Bexar County ESD No. 7
Profit & Loss Budget Performance
October 1, 2025

	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
2310 · Deferred EMS Revenue	0.00	0.00	0.00	0.00	
4005 · Sales Tax	0.00	10,887.10	0.00	10,887.10	4,050,000.00
4010 · Tax Revenue	0.00	18,279.57	0.00	18,279.57	6,800,000.00
4015 · Delinquent Taxes	0.00	40.32	0.00	40.32	15,000.00
4020 · Taxpayer's Overpayment Refunds	0.00	0.00	0.00	0.00	
4025 · Carry Over Balance	0.00	267,741.94	0.00	267,741.94	8,300,000.00
4030 · EMS Revenue					
4050 · Restricted	0.00	0.00	0.00	0.00	
4070 · Unrestricted	0.00	0.00	0.00	0.00	
4030 · EMS Revenue - Other	0.00	2,284.95	0.00	2,284.95	850,000.00
Total 4030 · EMS Revenue	0.00	2,284.95	0.00	2,284.95	850,000.00
4035 · 5627401 UASI Grant	0.00	0.00	0.00	0.00	0.00
4045 · Texas Governors Office CISM	0.00	0.00	0.00	0.00	0.00
4055 · TX OOG 3703902 Resiliency	0.00	0.00	0.00	0.00	0.00
4065 · TX Governors Office Dom Vio	0.00	0.00	0.00	0.00	0.00
4110 · SAFER 2025	0.00	0.00	0.00	0.00	
4130 · Legacies & Bequests	0.00	0.00	0.00	0.00	
4150 · Miscellaneous Income	0.00	2,688.17	0.00	2,688.17	1,000,000.00
4170 · Rebate Income (from purchases)	0.00	0.00	0.00	0.00	
4190 · Interest Income	0.00	672.04	0.00	672.04	250,000.00
Total Income	0.00	302,594.09	0.00	302,594.09	21,265,000.00
Cost of Goods Sold					
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.00	
Total COGS	0.00	0.00	0.00	0.00	
Gross Profit	0.00	302,594.09	0.00	302,594.09	21,265,000.00
Expense					
1501 · Prepaid Expenses	0.00	0.00	0.00	0.00	
1590 · Accumulated Depreciation	0.00	0.00	0.00	0.00	
1600 · Def Outflow TCDRS Contributions	0.00	0.00	0.00	0.00	
1601 · TCDRS Invest Deferred Outflows	0.00	0.00	0.00	0.00	
2100.08 · Compensated Absences	0.00	0.00	0.00	0.00	
2400 · Net Pension Liability	0.00	0.00	0.00	0.00	
2530 · Accrued Interest Expense	0.00	0.00	0.00	0.00	
2615 · Current Portion of Equip Lease	0.00	0.00	0.00	0.00	
2630 · 2630 Oskosh Lease Agreement	0.00	0.00	0.00	0.00	

Bexar County ESD No. 7
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	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
6000 · Office Facility					
6010 · Station 115 note					
6015 · Office Lease Deposit	0.00	0.00	0.00	0.00	
6010 · Station 115 note - Other	0.00	16,161.29	0.00	16,161.29	501,000.00
Total 6010 · Station 115 note	0.00	16,161.29	0.00	16,161.29	501,000.00
6011 · Station 116 Note	0.00	6,774.19	0.00	6,774.19	210,000.00
6012 · Promissory Note	0.00	0.00	0.00	0.00	
6012.1 · Station 118 Note	0.00	11,870.97	0.00	11,870.97	368,000.00
6013 · Heavy Rescue Program Note	0.00	3,032.26	0.00	3,032.26	94,000.00
6020 · Telephone Service	0.00	0.00	0.00	0.00	0.00
6025 · Email/Direct TV	0.00	0.00	0.00	0.00	0.00
6030 · Utilities					
6031 · Electric & Gas	0.00	177.42	0.00	177.42	66,000.00
6032 · Capital Improvements	0.00	93,548.39	0.00	93,548.39	2,900,000.00
6035 · Utilities Deposits	0.00	0.00	0.00	0.00	
6030 · Utilities - Other	0.00	0.00	0.00	0.00	
Total 6030 · Utilities	0.00	93,725.81	0.00	93,725.81	2,966,000.00
6045 · Signage Fees	0.00	0.00	0.00	0.00	
6050 · Maintenance					
6056 · Equipment Repairs	0.00	40.32	0.00	40.32	15,000.00
6057 · Equipment Inspection&Testing	0.00	94.09	0.00	94.09	35,000.00
6058 · Facility Maintenance	0.00	403.23	0.00	403.23	150,000.00
6153 · Computer Repairs	0.00	0.00	0.00	0.00	
6155 · Office Repairs	0.00	0.00	0.00	0.00	
6050 · Maintenance - Other	0.00	0.00	0.00	0.00	
Total 6050 · Maintenance	0.00	537.64	0.00	537.64	200,000.00
6000 · Office Facility - Other	0.00	0.00	0.00	0.00	
Total 6000 · Office Facility	0.00	132,102.16	0.00	132,102.16	4,339,000.00
6100 · Administrative					
6105 · Bexar Appraisal District Fees	0.00	80.65	0.00	80.65	30,000.00
6110 · Tax Assessor Fees					
6115 · Delinquent Tax Atty Fees	0.00	0.00	0.00	0.00	
6110 · Tax Assessor Fees - Other	0.00	645.16	0.00	645.16	20,000.00
Total 6110 · Tax Assessor Fees	0.00	645.16	0.00	645.16	20,000.00
6120 · Administrator					
6125 · Payroll Tax Liabilities	0.00	282.26	0.00	282.26	105,000.00
6120 · Administrator - Other	0.00	0.00	0.00	0.00	
Total 6120 · Administrator	0.00	282.26	0.00	282.26	105,000.00

