PROGR	6,233.00	3,000.00	4,332.00	4,000.00
1000.0390 3821 CONTRIBUTIONS/DONATIONS CLIENTS	20,443.11	18,000.00	14,303.60	20,000.00
1000.0390 3840 OTHER REVENUES	72,216.74	20,000.00	24,351.64	500.00
1000.0390 3842 LEASE/RENT	8,610.37	10,000.00	10,195.32	10,000.00
0390 MISCELLANEOUS REVENUE	**184,077.48**	**80,500.00**	**105,712.85**	**71,624.00**
0400 COUNTY JUDGE				
1000.0400 4001 FULL TIME	103,744.34	106,195.74	46,188.84	107,443.74
1000.0400 4002 PART TIME	0.00	33,176.00	3,158.98	0.00
1000.0400 4010 OVERTIME	61.71	300.00	81.62	300.00
1000.0400 4040 SUPPLEMENT - STATE	25,800.00	31,500.00	20,062.50	31,500.00
1000.0400 4041 SUPPLEMENT - JUVENILE BOARD	600.00	600.00	375.00	600.00
1000.0400 4050 LONGEVITY	120.00	180.00	112.50	20.00
1000.0400 4060 CELL PHONE ALLOWANCE	0.00	0.00	0.00	500.00
1000.0400 4101 FICA	9,969.75	13,154.31	5,353.47	10,699.19
1000.0400 4110 RETIREMENT	10,102.38	14,615.90	6,448.09	11,887.99
1000.0400 4121 GROUP MEDICAL & DENTAL (2)	13,172.20	28,050.00	1,642.51	28,600.00
1000.0400 4200 OFFICE SUPPLIES	2,117.11	2,000.00	708.36	5,000.00
1000.0400 4205 OPERATING EXPENSES	0.00	0.00	0.00	2,000.00

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
1000 GENERAL FUND

08/24/2026 14:21:33

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0400 COUNTY JUDGE				
1000.0400 4209 EMERGENCY MANAGEMENT EXPENSES	1,096.87	0.00	0.00	0.00
1000.0400 4250 VEHICLE - SUPPLIES & MAINTENANCE	1,258.77	0.00	0.00	0.00
1000.0400 4401 SERVICE CONTRACT/SOFTWARE	0.00	0.00	0.00	4,674.00
1000.0400 4530 MILEAGE CONF AND DUES	3,367.62	6,000.00	1,103.99	6,000.00
1000.0400 4580 BONDS	1,655.00	315.00	6,605.00	0.00
1000.0400 4775 PROFESSIONAL SERVICES	0.00	0.00	0.00	1,500.00
1000.0400 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0400 COUNTY JUDGE	**173,065.75**	**237,586.95**	**91,840.86**	**215,724.92**
0401 COMMISSIONERS				
1000.0401 4001 FULL TIME	111,040.32	114,371.20	71,482.20	119,363.20
1000.0401 4050 LONGEVITY	1,200.00	1,440.00	900.00	1,680.00
1000.0401 4101 FICA	8,585.76	8,859.55	5,537.10	9,259.81
1000.0401 4110 RETIREMENT	8,745.66	9,843.95	6,537.44	10,288.67
1000.0401 4121 GROUP MEDICAL & DENTAL (2)	49,998.70	56,100.00	37,249.12	57,200.00
1000.0401 4200 OFFICE SUPPLIES	0.00	100.00	0.00	100.00
1000.0401 4530 MILEAGE CONF AND DUES	12,271.25	15,000.00	8,098.66	20,000.00
1000.0401 4580 BONDS	0.00	0.00	0.00	356.00
0401 COMMISSIONERS	**191,841.69**	**205,714.70**	**129,804.52**	**218,247.68**
0403 COUNTY & DISTRICT CLERK				
1000.0403 4001 FULL TIME	143,283.95	144,445.69	91,206.53	150,269.69
1000.0403 4003 TEMP/SEASONAL	9,204.00	6,000.00	5,093.70	0.00
1000.0403 4010 OVERTIME	2,017.06	5,000.00	4,465.09	5,000.00
1000.0403 4043 SUPL - INTRPTR	390.63	0.00	0.00	0.00
1000.0403 4050 LONGEVITY	540.00	30.00	18.75	90.00
1000.0403 4060 CELL PHONE ALLOWANCE	0.00	0.00	0.00	500.00
1000.0403 4101 FICA	11,186.74	11,893.89	7,696.27	12,191.02
1000.0403 4110 RETIREMENT	11,315.00	13,215.43	8,553.45	13,545.57
1000.0403 4121 GROUP MEDICAL & DENTAL (3)	33,142.77	42,075.00	28,004.88	42,900.00
1000.0403 4200 OFFICE SUPPLIES	5,984.47	6,000.00	2,432.86	6,000.00
1000.0403 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	645.00
1000.0403 4300 REPAIRS/MAINT - GENERAL	4,116.91	30,000.00	717.82	5,000.00
1000.0403 4401 SERVICE CONTRACT/SOFTWARE	6,342.00	8,000.00	4,228.00	8,500.00
1000.0403 4483 COUNTY SERVICES - ELECTIONS	26,654.99	50,000.00	14,095.11	0.00
1000.0403 4530 MILEAGE CONF AND DUES	9,832.05	8,000.00	5,734.36	6,300.00
1000.0403 4580 BONDS	306.00	600.00	553.00	200.00
1000.0403 4590 UTILITIES	5,123.71	5,000.00	2,880.39	4,000.00
1000.0403 4615 RENT - EQUIPMENT	2,061.88	2,500.00	1,021.44	2,200.00
1000.0403 4616 LEASE PRINCIPAL	0.00	0.00	0.00	0.00
1000.0403 4617 LEASE INTEREST	0.00	0.00	0.00	0.00
1000.0403 4950 CAPITAL ASSETS	5,500.26	1,500.00	0.00	5,000.00
0403 COUNTY & DISTRICT CLERK	**277,002.42**	**334,260.01**	**176,701.65**	**262,341.28**
0404 ELECTIONS				
1000.0404 4003 TEMP/SEASONAL	0.00	0.00	0.00	4,000.00
1000.0404 4010 OVERTIME	0.00	0.00	0.00	1,000.00
1000.0404 4200 OFFICE SUPPLIES	0.00	0.00	0.00	1,000.00
1000.0404 4205 OPERATING EXPENSES	0.00	0.00	0.00	23,000.00
1000.0404 4401 SERVICE CONTRACT/SOFTWARE	0.00	0.00	0.00	23,000.00
1000.0404 4530 MILEAGE CONF AND DUES	0.00	0.00	0.00	1,700.00
1000.0404 4950 CAPITAL ASSETS	0.00	0.00	0.00	23,000.00
0404 ELECTIONS	**0.00**	**0.00**	**0.00**	**76,700.00**
0409 NON-DEPARMENTAL				
1000.0409 4102 WORKER'S COMP	44,276.25	45,000.00	25,252.50	45,000.00
1000.0409 4200 OFFICE SUPPLIES	291.09	500.00	793.86	500.00
1000.0409 4205 OPERATING EXPENSES	1,927.40	0.00	0.00	0.00
1000.0409 4206 HEALTHY COUNTY	2,207.16	2,000.00	0.00	2,500.00
1000.0409 4212 SUBDIVISION REGULATIONS CONSULTANT	0.00	5,000.00	0.00	2,500.00
1000.0409 4213 CONCHO VALLEY TRANSIT	22,500.00	45,000.00	45,000.00	45,000.00
1000.0409 4217 ACH DIRECT DEPOSIT	416.00	600.00	219.40	600.00
1000.0409 4219 ROUTINE PEST CONTROL	326.73	2,500.00	925.87	2,500.00
1000.0409 4220 PAUPER/AUTOPSY	450.00	10,000.00	18,479.20	15,000.00