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	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
6130 · Wireless Internet & Cell Phones	0.00	0.00	0.00	0.00	0.00
6140 · Telephone Cell	0.00	0.00	0.00	0.00	
6150 · Postal & Delivery	0.00	4.03	0.00	4.03	1,500.00
6160 · Dues and Subscriptions	0.00	112.90	0.00	112.90	42,000.00
6170 · Equipment Rental	0.00	0.00	0.00	0.00	
6180 · Insurance					
6181 · Vehicle Insurance	0.00	6,129.03	0.00	6,129.03	190,000.00
6183 · Liability Insurance					
6183.01 · Medical Insurance Expense	0.00	2,688.17	0.00	2,688.17	1,000,000.00
6183.02 · Dental Insurance	0.00	0.00	0.00	0.00	
6183.03 · Work Comp Insurance Expense	0.00	7,741.94	0.00	7,741.94	240,000.00
6183.04 · Retirement Expense	0.00	2,486.56	0.00	2,486.56	925,000.00
6183.05 · Standard Life Insurance	0.00	0.00	0.00	0.00	
6183.06 · Vision Insurance	0.00	0.00	0.00	0.00	
6183.07 · Manhattan Life	0.00	0.00	0.00	0.00	
6183 · Liability Insurance - Other	0.00	0.00	0.00	0.00	
Total 6183 · Liability Insurance	0.00	12,916.67	0.00	12,916.67	2,165,000.00
6185 · Treasurer's Bond	0.00	0.00	0.00	0.00	
6180 · Insurance - Other	0.00	0.00	0.00	0.00	
Total 6180 · Insurance	0.00	19,045.70	0.00	19,045.70	2,355,000.00
6190 · Printing & Reproduction					
6195 · Legal Notice Fees	0.00	0.00	0.00	0.00	
6190 · Printing & Reproduction - Other	0.00	0.00	0.00	0.00	
Total 6190 · Printing & Reproduction	0.00	0.00	0.00	0.00	
6100 · Administrative - Other	0.00	0.00	0.00	0.00	
Total 6100 · Administrative	0.00	20,170.70	0.00	20,170.70	2,553,500.00
6200 · Professional Fees					
6210 · Accounting/Auditing Fees	0.00	40.32	0.00	40.32	15,000.00
6220 · Bank Fees	0.00	16.13	0.00	16.13	500.00
6230 · Legal Fees	0.00	67.21	0.00	67.21	25,000.00
6240 · Consulting Fees	0.00	0.00	0.00	0.00	0.00
6250 · Licenses & Permits	0.00	48.39	0.00	48.39	1,500.00
6260 · EMS Billing	0.00	0.00	0.00	0.00	0.00
6200 · Professional Fees - Other	0.00	0.00	0.00	0.00	
Total 6200 · Professional Fees	0.00	172.05	0.00	172.05	42,000.00