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0409 NON-DEPARMENTAL				
1000.0409 4223 EMERGENCY WARNING SYSTEMS	8,735.97	0.00	0.00	0.00
1000.0409 4224 CONCHO VALLEY COG	3,500.00	8,500.00	0.00	3,500.00
1000.0409 4250 VEHICLE - SUPPLIES & MAINTENANCE	793.30	1,500.00	46.99	1,500.00
1000.0409 4256 FUEL	363.26	1,000.00	461.81	1,000.00
1000.0409 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	7.50
1000.0409 4301 COMPUTER IT	76,884.59	75,000.00	45,989.92	80,000.00
1000.0409 4414 JUVENILE PROBATION	17,635.00	0.00	0.00	0.00
1000.0409 4474 RECORDS RETENTION	0.00	0.00	0.00	1,500.00
1000.0409 4484 ADVERTISING/ LEGAL NOTICES	2,326.50	2,500.00	1,263.30	2,500.00
1000.0409 4492 AUDITING SERVICES	26,500.00	30,000.00	0.00	30,000.00
1000.0409 4500 APPRAISAL SERVICES	228,255.34	240,000.00	223,812.87	336,000.00
1000.0409 4510 COMMUNICATION	52,179.81	65,000.00	31,319.36	60,000.00
1000.0409 4511 TAC WEBSITE/CYBERSECURITY	3,930.00	25,000.00	6,000.00	2,500.00
1000.0409 4517 POSTAGE	9,288.32	10,000.00	1,941.28	10,000.00
1000.0409 4530 MILEAGE CONF AND DUES	2,452.14	5,000.00	246.00	5,000.00
1000.0409 4534 TAC DUES	0.00	550.00	0.00	550.00
1000.0409 4535 NACO DUES	0.00	0.00	0.00	450.00
1000.0409 4536 SAM'S MEMBERSHIP DUES	0.00	0.00	0.00	50.00
1000.0409 4570 INSURANCE	94,123.00	100,000.00	103,721.00	115,000.00
1000.0409 4578 HRA/INSURANCE	14,186.19	20,000.00	5,331.26	30,000.00
1000.0409 4590 UTILITIES	2,305.86	2,500.00	902.99	2,500.00
1000.0409 4616 LEASE PRINCIPAL	0.00	0.00	0.00	0.00
1000.0409 4617 LEASE INTEREST	0.00	0.00	0.00	0.00
1000.0409 4652 INDIGENT HEALTH CARE PROGRAM	1,608.49	20,000.00	27,689.94	20,000.00
1000.0409 4715 FIRE DEPT CONTRIBUTION	0.00	20,000.00	0.00	20,000.00
1000.0409 4716 CHILD WELFARE BOARD CONTRIBUTION	1,000.00	1,000.00	1,000.00	1,000.00
1000.0409 4751 CONTINGENCY	27,452.66	50,000.00	16,417.45	30,000.00
1000.0409 4950 CAPITAL ASSETS	16,560.27	25,000.00	10,924.91	85,000.00
1000.0409 5001 TRANSFER TO HISTORICAL COMMISSION	0.00	500.00	0.00	500.00
1000.0409 5003 TRANSFER TO ROAD & BRIDGE	0.00	100,000.00	0.00	200,000.00
1000.0409 5011 TRANSFERS TO EMS FUND	0.00	150,000.00	0.00	150,000.00
0409 NON-DEPARMENTAL	**662,475.33**	**1,063,650.00**	**567,739.91**	**1,302,157.50**
0435 JURY & COURT				
1000.0435 4002 PART TIME	600.00	600.00	375.00	600.00
1000.0435 4101 FICA	45.84	45.90	28.65	45.90
1000.0435 4110 RETIREMENT	0.00	51.00	0.00	51.00
1000.0435 4414 JUVENILE PROBATION	0.00	17,635.00	17,635.00	17,635.00
1000.0435 4443 COUNTY CRIMINAL COURT APPOINTED ATTORNEY	0.00	5,000.00	2,130.67	5,000.00
1000.0435 4444 CRIMINAL COURT APP'T ATTORNEY	22,770.75	30,000.00	14,138.95	30,000.00
1000.0435 4445 CIVIL/CPS COURT APP'T ATTORNEY	0.00	8,000.00	5,348.12	8,000.00
1000.0435 4448 TRIALS/APPEALS	2,548.80	0.00	0.00	0.00
1000.0435 4752 REGIONAL COUNSEL FEE	1,000.00	1,000.00	1,000.00	1,000.00
1000.0435 4753 JUROR CASH/DONATIONS	0.00	6,000.00	320.00	6,000.00
1000.0435 4754 DISTRICT JUDGE CONTRIBUTION	44,970.00	47,052.00	47,052.00	48,464.00
1000.0435 4755 DISTRICT COURT	11,467.80	50,000.00	14,187.66	25,000.00
1000.0435 4756 DISTRICT ATTORNEY CONTRIBUTION	58,239.00	64,100.00	64,100.00	66,023.00
1000.0435 4757 JUDICIAL REGION	680.00	625.00	623.79	665.00
1000.0435 4758 COUNTY COURT	2,625.24	8,000.00	326.86	5,000.00
1000.0435 4759 STATUTORY PROBATE/ GUARDIANSHIP	0.00	0.00	0.00	3,000.00
0435 JURY & COURT	**144,947.43**	**238,108.90**	**167,266.70**	**216,483.90**
0455 JUSTICE OF THE PEACE				
1000.0455 4001 FULL TIME	111,118.03	100,765.69	62,569.68	103,261.69
1000.0455 4010 OVERTIME	164.10	300.00	142.41	300.00
1000.0455 4050 LONGEVITY	615.12	675.00	421.95	735.00
1000.0455 4060 CELL PHONE ALLOWANCE	0.00	0.00	0.00	500.00
1000.0455 4101 FICA	8,560.27	7,783.16	4,829.87	7,978.69
1000.0455 4110 RETIREMENT	8,767.09	8,647.96	5,763.34	8,865.22
1000.0455 4121 GROUP MEDICAL & DENTAL (2)	23,916.32	28,050.00	18,609.52	28,600.00
1000.0455 4200 OFFICE SUPPLIES	1,114.52	1,000.00	1,260.40	1,000.00
1000.0455 4530 MILEAGE CONF AND DUES	0.00	0.00	370.00	0.00
1000.0455 4580 BONDS	50.00	150.00	50.00	228.00
1000.0455 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0455 JUSTICE OF THE PEACE	**154,305.45**	**148,871.81**	**94,017.17**	**156,468.60**

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MASON COUNTY
1000 GENERAL FUND

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Fund.Dept.Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0475 COUNTY ATTORNEY				
1000.0475 4001 FULL TIME	91,368.51	105,341.69	59,902.05	95,461.69
1000.0475 4002 PART TIME	0.00	0.00	366.30	0.00
1000.0475 4010 OVERTIME	0.00	300.00	0.00	300.00
1000.0475 4040 SUPPLEMENT - STATE	28,000.08	35,000.00	21,875.10	35,000.00
1000.0475 4050 LONGEVITY	645.12	705.00	440.70	765.00
1000.0475 4060 CELL PHONE ALLOWANCE	0.00	0.00	0.00	500.00
1000.0475 4101 FICA	9,181.01	10,813.02	6,317.62	10,061.79
1000.0475 4110 RETIREMENT	9,291.04	12,014.47	7,472.14	11,179.77
1000.0475 4121 GROUP MEDICAL & DENTAL (2)	25,118.25	28,050.00	18,726.32	42,900.00
1000.0475 4200 OFFICE SUPPLIES	912.74	1,700.00	237.17	1,700.00
1000.0475 4401 SERVICE CONTRACT/SOFTWARE	5,208.00	5,208.00	3,472.00	7,708.00
1000.0475 4530 MILEAGE CONF AND DUES	743.98	4,000.00	100.00	4,000.00
1000.0475 4580 BONDS	50.00	278.00	100.00	100.00
1000.0475 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0475 COUNTY ATTORNEY	**170,518.73**	**204,910.18**	**119,009.40**	**214,676.25**
0497 COUNTY TREASURER				
1000.0497 4001 FULL TIME	137,782.82	148,397.69	71,805.28	150,893.69
1000.0497 4010 OVERTIME	65.40	300.00	41.79	300.00
1000.0497 4044 SUPPLEMENT-D.A.	3,600.00	3,600.00	2,250.00	0.00
1000.0497 4050 LONGEVITY	120.00	180.00	112.50	240.00
1000.0497 4060 CELL PHONE ALLOWANCE	0.00	0.00	0.00	500.00
1000.0497 4101 FICA	10,829.95	11,664.55	5,677.08	11,584.68
1000.0497 4110 RETIREMENT	10,900.90	12,960.60	7,079.70	12,871.86
1000.0497 4121 GROUP MEDICAL & DENTAL (3)	37,613.45	42,075.00	21,068.85	42,900.00
1000.0497 4200 OFFICE SUPPLIES	1,989.71	3,500.00	2,092.54	3,500.00
1000.0497 4401 SERVICE CONTRACT/SOFTWARE	22,800.00	24,000.00	28,314.05	32,000.00
1000.0497 4530 MILEAGE CONF AND DUES	706.83	5,000.00	1,578.32	3,000.00
1000.0497 4580 BONDS	0.00	88.00	88.00	532.00
1000.0497 4950 CAPITAL ASSETS	0.00	1,500.00	15,804.00	5,000.00
0497 COUNTY TREASURER	**226,409.06**	**253,265.84**	**155,912.11**	**263,322.23**
0499 TAX ASSESSOR - COLLECTOR				
1000.0499 4001 FULL TIME	91,771.19	137,904.00	93,086.89	148,720.00
1000.0499 4002 PART TIME	33,660.61	16,146.00	4,481.97	16,614.00
1000.0499 4010 OVERTIME	3,449.17	2,000.00	2,280.32	3,000.00
1000.0499 4101 FICA	9,859.36	11,937.83	7,638.52	12,877.55
1000.0499 4110 RETIREMENT	9,984.33	13,264.25	8,933.24	14,308.39
1000.0499 4121 GROUP MEDICAL & DENTAL (2)	25,067.60	42,075.00	25,598.76	42,900.00
1000.0499 4200 OFFICE SUPPLIES	2,423.43	3,600.00	1,043.43	3,600.00
1000.0499 4530 MILEAGE CONF AND DUES	0.00	1,000.00	0.00	1,000.00
1000.0499 4615 RENT - EQUIPMENT	1,575.33	1,500.00	1,124.34	1,500.00
0499 TAX ASSESSOR - COLLECTOR	**177,791.02**	**229,427.08**	**144,187.47**	**244,519.94**
0510 COURTHOUSE				
1000.0510 4200 OFFICE SUPPLIES	2,732.63	5,000.00	856.43	2,500.00
1000.0510 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	780.00
1000.0510 4256 FUEL	0.00	1,000.00	0.00	1,000.00
1000.0510 4300 REPAIRS/MAINT - GENERAL	385.53	0.00	3.58	0.00
1000.0510 4590 UTILITIES	28,467.25	40,000.00	16,700.46	35,000.00
1000.0510 4615 RENT - EQUIPMENT	2,207.31	2,500.00	1,389.21	2,500.00
1000.0510 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0510 COURTHOUSE	**33,792.72**	**50,000.00**	**18,949.68**	**46,780.00**
0511 MAINTENANCE				
1000.0511 4001 FULL TIME	49,123.63	82,368.00	30,063.82	85,488.00
1000.0511 4002 PART TIME	42,224.71	52,026.00	25,631.67	53,835.60
1000.0511 4003 TEMP/SEASONAL	1,326.00	10,000.00	1,496.25	10,000.00
1000.0511 4010 OVERTIME	474.36	300.00	105.66	300.00
1000.0511 4101 FICA	7,125.86	11,069.09	4,383.18	11,446.20
1000.0511 4110 RETIREMENT	6,935.07	12,298.99	5,099.88	12,718.01
1000.0511 4121 GROUP MEDICAL & DENTAL (2)	12,535.00	28,050.00	9,342.96	28,600.00
1000.0511 4200 OFFICE SUPPLIES	179.19	500.00	92.89	500.00

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Fund.Dept.Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0511 MAINTENANCE				
1000.0511 4205 OPERATING EXPENSES	0.00	10,000.00	0.00	0.00
1000.0511 4250 VEHICLE - SUPPLIES & MAINTENANCE	160.55	2,000.00	269.73	2,000.00
1000.0511 4256 FUEL	2,416.29	4,000.00	1,715.78	4,000.00
1000.0511 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	15.00
1000.0511 4300 REPAIRS/MAINT - GENERAL	4,725.58	25,000.00	5,460.13	25,000.00
1000.0511 4530 MILEAGE CONF AND DUES	0.00	2,000.00	0.00	2,000.00
1000.0511 4950 CAPITAL ASSETS	1,299.99	25,000.00	2,349.98	25,000.00
0511 MAINTENANCE	**128,526.23**	**264,612.08**	**86,011.93**	**260,902.81**
0512 COUNTY JAIL				
1000.0512 4001 FULL TIME	252,568.66	282,880.00	155,201.63	287,040.00
1000.0512 4002 PART TIME	829.50	22,880.00	0.00	0.00
1000.0512 4010 OVERTIME	56,725.36	40,000.00	33,076.92	40,000.00
1000.0512 4101 FICA	23,673.12	26,450.64	14,403.37	25,018.56
1000.0512 4110 RETIREMENT	23,235.24	29,389.60	18,080.18	27,798.40
1000.0512 4121 GROUP MEDICAL & DENTAL (5)	65,431.09	84,150.00	47,666.03	85,800.00
1000.0512 4200 OFFICE SUPPLIES	3,224.45	3,000.00	775.96	3,000.00
1000.0512 4205 OPERATING EXPENSES	0.00	2,400.00	0.00	2,400.00
1000.0512 4229 INMATE - MEALS	8,251.85	12,000.00	4,854.44	12,000.00
1000.0512 4230 INMATE-HOUSING	42,295.00	85,000.00	12,875.00	65,000.00
1000.0512 4256 FUEL	0.00	0.00	0.00	1,000.00
1000.0512 4300 REPAIRS/MAINT - GENERAL	13,784.62	8,500.00	6,202.79	8,500.00
1000.0512 4402 INMATE-HEALTH CARE	4,785.44	14,800.00	346.82	10,000.00
1000.0512 4403 FASPYSCH	0.00	10,000.00	1,526.00	5,000.00
1000.0512 4509 GUARDIAN RFID	0.00	0.00	0.00	7,000.00
1000.0512 4590 UTILITIES	12,538.92	13,000.00	6,930.15	13,000.00
1000.0512 4950 CAPITAL ASSETS	0.00	8,500.00	0.00	5,000.00
0512 COUNTY JAIL	**507,343.25**	**642,950.24**	**301,939.29**	**597,556.96**
0517 HISTORICAL BUILDING				
1000.0517 4300 REPAIRS/MAINT - GENERAL	16,824.25	50,000.00	12,399.28	50,000.00
1000.0517 4590 UTILITIES	10,088.72	12,000.00	4,922.70	12,000.00
1000.0517 4705 GRANT MATCH	0.00	20,000.00	0.00	20,000.00
1000.0517 4950 CAPITAL ASSETS	0.00	5,000.00	0.00	5,000.00
0517 HISTORICAL BUILDING	**26,912.97**	**87,000.00**	**17,321.98**	**87,000.00**
0550 EMERGENCY MANAGEMENT				
1000.0550 4001 FULL TIME	0.00	73,776.00	39,860.10	65,024.00
1000.0550 4101 FICA	0.00	5,643.86	3,049.35	4,974.34
1000.0550 4110 RETIREMENT	0.00	6,270.96	3,162.18	5,527.04
1000.0550 4121 GROUP MEDICAL & DENTAL (2)	0.00	14,025.00	8,122.60	14,300.00
1000.0550 4200 OFFICE SUPPLIES	0.00	2,000.00	0.00	1,000.00
1000.0550 4205 OPERATING EXPENSES	0.00	20,000.00	6,167.12	20,000.00
1000.0550 4211 CLOTHING UNIFORM EQUIP	0.00	1,000.00	0.00	0.00
1000.0550 4223 EMERGENCY WARNING SYSTEMS	0.00	4,000.00	5,724.00	12,000.00
1000.0550 4250 VEHICLE - SUPPLIES & MAINTENANCE	0.00	3,500.00	367.35	3,500.00
1000.0550 4256 FUEL	0.00	3,500.00	362.56	2,500.00
1000.0550 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	7.50
1000.0550 4300 REPAIRS/MAINT - GENERAL	0.00	3,000.00	283.13	3,000.00
1000.0550 4530 MILEAGE CONF AND DUES	0.00	2,000.00	0.00	2,000.00
1000.0550 4590 UTILITIES	0.00	4,000.00	0.00	4,000.00
1000.0550 4705 GRANT MATCH	0.00	10,000.00	0.00	10,000.00
1000.0550 4950 CAPITAL ASSETS	0.00	5,000.00	2,587.85	5,000.00
0550 EMERGENCY MANAGEMENT	**0.00**	**157,715.82**	**69,686.24**	**152,832.88**
0560 COUNTY SHERIFF				
1000.0560 4001 FULL TIME	527,557.90	563,149.44	371,680.76	564,397.44
1000.0560 4002 PART TIME	3,250.00	8,015.00	3,362.50	12,507.80
1000.0560 4010 OVERTIME	10,241.80	40,000.00	3,423.28	40,000.00
1000.0560 4050 LONGEVITY	260.16	320.00	200.10	380.00
1000.0560 4101 FICA	41,320.50	46,778.56	28,968.02	47,222.32
1000.0560 4110 RETIREMENT	40,846.75	51,976.18	35,299.34	52,469.25
1000.0560 4121 GROUP MEDICAL & DENTAL (9)	98,136.13	126,225.00	75,205.72	128,700.00
1000.0560 4200 OFFICE SUPPLIES	4,367.07	7,500.00	2,055.63	7,500.00

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0560 COUNTY SHERIFF				
1000.0560 4211 CLOTHING UNIFORM EQUIP	7,060.64	7,000.00	3,775.80	8,000.00
1000.0560 4214 LAB TESTING	1,750.00	5,000.00	630.00	5,000.00
1000.0560 4218 SHERIFF K-9	360.57	500.00	0.00	0.00
1000.0560 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	1,800.00
1000.0560 4250 VEHICLE - SUPPLIES & MAINTENANCE	15,437.92	18,000.00	7,968.20	18,000.00
1000.0560 4256 FUEL	31,888.82	44,000.00	25,046.89	44,000.00
1000.0560 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	97.50
1000.0560 4300 REPAIRS/MAINT - GENERAL	14,942.50	50,000.00	1,170.92	50,000.00
1000.0560 4401 SERVICE CONTRACT/SOFTWARE	27,034.00	19,100.00	3,500.00	19,100.00
1000.0560 4530 MILEAGE CONF AND DUES	16,026.94	15,000.00	13,611.35	15,000.00
1000.0560 4580 BONDS	521.00	3,000.00	245.00	3,000.00
1000.0560 4590 UTILITIES	4,685.93	7,000.00	2,981.40	7,000.00
1000.0560 4615 RENT - EQUIPMENT	332.83	9,400.00	0.00	9,400.00
1000.0560 4616 LEASE PRINCIPAL	0.00	0.00	0.00	0.00
1000.0560 4617 LEASE INTEREST	0.00	0.00	0.00	0.00
1000.0560 4642 SPECIAL INVESTIGATION	246.94	6,000.00	500.00	6,000.00
1000.0560 4950 CAPITAL ASSETS	29,400.00	7,000.00	0.00	5,000.00
1000.0560 4958 VEHICLES	0.00	140,000.00	0.00	140,000.00
1000.0560 4990 LEASE PURCHASE	25,226.31	30,000.00	25,161.67	50,000.00
0560 COUNTY SHERIFF	900,894.71	1,204,964.18	604,786.58	1,234,574.31
0640 NUTRITION				
1000.0640 4001 FULL TIME	78,948.29	77,272.00	47,746.97	79,456.00
1000.0640 4002 PART TIME	28,201.73	36,582.00	20,478.69	37,674.00
1000.0640 4010 OVERTIME	349.57	300.00	0.00	300.00
1000.0640 4101 FICA	8,223.73	8,732.78	5,219.17	9,108.71
1000.0640 4110 RETIREMENT	8,307.06	9,703.09	6,257.16	10,120.78
1000.0640 4121 GROUP MEDICAL & DENTAL (2)	21,668.49	28,050.00	18,560.88	28,600.00
1000.0640 4200 OFFICE SUPPLIES	3,839.97	2,500.00	1,018.98	2,500.00
1000.0640 4205 OPERATING EXPENSES	19,287.82	37,000.00	12,923.49	25,000.00
1000.0640 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	1,500.00
1000.0640 4250 VEHICLE - SUPPLIES & MAINTENANCE	506.79	1,200.00	1,057.84	2,000.00
1000.0640 4256 FUEL	473.04	1,000.00	362.87	1,000.00
1000.0640 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	15.00
1000.0640 4300 REPAIRS/MAINT - GENERAL	944.91	2,000.00	0.00	2,000.00
1000.0640 4401 SERVICE CONTRACT/SOFTWARE	1,500.00	1,500.00	1,500.00	1,500.00
1000.0640 4530 MILEAGE CONF AND DUES	441.97	2,000.00	855.18	2,000.00
1000.0640 4540 MEALS	167,542.87	210,000.00	102,000.00	210,000.00
1000.0640 4580 BONDS	150.00	200.00	200.00	200.00
1000.0640 4705 GRANT MATCH	3,495.38	10,000.00	3,495.38	4,000.00
1000.0640 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0640 NUTRITION	343,881.62	429,539.87	221,676.61	421,974.49
0650 LIBRARY				
1000.0650 4001 FULL TIME	87,521.96	89,440.00	55,004.07	91,936.00
1000.0650 4010 OVERTIME	297.46	500.00	171.78	500.00
1000.0650 4101 FICA	6,718.09	6,880.41	4,220.95	7,071.35
1000.0650 4110 RETIREMENT	6,751.41	7,644.90	5,110.66	7,857.06
1000.0650 4121 GROUP MEDICAL & DENTAL (2)	24,946.45	28,050.00	18,593.76	28,600.00
1000.0650 4200 OFFICE SUPPLIES	2,205.60	5,500.00	1,370.95	5,500.00
1000.0650 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	360.00
1000.0650 4300 REPAIRS/MAINT - GENERAL	2,282.25	5,000.00	1,999.38	5,000.00
1000.0650 4401 SERVICE CONTRACT/SOFTWARE	1,320.00	1,320.00	1,320.00	1,320.00
1000.0650 4530 MILEAGE CONF AND DUES	477.37	2,000.00	0.00	2,000.00
1000.0650 4580 BONDS	0.00	100.00	100.00	100.00
1000.0650 4590 UTILITIES	6,404.80	9,000.00	3,798.23	9,000.00
1000.0650 4615 RENT - EQUIPMENT	3,221.03	3,500.00	1,842.20	3,500.00
1000.0650 4950 CAPITAL ASSETS	0.00	0.00	15,353.00	0.00
0650 LIBRARY	142,146.42	158,935.31	108,884.98	162,744.41
0665 AG EXTENSION SERVICE				
1000.0665 4002 PART TIME	77,388.92	96,293.60	42,363.44	101,566.40
1000.0665 4061 CAR ALLOWANCE	0.00	0.00	0.00	0.00
1000.0665 4101 FICA	5,930.32	7,366.46	3,262.57	7,769.83
1000.0665 4110 RETIREMENT	3,288.80	8,184.96	1,941.68	8,633.14