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	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
6300 · Emergency Services					
6310 · Personnel					
6310.5 · Annual Physical	0.00	2,096.77	0.00	2,096.77	65,000.00
6316 · Uniforms	0.00	274.19	0.00	274.19	102,000.00
6318 · Volunteer Expenses	0.00	0.00	0.00	0.00	
6319 · Training	0.00	537.64	0.00	537.64	200,000.00
6319.5 · Public Relations	0.00	61.83	0.00	61.83	23,000.00
6321 · Tx Governors Office Resiliency					
6321.02 · Contractual and Prof Services	0.00	0.00	0.00	0.00	0.00
6321.03 · Travel and Training	0.00	0.00	0.00	0.00	
6321.04 · Supplies and Direct Operating	0.00	0.00	0.00	0.00	
6321 · Tx Governors Office Resiliency - Other	0.00	0.00	0.00	0.00	
Total 6321 · Tx Governors Office Resiliency	0.00	0.00	0.00	0.00	0.00
6322 · Texas Governors Office CISM					
6322.01 · CISM Personnel	0.00	0.00	0.00	0.00	
6322.02 · Contractual and Prof Services	0.00	0.00	0.00	0.00	
6322.03 · Travel and Training	0.00	0.00	0.00	0.00	
6322.04 · Supplies and Direct Operating	0.00	0.00	0.00	0.00	
6322 · Texas Governors Office CISM - Other	0.00	0.00	0.00	0.00	0.00
Total 6322 · Texas Governors Office CISM	0.00	0.00	0.00	0.00	0.00
6310 · Personnel - Other	0.00	0.00	0.00	0.00	
Total 6310 · Personnel	0.00	2,970.43	0.00	2,970.43	390,000.00
6315 · Payroll					
6315.01 · Payroll Processing Fees	0.00	80.65	0.00	80.65	30,000.00
6321.01 · Denise Thompson	0.00	0.00	0.00	0.00	
6315 · Payroll - Other	0.00	19,086.02	0.00	19,086.02	7,100,000.00
Total 6315 · Payroll	0.00	19,166.67	0.00	19,166.67	7,130,000.00
6320 · Real Estate Acquisition	0.00	0.00	0.00	0.00	
6324 · TX OOG SADV	0.00	0.00	0.00	0.00	
6325 · District 7 Fire & Rescue	0.00	0.00	0.00	0.00	
6300 · Emergency Services - Other	0.00	0.00	0.00	0.00	
Total 6300 · Emergency Services	0.00	22,137.10	0.00	22,137.10	7,520,000.00
6317 · Medical Supplies	0.00	403.23	0.00	403.23	150,000.00
6323 · Texas Governors Office Dom Vio					
6323.01 · DV Personnel	0.00	0.00	0.00	0.00	
6323.02 · Equipment	0.00	0.00	0.00	0.00	
6323 · Texas Governors Office Dom Vio - Other	0.00	0.00	0.00	0.00	0.00
Total 6323 · Texas Governors Office Dom Vio	0.00	0.00	0.00	0.00	0.00
6349 · Spec Ops Equipment	0.00	0.00	0.00	0.00	