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0665 AG EXTENSION SERVICE				
1000.0665 4200 OFFICE SUPPLIES	4,309.00	3,500.00	2,527.25	4,500.00
1000.0665 4250 VEHICLE - SUPPLIES & MAINTENANCE	3,388.72	3,500.00	889.86	3,500.00
1000.0665 4256 FUEL	6,235.51	8,000.00	3,501.58	8,000.00
1000.0665 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	30.00
1000.0665 4530 MILEAGE CONF AND DUES	983.77	0.00	0.00	0.00
1000.0665 4531 AG AGENT TRAVEL	11,281.05	10,000.00	7,723.88	10,000.00
1000.0665 4532 FCH AGENT TRAVEL	1,636.03	5,000.00	2,432.86	5,000.00
1000.0665 4580 BONDS	0.00	200.00	200.00	200.00
1000.0665 4615 RENT - EQUIPMENT	2,242.40	1,700.00	1,460.01	1,700.00
1000.0665 4616 LEASE PRINCIPAL	0.00	0.00	0.00	0.00
1000.0665 4617 LEASE INTEREST	0.00	0.00	0.00	0.00
1000.0665 4950 CAPITAL ASSETS	500.80	1,500.00	1,309.49	5,000.00
0665 AG EXTENSION SERVICE	**117,185.32**	**145,245.02**	**67,612.62**	**155,899.37**
0800 BANK TO BANK TRANSFER				
1000.0800 8000 TRANSFER IN	25,474.18	0.00	50,000.00	0.00
0800 BANK TO BANK TRANSFER	**25,474.18**	**0.00**	**50,000.00**	**0.00**
Revenue Total	**5,114,389.17**	**5,076,026.00**	**4,907,653.08**	**5,565,498.00**
Expense Total	**4,379,040.12**	**6,056,757.99**	**3,143,349.70**	**6,290,907.53**
1000 GENERAL FUND	**735,349.05**	**-980,731.99**	**1,764,303.38**	**-725,409.53**

MASON COUNTY
VERSION: 2027.01.E.A, 2027.01.R.A 1100 UNCLAIMED PROPERTY FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
1100.0340 3702 FEES OF OFFICE-COUNTY CLERK	0.00	125.00	0.00	125.00
1100.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	0.00	125.00	0.00	125.00
0340 FINES FEES COST & FORFEITURES	0.00	250.00	0.00	250.00
0495 UNCLAIMED PROPERTY				
1100.0495 4779 MISC	0.00	250.00	0.00	250.00
0495 UNCLAIMED PROPERTY	0.00	250.00	0.00	250.00
Revenue Total	0.00	250.00	0.00	250.00
Expense Total	0.00	250.00	0.00	250.00
1100 UNCLAIMED PROPERTY FUND	0.00	0.00	0.00	0.00

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
1500 AIRPORT FUND

08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0310 TAXES				
1500.0310 3010 DELIQUENT TAXES	663.18	200.00	392.36	200.00
1500.0310 3030 PENALITY & INTEREST (DELQ TAXES)	502.04	275.00	432.78	275.00
1500.0310 3100 CURRENT TAXES	46,614.21	44,831.00	44,792.46	47,290.00
0310 TAXES	**47,779.43**	**45,306.00**	**45,617.60**	**47,765.00**
0322 COUNTY SERVICES				
1500.0322 3176 AIRPORT FUEL SALES	19,888.19	25,000.00	16,059.00	25,000.00
0322 COUNTY SERVICES	**19,888.19**	**25,000.00**	**16,059.00**	**25,000.00**
0330 GRANTS & AID/ REVENUE SHARING				
1500.0330 3325 RAMP GRANT	0.00	0.00	0.00	100,000.00
1500.0330 3360 OTHER - STATE	0.00	90,000.00	0.00	200,000.00
0330 GRANTS & AID/ REVENUE SHARING	**0.00**	**90,000.00**	**0.00**	**300,000.00**
0390 MISCELLANEOUS REVENUE				
1500.0390 3800 INTEREST INCOME	88.78	200.00	51.28	200.00
1500.0390 3803 INTEREST INCOME-INVESTMENTS	4,692.08	4,000.00	1,995.25	3,000.00
1500.0390 3840 OTHER REVENUES	75,523.75	0.00	318.90	0.00
1500.0390 3842 LEASE/RENT	19,380.00	19,380.00	11,420.00	14,400.00
0390 MISCELLANEOUS REVENUE	**99,684.61**	**23,580.00**	**13,785.43**	**17,600.00**
0516 AIRPORT				
1500.0516 4200 OFFICE SUPPLIES	284.00	300.00	0.00	300.00
1500.0516 4256 FUEL	15,383.05	50,000.00	17,294.16	50,000.00
1500.0516 4300 REPAIRS/MAINT - GENERAL	47,737.63	75,000.00	2,442.13	110,000.00
1500.0516 4305 FUEL PUMP MAINT	4,392.21	5,000.00	2,725.00	5,000.00
1500.0516 4401 SERVICE CONTRACT/SOFTWARE	0.00	6,000.00	6,000.00	6,000.00
1500.0516 4590 UTILITIES	3,945.72	4,000.00	2,211.12	4,000.00
1500.0516 4950 CAPITAL ASSETS	0.00	225,000.00	8,408.27	225,000.00
0516 AIRPORT	**71,742.61**	**365,300.00**	**39,080.68**	**400,300.00**
Revenue Total	**167,352.23**	**183,886.00**	**75,462.03**	**390,365.00**
Expense Total	**71,742.61**	**365,300.00**	**39,080.68**	**400,300.00**
1500 AIRPORT FUND	**95,609.62**	**-181,414.00**	**36,381.35**	**-9,935.00**

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
2500 EMS FUND

08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0310 TAXES				
2500.0310 3062 HEALTH SERVICE TAX	593,572.96	500,000.00	348,802.04	500,000.00
0310 TAXES	593,572.96	500,000.00	348,802.04	500,000.00
0322 COUNTY SERVICES				
2500.0322 3177 AMBULANCE SERVICES CHARGES	368,941.52	325,000.00	145,926.53	325,000.00
0322 COUNTY SERVICES	368,941.52	325,000.00	145,926.53	325,000.00
0330 GRANTS & AID / REVENUE SHARING				
2500.0330 3403 CITY EMS AGREEMENT	0.00	0.00	0.00	150,000.00
2500.0330 3419 CONCHO VALLEY RAC	0.00	0.00	0.00	13,000.00
0330 GRANTS & AID / REVENUE SHARING	0.00	0.00	0.00	163,000.00
0390 MISCELLANEOUS REVENUE				
2500.0390 3803 INTEREST INCOME-INVESTMENTS	2,630.78	800.00	1,119.28	800.00
2500.0390 3819 CONTRIBUTIONS/DONATIONS	21,525.00	5,000.00	4,630.00	5,000.00
2500.0390 3840 OTHER REVENUES	19,777.04	12,000.00	87,500.00	5,000.00
0390 MISCELLANEOUS REVENUE	43,932.82	17,800.00	93,249.28	10,800.00
0391 TRANSFER IN				
2500.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	150,000.00	0.00	150,000.00
0391 TRANSFER IN	0.00	150,000.00	0.00	150,000.00
0540 EMS				
2500.0540 4001 FULL TIME	390,176.76	515,528.00	325,958.59	523,120.00
2500.0540 4002 PART TIME	32,426.97	45,000.00	24,750.74	50,000.00
2500.0540 4010 OVERTIME	128,621.74	170,000.00	111,070.52	172,000.00
2500.0540 4101 FICA	42,168.54	55,885.40	35,326.20	57,001.68
2500.0540 4110 RETIREMENT	42,064.71	62,094.88	40,952.89	63,335.20
2500.0540 4121 GROUP MEDICAL & DENTAL (6)	86,517.52	140,250.00	85,959.88	143,000.00
2500.0540 4200 OFFICE SUPPLIES	771.89	3,000.00	932.96	3,000.00
2500.0540 4205 OPERATING EXPENSES	29,007.55	35,000.00	36,985.81	35,000.00
2500.0540 4208 UNIFORMS-EMERGENCY SRVCS	1,850.28	3,500.00	1,181.29	3,500.00
2500.0540 4221 MEDICAL DIRECTOR	0.00	10,000.00	4,569.01	10,000.00
2500.0540 4250 VEHICLE - SUPPLIES & MAINTENANCE	2,375.13	8,000.00	2,501.73	8,000.00
2500.0540 4256 FUEL	9,244.05	18,000.00	9,717.69	18,000.00
2500.0540 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	30.00
2500.0540 4300 REPAIRS/MAINT - GENERAL	4,934.29	5,000.00	4,521.71	5,000.00
2500.0540 4401 SERVICE CONTRACT/SOFTWARE	2,490.00	5,000.00	21,287.20	9,500.00
2500.0540 4530 MILEAGE CONF AND DUES	17,073.06	20,000.00	5,026.05	20,000.00
2500.0540 4590 UTILITIES	7,359.14	10,000.00	13,069.27	12,000.00
2500.0540 4613 PM/ WARRANTIES	0.00	0.00	0.00	10,000.00
2500.0540 4614 RENT - PROPERTY	0.00	2,400.00	0.00	2,400.00
2500.0540 4775 PROFESSIONAL SERVICES	25,405.03	35,000.00	7,968.88	35,000.00
2500.0540 4950 CAPITAL ASSETS	15,000.00	25,000.00	62,190.30	25,000.00
2500.0540 4958 VEHICLES	0.00	300,000.00	280,961.00	300,000.00
0540 EMS	837,486.66	1,468,658.28	1,074,931.72	1,504,886.88
0800 BANK TO BANK TRANSFER				
2500.0800 8000 TRANSFER IN	96,044.86	0.00	0.00	0.00
0800 BANK TO BANK TRANSFER	96,044.86	0.00	0.00	0.00
Revenue Total	1,102,492.16	992,800.00	587,977.85	1,148,800.00
Expense Total	837,486.66	1,468,658.28	1,074,931.72	1,504,886.88
2500 EMS FUND	265,005.50	-475,858.28	-486,953.87	-356,086.88

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
2700 FRIENDS OF THE SHERIFF

08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
2700.0390 3819 CONTRIBUTIONS/DONATIONS	81,600.00	0.00	5,350.00	0.00
0390 MISCELLANEOUS REVENUE	81,600.00	0.00	5,350.00	0.00
0560 COUNTY SHERIFF				
2700.0560 4211 CLOTHING UNIFORM EQUIP	27,134.94	15,000.00	5,372.64	15,000.00
2700.0560 4218 SHERIFF K-9	1,676.06	10,000.00	247.00	10,000.00
2700.0560 4530 MILEAGE CONF AND DUES	19,160.97	30,000.00	5,547.69	40,000.00
2700.0560 4950 CAPITAL ASSETS	0.00	0.00	0.00	0.00
2700.0560 4990 LEASE PURCHASE	0.00	10,000.00	14,700.00	10,000.00
0560 COUNTY SHERIFF	47,971.97	65,000.00	25,867.33	75,000.00
Revenue Total	81,600.00	0.00	5,350.00	0.00
Expense Total	47,971.97	65,000.00	25,867.33	75,000.00
2700 FRIENDS OF THE SHERIFF	33,628.03	-65,000.00	-20,517.33	-75,000.00