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	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
6350 · Vehicles					
6351 · Fuel	0.00	201.61	0.00	201.61	75,000.00
6352 · Truck Tires	0.00	40.32	0.00	40.32	15,000.00
6353 · General Repair	0.00	241.94	0.00	241.94	90,000.00
6354 · Maintenance / Oil Change	0.00	53.77	0.00	53.77	20,000.00
6360 · Entertainment	0.00	0.00	0.00	0.00	
6370 · Meals	0.00	0.00	0.00	0.00	
6380 · Travel	0.00	0.00	0.00	0.00	
6350 · Vehicles - Other	0.00	0.00	0.00	0.00	
Total 6350 · Vehicles	0.00	537.64	0.00	537.64	200,000.00
6355 · Vehicle Lease					
6355.5 · Battalion Chief Truck	0.00	0.00	0.00	0.00	
6355.6 · Lease L115 / E115	0.00	6,129.03	0.00	6,129.03	190,000.00
6355 · Vehicle Lease - Other	10,570.55	349.46	10,570.55	349.46	130,000.00
Total 6355 · Vehicle Lease	10,570.55	6,478.49	10,570.55	6,478.49	320,000.00
6400 · Equipment					
6346 · Communication Equipment	0.00	376.35	0.00	376.35	140,000.00
6348 · Misc. Equipment Req					
6348.01 · 5627401 UASI Grant	0.00	0.00	0.00	0.00	0.00
6348 · Misc. Equipment Req - Other	0.00	1,202.96	0.00	1,202.96	447,500.00
Total 6348 · Misc. Equipment Req	0.00	1,202.96	0.00	1,202.96	447,500.00
6410 · Zoll Monitor	0.00	0.00	0.00	0.00	
6420 · Deployment Expenses	0.00	134.41	0.00	134.41	50,000.00
6430 · Office Equipment	0.00	0.00	0.00	0.00	
6400 · Equipment - Other	0.00	0.00	0.00	0.00	
Total 6400 · Equipment	0.00	1,713.72	0.00	1,713.72	637,500.00
6500 · Director's Fees					
6510 · Reimbursement	0.00	0.00	0.00	0.00	
6520 · Compensation	0.00	0.00	0.00	0.00	
6500 · Director's Fees - Other	0.00	0.00	0.00	0.00	
Total 6500 · Director's Fees	0.00	0.00	0.00	0.00	
6560 · Payroll Expenses	0.00	0.00	0.00	0.00	
6600 · Public Information					
6610 · Web Site	0.00	0.00	0.00	0.00	
6620 · Public Information Events	0.00	0.00	0.00	0.00	
6630 · Newsletter	0.00	0.00	0.00	0.00	
6600 · Public Information - Other	0.00	0.00	0.00	0.00	
Total 6600 · Public Information	0.00	0.00	0.00	0.00	
66900 · Reconciliation Discrepancies	0.00	0.00	0.00	0.00	0.00

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	Oct 1, 25	Budget	Oct 1, 25	YTD Budget	Annual Budget
6700 · Membership Fees					
6710 · SAFE-D Dues	0.00	0.00	0.00	0.00	
6720 · SAFE-D Conferences	0.00	161.29	0.00	161.29	5,000.00
6700 · Membership Fees - Other	0.00	0.00	0.00	0.00	
Total 6700 · Membership Fees	0.00	161.29	0.00	161.29	5,000.00
6725 · Lodging & Transportation					
6726 · Lodging	0.00	0.00	0.00	0.00	
6727 · Transportation/Mileage	0.00	0.00	0.00	0.00	
6725 · Lodging & Transportation - Other	0.00	0.00	0.00	0.00	
Total 6725 · Lodging & Transportation	0.00	0.00	0.00	0.00	
6850 · Depreciation Expense	0.00	0.00	0.00	0.00	
6900 · Reserve Fund					
6910 · Reserve Funds	0.00	14,779.57	0.00	14,779.57	5,498,000.00
6900 · Reserve Fund - Other	0.00	0.00	0.00	0.00	
Total 6900 · Reserve Fund	0.00	14,779.57	0.00	14,779.57	5,498,000.00
9999 · Prior Period Adjustment	0.00	0.00	0.00	0.00	
Total Expense	10,570.55	198,655.95	10,570.55	198,655.95	21,265,000.00
Net Ordinary Income	-10,570.55	103,938.14	-10,570.55	103,938.14	0.00
Other Income/Expense					
Other Income					
7010 · Other Income	0.00	0.00	0.00	0.00	
Total Other Income	0.00	0.00	0.00	0.00	
Other Expense					
8010 · Other Expenses					
8015 · Credit Card Finance Charges	0.00	0.00	0.00	0.00	
8010 · Other Expenses - Other	0.00	0.00	0.00	0.00	
Total 8010 · Other Expenses	0.00	0.00	0.00	0.00	
Total Other Expense	0.00	0.00	0.00	0.00	
Net Other Income	0.00	0.00	0.00	0.00	
Net Income	**-10,570.55**	**103,938.14**	**-10,570.55**	**103,938.14**	**0.00**

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

Form 50-856

EMERGENCY SERVICE DISTRICT #7
Taxing Unit Name

210-688-0665
Phone *(area code and number)*

11615 Galm Road, San Antonio, TX 78254
Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 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://www.bexar.org/4226/Property-Tax-Rate-Calculation-Evidence

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]	$ 6,693,707,490
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.	$ 6,693,707,490
4.	**Prior year total adopted tax rate.**	$ 0.100000 /$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: $ 17,060,862	
	B. Prior year values resulting from final court decisions: - $ 15,596,802	
	C. Prior year value loss. Subtract B from A.[4]	$ 1,464,060