VERSION: 2027.01.E.A, 2027.01.R.A | MASON COUNTY | 3000 ROAD and BRIDGE FUND | 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0310 TAXES				
3000.0310 3010 DELIQUENT TAXES	10,659.80	2,000.00	6,452.46	4,000.00
3000.0310 3030 PENALITY & INTEREST (DELQ TAXES)	8,183.36	4,000.00	7,117.49	4,000.00
3000.0310 3100 CURRENT TAXES	709,027.54	733,784.00	736,646.64	774,035.00
0310 TAXES	727,870.70	739,784.00	750,216.59	782,035.00
0321 LICENSES PERMITS & CERTIFICATES				
3000.0321 3143 MOTOR VEHICLE REGISTRATIONS	242,102.11	230,000.00	180,132.13	230,000.00
3000.0321 3144 ROAD & BRIDGE FEES	53,390.00	50,000.00	32,390.00	50,000.00
0321 LICENSES PERMITS & CERTIFICATES	295,492.11	280,000.00	212,522.13	280,000.00
0330 GRANTS & AID/ REVENUE SHARING				
3000.0330 3252 FEMA REIMBURSEMENT	0.00	550,000.00	0.00	550,000.00
0330 GRANTS & AID/ REVENUE SHARING	0.00	550,000.00	0.00	550,000.00
0340 FINES FEES COST & FORFEITURES				
3000.0340 3708 FEES OF OFFICE-JUSTICE OF PEACE	0.00	0.00	0.00	0.00
0340 FINES FEES COST & FORFEITURES	0.00	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE				
3000.0390 3800 INTEREST INCOME	1,416.63	1,500.00	843.05	1,500.00
3000.0390 3803 INTEREST INCOME-INVESTMENTS	6,795.34	2,000.00	2,882.79	2,000.00
3000.0390 3811 SALE OF CAPITAL ASSETS	11,036.55	5,000.00	4,100.00	10,000.00
3000.0390 3840 OTHER REVENUES	112,816.25	20,000.00	11,555.25	20,000.00
3000.0390 3849 MECHANIC LABOR	450.91	500.00	25.00	500.00
0390 MISCELLANEOUS REVENUE	132,515.68	29,000.00	19,406.09	34,000.00
0391 TRANSFER IN				
3000.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	100,000.00	0.00	200,000.00
0391 TRANSFER IN	0.00	100,000.00	0.00	200,000.00
0610 ROAD & BRIDGE				
3000.0610 4001 FULL TIME	510,234.84	512,096.00	310,338.55	526,448.00
3000.0610 4002 PART TIME	24,222.78	100,000.00	34,082.08	100,000.00
3000.0610 4010 OVERTIME	28,096.94	20,000.00	7,638.09	20,000.00
3000.0610 4101 FICA	43,136.50	48,355.34	26,980.41	49,453.28
3000.0610 4110 RETIREMENT	43,747.70	53,728.16	32,233.87	54,948.08
3000.0610 4121 GROUP MEDICAL & DENTAL (9)	124,057.36	140,250.00	90,983.33	143,000.00
3000.0610 4200 OFFICE SUPPLIES	4,302.68	4,000.00	2,077.71	4,000.00
3000.0610 4205 OPERATING EXPENSES	0.00	2,000.00	0.00	2,000.00
3000.0610 4211 CLOTHING UNIFORM EQUIP	0.00	5,000.00	79.94	5,000.00
3000.0610 4215 DRUG TESTING	1,072.50	1,000.00	150.00	1,000.00
3000.0610 4216 SUB CONTRACTOR	27,877.86	50,000.00	6,216.00	100,000.00
3000.0610 4222 WATER/ AQUA BEVERAGES	0.00	0.00	0.00	900.00
3000.0610 4250 VEHICLE - SUPPLIES & MAINTENANCE	55,437.63	75,000.00	46,731.93	100,000.00
3000.0610 4256 FUEL	90,383.72	100,000.00	74,807.24	150,000.00
3000.0610 4257 VEHICLE REGISTRATION	0.00	0.00	0.00	437.50
3000.0610 4300 REPAIRS/MAINT - GENERAL	143,168.97	100,000.00	115,749.62	120,000.00
3000.0610 4302 ROAD MATERIALS	24,850.00	50,000.00	36,116.25	50,000.00
3000.0610 4401 SERVICE CONTRACT/SOFTWARE	56.85	6,500.00	6,851.01	9,000.00
3000.0610 4530 MILEAGE CONF AND DUES	1,562.74	6,000.00	451.00	6,000.00
3000.0610 4533 CDL TRAINING	0.00	1,000.00	0.00	1,000.00
3000.0610 4550 FEMA DR4879	98,408.57	550,000.00	175,565.51	550,000.00
3000.0610 4580 BONDS	50.00	150.00	150.00	150.00
3000.0610 4590 UTILITIES	4,451.92	8,000.00	2,457.05	8,000.00
3000.0610 4625 LEASE - MACHINERY	8,942.08	5,000.00	1,338.85	5,000.00
3000.0610 4775 PROFESSIONAL SERVICES	0.00	10,000.00	0.00	10,000.00
3000.0610 4950 CAPITAL ASSETS	20,793.80	50,000.00	0.00	5,000.00
0610 ROAD & BRIDGE	1,254,855.44	1,898,079.50	970,998.44	2,021,336.86
0800 BANK TO BANK TRANSFER				
3000.0800 8001 TRANSFER OUT	0.00	0.00	0.00	0.00

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0800 BANK TO BANK TRANSFER				
0800 BANK TO BANK TRANSFER	0.00	0.00	0.00	0.00
Revenue Total	1,155,878.49	1,698,784.00	982,144.81	1,846,035.00
Expense Total	1,254,855.44	1,898,079.50	970,998.44	2,021,336.86
3000 ROAD and BRIDGE FUND	-98,976.95	-199,295.50	11,146.37	-175,301.86

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 3100 LATERAL R and B FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
3100.0330 3311 LATERAL ROAD FUNDING	12,896.36	14,000.00	0.00	14,000.00
0330 GRANTS & AID/ REVENUE SHARING	12,896.36	14,000.00	0.00	14,000.00
0611 LATERAL R&B				
3100.0611 4302 ROAD MATERIALS	13,613.48	14,000.00	0.00	14,000.00
0611 LATERAL R&B	13,613.48	14,000.00	0.00	14,000.00
Revenue Total	12,896.36	14,000.00	0.00	14,000.00
Expense Total	13,613.48	14,000.00	0.00	14,000.00
3100 LATERAL R and B FUND	-717.12	0.00	0.00	0.00

MASON COUNTY 08/24/2026 14:21:34
VERSION: 2027.01.E.A, 2027.01.R.A 3203 SENATE BILL 22 - SHERIFF

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
3203.0330 3322 SENATE BILL 22	250,000.00	250,000.00	250,000.00	250,000.00
0330 GRANTS & AID/ REVENUE SHARING	250,000.00	250,000.00	250,000.00	250,000.00
0390 MISC REVENUE				
3203.0390 3800 INTEREST INCOME	82.24	0.00	51.65	0.00
0390 MISC REVENUE	82.24	0.00	51.65	0.00
0560 COUNTY SHERIFF				
3203.0560 4001 FULL TIME	0.00	0.00	0.00	52,461.50
3203.0560 4101 FICA	0.00	0.00	0.00	4,013.30
3203.0560 4110 RETIREMENT	0.00	0.00	0.00	4,459.23
3203.0560 4207 SPECIAL EQUIPMENT	0.00	20,000.00	1,179.97	10,000.00
3203.0560 4725 UNSPENT STATE FUNDS	0.00	0.00	96.10	0.00
3203.0560 4957 WEAPONS	11,818.14	20,000.00	0.00	0.00
3203.0560 4958 VEHICLES	188,847.24	140,000.00	150,172.92	179,065.97
3203.0560 5002 TRANSFERS TO GENERAL FUND	49,511.81	70,000.00	0.00	0.00
0560 COUNTY SHERIFF	250,177.19	250,000.00	151,448.99	250,000.00
Revenue Total	250,082.24	250,000.00	250,051.65	250,000.00
Expense Total	250,177.19	250,000.00	151,448.99	250,000.00
3203 SENATE BILL 22 - SHERIFF	-94.95	0.00	98,602.66	0.00

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 3204 SENATE BILL 22 - COUNTY ATTORNEY 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
3204.0330 3322 SENATE BILL 22	100,000.00	100,000.00	100,000.00	100,000.00
0330 GRANTS & AID/ REVENUE SHARING	**100,000.00**	**100,000.00**	**100,000.00**	**100,000.00**
0390 MISC REVENUE				
3204.0390 3800 INTEREST INCOME	164.56	0.00	119.62	0.00
0390 MISC REVENUE	**164.56**	**0.00**	**119.62**	**0.00**
0475 COUNTY ATTORNEY				
3204.0475 4001 FULL TIME	0.00	0.00	0.00	52,624.00
3204.0475 4002 PART TIME	22,439.92	33,628.40	6,768.40	0.00
3204.0475 4101 FICA	1,716.65	2,572.57	517.77	4,025.74
3204.0475 4110 RETIREMENT	1,746.43	2,858.41	736.29	4,473.04
3204.0475 4725 UNSPENT STATE FUNDS	0.00	0.00	82,451.03	38,877.22
3204.0475 5002 TRANSFERS TO GENERAL FUND	3,694.73	4,000.00	0.00	0.00
0475 COUNTY ATTORNEY	**29,597.73**	**43,059.38**	**90,473.49**	**100,000.00**
0800 BANK TO BANK TRANSFER				
3204.0800 8001 TRANSFER OUT	0.00	0.00	50,000.00	0.00
0800 BANK TO BANK TRANSFER	**0.00**	**0.00**	**50,000.00**	**0.00**
Revenue Total	**100,164.56**	**100,000.00**	**100,119.62**	**100,000.00**
Expense Total	**29,597.73**	**43,059.38**	**140,473.49**	**100,000.00**
3204 SENATE BILL 22 - COUNTY ATTORNEY	**70,566.83**	**56,940.62**	**-40,353.87**	**0.00**

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 3205 SB3 FLOOD SIRENS GRANT 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
3205.0330 3360 OTHER - STATE	0.00	0.00	100,000.00	600,000.00
0330 GRANTS & AID/ REVENUE SHARING	0.00	0.00	100,000.00	600,000.00
0620 GRANTS				
3205.0620 4205 OPERATING EXPENSES	0.00	0.00	0.00	100,000.00
3205.0620 4775 PROFESSIONAL SERVICES	0.00	0.00	25,375.00	100,000.00
3205.0620 4950 CAPITAL ASSETS	0.00	0.00	0.00	400,000.00
0620 GRANTS	0.00	0.00	25,375.00	600,000.00
Revenue Total	0.00	0.00	100,000.00	600,000.00
Expense Total	0.00	0.00	25,375.00	600,000.00
3205 SB3 FLOOD SIRENS GRANT	0.00	0.00	74,625.00	0.00

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
3500 LAW LIBRARY FUND

08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
3500.0340 3731 LAW LIBRARY COURT FEES	2,353.00	1,600.00	1,120.00	1,600.00
0340 FINES FEES COST & FORFEITURES	2,353.00	1,600.00	1,120.00	1,600.00
0466 LAW LIBRARY				
3500.0466 4401 SERVICE CONTRACT/SOFTWARE	0.00	1,600.00	0.00	1,600.00
0466 LAW LIBRARY	0.00	1,600.00	0.00	1,600.00
Revenue Total	2,353.00	1,600.00	1,120.00	1,600.00
Expense Total	0.00	1,600.00	0.00	1,600.00
3500 LAW LIBRARY FUND	2,353.00	0.00	1,120.00	0.00

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 4000 JUDGE'S EDUCATION FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4000.0340 3732 JUDGE'S EDUCATION FEES	140.00	100.00	55.00	100.00
0340 FINES FEES COST & FORFEITURES	140.00	100.00	55.00	100.00
0467 JEF				
4000.0467 4530 MILEAGE CONF AND DUES	0.00	100.00	0.00	100.00
0467 JEF	0.00	100.00	0.00	100.00
Revenue Total	140.00	100.00	55.00	100.00
Expense Total	0.00	100.00	0.00	100.00
4000 JUDGE'S EDUCATION FUND	140.00	0.00	55.00	0.00

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 4100 COURT FACILITY FEE FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4100.0340 3724 COURT FACILITY FEE	1,352.00	800.00	640.00	800.00
0340 FINES FEES COST & FORFEITURES	1,352.00	800.00	640.00	800.00
0690 COURT FACILITY FEE				
4100.0690 4205 OPERATING EXPENSES	0.00	800.00	0.00	800.00
0690 COURT FACILITY FEE	0.00	800.00	0.00	800.00
Revenue Total	1,352.00	800.00	640.00	800.00
Expense Total	0.00	800.00	0.00	800.00
4100 COURT FACILITY FEE FUND	1,352.00	0.00	640.00	0.00

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 4101 LANGUAGE ACCESS FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4101.0340 3725 LANGUAGE ACCESS FEE - CLERK	201.00	120.00	96.00	120.00
4101.0340 3726 LANGUAGE ACCESS FEE - JUSTICE COURT	108.00	24.00	42.00	24.00
0340 FINES FEES COST & FORFEITURES	309.00	144.00	138.00	144.00
0691 LANGUAGE ACCESS FEE				
4101.0691 4205 OPERATING EXPENSES	0.00	144.00	0.00	144.00
0691 LANGUAGE ACCESS FEE	0.00	144.00	0.00	144.00
Revenue Total	309.00	144.00	138.00	144.00
Expense Total	0.00	144.00	0.00	144.00
4101 LANGUAGE ACCESS FUND	309.00	0.00	138.00	0.00

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MASON COUNTY
4102 COUNTY JURY FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4102.0340 3727 COUNTY JURY FEE	887.28	400.00	355.41	400.00
0340 FINES FEES COST & FORFEITURES	887.28	400.00	355.41	400.00
0692 COUNTY JURY				
4102.0692 4205 OPERATING EXPENSES	0.00	400.00	0.00	400.00
0692 COUNTY JURY	0.00	400.00	0.00	400.00
Revenue Total	887.28	400.00	355.41	400.00
Expense Total	0.00	400.00	0.00	400.00
4102 COUNTY JURY FUND	887.28	0.00	355.41	0.00

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4103 COURT REPORTER SERVICE FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4103.0340 3736 COURT REPORTER SERVICE FEE	1,543.11	1,000.00	829.20	1,000.00
0340 FINES FEES COST & FORFEITURES	**1,543.11**	1,000.00	829.20	1,000.00
0456 COURT REPORTER SERVICE FEE				
4103.0456 4205 OPERATING EXPENSES	0.00	1,000.00	0.00	1,000.00
0456 COURT REPORTER SERVICE FEE	0.00	1,000.00	0.00	1,000.00
Revenue Total	1,543.11	1,000.00	829.20	1,000.00
Expense Total	0.00	1,000.00	0.00	1,000.00
4103 COURT REPORTER SERVICE FUND	1,543.11	0.00	829.20	0.00

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VERSION: 2027.01.E.A, 2027.01.R.A 4104 COURT INITIATED GUARDIANSHIP FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4104.0340 3728 COURT INITIATED GUARDIANSHIP FEE	560.00	520.00	240.00	520.00
4104.0340 3729 PUBLIC PROBATE ADMINISTRATOR	280.00	260.00	120.00	260.00
0340 FINES FEES COST & FORFEITURES	840.00	780.00	360.00	780.00
0693 COURT INIATED GUARDIANSHIP FEE				
4104.0693 4205 OPERATING EXPENSES	0.00	780.00	0.00	780.00
0693 COURT INIATED GUARDIANSHIP FEE	0.00	780.00	0.00	780.00
Revenue Total	840.00	780.00	360.00	780.00
Expense Total	0.00	780.00	0.00	780.00
4104 COURT INITIATED GUARDIANSHIP FUND	840.00	0.00	360.00	0.00

MASON COUNTY

VERSION: 2027.01.E.A, 2027.01.R.A 4105 CNTY RECORDS MANAGEMENT AND PRESERVATION FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4105.0340 3716 CNTY REC. MANAGEMENT AND PRESERVATION -	1,800.00	950.00	920.00	950.00
0340 FINES FEES COST & FORFEITURES	1,800.00	950.00	920.00	950.00
0694 CNTY RECORDS MANAGEMENT AND PRESERVATION FEE				
4105.0694 4205 OPERATING EXPENSES	0.00	950.00	0.00	950.00
0694 CNTY RECORDS MANAGEMENT AND PRESERVATION FEE	0.00	950.00	0.00	950.00
Revenue Total	1,800.00	950.00	920.00	950.00
Expense Total	0.00	950.00	0.00	950.00
4105 CNTY RECORDS MANAGEMENT AND PRESERVATION FUND	1,800.00	0.00	920.00	0.00

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MASON COUNTY
4500 PFCC FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4500.0340 3714 TECH FEE	100.61	100.00	56.12	100.00
4500.0340 3715 VITAL STAT PRESERVATON FEE	80.00	65.00	48.00	65.00
4500.0340 3719 RECORD MANAGEMENT FEES	25,505.21	25,000.00	14,578.00	25,000.00
4500.0340 3720 RECORD ARCHIVE FEES	122.40	500.00	60.00	500.00
4500.0340 3721 RECORD PRESERVATION	0.00	20.00	0.00	20.00
0340 FINES FEES COST & FORFEITURES	**25,808.22**	**25,685.00**	**14,742.12**	**25,685.00**
0390 MISCELLANEOUS REVENUE				
4500.0390 3803 INTEREST INCOME-INVESTMENTS	1,755.26	100.00	743.87	100.00
0390 MISCELLANEOUS REVENUE	**1,755.26**	**100.00**	**743.87**	**100.00**
0468 PFCC				
4500.0468 4003 TEMP/SEASONAL	0.00	5,000.00	0.00	5,000.00
4500.0468 4101 FICA	0.00	382.50	0.00	382.50
4500.0468 4200 OFFICE SUPPLIES	4,216.64	6,000.00	4,927.26	5,000.00
4500.0468 4205 OPERATING EXPENSES	0.00	500.00	0.00	500.00
4500.0468 4401 SERVICE CONTRACT/SOFTWARE	6,342.00	9,000.00	4,228.00	8,000.00
4500.0468 4462 DIGITIZE/ AUTOMATION	17,073.78	50,000.00	17,073.78	37,000.00
4500.0468 4464 PRESERVATION	1,232.35	3,000.00	0.00	3,000.00
4500.0468 4950 CAPITAL ASSETS	0.00	1,500.00	0.00	5,000.00
0468 PFCC	**28,864.77**	**75,382.50**	**26,229.04**	**63,882.50**
Revenue Total	**27,563.48**	**25,785.00**	**15,485.99**	**25,785.00**
Expense Total	**28,864.77**	**75,382.50**	**26,229.04**	**63,882.50**
4500 PFCC FUND	**-1,301.29**	**-49,597.50**	**-10,743.05**	**-38,097.50**

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MASON COUNTY
4600 JUSTICE COURT TECH FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
4600.0340 3722 LOCAL CONSOLIDATED COURT COSTS	2,447.84	2,000.00	2,281.23	2,000.00
4600.0340 3733 JUSTICE CO TECH FEE	214.28	500.00	22.40	500.00
0340 FINES FEES COST & FORFEITURES	**2,662.12**	**2,500.00**	**2,303.63**	**2,500.00**
0390 MISCELLANEOUS REVENUE				
4600.0390 3803 INTEREST INCOME-INVESTMENTS	93.97	100.00	37.10	100.00
0390 MISCELLANEOUS REVENUE	**93.97**	**100.00**	**37.10**	**100.00**
0455 JUSTICE OF THE PEACE				
4600.0455 4200 OFFICE SUPPLIES	649.99	500.00	0.00	500.00
4600.0455 4401 SERVICE CONTRACT/SOFTWARE	5,340.00	5,040.00	3,360.00	5,040.00
4600.0455 4530 MILEAGE CONF AND DUES	1,114.32	1,200.00	1,098.23	1,200.00
0455 JUSTICE OF THE PEACE	**7,104.31**	**6,740.00**	**4,458.23**	**6,740.00**
Revenue Total	**2,756.09**	**2,600.00**	**2,340.73**	**2,600.00**
Expense Total	**7,104.31**	**6,740.00**	**4,458.23**	**6,740.00**
4600 JUSTICE COURT TECH FUND	**-4,348.22**	**-4,140.00**	**-2,117.50**	**-4,140.00**

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5000 HISTORICAL COMM FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
5000.0390 3803 INTEREST INCOME-INVESTMENTS	98.69	100.00	39.41	100.00
5000.0390 3819 CONTRIBUTIONS/DONATIONS	165.00	100.00	5,256.00	100.00
5000.0390 3840 OTHER REVENUES	0.00	50.00	0.00	50.00
5000.0390 3846 SALE OF BOOKS	1,150.00	800.00	0.00	2,500.00
0390 MISCELLANEOUS REVENUE	1,413.69	1,050.00	5,295.41	2,750.00
0391 TRANSFER IN				
5000.0391 3900 TRANSFERS FROM GENERAL FUND	0.00	500.00	0.00	500.00
0391 TRANSFER IN	0.00	500.00	0.00	500.00
0695 HIST COMM				
5000.0695 4200 OFFICE SUPPLIES	503.67	400.00	94.40	400.00
5000.0695 4473 PUBLIC RECORDS - PRINTING & BINDING	1,068.00	1,000.00	314.08	1,000.00
5000.0695 4705 GRANT MATCH	0.00	2,500.00	0.00	2,500.00
0695 HIST COMM	1,571.67	3,900.00	408.48	3,900.00
Revenue Total	1,413.69	1,550.00	5,295.41	3,250.00
Expense Total	1,571.67	3,900.00	408.48	3,900.00
5000 HISTORICAL COMM FUND	-157.98	-2,350.00	4,886.93	-650.00