[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:** ..... $ 5,989,881 **B. Prior year disputed value:** ..... - $ 5,989,881 **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.	$ 1,464,060
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 6,695,171,550
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: ..... $ 46,634,640 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: ..... + $ 40,184,631 **C. Value loss.** Add A and B. [7]	$ 86,819,271
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** ..... $ 0 **B. Current year productivity or special appraised value:** ..... - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 86,819,271
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.	$ 6,608,352,279
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 6,608,352
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]	$ 24,392
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 6,632,744

[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:** ..... $ 6,252,579,084 **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.	$ 6,252,579,084
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] ..... $ 355,683,866 **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.	$ 355,683,866
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]	$ 6,608,262,950
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]	$ 208,945,072

[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.	$ 208,945,072
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 6,399,317,878
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.103647 /$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]	$ _____ /$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.	$ 0.100000 /$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.*	$ 6,695,171,550
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 6,695,171
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. + $ 24,392 **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. $ 24,392 **E.** Add Line 31 to 32D.	$ 6,719,563
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,399,317,878
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.105004 /$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	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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.	$ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$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	$ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.		$ 0.000000 /$100
38.	**Rate 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	$ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100	$ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.		$ 0.000000 /$100

[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 $ 0.000000 /$100 **D.** Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ 0.105004 /$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 $ 0.000000 /$100 **C.** Add Line 41B to Line 40.	$ 0.105004 /$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.	$ 0.108679 /$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] $ 0.000000 /$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 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d) $ 0.000000 /$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] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(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 ..... $ 0 **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.	$ 0
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.	$ 0
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 99.41 % **B.** Enter the prior year actual collection rate. ..... 99.41 % **C.** Enter the 2024 actual collection rate. ..... 99.42 % **D.** Enter the 2023 actual collection rate. ..... 99.49 % **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]	99.41 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 0
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,608,262,950
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.000000 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.108679 /$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.	$ 0.000000 /$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.	$ /$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(h), (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.*	$ 6,608,262,950
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$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.*	$ 0.103647 /$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.	$ 0.103647 /$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.*	$ 0.108679 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.108679 /$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.*	$ 6,608,262,950
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$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).	$ 0.108679 /$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)	$ 0.105955 /$100
	B. Unused increment rate (Line 68)	$ 0.002043 /$100
	C. Subtract B from A	$ 0.103912 /$100
	D. Adopted Tax Rate	$ 0.100000 /$100
	E. Subtract D from C	$ 0.003912 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 6,766,946,884
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 264,722
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)	$ 0.102132 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.102132 /$100
	D. Adopted Tax Rate	$ 0.100000 /$100
	E. Subtract D from C	$ 0.002132 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 6,485,134,946
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 138,263
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)	$ 0.094670 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.094670 /$100
	D. Adopted Tax Rate	$ 0.099802 /$100
	E. Subtract D from C	$ -0.005132 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 5,999,862,461
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 402,985
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.006098 /$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)	$ 0.114777 /$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.*	$ 0.105004 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,608,262,950
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.007566 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.112570 /$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.*	$ 0.100000 /$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.	$ 0.000000 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,608,352,279
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 6,399,317,878
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$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).	$ 0.114777 /$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. ..... $ 0.103647 /$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: 27

Voter-approval tax rate..... $ 0.114777 /$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: 69

De minimis rate...... $ 0.112570 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [59]

print here Kevin Clarkson
Printed Name of Taxing Unit Representative

sign here *Kevin Clarkson*
Taxing Unit Representative

8/17/2026
Date

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

Notice About 2026 Tax Rates

Property tax rates in EMERGENCY SERVICE DISTRICT #7. This notice concerns the 2026 property tax rates for EMERGENCY SERVICE DISTRICT #7. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.103647/$100
This year's voter-approval tax rate	$0.114777/$100

To see the full calculations or for a copy of the Tax Rate Calculation Worksheets, please visit: The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC.

Unencumbered Fund Balance

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	**Balance**
M&O	6,000,000

Current Year Debt Service-None

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 8/3/2026 by

The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC

Vanessa Bouchan
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6602
taxoffice@bexar.org
home.bexar.org/tax

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Legal Notice

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $0.100000 per $100 valuation has been proposed by the governing body of EMERGENCY SERVICE DISTRICT #7.

PROPOSED TAX RATE	$0.100000 per $100
NO-NEW-REVENUE TAX RATE	$0.103647 per $100
VOTER-APPROVAL TAX RATE	$0.114777 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for EMERGENCY SERVICE DISTRICT #7 from the same properties in both the 2025 tax year and the 2026 tax year.