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MASON COUNTY
5500 MBE TRUST FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
5500.0390 3800 INTEREST INCOME	0.00	200.00	0.00	200.00
5500.0390 3803 INTEREST INCOME-INVESTMENTS	1,199.92	0.00	507.49	0.00
5500.0390 3819 CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00
5500.0390 3840 OTHER REVENUES	0.00	35,000.00	24,322.72	0.00
0390 MISCELLANEOUS REVENUE	1,199.92	35,200.00	24,830.21	200.00
0697 MBE TRUST				
5500.0697 4205 OPERATING EXPENSES	0.00	0.00	0.00	0.00
5500.0697 4300 REPAIRS/MAINT - GENERAL	0.00	49,500.00	3,512.27	5,000.00
5500.0697 4950 CAPITAL ASSETS	0.00	25,000.00	0.00	30,000.00
0697 MBE TRUST	0.00	74,500.00	3,512.27	35,000.00
Revenue Total	1,199.92	35,200.00	24,830.21	200.00
Expense Total	0.00	74,500.00	3,512.27	35,000.00
5500 MBE TRUST FUND	1,199.92	-39,300.00	21,317.94	-34,800.00

MASON COUNTY 08/24/2026 14:21:34

VERSION: 2027.01.E.A, 2027.01.R.A 5600 COUMONT LIBRARY FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
5600.0390 3803 INTEREST INCOME-INVESTMENTS	277.65	0.00	118.18	0.00
0390 MISCELLANEOUS REVENUE	277.65	0.00	118.18	0.00
0698 COUMONT				
5600.0698 4205 OPERATING EXPENSES	0.00	1,500.00	0.00	3,800.00
5600.0698 4950 CAPITAL ASSETS	0.00	0.00	0.00	0.00
0698 COUMONT	0.00	1,500.00	0.00	3,800.00
Revenue Total	277.65	0.00	118.18	0.00
Expense Total	0.00	1,500.00	0.00	3,800.00
5600 COUMONT LIBRARY FUND	277.65	-1,500.00	118.18	-3,800.00

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MASON COUNTY
6000 MBE LIBRARY FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
6000.0330 3400 REG/LOCAL - GRANT	0.00	1,000.00	0.00	0.00
0330 GRANTS & AID/ REVENUE SHARING	**0.00**	**1,000.00**	**0.00**	**0.00**
0390 MISCELLANEOUS REVENUE				
6000.0390 3734 LIBRARY FINES & FEES	2,681.80	2,500.00	1,786.44	2,500.00
6000.0390 3818 MISC INCOME	78.00	0.00	19.50	0.00
6000.0390 3819 CONTRIBUTIONS/DONATIONS	54,133.63	8,000.00	43,098.61	40,000.00
6000.0390 3840 OTHER REVENUES	29.65	100.00	10.28	100.00
6000.0390 3846 SALE OF BOOKS	45.00	100.00	59.50	100.00
0390 MISCELLANEOUS REVENUE	**56,968.08**	**10,700.00**	**44,974.33**	**42,700.00**
0652 MBE				
6000.0652 4200 OFFICE SUPPLIES	2,651.10	2,500.00	1,888.28	2,500.00
6000.0652 4201 OLD YELLER DAYS	2,566.36	3,500.00	1,060.00	3,000.00
6000.0652 4202 PROGRAMS	5,763.11	6,200.00	3,860.53	6,700.00
6000.0652 4204 SUPPLIES - BOOKS & PERIODICALS	22,654.39	33,384.00	14,985.80	33,384.00
6000.0652 4205 OPERATING EXPENSES	3,165.45	8,000.00	1,372.37	8,000.00
6000.0652 4300 REPAIRS/MAINT - GENERAL	0.00	1,000.00	47.50	1,000.00
6000.0652 4530 MILEAGE CONF AND DUES	881.57	0.00	0.00	0.00
6000.0652 4706 MBE GRANT EXP	0.00	1,000.00	0.00	1,000.00
6000.0652 4717 FRIENDS OF THE LIBRARY/STUDY CLUB	5,042.02	8,000.00	1,216.98	8,000.00
6000.0652 4779 MISC	0.00	0.00	0.00	0.00
6000.0652 4780 COLLECTION MATERIALS	769.40	700.00	0.00	800.00
6000.0652 4952 CAPITAL ASSETS	0.00	0.00	0.00	0.00
0652 MBE	**43,493.40**	**64,284.00**	**24,431.46**	**64,384.00**
Revenue Total	**56,968.08**	**11,700.00**	**44,974.33**	**42,700.00**
Expense Total	**43,493.40**	**64,284.00**	**24,431.46**	**64,384.00**
6000 MBE LIBRARY FUND	**13,474.68**	**-52,584.00**	**20,542.87**	**-21,684.00**

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VERSION: 2027.01.E.A, 2027.01.R.A 6500 CO ATTORNEY'S HOTCHECK FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
6500.0390 3735 CC ATTY HOT CK FEES	0.00	0.00	0.00	0.00
6500.0390 3800 INTEREST INCOME	25.17	0.00	12.49	0.00
0390 MISCELLANEOUS REVENUE	25.17	0.00	12.49	0.00
0475 COUNTY ATTORNEY				
6500.0475 4205 OPERATING EXPENSES	0.00	1,000.00	0.00	1,000.00
0475 COUNTY ATTORNEY	0.00	1,000.00	0.00	1,000.00
Revenue Total	25.17	0.00	12.49	0.00
Expense Total	0.00	1,000.00	0.00	1,000.00
6500 CO ATTORNEY'S HOTCHECK FUND	25.17	-1,000.00	12.49	-1,000.00

MASON COUNTY
VERSION: 2027.01.E.A, 2027.01.R.A 6600 SHERIFF'S SPECIAL ACCT FUND 08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISCELLANEOUS REVENUE				
6600.0390 3800 INTEREST INCOME	9.48	0.00	4.70	0.00
0390 MISCELLANEOUS REVENUE	9.48	0.00	4.70	0.00
0560 COUNTY SHERIFF				
6600.0560 4205 OPERATING EXPENSES	0.00	500.00	0.00	4,000.00
0560 COUNTY SHERIFF	0.00	500.00	0.00	4,000.00
Revenue Total	9.48	0.00	4.70	0.00
Expense Total	0.00	500.00	0.00	4,000.00
6600 SHERIFF'S SPECIAL ACCT FUND	9.48	-500.00	4.70	-4,000.00

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MASON COUNTY
6601 LEOCE FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
6601.0330 3308 STATE-LAW ENFORCEMENT/LEOCE	2,824.57	1,200.00	0.00	1,200.00
0330 GRANTS & AID/ REVENUE SHARING	2,824.57	1,200.00	0.00	1,200.00
0560 LEOCE				
6601.0560 4530 MILEAGE CONF AND DUES	481.54	2,200.00	0.00	2,200.00
0560 LEOCE	481.54	2,200.00	0.00	2,200.00
Revenue Total	2,824.57	1,200.00	0.00	1,200.00
Expense Total	481.54	2,200.00	0.00	2,200.00
6601 LEOCE FUND	2,343.03	-1,000.00	0.00	-1,000.00

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0330 GRANTS & AID/ REVENUE SHARING				
6700.0330 3360 OTHER - STATE	379,191.34	0.00	0.00	0.00
0330 GRANTS & AID/ REVENUE SHARING	379,191.34	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE				
6700.0390 3800 INTEREST INCOME	574.86	500.00	373.26	500.00
6700.0390 3819 CONTRIBUTIONS/DONATIONS	0.00	0.00	0.00	0.00
6700.0390 3822 SAN ANGELO AREA FOUNDATION	0.00	25,000.00	0.00	40,000.00
6700.0390 3840 OTHER REVENUES	1,233.58	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	1,808.44	25,500.00	373.26	40,500.00
0521 COURTHOUSE BLDG FUND				
6700.0521 4300 REPAIRS/MAINT - GENERAL	247,894.02	75,000.00	37,145.92	100,000.00
6700.0521 4779 MISC	0.00	0.00	0.00	0.00
6700.0521 4952 CAPITAL ASSETS	0.00	0.00	0.00	5,000.00
0521 COURTHOUSE BLDG FUND	247,894.02	75,000.00	37,145.92	105,000.00
Revenue Total	380,999.78	25,500.00	373.26	40,500.00
Expense Total	247,894.02	75,000.00	37,145.92	105,000.00
6700 COURTHOUSE BLDG FUND	133,105.76	-49,500.00	-36,772.66	-64,500.00

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MASON COUNTY
7000 PFCO FUND

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Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
7000.0340 3719 RECORD MANAGEMENT FEES	622.69	1,200.00	359.55	1,200.00
0340 FINES FEES COST & FORFEITURES	622.69	1,200.00	359.55	1,200.00
0469 PFCO				
7000.0469 4300 REPAIRS/MAINT - GENERAL	0.00	5,000.00	0.00	5,000.00
0469 PFCO	0.00	5,000.00	0.00	5,000.00
Revenue Total	622.69	1,200.00	359.55	1,200.00
Expense Total	0.00	5,000.00	0.00	5,000.00
7000 PFCO FUND	622.69	-3,800.00	359.55	-3,800.00

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VERSION: 2027.01.E.A, 2027.01.R.A 7500 COURTHOUSE SECURITY FUND

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0340 FINES FEES COST & FORFEITURES				
7500.0340 3713 PRIOR TO	0.00	300.00	0.00	300.00
7500.0340 3722 LOCAL CONSOLIDATED COURT COSTS	2,998.56	3,000.00	2,794.50	300.00
7500.0340 3723 COURTHOUSE SECURITY FUND-2022	1,801.49	1,500.00	795.64	1,500.00
0340 FINES FEES COST & FORFEITURES	**4,800.05**	**4,800.00**	**3,590.14**	**2,100.00**
0470 COURTHOUSE SECURITY				
7500.0470 4002 PART TIME	0.00	0.00	0.00	7,300.00
7500.0470 4101 FICA	0.00	0.00	0.00	558.45
7500.0470 4110 RETIREMENT	0.00	0.00	0.00	620.50
7500.0470 4300 REPAIRS/MAINT - GENERAL	0.00	0.00	0.00	0.00
0470 COURTHOUSE SECURITY	**0.00**	**0.00**	**0.00**	**8,478.95**
Revenue Total	**4,800.05**	**4,800.00**	**3,590.14**	**2,100.00**
Expense Total	**0.00**	**0.00**	**0.00**	**8,478.95**
7500 COURTHOUSE SECURITY FUND	**4,800.05**	**4,800.00**	**3,590.14**	**-6,378.95**