The voter-approval rate is the highest tax rate that EMERGENCY SERVICE DISTRICT #7 may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that EMERGENCY SERVICE DISTRICT #7 is not proposing to increase property taxes for the 2026 tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON WEDNESDAY AUGUST 19, 2026 AT 9:00 AM AT DISTRICT 7 FIRE & RESCUE FIRE STATION #116, 18805 BANDERA ROAD, HELOTES, TX 78023.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, EMERGENCY SERVICE DISTRICT #7 is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the EMERGENCY SERVICE DISTRICT #7 at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal: William Davidson, Gary Schott, Cindy Colston, Rick Johnson

AGAINST the proposal: NONE

PRESENT and not voting: NONE

ABSENT: Lonnie Stockton

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT #7 last year to the taxes proposed to be imposed on the average residence homestead by EMERGENCY SERVICE DISTRICT #7 this year.

Legal Notice

	2025	2026	Change
Total tax rate (per $100 of value)	$0.100000	$0.100000	increase of 0.000000 per $100, or 0.00%
Average homestead taxable value	$357,995	$348,214	decrease of -2.73%
Tax on average homestead	$358.00	$348.21	decrease of $-9.79, or -2.73%
Total tax levy on all properties	$6,719,564	$6,608,263	decrease of $-111,301, or -1.66%

For assistance with tax calculations, for Emergency Service District #7, please contact:
The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC
Vanessa Bouchan
Property Tax Division Director
233 N. Pecos-La Trinidad, San Antonio, TX 78207
210-335-6602
taxoffice@bexar.org
home.bexar.org/tax

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7

RESOLUTION AND ORDER NO. 08192026

A RESOLUTION AND ORDER OF THE BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7 SETTING THE TAX RATE FOR THE 2026 TAX YEAR.

WHEREAS, the Board of Commissioners (the "Board") of Bexar County Emergency Services District No. 7 (the "District") voted, by a count of four (4) in favor and none (0) opposed, to propose a tax rate of 0.100000 per $100 valuation (the "Proposed Tax Rate"); *and*

WHEREAS, the Proposed Tax Rate is less the no-new-revenue, voter-approval and de minimis rates; *and*

WHEREAS, notice of a public hearing on the proposed tax rate was published in the Helotes Echo; *and*

WHEREAS, after holding a public hearing on the proposed tax rate and allowing all interested citizens to comment, the Board voted to adopt the Proposed Tax Rate.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE BOARD OF COMMISSIONERS OF BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO.7 THAT:

Section 1. The tax rate for the 2026 tax year for the District shall be set at 0.100000 per $100 valuation, which is less than the no-new-revenue, voter-approval, and de minimis rates.

Section 2. At its duly called and legally conducted meeting held on the 19th day of August, 2026, following a public hearing on the matter, the Board voted to adopt the above tax rate for the 2026 tax year as follows:

4 Votes For

0 Votes Against

PASSED AND APPROVED, this 19th day of August, 2026.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7

By: _____
Bill Davidson, President

By: _____
Gary Schott, Vice President

By: Cindy L. Colston
Cindy Colston, Treasurer

By: _____
Rick Johnson, Asst. Treasurer

By: ABSENT
Lonnie Stockton, Secretary

By: _____
Kevin Clarkson, Fire Chief

Attest:

Cindy L. Colston
Cindy Colston, Acting Secretary

THE STATE OF TEXAS §
§
BEXAR COUNTY §

I, the undersigned, duly appointed and/or Acting Secretary of the Board of Emergency Services Commissioners of BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7, do hereby certify that the attached and foregoing is a true and correct copy of a RESOLUTION AND ORDER SETTING THE TAX RATE FOR THE 2026 TAX YEAR, adopted by said Board of Commissioners of BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7 at a meeting, open to the public, held on the 19th day of August, 2026, as same appears of record in the official minutes of said Board of Commissioners of BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7 on file with the Records Custodian of the District.

I further certify that written notice of the date, hour, place and subject of the meeting of the Board of Commissioners of BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 7, at which the foregoing Order was adopted and posted pursuant to law.

WITNESS MY HAND AND THE OFFICIAL SEAL, this 19th day of August 2026.

Cindy L. Colston
Cindy Colston, Acting Secretary
Board of Emergency Services
Commissioners of BEXAR COUNTY
EMERGENCY SERVICES DISTRICT NO. 7