MASON COUNTY 08/24/2026 14:21:34
VERSION: 2027.01.E.A, 2027.01.R.A 8500 DEBT SERVICES FUND - CO 2025

Fund.Dept.Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0310 TAXES				
8500.0310 3010 DELIQUENT TAXES	1,558.22	0.00	3,171.86	0.00
8500.0310 3030 PENALITY & INTEREST (DELQ TAXES)	398.05	0.00	3,498.78	0.00
8500.0310 3100 CURRENT TAXES	312.74	373,943.00	362,337.93	379,125.00
0310 TAXES	2,269.01	373,943.00	369,008.57	379,125.00
0390 MISCELLANEOUS REVENUE				
8500.0390 3800 INTEREST INCOME	157.17	0.00	442.82	0.00
8500.0390 3840 OTHER REVENUES	6,470.91	0.00	0.00	0.00
0390 MISCELLANEOUS REVENUE	6,628.08	0.00	442.82	0.00
0680 DEBT SERVICES				
8500.0680 4971 PRINCIPAL	0.00	135,000.00	135,000.00	225,000.00
8500.0680 4975 INTEREST	0.00	236,763.89	236,763.88	153,875.00
8500.0680 4979 PAYING AGENT FEE	0.00	0.00	500.00	250.00
0680 DEBT SERVICES	0.00	371,763.89	372,263.88	379,125.00
Revenue Total	8,897.09	373,943.00	369,451.39	379,125.00
Expense Total	0.00	371,763.89	372,263.88	379,125.00
8500 DEBT SERVICES FUND - CO 2025	8,897.09	2,179.11	-2,812.49	0.00

MASON COUNTY 08/24/2026 14:21:34
VERSION: 2027.01.E.A, 2027.01.R.A 8510 PROJECT FUND - CO 2025

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
0390 MISC REVENUE				
8510.0390 3771 PROCEEDS OF CERT OF INDEBTNESS	3,500,000.00	0.00	0.00	0.00
8510.0390 3800 INTEREST INCOME	76,096.46	30,000.00	36,843.89	20,000.00
8510.0390 3840 OTHER REVENUES	0.82	0.00	0.00	0.00
0390 MISC REVENUE	3,576,097.28	30,000.00	36,843.89	20,000.00
0409 NON-DEPARTMENTAL				
8510.0409 4951 LAND	0.00	1,000,000.00	0.00	447,783.00
8510.0409 4953 BUILDING & BUILDING IMPVMNTS	0.00	0.00	104,433.00	447,784.00
0409 NON-DEPARTMENTAL	0.00	1,000,000.00	104,433.00	895,567.00
0610 ROAD & BRIDGE				
8510.0610 4950 CAPITAL ASSETS	1,007,636.06	1,000,000.00	472,888.63	493,100.42
8510.0610 4953 BUILDING & BUILDING IMPVMNTS	0.00	0.00	0.00	519,433.31
8510.0610 4954 IMP OTHER THAN BUILDING	0.00	519,433.31	0.00	519,433.31
0610 ROAD & BRIDGE	1,007,636.06	1,519,433.31	472,888.63	1,531,967.04
Revenue Total	3,576,097.28	30,000.00	36,843.89	20,000.00
Expense Total	1,007,636.06	2,519,433.31	577,321.63	2,427,534.04
8510 PROJECT FUND - CO 2025	2,568,461.22	-2,489,433.31	-540,477.74	-2,407,534.04

VERSION: 2027.01.E.A, 2027.01.R.A

MASON COUNTY
GRAND TOTAL

08/24/2026 14:21:34

Fund.Dept Line Description	2025 Actual	Original Budget	2026 Actual	2027 Budget
Revenue Total	12,058,534.62	8,834,998.00	7,516,856.92	10,439,382.00
Expense Total	8,221,530.97	13,368,082.85	6,617,296.26	14,372,499.76
GRAND TOTAL	3,837,003.65	-4,533,084.85	899,560.66	-3,933,117.76

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

MASON COUNTY
Taxing Unit Name

(325) 347-5556
Phone (area code and number)

201 FT. MCKAVITT, MASON, TEXAS 76856
Taxing Unit's Address, City, State, ZIP Code

www.co.mason.tx.us
Taxing Unit's Website Address

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://masoncad.org/tnt-data/

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).[2]	$ 849,311,399
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 849,311,399
4.	**Prior year total adopted tax rate.**	$ 0.642700 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**	
	A. **Original prior year ARB values:** $ 0	
	B. **Prior year values resulting from final court decisions:** - $ 0	
	C. **Prior year value loss.** Subtract B from A.[4]	$ 0

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** A. **Prior year ARB certified value:** ..... $ 0 B. **Prior year disputed value:** ..... - $ 0 C. **Prior year undisputed value.** Subtract B from A. [5]	$ 0
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 0
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 849,311,399
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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: ..... $ 1,134,453 B. **Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 2,386,410 C. **Value loss.** Add A and B. [7]	$ 3,520,863
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:** ..... $ 482,670 B. **Current year productivity or special appraised value:** ..... - $ 7,874 C. **Value loss.** Subtract B from A. [8]	$ 474,796
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 3,995,659
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. [9] 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.	$ 845,315,740
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 5,432,844
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. [10]	$ 5,271
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 5,438,115

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. **Certified values:** ..... $ 870,328,146	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - $ 0	
	D. **Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110. [14] Enter the total from Form 50-110 ..... - $ 0	
	E. **Total current year value.** Add A and B, then subtract C and D.	$ 870,328,146
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	A. **Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [16] ..... $ 30,225,041	
	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. [17] ..... + $ 0	
	C. **Total value under protest or not certified.** Add A and B.	$ 30,225,041
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. [18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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. [20] If completing this line, the taxing unit must include supporting documentation in Section 9. [21] 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. [22]	$ 800,553,187
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. [23]	$ 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. [24]	$ 34,751,187

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 34,751,187
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 865,802,000
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.[25]	$ 0.628101 /$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.[26]	$ 0.628101 /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.		$ 0.642700 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$ 849,311,399
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.		$ 5,458,524
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 2025. This line applies only to tax years preceding the prior tax year.	+ $ 5,271	
	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.	$ 5,271	
	E. Add Line 31 to 32D.		$ 5,463,795
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*		$ 865,802,000
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.		$ 0.631067 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.	$ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [29]		
	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.	$ 26,416	
	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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	- $ 1,180	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ .002913 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.002913 /$100
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	A. **Current year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.	$ 0	
	B. **Prior year indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [31]		
	A. **Current year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	$ 0	
	B. **Prior year eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100.	$ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100.	$ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0 /$100

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in the prior year.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. $ 0	
	B. **Expenditures for public safety in the prior year.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.633980 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 0	
	B. Divide Line 41A by Line 33 and multiply by $100 $ 0 /$100	
	C. Add Line 41B to Line 40.	$ 0.633980 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ 0.656169 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of:	
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0 /$100	
	- or -	
	B. The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B).	
	a. Enter the **disaster relief cost.** $ 0	
	b. **Disaster relief rate.** Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0 /$100	
	c. Add Line D42(B)(b) to Line 42. $ 0 /$100	
	d. Enter the **current year unused increment rate** from Line 68 $ 0 /$100	
	e Add Line D42(c) to Line D42(d). $ 0 /$100	
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:	
	1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or	
	2) the third tax year after the tax year in which the disaster occurred.	
	C. Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35]	$ n/a /$100
	If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-7)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. A. **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [36] Enter debt amount ..... $ 378,875 B. **Subtract unencumbered fund amount** used to reduce total debt. ..... - $ 0 C. **Subtract certified amount spent from sales tax to reduce debt** (enter zero if none) ..... - $ 0 D. Subtract **amount paid** from other resources ..... - $ 0 E. **Adjusted debt.** Subtract B, C and D from A.	$ 378,875
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 378,875
46.	**Current year anticipated collection rate.** A. Enter the current year anticipated collection rate certified by the collector. [38] ..... 98 % B. Enter the prior year actual collection rate. ..... 98 % C. Enter the 2024 actual collection rate. ..... 99 % D. Enter the 2023 actual collection rate. ..... 100 % 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%. [39]	98 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 386,607
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 900,553,187
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.042929 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.699098 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ n/a /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ 0.699098 /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b)
[39] Tex. Tax Code §26.04(b), (h-1) and (h-2)

SECTION 3: 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.[40] 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.[41] **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.[42] - or - **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 0
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0 /$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 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0 /$100

SECTION 4: 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	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.[45] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 0
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$100
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 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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.[47] 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.[48]

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;[49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);[50] 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.[51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.[52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ n/a /$100
	B. Unused increment rate (Line 68)	$ n/a /$100
	C. Subtract B from A	$ n/a /$100
	D. Adopted Tax Rate	$ n/a /$100
	E. Subtract D from C	$ n/a /$100
	F. 2025 Total Taxable Value (Line 61)	$ n/a
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ n/a
65.	**Year 2 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)	$ n/a /$100
	B. Unused increment rate (Line 67)	$ n/a /$100
	C. Subtract B from A	$ n/a /$100
	D. Adopted Tax Rate	$ n/a /$100
	E. Subtract D from C	$ n/a /$100
	F. 2024 Total Taxable Value (Line 60)	$ n/a
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ n/a
66.	**Year 1 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)	$ n/a /$100
	B. Unused increment rate (Line 66)	$ n/a /$100
	C. Subtract B from A	$ n/a /$100
	D. Adopted Tax Rate	$ n/a /$100
	E. Subtract D from C	$ n/a /$100
	F. 2023 Total Taxable Value (Line 60)	$ n/a
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ n/a
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ n/a
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ n/a /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.699098 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.633980 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 900,553,187
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.055521 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.429290 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.732421 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ n/a /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ n/a /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ n/a /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ n/a
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ n/a
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ n/a
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ n/a /$100
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).	$ n/a /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.628101 /$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: 28

Voter-approval tax rate. ..... $ 0.699098 /$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: 51

De minimis rate. ..... $ 0.732421 /$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:

https://masoncad.org/tnt-data/

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.[9]

print here ▶ CHRISTEL LIVELY
Printed Name of Taxing Unit Representative

sign here ▶ Christel Lively 7-30-2024
Taxing Unit Representative Date

[9] Tex. Tax Code §26.04(c-2) and (d-2)